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# Summary of Resources

fy2013 proposed budget

Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	53,133,046	310,780,701	10,326,423	10,470,522	36,557,953	1,021,000	2,699,200	424,988,845	21,590,551	3,449,983	450,029,379
Road Fund	1501	2,236,925	7,150,000	35,226,246	55,000	97,500	25,000	409,500	45,200,171	408,000		45,608,171
Emergency Communications Fund	1502			250,000					250,000			250,000
Bicycle Path Construction Fund	1503	334,500		73,000			1,000		408,500			408,500
Recreation Fund	1504		102,080						102,080			102,080
Federal/State Program Fund	1505	2,748,109		179,439,661	999,475	43,451,434		2,941,031	229,579,710	47,399		229,627,109
County School Fund	1506	2,000		20,000			50	1,750	23,800			23,800
Animal Control Fund	1508	690,694		68,000	1,937,000	65,000		215,000	2,975,694			2,975,694
Willamette River Bridge Fund	1509	1,707,364		6,197,077		5,000			7,909,441	3,948,415		11,857,856
Library Serial Levy Fund	1510	5,664,963	32,557,027	566,640	135,450	134,740	64,000	2,181,501	41,304,321	35,000	24,879,184	66,218,505
Special Excise Taxes Fund	1511	325,000	23,360,000				4,500		23,689,500			23,689,500
Land Corner Preservation Fund	1512	480,000				105,000	3,500	1,210,000	1,798,500	90,000		1,888,500
Inmate Welfare Fund	1513					18,000	10,000	1,191,838	1,219,838			1,219,838
Justice Services Special Ops Fund	1516	136,000		37,000	3,204,735	1,849,956	11,520	345,214	5,584,425	215,150		5,799,575
Oregon Historical Society Levy Fund	1518		1,837,418						1,837,418			1,837,418
Video Lottery Fund	1519			5,223,488					5,223,488			5,223,488
Revenue Bond Sinking Fund	2001	150,000							150,000			150,000
Capital Debt Retirement Fund	2002	7,913,067					85,500		7,998,567	14,733,542		22,732,109
General Obligation Bond Sinking Fund	2003	7,950,000	8,000,000				39,750		15,989,750			15,989,750
PERS Bond Sinking Fund	2004	57,000,000					427,500		57,427,500	18,000,000		75,427,500
Financed Projects Fund	2504	3,531,283							3,531,283			3,531,283
Capital Improvement Fund	2507	21,241,277				367,656	60,000	5,000,000	26,668,933	3,129,267	387,687	30,185,887
Capital Acquisition Fund	2508	1,424,943							1,424,943			1,424,943
Asset Preservation Fund	2509	3,929,862					20,000		3,949,862	3,621,892	168,404	7,740,158
Sellwood Bridge Replacement Fund	2511	6,121,498		79,849,266			15,688	127,000,000	212,986,452			212,986,452
Behavioral Health Managed Care Fund	3002	15,236,225		42,207,482			81,916		57,525,623			57,525,623
Risk Management Fund	3500	28,000,000				42,000		7,586,361	35,628,361	90,415,883	9,065,000	135,109,244
Fleet Management Fund	3501	3,381,014				969,885	19,000	40,000	4,409,899	6,034,690	212,593	10,657,182
Information Technology Fund	3503	7,138,201						317,645	7,455,846	35,121,461	1,500,000	44,077,307
Mail Distribution Fund	3504	1,468,574				79,726	8,000		1,556,300	2,209,654		3,765,954
Facilities Management Fund	3505	1,900,000			20,000	7,917,957	30,000	40,000	9,907,957	32,269,031		42,176,988
<b>Total All Funds</b>		<b>233,844,545</b>	<b>383,787,226</b>	<b>359,484,283</b>	<b>16,822,182</b>	<b>91,661,807</b>	<b>1,927,924</b>	<b>151,179,040</b>	<b>1,238,707,007</b>	<b>231,869,935</b>	<b>39,662,851</b>	<b>1,510,239,793</b>

