

Appendix

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Appendix

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Basis of Accounting

Modified accrual accounting is utilized for the General, Special Revenue, Capital Project and Debt Service Funds. All other funds utilize the accrual basis of accounting. The County's accounting practices conform to generally accepted accounting principals (GAAP), and with the standards of financial reporting developed by the Government Finance Officers Association of the United States and Canada and the Government Accounting Standards Board. The Government Finance Officers Association of the United States and Canada has awarded the Certificate of Achievement for Excellence in Financial Reporting to Multnomah County for the fiscal years ending 1984 through 2003 and 2007.

The fiscal year runs from July 1 through June 30.

Audits

In accordance with the Oregon Municipal Audit Law (ORS 297.405 – 297.555 and 297.990) an audit is conducted at the end of each Fiscal Year by independent certified public accountants selected by approval of the Board Chair and the County Commissioners. This requirement has been complied with and the financial statements have received an "unqualified opinion" from the auditors. Such an opinion indicates there was no limitation on the scope of the auditor's examination and the financial statements were prepared in accordance with generally accepted accounting principles. The County's audit for Fiscal Year 2003-04 was performed by Grant Thornton LLP, CPAs, Portland, Oregon.

General Fund

The General Fund accounts for those financial operations of the County which are not accounted for in any other fund. The principal sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, intergovernmental revenue, and interest income. Primary expenditures in the General Fund are made for general government, public safety, health services, aging services, and youth and family services.

The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

Debt Service Funds

These exist until all long-term debt is repaid. Once debt is repaid, any remaining receipts in the fund are returned to the originating jurisdiction or the General Fund.

Revenue Bond Sinking Fund

This accounts for the principal and interest (P&I) payments on bonds issued to acquire and construct non-profit facilities financed in partnership with the County. The revenues are derived from lease of the facilities constructed with bond proceeds and from the pledge of the Motor Vehicle Rental Tax, a General Fund Revenue.

Capital Debt Retirement Fund

This accounts for the P&I payments on limited tax obligation bonds; for full faith and credit obligations; and for Certificates of Participation or other financing agreements issued to acquire equipment, land, or facilities, and/or to construct facilities for County use. Revenues are service reimbursements and cash transfers from other funds.

General Obligation Bond Fund	This accounts for the retirement of General Obligation Bonds approved in May 1993 and May 1996 to repair Central Library build the Midland Library. Proceeds are derived from property taxes and interest earned on the cash balances.
PERS Pension Bond Fund	This accounts for the P&I payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on departmental personnel cost.
<i>Special Revenue Funds</i>	<i>Special Revenue Funds are authorized for a specific purpose and generally operate on a year-to-year basis until the Fund is discontinued or revised by proper legislative authority. If the Fund is discontinued, any excess would be returned to the originating jurisdiction or the County General Fund.</i>
Strategic Investment Program Fund	This fund accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are restricted by contractual obligations, and are at the discretion of the County for Community Service Fees. The statutorily required payment by the companies is equal to ¼ of the annual tax savings enjoyed by the company.
Road Fund	In accordance with ORS 366.524 – 366.542 and ORS 368.705, this accounts for revenues primarily received from the State motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the State Constitution and consist of construction, repair, maintenance, and operations of public highways and roads.
Emergency Communications Fund	This accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, (Multnomah County Code 5.90.060.)
Bicycle Path Construction Fund	This accounts for 1% of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS to bicycle path construction and maintenance.
Recreation Fund	This accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments made to Metro under an Intergovernmental Agreement entered into in 1994.
Federal/State Program Fund	This fund accounts for the majority of dedicated revenues and expenditures related to federal and state financial assistance programs (grants). Also accounts for General Fund contributions (match) and operational revenues.

