

**For Year Ended June 30, 2020**



**O R E G O N**

**COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

# **MARION COUNTY, OREGON**

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## **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE YEAR ENDED JUNE 30, 2020**

Marion County Finance Department

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## **INTRODUCTORY SECTION**



# Marion County

## OREGON

### FINANCE DEPARTMENT

**BOARD OF COMMISSIONERS**

Danielle Bethell  
Kevin Cameron  
Colm Willis

**CHIEF ADMINISTRATIVE OFFICER**

Jan Fritz

**CHIEF FINANCIAL OFFICER**

Jeff White

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

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

January 26, 2021

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

We are pleased to submit this Comprehensive Annual Financial Report (CAFR) of Marion County, Oregon for the fiscal year ended June 30, 2020 in accordance with state requirements. Oregon law requires local governments to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) for the United States of America and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants within six months of the close of each fiscal year. Due to delays related to COVID-19, the County was granted an additional one-month extension.

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

The County's financial statements have been audited by Moss Adams LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the County's financial statements for the fiscal year ended June 30, 2020 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, 2020 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 349,120. The County's present boundary encompasses 1,194 square miles. The County is empowered to levy a property tax on both real and personal properties located within its boundaries.

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

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

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

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

## **FACTORS AFFECTING FINANCIAL CONDITION**

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

**Local Economy** – Marion County is the largest producer of agriculture among Oregon’s 36 counties. Marion County’s economy is also based on government and education. In addition to the state capitol, 129 state agencies are located in Marion County, providing employment to approximately 20,000 employees. Marion County employs about 1,500 workers, the City of Salem employs about 1,300 workers, and the County’s ten public school districts employ about 7,200 workers. As of November 2020, the seasonally adjusted unemployment rate in Marion County was 5.7%, a significant increase from 3.4% last year, comparable to the state average of 6.0% and lower than the national average of 6.7%.

**Long-Term Financial Planning** – The County heads into fiscal year 2021 with an acceptable financial position and a low ratio of outstanding debt to the real market value of taxable property within the County. Major long-term concerns for the County include changes in state and federal funding, rising employee benefit costs, replacing experienced personnel due to retirements, pressing information technology needs, and the economic impacts of the COVID-19 pandemic and the Beachie Creek wildfire.

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

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

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

**Major Initiatives** – The County’s long-term strategic priorities center on the following areas: 1) operational efficiency and quality service, 2) growth and infrastructure, 3) public safety, 4) economic development, 5) transportation, 6) health and community services, and 7) emergency management. In an effort to provide better information for decision-making, county departments

have established key indicators that relate to the County's strategic priorities. These key indicators are used to help forecast trends and determine program and budget needs.

Current initiatives include: coordinated responses to the COVID-19 pandemic and the Beachie Creek wildfire; rural economic development and infrastructure needs; an upgrade of the county's financial information management system; and replacement of the Health and Human Services records management system, the jail management system, the property assessment and taxation system, and the jail and juvenile detention locking systems.

## **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 Comprehensive Annual Financial Report for the fiscal year ended June 30, 2019. This was the 19<sup>th</sup> consecutive year that the County has received this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized CAFR. 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 CAFR 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, 2019, making this the 9<sup>th</sup> consecutive year the County has received this award. To qualify for the award, the budget document must be judged to be proficient in several categories as a policy document, financial plan, operations guide, and communication device. We believe that next year's budget document will also meet the award requirements and we have submitted it to the GFOA for evaluation.

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

Respectfully submitted,



Jeff White  
Chief Financial Officer



Cynthia A. Granatir  
Chief Accountant

MARION COUNTY, OREGON  
Principal Officials  
June 30, 2020

***Board of Commissioners***

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Colm Willis	Chair
Sam Brentano	Vice Chair
Kevin Cameron	Second Vice Chair

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

***Other Elected Officials***

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Tom Rohlfig	Assessor
Bill Burgess	County Clerk
Paige Clarkson	District Attorney
Janice Zyryanoff	Justice of the Peace
Joe Kast	Sheriff
Laurie Steele	Treasurer

***Chief Administrative Officer***

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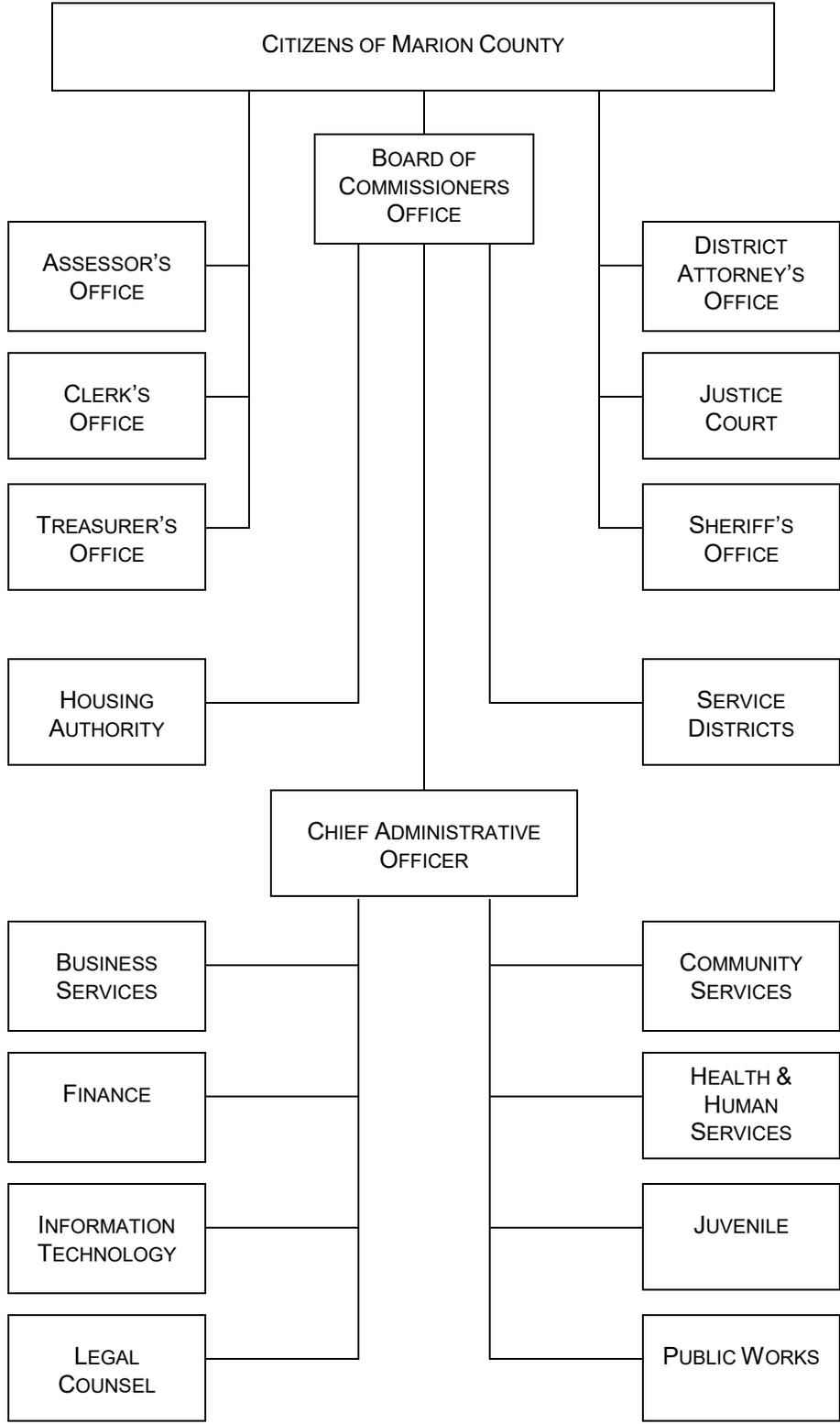
Jan Fritz

***Legal Counsel***

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Jane Vetto

MARION COUNTY, OREGON  
 Organization Chart  
 June 30, 2020





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Marion County  
Oregon**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

June 30, 2019

*Christopher P. Morill*

Executive Director/CEO

## **FINANCIAL SECTION**



## **Report of Independent Auditors**

Board of Commissioners  
Marion County, Oregon

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Marion County Housing Authority, a component unit of the County, which represents 14%, 25%, and 8%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for Marion County Housing Authority, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

## ***Opinions***

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of the County as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11, the schedules of revenues, expenditures and changes in fund balances – budget and actual (“the budgetary schedules”) on pages 47 through 50, schedule of the County’s proportionate share of the net pension liability on page 51, the schedule of County contributions on page 52, and the schedule of changes in the County’s total OPEB liability and related ratios on page 53, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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

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

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The other supplementary information on pages 54 through 105; each as listed in the table of contents (collectively, the supplementary information), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

#### *Other Information*

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

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

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

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

In accordance with the Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 26, 2021, on our consideration of the County's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



For Moss Adams LLP  
Medford, Oregon  
January 26, 2021

## MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of Marion County, Oregon, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended June 30, 2020. 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 \$179,577,752 (*net position*). Of this amount, \$203,026,966 reflects the County's net investment in capital assets, and \$22,368,295 represents resources that are subject to external restrictions, resulting in a negative unrestricted balance of \$45,817,509.
- The County's financial position declined from the prior fiscal year with a decrease in total net position of \$6,206,510, primarily due to the change in the County's net pension liability and related deferrals.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$114,512,011, an increase of \$2,659,532 from the prior year. Of this amount, \$954,662 is nonspendable, and \$21,224,021 is subject to external restrictions. The remaining amount of \$92,333,328 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 \$17,070,845, equal to 22% of total General Operating Fund expenditures.
- The County's total debt decreased \$4,557,950 during the current fiscal year due to the repayment of outstanding principal.

### OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

roads and bridges, and pass-through support for education. The business-type activities of the County include environmental services, stormwater services, and sewer and lighting services. Sewer and lighting services are provided through legally separate entities which function, in essence, as part of Marion County and therefore have been included as part of the primary government.

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

**Fund Financial Statements** – A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of 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 twenty-eight 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, Public Works Fund, Health & Human Services Fund, and Lottery & Economic Development Fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

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

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

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

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

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

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

The basic fiduciary fund financial statement can be found on page 21 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 22-46 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, Public Works Fund, Health & Human Services Fund, and Lottery & Economic Development Fund, 2) proportionate share of net pension liability, 3) pension contributions, and 4) changes in the liability for other postemployment benefits and related ratios. Required supplementary information can be found on pages 47-53 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 54-105 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 \$179,577,752 at the end of fiscal year 2020.

The largest portion of the County's net position (113%) 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 (12%) represents resources that are subject to external restrictions on how they may be used. The County had a negative unrestricted net position (-25%) at the end of fiscal year 2020. This negative unrestricted net position is primarily due to the recognition of pension and OPEB liabilities and related deferrals which equate to -70% of total net position.

The County's financial position declined from the prior fiscal year with a decrease in total net position of \$6,206,510, primarily due to the change in the County's net pension liability and related deferrals.

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

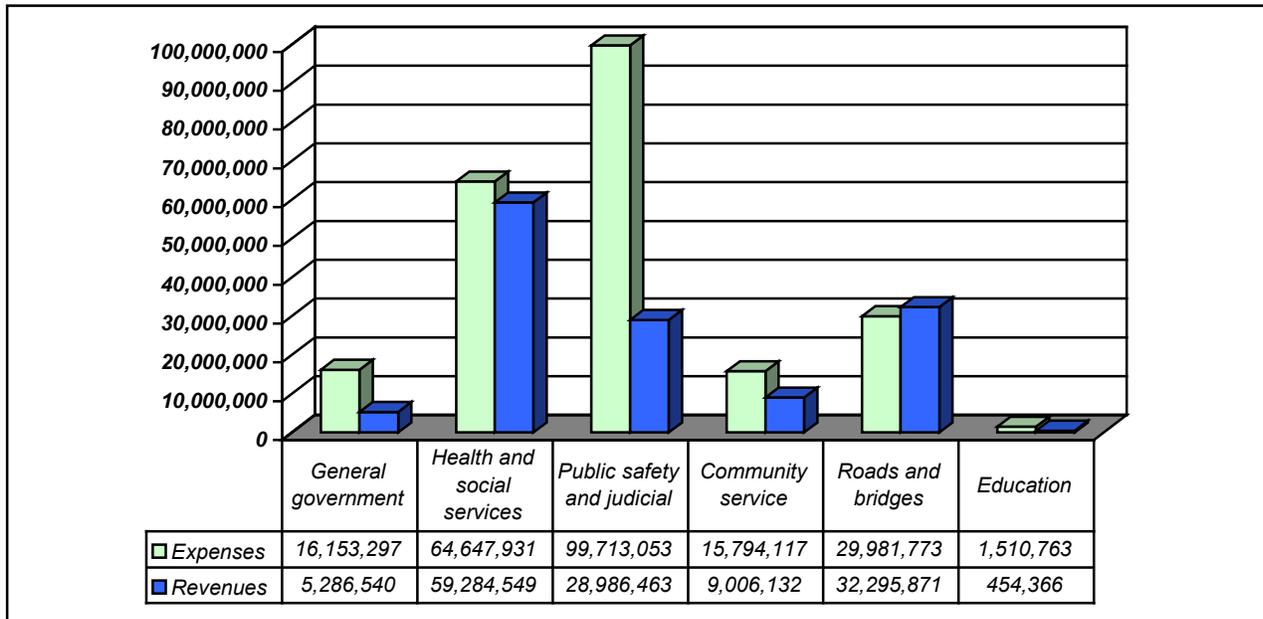
	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 148,584	\$ 150,770	\$ 24,505	\$ 19,544	\$ 173,089	\$ 170,314
Capital assets	219,280	209,578	6,664	7,016	225,944	216,594
Total assets	367,864	360,348	31,169	26,560	399,033	386,908
Deferred outflows of resources	47,099	41,133	978	795	48,077	41,928
Long-term liabilities outstanding	228,460	205,915	11,523	10,599	239,983	216,514
Other liabilities	14,705	14,534	2,115	2,519	16,820	17,053
Total liabilities	243,165	220,449	13,638	13,118	256,803	233,567
Deferred inflows of resources	10,511	9,305	218	180	10,729	9,485
Net position:						
Net investment in capital assets	196,747	185,913	6,280	6,596	203,027	192,509
Restricted	22,368	30,270	-	-	22,368	30,270
Unrestricted	(57,828)	(44,456)	12,011	7,461	(45,817)	(36,995)
Total net position	\$ 161,287	\$ 171,727	\$ 18,291	\$ 14,057	\$ 179,578	\$ 185,784

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

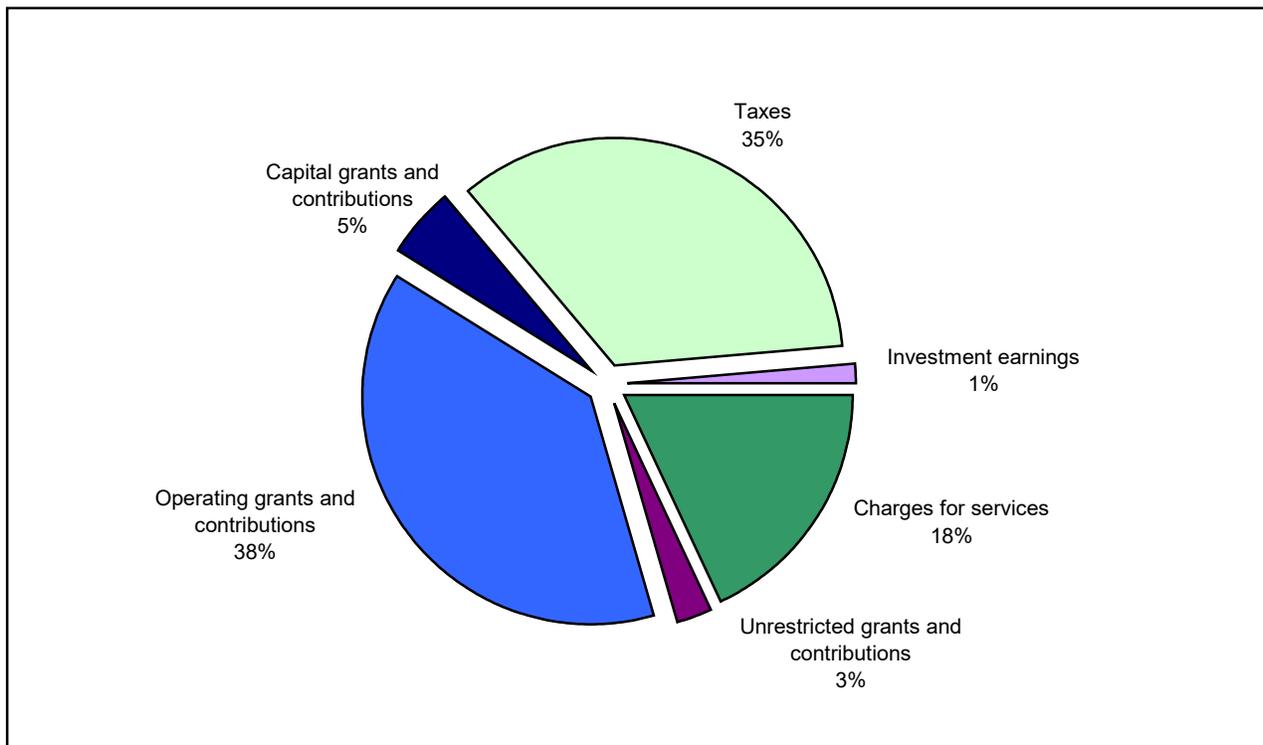
	Governmental activities		Business-type activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	\$ 39,857	\$ 31,693	\$ 33,541	\$ 30,331	\$ 73,398	\$ 62,024
Operating grants and contributions	84,731	87,624	-	-	84,731	87,624
Capital grants and contributions	10,726	9,329	-	-	10,726	9,329
General revenues:						
Property taxes	76,702	73,916	-	-	76,702	73,916
Other taxes	601	348	456	414	1,057	762
Unrestricted grants and contributions	5,886	7,079	-	-	5,886	7,079
Unrestricted investment earnings	2,819	2,701	358	295	3,177	2,996
Total revenues	221,322	212,690	34,355	31,040	255,677	243,730
Expenses:						
General government	16,154	13,985	-	-	16,154	13,985
Health and social services	64,648	60,915	-	-	64,648	60,915
Public safety and judicial	99,713	90,804	-	-	99,713	90,804
Community service	15,794	8,819	-	-	15,794	8,819
Roads and bridges	29,981	31,356	-	-	29,981	31,356
Education	1,511	1,300	-	-	1,511	1,300
Interest on long-term debt	4,064	4,149	-	-	4,064	4,149
Environmental services	-	-	26,017	24,216	26,017	24,216
Stormwater services	-	-	733	907	733	907
Sewer and lighting services	-	-	3,268	3,350	3,268	3,350
Total expenses	231,865	211,328	30,018	28,473	261,883	239,801
Change in net position before transfers	(10,543)	1,362	4,337	2,567	(6,206)	3,929
Transfers	103	1	(103)	(1)	-	-
Change in net position	(10,440)	1,363	4,234	2,566	(6,206)	3,929
Net position - beginning of year	171,727	170,364	14,057	11,491	185,784	181,855
Net position - end of year	\$ 161,287	\$ 171,727	\$ 18,291	\$ 14,057	\$ 179,578	\$ 185,784

**Governmental Activities** – Governmental activities decreased the County’s net position by \$10,439,942 primarily due to the change in the County’s net pension liability and related deferrals.

**Expenses and Program Revenues – Governmental Activities**



**Revenues by Source – Governmental Activities**



**Business-type Activities** – Business-type activities increased the County’s net position by \$4,233,432 due to increased revenues for tipping fees and electricity generation. The County’s business-type activities include environmental services, stormwater services, and sewer and lighting services. In the current fiscal year, expenses for environmental services were \$26,017,119 with program revenues of \$29,513,922. For stormwater services, expenses were \$733,197 and program revenues were \$905,385, and for sewer and lighting services, expenses were \$3,267,634 and program revenues were \$3,121,366.

Charges for services are the primary source of revenue for business-type activities, comprising 98% of total revenues for fiscal 2020. Other sources of revenue include franchise taxes and investment earnings.

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

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

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

As of the end of the current fiscal year, the County’s governmental funds reported combined ending fund balances of \$114,512,011, an increase of 2% in comparison with the prior year. \$954,662 (1%) of this amount is nonspendable in the form of inventory and prepaid items. \$21,224,021 (18%) is subject to restrictions imposed by creditors, grantors, contributors, laws or regulations. \$92,333,328 (81%) constitutes unrestricted fund balance and is available to support the County’s programs in general government, health and social services, public safety and judicial, community service, roads and bridges, and pass-through funding for education.

The General Operating Fund is the chief operating fund of the County. At the end of the current fiscal year, the General Operating Fund had a total fund balance of \$21,161,246, of which \$19,123 is nonspendable for inventories and prepaid items, \$2,336,996 is committed, \$1,734,282 is assigned, and \$17,070,845 is unassigned. Fund balance increased \$1,345,703 during the current year primarily due to lower than anticipated expenditures for personnel and contracted services. As a measure of the General Operating Fund’s liquidity, it may be useful to note that unassigned fund balance represents 19% of revenues and 22% of expenditures for fiscal 2020.

The Public Works Fund has a total fund balance of \$30,965,304, of which \$911,787 is nonspendable, \$4,267,044 is committed, and \$25,786,473 is assigned. Fund balance decreased \$591,851 during the current year primarily due to reduced gas tax revenues.

The Health & Human Services Fund has a total fund balance of \$20,212,534, of which \$9,365,027 is restricted, and \$10,847,507 is assigned. Fund balance increased \$3,265,811 during the current year primarily due to a delay in the planned replacement of the electronic health records management system.

The Lottery & Economic Development Fund has a total fund balance of \$2,823,048, all of which is restricted. Fund balance increased \$331,242 during the current year.

**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 \$11,221,249 at the end of the fiscal year. Net position increased \$4,420,665 in fiscal 2020 primarily due to increased revenues for tipping fees and electricity generation.

## GENERAL FUND BUDGETARY HIGHLIGHTS

Total appropriations in the General Fund's final amended budget were \$2,838,254 higher than the original adopted budget (includes expenditures and transfers out); the most significant changes were increases of \$874,236 for non-departmental materials and services, and \$1,706,408 for transfers to other funds. Expenditures for non-departmental materials and services were 48% 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, 2020 amounts to \$225,943,706 (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 4% (a 5% increase for governmental activities and an 5% decrease for business-type activities).

Major capital projects during the current fiscal year included road and bridge improvements, completion of the new juvenile services building, redesign of the County's computing network and upgrades to computing infrastructure. Construction in progress at the end of the year was approximately \$5,540,000 for roads and bridges, \$3,369,000 for information technology projects, and \$2,402,000 for various other projects.

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

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$ 12,153	\$ 12,153	\$ 3,035	\$ 3,035	\$ 15,188	\$ 15,188
Construction in progress	11,293	9,331	18	37	11,311	9,368
Buildings and improvements	103,013	97,857	2,998	3,169	106,011	101,026
Equipment	17,016	16,278	613	775	17,629	17,053
Infrastructure	75,805	73,959	-	-	75,805	73,959
Total	\$ 219,280	\$ 209,578	\$ 6,664	\$ 7,016	\$ 225,944	\$ 216,594

Additional information on the County's capital assets can be found in Note 5 on pages 30-31 of this report.

**Long-Term Debt** – At the end of the current fiscal year, the County had total debt outstanding of \$55,697,454, including \$4,535,528 in refunding bonds (Courthouse Square), \$17,997,272 in capital financing agreements, \$32,815,000 in limited tax pension obligations (PERS) and \$349,654 in notes payable (service districts). The County currently has no outstanding general obligation bonds. Outstanding debt decreased 8% from the previous fiscal year due to the repayment of outstanding principal.

State statutes limit the amount of bonded debt a county may issue to a percentage of the real market value of the County's taxable property; the limit is 2% for general obligation bonds, 5% for limited tax pension obligations, and 1% for other limited tax obligations. Based on the County's real market value for fiscal year 2020, the current limitation is \$1.0 billion for general obligation bonds, \$2.5 billion for limited tax pension obligations, and \$507 million for other limited tax obligations. As of June 30, 2020, the County's total outstanding debt represents 0.11% of real market value. Standard & Poor's has given the County an issuer credit rating of AA.

## Marion County's Outstanding Debt (thousands)

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Refunding bonds	\$ 4,536	\$ 5,888	\$ -	\$ -	\$ 4,536	\$ 5,888
Capital financing agreements	17,997	19,774	-	-	17,997	19,774
Limited tax pension obligations	32,815	34,226	-	-	32,815	34,226
Notes payable	-	-	350	367	350	367
Total	\$ 55,348	\$ 59,888	\$ 350	\$ 367	\$ 55,698	\$ 60,255

Additional information on the County's long-term debt can be found in Note 6 on pages 31-36 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 4.2%.
- Due to COVID-19 restrictions, the unemployment rate in Marion County rose dramatically from 3.5% in March 2020 to 13.2% in April and has since declined to 5.7%. The County's current unemployment rate is comparable to the state average of 6.0% and lower than the national average of 6.7%.
- For the six months ending September 2020, the University of Oregon Index of Economic Indicators fell 1.2%; comparable national indices showed an increase of 3.9%.
- As of September 2020, forecasted revenues for the State of Oregon's general fund in the 2019-2021 biennium were \$174 million higher than previously forecast at the close of the legislative session.
- The County's first case of novel coronavirus (COVID-19) was reported on March 7, 2020. Costs for public health, public safety, and economic recovery related to the pandemic will be significant. The duration and intensity of the outbreak and the long-term economic impact is unknown. The County will continue to monitor the outbreak and assess the impact on County operations.
- 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 underway, and the County expects the related costs to be significant.

All of these factors have been considered in preparing the County's budget for fiscal year 2021.

During the current fiscal year, fund balance in the General Operating Fund increased from \$19,815,543 to \$21,161,246. The County has appropriated \$8,226,640 of this amount for spending in fiscal year 2021.