# Summary of Departmental Expenditures

fy2013 proposed budget

Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	21,088,937	19,265,981	51,011,294	85,782,959	55,651,354	105,694,647	29,469,441	5,625,646		12,335,226	385,925,485
Road Fund	1501										45,608,171	45,608,171
Emergency Communications Fund	1502						250,000					250,000
Bicycle Path Construction Fund	1503										50,000	50,000
Recreation Fund	1504							102,080				102,080
Federal/State Program Fund	1505	3,418,291	6,021,833	111,547,376	74,448,982	23,940,201	9,155,812				43,083	228,575,578
County School Fund	1506	23,800										23,800
Animal Control Fund	1508										552,471	552,471
Willamette River Bridge Fund	1509										11,703,413	11,703,413
Library Serial Levy Fund	1510									58,093,239		58,093,239
Special Excise Taxes Fund	1511	23,689,500										23,689,500
Land Corner Preservation Fund	1512										1,319,651	1,319,651
Inmate Welfare Fund	1513					500	1,219,338					1,219,838
Justice Services Special Ops Fund	1516		184,191			2,420,726	3,194,658					5,799,575
Oregon Historical Society Levy Fund	1518	1,837,418										1,837,418
Video Lottery Fund	1519	1,026,209		1,885,297		2,311,982						5,223,488
Capital Debt Retirement Fund	2002	18,334,905										18,334,905
General Obligation Bond Sinking Fund	2003	8,162,550										8,162,550
PERS Bond Sinking Fund	2004	17,091,600										17,091,600
Financed Projects Fund	2504							3,531,283				3,531,283
Capital Improvement Fund	2507								30,185,887			30,185,887
Capital Acquisition Fund	2508								1,424,943			1,424,943
Asset Preservation Fund	2509								7,740,158			7,740,158
Sellwood Bridge Replacement Fund	2511										179,531,589	179,531,589
Behavioral Health Managed Care Fund	3002			44,270,065								44,270,065
Risk Management Fund	3500	3,905,377						94,336,940				98,242,317
Fleet Management Fund	3501								10,184,118			10,184,118
Information Technology Fund	3503								42,928,426			42,928,426
Mail Distribution Fund	3504								3,260,900			3,260,900
Facilities Management Fund	3505								41,104,173			41,104,173
<b>Total All Funds</b>		<b>98,578,587</b>	<b>25,472,005</b>	<b>208,714,032</b>	<b>160,231,941</b>	<b>84,324,763</b>	<b>119,514,455</b>	<b>127,439,744</b>	<b>142,454,251</b>	<b>58,093,239</b>	<b>251,143,604</b>	<b>1,275,966,621</b>

# Summary of Departmental Requirements

fy2013 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements	Total Spending	FTE
Nondepartmental	9,770,904	34,503,313	1,006,362	43,535,055	0	88,815,634	9,762,953	98,578,587	97.86
District Attorney	17,736,962	882,202	782,966	0	0	19,402,130	6,069,875	25,472,005	191.20
County Human Services	52,149,302	126,664,305	2,163,276	0	0	180,976,883	27,737,149	208,714,032	708.24
Health	85,383,954	13,871,582	18,430,920	0	0	117,686,456	42,545,485	160,231,941	996.70
Community Justice	41,764,893	18,168,378	2,506,674	0	11,000	62,450,945	21,873,818	84,324,763	498.65
Sheriff	79,894,703	978,106	6,920,766	0	125,398	87,918,973	31,595,482	119,514,455	776.30
County Management	19,203,338	6,456,459	92,687,478	0	8,000	118,355,275	9,084,469	127,439,744	229.80
County Assets	32,606,024	16,755,998	41,686,522	0	29,169,155	120,217,699	22,236,552	142,454,251	306.55
Library	28,204,169	1,536,545	8,160,213	0	0	37,900,927	20,192,312	58,093,239	447.00
Community Services	16,877,202	59,704,925	4,251,969	40,985,000	107,420,883	229,239,979	21,903,625	251,143,604	204.25
<b>TOTAL</b>	<b>383,591,451</b>	<b>279,521,813</b>	<b>178,597,146</b>	<b>84,520,055</b>	<b>136,734,436</b>	<b>1,062,964,901</b>	<b>213,001,720</b>	<b>1,275,966,621</b>	<b>4,456.55</b>