Basis of Accounting: Funds

Appendix

County School Fund	This accounts for funds transferred from General Fund and Forest Reserve yield revenues received from the State pursuant to ORS 328.005 – 328.035. Funds are distributed to the County School districts.
Tax Title Land Sales Fund	Accounts for the receipt and sale of foreclosed properties. Under the provision of ORS 275.275, these revenues are distributed to the taxing districts in the County.
Animal Control Fund	This accounts for revenues from dog and cat licenses, and control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund	This accounts for Oregon Motor Vehicle fees and County gas taxes transferred from the Road Fund. Expenditures are for maintenance of County Bridges.
Library Fund	This accounts for the Multnomah County Public Library operations. Property taxes from a five-year special serial levy and transfers from the General Fund are the principal revenue sources. The Multnomah County Library was established by Ordinance 649 pursuant to ORS 357.400 – 375.610.
Special Excise Taxes Fund	This accounts for a portion of the transient lodging taxes collected from hotels and motels, and motor vehicle rental tax collected from rental agencies. Expenditures are to be used for Convention Center, visitor development purposes, regional arts and culture purposes, and other uses, pursuant to County Code 11.300 and 11.400.
Land Corner Preservation Fund	This accounts for recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.
Inmate Welfare Fund	This accounts for the proceeds from the sale of commissary items. Purchases are made for supplies for inmates in County jails. Excess funds are used on amenities such as recreation equipment for the institutions.
Justice Services Special Operations Fund	This fund accounts for revenues and expenditures that are dedicated to Justice Services in the Department of Community Justice, the District Attorney's Office, and the Sheriff's Office. Revenues include fees for probation, criminal processing assessment, conciliation court, liquor licenses, the gun ordinance, and marriage licenses; forfeitures; alarm permits; and concealed weapon permits.
General Reserve Fund	This fund accounts for General Fund revenues held in reserve to be used only in case of a serious financial emergency.

<i>Capital Projects Funds</i>	<i>Capital Projects Funds operate until the project is completed. Upon completion, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of fixed assets or to the originating source of the funds.</i>
Justice Bond Project Fund	This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and from interest earned on these proceeds.
Capital Improvement Fund	Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Resolution 99-144.
Capital Acquisition Fund	Accounts for capital purchases with economic payoffs of less than five years and acquisition of computer equipment. Expenditures will be reimbursed over time by service reimbursements charged to the programs for which equipment is purchased and by service reimbursement charges for the computers funded by the flat fee program.
Building Project Fund	This fund accounts for expenditures for acquiring property, for remodeling, and for construction of County facilities. Resources are derived from certificates of participation or other financing proceeds and General Fund service reimbursements.
Asset Preservation Fund	Accounts for expenditures for building maintenance such as boiler replacement, carpet replacement, roof replacement etc. It provides prospective, not deferred, maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.
Library Construction Fund	This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of GO Bonds approved by the voters May 21, 1996, and from interest earned on these proceeds.
Library Property Fund	This fund accounts for the proceeds from the sale of surplus Library facilities. Expenditures are made for improvements to the Library system. <i>(History Only)</i>

Proprietary Funds

The County maintains Proprietary Fund Types, including Enterprise Funds, using the full accrual basis of accounting, in which revenues are recorded when earned, and expenses are recorded when liabilities are incurred. Internal Service Funds are entirely or predominantly self-supported—by user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.470, are considered to have indefinite life. If the fund is discontinued, any excess funds would be returned to the originating jurisdictions or General Fund.

Dunthorpe-
Riverdale
Service District
No. 1

This accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County.

Mid County
Service District
No. 14

This accounts for the operations of street lights throughout unincorporated Multnomah County.

Behavioral
Health Managed
Care Fund

This accounts for all financial activity associated with the State-required Children's Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State.

<i>Internal Service Funds</i>	<i>Internal Service Funds account for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to County Code 7.101.</i>
Risk Management Fund	This accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.
Fleet Management Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's motor vehicle fleet and electronics.
Telephone Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the operation of the County's telephone system. (History Only)
Data Processing Fund	This accounts for reimbursements, revenues, and expenses associated with the operation of the County's data processing services. It includes replacement and upgrade of personal computers and the software suite common to all County users.
Mail Distribution Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery, records, and materiel management.
Facilities Management Fund	This fund accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's property management, custodial, maintenance, and leasing of all County-owned and leased property.
Business Services Fund	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's human resource operations, financial operations and SAP system. (History Only).

