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Summary of Resources

fy2013 adopted 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	54,923,323	313,153,062	10,326,423	10,658,398	36,677,453	1,021,000	2,699,200	429,458,859	21,573,867	3,449,983	454,482,709
Road Fund	1501	2,236,925	7,150,000	35,426,246	55,000	97,500	25,000	409,500	45,400,171	408,000		45,808,171
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	2,924,185		180,457,943	999,475	43,451,434		3,317,031	231,150,068	47,399		231,197,467
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	2,892,058	42,014,878	35,000	24,879,184	66,929,062
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	1,864,956	11,520	345,214	5,599,425	215,150		5,814,575
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	19,751,467				367,656	60,000	5,000,000	25,179,123	3,129,267	387,687	28,696,077
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		8,612,361	36,654,361	89,685,698	9,065,000	135,405,059
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	7,459,388						317,645	7,777,033	34,845,584	1,500,000	44,122,617
Mail Distribution Fund	3504	1,468,574				79,726	8,000	0	1,556,300	2,211,334		3,767,634
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
Total All Funds		234,642,275	386,159,587	360,702,565	17,010,058	91,796,307	1,927,924	153,291,597	1,245,530,313	230,848,869	39,662,851	1,516,042,033

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	21,334,354	19,265,981	51,789,574	85,608,072	55,875,163	105,720,119	29,469,441	5,625,646		12,335,226	387,023,576
Road Fund	1501										45,808,171	45,808,171
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	3,551,291	6,276,168	111,890,022	74,756,340	23,953,124	9,675,898				43,083	230,145,926
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									58,803,796		58,803,796
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	3,209,658					5,814,575
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								28,696,077			28,696,077
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						94,632,755				98,538,132
Fleet Management Fund	3501								10,184,118			10,184,118
Information Technology Fund	3503								42,973,736			42,973,736
Mail Distribution Fund	3504								3,262,580			3,262,580
Facilities Management Fund	3505								41,104,173			41,104,173
Total All Funds		98,957,004	25,726,340	209,834,958	160,364,412	84,561,495	120,075,013	127,735,559	141,011,431	58,803,796	251,343,604	1,278,413,612

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	9,836,782	34,779,290	1,009,265	43,535,055	0	89,160,392	9,796,612	98,957,004	99.66
District Attorney	17,949,804	882,202	782,966	0	0	19,614,972	6,111,368	25,726,340	193.20
County Human Services	52,437,710	127,380,545	2,180,244	0	0	181,998,499	27,836,459	209,834,958	713.24
Health	85,547,542	13,741,299	18,513,634	0	0	117,802,475	42,561,937	160,364,412	998.22
Community Justice	41,751,545	18,391,274	2,519,328	0	11,000	62,673,147	21,888,348	84,561,495	499.55
Sheriff	79,984,344	978,106	6,972,628	0	505,915	88,440,993	31,634,020	120,075,013	777.65
County Management	19,219,027	6,439,750	92,983,293	0	8,000	118,650,070	9,085,489	127,735,559	229.80
County Assets	32,606,238	16,755,998	42,009,114	0	27,679,345	119,050,695	21,960,736	141,011,431	306.55
Library	28,506,599	1,583,445	8,437,048	0	0	38,527,092	20,276,704	58,803,796	450.75
Community Services	16,877,202	59,704,925	4,251,969	40,985,000	107,620,883	229,439,979	21,903,625	251,343,604	204.25
TOTAL	384,716,793	280,636,834	179,659,489	84,520,055	135,825,143	1,065,358,314	213,055,298	1,278,413,612	4,472.87

Fund Level Transactions

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Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	387,023,576	26,387,460	9,008,040	32,063,633	454,482,709
Road Fund	1501	45,808,171				45,808,171
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	230,145,926	1,051,541			231,197,467
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	58,803,796		8,125,266		66,929,062
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	5,814,575				5,814,575
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	28,696,077				28,696,077
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	98,538,132		6,866,927	30,000,000	135,405,059
Fleet Management Fund	3501	10,184,118		473,064		10,657,182
Information Technology Fund	3503	42,973,736	60,000	1,088,881		44,122,617
Mail Distribution Fund	3504	3,262,580	316,035	189,019		3,767,634
Facilities Management Fund	3505	41,104,173	547,815	525,000		42,176,988
Total All Funds		1,278,413,612	39,662,851	65,341,633	132,623,937	1,516,042,033

