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Summary of Resources

fy2014 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	56,025,374	316,029,785	12,274,763	11,186,775	42,968,369	1,034,200	3,831,267	443,350,533	22,645,641	2,807,100	468,803,274
Road Fund	1501	998,282	7,150,000	39,412,287	55,000	102,500	25,000	21,500	47,764,569	343,000		48,107,569
Bicycle Path Construction Fund	1503	408,775		74,000			1,800		484,575			484,575
Recreation Fund	1504		102,160						102,160			102,160
Federal/State Program Fund	1505	2,115,910		182,125,660	1,084,262	40,810,021		2,214,298	228,350,151	52,913		228,403,064
County School Fund	1506			20,000					20,000			20,000
Animal Control Fund	1508	410,962			1,742,500	35,000		145,000	2,333,462			2,333,462
Willamette River Bridge Fund	1509	1,001,692		13,060,522		5,000			14,067,214	3,194,500		17,261,714
Library Serial Levy Fund	1510	5,598,059	837,964	65,573,979			33,561		72,043,563	35,000		72,078,563
Special Excise Taxes Fund	1511	325,000	27,000,000				4,500		27,329,500			27,329,500
Land Corner Preservation Fund	1512	1,025,000				105,000	4,500	1,450,000	2,584,500	100,000		2,684,500
Inmate Welfare Fund	1513	50,000				14,000	10,000	1,255,229	1,329,229			1,329,229
Justice Services Special Ops Fund	1516	118,864		17,000	3,148,657	1,933,224	11,520	798,609	6,027,874	288,362		6,316,236
Oregon Historical Society Levy Fund	1518	9,461	1,727,530				7,262		1,744,253			1,744,253
Video Lottery Fund	1519	815,449		5,229,915			6,000		6,051,364			6,051,364
Capital Debt Retirement Fund	2002	4,803,525		320,800			30,000		5,154,325	17,305,722		22,460,047
General Obligation Bond Sinking Fund	2003	8,175,000	7,975,000				40,000		16,190,000			16,190,000
PERS Bond Sinking Fund	2004	59,402,760					375,000		59,777,760	18,392,240		78,170,000
Asset Replacement Revolving Fund	2503								0		476,000	476,000
Financed Projects Fund	2504	3,441,875							3,441,875			3,441,875
Capital Improvement Fund	2507	18,000,000				27,396,264	110,000	13,700,000	59,206,264	3,422,511	8,924,755	71,553,530
Asset Preservation Fund	2509	6,500,000					20,000		6,520,000	3,732,759	541,201	10,793,960
Sellwood Bridge Replacement Fund	2511	56,024,738		75,554,403	10,830,177		155,331		142,564,649			142,564,649
Behavioral Health Managed Care Fund	3002	14,671,218		45,276,571			66,020		60,013,809			60,013,809
Risk Management Fund	3500	45,000,000				42,000	250,000	8,830,326	54,122,326	89,096,529		143,218,855
Fleet Management Fund	3501	3,906,626				203,880	19,000	80,000	4,209,506	5,357,130	1,203,958	10,770,594
Information Technology Fund	3503	6,852,660							6,852,660	38,136,573	1,500,000	46,489,233
Mail Distribution Fund	3504	1,271,687				62,820	7,900		1,342,407	2,196,698		3,539,105
Facilities Management Fund	3505	2,424,990			20,000	7,411,442	30,000	60,000	9,946,432	33,078,928		43,025,360
Total All Funds		299,377,907	360,822,439	438,939,900	28,067,371	121,089,520	2,241,594	32,386,229	1,282,924,960	237,378,506	15,453,014	1,535,756,480