Fiduciary (Agency) Funds

These funds account for resources received and held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund.

Public Guardian Fund

This accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

Property Tax Funds

This accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.

Department Trust Funds

This accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund:

MCSO Forfeitures

This accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

Law Enforcement and ROCN

This accounts for various law enforcement trust funds.

Tax Information

The State of Oregon has not levied property taxes for general fund purposes since 1941, and obtains its revenue principally from income taxation.

Property tax administration, governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue, includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure ("Measure 50") affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization. For information regarding the history of tax revenues and property tax limitations please see the Financial Policies section page 2.

Permanent Tax Rates

Each local taxing district which imposed operating ad valorem taxes in FY 1998 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 1998 (reduced by an average of approximately 17% statewide) by the property's AV. Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County's permanent tax rate is \$4.3434 per \$1,000 Assessed Value, which was expected to produce \$184 million in 2002-03. Measure 5 limitations reduced the amount received from the levy by \$5.1 million.

Exemptions

Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. See "General Obligation Bonded Indebtedness" below.

Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

Local Property Tax Option	Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.
<i>The 5-year Public Library Levy has cost property tax owners about 75.5 cents per thousand of assessed value per year.</i>	<p>Local option levies are subject to “special compression” under Measure 5. If operating taxes for non-school purposes exceed Measure 5’s \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland's pension levy.</p> <p>Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than 50% of the registered voters cast a ballot. In May of 2002, voters approved an extension of the Library Levy but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.</p>
Voter Participation	In order to be exempt from the cap provisions of Measure 50, general obligation bonds other than refunding bonds must be approved by a majority of the voters voting on the question either: (i) at a general election in an even numbered year, or (ii) at any other election in which not less than fifty percent (50%) of the registered voters eligible to vote on the question cast a ballot.
General Obligation Bonded Indebtedness	<p>Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:</p> <ol style="list-style-type: none"> 1. General obligation bonds authorized by a provision of the Oregon Constitution; 2. General obligation bonds issued on or before November 6, 1990; or 3. General obligation bonds incurred for capital construction or capital improvements; and <ol style="list-style-type: none"> a) if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or b) if approved after December 5, 1996, in accordance with Measure 50’s voter participation requirements, or bonds issued to refund the preceding bonds.

Tax Collection

Property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value.

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax collectors are charged with calculating public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

Tax collections are now segregated into two pools, one for public schools and one for local governments, and each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection experience within each taxing body. Therefore, in effect, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the county-wide levy indicates a 90 percent tax levy collection for each taxing body.

Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. If property taxes are paid in full by November 15, a 3% discount is allowed; if two-thirds of property taxes are paid by November 15, a 2% discount is allowed. For late payments interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings four years after the tax due date.

A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income under \$24,500 for claims filed between January 1 and December 31, 2000 and \$27,500 for claims filed after January 1, 2001. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6%.

PROPERTY TAX COMPUTATION**GENERAL FUND (Fund 1000)**

Taxes From Permanent Rate - Fiscal Year Ending June 30, 2007	\$ 209,465,770
Plus Estimated Assessed Value Growth	<u>7,331,302</u>
TOTAL GENERAL FUND PROPERTY TAX	\$ 216,797,072
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2008	\$ 216,797,072
Less amount exceeding shared 1% Constitutional Limitation	(4,877,934)
Less delinquencies and discounts on amount billed	<u>(12,715,148)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$ 199,203,990

LIBRARY LEVY (Fund 1510)

5-year Local Option Levy - Fiscal Year ending June 30, 2008	\$ 44,726,031
Less amount exceeding shared 1% Constitutional Limitation	(8,274,316)
Less delinquencies and discounts on amount billed	<u>(2,187,103)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$ 34,264,612

GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)

General Obligation bond - Fiscal Year ending June 30, 2008	\$ 9,308,511
Less delinquencies and discounts on amount billed	<u>(558,511)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$ 8,750,000

