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Summary of Resources

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Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	80,421,749	364,879,527	12,713,507	10,948,992	50,661,793	1,191,367	7,709,526	528,526,461	33,013,944	1,755,000	563,295,405
Road Fund	1501	3,155,720	6,869,500	41,330,012	70,000	102,500	45,000	46,500	51,619,232	259,143		51,878,375
Bicycle Path Construction Fund	1503	368,100					1,800		369,900			369,900
Recreation Fund	1504		102,710						102,710			102,710
Federal/State Program Fund	1505	2,047,073		210,392,033	962,510	47,880,639		3,756,894	265,039,149	63,102		265,102,251
County School Fund	1506	200	57,000	20,000			30		77,230			77,230
Animal Control Fund	1508	858,713			1,725,000	35,000		210,000	2,828,713			2,828,713
Willamette River Bridge Fund	1509	1,506,275		6,441,997				5,000	7,953,272	2,909,580		10,862,852
Library Fund	1510	6,800,000		74,098,930					80,898,930	35,000		80,933,930
Special Excise Taxes Fund	1511	315,370	36,826,533				4,500		37,146,403			37,146,403
Land Corner Preservation Fund	1512	1,889,650				165,000	7,500	1,225,000	3,287,150	240,000		3,527,150
Inmate Welfare Fund	1513					16,585	500	1,079,280	1,096,365			1,096,365
Justice Services Special Ops Fund	1516	272,546		107,000	2,824,520	1,956,777		1,151,200	6,312,043	267,484		6,579,527
Oregon Historical Society Levy Fund	1518	12,068	2,107,075				3,000		2,122,143			2,122,143
Video Lottery Fund	1519	544,503		4,895,916					5,440,419			5,440,419
Capital Debt Retirement Fund	2002	305,695		297,702			10,000		613,397	16,691,963	1,400,000	18,705,360
General Obligation Bond Sinking Fund	2003	5,924,269	6,078,331				35,000		12,037,600			12,037,600
PERS Bond Sinking Fund	2004	76,565,199					320,000		76,885,199	20,286,427		97,171,626
Downtown Courthouse Capital Fund	2500	10,780,900		5,000,000				10,430,000	26,210,900		28,120,000	54,330,900
Asset Replacement Revolving Fund	2503	371,000							371,000		35,351	406,351
Financed Projects Fund	2504	4,930,000							4,930,000			4,930,000
Library Capital Construction Fund	2506	1,800,000							1,800,000	1,148,700		2,948,700
Capital Improvement Fund	2507	12,790,000				1,537,500	25,000		14,352,500	3,664,778	2,306,937	20,324,215
Asset Preservation Fund	2509	8,660,000					20,000		8,680,000	3,508,817	2,475,557	14,664,374
Health Headquarters Capital Fund	2510	14,500,000						30,639,000	45,139,000			45,139,000
Sellwood Bridge Replacement Fund	2511	41,240,683		9,192,068	11,172,605		10,000		61,615,356			61,615,356
Behavioral Health Managed Care Fund	3002	23,370,135		72,522,063			117,000		96,009,198			96,009,198
Risk Management Fund	3500	56,406,000				50,000	250,000	9,065,700	65,771,700	97,803,587		163,575,287
Fleet Management Fund	3501	3,728,902				63,125	19,000	246,225	4,057,252	5,813,866	250,000	10,121,118
Information Technology Fund	3503	5,273,067				262,148			5,535,215	41,896,820	3,250,000	50,682,035
Mail Distribution Fund	3504	770,716				95,724	5,000	500	871,940	2,405,636		3,277,576
Facilities Management Fund	3505	775,000			31,500	4,689,815	25,000	6,145,328	11,666,643	34,823,393		46,490,036
Total All Funds		366,383,533	416,920,676	437,011,228	27,735,127	107,516,606	2,089,697	71,710,153	1,429,367,020	264,832,240	39,592,845	1,733,792,105

Summary of Departmental Expenditures

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Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	26,966,062	22,647,737	51,901,713	134,735,587	62,540,961	118,089,657	41,176,884	6,249,624		14,635,793	478,944,018
Road Fund	1501										51,878,375	51,878,375
Bicycle Path Construction Fund	1503										75,000	75,000
Recreation Fund	1504							102,710				102,710
Federal/State Program Fund	1505	1,792,233	6,794,461	92,237,405	119,490,289	33,412,786	11,334,040				41,037	265,102,251
County School Fund	1506	77,230										77,230
Animal Control Fund	1508										750,576	750,576
Willamette River Bridge Fund	1509										10,827,501	10,827,501
Library Fund	1510									74,133,930		74,133,930
Special Excise Taxes Fund	1511	37,146,403										37,146,403
Land Corner Preservation Fund	1512										1,500,815	1,500,815
Inmate Welfare Fund	1513					1,000	1,095,365					1,096,365
Justice Services Special Ops Fund	1516					2,409,720	4,169,807					6,579,527
Oregon Historical Society Levy Fund	1518	2,122,143										2,122,143
Video Lottery Fund	1519	762,089		1,014,642		2,311,982		274,933			597,181	4,960,827
Capital Debt Retirement Fund	2002	17,012,090										17,012,090
General Obligation Bond Sinking Fund	2003	6,014,500										6,014,500
PERS Bond Sinking Fund	2004	20,187,600										20,187,600
Downtown Courthouse Capital Fund	2500								52,970,900			52,970,900
Asset Replacement Revolving Fund	2503								406,351			406,351
Financed Projects Fund	2504							4,930,000				4,930,000
Library Capital Construction Fund	2506								2,948,700			2,948,700
Capital Improvement Fund	2507								20,324,215			20,324,215
Asset Preservation Fund	2509								14,664,374			14,664,374
Health Headquarters Capital Fund	2510								45,139,000			45,139,000
Sellwood Bridge Replacement Fund	2511										61,615,356	61,615,356
Behavioral Health Managed Care Fund	3002				73,013,823							73,013,823
Risk Management Fund	3500	4,736,462						102,182,825				106,919,287
Fleet Management Fund	3501								9,673,515			9,673,515
Information Technology Fund	3503								49,812,525			49,812,525
Mail Distribution Fund	3504								2,994,682			2,994,682
Facilities Management Fund	3505								45,159,726			45,159,726
Total All Funds		116,816,812	29,442,198	145,153,760	327,239,699	100,676,449	134,688,869	148,667,352	250,343,612	74,133,930	141,921,634	1,469,084,315