Summary of Departmental Expenditures

fy2014 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	22,635,213	20,509,855	57,626,145	97,436,665	57,645,825	109,631,011	31,241,211	5,728,174		12,174,246	414,628,345
Road Fund	1501										48,107,569	48,107,569
Bicycle Path Construction Fund	1503										75,000	75,000
Recreation Fund	1504							102,160				102,160
Federal/State Program Fund	1505	2,292,048	6,094,950	115,760,465	67,075,055	26,328,161	9,781,748				41,037	227,373,464
County School Fund	1506	20,000										20,000
Animal Control Fund	1508										528,655	528,655
Willamette River Bridge Fund	1509										17,261,714	17,261,714
Library Serial Levy Fund	1510									66,480,504		66,480,504
Special Excise Taxes Fund	1511	27,329,500										27,329,500
Land Corner Preservation Fund	1512										1,429,376	1,429,376
Inmate Welfare Fund	1513					500	1,328,729					1,329,229
Justice Services Special Ops Fund	1516		40,000			2,874,021	3,402,215					6,316,236
Oregon Historical Society Levy Fund	1518	1,744,253										1,744,253
Video Lottery Fund	1519	968,698		1,925,297		2,311,982					60,000	5,265,977
Capital Debt Retirement Fund	2002	20,757,560										20,757,560
General Obligation Bond Sinking Fund	2003	8,160,800										8,160,800
PERS Bond Sinking Fund	2004	18,061,600										18,061,600
Asset Replacement Revolving Fund	2503								476,000			476,000
Financed Projects Fund	2504							3,441,875				3,441,875
Capital Improvement Fund	2507								71,553,530			71,553,530
Asset Preservation Fund	2509								10,793,960			10,793,960
Sellwood Bridge Replacement Fund	2511										142,564,649	142,564,649
Behavioral Health Managed Care Fund	3002			45,996,571								45,996,571
Risk Management Fund	3500	4,092,735						93,876,120				97,968,855
Fleet Management Fund	3501								10,110,594			10,110,594
Information Technology Fund	3503								45,819,723			45,819,723
Mail Distribution Fund	3504								3,052,595			3,052,595
Facilities Management Fund	3505								41,896,050			41,896,050
Total All Funds		106,062,407	26,644,805	221,308,478	164,511,720	89,160,489	124,143,703	128,661,366	189,430,626	66,480,504	222,242,246	1,338,646,344

Summary of Departmental Requirements

fy2014 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements	Total Spending	FTE
Nondepartmental	10,492,103	38,000,424	1,164,421	46,950,960	0	96,607,908	9,454,499	106,062,407	100.24
District Attorney	18,634,474	987,656	969,511	0	0	20,591,641	6,053,164	26,644,805	193.00
County Human Services	56,335,385	134,866,269	1,966,033	0	0	193,167,687	28,140,791	221,308,478	722.84
Health	91,536,535	15,528,993	13,325,839	0	0	120,391,367	44,120,353	164,511,720	1,006.53
Community Justice	44,226,802	19,712,463	2,117,988	0	11,000	66,068,253	23,092,236	89,160,489	502.68
Sheriff	84,521,010	901,274	6,916,409	0	97,994	92,436,687	31,707,016	124,143,703	776.32
County Management	21,241,254	6,426,036	91,669,324	0	8,000	119,344,614	9,316,752	128,661,366	235.60
County Assets	34,614,060	16,046,112	33,373,405	0	83,630,000	167,663,577	21,767,049	189,430,626	311.15
Library	33,532,894	1,520,864	9,723,089	0	0	44,776,847	21,703,657	66,480,504	511.25
Community Services	17,634,993	43,856,287	4,519,858	5,427,100	132,113,749	203,551,987	18,690,259	222,242,246	205.10
TOTAL	412,769,510	277,846,378	165,745,877	52,378,060	215,860,743	1,124,600,568	214,045,776	1,338,646,344	4,564.71

Fund Level Transactions

fy2014 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	414,628,345	11,791,604	9,745,796	32,637,529	468,803,274
Road Fund	1501	48,107,569				48,107,569
Bicycle Path Construction Fund	1503	75,000		409,575		484,575
Recreation Fund	1504	102,160				102,160
Federal/State Program Fund	1505	227,373,464	1,029,600			228,403,064
County School Fund	1506	20,000				20,000
Animal Control Fund	1508	528,655	1,777,500	27,307		2,333,462
Willamette River Bridge Fund	1509	17,261,714				17,261,714
Library Serial Levy Fund	1510	66,480,504		5,598,059		72,078,563
Special Excise Taxes Fund	1511	27,329,500				27,329,500
Land Corner Preservation Fund	1512	1,429,376		1,255,124		2,684,500
Inmate Welfare Fund	1513	1,329,229				1,329,229
Justice Services Special Ops Fund	1516	6,316,236				6,316,236
Oregon Historical Society Levy Fund	1518	1,744,253				1,744,253
Video Lottery Fund	1519	5,265,977		785,387		6,051,364
Capital Debt Retirement Fund	2002	20,757,560	250,000		1,452,487	22,460,047
General Obligation Bond Sinking Fund	2003	8,160,800			8,029,200	16,190,000
PERS Bond Sinking Fund	2004	18,061,600			60,108,400	78,170,000
Asset Replacement Revolving Fund	2503	476,000				476,000
Financed Projects Fund	2504	3,441,875				3,441,875
Capital Improvement Fund	2507	71,553,530				71,553,530
Asset Preservation Fund	2509	10,793,960				10,793,960
Sellwood Bridge Replacement Fund	2511	142,564,649				142,564,649
Behavioral Health Managed Care Fund	3002	45,996,571		14,017,238		60,013,809
Risk Management Fund	3500	97,968,855		14,695,328	30,554,672	143,218,855
Fleet Management Fund	3501	10,110,594		660,000		10,770,594
Information Technology Fund	3503	45,819,723		669,510		46,489,233
Mail Distribution Fund	3504	3,052,595		486,510		3,539,105
Facilities Management Fund	3505	41,896,050	604,310	525,000		43,025,360
Total All Funds		1,338,646,344	15,453,014	48,874,834	132,782,288	1,535,756,480

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.