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 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

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GENERAL FUND (Fund 1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2012	\$249,956,611
Plus Estimated Assessed Value Growth	7,091,955
TOTAL GENERAL FUND PROPERTY TAX	\$257,048,566
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)
TOTAL AVAILABLE FOR APPROPRIATION	\$232,344,271
LIBRARY LEVY (Fund 1510)	
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)
TOTAL AVAILABLE FOR APPROPRIATION	\$31,824,538
OREGON HISTORICAL SOCIETY LEVY (Fund 1518)	
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)
TOTAL AVAILABLE FOR APPROPRIATION	\$1,787,895
GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)	
General Obligation Bond - Fiscal Year ending June 30, 2013	\$8,253,968
Less delinquencies and discounts on amount billed	(453,968)
TOTAL AVAILABLE FOR APPROPRIATION	\$7,800,000

TAX LEVY ANALYSIS				
	ACTUAL	ACTUAL	BUDGET	BUDGET
	2009-10	2010-11	2011-12	2012-13
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
Total Proposed Levy	295,256,468	302,071,856	313,816,607	321,475,485
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)
Total Proposed Levy less Loss	\$266,809,847	\$269,183,863	\$272,318,268	\$273,756,704

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

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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.

General Fund		\$47,439,992
NONDEPARTMENTAL	1,241,433	
DISTRICT ATTORNEY	2,866,482	
COUNTY HUMAN SERVICES	2,832,947	
HEALTH DEPARTMENT	12,856,371	
COMMUNITY JUSTICE	5,911,160	
SHERIFF'S OFFICE	15,236,716	
COUNTY MANAGEMENT	4,096,646	
COUNTY ASSETS	932,290	
COMMUNITY SERVICES	1,465,947	
Road Fund		1,391,384
Federal State Fund		22,381,201
NONDEPARTMENTAL	251,405	
DISTRICT ATTORNEY	896,718	
COUNTY HUMAN SERVICES	9,516,401	
HEALTH DEPARTMENT	7,309,292	
COMMUNITY JUSTICE	2,964,157	
SHERIFF'S OFFICE	1,443,228	
Animal Control Fund		27,020
Willamette River Bridge Fund		909,263
Library Levy Fund		8,199,158
Public Land Corner Preservation Fund		197,673
Inmate Welfare Fund		133,992
Justice Services Special Operations Fund		895,000
DISTRICT ATTORNEY	8,452	
COMMUNITY JUSTICE	378,262	
SHERIFF'S OFFICE	508,286	
Video Lottery Fund		477,846
NONDEPARTMENTAL	20,962	
COMMUNITY JUSTICE	456,884	
Financed Projects Fund		44,862
Capital Improvement Fund		34,822
Behavioral Health Managed Care Fund		988,114
Risk Management Fund		893,996
NONDEPARTMENTAL	490,155	
COUNTY MANAGEMENT	403,841	
Fleet Management Fund		458,422
Information Technology Fund		3,415,407
Mail Distribution Fund		202,449
Facilities Management Fund		1,595,097
Total Payments to the Risk Management Fund		\$89,685,698