# Fund Level Transactions

fy2013 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	385,925,485	26,387,460	5,652,801	32,063,633	450,029,379
Road Fund	1501	45,608,171				45,608,171
Emergency Communications Fund	1502	250,000				250,000
Bicycle Path Construction Fund	1503	50,000		358,500		408,500
Recreation Fund	1504	102,080				102,080
Federal/State Program Fund	1505	228,575,578	1,051,531			229,627,109
County School Fund	1506	23,800				23,800
Animal Control Fund	1508	552,471	2,085,000	338,223		2,975,694
Willamette River Bridge Fund	1509	11,703,413		154,443		11,857,856
Library Serial Levy Fund	1510	58,093,239		8,125,266		66,218,505
Special Excise Taxes Fund	1511	23,689,500				23,689,500
Land Corner Preservation Fund	1512	1,319,651		568,849		1,888,500
Inmate Welfare Fund	1513	1,219,838				1,219,838
Justice Services Special Ops Fund	1516	5,799,575				5,799,575
Oregon Historical Society Levy Fund	1518	1,837,418				1,837,418
Video Lottery Fund	1519	5,223,488				5,223,488
Revenue Bond Sinking Fund	2001		150,000			150,000
Capital Debt Retirement Fund	2002	18,334,905			4,397,204	22,732,109
General Obligation Bond Sinking Fund	2003	8,162,550			7,827,200	15,989,750
PERS Bond Sinking Fund	2004	17,091,600			58,335,900	75,427,500
Financed Projects Fund	2504	3,531,283				3,531,283
Capital Improvement Fund	2507	30,185,887				30,185,887
Capital Acquisition Fund	2508	1,424,943				1,424,943
Asset Preservation Fund	2509	7,740,158				7,740,158
Sellwood Bridge Replacement Fund	2511	179,531,589	9,065,000	24,389,863		212,986,452
Behavioral Health Managed Care Fund	3002	44,270,065		13,255,558		57,525,623
Risk Management Fund	3500	98,242,317		6,866,927	30,000,000	135,109,244
Fleet Management Fund	3501	10,184,118		473,064		10,657,182
Information Technology Fund	3503	42,928,426	60,000	1,088,881		44,077,307
Mail Distribution Fund	3504	3,260,900	316,035	189,019		3,765,954
Facilities Management Fund	3505	41,104,173	547,815	525,000		42,176,988
<b>Total All Funds</b>		<b>1,275,966,621</b>	<b>39,662,841</b>	<b>61,986,394</b>	<b>132,623,937</b>	<b>1,510,239,793</b>

## Tax Information

### *Permanent Tax Rate*

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.

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.

### *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. 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.

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.

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. For example, voters approved an extension of the Library Levy in the May, 2002 election 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.

### *Voter Participation*

In November, 2008, voters passed Measure 56 which eliminated the voter turnout requirement for property tax elections held in May and November but keeps the voter turnout requirement for elections at any other time (50% of qualified voters must vote and a majority of those voters have to approve the property tax measure). As a result, for May and November elections, local property tax measures become law when approved by a majority of voters.

### *General Obligation Bonded Indebtedness*

Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:

1. General obligation bonds authorized by the Oregon Constitution;
2. General obligation bonds issued on/before November 6, 1990; or
3. General obligation bonds for capital construction/ improvements; and
  - if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
  - 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*

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 calculate 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 segregated into two pools, (1) public schools and (2) local governments. 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 within each taxing body. Therefore 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. Tax payments are due November 15 of the same year. Under the partial payment schedule the a third payment is due November 15, February 15 and 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 three 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 less than \$40,500 for the income tax year of 2011 (this includes taxable and nontaxable income including Social Security and pensions). Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6%.



# Property Tax Computation

fy2013 proposed budget

<b>GENERAL FUND (Fund 1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2012	\$249,956,611
Plus Estimated Assessed Value Growth	7,091,955
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$257,048,566</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2013	\$257,048,566
Less amount exceeding shared 1% Constitutional Limitation	(11,181,613)
Less delinquencies and discounts on amount billed	(13,522,682)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$232,344,271</b>
<b>LIBRARY LEVY (Fund 1510)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2013	\$53,185,028
Less amount exceeding shared 1% Constitutional Limitation	(19,508,268)
Less delinquencies and discounts on amount billed	(1,852,222)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$31,824,538</b>
<b>OREGON HISTORICAL SOCIETY LEVY (Fund 1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2013	\$2,987,923
Less amount exceeding shared 1% Constitutional Limitation	(1,095,971)
Less delinquencies and discounts on amount billed	(104,057)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$1,787,895</b>
<b>GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)</b>	
General Obligation Bond - Fiscal Year ending June 30, 2013	\$8,253,968
Less delinquencies and discounts on amount billed	(453,968)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$7,800,000</b>