Summary of Departmental Requirements

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Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	14,012,257	50,285,656	1,325,328	43,210,190	0	108,833,431	7,983,381	116,816,812	100.48
District Attorney	25,422,238	888,088	671,787	0	0	26,982,113	2,460,085	29,442,198	207.80
County Human Services	59,623,202	68,760,043	2,408,609	0	0	130,791,854	14,361,906	145,153,760	626.65
Health	153,632,871	119,786,137	16,801,284	0	120,000	290,340,292	36,899,407	327,239,699	1,381.29
Community Justice	59,335,919	24,167,299	2,534,338	0	11,000	86,048,556	14,627,893	100,676,449	549.75
Sheriff	108,179,633	1,135,887	8,467,972	0	1,320,690	119,104,182	15,584,687	134,688,869	805.95
County Management	29,925,703	15,821,657	97,663,903	0	0	143,411,263	5,256,089	148,667,352	246.60
County Assets	44,499,090	31,718,386	35,886,474	0	122,588,776	234,692,726	15,650,886	250,343,612	326.95
Library	46,861,811	1,729,590	11,000,573	0	451,997	60,043,971	14,089,959	74,133,930	527.50
Community Services	23,372,030	38,256,580	4,834,450	0	54,919,834	121,382,894	20,538,740	141,921,634	208.80
Total	564,864,754	352,549,323	181,594,718	43,210,190	179,412,297	1,321,631,282	147,453,033	1,469,084,315	4,981.77

*Excludes personnel related service reimbursements

Fund Level Transactions

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Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	478,944,018	36,997,184	9,824,693	37,529,510	563,295,405
Road Fund	1501	51,878,375				51,878,375
Bicycle Path Construction Fund	1503	75,000		294,900		369,900
Recreation Fund	1504	102,710				102,710
Federal/State Program Fund	1505	265,102,251				265,102,251
County School Fund	1506	77,230				77,230
Animal Control Fund	1508	750,576	1,755,000	323,137		2,828,713
Willamette River Bridge Fund	1509	10,827,501	35,351			10,862,852
Library Fund	1510	74,133,930		6,800,000		80,933,930
Special Excise Taxes Fund	1511	37,146,403				37,146,403
Land Corner Preservation Fund	1512	1,500,815			2,026,335	3,527,150
Inmate Welfare Fund	1513	1,096,365				1,096,365
Justice Services Special Ops Fund	1516	6,579,527				6,579,527
Oregon Historical Society Levy Fund	1518	2,122,143				2,122,143
Video Lottery Fund	1519	4,960,827		479,592		5,440,419
Capital Debt Retirement Fund	2002	17,012,090			1,693,270	18,705,360
General Obligation Bond Sinking Fund	2003	6,014,500			6,023,100	12,037,600
PERS Bond Sinking Fund	2004	20,187,600			76,984,026	97,171,626
Downtown Courthouse Capital Fund	2500	52,970,900		1,360,000		54,330,900
Asset Replacement Revolving Fund	2503	406,351				406,351
Financed Projects Fund	2504	4,930,000				4,930,000
Library Capital Construction Fund	2506	2,948,700				2,948,700
Capital Improvement Fund	2507	20,324,215				20,324,215
Asset Preservation Fund	2509	14,664,374				14,664,374
Health Headquarters Capital Fund	2510	45,139,000				45,139,000
Sellwood Bridge Replacement Fund	2511	61,615,356				61,615,356
Behavioral Health Managed Care Fund	3002	73,013,823		22,995,375		96,009,198
Risk Management Fund	3500	106,919,287		12,500,000	44,156,000	163,575,287
Fleet Management Fund	3501	9,673,515		447,603		10,121,118
Information Technology Fund	3503	49,812,525		869,510		50,682,035
Mail Distribution Fund	3504	2,994,682		282,894		3,277,576
Facilities Management Fund	3505	45,159,726	805,310	525,000		46,490,036
Total All Funds		1,469,084,315	39,592,845	56,702,704	168,412,241	1,733,792,105

Tax Information

Permanent Tax Rate

Exemptions

Local Property Tax Option

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.

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 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 countywide levy indicates a 90 percent tax levy collection for each taxing body.

The tax year (fiscal year) for all property starts July 1 and ends June 30 of the following year. The assessment date for the tax year starting July 1 is January 1 of the same calendar year. Tax payments are due November 15. Under the partial payment schedule a one third payment is due November 15, February 15, and May 15. If full by November 15, a 3% discount is allowed; if two-thirds 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 \$43,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually. More information can be found at www.oregon.gov/dor/SCD/Pages/index.aspx.