Details of Service Reimbursements

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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	\$9,569,481
NONDEPARTMENTAL	278,036
DISTRICT ATTORNEY	682,174
COUNTY HUMAN SERVICES	585,162
HEALTH DEPARTMENT	2,519,757
COMMUNITY JUSTICE	1,180,675
SHERIFF'S OFFICE	3,049,568
COUNTY MANAGEMENT	833,381
COUNTY ASSETS	182,259
COMMUNITY SERVICES	258,468
Road Fund	269,788
Federal State Fund	4,512,392
NONDEPARTMENTAL	54,791
DISTRICT ATTORNEY	198,421
COUNTY HUMAN SERVICES	1,808,173
HEALTH DEPARTMENT	1,527,187
COMMUNITY JUSTICE	611,025
SHERIFF'S OFFICE	312,796
Animal Control Fund	5,101
Willamette River Bridge Fund	175,396
Library Levy Fund	1,361,242
Public Land Corner Preservation Fund	41,714
Inmate Welfare Fund	22,365
Justice Services Special Operations Fund	172,382
DISTRICT ATTORNEY	1,119
COMMUNITY JUSTICE	73,997
SHERIFF'S OFFICE	97,266
Video Lottery Fund	92,792
NONDEPARTMENTAL	5,711
COMMUNITY JUSTICE	87,080
Behavioral Health Managed Care Fund	207,357
Risk Management Fund	230,728
NONDEPARTMENTAL	137,892
COUNTY MANAGEMENT	92,836
Fleet Management Fund	89,685
Information Technology Fund	827,717
Mail Distribution Fund	31,409
Facilities Management Fund	336,925
Total Payments to the PERS Bond Sinking Fund	\$17,946,474

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)		\$2,233,213
HEALTH DEPARTMENT	2,227,541	
COMMUNITY JUSTICE	5,672	
Road Fund		766,368
Emergency Communications Fund		19,308
Recreation Fund		2,080
Federal State Fund		9,773,989
NONDEPARTMENTAL	35,256	
DISTRICT ATTORNEY	217,704	
COUNTY HUMAN SERVICES	1,419,417	
HEALTH DEPARTMENT	5,443,452	
COMMUNITY JUSTICE	1,941,809	
SHERIFF'S OFFICE	716,351	
Willamette River Bridge Fund		243,385
Library Levy Fund		1,188,095
Public Land Corner Preservation Fund		51,482
Inmate Welfare Fund		94,225
COMMUNITY JUSTICE	49	
SHERIFF'S OFFICE	94,176	
Justice Services Special Operations Fund		468,378
DISTRICT ATTORNEY	2,244	
COMMUNITY JUSTICE	219,010	
SHERIFF'S OFFICE	247,124	
Behavioral Health Managed Care Fund		2,273,799
Total Payments to the General Fund for Indirect Costs		\$17,114,322

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		\$1,756,791
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	
Road Fund		27,597
Federal State Fund		699,583
NONDEPARTMENTAL	8,517	
DISTRICT ATTORNEY	27,052	
COUNTY HUMAN SERVICES	355,144	
HEALTH DEPARTMENT	308,700	
COMMUNITY JUSTICE	170	
Willamette River Bridge Fund		19,716
Library Levy Fund		183,185
Public Land Corner Preservation Fund		3,950
Inmate Welfare Fund		13,839
Justice Services Special Operations Fund		812
Video Lottery Fund		774
Sellwood Bridge Replacement Fund		20,000
Behavioral Health Managed Care Fund		37,347
Risk Management Fund		34,845
NONDEPARTMENTAL	19,357	
COUNTY MANAGEMENT	15,488	
Fleet Management Fund		12,057
Information Technology Fund		6,205
Mail Distribution Fund		70,641
Facilities Management Fund		
Total Payments to the Information Technology Fund		\$2,887,342

Details of Service Reimbursements

fy2013 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		\$16,694,362
NONDEPARTMENTAL	1,223,554	
DISTRICT ATTORNEY	558,802	
COUNTY HUMAN SERVICES	1,273,066	
HEALTH DEPARTMENT	3,169,650	
COMMUNITY JUSTICE	4,419,772	
SHERIFF'S OFFICE	2,940,768	
COUNTY MANAGEMENT	2,031,455	
COUNTY ASSETS	241,000	
COMMUNITY SERVICES	836,295	
Road Fund		399,090
Federal State Fund		7,905,043
NONDEPARTMENTAL	210,472	
DISTRICT ATTORNEY	70,108	
COUNTY HUMAN SERVICES	3,684,168	
HEALTH DEPARTMENT	3,940,295	
Willamette River Bridge Fund		162,720
Library Levy Fund		5,170,430
Public Land Corner Preservation Fund		70,775
Video Lottery Fund		7,147
Sellwood Bridge Replacement Fund		150,000
Behavioral Health Managed Care Fund		207,794
Risk Management Fund		308,538
NONDEPARTMENTAL	191,604	
COUNTY MANAGEMENT	116,934	
Fleet Management Fund		108,771
Mail Distribution Fund		86,975
Facilities Management Fund		686,597
Total Payments to the Information Technology Fund		\$31,958,242

