

## Table of Contents

Summary of Resources .....	3-4
Summary of Departmental Expenditures .....	5-6
Summary of Departmental Requirements .....	7
Fund Level Transactions .....	8
Property Tax Information.....	9-10
Property Tax Computation .....	11
Detail of Service Reimbursements Between Funds .....	12-19
Detail of Cash Transfers Between Funds .....	20
Debt Amortization Schedule .....	21

(this page intentionally left blank)

# Summary of Resources

fy2019 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	\$79,422,950	\$420,409,612	\$15,007,790	\$14,559,885	\$61,310,447	\$1,638,978	\$9,897,817	\$602,247,479	\$35,477,182	\$2,002,500	\$639,727,161
Road Fund	1501	2,868,038	7,040,000	68,433,577	70,000	132,500	200,000	96,500	78,840,615	249,520		79,090,135
Bicycle Path Construction Fund	1503	253,500		100,500			2,400		356,400			356,400
Recreation Fund	1504		51,400						51,400			51,400
Federal/State Program Fund	1505	2,263,264		271,432,265	1,305,210	55,074,509		6,408,102	336,483,350			336,483,350
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	474,417			1,995,000	8,500		162,500	2,640,417		250,000	2,890,417
Willamette River Bridge Fund	1509	3,890,966		10,478,071			29,898		14,398,935	309,580	1,025,000	15,733,515
Library Fund	1510			83,268,490					83,268,490	35,000		83,303,490
Special Excise Taxes Fund	1511	38,128	48,182,465				8,000		48,228,593			48,228,593
Land Corner Preservation Fund	1512	2,675,000				165,000	35,000	950,000	3,825,000	150,000		3,975,000
Inmate Welfare Fund	1513					16,000		1,034,072	1,050,072			1,050,072
Justice Services Special Ops Fund	1516	872,123		20,000	2,855,862	2,399,263		1,035,930	7,183,178	287,320		7,470,498
Oregon Historical Society Levy Fund	1518	16,250	3,221,571				3,000		3,240,821			3,240,821
Video Lottery Fund	1519	979,483		5,125,000					6,104,483			6,104,483
Supportive Housing Fund	1521			750,000					750,000		5,000,000	5,750,000
Capital Debt Retirement Fund	2002	5,762,715		298,895			20,000	1,200,000	7,281,610	27,063,430	786,209	35,131,249
PERS Bond Sinking Fund	2004	46,724,318					467,244		47,191,562	27,700,931		74,892,493
Downtown Courthouse Capital Fund	2500	71,509,462		92,600,000				12,897,913	177,007,375		16,826,830	193,834,205
Asset Replacement Revolving Fund	2503	111,102					9,037		120,139			120,139
Financed Projects Fund	2504	2,043,268							2,043,268			2,043,268
Library Capital Construction Fund	2506	2,213,275							2,213,275	1,457,122		3,670,397
Capital Improvement Fund	2507	18,149,407				1,239,038	30,000		19,418,445	4,897,681	2,273,092	26,589,218
Information Technology Capital Fund	2508	2,013,021							2,013,021		300,000	2,313,021
Asset Preservation Fund	2509	7,749,329				16	30,000		7,779,345	4,615,884	244,504	12,639,733
Health Headquarters Capital Fund	2510	19,302,186						9,500,000	28,802,186			28,802,186
Sellwood Bridge Replacement Fund	2511	13,112,821			9,000,000		100,000		22,212,821			22,212,821
Hansen Building Replacement Fund	2512	4,166,405							4,166,405			4,166,405

Summary of Resources continued on next page

# Summary of Resources

fy2019 proposed budget

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
ERP Project Fund 2513	19,849,934							19,849,934			19,849,934
Burnside Bridge Fund 2515				2,500,000				2,500,000		3,500,000	6,000,000
Behavioral Health Managed Care Fund 3002			48,644,194					48,644,194			48,644,194
Risk Management Fund 3500	59,250,000				20,400	963,061	12,640,680	72,874,141	115,013,367		187,887,508
Fleet Management Fund 3501	842,978				15,000	26,000	35,000	918,978	5,241,404		6,160,382
Fleet Asset Replacement Fund 3502	4,333,045					25,000		4,358,045	2,513,636	462,822	7,334,503
Information Technology Fund 3503	1,672,668				167,715			1,840,383	56,758,034		58,598,417
Mail Distribution Fund 3504	716,430					7,300	1,000	724,730	2,876,545		3,601,275
Facilities Management Fund 3505	1,876,050				2,071,727		3,068,000	7,015,777	49,313,821	287,215	56,616,813
<b>Total All Funds</b>	<b>\$375,152,733</b>	<b>\$478,905,048</b>	<b>\$596,238,782</b>	<b>\$32,285,957</b>	<b>\$122,620,115</b>	<b>\$3,595,018</b>	<b>\$58,927,514</b>	<b>\$1,667,725,167</b>	<b>\$333,960,457</b>	<b>\$32,958,172</b>	<b>\$2,034,643,796</b>