Property Tax Computation

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GENERAL FUND (1000)				
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2015			\$275,940,381
	Plus Estimated Assessed Value Growth			<u>10,710,857</u>
	TOTAL GENERAL FUND PROPERTY TAX			\$286,651,238
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2016			\$286,651,238
	Less amount exceeding shared 1% Constitutional Limitation			(15,765,818)
	Less delinquencies and discounts on amount billed			<u>(14,086,042)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$256,799,378
OREGON HISTORICAL SOCIETY LEVY (1518)				
	5-year Local Option Levy - Fiscal Year ending June 30, 2016			\$3,339,081
	Less amount exceeding shared 1% Constitutional Limitation			(1,151,983)
	Less delinquencies and discounts on amount billed			<u>(113,729)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$2,073,369
GENERAL OBLIGATION BOND SINKING FUND (2003)				
	General Obligation bond - Fiscal Year ending June 30, 2016			\$6,209,210
	Less delinquencies and discounts on amount billed			<u>(322,879)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$5,886,331
TAX LEVY ANALYSIS				
	ACTUAL	ACTUAL	BUDGET	BUDGET
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Permanent Rate Levy - Subject to \$10 Limit	\$254,861,633	\$263,347,173	\$274,224,503	\$286,651,238
Library & OHS Local Option Levy - Subject to \$10 Limit	55,748,909	3,092,265	3,174,598	3,339,081
General Obligation Bond Levy	8,280,443	7,170,406	6,214,249	6,209,210
Total Proposed Levy	318,890,985	273,609,845	283,613,350	296,199,529
Loss due to 1% limitation	(33,963,432)	(21,898,027)	(20,650,285)	(16,917,801)
Loss in appropriation due to discounts and delinquencies	<u>(13,354,655)</u>	<u>(12,392,101)</u>	<u>(13,411,116)</u>	<u>(14,522,650)</u>
Total Proposed Levy less Loss	\$271,572,897	\$239,319,717	\$249,551,949	\$264,759,078

NOTES

Average property tax discount	2.60%
Property tax delinquency rate	2.60%
Average valuation change (Based on July - January Value Growth)	3.90%

Details of Service Reimbursements

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Insurance Benefits (60140/60145)	
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, active and retiree healthcare, life, unemployment, liability, and long-term disability insurance.</i>	
General Fund	51,485,400
NONDEPARTMENTAL	1,381,092
DISTRICT ATTORNEY	3,088,411
COUNTY HUMAN SERVICES	2,409,709
HEALTH DEPARTMENT	16,028,277
COMMUNITY JUSTICE	6,183,750
SHERIFF'S OFFICE	15,519,735
COUNTY MANAGEMENT	4,352,095
COUNTY ASSETS	865,452
COMMUNITY SERVICES	1,656,879
Road Fund	1,222,225
Federal/State Program Fund	24,584,400
NONDEPARTMENTAL	131,683
DISTRICT ATTORNEY	1,002,748
COUNTY HUMAN SERVICES	8,919,028
HEALTH DEPARTMENT	9,520,528
COMMUNITY JUSTICE	3,486,767
SHERIFF'S OFFICE	1,523,646
Animal Control Fund	31,010
Willamette River Bridge Fund	992,043
Library Fund	9,544,362
Public Land Corner Preservation Fund	193,286
Inmate Welfare Fund	103,301
Justice Services Special Ops Fund	904,782
COMMUNITY JUSTICE	347,157
SHERIFF'S OFFICE	557,625
Video Lottery Fund	444,135
NONDEPARTMENTAL	3,800
COMMUNITY JUSTICE	419,959
COUNTY MANAGEMENT	20,376
Financed Projects Fund	43,979
Sellwood Bridge Replacement Fund	11,523
Behavioral Health Managed Care Fund	1,399,219
Risk Management Fund	1,000,738
NONDEPARTMENTAL	534,473
COUNTY MANAGEMENT	466,265
Fleet Management Fund	226,030
Information Technology Fund	3,487,029
Mail Distribution Fund	215,155
Facilities Management Fund	1,916,056
Total Payments to the Risk Management Fund	97,804,673

Details of Service Reimbursements

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PERS Bond Salary Related Expense (60130)	
<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>	
General Fund	11,490,546
NONDEPARTMENTAL	340,641
DISTRICT ATTORNEY	794,036
COUNTY HUMAN SERVICES	525,486
HEALTH DEPARTMENT	3,516,812
COMMUNITY JUSTICE	1,302,354
SHERIFF'S OFFICE	3,524,485
COUNTY MANAGEMENT	955,544
COUNTY ASSETS	208,940
COMMUNITY SERVICES	322,248
Road Fund	254,634
Federal/State Program Fund	5,041,013
NONDEPARTMENTAL	30,157
DISTRICT ATTORNEY	219,746
COUNTY HUMAN SERVICES	1,721,570
HEALTH DEPARTMENT	1,954,667
COMMUNITY JUSTICE	725,868
SHERIFF'S OFFICE	389,005
Animal Control Fund	1,965
Willamette River Bridge Fund	209,944
Library Fund	1,665,763
Land Corner Preservation Fund	43,201
Inmate Welfare Fund	18,560
Justice Services Special Ops Fund	192,823
COMMUNITY JUSTICE	70,939
SHERIFF'S OFFICE	121,885
Video Lottery Fund	90,864
COMMUNITY JUSTICE	85,498
COUNTY MANAGEMENT	5,366
Sellwood Bridge Replacement Fund	3,100
Behavioral Health Managed Care Fund	292,287
Risk Management Fund	286,340
NONDEPARTMENTAL	167,128
COUNTY MANAGEMENT	119,212
Fleet Management Fund	40,868
Information Technology Fund	959,133
Mail Distribution Fund	37,577
Facilities Management Fund	469,885
Total Payments to the PERS Bond Sinking Fund	21,098,503