Details of Service Reimbursements

fy2013 adopted 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.

General Fund		\$2,962,012
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	
Road Fund		1,197,500
Federal State Fund		299,663
NONDEPARTMENTAL	5,500	
DISTRICT ATTORNEY	7,833	
COUNTY HUMAN SERVICES	237,732	
HEALTH DEPARTMENT	37,962	
COMMUNITY JUSTICE	10,636	
Willamette River Bridge Fund		118,402
Library Levy Fund		81,998
Public Land Corner Preservation Fund		11,800
Justice Services Special Operations Fund		50
Sellwood Bridge Replacement Fund		35,000
Behavioral Health Managed Care Fund		20,253
Risk Management Fund		2,545
NONDEPARTMENTAL	850	
COUNTY MANAGEMENT	1,695	
Information Technology Fund		28,280
Mail Distribution Fund		68,500
Facilities Management Fund		349,629
Total Payments to the Fleet Management Fund		\$5,175,632

Details of Service Reimbursements

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Electronics (60420)

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

General Fund		\$699,993
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	
Road Fund		26,800
Federal State Fund		7,806
COUNTY HUMAN SERVICES	1,406	
HEALTH DEPARTMENT	6,400	
Willamette River Bridge Fund		3,584
Library Levy Fund		27,155
Public Land Corner Preservation Fund		1,800
Inmate Welfare Fund		14,000
Sellwood Bridge Replacement Fund		10,000
Information Technology Fund		3,000
Mail Distribution Fund		1,605
Facilities Management Fund		63,315
Total Payments to the Fleet Fund		\$859,058

Details of Service Reimbursements

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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	\$22,983,466
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
Road Fund	455,300
Federal State Fund	7,142,015
NONDEPARTMENTAL	20,295
DISTRICT ATTORNEY	186,098
COUNTY HUMAN SERVICES	3,084,242
HEALTH DEPARTMENT	3,851,380
Willamette River Bridge Fund	224,305
Library Levy Fund	4,661,119
Public Land Corner Preservation Fund	52,880
Justice Services Special Operations Fund	41,426
COMMUNITY JUSTICE	39,204
SHERIFF'S OFFICE	2,222
Video Lottery Fund	6,042
Sellwood Bridge Replacement Fund	30,000
Behavioral Health Managed Care Fund	316,445
Risk Management Fund	508,055
NONDEPARTMENTAL	254,569
COUNTY MANAGEMENT	253,486
Fleet Management Fund	605,233
Information Technology Fund	1,178,577
Mail Distribution Fund	815,327
Total Payments to Facilities Management	\$39,020,190

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

Details of Service Reimbursements

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Distribution Fund (60460)	
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materiel management, and central stores.</i>	
General Fund	\$1,462,808
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
Road Fund	7,070
Federal State Fund	560,722
NONDEPARTMENTAL	3,752
DISTRICT ATTORNEY	44,027
COUNTY HUMAN SERVICES	213,551
HEALTH DEPARTMENT	297,742
COMMUNITY JUSTICE	1,650
Willamette River Bridge Fund	8,770
Library Levy Fund	12,815
Land Corner Preservation Fund	4,550
Inmate Welfare Fund	1,988
Justice Services Special Operations Fund	32,746
COMMUNITY JUSTICE	18,206
SHERIFF'S OFFICE	14,540
Video Lottery Fund	1,814
NONDEPARTMENTAL	96
COMMUNITY JUSTICE	1,718
Sellwood Bridge Replacement Fund	3,217
Behavioral Health Managed Care Fund	7,432
Risk Management Fund	62,222
NONDEPARTMENTAL	32,799
COUNTY MANAGEMENT	29,423
Fleet Management Fund	7,808
Information Technology Fund	11,685
Facilities Management Fund	25,687
Total Payments to the Distribution Fund	\$2,211,334

Detail of Cash Transfers Between Funds

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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	Overall County/ Health	\$1,051,541	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 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 2013, the County has \$230 million of the following debt obligations.