TAX LEVY ANALYSIS

	ACTUAL 2004-05	ACTUAL 2005-06	BUDGET 2006-07	BUDGET 2007-08
Levy within 6% limitation	\$ 195,087,152	\$ 201,333,465	\$ 209,368,243	\$ 216,797,072
Library Levy outside 6% limitation	34,085,541	35,226,592	36,619,559	44,726,031
GO Bond Levies outside 6% limitation	8,103,909	9,663,042	9,478,183	9,308,511
Total Proposed Levy	237,276,602	246,223,099	255,465,985	270,831,614
Loss due to 1% limitation	(13,795,470)	(11,297,437)	(12,558,118)	(13,152,250)
Loss in appropriation due to discounts and delinquencies	<u>(11,899,994)</u>	<u>(11,509,364)</u>	<u>(14,574,472)</u>	<u>(15,460,762)</u>
Total Proposed Levy less Loss	\$ 211,581,138	\$ 223,416,298	\$ 228,333,395	\$ 242,218,602

NOTES

Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	3.50%

Insurance Benefits (60140/60145)		
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, medical, life, dental, unemployment, and long-term disability insurance.</i>		
General Fund		30,485,219
NONDEPARTMENTAL	639,192	
DISTRICT ATTORNEY	2,331,760	
COUNTY HUMAN SERVICES	1,776,063	
HEALTH DEPARTMENT	5,626,714	
COMMUNITY JUSTICE	4,308,329	
SHERIFF'S OFFICE	11,358,508	
COUNTY MANAGEMENT	3,308,986	
COMMUNITY SERVICES	1,135,667	
Road Fund		1,197,273
Federal State Fund		17,402,947
NONDEPARTMENTAL	110,135	
DISTRICT ATTORNEY	597,731	
COUNTY HUMAN SERVICES	5,715,039	
HEALTH DEPARTMENT	6,853,753	
COMMUNITY JUSTICE	2,918,323	
SHERIFF'S OFFICE	1,194,225	
COUNTY MANAGEMENT	13,741	
Tax Title Fund		27,404
Bridge Fund		692,000
Library Levy Fund		5,572,009
Corner Preservation Fund		131,351
Inmate Welfare Fund		179,272
Special Operations Fund		572,674
DISTRICT ATTORNEY	6,003	
HEALTH DEPARTMENT	69,055	
COMMUNITY JUSTICE	118,072	
SHERIFF'S OFFICE	379,544	
Capital Improvement Program Fund		27,685
Behavioral Health Managed Care Fund		633,823
Risk Management Fund		531,609
NONDEPARTMENTAL	311,237	
COUNTY MANAGEMENT	220,372	
Fleet Management Fund		391,099
Data Processing Fund		2,477,511
Distribution Fund		331,071
Facilities Management Fund		1,373,096
Total Payments to the Risk Management Fund		\$ 62,026,043

Salary Related Expense (60130)

Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

General Fund		6,527,359
NONDEPARTMENTAL	157,536	
DISTRICT ATTORNEY	534,818	
COUNTY HUMAN SERVICES	374,647	
HEALTH DEPARTMENT	1,193,942	
COMMUNITY JUSTICE	891,636	
SHERIFF'S OFFICE	2,481,525	
COUNTY MANAGEMENT	681,738	
COMMUNITY SERVICES	211,517	
Road Fund		225,309
Federal State Fund		3,589,619
NONDEPARTMENTAL	24,225	
DISTRICT ATTORNEY	134,611	
COUNTY HUMAN SERVICES	1,117,420	
HEALTH DEPARTMENT	1,411,704	
COMMUNITY JUSTICE	610,661	
SHERIFF'S OFFICE	288,111	
COUNTY MANAGEMENT	2,888	
Tax Title Fund		5,715
Bridge Fund		135,778
Library Levy Fund		1,019,915
Corner Preservation Fund		25,992
Inmate Welfare Fund		31,715
Special Operations Fund		115,170
DISTRICT ATTORNEY	838	
HEALTH DEPARTMENT	17,803	
COMMUNITY JUSTICE	24,275	
SHERIFF'S OFFICE	72,255	
Capital Improvement Program Fund		5,141
Behavioral Health Managed Care Fund		138,951
Risk Management Fund		134,028
NONDEPARTMENTAL	84,687	
BUSINESS & COMMUNITY SERVICES	49,341	
Fleet Management Fund		79,181
Data Processing Fund		612,749
Distribution Fund		57,251
Facilities Management Fund		296,126
Total Payments to the PERS Bond Sinking Fund		\$ 13,000,000