### 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).

## **BASIC FINANCIAL STATEMENTS**

MARION COUNTY, OREGON

STATEMENT OF NET POSITION

June 30, 2020

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Marion County Housing Authority
<b>ASSETS</b>				
Cash and investments	\$ 121,545,666	\$ 24,234,796	\$ 145,780,462	\$ 3,432,618
Receivables	22,354,745	1,794,560	24,149,305	1,685,448
Internal balances	1,523,743	(1,523,743)	-	-
Inventories and prepaids	3,159,656	-	3,159,656	59,128
Restricted cash	-	-	-	1,006,831
Capital assets not being depreciated:				
Land	12,152,955	3,034,916	15,187,871	1,131,858
Construction in progress	11,292,979	18,397	11,311,376	-
Capital assets being depreciated:				
Landfills	-	6,430,703	6,430,703	-
Buildings and improvements	149,723,295	14,574,222	164,297,517	16,732,263
Equipment	40,922,095	3,280,751	44,202,846	1,018,484
Infrastructure	607,473,831	-	607,473,831	-
Less accumulated depreciation	(602,285,052)	(20,675,386)	(622,960,438)	(11,227,150)
Total assets	<u>367,863,913</u>	<u>31,169,216</u>	<u>399,033,129</u>	<u>13,839,480</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	45,799,505	950,771	46,750,276	131,565
OPEB-related deferred outflows	1,299,349	27,368	1,326,717	-
Total deferred outflows of resources	<u>47,098,854</u>	<u>978,139</u>	<u>48,076,993</u>	<u>131,565</u>
<b>LIABILITIES</b>				
Accounts payable and other current liabilities	14,440,854	2,104,777	16,545,631	230,171
Accrued interest payable	264,545	10,581	275,126	-
Long-term obligations:				
Due within one year	11,931,821	112,338	12,044,159	487,833
Due in more than one year	216,527,501	11,410,558	227,938,059	1,645,961
Total liabilities	<u>243,164,721</u>	<u>13,638,254</u>	<u>256,802,975</u>	<u>2,363,965</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related deferred inflows	9,477,309	196,744	9,674,053	231,605
OPEB-related deferred inflows	1,033,572	21,770	1,055,342	-
Total deferred inflows of resources	<u>10,510,881</u>	<u>218,514</u>	<u>10,729,395</u>	<u>231,605</u>
<b>NET POSITION</b>				
Net investment in capital assets	196,747,303	6,279,663	203,026,966	4,783,724
Restricted for:				
General government	1,992,320	-	1,992,320	-
Health and social services	9,365,027	-	9,365,027	-
Public safety and judicial	3,489,765	-	3,489,765	-
Community service	4,669,186	-	4,669,186	-
Roads and bridges	2,479,992	-	2,479,992	-
Education	372,005	-	372,005	-
Housing	-	-	-	536,046
Unrestricted	(57,828,433)	12,010,924	(45,817,509)	6,055,705
Total net position	<u>\$ 161,287,165</u>	<u>\$ 18,290,587</u>	<u>\$ 179,577,752</u>	<u>\$ 11,375,475</u>

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

MARION COUNTY, OREGON

STATEMENT OF ACTIVITIES

For the year ended June 30, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Housing Authority
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
<b>Primary government:</b>								
Governmental activities:								
General government	\$ 16,153,297	\$ 5,239,621	\$ 104	\$ 46,815	\$ (10,866,757)	\$ -	\$ (10,866,757)	
Health and social services	64,647,931	16,009,533	43,262,529	12,487	(5,363,382)	-	(5,363,382)	
Public safety and judicial	99,713,053	9,702,435	19,284,028	-	(70,726,590)	-	(70,726,590)	
Community service	15,794,117	4,858,643	4,147,489	-	(6,787,985)	-	(6,787,985)	
Roads and bridges	29,981,773	4,046,393	17,582,552	10,666,926	2,314,098	-	2,314,098	
Education	1,510,673	-	454,366	-	(1,056,307)	-	(1,056,307)	
Interest on long-term debt	4,063,805	-	-	-	(4,063,805)	-	(4,063,805)	
Total governmental activities	231,864,649	39,856,625	84,731,068	10,726,228	(96,550,728)	-	(96,550,728)	
Business-type activities:								
Environmental services	26,017,119	29,513,922	-	-	-	3,496,803	3,496,803	
Stormwater services	733,197	905,385	-	-	-	172,188	172,188	
Sewer and lighting services	3,267,634	3,121,366	-	-	-	(146,268)	(146,268)	
Total business-type activities	30,017,950	33,540,673	-	-	-	3,522,723	3,522,723	
Total primary government	<u>\$ 261,882,599</u>	<u>\$ 73,397,298</u>	<u>\$ 84,731,068</u>	<u>\$ 10,726,228</u>	<u>(96,550,728)</u>	<u>3,522,723</u>	<u>(93,028,005)</u>	
<b>Component unit:</b>								
Marion County Housing Authority	<u>\$ 8,937,928</u>	<u>\$ 1,630,022</u>	<u>\$ 6,758,980</u>	<u>\$ -</u>				<u>\$ (548,926)</u>
General revenues:								
Property taxes					76,702,231	-	76,702,231	-
Franchise taxes					601,296	455,648	1,056,944	-
Unrestricted grants and contributions					5,885,860	-	5,885,860	-
Unrestricted investment earnings					2,818,951	357,509	3,176,460	-
Transfers					102,448	(102,448)	-	-
Total general revenues and transfers					86,110,786	710,709	86,821,495	-
Change in net position					(10,439,942)	4,233,432	(6,206,510)	(548,926)
Net position - beginning					171,727,107	14,057,155	185,784,262	11,924,401
Net position - ending					<u>\$ 161,287,165</u>	<u>\$ 18,290,587</u>	<u>\$ 179,577,752</u>	<u>\$ 11,375,475</u>

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

MARION COUNTY, OREGON

BALANCE SHEET  
GOVERNMENTAL FUNDS

June 30, 2020

	General Operating Fund	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and investments	\$ 20,960,314	\$ 30,924,047	\$ 15,240,192	\$ 1,478,320	\$ 39,499,191	\$ 108,102,064
Receivables	5,680,791	3,019,446	8,310,110	1,503,309	3,574,238	22,087,894
Advances to other funds	-	34,286	-	-	-	34,286
Inventories and prepaids	19,123	911,787	-	-	23,752	954,662
<b>Total assets</b>	<b>\$ 26,660,228</b>	<b>\$ 34,889,566</b>	<b>\$ 23,550,302</b>	<b>\$ 2,981,629</b>	<b>\$ 43,097,181</b>	<b>\$ 131,178,906</b>
<b>LIABILITIES</b>						
Accounts payable	\$ 666,230	\$ 2,144,368	\$ 1,294,159	\$ 144,513	\$ 1,603,581	\$ 5,852,851
Payroll related liabilities	2,416,732	576,626	1,673,919	14,068	875,181	5,556,526
Deposits	20,010	1,203,268	-	-	122,578	1,345,856
Unearned revenue	-	-	369,690	-	1,688	371,378
<b>Total liabilities</b>	<b>3,102,972</b>	<b>3,924,262</b>	<b>3,337,768</b>	<b>158,581</b>	<b>2,603,028</b>	<b>13,126,611</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue	2,396,010	-	-	-	1,144,274	3,540,284
<b>FUND BALANCES</b>						
Nonspendable	19,123	911,787	-	-	23,752	954,662
Restricted	-	-	9,365,027	2,823,048	9,035,946	21,224,021
Committed	2,336,996	4,267,044	-	-	219,971	6,824,011
Assigned	1,734,282	25,786,473	10,847,507	-	30,070,210	68,438,472
Unassigned	17,070,845	-	-	-	-	17,070,845
<b>Total fund balances</b>	<b>21,161,246</b>	<b>30,965,304</b>	<b>20,212,534</b>	<b>2,823,048</b>	<b>39,349,879</b>	<b>114,512,011</b>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 26,660,228</u>	<u>\$ 34,889,566</u>	<u>\$ 23,550,302</u>	<u>\$ 2,981,629</u>	<u>\$ 43,097,181</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.	219,280,103
Deferred amounts related to pensions are not reported in the funds:	
Pension and OPEB-related deferred outflows of resources	41,101,231
Pension and OPEB-related deferred inflows of resources	(9,186,429)
Other long-term assets are not available to pay current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,540,284
Internal service funds assets and liabilities are included in governmental activities in the statement of net position.	(7,483,146)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and notes payable	55,347,800
Accrued interest payable	264,545
Compensated absences	4,574,977
Net pension liability	121,663,405
Total OPEB liability	18,626,162
	<u>(200,476,889)</u>

Net position of governmental activities

\$ 161,287,165

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, 2020

	General Operating Fund	Public Works Fund	Health & Human Services Fund	Lottery & Economic Development Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 76,087,050	\$ -	\$ -	\$ -	\$ 1,243,324	\$ 77,330,374
Licenses and permits	55,750	200,549	-	-	4,224,560	4,480,859
Intergovernmental	6,046,726	28,249,401	41,736,123	3,442,364	21,868,542	101,343,156
Charges for services	4,458,568	3,083,888	15,967,310	-	13,299,256	36,809,022
Fines and forfeitures	2,099,167	974	-	-	774,978	2,875,119
Interest	1,120,985	470,147	246,557	41,315	773,644	2,652,648
Other	46,003	93,820	17,858	2,500	314,213	474,394
<b>Total revenues</b>	<b>89,914,249</b>	<b>32,098,779</b>	<b>57,967,848</b>	<b>3,486,179</b>	<b>42,498,517</b>	<b>225,965,572</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	11,766,796	-	-	-	616,319	12,383,115
Health and social services	-	-	57,730,885	-	1,948,450	59,679,335
Public safety and judicial	66,760,376	-	-	-	21,631,780	88,392,156
Community service	809,592	-	-	2,830,937	6,319,607	9,960,136
Roads and bridges	-	22,292,274	-	-	542,234	22,834,508
Education	-	-	-	-	1,510,673	1,510,673
<b>Debt service:</b>						
Principal	-	-	-	-	5,591,418	5,591,418
Interest	-	-	-	-	3,030,028	3,030,028
Capital outlay	52,226	10,666,927	12,487	-	8,421,943	19,153,583
<b>Total expenditures</b>	<b>79,388,990</b>	<b>32,959,201</b>	<b>57,743,372</b>	<b>2,830,937</b>	<b>49,612,452</b>	<b>222,534,952</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>10,525,259</b>	<b>(860,422)</b>	<b>224,476</b>	<b>655,242</b>	<b>(7,113,935)</b>	<b>3,430,620</b>
<b>Other financing sources (uses):</b>						
Transfers in	4,201,500	350,626	3,428,949	-	11,751,363	19,732,438
Transfers out	(13,381,056)	(82,055)	(387,614)	(324,000)	(6,328,801)	(20,503,526)
<b>Total other financing sources (uses)</b>	<b>(9,179,556)</b>	<b>268,571</b>	<b>3,041,335</b>	<b>(324,000)</b>	<b>5,422,562</b>	<b>(771,088)</b>
<b>Net change in fund balances</b>	<b>1,345,703</b>	<b>(591,851)</b>	<b>3,265,811</b>	<b>331,242</b>	<b>(1,691,373)</b>	<b>2,659,532</b>
<b>Fund balances - beginning</b>	<b>19,815,543</b>	<b>31,557,155</b>	<b>16,946,723</b>	<b>2,491,806</b>	<b>41,041,252</b>	<b>111,852,479</b>
<b>Fund balances - ending</b>	<b>\$ 21,161,246</b>	<b>\$ 30,965,304</b>	<b>\$ 20,212,534</b>	<b>\$ 2,823,048</b>	<b>\$ 39,349,879</b>	<b>\$ 114,512,011</b>

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

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

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

Net change in fund balances - total governmental funds (page 15)		\$ 2,659,532
<p>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.</p>		
Capital outlay	\$ 23,314,937	
Depreciation expense	<u>(13,354,366)</u>	9,960,571
<p>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.</p>		
		(258,807)
<p>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.</p>		
Property taxes	(26,847)	
Loans receivable	<u>(4,972,421)</u>	(4,999,268)
<p>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.</p>		
Repayment of long-term debt principal	5,591,419	
Amortization of premium issued on refunding bonds	107,511	
Amortization of deferred interest bonds	<u>(1,158,946)</u>	4,539,984
<p>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.</p>		
Interest payable	17,657	
Compensated absences	(474,916)	
Net pension liability and related deferrals	(17,419,513)	
Total OPEB liability and related deferrals	<u>(1,185,934)</u>	(19,062,706)
<p>Adjustment to reflect the consolidation of internal service fund activities related to governmental activities.</p>		
		<u>(3,279,248)</u>
Change in net position of governmental activities (page 13)		<u>\$ (10,439,942)</u>

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

MARION COUNTY, OREGON

STATEMENT OF NET POSITION  
PROPRIETARY FUNDS

June 30, 2020

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Nonmajor	Total	Internal
		Enterprise Funds		Service Funds
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 21,852,462	\$ 2,382,334	\$ 24,234,796	\$ 13,443,602
Receivables	1,312,321	482,239	1,794,560	266,851
Advances to other funds	40,984	-	40,984	-
Inventories and prepaid items	-	-	-	2,204,994
Total current assets	<u>23,205,767</u>	<u>2,864,573</u>	<u>26,070,340</u>	<u>15,915,447</u>
Capital assets:				
Land	2,807,567	227,349	3,034,916	-
Construction in progress	-	18,397	18,397	-
Landfills	6,430,703	-	6,430,703	-
Buildings and improvements	3,696,317	10,877,905	14,574,222	-
Equipment	3,169,979	110,772	3,280,751	-
Less accumulated depreciation	(11,042,079)	(9,633,307)	(20,675,386)	-
Total capital assets	<u>5,062,487</u>	<u>1,601,116</u>	<u>6,663,603</u>	<u>-</u>
Total assets	<u>28,268,254</u>	<u>4,465,689</u>	<u>32,733,943</u>	<u>15,915,447</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Pension-related deferred outflows	827,071	123,700	950,771	5,855,976
OPEB-related deferred outflows	24,208	3,160	27,368	141,647
Total deferred outflows	<u>851,279</u>	<u>126,860</u>	<u>978,139</u>	<u>5,997,623</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	1,547,363	173,041	1,720,404	482,894
Payroll related liabilities	100,306	17,355	117,661	831,349
Landfill leachate disposal liability	266,712	-	266,712	-
Accrued interest	-	10,581	10,581	-
Advances, current	-	19,875	19,875	-
Notes payable, current	-	18,099	18,099	-
Accrued claims liability, current	-	-	-	1,334,746
Compensated absences, current	82,454	11,785	94,239	625,772
Total current liabilities	<u>1,996,835</u>	<u>250,736</u>	<u>2,247,571</u>	<u>3,274,761</u>
Noncurrent liabilities, net of current portion:				
Advances	-	55,395	55,395	-
Notes payable	-	331,555	331,555	-
Accrued claims liability	-	-	-	6,026,031
Landfill closure and postclosure liability	7,729,644	-	7,729,644	-
Compensated absences	10,263	2,833	13,096	144,858
Net pension liability	2,519,163	376,777	2,895,940	17,836,630
Total OPEB liability	<u>389,488</u>	<u>50,835</u>	<u>440,323</u>	<u>2,278,941</u>
Total noncurrent liabilities	<u>10,648,558</u>	<u>817,395</u>	<u>11,465,953</u>	<u>26,286,460</u>
Total liabilities	<u>12,645,393</u>	<u>1,068,131</u>	<u>13,713,524</u>	<u>29,561,221</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Pension-related deferred inflows	171,147	25,597	196,744	1,211,779
OPEB-related deferred inflows	19,257	2,513	21,770	112,673
Total deferred inflows	<u>190,404</u>	<u>28,110</u>	<u>218,514</u>	<u>1,324,452</u>
<b>NET POSITION</b>				
Net investment in capital assets	5,062,487	1,217,176	6,279,663	-
Unrestricted	11,221,249	2,279,132	13,500,381	(8,972,603)
Total net position	<u>\$ 16,283,736</u>	<u>\$ 3,496,308</u>	<u>19,780,044</u>	<u>\$ (8,972,603)</u>
Adjustment to reflect consolidation of internal service fund activities			(1,489,457)	
Net position of business-type activities			<u>\$ 18,290,587</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, 2020

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues:				
Charges for services	\$ 28,702,798	\$ 4,025,223	\$ 32,728,021	\$ 54,368,154
Other	811,124	1,528	812,652	131,514
Total operating revenues	<u>29,513,922</u>	<u>4,026,751</u>	<u>33,540,673</u>	<u>54,499,668</u>
Operating expenses:				
Salaries and wages	3,145,037	393,002	3,538,039	21,397,237
Repairs and maintenance	274,533	184,459	458,992	2,197,686
Utilities	45,623	284,363	329,986	121,639
Building and equipment rentals	80,552	21,315	101,867	197,429
Professional services	20,021,729	2,729,107	22,750,836	1,614,330
Communication	17,569	4,536	22,105	337,191
Fuel and operating supplies	144,586	28,020	172,606	630,910
Insurance claims and premiums	585	42,800	43,385	28,515,287
Administrative expenses	1,343,097	74,089	1,417,186	2,073,471
Depreciation	306,459	198,085	504,544	-
Other	446,540	14,016	460,556	225,456
Total operating expenses	<u>25,826,310</u>	<u>3,973,792</u>	<u>29,800,102</u>	<u>57,310,636</u>
Operating income (loss)	<u>3,687,612</u>	<u>52,959</u>	<u>3,740,571</u>	<u>(2,810,968)</u>
Nonoperating revenues (expenses):				
Franchise taxes	455,648	-	455,648	-
Interest revenue	315,420	42,089	357,509	166,303
Interest expense	(3,202)	(19,182)	(22,384)	-
Reclass to general capital assets	-	-	-	(1,703,583)
Total nonoperating revenues (expenses)	<u>767,866</u>	<u>22,907</u>	<u>790,773</u>	<u>(1,537,280)</u>
Income (loss) before transfers	<u>4,455,478</u>	<u>75,866</u>	<u>4,531,344</u>	<u>(4,348,248)</u>
Transfers in	15,511	-	15,511	873,536
Transfers out	(50,324)	(67,635)	(117,959)	-
Change in net position	<u>4,420,665</u>	<u>8,231</u>	<u>4,428,896</u>	<u>(3,474,712)</u>
Net position - beginning	<u>11,863,071</u>	<u>3,488,077</u>		<u>(5,497,891)</u>
Net position - ending	<u>\$ 16,283,736</u>	<u>\$ 3,496,308</u>		<u>\$ (8,972,603)</u>
Adjustment to reflect consolidation of internal service fund activities			<u>(195,464)</u>	
Change in net position of business-type activities			<u>\$ 4,233,432</u>	

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, 2020

	Business-type Activities - Enterprise Funds			Governmental
	Environmental Services	Other	Total	Internal
		Enterprise Funds		Service Funds
Cash flows from operating activities:				
Receipts from customers	\$ 29,946,225	\$ 3,027,557	\$ 32,973,782	\$ 26,389,197
Receipts from interfund services	248,266	906,973	1,155,239	28,012,552
Payments to suppliers	(20,444,107)	(605,729)	(21,049,836)	(35,023,555)
Payments to employees	(2,686,035)	(354,000)	(3,040,035)	(18,488,635)
Payments for interfund services	(1,985,543)	(2,825,640)	(4,811,183)	(2,749,295)
Net cash from operating activities	5,078,806	149,161	5,227,967	(1,859,736)
Cash flows from noncapital financing activities:				
Franchise taxes received	455,648	-	455,648	-
Transfers received	15,511	-	15,511	873,536
Transfers paid	(50,324)	(67,635)	(117,959)	-
Net cash from noncapital financing activities	420,835	(67,635)	353,200	873,536
Cash flows from capital and related financing activities:				
Purchase of capital assets	(9,532)	(142,977)	(152,509)	(1,703,583)
Debt principal payments - interfund loans	(340,000)	(17,143)	(357,143)	-
Debt principal payments - notes payable	-	(17,966)	(17,966)	-
Debt interest payments	(3,202)	(20,011)	(23,213)	-
Net cash from capital and related financing activities	(352,734)	(198,097)	(550,831)	(1,703,583)
Cash flows from investing activities:				
Interest on investments	303,608	42,694	346,302	175,476
Net change in cash and investments	5,450,515	(73,877)	5,376,638	(2,514,307)
Cash and investments - beginning	16,401,947	2,456,211	18,858,158	15,957,909
Cash and investments - ending	\$ 21,852,462	\$ 2,382,334	\$ 24,234,796	\$ 13,443,602

(Continued on following page)

MARION COUNTY, OREGON

STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended June 30, 2020

	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 income (loss)	\$ 3,687,612	\$ 52,959	\$ 3,740,571	\$ (2,810,968)
Depreciation	306,459	198,085	504,544	-
Change in:				
Accounts receivable	680,569	(92,221)	588,348	(97,919)
Inventories and prepaids	-	-	-	(2,074,613)
Accounts payable	27,147	(48,664)	(21,517)	(244,214)
Payroll related liabilities	(3,074)	3,287	213	124,288
Landfill leachate disposal liability	(381,214)	-	(381,214)	-
Accrued claims liability	-	-	-	459,376
Landfill closure and postclosure liability	299,231	-	299,231	-
Compensated absences	(9,922)	3,694	(6,228)	113,170
Net pension liability and deferred pension outflows and inflows	480,866	53,735	534,601	2,612,044
Total OPEB liability and deferred OPEB outflows and inflows	<u>(8,868)</u>	<u>(21,714)</u>	<u>(30,582)</u>	<u>59,100</u>
Net cash from operating activities	<u>\$ 5,078,806</u>	<u>\$ 149,161</u>	<u>\$ 5,227,967</u>	<u>\$ (1,859,736)</u>

Schedule of non-cash capital and related financing activities:

Reclass to general capital assets	\$	-	\$	-	\$	-	\$	1,703,583
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The notes to the financial statements are an integral part of this statement.

MARION COUNTY, OREGON  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS

June 30, 2020

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 10,306,562
Receivables:	
Accounts and interest	792,795
Property taxes	<u>13,769,217</u>
Total assets	<u>\$ 24,868,574</u>
<b>LIABILITIES</b>	
Accounts payable	\$ 629,528
Due to other agencies	<u>24,239,046</u>
Total liabilities	<u>\$ 24,868,574</u>

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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, 2019. 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.

The Mid-Valley Behavioral Care Network (MVBCN), a jointly governed organization between Marion County and Polk County ceased operations on December 31, 2019. MVBCN contracted with its member counties and other providers to deliver behavioral health services to county residents under the Oregon Health Plan and other contracts. Oversight of these services has transitioned to an independent third party.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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 financial statements and the proprietary fund financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*; agency funds are also reported using the *accrual basis of accounting* but have no measurement focus. 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, 2020

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

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

The County reports the following major governmental funds:

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

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.

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

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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

E. Receivables:

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

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

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

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

F. Inventories and Prepays:

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

G. Capital Assets:

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

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

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

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.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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

J. Compensated Absences:

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

K. Pensions:

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

L. Deferred Outflows and Inflows of Resources:

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

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

M. 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.

N. 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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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

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.

O. 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 \$2,336,996 as of June 30, 2020.

P. 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.

Q. 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 the basic financial statements and accompanying notes; actual results may differ.

R. New Accounting Pronouncements:

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

- Statement No. 84, Fiduciary Activities, effective fiscal year 2021
- Statement No. 87, Leases, effective fiscal year 2022
- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period, effective fiscal year 2022
- Statement No. 90, Majority Equity Interests, effective fiscal year 2021
- Statement No. 91, Conduit Debt Obligations, effective fiscal year 2023
- Statement No. 92, Omnibus 2020, effective fiscal year 2022
- Statement No. 93, Replacement of Interbank Offered Rates, effective fiscal year 2022
- Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements, effective fiscal year 2023
- Statement No. 96, Subscription-Based Information Technology Arrangements, effective fiscal year 2023
- Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans, effective fiscal year 2022

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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. Cash and investments are comprised of the following at June 30, 2020:

Cash on hand	\$	65,533
Deposits with financial institutions		4,736,311
Investments		151,285,180
Total cash and investments	\$	156,087,024

Cash and investments consist of \$145,780,462 shown on the government-wide Statement of Net Position and \$10,306,562 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, 2020, the County had total bank balances of \$8,703,334. Of this amount, \$752,838 was covered by federal depository insurance, and the remainder was collateralized by the statewide pool.

Investments – The types of investments in which the County may invest are restricted by Oregon statutes and County policy. Authorized investments include general obligations of the U.S. government and its agencies, obligations of the states of Oregon, California, Idaho, Washington and their municipalities, corporate indebtedness, certificates of deposit, banker's acceptances, repurchase agreements, and the State of Oregon local government investment pool. As of June 30, 2020, the County had the following investments:

Investment Type	Valuation Method (see below)	Fair Value	Carrying Value	Percent of Investment Portfolio	Wt. Ave. Maturity (months)
US treasury securities	Level 1	\$ 22,005,860	\$ 21,633,048	14.2%	13.27
US agency securities	Level 2	43,473,663	42,761,738	28.3%	14.20
Municipal bonds	Level 2	14,361,881	14,186,479	9.4%	22.27
Corporate bonds	Level 2	19,855,402	19,502,225	12.9%	19.23
State of Oregon local government investment pool (LGIP)	N/A	53,669,865	53,201,690	35.2%	n/a
		\$ 153,366,671	\$ 151,285,180	100.0%	

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 100.88% of the value of the pool shares as of June 30, 2020.

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 2 – CASH AND INVESTMENTS (Continued):

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

Credit risk – In accordance with Oregon statutes, municipal obligations must be rated A or better for issuers within Oregon, and AA or better for issuers outside Oregon. Corporate indebtedness must be rated A / P-2 or better (Moody's Investor Service), A / A-2 or better (Standard & Poor's) or the equivalent for issuers within Oregon, and Aa / P-1 or better (Moody's Investor Service), AA / A-1 or better (Standard & Poor's) or the equivalent for issuers outside Oregon. As of June 30, 2020, ratings (Moody's unless otherwise noted) for the County's investments were as follows: US treasury securities \$21,633,048, Aaa; US agency securities \$33,630,996, Aaa, \$9,130,742, not rated; municipal bonds \$1,649,229, Aaa, \$9,995,170, Aa, \$2,542,080, not rated; corporate bonds \$4,114,997, Aaa, \$6,499,148, Aa, \$3,565,944, A, \$5,322,136, not rated. The LGIP is not rated.

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

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

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES:

The Public Works Fund has a capital advance receivable of \$34,286 from the Fargo Interchange Service District for a sewer pump upgrade, \$17,143 due annually plus interest at 3.25%. The Environmental Services Fund has a \$40,984 advance receivable from the Brooks Community Service District for a water meter and pump upgrade, \$2,732 due annually plus interest at 3.75%.