- General Obligation Bonds - \$31.8 million outstanding
- Pension Obligation Bonds - \$131.5 million outstanding
- Full Faith & Credit Obligations - \$66.8 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.

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 2013 the GO Bond levy is estimated to cost Multnomah County taxpayers approximately 14 cents per \$1,000 of assessed value. That translates to a tax payment of about \$30 per year for the "average" homeowner in the County. These bonds will be retired in FY 2017.

There are two statutory limits on local government borrowing and an internal County policy that establishes limits on debt service payments. The most restrictive limit would provide for additional borrowing of approximately \$125 million in FY 2012. 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, 2012.

GO Bond Debt Limitation

Real Market Value 2011-2012	\$95,354,431,618
Debt limit at 2%	1,907,088,632
Outstanding Debt (7/1/2012)	(31,795,000)
Legal Debt Margin	\$1,875,293,632

Multnomah County's FY 2013 outstanding GO debt is \$31.8 million. The existing debt was refinanced in FY 2010, saving the county an estimated \$5.2 million dollars over the life of the obligations. The county's current GO obligations will be retired in FY 2017.

General Obligation Bonds *(in thousands)*

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2012	Principal Outstanding 6/30/2013	2012-13 Interest	2012-13 Principal
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$31,795	\$24,935	\$1,302	\$6,860

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. Two bonds related to projects where the County partnered with not-for-profit agencies were retired early in FY 2012. This resulted in savings of approximately \$150,000 that was returned to the General Fund for use in FY 2013.

Revenue bonds may be issued to finance the County's portion of the Sellwood Bridge replacement project. Debt proceeds budgeted for this project (program 91017) in FY 2013 represent an amount that would fund the County's share of what is estimated to be a \$290 million project. This is a multi-year project with completion scheduled for FY 2016.

Principal and interest payments associated with this debt issue will be supported by proceeds from the Multnomah County's Vehicle Registration Fee (VRF) set at \$19 per year for most passenger cars and light-duty trucks. As this is a new credit for Multnomah County it remains to be determined if a revenue bond approach will yield the most favorable results.

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. It is estimated that issuance of these bonds provided present value savings of up to \$30 million based on projected increases in PERS rates that would otherwise have been necessary to make up the UAL over time. Debt service payments are covered through internal service charges based on payroll. For FY 2013 the rate charged to departments is 6.5% of payroll.

PERS Pension Revenue Bonds (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal	Principal	2012-13 Interest	2012-13 Principal
					Outstanding 6/30/2012	Outstanding 6/30/2013		
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$131,513	\$127,034	\$12,562	\$4,479

Full Faith and Credit Obligations

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 Series 2003 FFC was issued in support of the Health Department's clinic system. The Series 2004 FFC was an advance refunding that rolled several small issues into one. 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.

More recently, 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.

The County has approximately \$67 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, 2012.

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2011 - 2012	\$95,354,431,618
Debt limit at 1%	953,544,316
Outstanding Debt (7/1/2012)	(66,840,000)
Legal Debt Margin	\$886,704,316

In addition to these statutory debt limits, the County's internal Financial & Budget Policies, adopted by the Board, further limit non-voter approved debt. The policy was changed for FY 2013 in order to provide the Board with greater flexibility to finance projects (i.e., replacement/renovation of the Downtown Courthouse) that are in the planning phase.