# Summary of Departmental Expenditures

fy2019 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	\$63,944,947	\$25,727,050	\$52,519,324	\$151,859,076	\$68,915,051	\$133,287,010	\$40,642,379	\$7,813,517		\$17,096,744	\$561,805,098
Road Fund	1501										79,090,135	79,090,135
Bicycle Path Construction Fund	1503										356,400	356,400
Recreation Fund	1504							51,400				51,400
Federal/State Program Fund	1505	38,216,967	8,920,720	109,987,447	133,088,373	32,994,473	12,240,370				1,035,000	336,483,350
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										654,148	654,148
Willamette River Bridge Fund	1509										14,014,588	14,014,588
Library Fund	1510									83,303,490		83,303,490
Special Excise Taxes Fund	1511	48,228,593										48,228,593
Land Corner Preservation Fund	1512										1,834,165	1,834,165
Inmate Welfare Fund	1513						1,050,072					1,050,072
Justice Services Special Ops Fund	1516		7,123			2,257,472	5,205,903					7,470,498
Oregon Historical Society Levy Fund	1518	3,240,821										3,240,821
Video Lottery Fund	1519	2,959,727				2,092,411		190,021			349,824	5,591,983
Supportive Housing Fund	1521	750,000										750,000
Capital Debt Retirement Fund	2002	31,118,185										31,118,185
PERS Bond Sinking Fund	2004	48,859,910										48,859,910
Downtown Courthouse Capital Fund	2500							81,376	193,752,829			193,834,205
Asset Replacement Revolving Fund	2503								120,139			120,139
Financed Projects Fund	2504							2,043,268				2,043,268
Library Capital Construction Fund	2506								3,670,397			3,670,397
Capital Improvement Fund	2507								26,589,218			26,589,218
Information Technology Capital Fund	2508								2,313,021			2,313,021
Asset Preservation Fund	2509								12,639,733			12,639,733
Health Headquarters Capital Fund	2510							25,697	28,776,489			28,802,186
Sellwood Bridge Replacement Fund	2511										18,712,821	18,712,821
Hansen Building Replacement Fund	2512								4,166,405			4,166,405

Summary of Departmental Expenditures continued on next page

# Summary of Departmental Expenditures

fy2019 proposed budget

Fund	Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
ERP Project Fund 2513							2,273,389	17,576,545			19,849,934
Burnside Bridge Fund 2515										6,000,000	6,000,000
Behavioral Health Managed Care Fund 3002				48,644,194							48,644,194
Risk Management Fund 3500	5,851,700						120,797,747				126,649,447
Fleet Management Fund 3501								5,697,560			5,697,560
Fleet Asset Replacement Fund 3502								7,334,503			7,334,503
Information Technology Fund 3503								58,247,803			58,247,803
Mail Distribution Fund 3504								3,601,275			3,601,275
Facilities Management Fund 3505								56,085,945			56,085,945
<b>Total All Funds</b>	<b>\$243,251,150</b>	<b>\$34,654,893</b>	<b>\$162,506,771</b>	<b>\$333,591,643</b>	<b>\$106,259,407</b>	<b>\$151,783,355</b>	<b>\$166,105,277</b>	<b>\$428,385,379</b>	<b>\$83,303,490</b>	<b>\$139,143,825</b>	<b>\$1,848,985,190</b>