NOTE 4 – RECEIVABLES:

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

	Taxes and Assessments	Accounts	Interest	Loans	Total
General Operating Fund	\$ 2,937,693	\$ 2,584,081	\$ 100,656	\$ 58,361	\$ 5,680,791
Public Works Fund	-	2,933,502	85,944	-	3,019,446
Health & Human Services Fund	-	8,270,304	39,806	-	8,310,110
Lottery & Economic Dev Fund	-	1,499,116	4,193	-	1,503,309
Environmental Services	-	1,249,720	62,601	-	1,312,321
Nonmajor governmental funds	45,214	2,315,609	104,956	1,108,459	3,574,238
Nonmajor enterprise funds	83,597	391,606	7,036	-	482,239
Internal service funds	-	236,859	29,992	-	266,851
Agency funds	13,769,217	776,807	15,988	-	14,562,012
	<u>\$ 16,835,721</u>	<u>\$ 20,257,604</u>	<u>\$ 451,172</u>	<u>\$1,166,820</u>	<u>\$ 38,711,317</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 5 – CAPITAL ASSETS:

Capital asset activity for the year ended June 30, 2020 was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 12,152,955	\$ -	\$ -	\$ 12,152,955
Construction in progress	9,330,891	15,329,119	13,367,031	11,292,979
Total capital assets not being depreciated	<u>21,483,846</u>	<u>15,329,119</u>	<u>13,367,031</u>	<u>23,445,934</u>
Capital assets being depreciated:				
Buildings and improvements	141,368,414	8,354,881	-	149,723,295
Equipment	39,430,414	4,103,042	2,611,361	40,922,095
Infrastructure	598,578,905	8,894,926	-	607,473,831
Total capital assets being depreciated	<u>779,377,733</u>	<u>21,352,849</u>	<u>2,611,361</u>	<u>798,119,221</u>
Less accumulated depreciation for:				
Buildings and improvements	43,511,746	3,198,235	-	46,709,981
Equipment	23,152,226	3,106,080	2,352,554	23,905,752
Infrastructure	524,619,268	7,050,051	-	531,669,319
Total accumulated depreciation	<u>591,283,240</u>	<u>13,354,366</u>	<u>2,352,554</u>	<u>602,285,052</u>
Total capital assets being depreciated, net	<u>188,094,493</u>	<u>7,998,483</u>	<u>258,807</u>	<u>195,834,169</u>
Governmental activities capital assets, net	<u>\$ 209,578,339</u>	<u>\$ 23,327,602</u>	<u>\$ 13,625,838</u>	<u>\$ 219,280,103</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	37,132	136,507	155,242	18,397
Total capital assets not being depreciated	<u>3,072,048</u>	<u>136,507</u>	<u>155,242</u>	<u>3,053,313</u>
Capital assets being depreciated:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	14,425,792	148,430	-	14,574,222
Equipment	3,257,937	22,814	-	3,280,751
Total capital assets being depreciated	<u>24,114,432</u>	<u>171,244</u>	<u>-</u>	<u>24,285,676</u>
Less accumulated depreciation for:				
Landfills	6,430,703	-	-	6,430,703
Buildings and improvements	11,256,803	319,650	-	11,576,453
Equipment	2,483,336	184,894	-	2,668,230
Total accumulated depreciation	<u>20,170,842</u>	<u>504,544</u>	<u>-</u>	<u>20,675,386</u>
Total capital assets being depreciated, net	<u>3,943,590</u>	<u>(333,300)</u>	<u>-</u>	<u>3,610,290</u>
Business-type activities capital assets, net	<u>\$ 7,015,638</u>	<u>\$ (196,793)</u>	<u>\$ 155,242</u>	<u>\$ 6,663,603</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 5 – CAPITAL ASSETS (Continued):

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

<b>Governmental activities:</b>	
General government	\$ 2,512,132
Health and social services	438,733
Public safety and judicial	2,142,868
Community service	48,106
Roads and bridges	8,212,527
Total depreciation expense, governmental activities	<u>\$ 13,354,366</u>
<b>Business-type activities:</b>	
Environmental services	\$ 306,459
Stormwater management	18,749
Sewer and lighting services	179,336
Total depreciation expense, business-type activities	<u>\$ 504,544</u>

NOTE 6 – LONG-TERM OBLIGATIONS:

Changes in long-term obligations for the year ended June 30, 2020 are as follows:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
<b>Governmental activities:</b>					
Refunding obligations	\$ 5,888,039	\$ -	\$ 1,352,511	\$ 4,535,528	\$ 1,315,000
Capital financing agreements	19,773,691	-	1,776,419	17,997,272	1,824,267
Limited tax pension obligations	34,226,054	-	1,411,054	32,815,000	2,840,000
Accrued claims liability	6,901,401	2,250,358	1,790,982	7,360,777	1,334,746
Compensated absences	4,757,521	5,120,606	4,532,520	5,345,607	4,617,808
Net pension liability	114,974,232	110,166,488	85,640,685	139,500,035	-
Total OPEB liability	<u>19,394,292</u>	<u>3,424,941</u>	<u>1,914,130</u>	<u>20,905,103</u>	<u>-</u>
Governmental activities long-term obligations	<u>\$ 205,915,230</u>	<u>\$ 120,962,393</u>	<u>\$ 98,418,301</u>	<u>\$ 228,459,322</u>	<u>\$ 11,931,821</u>
<b>Business-type activities:</b>					
Notes payable	\$ 367,620	\$ -	\$ 17,966	\$ 349,654	\$ 18,099
Landfill closure and postclosure liability	7,430,413	299,231	-	7,729,644	-
Compensated absences	113,563	82,823	89,051	107,335	94,239
Net pension liability	2,222,582	2,451,209	1,777,851	2,895,940	-
Total OPEB liability	<u>465,307</u>	<u>15,333</u>	<u>40,317</u>	<u>440,323</u>	<u>-</u>
Business-type activities long-term obligations	<u>\$ 10,599,485</u>	<u>\$ 2,848,596</u>	<u>\$ 1,925,185</u>	<u>\$ 11,522,896</u>	<u>\$ 112,338</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

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

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2019	Matured and Paid During Year	Outstanding June 30, 2020	
2020	\$ 1,245,000	\$ 1,245,000	\$ -	\$ -
2021	1,315,000	-	1,315,000	229,625
2022	1,390,000	-	1,390,000	157,300
2023	1,470,000	-	1,470,000	80,850
	5,420,000	1,245,000	4,175,000	467,775
Unamortized premium	468,039	107,511	360,528	-
	<u>\$ 5,888,039</u>	<u>\$ 1,352,511</u>	<u>\$ 4,535,528</u>	<u>\$ 467,775</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

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, 2019	Paid During Year	Outstanding June 30, 2020	
2020	\$ 665,409	\$ 665,409	\$ -	\$ -
2021	686,414	-	686,414	195,863
2022	708,082	-	708,082	174,195
2023	730,434	-	730,434	151,843
2024	753,491	-	753,491	128,786
2025	777,276	-	777,276	105,000
2026-2029	2,877,712	-	2,877,712	169,135
	<u>\$ 7,198,818</u>	<u>\$ 665,409</u>	<u>\$ 6,533,409</u>	<u>\$ 924,822</u>

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2019	Paid During Year	Outstanding June 30, 2020	
2020	\$ 661,981	\$ 661,981	\$ -	\$ -
2021	675,253	-	675,253	141,434
2022	688,791	-	688,791	127,896
2023	702,601	-	702,601	114,087
2024	716,687	-	716,687	100,000
2025	731,056	-	731,056	85,631
2026-2030	3,845,032	-	3,845,032	202,336
	<u>\$ 8,021,401</u>	<u>\$ 661,981</u>	<u>\$ 7,359,420</u>	<u>\$ 771,384</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

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, 2019	Paid During Year	Outstanding June 30, 2020	
2020	\$ 449,029	\$ 449,029	\$ -	\$ -
2021	462,600	-	462,600	119,690
2022	476,582	-	476,582	105,708
2023	490,987	-	490,987	91,303
2024	501,973	-	501,973	80,317
2025	517,909	-	517,909	64,381
2026-2028	1,654,392	-	1,654,392	92,382
	<u>\$ 4,553,472</u>	<u>\$ 449,029</u>	<u>\$ 4,104,443</u>	<u>\$ 553,781</u>

Limited Tax Pension Obligations (2002) – In March 2002, the County issued Limited Tax Pension Obligations of \$26,708,830 and transferred the net proceeds to the State of Oregon Public Employees Retirement System to cover the County's unfunded actuarial liability. Principal payments are due annually through June 1, 2028, and interest is payable in December and June of each year with rates ranging from 4.72% to 7.41%. Obligations maturing through June 1, 2020 are deferred interest obligations and are shown at matured value. Annual requirements to repay the 2002 Limited Tax Pension Obligations are as follows:

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2019	Matured and Paid During Year	Outstanding June 30, 2020	
2020	\$ 1,650,000	\$ 1,650,000	\$ -	\$ -
2021	1,795,000	-	1,795,000	1,454,520
2022	2,060,000	-	2,060,000	1,330,665
2023	2,355,000	-	2,355,000	1,188,525
2024	2,675,000	-	2,675,000	1,026,030
2025	3,020,000	-	3,020,000	841,455
2026-2028	9,175,000	-	9,175,000	1,167,135
	22,730,000	1,650,000	21,080,000	7,008,330
Less deferred interest	(1,158,946)	(1,158,946)	-	-
	<u>\$ 21,571,054</u>	<u>\$ 491,054</u>	<u>\$ 21,080,000</u>	<u>\$ 7,008,330</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

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, 2019	Matured and Paid During Year	Outstanding June 30, 2020	
2020	\$ 920,000	\$ 920,000	\$ -	\$ -
2021	1,045,000	-	1,045,000	712,404
2022	1,180,000	-	1,180,000	649,548
2023	1,330,000	-	1,330,000	578,571
2024	1,490,000	-	1,490,000	498,571
2025	1,670,000	-	1,670,000	407,756
2026-2028	5,020,000	-	5,020,000	565,311
	<u>\$ 12,655,000</u>	<u>\$ 920,000</u>	<u>\$ 11,735,000</u>	<u>\$ 3,412,161</u>

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

Fiscal Year of Maturity	Principal			Future Interest
	Outstanding July 1, 2019	Paid During Year	Outstanding June 30, 2020	
2020	\$ 17,966	\$ 17,966	\$ -	\$ -
2021	18,099	-	18,099	17,349
2022	18,223	-	18,223	16,475
2023	23,385	-	23,385	15,564
2024	23,553	-	23,553	14,395
2025	23,695	-	23,695	13,253
2026-2030	126,483	-	126,483	47,759
2031-2034	116,216	-	116,216	14,828
	<u>\$ 367,620</u>	<u>\$ 17,966</u>	<u>\$ 349,654</u>	<u>\$ 139,623</u>

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 6 – LONG-TERM OBLIGATIONS (Continued):

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

Marion County Environmental Services is currently operating two landfill sites: the North Marion County Disposal Facility and the Brown's Island Demolition Landfill. Federal regulations require the County to place a final cover on each site when it reaches capacity and to perform postclosure maintenance and monitoring for an additional thirty years. At current usage rates, the County has the capacity to continue receiving incinerator ash at North Marion for 21 years and demolition waste at Brown's Island for 12 years.

Although closure and postclosure care costs will be paid only near or after the date the landfill stops accepting waste, Marion County Environmental Services reports a portion of these costs as an operating expense in each fiscal year based on the landfill capacity use as of the end of the fiscal year. The \$7,729,644 reported as landfill closure and postclosure liability at June 30, 2020, represents the cumulative amount reported to date based on the use of 84% of the estimated capacity at the North Marion facility and 77% at Brown's Island. The estimated total closure and postclosure care costs remaining to be recognized are \$1,687,620. These amounts are based on what it would cost to perform all closure and postclosure care in 2020; actual costs may be higher due to inflation, changes in technology, or changes in regulations. The County has also recognized a current liability of \$266,712 for the disposal of leachate stored at the North Marion site as of June 30, 2020.

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, 2019 (the most recent analysis).

NOTE 7 – RISK MANAGEMENT:

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

All County departments participate in the risk management program and make payments to the Self-Insurance Fund based on estimates needed to pay current and prior year claims and to establish a reserve for catastrophic losses. The claims liability of \$7,360,777 reported in the Self-Insurance Fund at June 30, 2020 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, 2020.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 7 – RISK MANAGEMENT (Continued):

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

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

	Fiscal Year 2019-20	Fiscal Year 2018-19
Claims liability, beginning of year	\$ 6,901,401	\$ 6,167,802
Current year claims and changes in estimates	2,250,358	1,728,211
Claim payments	(1,790,982)	(994,612)
Claims liability, end of year	\$ 7,360,777	\$ 6,901,401

NOTE 8 – PENSION PLAN:

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

[http://www.oregon.gov/pers/Pages/section/financial\\_reports/financials.aspx](http://www.oregon.gov/pers/Pages/section/financial_reports/financials.aspx)

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

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

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

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 8 – PENSION PLAN (Continued):

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

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

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

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

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

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

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

Contribution Requirements – As a participating employer, the County is required to make monthly contributions to PERS based on actuarially determined percentages of covered payroll. Rates in effect for fiscal year 2020 were 21.18% for Tier One/Tier Two employees, 13.01% for OPSRP general service employees, and 17.64% for OPSRP police/fire employees. The County's total contributions to PERS were \$14,995,025 for fiscal year 2020.

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 2020 were based on the December 31, 2017 actuarial valuation using the entry age normal actuarial cost method. The actuarially determined rates also reflect lump sum payments the County made to PERS in 2002 and 2004. It is important to note that the actuarial valuations used for rate setting are based on different methods and assumptions than those used for financial reporting which are described later in this note.

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 8 – PENSION PLAN (Continued):

Net Pension Liability, Pension Expense, and Pension-Related Deferrals – At June 30, 2020, the County reported a net pension liability of \$142,395,975 as its proportionate share of the collective net pension liability for PERS, measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was based on a December 31, 2017 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 0.82% as of the June 30, 2019 measurement date, compared to 0.77% as of June 30, 2018.

For fiscal year 2020, the County recognized a pension expense of \$35,377,351. At June 30, 2020, the County reported the following pension-related deferrals:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 7,852,718	\$ -
Changes of assumptions	19,317,639	-
Net difference between projected and actual earnings on investments	-	4,036,781
Changes in proportionate share	4,886,965	1,772,948
Differences between employer contributions and proportionate share of contributions	-	3,864,324
	32,057,322	9,674,053
Contributions made after the measurement date	14,692,954	-
	\$ 46,750,276	\$ 9,674,053

The \$14,692,954 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 2021. Other amounts reported as deferred outflows and inflows of resources will be recognized in pension expense in subsequent years as follows:

Fiscal Year	Amount
2021	\$ 13,068,271
2022	1,154,810
2023	4,073,997
2024	3,747,334
2025	338,857

Actuarial Methods and Assumptions – The total pension liability in the December 31, 2017 actuarial valuation was determined using the entry age normal method and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.50%, projected salary increases of 3.50%, investment rate of return of 7.2%, and mortality rates based on the RP-2014 sex-distinct mortality tables, with generational adjustments per the Unisex Social Security Data Scale. These assumptions were based on the results of an actuarial experience study for the four-year period ending December 31, 2016.

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 8 – PENSION PLAN (Continued):

Target allocations and estimated geometric rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Expected Rate of Return</u>
Core Fixed Income	8.00 %	3.49 %
Short-Term Bonds	8.00	3.38
Bank/Leveraged Loans	3.00	5.09
High Yield Bonds	1.00	6.45
Large/Mid Cap US Equities	15.75	6.30
Small/Micro Cap US Equities	2.62	6.74
Developed Foreign Equities	13.13	6.71
Emerging Market Equities	4.12	7.45
Non-US Small Cap Equities	1.88	7.01
Private Equity	17.50	7.82
Real Estate (Property)	10.00	5.51
Real Estate (REITS)	2.50	6.37
Hedge Funds	3.12	4.45
Timber/Farmland	3.75	5.88
Infrastructure	3.75	6.60
Commodities	1.88	3.84
	<u>100.00 %</u>	

The discount rate used to measure the total pension liability was 7.20%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the 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 was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<u>1% Decrease 6.20%</u>	<u>Current Rate 7.20%</u>	<u>1% Increase 8.20%</u>
County's proportionate share of the net pension liability (asset)	\$ 228,034,520	\$ 142,395,975	\$ 70,728,311

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

Defined Contribution Plan – PERS-eligible employees are statutorily required to contribute 6% of their annual covered salary to the OPSRP Individual Account Program (IAP), a defined contribution pension plan. Benefits terms, including contribution requirements, are established by the Oregon Legislature. As permitted, the County has opted to pick-up the contributions on behalf of employees; contributions were \$5,483,930 for the year ended June 30, 2020. 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.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS:

The County implemented Governmental Accounting Standards Board Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*, in fiscal year 2018. As required by GASB 75, a liability must be recognized when employees earn other postemployment benefits (OPEB) rather than when the benefits are paid. 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, 2020, the following employees were covered by the benefit terms:

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

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, 2020, the actuarially estimated implicit rate subsidy was \$767,187.

Total OPEB Liability, OPEB Expense, and OPEB-Related Deferrals – As of June 30, 2020, the County reported a total OPEB liability of \$21,345,426, based on a July 1, 2019 actuarial valuation, rolled forward to the measurement date of June 30, 2020. For the year ended June 30, 2020, the County recognized OPEB expense of \$1,981,639.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 9 – POSTEMPLOYMENT HEALTHCARE BENEFITS (Continued):

Total OPEB liability, beginning of year	\$ 19,859,599
Changes for the year:	
Service cost	1,323,725
Interest	623,992
Expected vs. actual experience	(1,187,260)
Changes of assumptions	1,492,557
Benefit payments	(767,187)
Net changes	1,485,827
Total OPEB liability, end of year	\$ 21,345,426

At June 30, 2020, the County reported an OPEB-related deferred inflow of resources of \$1,055,342 for differences between expected and actual experience and a deferred outflow of resources of \$1,326,717 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
2021	\$ 33,922
2022	33,922
2023	33,922
2024	33,922
2025	33,922
Thereafter	101,765

Actuarial Methods and Assumptions – The total OPEB liability in the July 1, 2019 actuarial valuation was determined using the entry age normal method with level percent of salary and the following actuarial assumptions, applied to all periods included in the measurement: inflation rate of 2.0%, salary increases of 2.5%, discount rate of 2.75%, and a healthcare cost trend rate of 6.8% initially, decreasing by 0.1% per year to an ultimate rate of 5.0% after 18 years. The discount rate was based on the S&P Municipal Bond 20-Year High Grade Rate Index. Mortality rates were based on the Pub-2010 Employee/Healthy Annuitant, sex distinct, generational mortality tables, with adjustments for mortality improvements based on the 60-year average Unisex Social Security Data Scale. Other actuarial assumptions used in the valuation were based on the results of the most recent experience study for the Oregon Public Employees Retirement System.

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

	1% Decrease 1.75%	Current Rate 2.75%	1% Increase 3.75%
Total OPEB Liability	\$ 23,387,147	\$ 21,345,426	\$ 19,468,225

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

	1% Decrease 5.8% declining to 4.0%	Current Rate 6.8% declining to 5.0%	1% Increase 7.8% declining to 6.0%
Total OPEB Liability	\$ 18,543,347	\$ 21,345,426	\$ 24,715,306

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 10 – FUND BALANCE CLASSIFICATIONS:

	General Operating	Public Works	Health & Human Svcs	Lottery & Econ Dev	Other Governmental	Total Governmental
<b>Restricted for:</b>						
Health programs	\$ -	\$ -	\$ 9,365,027	\$ -	\$ -	\$ 9,365,027
Economic development	-	-	-	2,823,048	-	2,823,048
Public safety programs	-	-	-	-	2,051,967	2,051,967
Court security	-	-	-	-	679,219	679,219
Law library	-	-	-	-	758,579	758,579
Forest & wildfire programs	-	-	-	-	716,156	716,156
Extension services	-	-	-	-	1,058,540	1,058,540
Corner restoration	-	-	-	-	2,479,992	2,479,992
Education	-	-	-	-	372,005	372,005
Other purposes	-	-	-	-	919,488	919,488
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,365,027</u>	<u>\$ 2,823,048</u>	<u>\$ 9,035,946</u>	<u>\$ 21,224,021</u>
<b>Committed to:</b>						
Financial stabilization	\$ 2,336,996	\$ -	\$ -	\$ -	\$ -	\$ 2,336,996
Road improvements	-	4,267,044	-	-	-	4,267,044
Other purposes	-	-	-	-	219,971	219,971
	<u>\$ 2,336,996</u>	<u>\$ 4,267,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 219,971</u>	<u>\$ 6,824,011</u>
<b>Assigned to:</b>						
Health programs	\$ -	\$ -	\$ 10,847,507	\$ -	\$ -	\$ 10,847,507
Public safety programs	1,734,282	-	-	-	3,614,179	5,348,461
Roads & bridges	-	25,786,473	-	-	130,526	25,916,999
Building inspection	-	-	-	-	5,416,472	5,416,472
Debt service	-	-	-	-	3,593,451	3,593,451
Capital projects	-	-	-	-	16,414,770	16,414,770
Other purposes	-	-	-	-	900,812	900,812
	<u>\$ 1,734,282</u>	<u>\$ 25,786,473</u>	<u>\$ 10,847,507</u>	<u>\$ -</u>	<u>\$ 30,070,210</u>	<u>\$ 68,438,472</u>

NOTE 11 – 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	Environ. Services Fund	Nonmajor funds	
<b>Governmental Funds:</b>								
General Operating Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,201,500	\$ -	\$ -	\$ 4,201,500
Public Works Fund	347,574	-	722	-	2,330	-	-	350,626
Health & Human Svcs Fund	3,428,949	-	-	-	-	-	-	3,428,949
Nonmajor funds	9,113,067	-	368,262	324,000	1,931,579	-	14,455	11,751,363
<b>Proprietary Funds:</b>								
Environmental Services Fund	-	-	-	-	15,511	-	-	15,511
Internal service funds	491,466	82,055	18,630	-	177,881	50,324	53,180	873,536
Total	<u>\$ 13,381,056</u>	<u>\$ 82,055</u>	<u>\$ 387,614</u>	<u>\$ 324,000</u>	<u>\$ 6,328,801</u>	<u>\$ 50,324</u>	<u>\$ 67,635</u>	<u>\$ 20,621,485</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, 2020

NOTE 12 – TAX ABATEMENTS:

County property taxes were reduced \$427,383 in fiscal 2020 under agreements entered into by other governments.

<u>Authorizing Government</u>	<u>Exemption Program</u>	<u>Property Taxes Abated</u>
State of Oregon	Historic Property (ORS 358.475 to 565)	\$ 41,787
City of Salem	Multiple Unit Housing (ORS 307.600 to 637)	79,774
City of Salem	Low Income Housing (ORS 307.541)	68,421
Salem Enterprise Zone (City of Salem)	Enterprise Zone (ORS 285C)	177,673
North Marion Enterprise Zone (Cities of Aurora, Donald & Hubbard)	Enterprise Zone (ORS 285C)	52,720
North Santiam Enterprise Zone (City of Stayton)	Enterprise Zone (ORS 285C)	6,908
Silverton-Mt. Angel Enterprise Zone (Cities of Mt. Angel & Silverton)	Enterprise Zone (ORS 285C)	100
		<u>\$ 427,383</u>

NOTE 13 – COMMITMENTS AND CONTINGENCIES:

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

The County has a service agreement with the owner of a mass burn solid waste disposal, electric power generation, and resource recovery facility located in Marion County. Under this agreement, the facility will accept 145,000 tons of acceptable waste from the County for disposal each year. In return, the County pays service fees for operations, maintenance and pass through costs, and receives credits for electricity generation and the sale of secondary materials. For fiscal year 2020, monthly service fees were approximately \$847,000. These costs are recorded in the Environmental Services Fund, an Enterprise Fund.

The County has long-term agreements to lease space for storage and various offices. Rent for these facilities was \$1,529,777 for the year ended June 30, 2020. Future obligations under these agreements are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 1,575,665
2022	1,611,476
2023	1,603,455
2024	1,613,297
2025	1,357,194
2026-2028	3,533,044

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

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

NOTE 14 – SUBSEQUENT EVENTS:

In September 2020, the Beachie Creek wildfire forced large-scale evacuations across the County, resulting in widespread destruction of County residences and businesses. The County Board of Commissioners declared a state of emergency on September 8, 2020, and the President of the United States issued a major disaster declaration on September 15, 2020. Cleanup and recovery efforts are underway, and the County expects federal and state financial assistance to cover some of the costs. Adjustment to the fiscal 2020 financial statements was not considered necessary.

NOTE 15 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY:

The County budgets all funds except agency 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, 2020.

The Central Services Fund, an Internal Service Fund, reported a deficit net position of \$16,213,030 as of June 30, 2020, due to the recognition of long-term liabilities for pensions and other postemployment benefits.

MARION COUNTY, OREGON  
NOTES TO THE FINANCIAL STATEMENTS

For the year ended June 30, 2020

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

Cash and investments as of December 31, 2019 are comprised of the following:

Deposits with financial institutions	\$ 4,338,647
Investment in joint venture, Hazedel Seniors LP	<u>100,802</u>
Total cash and investments	<u><u>\$ 4,439,449</u></u>

\$1,006,831 of the balance is restricted for housing assistance payments, tenant deposits, escrow loan deposits, and capital replacement reserves.

Receivables as of December 31, 2019 are comprised of the following:

Accounts receivable	\$ 189,121
Note receivable from Hazedel Seniors LP	<u>1,496,327</u>
Total receivables	<u><u>\$ 1,685,448</u></u>

Capital asset activity for the year ended December 31, 2019:

	Beginning Balances	Increases	Decreases	Ending Balances
Capital assets not being depreciated:				
Land	\$ 1,131,858	\$ -	\$ -	\$ 1,131,858
Capital assets being depreciated:				
Buildings and improvements	16,499,724	232,539	-	16,732,263
Equipment	<u>966,340</u>	<u>52,144</u>	-	<u>1,018,484</u>
Total capital assets being depreciated	<u>17,466,064</u>	<u>284,683</u>	-	<u>17,750,747</u>
Less accumulated depreciation for:				
Buildings and improvements	9,905,625	563,435	-	10,469,060
Equipment	<u>733,694</u>	<u>24,396</u>	-	<u>758,090</u>
Total accumulated depreciation	<u>10,639,319</u>	<u>587,831</u>	-	<u>11,227,150</u>
Capital assets, net	<u><u>\$ 7,958,603</u></u>	<u><u>\$ (303,148)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 7,655,455</u></u>

Depreciation expense for the year ended December 31, 2019 was \$587,831.