Previously the policy stated that annual debt service payments will not exceed 5% of General Fund budgeted revenues. The policy has been changed to limit debt service payments to no more than 5% of General Fund revenues for debt supported directly by the General Fund. With this change in policy the County will have an estimated \$135 million in additional debt capacity.

Debt payments are approximately \$11.3 million in FY 2013. Most FFC debt is recovered from departments in the form of facility 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 \$3.5 million) is supported with the remaining proceeds from a \$24.2 million debt “buydown” package that was included in the FY 2009 budget. All of the existing FFC debt will be retired by FY 2020.

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 40% 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 all FFC debt is retired within the next seven years in their analysis.

Full Faith and Credit Obligations *(in thousands)*

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2012	Principal Outstanding 6/30/2013	2012-13 Interest	2012-13 Principal
Series 2003 - Full Faith and Credit	06/01/03	07/01/13	2.83%	\$9,615	\$2,160	\$1,100	\$52	\$1,060
Series 2004 - Full Faith and Credit	10/01/04	08/01/19	3.71%	\$54,235	\$42,555	\$36,545	\$1,897	\$6,010
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	\$9,800	\$7,125	\$5,750	\$214	\$1,375
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$15,000	\$713	\$0
Total Full Faith and Credit				\$88,650	\$66,840	\$58,395	\$2,876	\$8,445

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 6/30/2012	Principal Outstanding 6/30/2013	2012-13 Interest	2012-13 Principal
Oregon Transportation Infrastructure Bank (Loan)	09/01/08	09/01/25	3.98%	\$4,600	\$3,254	\$2,910	\$70	\$344
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$991	\$974	\$101	\$17
Sheriff's Office Warehouse - Capital Lease	07/01/10	06/30/17	4.00%	\$814	\$605	\$493	\$22	\$112
Total Leases and Contracts				\$6,507	\$4,850	\$4,377	\$193	\$473

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

FY	Principal	Interest	Total	Final Maturity of Bond Issue
2013	\$19,783,963	\$16,740,938	\$36,524,901	
2014	20,141,921	17,016,167	37,158,088	Series 2003, Full Faith & Credit
2015	18,228,962	17,371,526	35,600,488	
2016	18,559,944	15,519,032	34,078,976	
2017	29,185,000	6,028,180	35,213,180	Series 2010, General Obligation Refunding; Series 2010A Full Faith & Credit
2018	24,525,000	4,369,557	28,894,557	
2019	27,045,000	2,700,185	29,745,185	
2020	10,404,168	20,703,133	31,107,301	Series 2004, Full Faith & Credit Refunding
2021	6,558,023	22,119,865	28,677,888	
2022	6,478,310	23,670,578	30,148,888	
2023	6,398,665	25,286,573	31,685,238	
2024	6,321,062	26,980,726	33,301,788	
2025	6,249,526	28,756,022	35,005,548	
2026	6,179,707	30,616,517	36,796,224	
2027	6,110,776	32,559,192	38,669,968	
2028	6,048,150	34,593,796	40,641,946	
2029	5,992,195	36,729,707	42,721,902	
2030	<u>5,937,788</u>	<u>38,971,800</u>	<u>44,909,588</u>	Series 1999, PERS Pension Obligation Bonds; Series 2010B, Full Faith and Credit
Total	\$230,148,160	\$400,733,494	\$630,881,654	

Debt Amortization Schedule

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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
General Obligation Bonds:								
Series 2010 Refunding Bonds	03/31/10	10/01/16	1.7%	\$45,175	\$31,795	\$24,935	\$1,303	\$6,860
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$131,513	\$127,034	\$12,563	\$4,479
Full Faith and Credit Obligations:								
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
Total Full Faith and Credit				\$88,650	\$66,840	\$58,395	\$2,876	\$8,445
Leases and Contracts:								
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
Total Leases and Contracts				\$1,907	\$1,596	\$1,467	\$123	\$129
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$4,600	\$3,254	\$2,910	\$70	\$344
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
Total Loans				\$19,600	\$18,254	\$17,910	\$217	\$15,344

Summary Expenses & Revenues by Source

fy2013 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 294.419.