# Summary of Departmental Requirements

fy2019 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	\$19,650,277	\$148,188,247	\$1,988,400	\$54,964,645	\$5,000,000	<b>\$229,791,569</b>	\$13,459,581	<b>\$243,251,150</b>	128.38
District Attorney	28,413,096	1,515,902	974,936	0	40,000	<b>30,943,934</b>	3,710,959	<b>34,654,893</b>	207.45
County Human Services	73,250,958	63,953,534	2,650,061	0	0	<b>139,854,553</b>	22,652,218	<b>162,506,771</b>	702.05
Health	178,638,609	87,829,913	22,165,179	0	570,000	<b>289,203,701</b>	44,387,942	<b>333,591,643</b>	1,426.10
Community Justice	64,929,414	21,759,951	2,500,193	0	11,000	<b>89,200,558</b>	17,058,849	<b>106,259,407</b>	525.70
Sheriff	120,883,609	1,333,435	9,104,524	0	609,095	<b>131,930,663</b>	19,852,692	<b>151,783,355</b>	814.85
County Management	36,589,059	7,473,808	115,829,746	0	0	<b>159,892,613</b>	6,212,664	<b>166,105,277</b>	268.75
County Assets	54,329,352	292,762,336	38,864,278	3,324,956	9,700,391	<b>398,981,313</b>	29,404,066	<b>428,385,379</b>	346.65
Library	53,478,977	1,664,267	12,080,350	0	20,000	<b>67,243,594</b>	16,059,896	<b>83,303,490</b>	539.20
Community Services	26,139,302	54,467,750	4,633,798	16,200	34,281,621	<b>119,538,671</b>	19,605,154	<b>139,143,825</b>	215.00
<b>Total</b>	<b>\$656,302,653</b>	<b>\$680,949,143</b>	<b>\$210,791,465</b>	<b>\$58,305,801</b>	<b>\$50,232,107</b>	<b>\$1,656,581,169</b>	<b>\$192,404,021</b>	<b>\$1,848,985,190</b>	<b>5,174.13</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

fy2019 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	\$561,805,098	\$22,610,152	\$11,775,896	\$43,536,015	\$639,727,161
Road Fund	1501	79,090,135				79,090,135
Bicycle Path Construction Fund	1503	356,400				356,400
Recreation Fund	1504	51,400				51,400
Federal/State Program Fund	1505	336,483,350				336,483,350
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	654,148	2,002,500	233,769		2,890,417
Willamette River Bridge Fund	1509	14,014,588		1,718,927		15,733,515
Library Fund	1510	83,303,490				83,303,490
Special Excise Taxes Fund	1511	48,228,593				48,228,593
Land Corner Preservation Fund	1512	1,834,165			2,140,835	3,975,000
Inmate Welfare Fund	1513	1,050,072				1,050,072
Justice Services Special Ops Fund	1516	7,470,498				7,470,498
Oregon Historical Society Levy Fund	1518	3,240,821				3,240,821
Video Lottery Fund	1519	5,591,983		512,500		6,104,483
Supportive Housing Fund	1521	750,000		5,000,000		5,750,000
Capital Debt Retirement Fund	2002	31,118,185	2,826,830		1,186,234	35,131,249
PERS Bond Sinking Fund	2004	48,859,910			26,032,583	74,892,493
Downtown Courthouse Capital Fund	2500	193,834,205				193,834,205
Asset Replacement Revolving Fund	2503	120,139				120,139
Financed Projects Fund	2504	2,043,268				2,043,268
Library Capital Construction Fund	2506	3,670,397				3,670,397
Capital Improvement Fund	2507	26,589,218				26,589,218
Information Technology Capital Fund	2508	2,313,021				2,313,021
Asset Preservation Fund	2509	12,639,733				12,639,733
Health Headquarters Capital Fund	2510	28,802,186				28,802,186
Sellwood Bridge Replacement Fund	2511	18,712,821	3,500,000			22,212,821
Hansen Building Replacement Fund	2512	4,166,405				4,166,405
ERP Project Fund	2513	19,849,934				19,849,934
Burnside Bridge Fund	2515	6,000,000				6,000,000
Behavioral Health Managed Care Fund	3002	48,644,194				48,644,194
Risk Management Fund	3500	126,649,447	1,025,000	3,213,061	57,000,000	187,887,508
Fleet Management Fund	3501	5,697,560	462,822			6,160,382
Fleet Asset Replacement Fund	3502	7,334,503				7,334,503
Information Technology Fund	3503	58,247,803		350,614		58,598,417
Mail Distribution Fund	3504	3,601,275				3,601,275
Facilities Management Fund	3505	56,085,945	530,868			56,616,813
<b>Total All Funds</b>		<b>\$1,848,985,190</b>	<b>\$32,958,172</b>	<b>\$22,804,767</b>	<b>\$129,895,667</b>	<b>\$2,034,643,796</b>



## 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 \$43,500. 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/deferral](http://www.oregon.gov/dor/deferral).