Long-term debt activity for the year ended December 31, 2019:

	Beginning Balances	Additions	Deletions	Ending Balances	Due within One Year
Notes payable	\$ 2,243,620	\$ -	\$ 277,118	\$ 1,966,502	\$ 479,994
Compensated absences	56,066	3,872	-	59,938	7,839
Net pension liability	349,401	-	318,108	31,293	-
Other long-term obligations	<u>29,561</u>	<u>46,500</u>	-	<u>76,061</u>	-
Total long-term obligations	<u><u>\$ 2,678,648</u></u>	<u><u>\$ 50,372</u></u>	<u><u>\$ 595,226</u></u>	<u><u>\$ 2,133,794</u></u>	<u><u>\$ 487,833</u></u>

Beginning net position for the year ended December 31, 2019 was adjusted as follows:

Beginning net position, as previously reported	\$ 12,005,394
Adjustment to accounts receivable due to HUD year-end close out	<u>(80,993)</u>
Beginning net position, as restated	<u><u>\$ 11,924,401</u></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.
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, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Taxes:				
Property	\$ 75,740,488	\$ 75,740,488	\$ 75,485,754	\$ (254,734)
Franchise	337,530	626,390	601,296	(25,094)
Licenses and permits	65,000	65,000	55,750	(9,250)
Intergovernmental	5,368,538	5,368,538	5,913,544	545,006
Charges for services	3,556,317	3,656,317	4,105,658	449,341
Fines and forfeitures	215,000	215,000	240,337	25,337
Interest	850,000	850,000	1,052,520	202,520
Other	32,000	32,000	45,943	13,943
<b>Total revenues</b>	<b>86,164,873</b>	<b>86,553,733</b>	<b>87,500,802</b>	<b>947,069</b>
<b>EXPENDITURES:</b>				
Assessor's Office	6,680,603	6,712,850	6,437,101	275,749
Clerk's Office	3,011,403	3,011,403	2,648,419	362,984
Community Services Department	853,773	853,773	809,592	44,181
District Attorney's Office	9,718,302	9,718,302	9,192,578	525,724
Justice Court	1,014,175	1,014,175	946,730	67,445
Juvenile Department	13,014,942	13,102,169	12,305,992	796,177
Sheriff's Office	43,918,746	44,448,815	42,339,155	2,109,660
Treasurer's Office	498,059	498,059	478,869	19,190
Non-Departmental:				
Materials and services	3,355,204	4,229,440	2,202,407	2,027,033
Contingency	1,496,087	1,104,154	-	1,104,154
<b>Total expenditures</b>	<b>83,561,294</b>	<b>84,693,140</b>	<b>77,360,843</b>	<b>7,332,297</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	4,445,678	4,476,500	4,476,500	-
Transfers out	(12,954,722)	(14,661,130)	(13,381,056)	1,280,074
<b>Total other financing sources (uses)</b>	<b>(8,509,044)</b>	<b>(10,184,630)</b>	<b>(8,904,556)</b>	<b>1,280,074</b>
Net change in fund balance	(5,905,465)	(8,324,037)	1,235,403	9,559,440
FUND BALANCE - beginning	12,435,993	15,854,565	15,854,565	-
FUND BALANCE - ending	\$ 6,530,528	\$ 7,530,528	17,089,968	\$ 9,559,440
Reconciliation to generally accepted accounting principles (GAAP) basis:				
Funds budgeted separately:				
Traffic Safety Team Fund			1,008,834	
Inmate Welfare Fund			725,448	
Rainy Day Fund			2,336,996	
FUND BALANCE - ending, as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances - General Operating Fund			\$ 21,161,246	

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 190,500	\$ 190,500	\$ 200,549	\$ 10,049
Intergovernmental	34,847,105	35,173,125	28,249,401	(6,923,724)
Charges for services	2,972,645	3,182,645	3,083,888	(98,757)
Fines and forfeitures	15,000	15,000	974	(14,026)
Interest	286,879	282,431	470,147	187,716
Other	114,643	369,643	450,963	81,320
Total revenues	<u>38,426,772</u>	<u>39,213,344</u>	<u>32,455,922</u>	<u>(6,757,422)</u>
EXPENDITURES:				
Public Works Department	45,572,755	48,153,576	32,959,201	15,194,375
Contingency	<u>4,467,700</u>	<u>4,497,178</u>	-	4,497,178
Total expenditures	<u>50,040,455</u>	<u>52,650,754</u>	<u>32,959,201</u>	<u>19,691,553</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	390,049	586,049	350,626	(235,423)
Transfers out	<u>(75,350)</u>	<u>(86,266)</u>	<u>(82,055)</u>	<u>4,211</u>
Total other financing sources (uses)	<u>314,699</u>	<u>499,783</u>	<u>268,571</u>	<u>(231,212)</u>
Net change in fund balance	(11,298,984)	(12,937,627)	(234,708)	12,702,919
FUND BALANCE - beginning	<u>28,050,918</u>	<u>31,165,726</u>	<u>31,165,726</u>	-
FUND BALANCE - ending	<u>\$ 16,751,934</u>	<u>\$ 18,228,099</u>	30,931,018	<u>\$ 12,702,919</u>
Add interfund loan receivable			<u>34,286</u>	
FUND BALANCE - ending, as reported in the Statement of Revenues, Expenditures and Changes in Fund Balances			<u>\$ 30,965,304</u>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 40,748,847	\$ 37,006,575	\$ 41,736,123	\$ 4,729,548
Charges for services	8,518,749	16,143,687	15,967,310	(176,377)
Interest	330,100	330,100	246,557	(83,543)
Other	23,000	23,000	17,858	(5,142)
Total revenues	<u>49,620,696</u>	<u>53,503,362</u>	<u>57,967,848</u>	<u>4,464,486</u>
EXPENDITURES:				
Health & Human Services Department	63,477,935	64,364,113	57,743,372	6,620,741
Contingency	<u>3,695,895</u>	<u>3,609,996</u>	-	<u>3,609,996</u>
Total expenditures	<u>67,173,830</u>	<u>67,974,109</u>	<u>57,743,372</u>	<u>10,230,737</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	3,914,282	3,914,282	3,428,949	(485,333)
Transfers out	<u>(3,041,899)</u>	<u>(3,041,899)</u>	<u>(387,614)</u>	<u>2,654,285</u>
Total other financing sources (uses)	<u>872,383</u>	<u>872,383</u>	<u>3,041,335</u>	<u>2,168,952</u>
Net change in fund balance	(16,680,751)	(13,598,364)	3,265,811	16,864,175
FUND BALANCE - beginning	<u>20,029,109</u>	<u>16,946,722</u>	<u>16,946,723</u>	<u>1</u>
FUND BALANCE - ending	<u>\$ 3,348,358</u>	<u>\$ 3,348,358</u>	<u>\$ 20,212,534</u>	<u>\$ 16,864,176</u>

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, 2020

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,093,993	\$ 2,093,993	\$ 3,442,364	\$ 1,348,371
Interest	28,000	28,000	41,315	13,315
Other	-	2,500	2,500	-
Total revenues	<u>2,121,993</u>	<u>2,124,493</u>	<u>3,486,179</u>	<u>1,361,686</u>
EXPENDITURES:				
Community Services Department	3,594,756	3,440,799	1,981,937	1,458,862
Non-Departmental:				
Special payments	-	851,500	849,000	2,500
Contingency	150,000	-	-	-
Total expenditures	<u>3,744,756</u>	<u>4,292,299</u>	<u>2,830,937</u>	<u>1,461,362</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(324,000)</u>	<u>(324,000)</u>	<u>(324,000)</u>	<u>-</u>
Net change in fund balance	(1,946,763)	(2,491,806)	331,242	2,823,048
FUND BALANCE - beginning	<u>1,946,763</u>	<u>2,491,806</u>	<u>2,491,806</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,823,048</u>	<u>\$ 2,823,048</u>

MARION COUNTY, OREGON

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

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

**Notes:**

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

MARION COUNTY, OREGON

OREGON PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF COUNTY CONTRIBUTIONS

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

**Notes:**

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

MARION COUNTY, OREGON

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

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability, beginning of year	\$ 19,859,599	\$ 18,632,670	\$ 17,351,009
Changes for the year:			
Service cost	1,323,725	1,278,961	1,278,961
Interest	623,992	568,851	531,779
Expected vs. actual experience	(1,187,260)	-	-
Changes of assumptions	1,492,557	-	-
Benefit payments	<u>(767,187)</u>	<u>(620,883)</u>	<u>(529,079)</u>
Net changes	<u>1,485,827</u>	<u>1,226,929</u>	<u>1,281,661</u>
Total OPEB liability, end of year	<u>\$ 21,345,426</u>	<u>\$ 19,859,599</u>	<u>\$ 18,632,670</u>
Covered payroll	\$ 93,572,299	\$ 90,453,479	\$ 87,148,750
Total OPEB liability as a percentage of covered payroll	22.81%	21.96%	21.38%
Discount rate	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.

## **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.	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.
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 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, 2020

	Budgetary Funds				Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day	
<b>ASSETS:</b>					
Cash and investments	\$ 16,925,764	\$ 999,398	\$ 704,833	\$ 2,330,319	\$ 20,960,314
Receivables:					
Accounts	2,470,468	89,902	23,711	-	2,584,081
Interest	89,213	2,748	2,018	6,677	100,656
Loans	58,361	-	-	-	58,361
Taxes	2,937,693	-	-	-	2,937,693
Inventories and prepaids	19,123	-	-	-	19,123
<b>Total assets</b>	<b>\$ 22,500,622</b>	<b>\$ 1,092,048</b>	<b>\$ 730,562</b>	<b>\$ 2,336,996</b>	<b>\$ 26,660,228</b>
<b>LIABILITIES:</b>					
Accounts payable	\$ 638,353	\$ 22,763	\$ 5,114	\$ -	\$ 666,230
Payroll related liabilities	2,356,281	60,451	-	-	2,416,732
Deposits	20,010	-	-	-	20,010
<b>Total liabilities</b>	<b>3,014,644</b>	<b>83,214</b>	<b>5,114</b>	<b>-</b>	<b>3,102,972</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>					
Unavailable revenue	2,396,010	-	-	-	2,396,010
<b>FUND BALANCES:</b>					
Nonspendable	19,123	-	-	-	19,123
Committed	-	-	-	2,336,996	2,336,996
Assigned	-	1,008,834	725,448	-	1,734,282
Unassigned	17,070,845	-	-	-	17,070,845
<b>Total fund balances</b>	<b>17,089,968</b>	<b>1,008,834</b>	<b>725,448</b>	<b>2,336,996</b>	<b>21,161,246</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 22,500,622</b>	<b>\$ 1,092,048</b>	<b>\$ 730,562</b>	<b>\$ 2,336,996</b>	<b>\$ 26,660,228</b>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Budgetary Funds				Eliminate Interfund Activity	Total General Operating Fund
	General Fund	Traffic Safety Team	Inmate Welfare	Rainy Day		
REVENUES:						
Taxes	\$ 76,087,050	\$ -	\$ -	\$ -	\$ -	\$ 76,087,050
Licenses and permits	55,750	-	-	-	-	55,750
Intergovernmental	5,913,544	133,182	-	-	-	6,046,726
Charges for services	4,105,658	13,084	339,826	-	-	4,458,568
Fines and forfeitures	240,337	1,858,830	-	-	-	2,099,167
Interest	1,052,520	21,030	9,747	37,688	-	1,120,985
Other	45,943	-	60	-	-	46,003
Total revenues	<u>87,500,802</u>	<u>2,026,126</u>	<u>349,633</u>	<u>37,688</u>	<u>-</u>	<u>89,914,249</u>
EXPENDITURES:						
Current:						
General government	11,766,796	-	-	-	-	11,766,796
Public safety and judicial	64,784,455	1,857,445	118,476	-	-	66,760,376
Community service	809,592	-	-	-	-	809,592
Capital outlay	-	24,198	28,028	-	-	52,226
Total expenditures	<u>77,360,843</u>	<u>1,881,643</u>	<u>146,504</u>	<u>-</u>	<u>-</u>	<u>79,388,990</u>
OTHER FINANCING SOURCES (USES):						
Transfers in	4,476,500	-	-	-	(275,000)	4,201,500
Transfers out	<u>(13,381,056)</u>	<u>(275,000)</u>	<u>-</u>	<u>-</u>	<u>275,000</u>	<u>(13,381,056)</u>
Total other financing sources (uses)	<u>(8,904,556)</u>	<u>(275,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,179,556)</u>
Net change in fund balances	1,235,403	(130,517)	203,129	37,688	-	1,345,703
FUND BALANCE - beginning	<u>15,854,565</u>	<u>1,139,351</u>	<u>522,319</u>	<u>2,299,308</u>	<u>-</u>	<u>19,815,543</u>
FUND BALANCE - ending	<u>\$ 17,089,968</u>	<u>\$ 1,008,834</u>	<u>\$ 725,448</u>	<u>\$ 2,336,996</u>	<u>\$ -</u>	<u>\$ 21,161,246</u>

MARION COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2020

	Special Revenue Funds												
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Community Services Grants	Community Corrections	Criminal Justice Assessment	County Schools	Child Support	Dog Services	Enhanced Public Safety ESSD	Sheriff Grants	Law Library
<b>ASSETS:</b>													
Cash and investments	\$ 741,165	\$ 165,934	\$ 396,647	\$ 727,296	\$ 35,435	\$ 2,172,522	\$ 682,306	\$ 263,610	\$ -	\$ 88,861	\$ 1,569,176	\$ 614,581	\$ 775,656
Receivables:													
Accounts	55,427	104	687,662	-	100	33,849	18,146	107,640	396,683	3,860	3,544	655,702	435
Interest	2,117	462	927	2,023	92	5,681	1,974	755	-	647	4,649	1,739	2,205
Loans	-	-	-	1,108,459	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories and prepaids	-	-	21,820	-	-	-	-	-	-	-	-	1,425	-
<b>Total assets</b>	<b>\$ 798,709</b>	<b>\$ 166,500</b>	<b>\$ 1,107,056</b>	<b>\$ 1,837,778</b>	<b>\$ 35,627</b>	<b>\$ 2,212,052</b>	<b>\$ 702,426</b>	<b>\$ 372,005</b>	<b>\$ 396,683</b>	<b>\$ 93,368</b>	<b>\$ 1,577,369</b>	<b>\$ 1,273,447</b>	<b>\$ 778,296</b>
<b>LIABILITIES:</b>													
Accounts payable	\$ 82,553	\$ 7,705	\$ 65,536	\$ 58	\$ -	\$ 109,509	\$ 23,207	\$ -	\$ 327,147	\$ 10,373	\$ 6,641	\$ 8,947	\$ 12,674
Payroll related liabilities	-	4,195	74,139	-	-	319,113	-	-	69,536	35,499	50,858	109,905	7,043
Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-	1,688	-	-	-
<b>Total liabilities</b>	<b>82,553</b>	<b>11,900</b>	<b>139,675</b>	<b>58</b>	<b>-</b>	<b>428,622</b>	<b>23,207</b>	<b>-</b>	<b>396,683</b>	<b>47,560</b>	<b>57,499</b>	<b>118,852</b>	<b>19,717</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>													
Unavailable revenue	-	-	-	1,108,459	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES:</b>													
Nonspendable	-	-	21,820	-	-	-	-	-	-	-	-	1,425	-
Restricted	716,156	154,600	3,783	729,261	35,627	190,709	679,219	372,005	-	45,808	1,519,870	243,529	758,579
Committed	-	-	-	-	-	-	-	-	-	-	-	57,979	-
Assigned	-	-	941,778	-	-	1,592,721	-	-	-	-	-	851,662	-
<b>Total fund balances</b>	<b>716,156</b>	<b>154,600</b>	<b>967,381</b>	<b>729,261</b>	<b>35,627</b>	<b>1,783,430</b>	<b>679,219</b>	<b>372,005</b>	<b>-</b>	<b>45,808</b>	<b>1,519,870</b>	<b>1,154,595</b>	<b>758,579</b>
Total liabilities, deferred inflows of resources, and fund balances	\$ 798,709	\$ 166,500	\$ 1,107,056	\$ 1,837,778	\$ 35,627	\$ 2,212,052	\$ 702,426	\$ 372,005	\$ 396,683	\$ 93,368	\$ 1,577,369	\$ 1,273,447	\$ 778,296

(Continued on following page)

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

June 30, 2020

								Debt Service Fund	Capital Projects Funds			Total Nonmajor Governmental Funds
	County Fair	District Attorney Grants	Land Use Planning	Parks	Surveyor	Building Inspection	MCE4H Svc Dist		Capital Building & Equipment	Facility Renovation	Capital Improvement Projects	
<b>ASSETS:</b>												
Cash and investments	\$ 186,269	\$ 146,100	\$ 26,722	\$ 703,224	\$ 2,747,567	\$ 5,467,070	\$ 1,492,382	\$ 3,589,722	\$ 138,529	\$ 7,157,880	\$ 9,610,537	\$ 39,499,191
Receivables:												
Accounts	-	162,704	6,373	62,143	77	82,968	1,758	-	-	31,757	4,677	2,315,609
Interest	335	237	664	1,940	7,814	15,432	4,453	3,729	397	16,937	29,747	104,956
Loans	-	-	-	-	-	-	-	-	-	-	-	1,108,459
Taxes	-	-	-	-	-	-	45,214	-	-	-	-	45,214
Inventories and prepaids	-	507	-	-	-	-	-	-	-	-	-	23,752
<b>Total assets</b>	<b>\$ 186,604</b>	<b>\$ 309,548</b>	<b>\$ 33,759</b>	<b>\$ 767,307</b>	<b>\$ 2,755,458</b>	<b>\$ 5,565,470</b>	<b>\$ 1,543,807</b>	<b>\$ 3,593,451</b>	<b>\$ 138,926</b>	<b>\$ 7,206,574</b>	<b>\$ 9,644,961</b>	<b>\$ 43,097,181</b>
<b>LIABILITIES:</b>												
Accounts payable	\$ 4,494	\$ 412	\$ 7,038	\$ 7,691	\$ 717	\$ 42,662	\$ 449,452	\$ -	\$ -	\$ 170,660	\$ 266,105	\$ 1,603,581
Payroll related liabilities	-	32,343	26,721	17,848	21,645	106,336	-	-	-	-	-	875,181
Deposits	-	-	-	-	122,578	-	-	-	-	-	-	122,578
Unearned revenue	-	-	-	-	-	-	-	-	-	-	-	1,688
<b>Total liabilities</b>	<b>4,494</b>	<b>32,755</b>	<b>33,759</b>	<b>25,539</b>	<b>144,940</b>	<b>148,998</b>	<b>449,452</b>	<b>-</b>	<b>-</b>	<b>170,660</b>	<b>266,105</b>	<b>2,603,028</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>												
Unavailable revenue	-	-	-	-	-	-	35,815	-	-	-	-	1,144,274
<b>FUND BALANCES:</b>												
Nonspendable	-	507	-	-	-	-	-	-	-	-	-	23,752
Restricted	-	48,268	-	-	2,479,992	-	1,058,540	-	-	-	-	9,035,946
Committed	-	-	-	23,066	-	-	-	-	138,926	-	-	219,971
Assigned	182,110	228,018	-	718,702	130,526	5,416,472	-	3,593,451	-	7,035,914	9,378,856	30,070,210
<b>Total fund balances</b>	<b>182,110</b>	<b>276,793</b>	<b>-</b>	<b>741,768</b>	<b>2,610,518</b>	<b>5,416,472</b>	<b>1,058,540</b>	<b>3,593,451</b>	<b>138,926</b>	<b>7,035,914</b>	<b>9,378,856</b>	<b>39,349,879</b>
Total liabilities, deferred inflows of resources, and fund balances	<b>\$ 186,604</b>	<b>\$ 309,548</b>	<b>\$ 33,759</b>	<b>\$ 767,307</b>	<b>\$ 2,755,458</b>	<b>\$ 5,565,470</b>	<b>\$ 1,543,807</b>	<b>\$ 3,593,451</b>	<b>\$ 138,926</b>	<b>\$ 7,206,574</b>	<b>\$ 9,644,961</b>	<b>\$ 43,097,181</b>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Special Revenue Funds												
	Non- Departmental Grants	County Clerk Records	Juvenile Grants	Tax Title Land Sales	Community Services Grants	Community Corrections	Criminal Justice Assessment	County Schools	Child Support	Dog Services	Enhanced Public Safety ESSD	Sheriff Grants	Law Library
<b>REVENUES:</b>													
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-	-	276,491	-	52,285	-	-
Intergovernmental	335,122	104	1,643,477	-	-	14,734,949	-	454,366	1,538,893	3,860	3,544	2,010,534	435
Charges for services	-	172,217	714,923	297,107	-	878,588	-	-	24,365	162,910	1,620,518	1,450,811	306,677
Fines and forfeitures	-	-	-	-	-	-	769,486	-	-	5,492	-	-	-
Interest	12,441	2,225	4,513	79,774	533	77,233	12,082	16,794	-	3,214	26,196	6,252	14,957
Other	-	-	5,229	206,592	28,845	-	-	-	-	14,926	-	34,850	105
<b>Total revenues</b>	<b>347,563</b>	<b>174,546</b>	<b>2,368,142</b>	<b>583,473</b>	<b>29,378</b>	<b>15,690,770</b>	<b>781,568</b>	<b>471,160</b>	<b>1,563,258</b>	<b>466,893</b>	<b>1,650,258</b>	<b>3,554,732</b>	<b>322,174</b>
<b>EXPENDITURES:</b>													
Current:													
General government	-	129,760	-	486,559	-	-	-	-	-	-	-	-	-
Health and social services	-	-	-	-	-	-	-	-	1,948,450	-	-	-	-
Public safety and judicial	-	-	2,441,680	-	-	11,441,565	301,239	-	-	1,394,037	1,310,028	3,436,279	284,666
Community service	267,718	-	-	-	26,135	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	1,510,673	-	-	-	-	-
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	8,330	-	-	-	-	-	-	-	7,919	57,829	54,188
<b>Total expenditures</b>	<b>267,718</b>	<b>129,760</b>	<b>2,450,010</b>	<b>486,559</b>	<b>26,135</b>	<b>11,441,565</b>	<b>301,239</b>	<b>1,510,673</b>	<b>1,948,450</b>	<b>1,394,037</b>	<b>1,317,947</b>	<b>3,494,108</b>	<b>338,854</b>
<b>OTHER FINANCING SOURCES (USES):</b>													
Transfers in	51,014	-	168,154	-	7,247	168,154	-	-	385,192	928,091	-	267,316	-
Transfers out	(213,376)	-	-	(69,875)	-	(4,165,241)	(504,462)	-	-	-	(108,006)	-	-
<b>Total other financing sources (uses)</b>	<b>(162,362)</b>	<b>-</b>	<b>168,154</b>	<b>(69,875)</b>	<b>7,247</b>	<b>(3,997,087)</b>	<b>(504,462)</b>	<b>-</b>	<b>385,192</b>	<b>928,091</b>	<b>(108,006)</b>	<b>267,316</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(82,517)</b>	<b>44,786</b>	<b>86,286</b>	<b>27,039</b>	<b>10,490</b>	<b>252,118</b>	<b>(24,133)</b>	<b>(1,039,513)</b>	<b>-</b>	<b>947</b>	<b>224,305</b>	<b>327,940</b>	<b>(16,680)</b>
<b>FUND BALANCE - beginning</b>	<b>798,673</b>	<b>109,814</b>	<b>881,095</b>	<b>702,222</b>	<b>25,137</b>	<b>1,531,312</b>	<b>703,352</b>	<b>1,411,518</b>	<b>-</b>	<b>44,861</b>	<b>1,295,565</b>	<b>826,655</b>	<b>775,259</b>
<b>FUND BALANCE - ending</b>	<b>\$ 716,156</b>	<b>\$ 154,600</b>	<b>\$ 967,381</b>	<b>\$ 729,261</b>	<b>\$ 35,627</b>	<b>\$ 1,783,430</b>	<b>\$ 679,219</b>	<b>\$ 372,005</b>	<b>\$ -</b>	<b>\$ 45,808</b>	<b>\$ 1,519,870</b>	<b>\$ 1,154,595</b>	<b>\$ 758,579</b>