<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL 2009-10</b>	<b>ACTUAL 2010-11</b>	<b>BUDGET 2011-12</b>	<b>BUDGET 2012-13</b>
Permanent Rate Levy - Subject to \$10 Limit	\$236,960,641	\$243,212,609	\$250,106,214	\$257,048,566
Library & OHS Local Option Levy - Subject to \$10 Limit	49,045,214	50,364,209	54,679,369	56,172,951
General Obligation Bond Levy	9,250,613	8,495,038	9,031,024	8,253,968
<b>Total Proposed Levy</b>	<b>295,256,468</b>	<b>302,071,856</b>	<b>313,816,607</b>	<b>321,475,485</b>
Loss due to 1% limitation	(13,666,869)	(17,977,188)	(24,485,681)	(31,785,852)
Loss in appropriation due to discounts and delinquencies	(14,779,752)	(14,910,805)	(17,012,658)	(15,932,929)
<b>Total Proposed Levy less Loss</b>	<b>\$266,809,847</b>	<b>\$269,183,863</b>	<b>\$272,318,268</b>	<b>\$273,756,704</b>

## NOTES

Average property tax discount	3.00%
Property tax delinquency rate	2.50%
Average valuation change (Based on July - January Value Growth)	2.85%

# Details of Service Reimbursements

fy2013 proposed budget

## Insurance Benefits (60140/60145)

*Paid to the Risk Management Fund (3500) to cover worker's compensation, active and retiree healthcare, life, unemployment, liability, and long-term disability insurance.*

<b>General Fund</b>		<b>\$47,331,874</b>
NONDEPARTMENTAL	1,239,924	
DISTRICT ATTORNEY	2,866,482	
COUNTY HUMAN SERVICES	2,811,012	
HEALTH DEPARTMENT	12,802,663	
COMMUNITY JUSTICE	5,896,095	
SHERIFF'S OFFICE	15,221,896	
COUNTY MANAGEMENT	4,095,626	
COUNTY ASSETS	932,229	
COMMUNITY SERVICES	1,465,947	
<b>Road Fund</b>		<b>1,391,384</b>
<b>Federal State Fund</b>		<b>22,217,328</b>
NONDEPARTMENTAL	224,195	
DISTRICT ATTORNEY	855,225	
COUNTY HUMAN SERVICES	9,445,557	
HEALTH DEPARTMENT	7,298,457	
COMMUNITY JUSTICE	2,961,907	
SHERIFF'S OFFICE	1,431,987	
<b>Animal Control Fund</b>		<b>27,020</b>
<b>Willamette River Bridge Fund</b>		<b>909,263</b>
<b>Library Levy Fund</b>		<b>8,131,037</b>
<b>Public Land Corner Preservation Fund</b>		<b>197,673</b>
<b>Inmate Welfare Fund</b>		<b>133,992</b>
<b>Justice Services Special Operations Fund</b>		<b>898,429</b>
DISTRICT ATTORNEY	8,452	
COMMUNITY JUSTICE	382,229	
SHERIFF'S OFFICE	507,748	
<b>Video Lottery Fund</b>		<b>477,846</b>
NONDEPARTMENTAL	20,962	
COMMUNITY JUSTICE	456,884	
<b>Financed Projects Fund</b>		<b>44,862</b>
<b>Capital Improvement Fund</b>		<b>34,822</b>
<b>Behavioral Health Managed Care Fund</b>		<b>988,114</b>
<b>Risk Management Fund</b>		<b>893,996</b>
NONDEPARTMENTAL	490,155	
COUNTY MANAGEMENT	403,841	
<b>Fleet Management Fund</b>		<b>458,422</b>
<b>Information Technology Fund</b>		<b>3,415,407</b>
<b>Mail Distribution Fund</b>		<b>202,449</b>
<b>Facilities Management Fund</b>		<b>1,595,097</b>
<b>Total Payments to the Risk Management Fund</b>		<b>\$89,349,015</b>