Details of Service Reimbursements

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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>		
General Fund (FQHC)		3,783,993
HEALTH DEPARTMENT	3,778,046	
COMMUNITY JUSTICE	5,947	
Road Fund		926,428
Recreation Fund		2,710
Federal/State Program Fund		14,992,385
NONDEPARTMENTAL	4,178	
DISTRICT ATTORNEY	270,220	
COUNTY HUMAN SERVICES	4,368,088	
HEALTH DEPARTMENT	6,380,046	
COMMUNITY JUSTICE	3,161,104	
SHERIFF'S OFFICE	808,749	
Willamette River Bridge Fund		269,838
Library Fund		1,746,789
Land Corner Preservation Fund		75,499
Inmate Welfare Fund		86,935
COMMUNITY JUSTICE	100	
SHERIFF'S OFFICE	86,835	
Justice Services Special Ops Fund		572,568
COMMUNITY JUSTICE	242,007	
SHERIFF'S OFFICE	330,561	
Oregon Historical Society Levy Fund		7,500
Behavioral Health Managed Care Fund		6,197,450
Total Payments to the General Fund for Indirect Costs		28,662,095

Details of Service Reimbursements

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Telecommunication Costs (60370)		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		1,782,525
NONDEPARTMENTAL	64,510	
DISTRICT ATTORNEY	114,077	
COUNTY HUMAN SERVICES	106,851	
HEALTH DEPARTMENT	547,645	
COMMUNITY JUSTICE	515,642	
SHERIFF'S OFFICE	191,752	
COUNTY MANAGEMENT	120,357	
COUNTY ASSETS	23,485	
COMMUNITY SERVICES	98,206	
Road Fund		36,550
Federal/State Program Fund		1,050,256
NONDEPARTMENTAL	3,437	
DISTRICT ATTORNEY	21,151	
COUNTY HUMAN SERVICES	398,869	
HEALTH DEPARTMENT	596,799	
COMMUNITY JUSTICE	30,000	
Willamette River Bridge Fund		17,311
Library Fund		196,874
Land Corner Preservation Fund		1,550
Inmate Welfare Fund		10,285
Justice Services Special Ops Fund		2,796
Sellwood Bridge Replacement Fund		11,459
Behavioral Health Managed Care Fund		84,931
Risk Management Fund		35,019
NONDEPARTMENTAL	12,677	
COUNTY MANAGEMENT	22,342	
Fleet Management Fund		9,470
Mail Distribution Fund		5,303
Facilities Management Fund		139,430
Total Payments to the Information Technology Fund		3,383,759

Details of Service Reimbursements

fy2016 adopted budget

Data Processing Costs (60380)		
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>		
General Fund		20,526,382
NONDEPARTMENTAL	1,374,714	
DISTRICT ATTORNEY	546,714	
COUNTY HUMAN SERVICES	706,694	
HEALTH DEPARTMENT	5,648,301	
COMMUNITY JUSTICE	5,106,059	
SHERIFF'S OFFICE	3,076,413	
COUNTY MANAGEMENT	2,414,876	
COUNTY ASSETS	451,523	
COMMUNITY SERVICES	1,201,088	
Road Fund		470,249
Federal/State Program Fund		9,580,627
NONDEPARTMENTAL	157,942	
DISTRICT ATTORNEY	62,931	
COUNTY HUMAN SERVICES	4,063,017	
HEALTH DEPARTMENT	5,225,259	
COMMUNITY JUSTICE	71,478	
Willamette River Bridge Fund		259,002
Library Fund		5,407,742
Land Corner Preservation Fund		100,950
Video Lottery Fund		6,744
Sellwood Bridge Replacement Fund		204,013
Behavioral Health Managed Care Fund		422,320
Risk Management Fund		297,530
NONDEPARTMENTAL	167,989	
COUNTY MANAGEMENT	129,541	
Fleet Management Fund		183,951
Mail Distribution Fund		75,254
Facilities Management Fund		978,297
Total Payments to the Information Technology Fund		38,513,061

Details of Service Reimbursements

fy2016 adopted budget

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	3,149,973
NONDEPARTMENTAL	31,025
DISTRICT ATTORNEY	103,723
COUNTY HUMAN SERVICES	53,175
HEALTH DEPARTMENT	257,338
COMMUNITY JUSTICE	525,599
SHERIFF'S OFFICE	1,960,353
COUNTY MANAGEMENT	9,732
COMMUNITY SERVICES	209,028
Road Fund	1,192,728
Federal/State Program Fund	444,702
NONDEPARTMENTAL	810
DISTRICT ATTORNEY	12,034
COUNTY HUMAN SERVICES	329,037
HEALTH DEPARTMENT	93,290
COMMUNITY JUSTICE	9,531
Willamette River Bridge Fund	171,097
Library Fund	112,839
Land Corner Preservation Fund	12,725
Justice Services Special Ops Fund	109
Video Lottery Fund	453
COMMUNITY JUSTICE	153
COUNTY MANAGEMENT	300
Sellwood Bridge Replacement Fund	32,591
Behavioral Health Managed Care Fund	28,408
Risk Management Fund	9,423
NONDEPARTMENTAL	1,026
COUNTY MANAGEMENT	8,397
Information Technology Fund	19,519
Mail Distribution Fund	103,918
Facilities Management Fund	535,381
Total Payments to the Fleet Management Fund	5,813,866