(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, 2020

	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	
<b>REVENUES:</b>												
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,243,324	\$ -	\$ -	\$ -	\$ -	\$ 1,243,324
Licenses and permits	-	-	-	-	-	3,895,784	-	-	-	-	-	4,224,560
Intergovernmental	70,376	726,363	6,078	284,947	77	6,584	2,018	-	-	46,815	-	21,868,542
Charges for services	170,317	175,154	291,352	463,467	667,162	2,807	-	5,396,690	-	-	504,191	13,299,256
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-	774,978
Interest	2,231	2,553	2,040	11,097	42,234	80,445	23,659	62,155	2,240	124,516	164,260	773,644
Other	3,466	16,621	46	59	-	-	-	-	-	3,474	-	314,213
<b>Total revenues</b>	<b>246,390</b>	<b>920,691</b>	<b>299,516</b>	<b>759,570</b>	<b>709,473</b>	<b>3,985,620</b>	<b>1,269,001</b>	<b>5,458,845</b>	<b>2,240</b>	<b>174,805</b>	<b>668,451</b>	<b>42,498,517</b>
<b>EXPENDITURES:</b>												
Current:												
General government	-	-	-	-	-	-	-	-	-	-	-	616,319
Health and social services	-	-	-	-	-	-	-	-	-	-	-	1,948,450
Public safety and judicial	-	1,022,286	-	-	-	-	-	-	-	-	-	21,631,780
Community service	354,058	-	941,545	519,476	-	3,100,777	1,109,898	-	-	-	-	6,319,607
Roads and bridges	-	-	-	-	542,234	-	-	-	-	-	-	542,234
Education	-	-	-	-	-	-	-	-	-	-	-	1,510,673
Debt service:												
Principal	-	-	-	-	-	-	-	5,591,418	-	-	-	5,591,418
Interest	-	-	-	-	-	-	-	3,030,028	-	-	-	3,030,028
Capital outlay	-	-	-	112,604	-	-	-	-	-	4,686,098	3,494,975	8,421,943
<b>Total expenditures</b>	<b>354,058</b>	<b>1,022,286</b>	<b>941,545</b>	<b>632,080</b>	<b>542,234</b>	<b>3,100,777</b>	<b>1,109,898</b>	<b>8,621,446</b>	<b>-</b>	<b>4,686,098</b>	<b>3,494,975</b>	<b>49,612,452</b>
<b>OTHER FINANCING SOURCES (USES):</b>												
Transfers in	84,915	97,460	642,029	194,214	101,659	-	-	3,824,039	-	1,830,000	3,001,879	11,751,363
Transfers out	-	-	-	(15,511)	-	-	-	-	-	-	(1,252,330)	(6,328,801)
<b>Total other financing sources (uses)</b>	<b>84,915</b>	<b>97,460</b>	<b>642,029</b>	<b>178,703</b>	<b>101,659</b>	<b>-</b>	<b>-</b>	<b>3,824,039</b>	<b>-</b>	<b>1,830,000</b>	<b>1,749,549</b>	<b>5,422,562</b>
<b>Net change in fund balances</b>	<b>(22,753)</b>	<b>(4,135)</b>	<b>-</b>	<b>306,193</b>	<b>268,898</b>	<b>884,843</b>	<b>159,103</b>	<b>661,438</b>	<b>2,240</b>	<b>(2,681,293)</b>	<b>(1,076,975)</b>	<b>(1,691,373)</b>
<b>FUND BALANCE - beginning</b>	<b>204,863</b>	<b>280,928</b>	<b>-</b>	<b>435,575</b>	<b>2,341,620</b>	<b>4,531,629</b>	<b>899,437</b>	<b>2,932,013</b>	<b>136,686</b>	<b>9,717,207</b>	<b>10,455,831</b>	<b>41,041,252</b>
<b>FUND BALANCE - ending</b>	<b>\$ 182,110</b>	<b>\$ 276,793</b>	<b>\$ -</b>	<b>\$ 741,768</b>	<b>\$ 2,610,518</b>	<b>\$ 5,416,472</b>	<b>\$ 1,058,540</b>	<b>\$ 3,593,451</b>	<b>\$ 138,926</b>	<b>\$ 7,035,914</b>	<b>\$ 9,378,856</b>	<b>\$ 39,349,879</b>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 104,000	\$ 133,182	\$ 29,182
Charges for services	-	13,084	13,084
Fines and forfeitures	1,885,010	1,858,830	(26,180)
Interest	15,399	21,030	5,631
	<u>2,004,409</u>	<u>2,026,126</u>	<u>21,717</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	2,465,893	1,881,643	584,250
Contingency	303,626	-	303,626
	<u>2,769,519</u>	<u>1,881,643</u>	<u>887,876</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(275,000)	(275,000)	-
	<u>(275,000)</u>	<u>(275,000)</u>	<u>-</u>
Net change in fund balance	(1,040,110)	(130,517)	909,593
FUND BALANCE - beginning	1,139,351	1,139,351	-
	<u>1,139,351</u>	<u>1,139,351</u>	<u>-</u>
FUND BALANCE - ending, budgetary basis	\$ 99,241	1,008,834	\$ 909,593
	<u>\$ 99,241</u>	<u>1,008,834</u>	<u>\$ 909,593</u>
Combined with General Fund		(1,008,834)	
		<u>(1,008,834)</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 229,765	\$ 339,826	\$ 110,061
Interest	-	9,747	9,747
Other	-	60	60
	<u>229,765</u>	<u>349,633</u>	<u>119,868</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	151,698	146,504	5,194
Contingency	15,486	-	15,486
	<u>167,184</u>	<u>146,504</u>	<u>20,680</u>
Total expenditures			
Net change in fund balance	62,581	203,129	140,548
FUND BALANCE - beginning	<u>522,319</u>	<u>522,319</u>	<u>-</u>
FUND BALANCE - ending, budgetary basis	<u>\$ 584,900</u>	725,448	<u>\$ 140,548</u>
Combined with General Fund		<u>(725,448)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ -</u>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
REVENUES:			
Interest	\$ 24,100	\$ 37,688	\$ 13,588
EXPENDITURES:			
Non-Departmental:			
Reserves	<u>2,323,408</u>	<u>-</u>	<u>2,323,408</u>
Net change in fund balance	(2,299,308)	37,688	2,336,996
FUND BALANCE - beginning	<u>2,299,308</u>	<u>2,299,308</u>	<u>-</u>
FUND BALANCE - ending, budgetary basis	<u>\$ -</u>	2,336,996	<u>\$ 2,336,996</u>
Combined with General Fund		<u>(2,336,996)</u>	
FUND BALANCE - ending, GAAP basis		<u>\$ -</u>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 335,122	\$ 335,122	\$ -
Interest	11,205	12,441	1,236
Total revenues	<u>346,327</u>	<u>347,563</u>	<u>1,236</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	293,429	267,718	25,711
Contingency	67,000	-	67,000
Total expenditures	<u>360,429</u>	<u>267,718</u>	<u>92,711</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	51,014	51,014	-
Transfers out	<u>(225,936)</u>	<u>(213,376)</u>	<u>12,560</u>
Total other financing sources (uses)	<u>(174,922)</u>	<u>(162,362)</u>	<u>12,560</u>
Net change in fund balance	(189,024)	(82,517)	106,507
FUND BALANCE - beginning	<u>798,673</u>	<u>798,673</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 609,649</u>	<u>\$ 716,156</u>	<u>\$ 106,507</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 104	\$ 104
Charges for services	150,000	172,217	22,217
Interest	1,000	2,225	1,225
	<u>151,000</u>	<u>174,546</u>	<u>23,546</u>
Total revenues			
	<u>151,000</u>	<u>174,546</u>	<u>23,546</u>
EXPENDITURES:			
Clerk's Office	196,545	129,760	66,785
Contingency	7,873	-	7,873
	<u>204,418</u>	<u>129,760</u>	<u>74,658</u>
Total expenditures			
	<u>204,418</u>	<u>129,760</u>	<u>74,658</u>
Net change in fund balance	(53,418)	44,786	98,204
FUND BALANCE - beginning	<u>109,814</u>	<u>109,814</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 56,396</u>	<u>\$ 154,600</u>	<u>\$ 98,204</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,454,708	\$ 1,643,477	\$ 188,769
Charges for services	750,940	714,923	(36,017)
Interest	-	4,513	4,513
Other	4,000	5,229	1,229
	<u>2,209,648</u>	<u>2,368,142</u>	<u>158,494</u>
Total revenues			
EXPENDITURES:			
Juvenile Department	2,591,530	2,450,010	141,520
Contingency	<u>337,521</u>	<u>-</u>	<u>337,521</u>
Total expenditures	<u>2,929,051</u>	<u>2,450,010</u>	<u>479,041</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>168,154</u>	<u>168,154</u>	<u>-</u>
Net change in fund balance	(551,249)	86,286	637,535
FUND BALANCE - beginning	<u>881,095</u>	<u>881,095</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 329,846</u>	<u>\$ 967,381</u>	<u>\$ 637,535</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 200,000	\$ 297,107	\$ 97,107
Interest	17,244	79,774	62,530
Other	<u>26,720</u>	<u>206,592</u>	<u>179,872</u>
Total revenues	<u>243,964</u>	<u>583,473</u>	<u>339,509</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	143,610	36,559	107,051
Special payments	450,842	450,000	842
Contingency	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>644,452</u>	<u>486,559</u>	<u>157,893</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(90,000)</u>	<u>(69,875)</u>	<u>20,125</u>
Net change in fund balance	(490,488)	27,039	517,527
FUND BALANCE - beginning	<u>702,222</u>	<u>702,222</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 211,734</u>	<u>\$ 729,261</u>	<u>\$ 517,527</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 200	\$ 533	\$ 333
Other	58,785	28,845	(29,940)
Total revenues	<u>58,985</u>	<u>29,378</u>	<u>(29,607)</u>
EXPENDITURES:			
Community Services Department	<u>90,567</u>	<u>26,135</u>	<u>64,432</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>6,445</u>	<u>7,247</u>	<u>802</u>
Net change in fund balance	(25,137)	10,490	35,627
FUND BALANCE - beginning	<u>25,137</u>	<u>25,137</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 35,627</u>	<u>\$ 35,627</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 14,703,386	\$ 14,734,949	\$ 31,563
Charges for services	855,300	878,588	23,288
Interest	-	77,233	77,233
	<u>15,558,686</u>	<u>15,690,770</u>	<u>132,084</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	12,797,410	11,441,565	1,355,845
Contingency	295,500	-	295,500
	<u>13,092,910</u>	<u>11,441,565</u>	<u>1,651,345</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	168,154	168,154	-
Transfers out	(4,165,242)	(4,165,241)	1
	<u>(3,997,088)</u>	<u>(3,997,087)</u>	<u>1</u>
Total other financing sources (uses)			
Net change in fund balance	(1,531,312)	252,118	1,783,430
FUND BALANCE - beginning	<u>1,531,312</u>	<u>1,531,312</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 1,783,430</u>	<u>\$ 1,783,430</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Fines and forfeitures	\$ 747,065	\$ 769,486	\$ 22,421
Interest	13,620	12,082	(1,538)
Total revenues	<u>760,685</u>	<u>781,568</u>	<u>20,883</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	317,652	301,239	16,413
Contingency	<u>33,691</u>	<u>-</u>	<u>33,691</u>
Total expenditures	<u>351,343</u>	<u>301,239</u>	<u>50,104</u>
OTHER FINANCING SOURCES (USES):			
Transfers out	<u>(504,462)</u>	<u>(504,462)</u>	<u>-</u>
Net change in fund balance	(95,120)	(24,133)	70,987
FUND BALANCE - beginning	<u>703,352</u>	<u>703,352</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 608,232</u>	<u>\$ 679,219</u>	<u>\$ 70,987</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 844,000	\$ 454,366	\$ (389,634)
Interest	5,000	16,794	11,794
Total revenues	<u>849,000</u>	<u>471,160</u>	<u>(377,840)</u>
EXPENDITURES:			
Non-Departmental:			
Special payments	<u>2,260,518</u>	<u>1,510,673</u>	<u>749,845</u>
Net change in fund balance	(1,411,518)	(1,039,513)	372,005
FUND BALANCE - beginning	<u>1,411,518</u>	<u>1,411,518</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 372,005</u>	<u>\$ 372,005</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 1,602,395	\$ 1,538,893	\$ (63,502)
Charges for services	20,000	24,365	4,365
Total revenues	<u>1,622,395</u>	<u>1,563,258</u>	<u>(59,137)</u>
EXPENDITURES:			
District Attorney's Office	<u>2,043,011</u>	<u>1,948,450</u>	<u>94,561</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>420,616</u>	<u>385,192</u>	<u>(35,424)</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 360,500	\$ 276,491	\$ (84,009)
Intergovernmental	-	3,860	3,860
Charges for services	116,115	162,910	46,795
Fines and forfeitures	6,500	5,492	(1,008)
Interest	900	3,214	2,314
Other	27,300	14,926	(12,374)
Total revenues	<u>511,315</u>	<u>466,893</u>	<u>(44,422)</u>
EXPENDITURES:			
Community Services Department	<u>1,667,256</u>	<u>1,394,037</u>	<u>273,219</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,111,081</u>	<u>928,091</u>	<u>(182,990)</u>
Net change in fund balance	(44,860)	947	45,807
FUND BALANCE - beginning	<u>44,860</u>	<u>44,861</u>	<u>1</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 45,808</u>	<u>\$ 45,808</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 3,544	\$ 3,544
Charges for services	1,591,766	1,620,518	28,752
Interest	26,995	26,196	(799)
	<u>1,618,761</u>	<u>1,650,258</u>	<u>31,497</u>
Total revenues			
EXPENDITURES:			
Sheriff's Office	1,613,941	1,317,947	295,994
Contingency	200,891	-	200,891
	<u>1,814,832</u>	<u>1,317,947</u>	<u>496,885</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers out	(108,006)	(108,006)	-
	<u>(108,006)</u>	<u>(108,006)</u>	<u>-</u>
Net change in fund balance	(304,077)	224,305	528,382
FUND BALANCE - beginning	1,295,565	1,295,565	-
	<u>1,295,565</u>	<u>1,295,565</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 991,488</u>	<u>\$ 1,519,870</u>	<u>\$ 528,382</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 56,420	\$ 52,285	\$ (4,135)
Intergovernmental	2,228,279	2,010,534	(217,745)
Charges for services	1,489,945	1,450,811	(39,134)
Interest	-	6,252	6,252
Other	15,500	34,850	19,350
Total revenues	<u>3,790,144</u>	<u>3,554,732</u>	<u>(235,412)</u>
EXPENDITURES:			
Sheriff's Office	4,264,004	3,494,108	769,896
Contingency	<u>498,897</u>	<u>-</u>	<u>498,897</u>
Total expenditures	<u>4,762,901</u>	<u>3,494,108</u>	<u>1,268,793</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>280,419</u>	<u>267,316</u>	<u>(13,103)</u>
Net change in fund balance	(692,338)	327,940	1,020,278
FUND BALANCE - beginning	<u>826,657</u>	<u>826,655</u>	<u>(2)</u>
FUND BALANCE - ending	<u>\$ 134,319</u>	<u>\$ 1,154,595</u>	<u>\$ 1,020,276</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 435	\$ 435
Charges for services	300,229	306,677	6,448
Interest	8,000	14,957	6,957
Other	-	105	105
	<u>308,229</u>	<u>322,174</u>	<u>13,945</u>
Total revenues			
EXPENDITURES:			
Legal Department	<u>364,213</u>	<u>338,854</u>	<u>25,359</u>
Net change in fund balance	(55,984)	(16,680)	39,304
FUND BALANCE - beginning	<u>775,259</u>	<u>775,259</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 719,275</u>	<u>\$ 758,579</u>	<u>\$ 39,304</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 53,167	\$ 70,376	\$ 17,209
Charges for services	220,975	170,317	(50,658)
Interest	950	2,231	1,281
Other	45,750	3,466	(42,284)
	<u>320,842</u>	<u>246,390</u>	<u>(74,452)</u>
Total revenues			
EXPENDITURES:			
Community Services Department	634,205	354,058	280,147
Contingency	21,500	-	21,500
	<u>655,705</u>	<u>354,058</u>	<u>301,647</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	130,000	84,915	(45,085)
	<u>130,000</u>	<u>84,915</u>	<u>(45,085)</u>
Net change in fund balance	(204,863)	(22,753)	182,110
FUND BALANCE - beginning	204,863	204,863	-
	<u>204,863</u>	<u>204,863</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 182,110</u>	<u>\$ 182,110</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 777,970	\$ 726,363	\$ (51,607)
Charges for services	185,204	175,154	(10,050)
Interest	710	2,553	1,843
Other	10,000	16,621	6,621
	<u>973,884</u>	<u>920,691</u>	<u>(53,193)</u>
Total revenues			
EXPENDITURES:			
District Attorney's Office	1,322,290	1,022,286	300,004
Contingency	53,299	-	53,299
	<u>1,375,589</u>	<u>1,022,286</u>	<u>353,303</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	120,777	97,460	(23,317)
	<u>120,777</u>	<u>97,460</u>	<u>(23,317)</u>
Net change in fund balance	(280,928)	(4,135)	276,793
FUND BALANCE - beginning	280,928	280,928	-
	<u>280,928</u>	<u>280,928</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 276,793</u>	<u>\$ 276,793</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 6,078	\$ 6,078
Charges for services	325,000	291,352	(33,648)
Interest	1,150	2,040	890
Other	-	46	46
	<u>326,150</u>	<u>299,516</u>	<u>(26,634)</u>
Total revenues			
EXPENDITURES:			
Public Works Department	<u>1,222,239</u>	<u>941,545</u>	<u>280,694</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>896,089</u>	<u>642,029</u>	<u>(254,060)</u>
Net change in fund balance	-	-	-
FUND BALANCE - beginning	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ 295,000	\$ 284,947	\$ (10,053)
Charges for services	80,500	463,467	382,967
Interest	4,000	11,097	7,097
Other	-	59	59
	<u>379,500</u>	<u>759,570</u>	<u>380,070</u>
Total revenues			
EXPENDITURES:			
Public Works Department	826,468	632,080	194,388
Contingency	47,968	-	47,968
	<u>874,436</u>	<u>632,080</u>	<u>242,356</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	214,864	194,214	(20,650)
Transfers out	(15,511)	(15,511)	-
	<u>199,353</u>	<u>178,703</u>	<u>(20,650)</u>
Total other financing sources (uses)			
Net change in fund balance	(295,583)	306,193	601,776
FUND BALANCE - beginning	435,575	435,575	-
FUND BALANCE - ending	<u>\$ 139,992</u>	<u>\$ 741,768</u>	<u>\$ 601,776</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 77	\$ 77
Charges for services	532,350	667,162	134,812
Interest	25,000	42,234	17,234
	<u>557,350</u>	<u>709,473</u>	<u>152,123</u>
Total revenues			
EXPENDITURES:			
Public Works Department	598,826	542,234	56,592
Contingency	46,500	-	46,500
	<u>645,326</u>	<u>542,234</u>	<u>103,092</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	101,659	101,659	-
	<u>101,659</u>	<u>101,659</u>	<u>-</u>
Net change in fund balance	13,683	268,898	255,215
FUND BALANCE - beginning	2,341,620	2,341,620	-
	<u>2,341,620</u>	<u>2,341,620</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 2,355,303</u>	<u>\$ 2,610,518</u>	<u>\$ 255,215</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Licenses and permits	\$ 3,200,000	\$ 3,895,784	\$ 695,784
Intergovernmental	-	6,584	6,584
Charges for services	-	2,807	2,807
Interest	40,000	80,445	40,445
	<u>3,240,000</u>	<u>3,985,620</u>	<u>745,620</u>
Total revenues	3,240,000	3,985,620	745,620
EXPENDITURES:			
Public Works Department	3,545,548	3,100,777	444,771
Contingency	313,067	-	313,067
	<u>3,858,615</u>	<u>3,100,777</u>	<u>757,838</u>
Total expenditures	3,858,615	3,100,777	757,838
Net change in fund balance	(618,615)	884,843	1,503,458
FUND BALANCE - beginning	<u>4,531,629</u>	<u>4,531,629</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 3,913,014</u>	<u>\$ 5,416,472</u>	<u>\$ 1,503,458</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Taxes	\$ 1,219,046	\$ 1,243,324	\$ 24,278
Intergovernmental	5,000	2,018	(2,982)
Interest	14,350	23,659	9,309
Total revenues	<u>1,238,396</u>	<u>1,269,001</u>	<u>30,605</u>
EXPENDITURES:			
Marion County Extension & 4H Service District	1,378,129	1,109,898	268,231
Contingency	<u>50,000</u>	<u>-</u>	<u>50,000</u>
Total expenditures	<u>1,428,129</u>	<u>1,109,898</u>	<u>318,231</u>
Net change in fund balance	(189,733)	159,103	348,836
FUND BALANCE - beginning	<u>899,436</u>	<u>899,437</u>	<u>1</u>
FUND BALANCE - ending	<u>\$ 709,703</u>	<u>\$ 1,058,540</u>	<u>\$ 348,837</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 4,819,557	\$ 5,396,690	\$ 577,133
Interest	16,600	62,155	45,555
Total revenues	<u>4,836,157</u>	<u>5,458,845</u>	<u>622,688</u>
EXPENDITURES:			
Non-Departmental:			
Debt service - principal	5,591,419	5,591,418	1
Debt service - interest	<u>3,030,027</u>	<u>3,030,028</u>	<u>(1)</u>
Total expenditures	<u>8,621,446</u>	<u>8,621,446</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>3,824,354</u>	<u>3,824,039</u>	<u>(315)</u>
Net change in fund balance	39,065	661,438	622,373
FUND BALANCE - beginning	<u>2,932,013</u>	<u>2,932,013</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 2,971,078</u>	<u>\$ 3,593,451</u>	<u>\$ 622,373</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Interest	\$ 2,648	\$ 2,240	\$ (408)
EXPENDITURES:			
Non-Departmental:			
Reserves	139,334	-	139,334
Net change in fund balance	(136,686)	2,240	138,926
FUND BALANCE - beginning	136,686	136,686	-
FUND BALANCE - ending	\$ -	\$ 138,926	\$ 138,926

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 46,815	\$ 46,815
Interest	31,547	124,516	92,969
Other	-	3,474	3,474
Total revenues	<u>31,547</u>	<u>174,805</u>	<u>143,258</u>
EXPENDITURES:			
Non-Departmental:			
Capital outlay	6,184,597	4,686,098	1,498,499
Contingency	356,933	-	356,933
Reserves	<u>5,037,224</u>	<u>-</u>	<u>5,037,224</u>
Total expenditures	<u>11,578,754</u>	<u>4,686,098</u>	<u>6,892,656</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>1,830,000</u>	<u>1,830,000</u>	<u>-</u>
Net change in fund balance	(9,717,207)	(2,681,293)	7,035,914
FUND BALANCE - beginning	<u>9,717,207</u>	<u>9,717,207</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 7,035,914</u>	<u>\$ 7,035,914</u>

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 475,010	\$ 504,191	\$ 29,181
Interest	-	164,260	164,260
	<u>475,010</u>	<u>668,451</u>	<u>193,441</u>
Total revenues			
EXPENDITURES:			
Non-Departmental:			
Capital outlay	10,701,458	3,494,975	7,206,483
Contingency	264,417	-	264,417
Reserves	4,181,195	-	4,181,195
	<u>15,147,070</u>	<u>3,494,975</u>	<u>11,652,095</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	5,603,483	3,001,879	(2,601,604)
Transfers out	(1,387,255)	(1,252,330)	134,925
	<u>4,216,228</u>	<u>1,749,549</u>	<u>(2,466,679)</u>
Total other financing sources (uses)			
Net change in fund balance	(10,455,832)	(1,076,975)	9,378,857
FUND BALANCE - beginning	<u>10,455,832</u>	<u>10,455,831</u>	<u>(1)</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 9,378,856</u>	<u>\$ 9,378,856</u>

## 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

For the year ended June 30, 2020

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illahe Hills	
<b>ASSETS</b>							
Current assets:							
Cash and investments	\$ 1,182,357	\$ 12,238	\$ 981,846	\$ 69,846	\$ 119,251	\$ 16,796	\$ 2,382,334
Receivables:							
Accounts	1,528	115,195	196,734	9,223	68,926	-	391,606
Assessments	-	458	82,223	-	916	-	83,597
Interest	3,386	84	2,964	202	352	48	7,036
Total current assets	1,187,271	127,975	1,263,767	79,271	189,445	16,844	2,864,573
Capital assets:							
Land	-	140,335	87,014	-	-	-	227,349
Construction in progress	18,397	-	-	-	-	-	18,397
Buildings and improvements	236,770	3,230,468	5,081,921	322,448	2,006,298	-	10,877,905
Equipment	92,788	17,984	-	-	-	-	110,772
Less accumulated depreciation	(40,372)	(3,236,870)	(4,679,355)	(322,448)	(1,354,262)	-	(9,633,307)
Total capital assets	307,583	151,917	489,580	-	652,036	-	1,601,116
Total assets	1,494,854	279,892	1,753,347	79,271	841,481	16,844	4,465,689
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Pension-related deferred outflows	123,700	-	-	-	-	-	123,700
OPEB-related deferred outflows	3,160	-	-	-	-	-	3,160
Total deferred outflows	126,860	-	-	-	-	-	126,860
<b>LIABILITIES</b>							
Current liabilities:							
Accounts payable	8,662	4,481	145,572	3,221	11,105	-	173,041
Payroll related liabilities	17,355	-	-	-	-	-	17,355
Accrued interest	-	-	-	-	10,581	-	10,581
Advances, current	-	2,732	-	-	17,143	-	19,875
Notes payable, current	-	-	-	-	18,099	-	18,099
Compensated absences, current	11,785	-	-	-	-	-	11,785
Total current liabilities	37,802	7,213	145,572	3,221	56,928	-	250,736
Noncurrent liabilities, net of current portion:							
Advances	-	38,252	-	-	17,143	-	55,395
Notes payable	-	-	-	-	331,555	-	331,555
Compensated absences	2,833	-	-	-	-	-	2,833
Net pension liability	376,777	-	-	-	-	-	376,777
Total OPEB liability	50,835	-	-	-	-	-	50,835
Total noncurrent liabilities	430,445	38,252	-	-	348,698	-	817,395
Total liabilities	468,247	45,465	145,572	3,221	405,626	-	1,068,131
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Pension-related deferred inflows	25,597	-	-	-	-	-	25,597
OPEB-related deferred inflows	2,513	-	-	-	-	-	2,513
Total deferred inflows	28,110	-	-	-	-	-	28,110
<b>NET POSITION</b>							
Net investment in capital assets	307,583	151,917	489,580	-	268,096	-	1,217,176
Unrestricted	817,774	82,510	1,118,195	76,050	167,759	16,844	2,279,132
Total net position	\$ 1,125,357	\$ 234,427	\$ 1,607,775	\$ 76,050	\$ 435,855	\$ 16,844	\$ 3,496,308

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illaha Hills	
Operating revenues:							
Charges for services	903,857	297,440	2,556,227	7,107	252,545	8,047	4,025,223
Other	1,528	-	-	-	-	-	1,528
Total operating revenues	<u>905,385</u>	<u>297,440</u>	<u>2,556,227</u>	<u>7,107</u>	<u>252,545</u>	<u>8,047</u>	<u>4,026,751</u>
Operating expenses:							
Salaries and wages	393,002	-	-	-	-	-	393,002
Repairs and maintenance	15,266	51,139	-	-	118,054	-	184,459
Utilities	21,476	6,413	247,253	-	1,342	7,879	284,363
Building and equipment rentals	16,887	2,214	-	-	2,214	-	21,315
Professional services	158,899	201,933	2,342,976	2,592	22,665	42	2,729,107
Communication	3,095	1,441	-	-	-	-	4,536
Fuel and operating supplies	16,345	11,245	-	-	430	-	28,020
Insurance claims and premiums	-	1,910	38,627	943	1,220	100	42,800
Administrative expenses	74,089	-	-	-	-	-	74,089
Depreciation	18,749	1,798	95,270	-	82,268	-	198,085
Other	7,532	3,266	2,451	194	528	45	14,016
Total operating expenses	<u>725,340</u>	<u>281,359</u>	<u>2,726,577</u>	<u>3,729</u>	<u>228,721</u>	<u>8,066</u>	<u>3,973,792</u>
Operating income (loss)	<u>180,045</u>	<u>16,081</u>	<u>(170,350)</u>	<u>3,378</u>	<u>23,824</u>	<u>(19)</u>	<u>52,959</u>
Nonoperating revenues (expenses):							
Interest revenue	17,442	999	20,404	1,111	1,843	290	42,089
Interest expense	-	-	-	-	(19,182)	-	(19,182)
Total nonoperating revenues (expenses)	<u>17,442</u>	<u>999</u>	<u>20,404</u>	<u>1,111</u>	<u>(17,339)</u>	<u>290</u>	<u>22,907</u>
Income (loss) before transfers	197,487	17,080	(149,946)	4,489	6,485	271	75,866
Transfers out	<u>(67,635)</u>	-	-	-	-	-	<u>(67,635)</u>
Change in net position	129,852	17,080	(149,946)	4,489	6,485	271	8,231
Total net position - beginning	<u>995,505</u>	<u>217,347</u>	<u>1,757,721</u>	<u>71,561</u>	<u>429,370</u>	<u>16,573</u>	<u>3,488,077</u>
Total net position - ending	<u>\$ 1,125,357</u>	<u>\$ 234,427</u>	<u>\$ 1,607,775</u>	<u>\$ 76,050</u>	<u>\$ 435,855</u>	<u>\$ 16,844</u>	<u>\$ 3,496,308</u>

MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
NONMAJOR ENTERPRISE FUNDS

For the year ended June 30, 2020

	Sewer and Lighting Service Districts						Totals
	Stormwater Management	Brooks Community	East Salem	Labish Village	Fargo Interchange	Illahe Hills	
Cash flows from operating activities:							
Receipts from customers	\$ -	\$ 244,020	\$ 2,535,743	\$ 5,167	\$ 234,580	\$ 8,047	\$ 3,027,557
Receipts from interfund services	906,973	-	-	-	-	-	906,973
Payments to suppliers	(45,191)	(126,973)	(297,557)	(1,165)	(126,156)	(8,687)	(605,729)
Payments to employees	(354,000)	-	-	-	-	-	(354,000)
Payments for interfund services	(271,775)	(193,215)	(2,335,078)	(1,199)	(24,351)	(22)	(2,825,640)
Net cash from operating activities	236,007	(76,168)	(96,892)	2,803	84,073	(662)	149,161
Cash flows from noncapital financing activities:							
Transfers paid	(67,635)	-	-	-	-	-	(67,635)
Cash flows from capital and related financing activities:							
Purchase of capital assets	(96,942)	(6,470)	-	-	(39,565)	-	(142,977)
Debt principal - interfund loans	-	-	-	-	(17,143)	-	(17,143)
Debt principal - notes payable	-	-	-	-	(17,966)	-	(17,966)
Debt interest payments	-	-	-	-	(20,011)	-	(20,011)
Net cash from capital and related financing activities	(96,942)	(6,470)	-	-	(94,685)	-	(198,097)
Cash flows from investing activities:							
Interest on investments	17,305	1,125	20,967	1,113	1,889	295	42,694
Net change in cash and investments	88,735	(81,513)	(75,925)	3,916	(8,723)	(367)	(73,877)
Cash and investments - beginning	1,093,622	93,751	1,057,771	65,930	127,974	17,163	2,456,211
Cash and investments - ending	\$ 1,182,357	\$ 12,238	\$ 981,846	\$ 69,846	\$ 119,251	\$ 16,796	\$ 2,382,334
Reconciliation of operating income (loss) to net cash from operating activities:							
Operating income (loss)	\$ 180,045	\$ 16,081	\$ (170,350)	\$ 3,378	\$ 23,824	\$ (19)	\$ 52,959
Depreciation	18,749	1,798	95,270	-	82,268	-	198,085
Change in:							
Accounts receivable	1,588	(53,420)	(20,484)	(1,940)	(17,965)	-	(92,221)
Accounts payable	(3,377)	(40,627)	(1,328)	1,365	(4,054)	(643)	(48,664)
Payroll related liabilities	3,287	-	-	-	-	-	3,287
Compensated absences	3,694	-	-	-	-	-	3,694
Net pension liability and deferred pension outflows and inflows	53,735	-	-	-	-	-	53,735
Total OPEB liability and deferred OPEB outflows and inflows	(21,714)	-	-	-	-	-	(21,714)
Net cash from operating activities	\$ 236,007	\$ (76,168)	\$ (96,892)	\$ 2,803	\$ 84,073	\$ (662)	\$ 149,161

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>			
Taxes	\$ 400,000	\$ 455,648	\$ 55,648
Intergovernmental	57,200	23,422	(33,778)
Charges for services	26,951,717	28,702,798	1,751,081
Interest	170,000	315,420	145,420
Other	350	787,702	787,352
<b>Total revenues</b>	<b>27,579,267</b>	<b>30,284,990</b>	<b>2,705,723</b>
<b>EXPENDITURES:</b>			
Public Works Department	27,829,692	25,149,291	2,680,401
Debt service - principal	340,000	340,000	-
Debt service - interest	3,202	3,202	-
Contingency	6,973,344	-	6,973,344
<b>Total expenditures</b>	<b>35,146,238</b>	<b>25,492,493</b>	<b>9,653,745</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers in	15,511	15,511	-
Transfers out	(51,260)	(50,324)	936
<b>Total other financing sources (uses)</b>	<b>(35,749)</b>	<b>(34,813)</b>	<b>936</b>
<b>Net change in fund balance</b>	<b>(7,602,720)</b>	<b>4,757,684</b>	<b>12,360,404</b>
<b>FUND BALANCE - beginning</b>	<b>16,759,430</b>	<b>16,759,430</b>	<b>-</b>
<b>FUND BALANCE - ending</b>	<b>\$ 9,156,710</b>	<b>21,517,114</b>	<b>\$ 12,360,404</b>
Capital assets, net of accumulated depreciation		5,062,487	
Interfund loans receivable		40,984	
Landfill leachate disposal liability		(266,712)	
Landfill closure and postclosure liability		(7,729,644)	
Compensated absences		(92,717)	
Net pension liability		(2,519,163)	
Pension-related deferred inflows		(171,147)	
Pension-related deferred outflows		827,071	
Total OPEB liability		(389,488)	
OPEB-related deferred inflows		(19,257)	
OPEB-related deferred outflows		24,208	
<b>NET POSITION - ending, as reported in the Statement of Net Position</b>		<b>\$ 16,283,736</b>	

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 1,528	\$ 1,528
Charges for services	1,090,866	903,857	(187,009)
Interest	10,500	17,442	6,942
<b>Total revenues</b>	<b>1,101,366</b>	<b>922,827</b>	<b>(178,539)</b>
<b>EXPENDITURES:</b>			
Public Works Department	1,237,816	767,818	469,998
Contingency	113,545	-	113,545
<b>Total expenditures</b>	<b>1,351,361</b>	<b>767,818</b>	<b>583,543</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers out	(69,455)	(67,635)	1,820
<b>Net change in fund balance</b>	<b>(319,450)</b>	<b>87,374</b>	<b>406,824</b>
<b>FUND BALANCE - beginning</b>	<b>1,073,880</b>	<b>1,073,880</b>	<b>-</b>
<b>FUND BALANCE - ending</b>	<b>\$ 754,430</b>	<b>1,161,254</b>	<b>\$ 406,824</b>
Capital assets, net of accumulated depreciation		307,583	
Compensated absences		(14,618)	
Net pension liability		(376,777)	
Pension-related deferred inflows		(25,597)	
Pension-related deferred outflows		123,700	
Total OPEB liability		(50,835)	
OPEB-related deferred inflows		(2,513)	
OPEB-related deferred outflows		3,160	
<b>NET POSITION - ending, as reported in the Statement of Net Position</b>		<b>\$ 1,125,357</b>	

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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 291,500	\$ 297,440	\$ 5,940
Interest	1,500	999	(501)
Total revenues	<u>293,000</u>	<u>298,439</u>	<u>5,439</u>
EXPENDITURES:			
Materials and services	324,255	279,561	44,694
Capital outlay	6,500	6,470	30
Contingency	<u>68,358</u>	-	<u>68,358</u>
Total expenditures	<u>399,113</u>	<u>286,031</u>	<u>113,082</u>
Net change in fund balance	(106,113)	12,408	118,521
FUND BALANCE - beginning	<u>106,113</u>	<u>111,086</u>	<u>4,973</u>
FUND BALANCE - ending	<u>\$ -</u>	123,494	<u>\$ 123,494</u>
Capital assets, net of accumulated depreciation		151,917	
Interfund loans payable		<u>(40,984)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 234,427</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 2,633,505	\$ 2,556,227	\$ (77,278)
Interest	14,000	20,404	6,404
Other	<u>25</u>	<u>-</u>	<u>(25)</u>
Total revenues	<u>2,647,530</u>	<u>2,576,631</u>	<u>(70,899)</u>
EXPENDITURES:			
Materials and services	2,703,750	2,631,307	72,443
Contingency	<u>100,000</u>	<u>-</u>	<u>100,000</u>
Total expenditures	<u>2,803,750</u>	<u>2,631,307</u>	<u>172,443</u>
Net change in fund balance	(156,220)	(54,676)	101,544
FUND BALANCE - beginning	<u>1,118,091</u>	<u>1,172,871</u>	<u>54,780</u>
FUND BALANCE - ending	<u>\$ 961,871</u>	1,118,195	<u>\$ 156,324</u>
Capital assets, net of accumulated depreciation		<u>489,580</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 1,607,775</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 6,800	\$ 7,107	\$ 307
Interest	800	1,111	311
Total revenues	<u>7,600</u>	<u>8,218</u>	<u>618</u>
EXPENDITURES:			
Materials and services	4,905	3,729	1,176
Contingency	<u>70,195</u>	<u>-</u>	<u>70,195</u>
Total expenditures	<u>75,100</u>	<u>3,729</u>	<u>71,371</u>
Net change in fund balance	(67,500)	4,489	71,989
FUND BALANCE - beginning	<u>67,500</u>	<u>71,561</u>	<u>4,061</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>\$ 76,050</u>	<u>\$ 76,050</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 244,972	\$ 252,545	\$ 7,573
Interest	1,900	1,843	(57)
Total revenues	<u>246,872</u>	<u>254,388</u>	<u>7,516</u>
EXPENDITURES:			
Materials and services	187,899	146,453	41,446
Capital outlay	39,600	39,565	35
Debt service - principal	35,109	35,109	-
Debt service - interest	20,011	20,011	-
Contingency	129,343	-	129,343
Total expenditures	<u>411,962</u>	<u>241,138</u>	<u>170,824</u>
Net change in fund balance	(165,090)	13,250	178,340
FUND BALANCE - beginning	<u>165,090</u>	<u>165,090</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ -</u>	<u>178,340</u>	<u>\$ 178,340</u>
Capital assets, net of accumulated depreciation		652,036	
Interfund loans payable		(34,286)	
Accrued interest payable		(10,581)	
Notes payable		<u>(349,654)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 435,855</u>	

## 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, 2020

	Central Services	Self- Insurance	Fleet Management	Totals
<b>ASSETS</b>				
Current assets:				
Cash and investments	\$ 901,648	\$ 10,478,701	\$ 2,063,253	\$ 13,443,602
Receivables:				
Accounts	131,290	103,433	2,136	236,859
Interest	-	29,992	-	29,992
Inventories and prepaid expenses	40,381	2,164,613	-	2,204,994
Total current assets	<u>1,073,319</u>	<u>12,776,739</u>	<u>2,065,389</u>	<u>15,915,447</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred pension outflows	5,855,976	-	-	5,855,976
Deferred OPEB outflows	141,647	-	-	141,647
Total deferred outflows	<u>5,997,623</u>	<u>-</u>	<u>-</u>	<u>5,997,623</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	241,970	186,083	54,841	482,894
Payroll related liabilities	831,349	-	-	831,349
Accrued claims liability, current	-	1,334,746	-	1,334,746
Compensated absences, current	625,772	-	-	625,772
Total current liabilities	<u>1,699,091</u>	<u>1,520,829</u>	<u>54,841</u>	<u>3,274,761</u>
Noncurrent liabilities, net of current portion:				
Accrued claims liability	-	6,026,031	-	6,026,031
Compensated absences	144,858	-	-	144,858
Net pension liability	17,836,630	-	-	17,836,630
Total OPEB liability	2,278,941	-	-	2,278,941
Total noncurrent liabilities	<u>20,260,429</u>	<u>6,026,031</u>	<u>-</u>	<u>26,286,460</u>
Total liabilities	<u>21,959,520</u>	<u>7,546,860</u>	<u>54,841</u>	<u>29,561,221</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred pension inflows	1,211,779	-	-	1,211,779
Deferred OPEB inflows	112,673	-	-	112,673
Total deferred inflows	<u>1,324,452</u>	<u>-</u>	<u>-</u>	<u>1,324,452</u>
<b>NET POSITION</b>				
Unrestricted	<u>\$ (16,213,030)</u>	<u>\$ 5,229,879</u>	<u>\$ 2,010,548</u>	<u>\$ (8,972,603)</u>

## MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Central Services	Self- Insurance	Fleet Management	Totals
Operating revenues:				
Charges for services	\$ 24,331,699	\$ 28,239,156	\$ 1,797,299	\$ 54,368,154
Other	108,193	7,697	15,624	131,514
	<u>24,439,892</u>	<u>28,246,853</u>	<u>1,812,923</u>	<u>54,499,668</u>
Total operating revenues				
Operating expenses:				
Salaries and benefits	21,397,237	-	-	21,397,237
Repairs and maintenance	1,760,063	-	437,623	2,197,686
Utilities	121,639	-	-	121,639
Building and equipment rentals	194,789	-	2,640	197,429
Professional services	1,390,204	160,082	64,044	1,614,330
Communication	298,697	-	38,494	337,191
Fuel and operating supplies	608,308	12,640	9,962	630,910
Insurance claims and premiums	40	28,513,407	1,840	28,515,287
Administrative expenses	1,810,774	217,239	45,458	2,073,471
Other	203,796	13,870	7,790	225,456
	<u>27,785,547</u>	<u>28,917,238</u>	<u>607,851</u>	<u>57,310,636</u>
Total operating expenses				
Operating income (loss)	<u>(3,345,655)</u>	<u>(670,385)</u>	<u>1,205,072</u>	<u>(2,810,968)</u>
Nonoperating revenues (expenses):				
Interest revenue	-	166,303	-	166,303
Reclass to general capital assets	-	-	(1,703,583)	(1,703,583)
	<u>-</u>	<u>166,303</u>	<u>(1,703,583)</u>	<u>(1,537,280)</u>
Total nonoperating revenues (expenses)				
Income (loss) before transfers	(3,345,655)	(504,082)	(498,511)	(4,348,248)
Transfers in	561,341	-	312,195	873,536
	<u>(2,784,314)</u>	<u>(504,082)</u>	<u>(186,316)</u>	<u>(3,474,712)</u>
Change in net position				
Total net position - beginning,	<u>(13,428,716)</u>	<u>5,733,961</u>	<u>2,196,864</u>	<u>(5,497,891)</u>
Total net position - ending	<u>\$ (16,213,030)</u>	<u>\$ 5,229,879</u>	<u>\$ 2,010,548</u>	<u>\$ (8,972,603)</u>

## MARION COUNTY, OREGON

COMBINING STATEMENT OF CASH FLOWS  
INTERNAL SERVICE FUNDS

For the year ended June 30, 2020

	Central Services	Self- Insurance	Fleet Management	Totals
Cash flows from operating activities:				
Receipts from customers	\$ 96,298	\$ 26,057,939	\$ 234,960	\$ 26,389,197
Receipts from interfund services	24,258,710	2,158,878	1,594,964	28,012,552
Payments to suppliers	(4,603,725)	(30,369,554)	(50,276)	(35,023,555)
Payments to employees	(18,488,635)	-	-	(18,488,635)
Payments for interfund services	(1,904,941)	(241,406)	(602,948)	(2,749,295)
Net cash from operating activities	<u>(642,293)</u>	<u>(2,394,143)</u>	<u>1,176,700</u>	<u>(1,859,736)</u>
Cash flows from noncapital financing activities:				
Transfers received	561,341	-	312,195	873,536
Cash flows from capital and related financing activities:				
Purchase of capital assets	-	-	(1,703,583)	(1,703,583)
Cash flows from investing activities:				
Interest on investments	-	175,476	-	175,476
Net change in cash and investments	(80,952)	(2,218,667)	(214,688)	(2,514,307)
Cash and investments - beginning	982,600	\$ 12,697,368	\$ 2,277,941	15,957,909
Cash and investments - ending	<u>\$ 901,648</u>	<u>\$ 10,478,701</u>	<u>\$ 2,063,253</u>	<u>\$ 13,443,602</u>
Reconciliation of operating income (loss) to net cash from operating activities:				
Operating income (loss)	\$ (3,345,655)	\$ (670,385)	\$ 1,205,072	\$ (2,810,968)
Change in:				
Accounts receivable	(84,884)	(30,036)	17,001	(97,919)
Inventories and prepaids	-	(2,074,613)	-	(2,074,613)
Accounts payable	(120,356)	(78,485)	(45,373)	(244,214)
Payroll related liabilities	124,288	-	-	124,288
Accrued claims liability	-	459,376	-	459,376
Compensated absences	113,170	-	-	113,170
Net pension liability and deferred pension outflows and inflows	2,612,044	-	-	2,612,044
Total OPEB liability and deferred OPEB outflows and inflows	59,100	-	-	59,100
Net cash from operating activities	<u>\$ (642,293)</u>	<u>\$ (2,394,143)</u>	<u>\$ 1,176,700</u>	<u>\$ (1,859,736)</u>
Schedule of non-cash capital and related financing activities:				
Reclass to general capital assets	\$ -	\$ -	\$ 1,703,583	\$ 1,703,583

MARION COUNTY, OREGON

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

For the year ended June 30, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 108,183	\$ 108,183
Charges for services	27,066,276	24,331,699	(2,734,577)
Other	250	10	(240)
	<u>27,066,526</u>	<u>24,439,892</u>	<u>(2,626,634)</u>
Total revenues			
	<u>27,066,526</u>	<u>24,439,892</u>	<u>(2,626,634)</u>
EXPENDITURES:			
Board of Commissioners	2,950,882	2,413,437	537,445
Business Services	8,257,508	7,397,208	860,300
Finance	2,997,698	2,759,154	238,544
Information Technology	11,682,511	10,787,738	894,773
Legal Counsel	1,812,654	1,619,531	193,123
Non-Departmental:			
Materials and services	125,712	24,165	101,547
	<u>27,826,965</u>	<u>25,001,233</u>	<u>2,825,732</u>
Total expenditures			
	<u>27,826,965</u>	<u>25,001,233</u>	<u>2,825,732</u>
OTHER FINANCING SOURCES (USES):			
Transfers in	760,439	561,341	(199,098)
	<u>760,439</u>	<u>561,341</u>	<u>(199,098)</u>
Net change in fund balance	-	-	-
FUND BALANCE - beginning	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - ending	\$ -	-	\$ -
	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Compensated absences		(770,630)	
Net pension liability		(17,836,630)	
Pension-related deferred inflows		(1,211,779)	
Pension-related deferred outflows		5,855,976	
Total OPEB liability		(2,278,941)	
OPEB-related deferred inflows		(112,673)	
OPEB-related deferred outflows		141,647	
		<u>141,647</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ (16,213,030)</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Charges for services	\$ 29,977,200	\$ 28,239,156	\$ (1,738,044)
Interest	222,725	166,303	(56,422)
Other	<u>15,000</u>	<u>7,697</u>	<u>(7,303)</u>
Total revenues	<u>30,214,925</u>	<u>28,413,156</u>	<u>(1,801,769)</u>
EXPENDITURES:			
Non-Departmental:			
Materials and services	30,697,400	28,457,862	2,239,538
Contingency	<u>1,930,617</u>	<u>-</u>	<u>1,930,617</u>
Total expenditures	<u>32,628,017</u>	<u>28,457,862</u>	<u>4,170,155</u>
Net change in fund balance	(2,413,092)	(44,706)	2,368,386
FUND BALANCE - beginning	<u>12,635,362</u>	<u>12,635,362</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 10,222,270</u>	12,590,656	<u>\$ 2,368,386</u>
Accrued claims liability		<u>(7,360,777)</u>	
NET POSITION - ending, as reported in the Statement of Net Position		<u>\$ 5,229,879</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, 2020

	Final Budget	Actual	Variance with Final Budget
REVENUES:			
Intergovernmental	\$ -	\$ 1,836	\$ 1,836
Charges for services	1,703,712	1,797,299	93,587
Other	-	13,788	13,788
	<u>1,703,712</u>	<u>1,812,923</u>	<u>109,211</u>
Total revenues			
EXPENDITURES:			
Public Works Department	3,225,249	2,311,434	913,815
Contingency	322,430	-	322,430
	<u>3,547,679</u>	<u>2,311,434</u>	<u>1,236,245</u>
Total expenditures			
OTHER FINANCING SOURCES (USES):			
Transfers in	<u>325,532</u>	<u>312,195</u>	<u>(13,337)</u>
Net change in fund balance	(1,518,435)	(186,316)	1,332,119
FUND BALANCE - beginning	<u>2,196,864</u>	<u>2,196,864</u>	<u>-</u>
FUND BALANCE - ending	<u>\$ 678,429</u>	<u>\$ 2,010,548</u>	<u>\$ 1,332,119</u>

## AGENCY FUNDS

<u>Fund</u>	<u>Principal Resources</u>	<u>Description of Operations</u>
Treasurer's Trust	None.	Accounts for miscellaneous fees collected on behalf of other government agencies.
Due Subdivisions	None.	Accounts for the collection and distribution of property taxes for all political subdivisions within the County; also accounts for contracted accounting services provided to other agencies within the County.

MARION COUNTY, OREGON  
 COMBINING BALANCE SHEET  
 AGENCY FUNDS

June 30, 2020

	Treasurer's Trust	Due Subdivisions	Totals
<b>ASSETS:</b>			
Cash and investments	\$ 392,174	\$ 9,914,388	\$ 10,306,562
Receivables:			
Accounts and interest	478,495	314,300	792,795
Property taxes	-	13,769,217	13,769,217
	<b>\$ 870,669</b>	<b>\$ 23,997,905</b>	<b>\$ 24,868,574</b>
Total assets	<b>\$ 870,669</b>	<b>\$ 23,997,905</b>	<b>\$ 24,868,574</b>
<b>LIABILITIES:</b>			
Accounts payable	\$ 209,025	\$ 420,503	\$ 629,528
Due to other agencies	661,644	23,577,402	24,239,046
	<b>\$ 870,669</b>	<b>\$ 23,997,905</b>	<b>\$ 24,868,574</b>
Total liabilities	<b>\$ 870,669</b>	<b>\$ 23,997,905</b>	<b>\$ 24,868,574</b>

## MARION COUNTY, OREGON

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
AGENCY FUNDS

For the year ended June 30, 2020

	Balance, July 1, 2019	Additions	Deductions	Balance, June 30, 2020
<b>Treasurer's Trust</b>				
Assets:				
Cash and investments	\$ 248,048	\$ 3,982,610	\$ 3,838,484	\$ 392,174
Receivables:				
Accounts and interest	1,270,880	478,709	1,271,094	478,495
Total assets	<u>\$ 1,518,928</u>	<u>\$ 4,461,319</u>	<u>\$ 5,109,578</u>	<u>\$ 870,669</u>
Liabilities:				
Accounts payable	\$ 240,544	\$ 1,250,205	\$ 1,281,724	\$ 209,025
Due to other agencies	1,278,384	3,211,114	3,827,854	661,644
Total liabilities	<u>\$ 1,518,928</u>	<u>\$ 4,461,319</u>	<u>\$ 5,109,578</u>	<u>\$ 870,669</u>
<b>Due Subdivisions</b>				
Assets:				
Cash and investments	\$ 6,823,296	\$ 378,258,066	\$ 375,166,974	\$ 9,914,388
Receivables:				
Accounts and interest	346,983	493,565	526,248	314,300
Property taxes	13,149,816	619,401	-	13,769,217
Total assets	<u>\$ 20,320,095</u>	<u>\$ 379,371,032</u>	<u>\$ 375,693,222</u>	<u>\$ 23,997,905</u>
Liabilities:				
Accounts payable	\$ 338,230	\$ 3,712,651	\$ 3,630,378	\$ 420,503
Due to other agencies	19,981,865	375,658,381	372,062,844	23,577,402
Total liabilities	<u>\$ 20,320,095</u>	<u>\$ 379,371,032</u>	<u>\$ 375,693,222</u>	<u>\$ 23,997,905</u>
<b>Total - All Agency Funds</b>				
Assets:				
Cash and investments	\$ 7,071,344	\$ 382,240,676	\$ 379,005,458	\$ 10,306,562
Receivables:				
Accounts and interest	1,617,863	972,274	1,797,342	792,795
Property taxes	13,149,816	619,401	-	13,769,217
Total assets	<u>\$ 21,839,023</u>	<u>\$ 383,832,351</u>	<u>\$ 380,802,800</u>	<u>\$ 24,868,574</u>
Liabilities:				
Accounts payable	\$ 578,774	\$ 4,962,856	\$ 4,912,102	\$ 629,528
Due to other agencies	21,260,249	378,869,495	375,890,698	24,239,046
Total liabilities	<u>\$ 21,839,023</u>	<u>\$ 383,832,351</u>	<u>\$ 380,802,800</u>	<u>\$ 24,868,574</u>

## **OTHER SCHEDULES**

MARION COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND BALANCES  
ELECTED OFFICIALS

For the year ended June 30, 2020

	Cash	Receipts	Turnovers to			Cash
	Balance July 1, 2019		Treasurer	State	Other	Balance June 30, 2020
Assessor	\$ -	\$ 328,389	\$ 328,389	\$ -	\$ -	\$ -
Clerk	-	2,710,290	2,710,290	-	-	-
District Attorney	-	57,213	57,213	-	-	-
Justice of the Peace	-	4,046,292	2,783,314	1,049,997	212,981	-
Sheriff	-	2,125,478	2,125,478	-	-	-
Treasurer	150,961,847	1,096,603,063	-	-	1,089,640,550	157,924,360

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, 2020

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 Comprehensive Annual 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 Comprehensive Annual Financial Report. In addition, the County has agreed to provide notice to the MSRB of certain events pursuant to the requirements of Section (b)(5)(i) of the Rule.