# Property Tax Information

fy2019 proposed budget

<b>GENERAL FUND (1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2018	\$313,258,160
Plus Estimated Assessed Value Growth	<u>12,485,770</u>
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$325,743,930</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2019	\$325,743,930
Less amount exceeding shared 1% Constitutional Limitation	(12,541,141)
Less delinquencies and discounts on amount billed	<u>(14,877,132)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$298,325,657</b>

<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2019	\$4,074,696
Less amount exceeding shared 1% Constitutional Limitation	(737,520)
Less delinquencies and discounts on amount billed	<u>(173,533)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$3,163,643</b>

<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL 2015-16</b>	<b>ACTUAL 2016-17</b>	<b>BUDGET 2017-18</b>	<b>BUDGET 2018-19</b>
Permanent Rate Levy - Subject to \$10 Limit	\$287,330,766	\$299,019,204	\$310,922,084	\$325,743,930
Library & OHS Local Option Levy - Subject to \$10 Limit	3,357,004	3,781,902	3,933,105	4,074,696
General Obligation Bond Levy	6,235,851	0	0	0
Total Proposed Levy	296,923,621	302,801,105	314,855,189	329,818,626
Loss due to 1% limitation	(13,935,841)	(12,190,883)	(11,658,275)	(13,278,661)
Loss in appropriation due to discounts and delinquencies	<u>(12,962,641)</u>	<u>(6,658,742)</u>	<u>(15,159,846)</u>	<u>(15,050,665)</u>
<b>Total Proposed Levy less Loss</b>	<b>\$270,025,139</b>	<b>\$283,951,480</b>	<b>\$288,037,068</b>	<b>\$301,489,300</b>

## NOTES

Average property tax discount	2.38%
Property tax delinquency rate	2.37%
Average valuation change (Based on July - January Value Growth)	4.00%

# Details of Service Reimbursements

fy2019 proposed budget

## PERS Bond 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.*

<b>General Fund</b>		<b>\$14,768,620</b>
NONDEPARTMENTAL	553,182	
DISTRICT ATTORNEY	967,145	
COUNTY HUMAN SERVICES	735,941	
HEALTH DEPARTMENT	4,371,584	
COMMUNITY JUSTICE	1,662,151	
SHERIFF'S OFFICE	4,472,274	
COUNTY MANAGEMENT	1,254,720	
COUNTY ASSETS	297,239	
COMMUNITY SERVICES	454,383	
<b>Road Fund</b>		<b>343,151</b>
<b>Federal/State Program Fund</b>		<b>6,739,251</b>
NONDEPARTMENTAL	82,495	
DISTRICT ATTORNEY	293,919	
COUNTY HUMAN SERVICES	2,381,184	
HEALTH DEPARTMENT	2,658,939	
COMMUNITY JUSTICE	854,609	
SHERIFF'S OFFICE	468,104	
<b>Animal Control Fund</b>		<b>109</b>
<b>Willamette River Bridge Fund</b>		<b>223,791</b>
<b>Library Fund</b>		<b>2,139,209</b>
<b>Land Corner Preservation Fund</b>		<b>56,800</b>
<b>Inmate Welfare Fund</b>		<b>15,549</b>
<b>Justice Services Special Ops Fund</b>		<b>226,346</b>
COMMUNITY JUSTICE	72,558	
SHERIFF'S OFFICE	153,789	
<b>Video Lottery Fund</b>		<b>98,264</b>
COMMUNITY JUSTICE	85,575	
COUNTY MANAGEMENT	6,626	
COMMUNITY SERVICES	6,064	
<b>Downtown Courthouse Capital Fund</b>		<b>3,388</b>
<b>Capital Improvement Fund</b>		<b>31,823</b>
<b>Information Technology Capital Fund</b>		<b>8,366</b>
<b>Asset Preservation Fund</b>		<b>31,823</b>
<b>Health Headquarters Capital Fund</b>		<b>1,070</b>
<b>ERP Project Fund</b>		<b>112,697</b>
NONDEPARTMENTAL	232,228	
COUNTY MANAGEMENT	149,475	
<b>Risk Management Fund</b>		<b>381,703</b>
NONDEPARTMENTAL	232,228	
COUNTY MANAGEMENT	149,475	
<b>Fleet Management Fund</b>		<b>56,701</b>
<b>Information Technology Fund</b>		<b>1,243,458</b>
<b>Mail Distribution Fund</b>		<b>47,441</b>
<b>Facilities Management Fund</b>		<b>590,899</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>\$27,700,931</b>