# Details of Service Reimbursements

fy2013 proposed budget

<b>Salary Related Expense (60130)</b>	
<i>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.</i>	
<b>General Fund</b>	<b>\$9,553,953</b>
NONDEPARTMENTAL	276,770
DISTRICT ATTORNEY	682,174
COUNTY HUMAN SERVICES	581,839
HEALTH DEPARTMENT	2,508,579
COMMUNITY JUSTICE	1,177,576
SHERIFF'S OFFICE	3,050,881
COUNTY MANAGEMENT	832,601
COUNTY ASSETS	185,066
COMMUNITY SERVICES	258,468
<b>Road Fund</b>	<b>269,788</b>
<b>Federal State Fund</b>	<b>4,488,055</b>
NONDEPARTMENTAL	51,511
DISTRICT ATTORNEY	187,704
COUNTY HUMAN SERVICES	1,796,951
HEALTH DEPARTMENT	1,530,232
COMMUNITY JUSTICE	610,553
SHERIFF'S OFFICE	311,103
<b>Animal Control Fund</b>	<b>5,101</b>
<b>Willamette River Bridge Fund</b>	<b>175,396</b>
<b>Library Levy Fund</b>	<b>1,346,471</b>
<b>Public Land Corner Preservation Fund</b>	<b>41,714</b>
<b>Inmate Welfare Fund</b>	<b>22,365</b>
<b>Justice Services Special Operations Fund</b>	<b>172,169</b>
DISTRICT ATTORNEY	1,119
COMMUNITY JUSTICE	73,784
SHERIFF'S OFFICE	97,266
<b>Video Lottery Fund</b>	<b>92,792</b>
NONDEPARTMENTAL	5,711
COMMUNITY JUSTICE	87,080
<b>Behavioral Health Managed Care Fund</b>	<b>207,357</b>
<b>Risk Management Fund</b>	<b>230,728</b>
NONDEPARTMENTAL	137,892
COUNTY MANAGEMENT	92,836
<b>Fleet Management Fund</b>	<b>89,685</b>
<b>Information Technology Fund</b>	<b>827,717</b>
<b>Mail Distribution Fund</b>	<b>31,409</b>
<b>Facilities Management Fund</b>	<b>336,925</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>	<b>\$17,891,624</b>

# Details of Service Reimbursements

fy2013 proposed budget

<b>Indirect Costs (60350/60355)</b>	
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>	
<b>General Fund (FQHC)</b>	<b>2,300,513</b>
HEALTH DEPARTMENT	2,294,841
COMMUNITY JUSTICE	5,672
<b>Road Fund</b>	<b>766,368</b>
<b>Emergency Communications Fund</b>	<b>19,308</b>
<b>Recreation Fund</b>	<b>2,080</b>
<b>Federal State Fund</b>	<b>9,733,027</b>
NONDEPARTMENTAL	31,996
DISTRICT ATTORNEY	217,704
COUNTY HUMAN SERVICES	1,412,886
HEALTH DEPARTMENT	5,424,243
COMMUNITY JUSTICE	1,940,627
SHERIFF'S OFFICE	705,571
<b>Willamette River Bridge Fund</b>	<b>243,385</b>
<b>Library Levy Fund</b>	<b>1,171,824</b>
<b>Public Land Corner Preservation Fund</b>	<b>51,482</b>
<b>Inmate Welfare Fund</b>	<b>94,225</b>
COMMUNITY JUSTICE	49
SHERIFF'S OFFICE	94,176
<b>Justice Services Special Operations Fund</b>	
DISTRICT ATTORNEY	2,244
COMMUNITY JUSTICE	219,010
SHERIFF'S OFFICE	245,965
<b>Behavioral Health Managed Care Fund</b>	<b>2,273,799</b>
<b>Total Payments to the General Fund for Indirect Costs</b>	<b>\$17,123,230</b>

# Details of Service Reimbursements

fy2013 proposed budget

<b>Telecommunication Costs (60370)</b>		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
<b>General Fund</b>		<b>\$1,756,791</b>
NONDEPARTMENTAL	53,426	
DISTRICT ATTORNEY	142,607	
COUNTY HUMAN SERVICES	137,502	
HEALTH DEPARTMENT	496,367	
COMMUNITY JUSTICE	421,506	
SHERIFF'S OFFICE	222,753	
COUNTY MANAGEMENT	153,629	
COUNTY ASSETS	58,100	
COMMUNITY SERVICES	70,901	
<b>Road Fund</b>		<b>27,597</b>
<b>Federal State Fund</b>		<b>699,583</b>
NONDEPARTMENTAL	8,517	
DISTRICT ATTORNEY	27,052	
COUNTY HUMAN SERVICES	355,144	
HEALTH DEPARTMENT	308,700	
COMMUNITY JUSTICE	170	
<b>Willamette River Bridge Fund</b>		<b>19,716</b>
<b>Library Levy Fund</b>		<b>183,185</b>
<b>Public Land Corner Preservation Fund</b>		<b>3,950</b>
<b>Inmate Welfare Fund</b>		<b>13,839</b>
<b>Justice Services Special Operations Fund</b>		<b>812</b>
<b>Video Lottery Fund</b>		<b>774</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>20,000</b>
<b>Behavioral Health Managed Care Fund</b>		<b>37,347</b>
<b>Risk Management Fund</b>		<b>34,845</b>
NONDEPARTMENTAL	19,357	
COUNTY MANAGEMENT	15,488	
<b>Fleet Management Fund</b>		<b>12,057</b>
<b>Information Technology Fund</b>		<b>925</b>
<b>Mail Distribution Fund</b>		<b>6,205</b>
<b>Facilities Management Fund</b>		<b>70,641</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$2,888,267</b>