Indirect Costs (60350/60355)		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
Strategic Investment Fund		16,681
Road Fund		668,160
Emergency Communications Fund		13,363
Recreation Fund		2,686
Federal State Fund		10,283,459
NONDEPARTMENTAL	12,486	
DISTRICT ATTORNEY	200,977	
COUNTY HUMAN SERVICES	1,730,856	
HEALTH DEPARTMENT	5,647,457	
COMMUNITY JUSTICE	1,994,801	
SHERIFF'S OFFICE	680,172	
COUNTY MANAGEMENT	2,686	
COMMUNITY SERVICES	14,024	
Tax Title Fund		24,723
Bridge Fund		173,971
Library Levy Fund		1,056,891
Corner Preservation Fund		43,017
Inmate Welfare Fund		161,667
COMMUNITY JUSTICE	460	
SHERIFF'S OFFICE	161,207	
Special Operations Fund		333,217
HEALTH DEPARTMENT	104,367	
COMMUNITY JUSTICE	45,140	
SHERIFF'S OFFICE	183,710	
Behavioral Health Managed Care Fund		4,491
Total Payments to GF for Indirect Costs		\$ 12,782,326

Telecommunication Costs (60370)		
<i>Paid to the Data Processing Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		1,984,052
NONDEPARTMENTAL	45,903	
DISTRICT ATTORNEY	160,720	
COUNTY HUMAN SERVICES	259,726	
HEALTH DEPARTMENT	448,801	
COMMUNITY JUSTICE	477,970	
SHERIFF'S OFFICE	299,171	
COUNTY MANAGEMENT	190,222	
COMMUNITY SERVICES	101,539	
Road Fund		51,300
Federal State Fund		1,181,182
NONDEPARTMENTAL	7,497	
DISTRICT ATTORNEY	25,348	
COUNTY HUMAN SERVICES	429,610	
HEALTH DEPARTMENT	471,004	
COMMUNITY JUSTICE	247,723	
Tax Title Fund		2,025
Bridge Fund		32,676
Library Levy Fund		263,242
Inmate Welfare Fund		13,774
Special Operations Fund		12,715
Behavioral Health Managed Care Fund		53,324
Risk Management Fund		38,153
NONDEPARTMENTAL	15,828	
COUNTY MANAGEMENT	22,325	
Fleet Management Fund		22,412
Data Processing Fund		204,160
Distribution Fund		13,682
Facilities Management Fund		182,672
Total Payments to the Telephone Fund		\$ 4,055,369

Data Processing Costs (60380)

Paid to the Data Processing Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.

General Fund		13,942,801
NONDEPARTMENTAL	222,578	
DISTRICT ATTORNEY	429,402	
COUNTY HUMAN SERVICES	1,617,245	
HEALTH DEPARTMENT	1,850,061	
COMMUNITY JUSTICE	3,670,191	
SHERIFF'S OFFICE	2,055,027	
COUNTY MANAGEMENT	3,435,398	
COMMUNITY SERVICES	662,899	
Road Fund		370,607
Federal State Fund		5,269,131
NONDEPARTMENTAL	58,156	
DISTRICT ATTORNEY	55,663	
COUNTY HUMAN SERVICES	2,015,686	
HEALTH DEPARTMENT	3,139,626	
Tax Title Fund		8,761
Bridge Fund		158,969
Library Levy Fund		3,752,791
Corner Preservation Fund		8,161
Special Operations Fund		24,901
Behavioral Health Managed Care Fund		428,562
Risk Management Fund		242,876
NONDEPARTMENTAL	125,226	
BUSINESS & COMMUNITY SERVICES	117,650	
Fleet Management Fund		109,312
Data Processing Fund		14,400
Distribution Fund		130,354
Facilities Management Fund		558,437
Total Payments to the Data Processing Fund		\$ 25,020,063

PC Flat Fee (60390)

Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of county owned personal computers.