# Details of Service Reimbursements

fy2019 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>\$58,071,644</b>
NONDEPARTMENTAL	1,943,011	
DISTRICT ATTORNEY	3,407,942	
COUNTY HUMAN SERVICES	3,060,783	
HEALTH DEPARTMENT	17,042,657	
COMMUNITY JUSTICE	7,026,851	
SHERIFF'S OFFICE	17,227,308	
COUNTY MANAGEMENT	5,236,241	
COUNTY ASSETS	1,066,062	
COMMUNITY SERVICES	2,060,789	
<b>Road Fund</b>		<b>1,470,988</b>
<b>Federal/State Program Fund</b>		<b>30,601,420</b>
NONDEPARTMENTAL	374,078	
DISTRICT ATTORNEY	1,175,657	
COUNTY HUMAN SERVICES	11,415,109	
HEALTH DEPARTMENT	12,198,311	
COMMUNITY JUSTICE	3,768,500	
SHERIFF'S OFFICE	1,669,765	
<b>Willamette River Bridge Fund</b>		<b>916,905</b>
<b>Library Fund</b>		<b>11,046,425</b>
<b>Public Land Corner Preservation Fund</b>		<b>224,327</b>
<b>Inmate Welfare Fund</b>		<b>80,676</b>
<b>Justice Services Special Ops Fund</b>		<b>928,137</b>
COMMUNITY JUSTICE	297,760	
SHERIFF'S OFFICE	630,377	
<b>Video Lottery Fund</b>		<b>409,056</b>
COMMUNITY JUSTICE	363,689	
COUNTY MANAGEMENT	22,844	
COMMUNITY SERVICES	22,523	
<b>Downtown Courthouse Capital Fund</b>		<b>25,677</b>
COUNTY MANAGEMENT	15,813	
COUNTY ASSETS	9,864	
<b>Financed Projects Fund</b>		<b>25,224</b>
<b>Capital Improvement Fund</b>		<b>104,748</b>
<b>Information Technology Capital Fund</b>		<b>24,480</b>
<b>Asset Preservation Fund</b>		<b>104,748</b>
<b>Health Headquarters Capital Fund</b>		<b>15,251</b>
COUNTY MANAGEMENT	4,993	
COUNTY ASSETS	10,258	
<b>ERP Project Fund</b>		<b>363,608</b>
COUNTY MANAGEMENT	287,641	
COUNTY ASSETS	75,967	
<b>Behavioral Health Managed Care Fund</b>		<b>2,507,593</b>
<b>Risk Management Fund</b>		<b>1,160,881</b>
NONDEPARTMENTAL	634,388	
COUNTY MANAGEMENT	526,493	

# Details of Service Reimbursements

fy2019 proposed budget

<b>Insurance Benefits - Continued</b>	
<b>Fleet Management Fund</b>	<b>272,451</b>
<b>Information Technology Fund</b>	<b>4,119,196</b>
<b>Mail Distribution Fund</b>	<b>260,948</b>
<b>Facilities Management Fund</b>	<b>2,278,984</b>
<b>Total Payments to the Risk Management Fund</b>	<b>\$115,013,367</b>

<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>\$5,443,139</b>
HEALTH DEPARTMENT	5,432,278
COMMUNITY JUSTICE	10,861
<b>Road Fund</b>	<b>982,208</b>
<b>Recreation Fund</b>	<b>1,400</b>
<b>Federal/State Program Fund</b>	<b>19,338,515</b>
NONDEPARTMENTAL	41,834
DISTRICT ATTORNEY	575,825
COUNTY HUMAN SERVICES	7,737,354
HEALTH DEPARTMENT	6,690,341
COMMUNITY JUSTICE	3,184,317
SHERIFF'S OFFICE	1,108,844
<b>Willamette River Bridge Fund</b>	<b>614,176</b>
<b>Library Fund</b>	<b>1,497,408</b>
<b>Land Corner Preservation Fund</b>	<b>142,721</b>
<b>Inmate Welfare Fund</b>	<b>41,999</b>
<b>Justice Services Special Ops Fund</b>	<b>682,522</b>
COMMUNITY JUSTICE	281,860
SHERIFF'S OFFICE	400,662
<b>Oregon Historical Society Levy Fund</b>	<b>7,500</b>
<b>Behavioral Health Managed Care Fund</b>	<b>1,687,944</b>
<b>Total Payments to the General Fund for Indirect Costs</b>	<b>\$30,439,532</b>