# Details of Service Reimbursements

fy2013 proposed budget

<b>Data Processing Costs (60380)</b>	
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>	
<b>General Fund</b>	<b>\$16,749,120</b>
NONDEPARTMENTAL	1,223,554
DISTRICT ATTORNEY	558,802
COUNTY HUMAN SERVICES	1,273,066
HEALTH DEPARTMENT	3,224,408
COMMUNITY JUSTICE	4,419,772
SHERIFF'S OFFICE	2,940,768
COUNTY MANAGEMENT	2,031,455
COUNTY ASSETS	241,000
COMMUNITY SERVICES	836,295
<b>Road Fund</b>	<b>399,090</b>
<b>Federal State Fund</b>	<b>7,850,285</b>
NONDEPARTMENTAL	210,472
DISTRICT ATTORNEY	70,108
COUNTY HUMAN SERVICES	3,684,168
HEALTH DEPARTMENT	3,885,537
<b>Willamette River Bridge Fund</b>	<b>162,720</b>
<b>Library Levy Fund</b>	<b>5,170,430</b>
<b>Public Land Corner Preservation Fund</b>	<b>70,775</b>
<b>Video Lottery Fund</b>	<b>7,147</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>150,000</b>
<b>Justice Services Special Operations Fund</b>	<b>207,794</b>
<b>Behavioral Health Managed Care Fund</b>	<b>308,538</b>
<b>Risk Management Fund</b>	
NONDEPARTMENTAL	191,604
COUNTY MANAGEMENT	116,934
<b>Fleet Management Fund</b>	<b>108,771</b>
<b>Information Technology Fund</b>	<b>274,952</b>
<b>Mail Distribution Fund</b>	<b>86,975</b>
<b>Facilities Management Fund</b>	<b>686,597</b>
<b>Total Payments to the Information Technology Fund</b>	<b>\$32,233,194</b>

# Details of Service Reimbursements

fy2013 proposed budget

## Motor Pool (60410)

*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.*

<b>General Fund</b>		<b>\$2,962,012</b>
NONDEPARTMENTAL	15,446	
DISTRICT ATTORNEY	91,610	
COUNTY HUMAN SERVICES	88,594	
HEALTH DEPARTMENT	168,866	
COMMUNITY JUSTICE	548,327	
SHERIFF'S OFFICE	1,849,274	
COUNTY MANAGEMENT	10,529	
COUNTY ASSETS	1,900	
COMMUNITY SERVICES	187,466	
<b>Road Fund</b>		<b>1,197,500</b>
<b>Federal State Fund</b>		<b>299,663</b>
NONDEPARTMENTAL	5,500	
DISTRICT ATTORNEY	7,833	
COUNTY HUMAN SERVICES	237,732	
HEALTH DEPARTMENT	37,962	
COMMUNITY JUSTICE	10,636	
<b>Willamette River Bridge Fund</b>		<b>118,402</b>
<b>Library Levy Fund</b>		<b>81,998</b>
<b>Public Land Corner Preservation Fund</b>		<b>11,800</b>
<b>Justice Services Special Operations Fund</b>		<b>50</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>35,000</b>
<b>Behavioral Health Managed Care Fund</b>		<b>20,253</b>
<b>Risk Management Fund</b>		<b>2,545</b>
NONDEPARTMENTAL	850	
COUNTY MANAGEMENT	1,695	
<b>Information Technology Fund</b>		<b>28,280</b>
<b>Mail Distribution Fund</b>		<b>68,500</b>
<b>Facilities Management Fund</b>		<b>349,629</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>\$5,175,632</b>