Details of Service Reimbursements

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Electronics (60420)

Paid to the Facilities Management Fund (3505) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund	608,733
NONDEPARTMENTAL	69,019
DISTRICT ATTORNEY	618
HEALTH DEPARTMENT	12,359
COMMUNITY JUSTICE	145,691
SHERIFF'S OFFICE	377,660
COUNTY MANAGEMENT	3,386
Road Fund	17,413
Federal/State Program Fund	2,802
Willamette River Bridge Fund	147
Library Fund	118,000
Inmate Welfare Fund	2,129
Fleet Management Fund	1,257
Mail Distribution Fund	3,000
Total Payments to the Facilities Management Fund	753,481

Details of Service Reimbursements

fy2016 adopted budget

Building Management (60430) <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>	
General Fund	26,239,971
NONDEPARTMENTAL	5,356,416
DISTRICT ATTORNEY	1,009,505
COUNTY HUMAN SERVICES	1,016,570
HEALTH DEPARTMENT	2,910,700
COMMUNITY JUSTICE	4,524,784
SHERIFF'S OFFICE	8,562,235
COUNTY MANAGEMENT	1,801,433
COUNTY ASSETS	110,390
COMMUNITY SERVICES	947,938
Road Fund	402,340
Federal/State Program Fund	6,681,491
DISTRICT ATTORNEY	54,703
COUNTY HUMAN SERVICES	3,021,185
HEALTH DEPARTMENT	3,605,603
Willamette River Bridge Fund	211,498
Library Fund	5,911,240
Land Corner Preservation Fund	60,700
Justice Services Special Ops Fund	45,092
COMMUNITY JUSTICE	42,610
SHERIFF'S OFFICE	2,482
Behavioral Health Managed Care Fund	254,610
Risk Management Fund	592,017
NONDEPARTMENTAL	278,330
COUNTY MANAGEMENT	313,687
Fleet Management Fund	538,867
Information Technology Fund	1,056,302
Mail Distribution Fund	398,079
Total Payments to Facilities Management Fund	42,392,207

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	311,856
Library Fund	125,000
Video Lottery Fund	392,089
Capital Improvement Fund	450,000
Sellwood Bridge Replacement Fund	9,470,750
Information Technology Fund	950,000
Facilities Management Fund	4,969,771
Total Payments to the Capital Debt Retirement Fund	16,669,466

Details of Service Reimbursements

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Mail Distribution Fund (60460)	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
General Fund	1,609,524
NONDEPARTMENTAL	24,330
DISTRICT ATTORNEY	228,247
COUNTY HUMAN SERVICES	44,536
HEALTH DEPARTMENT	443,261
COMMUNITY JUSTICE	223,797
SHERIFF'S OFFICE	130,620
COUNTY MANAGEMENT	392,811
COUNTY ASSETS	9,028
COMMUNITY SERVICES	112,894
Road Fund	8,846
Federal/State Program Fund	627,200
NONDEPARTMENTAL	541
DISTRICT ATTORNEY	36,162
COUNTY HUMAN SERVICES	253,884
HEALTH DEPARTMENT	335,476
COMMUNITY JUSTICE	1,137
Willamette River Bridge Fund	6,150
Library Fund	12,233
Land Corner Preservation Fund	2,750
Inmate Welfare Fund	1,047
Justice Services Special Ops Fund	14,910
COMMUNITY JUSTICE	6,344
SHERIFF'S OFFICE	8,566
Video Lottery Fund	1,158
Sellwood Bridge Replacement Fund	4,832
Behavioral Health Managed Care Fund	11,661
Risk Management Fund	66,621
NONDEPARTMENTAL	36,848
COUNTY MANAGEMENT	29,773
Fleet Management Fund	6,734
Information Technology Fund	6,100
Facilities Management Fund	25,870
Total Payments to the Mail Distribution Fund	2,405,636

Debt Overview

Debt is frequently an appropriate method of financing capital projects. It entails careful monitoring of such issuances to ensure that an erosion of the County's credit quality does not result. The County is rated by Moody's Investors Services as well as Standard & Poor's. Moody's rates the County's General Obligation debt at Aaa, the highest municipal rating that can be assigned. Moody's rates the County's Full Faith & Credit debt at Aa1 while Standard & Poor's assigns a comparable AA rating. Both rating agencies note that the County has a stable financial outlook.

Various types of securities are used to issue debt. Features of a security include its purpose, length of financing, and the source of funds for repayment. Multnomah County uses the following types of securities that are pledged to repay government debt: general obligation, revenue, pension, and full faith and credit obligation bonds. Both general obligation bonds and full faith and credit bonds are direct obligations pledging the full faith and credit of the County.

In FY 2016, the County has \$293.8 million of the following debt obligations.
General Obligation Bonds - \$11.6 million outstanding
Pension Obligation Bonds - \$118.1 million outstanding
Full Faith & Credit Obligations - \$164.1 million outstanding

Each obligation has a dedicated revenue stream that supports the debt service payments. The following sections describe each debt category including debt limitations and a detailed table of principal and interest payments.

In addition to issuing its own debt, the County has acted as facilitator in the issuance of Conduit Debt for private educational institutions and hospitals as authorized by state statute. The Conduit Debt issued creates a liability for the company for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included in the \$293.8 million total debt obligation found in this budget. Of the total \$300.1 million remaining on principle outstanding on Conduit Bonds as of June 30th 2014, 98% was issued on behalf of seven hospital facilities and the other 2% on behalf of educational facilities.