# Details of Service Reimbursements

fy2019 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>\$2,311,825</b>
NONDEPARTMENTAL	126,718	
DISTRICT ATTORNEY	114,525	
COUNTY HUMAN SERVICES	165,750	
HEALTH DEPARTMENT	826,014	
COMMUNITY JUSTICE	567,561	
SHERIFF'S OFFICE	228,711	
COUNTY MANAGEMENT	146,107	
COUNTY ASSETS	39,160	
COMMUNITY SERVICES	97,279	
<b>Road Fund</b>		<b>55,446</b>
<b>Federal/State Program Fund</b>		<b>1,116,950</b>
NONDEPARTMENTAL	2,598	
DISTRICT ATTORNEY	17,370	
COUNTY HUMAN SERVICES	570,833	
HEALTH DEPARTMENT	526,149	
<b>Willamette River Bridge Fund</b>		<b>24,926</b>
<b>Library Fund</b>		<b>271,827</b>
<b>Land Corner Preservation Fund</b>		<b>6,849</b>
<b>Inmate Welfare Fund</b>		<b>12,267</b>
<b>Justice Services Special Ops Fund</b>		<b>4,030</b>
<b>Downtown Courthouse Capital Fund</b>		<b>3,630</b>
<b>Capital Improvement Fund</b>		<b>5,615</b>
<b>Asset Preservation Fund</b>		<b>5,615</b>
<b>Behavioral Health Managed Care Fund</b>		<b>89,776</b>
<b>Risk Management Fund</b>		<b>35,331</b>
NONDEPARTMENTAL	16,904	
COUNTY MANAGEMENT	18,427	
<b>Fleet Management Fund</b>		<b>8,370</b>
<b>Mail Distribution Fund</b>		<b>7,160</b>
<b>Facilities Management Fund</b>		<b>101,742</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$4,061,359</b>

# Details of Service Reimbursements

fy2019 proposed budget

## Data Processing Costs (60380)

*Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.*

<b>General Fund</b>		<b>\$29,019,230</b>
NONDEPARTMENTAL	1,754,999	
DISTRICT ATTORNEY	951,907	
COUNTY HUMAN SERVICES	1,493,183	
HEALTH DEPARTMENT	8,152,962	
COMMUNITY JUSTICE	6,903,869	
SHERIFF'S OFFICE	4,632,163	
COUNTY MANAGEMENT	3,166,880	
COUNTY ASSETS	547,254	
COMMUNITY SERVICES	1,416,013	
<b>Road Fund</b>		<b>708,422</b>
<b>Federal/State Program Fund</b>		<b>12,116,422</b>
DISTRICT ATTORNEY	103,541	
COUNTY HUMAN SERVICES	5,973,599	
HEALTH DEPARTMENT	6,039,282	
<b>Willamette River Bridge Fund</b>		<b>477,698</b>
<b>Library Fund</b>		<b>6,911,043</b>
<b>Land Corner Preservation Fund</b>		<b>134,834</b>
<b>Video Lottery Fund</b>		<b>21,218</b>
COUNTY MANAGEMENT	10,016	
COMMUNITY SERVICES	11,202	
<b>Capital Improvement Fund</b>		<b>51,683</b>
<b>Asset Preservation Fund</b>		<b>51,683</b>
<b>Behavioral Health Managed Care Fund</b>		<b>1,061,039</b>
<b>Risk Management Fund</b>		<b>435,408</b>
NONDEPARTMENTAL	204,784	
COUNTY MANAGEMENT	230,624	
<b>Fleet Management Fund</b>		<b>171,688</b>
<b>Mail Distribution Fund</b>		<b>169,592</b>
<b>Facilities Management Fund</b>		<b>1,366,715</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$52,696,675</b>