# Details of Service Reimbursements

fy2013 proposed budget

## Electronics (60420)

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

<b>General Fund</b>		<b>\$699,993</b>
NONDEPARTMENTAL	102,662	
DISTRICT ATTORNEY	972	
HEALTH DEPARTMENT	12,336	
COMMUNITY JUSTICE	123,183	
SHERIFF'S OFFICE	442,774	
COUNTY MANAGEMENT	3,105	
COMMUNITY SERVICES	14,961	
<b>Road Fund</b>		<b>26,800</b>
<b>Federal State Fund</b>		<b>7,806</b>
COUNTY HUMAN SERVICES	1,406	
HEALTH DEPARTMENT	6,400	
<b>Willamette River Bridge Fund</b>		<b>3,584</b>
<b>Library Levy Fund</b>		<b>27,155</b>
<b>Public Land Corner Preservation Fund</b>		<b>1,800</b>
<b>Inmate Welfare Fund</b>		<b>14,000</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>10,000</b>
<b>Information Technology Fund</b>		<b>3,000</b>
<b>Mail Distribution Fund</b>		<b>1,605</b>
<b>Facilities Management Fund</b>		<b>63,315</b>
<b>Total Payments to the Fleet Fund</b>		<b>\$859,058</b>



# Details of Service Reimbursements

fy2013 proposed budget

<b>Building Management (60430)</b> <i>Paid to the Facilities Management Fund (3505), Capital Improvement (2507) and Asset Preservation (2509) funds to cover the cost of office space and building management.</i>	
<b>General Fund</b>	<b>\$22,983,466</b>
NONDEPARTMENTAL	4,872,519
DISTRICT ATTORNEY	745,153
COUNTY HUMAN SERVICES	1,105,536
HEALTH DEPARTMENT	2,036,135
COMMUNITY JUSTICE	4,218,469
SHERIFF'S OFFICE	7,565,029
COUNTY MANAGEMENT	1,567,058
COUNTY ASSETS	86,973
COMMUNITY SERVICES	786,594
<b>Road Fund</b>	<b>455,300</b>
<b>Federal State Fund</b>	<b>7,142,015</b>
NONDEPARTMENTAL	20,295
DISTRICT ATTORNEY	186,098
COUNTY HUMAN SERVICES	3,084,242
HEALTH DEPARTMENT	3,851,380
<b>Willamette River Bridge Fund</b>	<b>224,305</b>
<b>Library Levy Fund</b>	<b>4,661,119</b>
<b>Public Land Corner Preservation Fund</b>	<b>52,880</b>
<b>Justice Services Special Operations Fund</b>	<b>41,426</b>
COMMUNITY JUSTICE	39,204
SHERIFF'S OFFICE	2,222
<b>Video Lottery Fund</b>	<b>6,042</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>30,000</b>
<b>Behavioral Health Managed Care Fund</b>	<b>316,445</b>
<b>Risk Management Fund</b>	<b>508,055</b>
NONDEPARTMENTAL	254,569
COUNTY MANAGEMENT	253,486
<b>Fleet Management Fund</b>	<b>605,233</b>
<b>Information Technology Fund</b>	<b>1,178,577</b>
<b>Mail Distribution Fund</b>	<b>815,327</b>
<b>Total Payments to Facilities Management</b>	<b>\$39,020,190</b>

<b>Capital Debt Retirement Fund (60450)</b> <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
<b>Road Fund</b>	<b>701,000</b>
<b>Library Levy Fund</b>	<b>125,000</b>
<b>Video Lottery Fund</b>	<b>712,888</b>
<b>Capital Improvement Fund</b>	<b>450,000</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>6,344,882</b>
<b>Information Technology Fund</b>	<b>950,000</b>
<b>Facilities Management Fund</b>	<b>5,449,772</b>
<b>Total Payments to the Capital Debt Retirement Fund</b>	<b>\$14,733,542</b>