General Obligation Bonds

General Obligation Bonds (GO Bonds) are supported by the full faith and credit of the issuing jurisdiction. A county government, for example, pledges unconditionally to pay the interest and principal on the debt as it comes due. This implies that all unrestricted public revenues will be used to meet the debt service, including whatever level of property tax within the jurisdiction is necessary to retire the debt. General Obligation Bonds require voter approval and are not subject to Measure 5 limits.

GO Bonds were originally issued during the 1990's and refunded in FY 2010. They were issued to support, among other things, construction of the Wapato Jail and restoration of the Central Library. GO Bonds are supported by a property tax levy that is exempt from Measure 5 limits on assessments. In FY 2015, the GO Bond levy is estimated to cost Multnomah County taxpayers approximately \$0.10 cents per \$1,000 of assessed value. That translates to a tax payment of about \$24 per year for the "average" homeowner in the County.

General Obligation Bonds (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2015	Principal Outstanding 6/30/2016	2015-16 Interest	2015-16 Principal
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$11,570	\$5,905	\$350	\$5,655

There are three statutory limits on local government borrowing and an internal County policy that establishes limits on debt service payments. ORS 287A.100 provides a debt limit on voter approved general obligation (GO) bonds of 2% of the real market value of all taxable property within the County. The following table represents the GO debt capacity as of July 1, 2015.

GO Bond Debt Limitation

Real Market Value 2014-2015	\$108,173,728,101
Debt limit at 2%	2,163,474,562
Outstanding Debt (7/1/2015)	(11,570,000)
Legal Debt Margin	\$2,151,904,562

In addition to these statutory debt limits, the County's internal Financial and Budget Policies adopted by the Board in FY 2015 further limit debt service payments to no more than 5% of General Fund revenues for debt supported directly by the General Fund. Under this policy, the County will have an estimated \$206 million in additional debt capacity in FY 2016.

Multnomah County's FY 2016 outstanding GO debt is \$11.6 million. The existing debt was refinanced in FY 2010, saving the county an estimated \$5.2 million dollars over the life of the obligations.

Revenue Bonds

Revenue bonds are debt instruments that are retired by specified dedicated revenues, often generated by an activity or a project funded out of the debt proceeds. Revenue bonds are designed to be self-supporting through user fees or other special earmarked receipts; the general taxing powers of the jurisdiction are not pledged for retirement of the debt. The debt created through the issuance of revenue bonds is to be repaid by the earnings from the operations of a revenue-producing enterprise or from special taxes. The County currently has no outstanding revenue bonds.

PERS Pension Revenue Bonds

Pension Obligation Bonds were issued in FY 2000 to cover the County's estimated unfunded actuarial liability (UAL) to Public Employees Retirement System (PERS). The County issued \$185 million of taxable debt for this purpose. Issuance of pension obligation bonds can provide present value savings because the PERS fund can make investments in instruments that produce higher yields than the County's investment portfolio. Debt service payments are covered through internal service charges based on payroll. For FY 2016, the rate charged to departments is 6.25% of payroll.

PERS Pension Revenue Bonds (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal	Principal	2015-16 Interest	2015-16 Principal
					Outstanding 6/30/2015	Outstanding 6/30/2016		
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$118,093	\$111,248	\$13,342	\$6,845

Full Faith and Credit Obligations (FFCs)

There are currently four outstanding Full Faith and Credit Obligations (FFCs). As the name implies, FFCs are backed by the County's credit worthiness and are payable from any legally available revenue source. The County issued Series 2010A to support facilities capital, IT projects, and the Library materials movement project and Series 2010B to support construction of the East County Courthouse. The Series 2010B bonds were sold as Build America Bonds (BABs) that were authorized by the American Recovery and Reinvestment, better known as the stimulus package. These bonds are taxable but carry a 45% interest subsidy from the federal treasury which results in a lower total cost of borrowing than could be achieved under a tax-exempt financing.

In December 2012, the County issued \$128 million in Series 2012 bonds to pay for the County's share of the Sellwood Bridge replacement project. The Sellwood Bridge project is in the final phase. The bridge is expected to be completed by the end of 2015 with total cost of the project estimated at \$307.5 million.

The Series 2014 FFC was a refunding of Series 2004 completed in late FY 2014. The savings from the refunding are \$2.6 million or approximately 10.3% of the refunded principal. Projects supported by this issue include acquisition of the Multnomah Building, construction of the Multnomah County East facility, and costs related to acquisition and implementation of SAP. The bonds have a final maturity date of August 2019.

The County has approximately \$164.1 million of outstanding FFC debt. This represents the non-voter approved debt against which the internal financial policy is measured. ORS 287A.105 provides a debt limit on non-voter approved debt of 1% of the real market value of all taxable property within the County. The following table represents the estimated debt capacity as of July 1, 2015.

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2014 - 2015	\$108,173,728,101
Debt limit at 1%	1,081,737,281
Outstanding Debt (7/1/2015)	(164,170,000)
Legal Debt Margin	\$917,567,281

In addition to these statutory debt limits, the County's internal Financial and Budget Policies adopted by the Board in FY 2015 further limit non-voter approved debt service payments to no more than 5% of General Fund revenues for debt supported directly by the General Fund. Under this policy the County will have an estimated \$206 million in additional debt capacity in FY 2016.

Debt payments are approximately \$17.0 million in FY 2016. Most FFC debt, not attributed to the Sellwood Bridge, is recovered from departments in the form of facility and IT charges. For example, tenants in the Multnomah Building pay their share of debt service based on the space they occupy in the facility. A portion of the annual debt service (about \$306,000) is supported with the remaining proceeds from a \$24.2 million debt “buydown” package that was included in the FY 2009 budget and a one-time-only General Fund appropriation (\$1.4 million). All of the existing FFC debt will be retired by FY 2033.