General Fund		80,900
DISTRICT ATTORNEY	80,400	
COMMUNITY SERVICES	500	
Federal State Fund		10,800
Total Payments to the Capital Asset Acquisition Fund	\$	91,700

Technology Asset Replacement (60400)

Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of network servers and associated hardware.

General Fund		15,000
DISTRICT ATTORNEY	15,000	
Facilities Management Fund		17,400
Total Payments to the Capital Asset Acquisition Fund	\$	32,400

Electronics (60420)

Paid to the Fleet Management Fund (3501) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund		515,521
NONDEPARTMENTAL	54,655	
DISTRICT ATTORNEY	1,204	
HEALTH DEPARTMENT	9,001	
COMMUNITY JUSTICE	74,089	
SHERIFF'S OFFICE	324,437	
COUNTY MANAGEMENT	6,915	
COMMUNITY SERVICES	45,220	
Road Fund		39,500
Federal State Fund		27,961
Bridge Fund		7,750
Library Levy Fund		4,256
Land Corner Preservation Fund		2,500
Inmate Welfare Fund		7,420
Capital Improvement Program Fund		25,000
Asset Preservation Fund		25,000
Data Processing Fund		5,222
Distribution Fund		5,320
Facilities Management Fund		43,000
Total Payments to the Fleet Fund	\$	708,450

Motor Pool (60410)		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.</i>		
General Fund		2,488,891
NONDEPARTMENTAL	4,820	
DISTRICT ATTORNEY	129,150	
COUNTY HUMAN SERVICES	122,296	
HEALTH DEPARTMENT	170,298	
COMMUNITY JUSTICE	179,725	
SHERIFF'S OFFICE	1,691,242	
COUNTY MANAGEMENT	65,223	
COMMUNITY SERVICES	126,137	
Road Fund		1,264,214
Federal State Fund		424,738
NONDEPARTMENTAL	3,580	
COUNTY HUMAN SERVICES	148,578	
HEALTH DEPARTMENT	49,371	
COMMUNITY JUSTICE	210,096	
COMMUNITY SERVICES	13,113	
Tax Title Fund		1,000
Bridge Fund		122,409
Library Levy Fund		89,463
Corner Preservation Fund		17,008
Special Operations Fund		365
Behavioral Health Managed Care Fund		8,657
Risk Management Fund		9,611
NONDEPARTMENTAL	1,080	
BUSINESS & COMMUNITY SERVICES	8,531	
Data Processing Fund		37,789
Distribution Fund		53,125
Facilities Management Fund		314,957
Total Payments to the Fleet Fund		\$ 4,832,227

Building Management (60430)*Paid to the Facilities Mgmt Fund (3505) to cover the cost of office space and buildings.*

General Fund		23,418,423
NONDEPARTMENTAL	3,830,064	
DISTRICT ATTORNEY	723,883	
COUNTY HUMAN SERVICES	978,113	
HEALTH DEPARTMENT	2,656,302	
COMMUNITY JUSTICE	4,709,873	
SHERIFF'S OFFICE	7,589,901	
COUNTY MANAGEMENT	2,046,688	
COMMUNITY SERVICES	883,599	
Road Fund		898,316
Federal State Fund		6,754,306
NONDEPARTMENTAL	60,726	
DISTRICT ATTORNEY	222,797	
COUNTY HUMAN SERVICES	2,968,409	
HEALTH DEPARTMENT	2,965,146	
COMMUNITY JUSTICE	537,228	
Tax Title Fund		15,091
Bridge Fund		154,936
Library Levy Fund		5,601,455
Special Operations Fund		62,700
HEALTH DEPARTMENT	23,975	
COMMUNITY JUSTICE	38,725	
SHERIFF'S OFFICE	23,697	
Behavioral Health Managed Care Fund		66,731
Risk Management Fund		408,945
NONDEPARTMENTAL	245,021	
BUSINESS & COMMUNITY SERVICES	163,924	
Fleet Management Fund		482,760
Data Processing Fund		1,056,964
Distribution Fund		464,395
Total Payments to the Facilities Management Fund for Building Management		\$ 39,385,022