# Details of Service Reimbursements

fy2013 proposed budget

<b>Distribution Fund (60460)</b>	
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materiel management, and central stores.</i>	
<b>General Fund</b>	<b>\$1,462,808</b>
NONDEPARTMENTAL	15,132
DISTRICT ATTORNEY	245,506
COUNTY HUMAN SERVICES	35,569
HEALTH DEPARTMENT	352,049
COMMUNITY JUSTICE	196,330
SHERIFF'S OFFICE	132,652
COUNTY MANAGEMENT	355,258
COUNTY ASSETS	7,100
COMMUNITY SERVICES	123,212
<b>Road Fund</b>	<b>7,070</b>
<b>Federal State Fund</b>	<b>559,042</b>
NONDEPARTMENTAL	2,072
DISTRICT ATTORNEY	44,027
COUNTY HUMAN SERVICES	213,551
HEALTH DEPARTMENT	297,742
COMMUNITY JUSTICE	1,650
<b>Willamette River Bridge Fund</b>	<b>8,770</b>
<b>Library Levy Fund</b>	<b>12,815</b>
<b>Land Corner Preservation Fund</b>	<b>4,550</b>
<b>Inmate Welfare Fund</b>	<b>1,988</b>
<b>Justice Services Special Operations Fund</b>	<b>32,746</b>
COMMUNITY JUSTICE	18,206
SHERIFF'S OFFICE	14,540
<b>Video Lottery Fund</b>	<b>1,814</b>
NONDEPARTMENTAL	96
COMMUNITY JUSTICE	1,718
<b>Sellwood Bridge Replacement Fund</b>	<b>3,217</b>
<b>Behavioral Health Managed Care Fund</b>	<b>7,432</b>
<b>Risk Management Fund</b>	<b>62,222</b>
NONDEPARTMENTAL	32,799
COUNTY MANAGEMENT	29,423
<b>Fleet Management Fund</b>	<b>7,808</b>
<b>Information Technology Fund</b>	<b>11,685</b>
<b>Facilities Management Fund</b>	<b>25,687</b>
<b>Total Payments to the Distribution Fund</b>	<b>\$2,209,654</b>

# Detail of Cash Transfers Between Funds

fy2013 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Library Fund	Overall County	\$6,559,204	OTO transfer to the Library
General Fund	Library Fund	Library	\$18,319,980	\$14,879,184 ongoing, \$3,440,796 OTO transfer to the Library
General Fund	Information Technology Fund	County Assets	\$1,500,000	FY 2012 contingency set aside to IT fund for projects
Federal/State Program Fund	General Fund	Health	\$1,051,531	Federal Qualified Health Center/Dental BWC funds to the General Fund
Animal Control Fund	General Fund	Community Services	\$2,085,000	Animal License Fees/Other Revenue; Partially Offsets Costs Associated with Animal Control Program.
Revenue Bond Sinking Fund	General Fund	Overall County	\$150,000	Transfers fund balance to General Fund
Information Technology Fund	General Fund	Overall County	\$60,000	Transfers DA ITAR balance (OTO)
Sellwood Bridge Replacement Fund	Risk Fund	Overall County	\$9,065,000	Loan Repayment
Mail Distribution Fund	General Fund	County Assets	\$103,442	OTO for costs of transferred position
Mail Distribution Fund	Fleet Management Fund	County Assets	\$212,593	OTO for costs of transferred positions
Facilities Management Fund	Capital Improvement Fund	County Assets	\$379,411	Capital Program Fee on Facility and Property Management space
General Fund	Capital Improvement Fund	County Assets	\$8,276	Animal Services Modular Trailer Payment
Facilities Management Fund	Asset Preservation Fund	County Assets	\$168,404	Asset Preservation Fee on Facility and Property Management space

# Debt Amortization Schedule

fy2013 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2012	Principal Outstanding 6/30/2013	2012-2013 Interest	2012-2013 Principal
<b>General Obligation Bonds:</b>								
Series 2010 Refunding Bonds	03/31/10	10/01/16	1.7%	\$45,175	\$31,795	\$24,935	\$1,303	\$6,860
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$131,513	\$127,034	\$12,563	\$4,479
<b>Full Faith and Credit Obligations:</b>								
2003 Full Faith and Credit	06/01/03	07/01/13	2.83%	\$9,615	\$2,160	\$1,100	\$52	\$1,060
2004 Full Faith and Credit	10/01/04	08/01/19	3.71%	54,235	42,555	36,545	1,897	6,010
2010A Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	7,125	5,750	214	1,375
2010B Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	0
<b>Total Full Faith and Credit</b>				<b>\$88,650</b>	<b>\$66,840</b>	<b>\$58,395</b>	<b>\$2,876</b>	<b>\$8,445</b>
<b>Leases and Contracts:</b>								
Sheriff's Office Warehouse-Capital Lease	07/01/10	06/30/17	4.00%	\$814	\$605	\$493	\$22	\$112
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	991	974	101	17
<b>Total Leases and Contracts</b>				<b>\$1,907</b>	<b>\$1,596</b>	<b>\$1,467</b>	<b>\$123</b>	<b>\$129</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$4,600	\$3,170	\$2,883	\$126	\$287
Taxable Non-Revolving Credit Facility and Bond - Sellwood Bridge	12/14/11	12/14/12	0.96%	15,000	15,000	15,000	144	15,000
<b>Total Loans</b>				<b>\$19,600</b>	<b>\$18,170</b>	<b>\$17,883</b>	<b>\$270</b>	<b>\$15,287</b>