Ultimately, the General Fund is the primary source for repayment of FFC debt. Because principal and interest payments are allocated to buildings and projects based on usage it is estimated that approximately 36% of total debt payments are supported by Other Funds. Ratings agencies have taken note of the fact that the County has taken steps to minimize the impact of debt service payments on the General Fund. Moody’s Investor Services recently upgraded the County’s FFC debt rating to Aa1 – the second highest rating available – and noted the low overall debt burden and the fact that most FFC debt will be retired within the next three to six years in their analysis.

Full Faith and Credit Obligations (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2015	Principal Outstanding 6/30/2016	2015-16 Interest	2015-16 Principal
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	2,935	1,485	88	1,450
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	0
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	119,790	115,460	5,139	4,330
Series 2014 - Full Faith and Credit	06/18/14	08/01/19	3.00%	<u>22,530</u>	<u>22,530</u>	<u>18,745</u>	<u>940</u>	<u>3,785</u>
Total Full Faith and Credit				\$175,330	\$160,255	\$150,690	\$6,880	\$9,565

Leases, Contracts, and Loans

The County has entered into various lease/purchase agreements to acquire property and equipment. These lease agreements qualify as capital leases for accounting purposes and have been capitalized in accordance with generally accepted accounting principles (GAAP). In FY 2009, the County entered into a loan with another governmental agency for the purpose of making capital improvements to the County road system.

Leases, Contracts and Loans (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2015	Principal Outstanding 6/30/2016	2015-16 Interest	2015-16 Principal
Oregon Transportation Infrastructure Bank (Loan)	09/01/08	09/01/25	3.98%	\$3,200	\$2,723	\$2,520	\$108	\$203
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	935	912	95	23
Sheriff's Office Warehouse - Capital Lease	07/01/10	06/30/17	4.00%	<u>814</u>	<u>257</u>	<u>131</u>	<u>8</u>	<u>126</u>
Total Leases and Contracts				\$5,107	\$3,915	\$3,563	\$211	\$352

Summary of Scheduled Principal/Interest Payments All Debt (Excluding Capital Leases) Through Retirement

FY	Principal	Interest	Total	Final Maturity of Bond Issue
2016	\$22,074,944	\$20,571,619	\$42,646,563	
2017	33,495,000	10,887,755	44,382,755	Series 2010A, Full Faith & Credit and Series 2010, General Obligation Refunding
2018	29,065,000	9,000,869	38,065,869	
2019	31,790,000	7,126,373	38,916,373	
2020	15,364,168	24,913,869	40,278,037	Series 2014, Full Faith and Credit Refunding
2021	12,088,023	26,062,264	38,150,287	
2022	12,283,311	27,336,477	39,619,788	
2023	12,493,664	28,662,223	41,155,887	
2024	12,721,062	30,051,626	42,772,688	
2025	12,969,525	31,506,922	44,476,447	
2026	13,234,706	33,031,416	46,266,122	
2027	13,520,776	34,621,342	48,142,118	
2028	13,753,150	36,359,545	50,112,695	
2029	14,007,196	38,187,257	52,194,453	
2030	14,272,789	40,108,749	54,381,538	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith and Credit
2031	8,665,000	803,550	9,468,550	
2032	8,925,000	543,600	9,468,600	
2033	<u>9,195,000</u>	<u>275,850</u>	<u>9,470,850</u>	Series 2012, Full Faith and Credit
Total	\$289,918,314	\$400,051,304	\$689,969,618	

Detail of Cash Transfers Between Funds

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From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Downtown Courthouse Capital Fund	County Assets	\$28,120,000	Additional funds for Downtown Courthouse project
General Fund	Asset Preservation Fund	County Assets	\$1,496,627	Water efficiency projects at Inverness Jail
General Fund	Asset Preservation Fund	County Assets	\$810,000	Energy/lighting efficiency projects at Juvenile Justice Complex
General Fund	Capital Improvement Fund	County Assets	\$555,557	Suicide prevention - vent cover replacement
General Fund	Capital Improvement Fund	County Assets	\$500,000	Hansen Building Relocation
General Fund	Capital Improvement Fund	County Assets	\$450,000	Yeon fuel tank installation
General Fund	Capital Improvement Fund	County Assets	\$165,000	Yeon Annex reception and lobby redesign
General Fund	Information Technology Fund	County Assets	\$1,725,000	Cyber Security
General Fund	Information Technology Fund	County Assets	\$706,000	Network Convergence - Courthouse
General Fund	Information Technology Fund	County Assets	\$344,000	Network Convergence - Hansen Building
General Fund	Information Technology Fund	County Assets	\$375,000	Network Convergence - Justice Center
General Fund	Information Technology Fund	County Assets	\$100,000	CRIMES replacement Study & Scoping
General Fund	Capital Debit Retirement Fund	Overall County	\$1,400,000	Debt coverage
General Fund	Fleet Management Fund	County Assets	\$250,000	Fleet fuel management
Facilities Management Fund	Asset Preservation Fund	County Assets	\$168,930	Asset preservation fee on facility and property management space
Facilities Management Fund	Capital Improvement Fund	County Assets	\$636,380	Capital program fee on facility and property management space
Willamette River Bridge Fund	Asset Replacement Revolving Fund	County Assets	\$35,351	Loan repayment for lighting bridge lighting project
Animal Control Fund	General Fund	Community Services	\$1,755,000	Animal license fees/other revenue to partially offset animal control program costs