# Details of Service Reimbursements

fy2019 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>\$4,133,060</b>
NONDEPARTMENTAL	34,650	
DISTRICT ATTORNEY	81,102	
COUNTY HUMAN SERVICES	131,810	
HEALTH DEPARTMENT	317,914	
COMMUNITY JUSTICE	605,469	
SHERIFF'S OFFICE	2,671,663	
COUNTY MANAGEMENT	16,638	
COUNTY ASSETS	837	
COMMUNITY SERVICES	272,977	
<b>Road Fund</b>		<b>1,319,311</b>
<b>Federal/State Program Fund</b>		<b>787,891</b>
NONDEPARTMENTAL	578	
DISTRICT ATTORNEY	46,827	
COUNTY HUMAN SERVICES	612,714	
HEALTH DEPARTMENT	82,798	
COMMUNITY JUSTICE	7,238	
SHERIFF'S OFFICE	37,736	
<b>Willamette River Bridge Fund</b>		<b>238,175</b>
<b>Library Fund</b>		<b>122,829</b>
<b>Land Corner Preservation Fund</b>		<b>15,347</b>
<b>Justice Services Special Ops Fund</b>		<b>325</b>
<b>Video Lottery Fund</b>		<b>567</b>
<b>Capital Improvement Fund</b>		<b>20,361</b>
<b>Asset Preservation Fund</b>		<b>20,361</b>
<b>ERP Project Fund</b>		<b>2,000</b>
<b>Behavioral Health Managed Care Fund</b>		<b>110,992</b>
<b>Risk Management Fund</b>		<b>8,817</b>
NONDEPARTMENTAL	2,161	
COUNTY MANAGEMENT	6,656	
<b>Fleet Management Fund</b>		<b>51,063</b>
<b>Information Technology Fund</b>		<b>78,744</b>
<b>Mail Distribution Fund</b>		<b>97,907</b>
<b>Facilities Management Fund</b>		<b>747,290</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>\$7,755,040</b>

# Details of Service Reimbursements

fy2019 proposed budget

**Building Management (60430)** *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.*

<b>General Fund</b>		<b>\$40,401,542</b>
NONDEPARTMENTAL	9,812,841	
DISTRICT ATTORNEY	1,335,624	
COUNTY HUMAN SERVICES	1,513,782	
HEALTH DEPARTMENT	8,838,840	
COMMUNITY JUSTICE	5,095,058	
SHERIFF'S OFFICE	10,369,030	
COUNTY MANAGEMENT	1,890,388	
COUNTY ASSETS	257,966	
COMMUNITY SERVICES	1,288,013	
<b>Road Fund</b>		<b>613,243</b>
<b>Federal/State Program Fund</b>		<b>7,392,226</b>
NONDEPARTMENTAL	406,524	
DISTRICT ATTORNEY	145,237	
COUNTY HUMAN SERVICES	4,061,736	
HEALTH DEPARTMENT	2,726,531	
SHERIFF'S OFFICE	52,198	
<b>Willamette River Bridge Fund</b>		<b>307,301</b>
<b>Library Fund</b>		<b>6,960,821</b>
<b>Land Corner Preservation Fund</b>		<b>69,499</b>
<b>Justice Services Special Ops Fund</b>		<b>85,862</b>
COMMUNITY JUSTICE	55,425	
SHERIFF'S OFFICE	30,437	
<b>Supportive Housing Fund</b>		<b>207,804</b>
<b>Capital Improvement Fund</b>		<b>24,596</b>
<b>ERP Project Fund</b>		<b>128,274</b>
<b>Behavioral Health Managed Care Fund</b>		<b>891,975</b>
<b>Risk Management Fund</b>		<b>715,740</b>
NONDEPARTMENTAL	352,501	
COUNTY MANAGEMENT	363,239	
<b>Fleet Management Fund</b>		<b>693,050</b>
<b>Information Technology Fund</b>		<b>1,243,170</b>
<b>Mail Distribution Fund</b>		<b>549,405</b>
<b>Total Payments to Facilities Management Fund</b>		<b>\$60,284,508</b>

**Capital Debt Retirement Fund (60450)** *Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.*

<b>Road Fund</b>		<b>\$291,832</b>
<b>Video Lottery Fund</b>		<b>414,993</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>9,471,400</b>
<b>Information Technology Fund</b>		<b>5,183,974</b>
<b>Facilities Management Fund</b>		<b>11,701,231</b>
<b>Total Payments to the Capital Debt Retirement Fund</b>		<b>\$27,063,430</b>