Outstanding CUSIP numbers by bond series are as follows:

Limited Tax Pension Bonds, Series 2002	Limited Tax Pension Bonds, Series 2004	Full Faith and Credit Refunding Obligations, Series 2005
56913R-BX5	68608D-DA9	569127-BD4
56913R-BY3	68608D-DF8	569127-BE2
56913R-BZ0		569127-BF9
56913R-CA4		
56913R-CB2		
56913R-CC0		
56913R-CD8		
56913R-CE6		

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

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

## STATISTICAL SECTION

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

### Financial Trends

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

### Revenue Capacity

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

### Debt Capacity

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

### Demographic and Economic Information

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

### Operating Information

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

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

MARION COUNTY, OREGON

NET POSITION BY COMPONENT  
(accrual basis of accounting)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities:</b>										
Net investment in capital assets	\$ 196,747,303	\$ 185,912,537	\$ 180,410,612	\$ 179,569,434	\$ 175,616,323	\$ 172,837,685	\$ 177,507,128	\$ 174,721,319	\$ 172,698,121	\$ 182,594,952
Restricted	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993	31,524,428	20,421,355	19,488,538	18,628,146
Unrestricted	(57,828,433)	(44,455,933)	(44,694,170)	(52,684,888)	(31,498,065)	(6,278,488)	35,170,896	45,132,635	43,634,598	40,659,828
<b>Total net position, governmental activities</b>	<b>\$ 161,287,165</b>	<b>\$ 171,727,107</b>	<b>\$ 170,363,853</b>	<b>\$ 167,726,545</b>	<b>\$ 176,374,698</b>	<b>\$ 201,706,190</b>	<b>\$ 244,202,452</b>	<b>\$ 240,275,309</b>	<b>\$ 235,821,257</b>	<b>\$ 241,882,926</b>
<b>Business-Type Activities:</b>										
Net investment in capital assets	\$ 6,279,663	\$ 6,596,589	\$ 6,962,767	\$ 7,549,692	\$ 8,102,606	\$ 8,510,990	\$ 9,200,804	\$ 10,274,508	\$ 9,869,514	\$ 10,796,204
Unrestricted	12,010,924	7,460,566	4,528,361	513,042	70,812	7,190,166	7,493,201	7,083,461	11,745,714	16,224,077
<b>Total net position, business-type activities</b>	<b>\$ 18,290,587</b>	<b>\$ 14,057,155</b>	<b>\$ 11,491,128</b>	<b>\$ 8,062,734</b>	<b>\$ 8,173,418</b>	<b>\$ 15,701,156</b>	<b>\$ 16,694,005</b>	<b>\$ 17,357,969</b>	<b>\$ 21,615,228</b>	<b>\$ 27,020,281</b>
<b>Primary Government:</b>										
Net investment in capital assets	\$ 203,026,966	\$ 192,509,126	\$ 187,373,379	\$ 187,119,126	\$ 183,718,929	\$ 181,348,675	\$ 186,707,932	\$ 184,995,827	\$ 182,567,635	\$ 193,391,156
Restricted	22,368,295	30,270,503	34,647,411	40,841,999	32,256,440	35,146,993	31,524,428	20,421,355	19,488,538	18,628,146
Unrestricted	(45,817,509)	(36,995,367)	(40,165,809)	(52,171,846)	(31,427,253)	911,678	42,664,097	52,216,096	55,380,312	56,883,905
<b>Total net position, primary government</b>	<b>\$ 179,577,752</b>	<b>\$ 185,784,262</b>	<b>\$ 181,854,981</b>	<b>\$ 175,789,279</b>	<b>\$ 184,548,116</b>	<b>\$ 217,407,346</b>	<b>\$ 260,896,457</b>	<b>\$ 257,633,278</b>	<b>\$ 257,436,485</b>	<b>\$ 268,903,207</b>

Notes:

(1) The County implemented GASB Statement No. 54 in fiscal 2011, resulting in some changes in the classification of restricted and unrestricted balances for governmental activities.

## MARION COUNTY, OREGON

CHANGES IN NET POSITION  
(accrual basis of accounting)

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>EXPENSES</b>										
Governmental activities:										
General government	\$ 16,153,297	\$ 13,985,305	\$ 13,542,099	\$ 13,435,554	\$ 13,787,816	\$ 10,105,968	\$ 10,955,049	\$ 11,049,860	\$ 13,003,991	\$ 12,807,895
Health and social services	64,647,931	60,914,527	56,607,135	54,047,535	59,722,484	47,271,288	56,641,964	56,016,725	54,623,305	58,343,197
Public safety and judicial	99,713,053	90,804,385	89,299,260	85,969,196	95,108,823	61,627,624	72,525,129	71,312,668	69,983,971	69,369,059
Community service	15,794,117	8,818,801	8,194,952	7,107,435	7,229,445	4,582,776	5,051,563	4,566,681	4,213,912	4,554,392
Roads and bridges	29,981,773	31,355,809	31,549,398	31,050,332	26,617,875	26,955,454	29,633,348	31,869,727	33,933,093	34,210,353
Education	1,510,673	1,300,254	421,456	614,068	578,669	451,903	402,947	506,640	860,305	1,013,928
Interest on long-term debt	4,063,805	4,149,190	4,025,185	4,071,654	3,896,389	3,914,517	3,825,907	3,595,170	3,588,036	3,525,858
Total governmental activities	<u>231,864,649</u>	<u>211,328,271</u>	<u>203,639,485</u>	<u>196,295,774</u>	<u>206,941,501</u>	<u>154,909,530</u>	<u>179,035,907</u>	<u>178,917,471</u>	<u>180,206,613</u>	<u>183,824,682</u>
Business-type activities:										
Environmental services	26,017,119	24,216,533	22,937,752	21,735,817	21,616,183	18,054,237	21,199,441	22,040,638	21,146,155	19,360,838
Stormwater services	733,197	906,534	778,361	620,010	388,073	-	-	-	-	-
Sewer and lighting services	3,267,634	3,350,011	1,614,926	1,633,876	1,555,397	1,049,626	1,045,903	1,030,832	1,006,476	1,033,416
Total business-type activities	<u>30,017,950</u>	<u>28,473,078</u>	<u>25,331,039</u>	<u>23,989,703</u>	<u>23,559,653</u>	<u>19,103,863</u>	<u>22,245,344</u>	<u>23,071,470</u>	<u>22,152,631</u>	<u>20,394,254</u>
Total primary government	<u>\$ 261,882,599</u>	<u>\$ 239,801,349</u>	<u>\$ 228,970,524</u>	<u>\$ 220,285,477</u>	<u>\$ 230,501,154</u>	<u>\$ 174,013,393</u>	<u>\$ 201,281,251</u>	<u>\$ 201,988,941</u>	<u>\$ 202,359,244</u>	<u>\$ 204,218,936</u>
<b>PROGRAM REVENUES</b>										
Governmental activities:										
Charges for services:										
General government	\$ 5,239,621	\$ 5,334,904	\$ 4,584,860	\$ 4,882,879	\$ 4,211,284	\$ 5,066,815	\$ 4,644,231	\$ 5,832,079	\$ 8,891,006	\$ 9,129,581
Health and social services	16,009,533	7,478,905	8,064,125	7,445,079	6,915,710	6,516,683	6,176,969	6,554,134	6,639,196	7,205,331
Public safety and judicial	9,702,435	10,047,320	8,418,656	7,910,432	8,290,644	8,079,397	7,752,478	8,318,651	7,360,065	7,196,736
Community service	4,858,643	4,670,770	3,953,309	3,620,286	3,898,925	2,806,613	2,913,115	2,483,622	2,152,406	2,780,000
Roads and bridges	4,046,393	4,161,669	4,195,579	5,012,840	4,708,897	3,943,448	4,003,486	4,236,283	4,321,393	3,927,151
Education	-	-	-	-	-	-	-	-	2,574	1,304
Operating grants and contributions	84,731,068	87,624,090	85,787,071	75,312,479	77,563,848	83,266,222	87,998,080	76,890,441	79,245,471	81,692,596
Capital grants and contributions	10,726,228	9,329,117	7,467,729	8,550,982	4,775,100	7,297,155	5,124,567	7,226,398	7,955,427	3,782,661
Total governmental activities	<u>135,313,921</u>	<u>128,646,775</u>	<u>122,471,329</u>	<u>112,734,977</u>	<u>110,364,408</u>	<u>116,976,333</u>	<u>118,612,926</u>	<u>111,541,608</u>	<u>116,567,538</u>	<u>115,715,360</u>
Business-type activities:										
Charges for services:										
Environmental services	29,513,922	26,251,618	25,701,164	21,078,435	16,420,306	17,844,368	20,302,845	17,586,561	15,521,769	14,808,769
Stormwater services	905,385	983,992	941,764	899,614	853,911	-	-	-	-	-
Sewer and lighting services	3,121,366	3,095,358	1,416,026	1,448,868	1,455,443	654,696	668,401	611,170	607,512	607,358
Total business-type activities	<u>33,540,673</u>	<u>30,330,968</u>	<u>28,058,954</u>	<u>23,426,917</u>	<u>18,729,660</u>	<u>18,499,064</u>	<u>20,971,246</u>	<u>18,197,731</u>	<u>16,129,281</u>	<u>15,416,127</u>
Total primary government	<u>\$ 168,854,594</u>	<u>\$ 158,977,743</u>	<u>\$ 150,530,283</u>	<u>\$ 136,161,894</u>	<u>\$ 129,094,068</u>	<u>\$ 135,475,397</u>	<u>\$ 139,584,172</u>	<u>\$ 129,739,339</u>	<u>\$ 132,696,819</u>	<u>\$ 131,131,487</u>

(Continued on following page)

MARION COUNTY, OREGON

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

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>NET (EXPENSE) REVENUE</b>										
Governmental activities	\$ (96,550,728)	\$ (82,681,496)	\$ (81,168,156)	\$ (83,560,797)	\$ (96,577,093)	\$ (37,933,197)	\$ (60,422,981)	\$ (67,375,863)	\$ (63,639,075)	\$ (68,109,322)
Business-type activities	3,522,723	1,857,890	2,727,915	(562,786)	(4,829,993)	(604,799)	(1,274,098)	(4,873,739)	(6,023,350)	(4,978,127)
Total primary government	<u>\$ (93,028,005)</u>	<u>\$ (80,823,606)</u>	<u>\$ (78,440,241)</u>	<u>\$ (84,123,583)</u>	<u>\$ (101,407,086)</u>	<u>\$ (38,537,996)</u>	<u>\$ (61,697,079)</u>	<u>\$ (72,249,602)</u>	<u>\$ (69,662,425)</u>	<u>\$ (73,087,449)</u>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>										
Governmental activities:										
Property taxes	\$ 76,702,231	\$ 73,915,675	\$ 72,290,111	\$ 68,203,262	\$ 65,566,613	\$ 61,711,673	\$ 59,110,891	\$ 57,134,473	\$ 56,410,115	\$ 55,328,502
Franchise taxes	601,296	348,070	351,542	354,709	337,375	265,819	295,802	275,249	258,296	300,159
Unrestricted grants and contribution:	5,885,860	7,079,276	5,410,195	4,744,325	4,144,505	4,414,818	4,198,940	5,008,671	4,519,082	5,297,123
Unrestricted investment earnings	2,818,951	2,700,729	1,948,510	1,585,348	1,197,108	912,040	744,491	677,621	752,181	751,126
Extraordinary items	-	-	-	-	-	-	-	8,733,901	(4,400,068)	(4,603,041)
Transfers	102,448	1,000	-	25,000	-	-	-	-	37,800	35,046
Total governmental activities	<u>86,110,786</u>	<u>84,044,750</u>	<u>80,000,358</u>	<u>74,912,644</u>	<u>71,245,601</u>	<u>67,304,350</u>	<u>64,350,124</u>	<u>71,829,915</u>	<u>57,577,406</u>	<u>57,108,915</u>
Business-type activities:										
Property taxes	-	-	-	-	-	243,556	248,431	250,562	248,113	246,700
Franchise taxes	455,648	414,299	389,749	374,695	347,208	324,940	298,364	294,357	289,719	277,716
Unrestricted investment earnings	357,509	294,838	165,794	102,407	88,842	78,453	63,339	71,561	118,265	145,817
Debt principal reduction	-	-	37,860	-	-	-	-	-	-	-
Transfers	(102,448)	(1,000)	-	(25,000)	-	-	-	-	(37,800)	(35,046)
Total business-type activities	<u>710,709</u>	<u>708,137</u>	<u>593,403</u>	<u>452,102</u>	<u>436,050</u>	<u>646,949</u>	<u>610,134</u>	<u>616,480</u>	<u>618,297</u>	<u>635,187</u>
Total primary government	<u>\$ 86,821,495</u>	<u>\$ 84,752,887</u>	<u>\$ 80,593,761</u>	<u>\$ 75,364,746</u>	<u>\$ 71,681,651</u>	<u>\$ 67,951,299</u>	<u>\$ 64,960,258</u>	<u>\$ 72,446,395</u>	<u>\$ 58,195,703</u>	<u>\$ 57,744,102</u>
<b>CHANGE IN NET POSITION</b>										
Governmental activities	\$ (10,439,942)	\$ 1,363,254	\$ (1,167,798)	\$ (8,648,153)	\$ (25,331,492)	\$ 29,371,153	\$ 3,927,143	\$ 4,454,052	\$ (6,061,669)	\$ (11,000,407)
Business-type activities	4,233,432	2,566,027	3,321,318	(110,684)	(4,393,943)	42,150	(663,964)	(4,257,259)	(5,405,053)	(4,342,940)
Total primary government	<u>\$ (6,206,510)</u>	<u>\$ 3,929,281</u>	<u>\$ 2,153,520</u>	<u>\$ (8,758,837)</u>	<u>\$ (29,725,435)</u>	<u>\$ 29,413,303</u>	<u>\$ 3,263,179</u>	<u>\$ 196,793</u>	<u>\$ (11,466,722)</u>	<u>\$ (15,343,347)</u>

MARION COUNTY, OREGON

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

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Operating Fund										
Nonspendable	\$ 19,123	\$ 15,522	\$ 20,044	\$ 20,932	\$ 20,842	\$ 19,960	\$ 18,079	\$ 20,148	\$ 19,284	\$ 21,690
Restricted	-	-	1,138	-	-	-	-	2,000,000	2,000,000	3,000,000
Committed	2,336,996	2,299,308	2,264,231	2,240,114	2,222,672	2,209,138	2,198,063	2,197,214	2,193,729	4,033,217
Assigned	1,734,282	1,661,670	1,451,645	1,393,096	1,288,139	1,332,565	1,458,046	3,769,816	2,100,988	4,034,160
Unassigned	17,070,845	15,839,043	15,492,220	14,710,400	11,211,744	10,788,435	9,850,658	8,493,826	7,545,764	7,980,753
Total General Operating Fund	<u>21,161,246</u>	<u>19,815,543</u>	<u>19,229,278</u>	<u>18,364,542</u>	<u>14,743,397</u>	<u>14,350,098</u>	<u>13,524,846</u>	<u>16,481,004</u>	<u>13,859,765</u>	<u>19,069,820</u>
Other governmental funds										
Nonspendable	935,539	918,386	929,325	943,113	824,956	935,994	1,343,328	1,142,098	1,029,240	887,094
Restricted	21,224,021	24,163,776	28,914,042	34,951,886	26,644,329	29,692,731	26,577,497	13,823,969	13,106,572	11,556,896
Committed	4,487,015	4,689,144	4,296,873	3,281,890	2,995,478	2,962,942	4,201,351	4,383,458	4,823,398	3,972,412
Assigned	66,704,190	62,265,630	55,413,772	48,101,868	51,057,117	41,437,261	31,772,956	32,471,409	31,542,606	22,502,444
Unassigned	-	-	(3,858)	(4,607)	(3,181)	(3,761)	-	(1,060)	-	-
Total other governmental funds	<u>93,350,765</u>	<u>92,036,936</u>	<u>89,550,154</u>	<u>87,274,150</u>	<u>81,518,699</u>	<u>75,025,167</u>	<u>63,895,132</u>	<u>51,819,874</u>	<u>50,501,816</u>	<u>38,918,846</u>
Total governmental funds	<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>	<u>\$77,419,978</u>	<u>\$68,300,878</u>	<u>\$64,361,581</u>	<u>\$57,988,666</u>

MARION COUNTY, OREGON

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

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>REVENUES</b>										
Taxes	\$ 77,330,374	\$ 75,844,399	\$ 71,140,679	\$ 68,786,345	\$ 66,078,860	\$ 62,345,375	\$ 59,844,595	\$ 57,533,975	\$ 56,931,645	\$ 55,206,300
Licenses and permits	4,480,859	4,593,210	3,852,093	3,686,976	3,811,301	3,041,718	3,004,660	2,560,939	2,259,909	2,837,711
Intergovernmental	101,343,156	104,032,483	98,664,995	88,493,873	89,571,796	94,978,195	97,321,587	88,463,221	87,059,568	90,772,380
Charges for services	36,809,022	28,906,847	26,297,150	25,515,740	26,835,897	22,543,128	22,250,108	23,822,740	26,557,956	26,802,502
Fines and forfeitures	2,875,119	2,893,121	2,906,801	2,734,567	2,709,374	3,076,921	2,701,520	3,547,518	2,867,689	2,791,571
Interest	2,652,648	2,554,765	1,853,607	1,520,366	1,147,879	871,704	711,155	646,852	711,839	711,757
Other	474,394	603,125	949,432	1,220,426	1,275,304	1,227,905	455,083	625,066	531,180	389,652
Total revenues	<u>225,965,572</u>	<u>219,427,950</u>	<u>205,664,757</u>	<u>191,958,293</u>	<u>191,430,411</u>	<u>188,084,946</u>	<u>186,288,708</u>	<u>177,200,311</u>	<u>176,919,786</u>	<u>179,511,873</u>
<b>EXPENDITURES</b>										
General government	12,383,115	11,068,132	10,438,965	10,527,552	9,665,066	9,348,870	10,952,145	10,796,488	12,249,892	11,866,007
Health and social services	59,679,335	59,383,715	54,730,212	51,814,946	50,461,732	53,593,236	56,424,183	55,698,229	54,118,820	58,099,011
Public safety and judicial	88,392,156	86,133,943	83,113,499	79,532,519	75,347,412	72,550,922	71,584,968	70,341,932	68,460,354	67,956,195
Community service	9,960,136	8,505,869	7,792,705	6,563,515	6,120,367	5,110,822	4,345,409	3,943,940	4,057,270	4,458,950
Roads and bridges	22,834,508	22,399,827	21,306,177	20,375,871	19,455,888	18,764,207	18,065,139	18,592,664	19,210,938	19,226,147
Education	1,510,673	1,300,254	421,456	614,068	578,669	451,903	402,947	506,640	860,305	1,013,928
Debt service:										
Principal	5,591,418	5,250,544	4,717,613	4,707,556	3,755,977	3,186,933	2,657,548	2,431,249	2,215,953	2,011,611
Interest	3,030,028	3,176,622	3,178,602	3,324,552	3,263,441	3,378,469	3,327,941	3,232,247	3,297,021	3,356,299
Capital outlay	19,153,583	18,274,146	21,309,294	14,582,245	15,339,755	9,161,982	18,908,419	15,665,717	5,461,094	6,466,382
Total expenditures	<u>222,534,952</u>	<u>215,493,052</u>	<u>207,008,523</u>	<u>192,042,824</u>	<u>183,988,307</u>	<u>175,547,344</u>	<u>186,668,699</u>	<u>181,209,106</u>	<u>169,931,647</u>	<u>174,454,530</u>
Excess (deficiency) of revenues over expenditures	<u>3,430,620</u>	<u>3,934,898</u>	<u>(1,343,766)</u>	<u>(84,531)</u>	<u>7,442,104</u>	<u>12,537,602</u>	<u>(379,991)</u>	<u>(4,008,795)</u>	<u>6,988,139</u>	<u>5,057,343</u>
<b>OTHER FINANCING SOURCES (USES)</b>										
Insurance recoveries	-	-	-	-	-	-	-	8,733,901	-	-
Issuance of long-term debt	-	-	5,000,000	9,950,000	-	-	9,950,000	-	-	-
Transfers in	19,732,438	22,816,959	19,603,617	16,405,197	21,869,553	18,530,412	20,955,391	13,570,703	22,768,781	16,907,757
Transfers out	(20,503,526)	(23,678,810)	(20,119,111)	(16,894,070)	(22,424,826)	(19,112,727)	(21,406,300)	(14,356,512)	(23,384,005)	(17,997,717)
Total other financing sources (uses)	<u>(771,088)</u>	<u>(861,851)</u>	<u>4,484,506</u>	<u>9,461,127</u>	<u>(555,273)</u>	<u>(582,315)</u>	<u>9,499,091</u>	<u>7,948,092</u>	<u>(615,224)</u>	<u>(1,089,960)</u>
Net change in fund balance	<u>\$ 2,659,532</u>	<u>\$ 3,073,047</u>	<u>\$ 3,140,740</u>	<u>\$ 9,376,596</u>	<u>\$ 6,886,831</u>	<u>\$ 11,955,287</u>	<u>\$ 9,119,100</u>	<u>\$ 3,939,297</u>	<u>\$ 6,372,915</u>	<u>\$ 3,967,383</u>
Debt service as a percentage of noncapital expenditures	<u>4.33%</u>	<u>4.30%</u>	<u>4.28%</u>	<u>4.56%</u>	<u>4.27%</u>	<u>3.96%</u>	<u>3.60%</u>	<u>3.44%</u>	<u>3.37%</u>	<u>3.21%</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)	
2020	\$ 13,711,020	\$ 5,892,940	\$ 5,251,775	\$ 1,019,185	\$ 628,053	\$ 26,502,974	\$ 3.03	\$ 40,288,265	\$ 50,681,035	52.3%
2019	13,122,887	5,571,387	5,016,858	1,000,405	632,476	25,344,013	3.03	36,604,422	46,399,107	54.6%
2018	12,613,473	5,317,338	4,850,490	817,229	621,382	24,219,912	3.03	33,048,596	42,213,950	57.4%
2017	12,129,920	5,148,729	4,742,285	768,629	581,957	23,371,520	3.03	30,038,915	39,002,300	59.9%
2016	11,660,258	4,950,815	4,533,423	784,377	561,608	22,490,481	3.03	27,831,182	36,716,577	61.3%
2015	11,184,908	4,825,983	4,321,539	734,653	541,430	21,608,513	3.03	26,283,582	34,877,589	62.0%
2014	10,593,617	4,492,229	4,417,702	707,650	533,437	20,744,635	3.03	24,740,339	32,102,805	64.6%
2013	10,348,389	5,301,747	3,331,525	706,315	530,818	20,218,794	3.03	24,271,119	32,586,520	62.0%
2012	10,371,278	5,153,446	3,302,288	694,860	533,329	20,055,201	3.03	25,397,333	33,412,694	60.0%
2011	10,134,765	4,978,186	3,220,346	745,652	548,683	19,627,632	3.03	26,762,742	34,978,576	56.1%

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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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Marion County Direct Rate:										
General Operations	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03
Overlapping Rates:										
Cities	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.28 - 8.09	0.43 - 8.09
School Districts & ESD's	0.30 - 7.84	0.30 - 7.92	0.30 - 8.12	0.30 - 8.34	0.30 - 8.12	0.30 - 8.42	0.30 - 8.07	0.30 - 8.12	0.30 - 8.25	0.30 - 8.11
Chemeketa Community College	0.89	0.90	0.90	0.90	0.92	0.89	0.86	0.90	0.88	0.79
Sewer & Service Districts	0.05	0.05	0.05	0.05	0.05	0.00	0.00	0.00	0.00	0.00
Water & Water Control Districts	0.05 - 1.00	0.04 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.00	0.05 - 1.03	0.05 - 1.00
Rural Fire Protection Districts	0.53 - 2.90	0.53 - 2.91	0.53 - 2.92	0.53 - 2.93	0.53 - 2.51	0.53 - 2.52	0.53 - 2.53	0.53 - 2.47	1.01 - 2.35	1.01 - 2.42
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	2020			2011		
	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Rank	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Portland General Electric Co	1	\$ 351,099,741	1.32%	1	\$ 236,486,420	1.20%
Northwest Natural Gas Co	2	156,704,000	0.59%	2	119,965,100	0.61%
CenturyLink (Qwest Corporation)	3	108,340,590	0.41%	5	69,675,580	0.35%
Winco Foods LLC	4	99,089,355	0.37%	4	88,260,913	0.45%
Comcast Corporation	5	80,510,000	0.30%	3	99,458,400	0.51%
Woodburn Premium Outlets LLC	6	68,224,445	0.26%			
Bit Investment Ninety-Seven LLC	7	59,128,080	0.22%			
Donahue Schriber Realty Group	8	68,958,720	0.26%	8	53,197,870	0.27%
State Accident Insurance Fund	9	54,707,680	0.21%			0.00%
Lancaster Development Company	10	55,509,300	0.21%	6	58,442,260	0.30%
Craig Realty Group Woodburn				7	47,178,080	0.24%
Wal-Mart Real Estate				9	43,696,220	0.22%
Norpac Foods Inc				10	53,345,097	0.27%
Total for principal taxpayers		<u>\$ 1,102,271,911</u>	<u>4.16%</u>		<u>\$ 869,705,940</u>	<u>4.43%</u>
Total taxable assessed value		<u>\$ 26,502,974,171</u>			<u>\$ 19,627,632,200</u>	

Sources:

Marion County Assessor, Marion County Tax Collector.

Notes:

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

MARION COUNTY, OREGON

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years

Fiscal Year Ended June 30	Tax Levy for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Original Levy		Amount	Percentage of Original Levy
2020	\$ 81,992,877	\$ 78,031,058	95.17%	\$ -	\$ 78,031,058	95.17%
2019	78,848,364	75,009,995	95.13%	930,940	75,940,935	96.31%
2018	73,878,931	70,307,020	95.17%	1,127,968	71,434,988	96.69%
2017	71,431,215	67,750,167	94.85%	1,381,708	69,131,875	96.78%
2016	68,645,892	65,123,214	94.87%	1,639,167	66,762,381	97.26%
2015	63,937,929	60,400,930	94.47%	1,785,031	62,185,961	97.26%
2014	61,192,469	57,656,513	94.22%	1,927,951	59,584,464	97.37%
2013	59,269,340	55,486,634	93.62%	2,137,912	57,624,546	97.22%
2012	58,696,510	54,896,065	93.53%	2,141,552	57,037,617	97.17%
2011	57,538,690	53,606,948	93.17%	2,195,457	55,802,405	96.98%

Sources:

Marion County Tax Collector.