Debt Amortization Schedule

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Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2015	Principal Outstanding 6/30/2016	2015-2016 Interest	2015-2016 Principal
General Obligation Bonds:								
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$11,570	\$5,905	\$350	\$5,665
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$118,093	\$111,248	\$13,342	\$6,845
Full Faith and Credit Obligations:								
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	2,935	1,485	88	1,450
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	0
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	119,790	115,460	5,139	4,330
Series 2014- Full Faith and Credit	06/18/14	08/01/19	3.00%	22,530	22,530	18,745	940	3,785
Total Full Faith and Credit				\$175,330	\$160,255	\$150,690	\$6,880	\$9,565
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$935	\$912	\$95	\$23
Sheriff's Office Warehouse - Capital Lease	07/01/10	06/30/17	4.00%	814	257	131	8	126
Total Leases and Contracts				\$1,907	\$1,192	\$1,043	\$103	\$149
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,723	\$2,520	\$108	\$203

Summary Expenses & Revenues by Source

fy2016 adopted budget

Below is a chart detailing the Multnomah County's spending on many of our major state-shared services and the source of funding for those functions. This chart is being produced in compliance with the revised language of ORS 294.444.

	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
District Attorneys				
Revenues:				
- General Resources	18,003,863	19,800,057	21,104,582	22,074,311
- State Grants	5,236,171	5,525,250	5,571,928	6,372,955
- Federal Grants	184,050	221,119	207,056	-
- Other Resources	1,855,447	1,098,917	1,007,659	994,932
<i>Expenditures</i>	<i>25,279,531</i>	<i>26,645,343</i>	<i>27,891,225</i>	<i>29,442,198</i>
Community Corrections				
Revenues:				
- General Resources	118,819,716	115,048,253	123,680,163	126,655,256
- State Grants	23,203,083	28,468,439	26,317,191	32,496,283
- Federal Grants	476,258	414,215	508,250	715,154
- Other Resources	13,049,485	11,598,419	15,225,449	12,179,803
<i>Expenditures</i>	<i>155,548,542</i>	<i>155,529,326</i>	<i>165,731,053</i>	<i>172,046,496</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	13,259,523	13,546,566	13,851,473	16,691,868
- State Grants	4,922,001	4,803,905	5,763,303	5,560,256
- Federal Grants	103,003	173,777	209,377	326,740
- Other Resources	6,117,746	6,367,267	6,357,722	7,730,466
<i>Expenditures</i>	<i>24,402,273</i>	<i>24,891,515</i>	<i>26,181,875</i>	<i>30,309,330</i>
Roads				
Revenues:				
- General Resources	6,818,240	8,431,390	6,850,000	6,869,500
- State Grants	31,574,549	33,558,809	38,766,933	40,705,012
- Federal Grants	0	0	0	0
- Other Resources	2,376,034	2,445,115	4,144,472	4,303,863
<i>Expenditures</i>	<i>40,768,823</i>	<i>40,790,977</i>	<i>49,761,405</i>	<i>51,878,375</i>
Veteran's Services				
Revenues:				
- General Resources	71,004	33,053	349,589	578,356
- State Grants	168,692	188,904	165,616	167,753
- Federal Grants	490,697	455,524	501,257	2,495,710
- Other Resources	0	25,909	17,450	0
<i>Expenditures</i>	<i>730,393</i>	<i>703,390</i>	<i>1,033,912</i>	<i>3,241,819</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	8,499,740	1,470,655	17,164,938	20,998,743
- State Grants	48,926,607	31,285,666	24,872,813	41,441,099
- Federal Grants	181,118	0	0	607,556
- Other Resources	37,625,739	74,548,596	65,238,479	75,465,236
<i>Expenditures</i>	<i>95,233,204</i>	<i>107,304,917</i>	<i>107,276,230</i>	<i>138,512,634</i>

Summary Expenses & Revenues by Source

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	FY 2013 Actual	FY 2014 Actual	FY 2015 Adopted	FY 2016 Adopted
Public Health				
Revenues:				
- General Resources	26,036,766	23,809,104	26,907,092	26,558,087
- State Grants	9,736,722	9,840,754	9,308,065	9,657,375
- Federal Grants	6,149,194	4,237,397	6,025,301	8,717,515
- Other Resources	19,035,839	18,507,644	22,012,952	14,682,450
<i>Expenditures</i>	<i>60,958,521</i>	<i>56,394,899</i>	<i>64,253,410</i>	<i>59,615,427</i>
Assessment and Taxation				
Revenues:				
- General Resources	2,024,191	5,746,420	8,932,642	9,551,939
- State Grants	4,027,695	3,673,682	3,450,000	3,536,250
- Federal Grants	0	0	0	0
- Other Resources	11,031,756	8,966,041	12,390,070	11,773,247
<i>Expenditures</i>	<i>17,083,642</i>	<i>18,386,143</i>	<i>24,772,712</i>	<i>24,861,436</i>
Economic Development				
Revenues:				
- General Resources	26,599,537	30,700,557	32,390,452	41,524,048
- Video Lottery Funds*	6,071,193	5,950,748	4,678,943	5,440,419
- State Grants	840,126	862,463	877,680	886,068
- Federal Grants	57,850	326,849	320,799	296,500
- Other Resources	687,480	1,216,995	2,105,937	1,205,658
<i>Expenditures</i>	<i>34,256,186</i>	<i>39,057,612</i>	<i>40,373,811</i>	<i>49,352,693</i>

*As required by State law, Video Lottery Funds are spent only on Economic Development.