Capital Lease Retirement Fund (60450)*Reimbursements made to the Capital Lease Retirement Fund (2002) for
repayment of Certificates of Participation.*

General Fund	1,404,331
Road Fund	288,000
Library Levy Fund	159,000
Facilities Management Fund	9,479,599
Total Payments to the Capital Lease Retirement Fund	\$ 11,330,930

Distribution Fund (60460)		
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materials management, and central stores.</i>		
General Fund		1,852,260
NONDEPARTMENTAL	19,476	
DISTRICT ATTORNEY	291,053	
COUNTY HUMAN SERVICES	64,597	
HEALTH DEPARTMENT	582,807	
COMMUNITY JUSTICE	182,416	
SHERIFF'S OFFICE	219,431	
COUNTY MANAGEMENT	400,638	
COMMUNITY SERVICES	91,842	
Road Fund		134,583
Federal State Fund		783,522
NONDEPARTMENTAL	5,177	
DISTRICT ATTORNEY	44,370	
COUNTY HUMAN SERVICES	193,148	
HEALTH DEPARTMENT	490,205	
COMMUNITY JUSTICE	50,622	
Tax Title Fund		741
Bridge Fund		16,834
Library Levy Fund		32,762
Inmate Welfare Fund		1,515
Special Operations Fund		19,646
HEALTH DEPARTMENT	1,577	
COMMUNITY JUSTICE	4,881	
SHERIFF'S OFFICE	13,188	
Behavioral Health Managed Care Fund		5,627
Risk Management Fund		62,022
NONDEPARTMENTAL	24,280	
BUSINESS & COMMUNITY SERVICES	37,742	
Fleet Management Fund		160,120
Data Processing Fund		25,969
Facilities Management Fund		87,109
Total Payments to the Distribution Fund	\$	3,182,710

Detail of Cash Transfers Between Funds

Appendix

DETAIL OF CASH TRANSFERS			
From	To	Amount	Description
GENERAL FUND	LIBRARY SERIAL LEVY FUND LIBRARY	\$ 15,812,876 15,812,876	General Fund Supplement of Library.
GENERAL FUND	ASSET PRESERVATION FUND COUNTY MANAGEMENT	\$ 1,500,000 1,500,000	Repayment of Funds "Borrowed" From AP in Prior Years.
STRATEGIC INVESTMENT PROGRAM FUND	GENERAL FUND OVERALL COUNTY	\$ 350,000 350,000	Transfer Community Service Fee Revenue to General Fund per Board Policy.
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND COMMUNITY SERVICES	\$ 64,000 64,000	1% of Motor Vehicle Fees Dedicated to Bicycle Paths.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND COMMUNITY SERVICES	\$ 5,365,351 5,365,351	Maintenance/Repair of Willamette River Bridges in Accordance w/ Portland - Multnomah County Services Agreement.
ANIMAL CONTROL FUND	GENERAL FUND OVERALL COUNTY	\$ 1,047,000 1,047,000	Animal License Fees/Other Revenue; Partially Offsets Costs Associated with the Animal Control Program.
WILAMETTE RIVER BRIDGES FUND	GENERAL FUND OVERALL COUNTY	\$ 500,000 500,000	Second Installment Payment - 5 Year Internal Loan.
CAPITAL ASSET ACQUISITION FUND	DATA PROCESSING FUND COUNTY MANAGEMENT	\$ 1,495,486 1,495,486	Transfer Fund Balance to Support Desktop PC Replacement.
DATA PROCESSING FUND	BUILDING PROJECTS FUND COUNTY MANAGEMENT	\$ 200,000 200,000	Support for A&T Recording System Replacement.
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND COUNTY MANAGEMENT	\$ 3,007,794 3,007,794	Transfer Portion of Facilities Management Charges Attributable to Capital Improvement Program.
FACILITIES MANAGEMENT FUND	ASSET PRESERVATION FUND COUNTY MANAGEMENT	\$ 2,017,274 2,017,274	Transfer Portion of Facilities Management Charges Attributable to Asset Preservation Program.