# Details of Service Reimbursements

fy2019 proposed budget

<b>Mail Distribution Fund (60460)</b>		
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>		
<b>General Fund</b>		<b>\$1,814,044</b>
NONDEPARTMENTAL	32,512	
DISTRICT ATTORNEY	288,897	
COUNTY HUMAN SERVICES	62,301	
HEALTH DEPARTMENT	461,559	
COMMUNITY JUSTICE	317,747	
SHERIFF'S OFFICE	211,422	
COUNTY MANAGEMENT	322,727	
COUNTY ASSETS	14,959	
COMMUNITY SERVICES	101,920	
<b>Road Fund</b>		<b>14,056</b>
<b>Federal/State Program Fund</b>		<b>823,565</b>
NONDEPARTMENTAL	212	
DISTRICT ATTORNEY	50,104	
COUNTY HUMAN SERVICES	329,156	
HEALTH DEPARTMENT	436,225	
COMMUNITY JUSTICE	2,609	
SHERIFF'S OFFICE	5,259	
<b>Willamette River Bridge Fund</b>		<b>14,062</b>
<b>Library Fund</b>		<b>15,989</b>
<b>Land Corner Preservation Fund</b>		<b>2,605</b>
<b>Inmate Welfare Fund</b>		<b>1,496</b>
<b>Justice Services Special Ops Fund</b>		<b>19,730</b>
COMMUNITY JUSTICE	5,925	
SHERIFF'S OFFICE	13,805	
<b>Video Lottery Fund</b>		<b>2,459</b>
<b>Behavioral Health Managed Care Fund</b>		<b>15,323</b>
<b>Risk Management Fund</b>		<b>76,390</b>
NONDEPARTMENTAL	38,828	
COUNTY MANAGEMENT	37,562	
<b>Fleet Management Fund</b>		<b>4,195</b>
<b>Information Technology Fund</b>		<b>35,706</b>
<b>Mail Distribution Fund</b>		<b>12,103</b>
<b>Facilities Management Fund</b>		<b>24,822</b>
<b>Total Payments to the Mail Distribution Fund</b>		<b>\$2,876,545</b>

# Detail of Cash Transfers Between Funds

fy2019 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Facilities Management Fund	County Assets	\$137,215	Facilities Staff for Shelter Transition
General Fund	Facilities Management Fund	County Assets	150,000	Vance Property Master Plan
General Fund	Animal Control Fund	Community Services	250,000	Funds from Edgefield Pig Farm Sale for Animal Services Facility FAC 1
General Fund	Capital Debt Retirement Fund	Nondepartmental	786,209	Downtown Courthouse replacement debt service
General Fund	Supportive Housing Fund	Overall County	5,000,000	Place Wapato sale proceeds in Supportive Housing Fund
General Fund	Downtown Courthouse Capital Fund	County Assets	14,000,000	Downtown Courthouse Replacement
General Fund	Capital Improvement Fund	County Assets	1,036,728	Sheriff Boat Houses Essential Repairs
General Fund	Capital Improvement Fund	County Assets	950,000	MCDC Suicide Prevention - Cell Lighting & Window Covers
General Fund	Information Technology Capital Fund	County Assets	300,000	Replace the District Attorney's case management system (CRIMES)
Capital Debt Retirement Fund	Downtown Courthouse Capital Fund	County Assets	2,826,830	Unused Debt Payment Fund to Be Used for Construction
Facilities Management Fund	Capital Improvement Fund	County Assets	286,364	External Tenant Capital Fees and Prior Undercontribution
Facilities Management Fund	Asset Preservation Fund	County Assets	244,504	External Tenant Capital Fees and Prior Undercontribution
Sellwood Bridge Fund	Burnside Bridge Fund	Community Services	3,500,000	Funding for NEPA phase
Risk Management Fund	Willamette River Bridge Fund	Community Services	1,025,000	Legal Settlement Adjustment
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	462,822	FY 2018 BWC moved to Fleet Asset Fund
Animal Control Fund	General Fund	Community Services	\$2,002,500	Animal license fees/other revenue to partially offset animal control program costs

# Debt Amortization Schedule

fy2019 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2018	Principal Outstanding 6/30/2019	2018-2019 Interest	2018-2019 Principal
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$74,793	\$52,593	\$1,649	\$22,200
<b>Full Faith and Credit Obligations:</b>								
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	2.50%	128,000	106,135	101,120	4,456	5,015
Series 2014- Full Faith and Credit	06/18/14	08/01/19	0.90%	22,530	9,355	4,780	307	4,575
Series 2017- Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	160,500	152,540	7,010	7,960
<b>Total Full Faith and Credit</b>				<b>\$329,640</b>	<b>\$290,990</b>	<b>\$273,440</b>	<b>\$12,486</b>	<b>\$17,550</b>
<b>Leases and Contracts:</b>								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$859	\$828	\$87	\$31
West Gresham Plaza - Capital Lease	06/15/16	06/30/23	1.75%	1,207	877	708	14	169
<b>Total Leases and Contracts</b>				<b>\$2,300</b>	<b>\$1,736</b>	<b>\$1,536</b>	<b>\$101</b>	<b>\$200</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,100	\$1,966	\$1,753	\$78	\$214