	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted
District Attorneys				
Revenues:				
- General Resources	16,661,659	20,312,198	17,780,125	19,265,981
- State Grants	4,722,047	3,250,307	5,133,131	5,227,200
- Federal Grants	537,287	144,748	304,543	155,789
- Other Resources	1,758,563	1,572,803	1,448,915	1,532,415
<i>Expenditures</i>	<i>23,334,809</i>	<i>25,280,056</i>	<i>24,666,714</i>	<i>26,181,385</i>
Community Corrections				
Revenues:				
- General Resources	97,701,886	94,771,815	106,704,187	103,268,490
- State Grants	13,980,054	25,305,395	20,714,637	22,991,364
- Federal Grants	634,096	788,366	681,806	315,148
- Other Resources	15,096,192	13,458,673	14,106,072	11,744,073
<i>Expenditures</i>	<i>127,412,228</i>	<i>132,586,971</i>	<i>142,206,702</i>	<i>137,364,344</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	16,952,761	20,609,530	23,738,856	21,035,815
- State Grants	21,970	5,079,661	4,469,748	4,729,774
- Federal Grants	3,620,239	295,429	320,122	197,516
- Other Resources	2,975,665	5,632,269	3,478,999	6,690,863
<i>Expenditures</i>	<i>23,570,635</i>	<i>31,616,889</i>	<i>32,007,725</i>	<i>32,653,968</i>
Roads				
Revenues:				
- General Resources	0	0	0	0
- State Grants	28,492,637	27,117,336	32,333,857	33,336,246
- Federal Grants	0	0	0	0
- Other Resources	12,379,889	12,109,728	11,014,014	12,471,925
<i>Expenditures</i>	<i>34,952,341</i>	<i>37,437,518</i>	<i>43,347,871</i>	<i>45,808,171</i>
Veteran's Services				
Revenues:				
- General Resources	180,816	180,816	229,049	189,416
- State Grants	163,121	163,121	173,297	184,503
- Federal Grants	0	0	402,549	501,258
- Other Resources	0	0	0	0
<i>Expenditures</i>	<i>343,937</i>	<i>343,937</i>	<i>804,895</i>	<i>875,117</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	15,837,126	14,926,407	16,108,998	14,482,869
- State Grants	72,819,809	81,118,304	78,573,075	82,661,218
- Federal Grants	917,895	656,261	541,750	160,000
- Other Resources	14,995,162	16,916,334	18,782,371	18,431,175
<i>Expenditures</i>	<i>89,865,073</i>	<i>94,514,143</i>	<i>114,006,194</i>	<i>115,735,262</i>

Summary Expenses & Revenues by Source

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	FY 2010 Actual	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted
Public Health				
Revenues:				
- General Resources	20,267,414	23,526,634	26,323,019	37,200,380
- State Grants	11,326,969	12,103,010	11,934,184	12,427,707
- Federal Grants	5,338,176	7,267,653	9,048,731	7,413,857
- Other Resources	18,592,215	19,102,083	18,876,206	8,121,670
Expenditures	55,524,773	61,999,380	66,182,140	65,163,614
Assessment and Taxation				
Revenues:				
- General Resources	8,403,721	5,708,236	10,000,888	10,820,333
- State Grants	3,472,154	3,627,822	3,449,282	3,518,269
- Federal Grants	0	0	0	0
- Other Resources	2,123,436	5,634,375	4,913,938	5,135,869
Expenditures	13,999,312	14,970,434	18,364,108	19,474,471
Economic Development				
Revenues:				
- General Resources	17,166,879	17,178,313	17,452,639	23,360,000
- Video Lottery Funds*	3,955,920	4,095,000	4,974,750	5,223,488
- State Grants	17,370,998	16,293,858	16,466,588	12,187,574
- Federal Grants	1,536,210	1,710,776	1,731,876	289,584
- Other Resources	2,584,829	1,226,093	1,801,336	1,826,086
Expenditures	41,557,721	40,504,040	42,427,189	42,886,732

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