Notes:

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

MARION COUNTY, OREGON

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities				Business-Type Activities	Total Primary Government	Percentage of Personal Income	Debt Per Capita
	Revenue Bonds	Refunding Obligations	Capital Financing Agreement	Limited Tax Pension Obligations	Notes Payable			
2020	\$ -	\$ 4,535,528	\$ 17,997,272	\$ 32,815,000	\$ 349,654	\$ 55,697,454	0.35%	\$ 160
2019	-	5,888,039	19,773,691	34,226,054	367,620	60,255,404	0.40%	173
2018	-	7,180,800	21,514,235	35,465,304	385,464	64,545,803	0.46%	188
2017	271,091	8,375,789	17,775,756	36,595,471	441,388	63,459,495	0.48%	187
2016	794,059	9,538,188	9,075,343	37,614,562	459,334	57,481,486	0.46%	172
2015	1,292,413	10,640,837	9,662,966	38,535,195	541,932	60,673,343	0.52%	184
2014	1,767,312	11,683,737	9,950,000	39,369,217	620,468	63,390,734	0.58%	194
2013	2,219,860	12,688,614	-	40,118,810	695,201	55,722,485	0.52%	173
2012	2,651,109	13,655,469	-	40,783,125	761,360	57,851,063	0.56%	181
2011	3,062,062	14,589,733	-	41,362,745	824,172	59,838,712	0.60%	188

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.
- (3) Business-type activities included the Marion County Housing Authority through fiscal year 2010.

MARION COUNTY, OREGON

RATIOS OF GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year Ended June 30	General Bonded Debt Outstanding			% of Estimated Actual Value of Taxable Property	General Bonded Debt Per Capita	Net Direct Debt Per Capita	Net Direct & Overlapping Debt Per Capita	Real Market Value (RMV) Per Capita	Net Direct Debt To RMV	Net Direct & Overlapping Debt To RMV
	Refunding Obligations	Limited Tax Pension Obligations	Total							
2020	\$ 4,535,528	\$ 32,815,000	\$ 37,350,528	0.09%	\$ 107	\$ -	\$ 2,967	\$ 145,168	0%	2.04%
2019	5,888,039	34,226,054	40,114,093	0.11%	115	-	3,195	133,423	0%	2.39%
2018	7,180,800	35,465,304	42,646,104	0.13%	124	-	2,353	122,702	0%	1.92%
2017	8,375,789	36,595,471	44,971,260	0.15%	133	-	2,372	114,983	0%	2.06%
2016	9,538,188	37,614,562	47,152,750	0.17%	141	-	2,394	109,946	0%	2.18%
2015	10,640,837	38,535,195	49,176,032	0.19%	149	-	2,075	105,763	0%	1.96%
2014	11,683,737	39,369,217	51,052,954	0.21%	157	-	2,246	98,430	0%	2.28%
2013	12,688,614	40,118,810	52,807,424	0.22%	164	-	2,233	100,925	0%	2.21%
2012	13,655,469	40,783,125	54,438,594	0.21%	170	-	2,317	104,253	0%	2.22%
2011	14,589,733	41,362,745	55,952,478	0.21%	176	-	2,377	109,944	0%	2.16%

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, 2020

Overlapping District	Outstanding Net Property Tax Backed Debt	Percent Overlapping	Net Overlapping Debt
<b>Cities:</b>			
City of Aumsville	\$ 1,721,030	100.0000%	\$ 1,721,030
City of Aurora	1,482,958	100.0000%	1,482,958
City of Detroit	1,151,899	100.0000%	1,151,899
City of Donald	129,294	100.0000%	129,294
City of Gates	435,432	87.6268%	381,555
City of Gervais	381,749	100.0000%	381,749
City of Idanha	18,812	53.8273%	10,126
City of Jefferson	2,533,724	100.0000%	2,533,724
City of Mill City	4,224,728	22.8057%	963,479
City of St. Paul	583,418	100.0000%	583,418
City of Salem	118,975,000	84.1246%	100,087,243
City of Silverton	3,127,479	100.0000%	3,127,479
City of Stayton	10,909,528	100.0000%	10,909,528
City of Woodburn	3,501,000	100.0000%	3,501,000
<b>School Districts &amp; ESD's:</b>			
Marion County SD 1 (Gervais)	8,535,949	100.0000%	8,535,949
Marion County SD 4J (Silver Falls)	38,841,901	90.9802%	35,338,439
Marion County SD 5 (Cascade)	19,268,281	100.0000%	19,268,281
Marion County SD 14J (Jefferson)	19,352,996	93.7504%	18,143,511
Marion County SD 15 (N. Marion)	49,068,078	100.0000%	49,068,078
Marion County SD 24J (Salem-Keizer)	676,892,005	88.4210%	598,514,680
Marion County SD 29J (N. Santiam)	29,886,147	79.5636%	23,778,494
Marion County SD 45 (St. Paul)	7,370,775	100.0000%	7,370,775
Marion County SD 91 (Mt. Angel)	10,110,706	100.0000%	10,110,706
Marion County SD 103 (Woodburn)	70,415,000	100.0000%	70,415,000
Linn County SD 129J (Santiam Canyon)	21,167,333	52.0865%	11,025,323
Polk County SD 13J (Central)	66,328,805	1.3285%	881,178
Willamette ESD	7,700,978	62.3229%	4,799,473
Chemeketa Community College	57,087,534	69.1153%	39,456,220
<b>Rural Fire Districts:</b>			
Aumsville Rural Fire District	1,386,000	100.0000%	1,386,000
Jefferson Rural Fire District	120,000	54.7592%	65,711
Keizer Rural Fire District	3,150,000	100.0000%	3,150,000
Marion County Rural Fire District 1	2,320,000	100.0000%	2,320,000
Mt. Angel Rural Fire District	315,000	100.0000%	315,000
Silverton Rural Fire District	3,432,508	94.9402%	3,258,830
Sublimity Rural Fire District	745,000	100.0000%	745,000
Woodburn Rural Fire District	770,000	100.0000%	770,000
Polk County Rural Fire District	1,475,000	2.1396%	31,559
<b>Water Districts:</b>			
Lyons-Mehama Water District	355,000	28.5025%	101,184
Subtotal, overlapping debt	<u>\$ 1,245,271,047</u>		<u>1,035,813,873</u>
Marion County direct debt			<u>55,347,800</u>
Total direct and overlapping debt			<u><u>\$ 1,091,161,673</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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Real Market Value (RMV) (thousands)</b>	<u>\$ 50,681,035</u>	<u>\$ 46,399,107</u>	<u>\$ 42,213,950</u>	<u>\$ 39,002,300</u>	<u>\$ 36,716,577</u>	<u>\$ 34,877,589</u>	<u>\$ 32,102,805</u>	<u>\$ 32,586,520</u>	<u>\$ 33,412,694</u>	<u>\$ 34,978,576</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)	\$ 1,013,621	\$ 927,982	\$ 844,279	\$ 780,046	\$ 734,332	\$ 697,552	\$ 642,056	\$ 651,730	\$ 668,254	\$ 699,572
Total applicable debt (thousands)	-	-	-	-	-	-	-	-	-	-
Legal debt margin (thousands)	<u>\$ 1,013,621</u>	<u>\$ 927,982</u>	<u>\$ 844,279</u>	<u>\$ 780,046</u>	<u>\$ 734,332</u>	<u>\$ 697,552</u>	<u>\$ 642,056</u>	<u>\$ 651,730</u>	<u>\$ 668,254</u>	<u>\$ 699,572</u>
Total applicable debt as a percentage of the debt limit	<u>0.0%</u>									
<b>Limited Tax Pension Obligations</b>										
Debt limit rate (as % of RMV)	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Debt limit (thousands)	\$ 2,534,052	\$ 2,319,955	\$ 2,110,698	\$ 1,950,115	\$ 1,835,829	\$ 1,743,879	\$ 1,605,140	\$ 1,629,326	\$ 1,670,635	\$ 1,748,929
Total applicable debt (thousands)	32,815	34,226	35,465	36,595	37,615	38,535	39,369	40,119	40,783	41,363
Legal debt margin (thousands)	<u>\$ 2,501,237</u>	<u>\$ 2,285,729</u>	<u>\$ 2,075,233</u>	<u>\$ 1,913,520</u>	<u>\$ 1,798,214</u>	<u>\$ 1,705,344</u>	<u>\$ 1,565,771</u>	<u>\$ 1,589,207</u>	<u>\$ 1,629,852</u>	<u>\$ 1,707,566</u>
Total applicable debt as a percentage of the debt limit	<u>1.3%</u>	<u>1.5%</u>	<u>1.7%</u>	<u>1.9%</u>	<u>2.0%</u>	<u>2.2%</u>	<u>2.5%</u>	<u>2.5%</u>	<u>2.4%</u>	<u>2.4%</u>
<b>Limited Tax Obligations</b>										
Debt limit rate (as % of RMV)	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Debt limit (thousands)	\$ 506,810	\$ 463,991	\$ 422,140	\$ 390,023	\$ 367,166	\$ 348,776	\$ 321,028	\$ 325,865	\$ 334,127	\$ 349,786
Total applicable debt (thousands)	22,172	25,194	28,124	25,757	18,649	20,750	22,472	13,900	15,221	16,492
Legal debt margin (thousands)	<u>\$ 484,638</u>	<u>\$ 438,797</u>	<u>\$ 394,016</u>	<u>\$ 364,266</u>	<u>\$ 348,517</u>	<u>\$ 328,026</u>	<u>\$ 298,556</u>	<u>\$ 311,965</u>	<u>\$ 318,906</u>	<u>\$ 333,294</u>
Total applicable debt as a percentage of the debt limit	<u>4.4%</u>	<u>5.4%</u>	<u>6.7%</u>	<u>6.6%</u>	<u>5.1%</u>	<u>5.9%</u>	<u>7.0%</u>	<u>4.3%</u>	<u>4.6%</u>	<u>4.7%</u>

Notes:

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

MARION COUNTY, OREGON  
 PLEDGED REVENUE COVERAGE

Last Ten Fiscal Years

Fiscal Year Ended June 30	Oregon Garden Revenue Bonds					
	Lottery Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2018	\$ 1,812,714	\$ -	\$ 1,812,714	\$ 271,091	\$ 4,832	657%
2017	1,632,657	-	1,632,657	522,968	29,096	296%
2016	1,634,262	-	1,634,262	498,354	53,709	296%
2015	1,392,465	-	1,392,465	474,899	77,164	252%
2014	1,384,365	-	1,384,365	452,548	99,515	251%
2013	1,408,021	-	1,408,021	431,249	120,814	255%
2012	1,464,136	-	1,464,136	410,953	141,111	265%
2011	1,172,765	-	1,172,765	391,611	160,452	212%

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
2020	349,120	\$ 15,706,672	\$ 45,158	3.9%
2019	347,760	15,005,203	43,441	4.2%
2018	344,035	14,094,194	41,389	4.3%
2017	339,200	13,335,285	39,761	5.1%
2016	333,950	12,626,284	38,371	6.0%
2015	329,770	11,725,228	36,141	7.4%
2014	326,150	10,911,079	33,941	8.8%
2013	322,880	10,656,270	33,315	10.0%
2012	320,495	10,314,865	32,432	10.5%
2011	318,150	9,914,974	31,382	11.2%

Sources:

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

Notes:

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

MARION COUNTY, OREGON

EMPLOYMENT AND WAGES BY INDUSTRY

Current Fiscal Year and Nine Years Ago

	2020				2011			
	Units	Employment	Wages	% of Employment	Units	Employment	Wages	% of Employment
<b>Government Employers:</b>								
Federal government	52	1,339	\$ 93,164,416	0.84%	66	1,714	\$ 94,362,251	1.29%
State government	176	20,025	1,448,832,423	12.61%	196	19,328	958,064,228	14.58%
Local government	327	14,017	778,196,156	8.82%	318	14,789	616,830,598	11.16%
	<b>555</b>	<b>35,381</b>	<b>2,320,192,995</b>	<b>22.27%</b>	<b>580</b>	<b>35,831</b>	<b>1,669,257,077</b>	<b>27.03%</b>
<b>Private Employers:</b>								
Natural resources and mining:								
Crop & animal production	347	5,573	206,168,444	3.51%	318	5,624	133,121,348	4.24%
Agriculture, forestry & mining	169	4,011	122,818,300	2.53%	127	3,694	88,309,773	2.79%
Construction:								
Building construction	520	3,004	157,274,860	1.89%	303	1,091	44,015,737	0.82%
Heavy & civil engineering	85	1,558	126,728,742	0.98%	87	1,099	64,746,559	0.83%
Specialty trade contractors	752	6,366	357,079,601	4.01%	617	3,449	137,344,128	2.60%
Manufacturing:								
Food, beverage & tobacco	85	4,374	155,064,217	2.75%	57	4,222	130,651,267	3.19%
Wood products	32	1,409	65,015,038	0.89%	29	1,194	40,847,824	0.90%
Metal & machinery	108	1,736	92,184,972	1.09%	95	1,303	54,553,063	0.98%
Other manufacturing	187	3,302	181,813,432	2.08%	197	2,850	115,774,111	2.15%
Trade, transportation and utilities:								
Merchant wholesalers	307	3,442	205,255,585	2.17%	234	2,888	126,463,304	2.18%
Motor vehicles, parts & fuel	206	3,323	143,909,986	2.09%	195	2,443	75,921,097	1.84%
Building & garden supplies	79	1,474	51,714,577	0.93%	86	1,222	34,634,234	0.92%
Food & beverages	184	3,045	76,759,656	1.92%	164	2,559	56,517,466	1.93%
Clothing & accessories	152	2,038	42,126,099	1.28%	149	1,845	30,905,825	1.39%
General merchandise	44	3,532	97,291,663	2.22%	32	3,552	81,581,111	2.68%
Other wholesalers & retailers	549	4,127	145,366,133	2.60%	531	3,511	99,722,397	2.65%
Truck & other transportation	192	3,409	195,332,063	2.15%	162	1,880	65,200,909	1.42%
Warehousing & storage	20	1,531	77,822,427	0.96%	13	916	44,928,523	0.69%
Utilities	8	207	22,897,097	0.13%	8	249	18,966,808	0.19%
Information services	154	1,283	82,765,086	0.81%	100	1,180	55,935,750	0.89%
Financial activities:								
Credit intermediation	164	2,018	114,552,093	1.27%	168	1,517	66,970,659	1.14%
Insurance	213	1,437	94,834,413	0.90%	206	1,744	84,857,359	1.32%
Real estate	419	1,490	59,780,446	0.94%	377	1,477	36,259,722	1.11%
Other financial activities	164	603	40,967,208	0.38%	121	614	36,858,390	0.46%
Professional and business services:								
Professional & technical	890	4,466	300,055,751	2.81%	739	3,807	185,684,695	2.87%
Management & administrative	657	9,037	338,556,753	5.69%	429	6,513	198,043,648	4.91%
Waste management & remediation	25	459	28,756,387	0.29%	20	308	16,183,102	0.23%
Education and health services:								
Educational services	127	2,298	92,170,372	1.45%	82	2,041	71,009,042	1.54%
Ambulatory services	592	8,989	582,922,741	5.66%	527	5,934	333,862,649	4.48%
Nursing & residential care	242	4,843	143,567,421	3.05%	213	3,755	87,131,955	2.83%
Hospitals & other health services	215	9,400	505,541,536	5.92%	179	6,408	296,653,575	4.83%
Leisure and hospitality:								
Amusement, gambling & recreation	91	1,386	22,153,274	0.87%	74	1,012	13,746,923	0.76%
Food services & drinking places	723	11,009	215,611,750	6.93%	582	8,616	126,853,726	6.50%
Other leisure & hospitality	88	1,223	32,343,336	0.77%	77	969	16,300,321	0.73%
Other services	2,035	6,056	180,470,953	3.81%	1,253	5,236	122,284,666	3.95%
	<b>10,825</b>	<b>123,458</b>	<b>5,357,672,412</b>	<b>77.73%</b>	<b>8,551</b>	<b>96,722</b>	<b>3,192,841,666</b>	<b>72.97%</b>
Total County Employment	<b>11,380</b>	<b>158,839</b>	<b>\$ 7,677,865,407</b>	<b>100.00%</b>	<b>9,131</b>	<b>132,553</b>	<b>\$ 4,862,098,743</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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Full Time Equivalent (FTE)</b>										
<b>Employees by Function:</b>										
Governmental activities:										
General government	242.0	237.8	233.6	231.4	231.3	228.8	220.5	222.0	224.0	223.0
Health and social services	459.2	449.8	449.4	453.8	425.2	407.1	396.3	367.7	349.4	360.3
Public safety and judicial	578.7	587.6	567.2	562.8	561.4	554.0	550.7	546.8	541.3	556.6
Community service	42.6	40.4	39.4	41.3	39.5	35.5	29.7	35.3	27.3	28.0
Roads and bridges	156.6	154.6	153.4	147.4	142.4	141.4	131.4	134.4	133.0	128.3
Total governmental activities	<u>1,479.1</u>	<u>1,470.2</u>	<u>1,443.0</u>	<u>1,436.7</u>	<u>1,399.8</u>	<u>1,366.8</u>	<u>1,328.6</u>	<u>1,306.2</u>	<u>1,275.0</u>	<u>1,296.2</u>
Business-type activities:										
Environmental services	36.0	36.0	29.0	29.3	30.3	30.3	30.3	33.3	33.3	33.1
Total FTE budgeted	<u>1,515.1</u>	<u>1,506.2</u>	<u>1,472.0</u>	<u>1,466.0</u>	<u>1,430.1</u>	<u>1,397.1</u>	<u>1,358.9</u>	<u>1,339.5</u>	<u>1,308.3</u>	<u>1,329.3</u>
<b>Number of Employees</b>										
<b>by Bargaining Unit:</b>										
Marion County Employee Assoc.	842	847	814	823	790	780	732	718	693	718
Marion County Law Enforcement Association	223	224	209	216	205	213	207	202	198	211
Marion County Juvenile Employees Association	32	34	34	32	32	32	33	34	31	31
Federation of Oregon Parole and Probation Officers	37	39	39	41	38	36	35	37	34	37
Oregon Nurses Association	16	14	16	17	17	19	17	18	20	19
Unrepresented:										
Management and other	249	238	244	250	246	238	233	238	232	234
Temporary employees	121	152	177	169	183	174	235	240	230	242
Total county employees	<u>1,520</u>	<u>1,548</u>	<u>1,533</u>	<u>1,548</u>	<u>1,511</u>	<u>1,492</u>	<u>1,492</u>	<u>1,487</u>	<u>1,438</u>	<u>1,492</u>

Sources:

Marion County payroll records.

MARION COUNTY, OREGON

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities:</b>										
<b>General Government</b>										
General election information:										
Registered voters	(1)	200,437	(1)	182,173	(1)	151,674	(1)	151,426	(1)	142,968
Votes cast	(1)	129,117	(1)	139,563	(1)	105,239	(1)	121,665	(1)	102,281
Percentage voted	(1)	64.42%	(1)	76.61%	(1)	69.38%	(1)	80.35%	(1)	71.54%
Marriage licenses issued	2,232	2,349	2,372	2,573	2,567	2,504	2,335	2,221	2,350	2,334
Passports issued	3,432	4,195	5,173	5,673	1,118	1,039	934	752	677	712
Documents recorded	69,686	62,055	64,978	65,457	58,714	49,451	48,596	58,630	51,058	53,070
Property tax accounts:										
Residential	85,084	84,363	83,910	83,453	83,175	83,134	82,996	82,822	82,891	82,887
Commercial	9,846	9,860	9,851	9,921	9,908	9,921	9,747	8,876	8,855	8,753
Industrial	602	576	545	526	520	533	682	1,663	1,594	1,631
Farm	27,687	27,816	27,826	27,836	27,879	27,897	27,972	28,130	28,134	28,179
Utilities	2,812	2,006	1,863	1,821	1,975	1,911	1,896	1,852	1,841	1,771
Personal	6,729	6,410	6,657	6,720	6,527	6,434	6,359	6,215	6,280	5,953
<b>Health and Social Services</b>										
Total clinic visits	485,017	466,855	434,281	424,126	386,895	404,860	419,676	405,221	421,711	456,385
Number of clients served:										
Acute	11,014	12,107	12,926	12,935	15,408	11,809	5,097	8,061	6,361	6,813
Alcohol and drug treatment	2,077	2,294	2,011	2,020	1,634	2,783	2,413	2,307	2,187	2,114
Behavioral health (other)	6,932	8,060	7,439	6,984	6,391	5,934	5,967	5,578	6,134	6,017
Developmental disabilities	2,029	2,804	2,732	2,689	2,584	2,394	2,206	2,123	2,075	2,044
IDS & out-of-panel MH providers	-	-	-	-	-	1,646	6,313	8,283	5,903	5,422
Immunizations	1,079	1,194	1,734	2,656	3,088	3,556	2,567	2,867	2,971	6,270
Public health (other)	9,258	7,533	7,258	5,644	6,911	8,872	9,567	9,531	8,079	9,019
Women, infants and children (WIC)	8,391	8,751	8,808	6,654	7,467	7,923	8,555	9,821	9,648	11,397
Health inspections	2,810	4,748	4,198	3,677	3,207	3,221	3,166	3,027	3,073	3,351
Food handler cards issued	505	482	387	1,877	1,810	6,212	5,133	614	614	731
Birth and death certificates issued	16,092	15,848	16,277	17,659	17,640	17,175	16,561	17,118	16,175	17,538
<b>Public Safety and Judicial</b>										
Sheriff:										
Calls for service	76,309	77,084	79,604	74,720	67,791	74,613	68,199	n/a	n/a	n/a
Number of reports	32,212	30,616	30,071	27,756	25,931	26,358	23,737	24,042	23,132	23,024
Number of arrests	2,461	2,327	2,386	2,341	2,293	2,571	2,587	2,269	2,560	2,610
Number of inmates booked	11,051	14,085	15,180	14,141	13,177	13,574	13,696	13,384	13,731	15,197
Average daily jail population	383	424	424	416	403	409	414	418	454	542
Average length of jail stay (days)	15	13	14	24	18	17	15	13	11	14
Adults on probation and post-prison supervision (monthly average)	3,141	3,121	3,226	3,269	3,644	3,583	3,697	3,781	3,940	3,963
Juvenile:										
Youth served per year (2)	1,195	1,122	1,181	1,308	1,428	1,567	1,975	2,012	2,247	2,368
Community service hours completed (2)	7,207	7,082	n/a	7,590	7,056	7,676	8,341	9,334	14,626	15,239
Youth admitted to detention center (2)	631	657	729	724	862	900	921	1,020	1,051	1,125
Average length of stay (days) (2)	13.0	14.1	11.5	11.5	12.7	10.4	8.9	9.4	8.0	7.5
District Attorney:										
Adult criminal cases prosecuted (2)	11,010	10,655	10,550	9,646	9,836	9,916	9,513	9,867	9,687	9,600
Juvenile delinquency petitions filed (2)	304	356	398	338	433	422	451	612	582	479
Juvenile dependency petitions filed (2)	254	424	476	491	411	414	510	668	875	826
Volunteer hours for victim assistance	20,738	18,961	19,184	19,430	19,189	19,666	24,731	23,837	18,401	26,003
Victims served	5,406	4,865	5,845	4,371	5,069	4,124	4,017	4,531	5,792	4,294
<b>Business-Type Activities</b>										
<b>Environmental Services</b>										
Waste generated per capita (pounds)	n/a	3,065	3,040	2,878	2,796	2,721	2,641	2,627	2,711	2,612
Waste recovered per capita (pounds)	n/a	1,524	1,484	1,421	1,460	1,463	1,441	1,428	1,482	1,308
Waste recovery rate	n/a	49.7%	48.8%	49.4%	52.2%	53.8%	54.6%	54.4%	54.7%	50.1%
Waste recovered (tons)	n/a	262,191	251,456	237,150	240,544	238,422	232,540	228,708	235,584	206,398

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

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
<b>Governmental Activities</b>										
<b>General Government</b>										
Buildings owned:										
Center Street campus	10	10	10	9	9	9	9	9	9	9
Corrections campus	6	6	6	6	6	6	6	6	6	6
Downtown campus	2	2	2	2	2	2	2	2	2	2
Public Works campus	13	13	13	13	13	13	13	13	13	13
Other facilities countywide	13	13	13	13	13	12	12	12	12	12
<b>Community Service</b>										
Parks acreage	605.8	610.2	610.2	610.2	610.2	610.2	610.2	610.2	610.2	614.2
Number of developed facilities	17	18	18	18	18	18	18	18	18	19
Number of undeveloped facilities	3	3	3	3	3	3	3	3	3	3
Number of playgrounds	4	5	5	5	5	5	5	5	5	6
<b>Roads and Bridges</b>										
Roads maintained by county:										
- miles paved	924.4	924.3	924.3	924.3	924.3	925.6	925.5	925.5	925.8	925.2
- miles unpaved	192.8	193.2	193.2	193.2	193.2	192.6	192.8	192.8	192.8	192.8
Bridges	147	147	147	147	147	147	147	147	147	147
Ferries	2	2	2	2	2	2	2	2	2	2

Sources:

Marion County department records.

**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, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 26, 2021. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a component unit of the County, which represents 14%, 25%, and 8%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

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

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

Moss Adams LLP

Medford, Oregon  
January 26, 2021

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

Board of Commissioners  
Marion County, Oregon

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the provisions of the *Minimum Standards for Audits of Oregon Municipal Corporations*, prescribed by the Oregon Secretary of State, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit and remaining fund information, and each major fund of Marion County, Oregon (the "County") as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 26, 2021. Our report includes a reference to other auditors who audited the financial statements of the Marion County Housing Authority, a component unit of the County, which represents 14%, 25%, and 8%, respectively, of the assets, net position/fund balances, and revenues of the aggregate discretely presented component unit and remaining fund information, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

### **Compliance**

As part of obtaining reasonable assurance about whether the County's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, including provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules OAR 162-10-0000 to 162-10-0330, as set forth below, noncompliance with which could have a direct and material effect on the financial statements:

- The use of approved depositories to secure the deposit of public funds.
- The requirements relating to debt.
- The requirements relating to the preparation, adoption and execution of the annual budgets for fiscal years 2020 and 2021.
- The requirements relating to insurance and fidelity bond coverage.
- The appropriate laws, rules and regulations pertaining to programs funded wholly or partially by other governmental agencies.
- The requirements pertaining to the use of revenue from taxes on motor vehicle use fuel funds.
- The statutory requirements pertaining to the investment of public funds.
- The requirements pertaining to the awarding of public contracts and the construction of public improvements.

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

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

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

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

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

### **Purpose of this Report**

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



For Moss Adams LLP  
Medford, Oregon  
January 26, 2021