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 \$41,500 for the income tax year of 2012 (this includes taxable and nontaxable income including Social Security and pensions). Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually.

Property Tax Computation

fy2014 proposed budget

GENERAL FUND (1000)				
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2013			\$254,891,247
	Plus Estimated Assessed Value Growth			<u>8,253,389</u>
	TOTAL GENERAL FUND PROPERTY TAX			\$263,144,636
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2014			\$263,144,636
	Less amount exceeding shared 1% Constitutional Limitation			(19,472,703)
	Less delinquencies and discounts on amount billed			<u>(13,158,284)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$230,513,649
OREGON HISTORICAL SOCIETY LEVY (1518)				
	5-year Local Option Levy - Fiscal Year ending June 30, 2014			\$3,059,279
	Less amount exceeding shared 1% Constitutional Limitation			(1,276,637)
	Less delinquencies and discounts on amount billed			<u>(96,263)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$1,686,379
GENERAL OBLIGATION BOND SINKING FUND (2003)				
	General Obligation bond - Fiscal Year ending June 30, 2014			\$8,245,243
	Less delinquencies and discounts on amount billed			<u>(445,243)</u>
	TOTAL AVAILABLE FOR APPROPRIATION			\$7,800,000
TAX LEVY ANALYSIS				
	<u>ACTUAL</u> <u>2010-11</u>	<u>ACTUAL</u> <u>2011-12</u>	<u>BUDGET</u> <u>2012-13</u>	<u>BUDGET</u> <u>2013-14</u>
Permanent Rate Levy - Subject to \$10 Limit	\$243,212,609	\$249,956,611	\$257,048,566	\$263,144,636
Library & OHS Local Option Levy - Subject to \$10 Limit	50,364,209	54,664,366	56,172,951	3,059,279
General Obligation Bond Levy	8,495,038	9,061,456	8,253,968	8,245,243
Total Proposed Levy	302,071,856	313,682,433	321,475,485	274,449,158
Loss due to 1% limitation	(17,977,188)	(27,685,241)	(31,785,852)	(20,749,340)
Loss in appropriation due to discounts and delinquencies	<u>(14,910,805)</u>	<u>(15,804,262)</u>	<u>(15,932,929)</u>	<u>(13,699,790)</u>
Total Proposed Levy less Loss	\$269,183,863	\$270,192,931	\$273,756,704	\$240,000,028

NOTES

Average property tax discount	2.70%
Property tax delinquency rate	2.70%
Average valuation change (Based on July - January Value Growth)	3.25%

Details of Service Reimbursements

fy2014 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.

General Fund		\$47,099,705
NONDEPARTMENTAL	1,288,490	
DISTRICT ATTORNEY	2,818,310	
COUNTY HUMAN SERVICES	2,855,792	
HEALTH DEPARTMENT	13,237,887	
COMMUNITY JUSTICE	5,758,740	
SHERIFF'S OFFICE	14,810,629	
COUNTY MANAGEMENT	4,046,676	
COUNTY ASSETS	850,023	
COMMUNITY SERVICES	1,433,158	
Road Fund		1,312,183
Federal State Fund		21,325,508
NONDEPARTMENTAL	171,410	
DISTRICT ATTORNEY	829,197	
COUNTY HUMAN SERVICES	9,410,873	
HEALTH DEPARTMENT	6,560,549	
COMMUNITY JUSTICE	2,937,242	
SHERIFF'S OFFICE	1,416,237	
Animal Control Fund		37,435
Willamette River Bridge Fund		920,057
Library Levy Fund		9,194,378
Public Land Corner Preservation Fund		193,066
Inmate Welfare Fund		131,510
Justice Services Special Operations Fund		921,109
COMMUNITY JUSTICE	415,715	
SHERIFF'S OFFICE	505,394	
Video Lottery Fund		445,240
NONDEPARTMENTAL	22,209	
COMMUNITY JUSTICE	423,031	
Financed Projects Fund		32,708
Behavioral Health Managed Care Fund		909,794
Risk Management Fund		933,900
NONDEPARTMENTAL	478,470	
COUNTY MANAGEMENT	455,430	
Fleet Management Fund		284,731
Information Technology Fund		3,430,371
Mail Distribution Fund		188,525
Facilities Management Fund		1,736,309
Total Payments to the Risk Management Fund		\$89,096,529

Details of Service Reimbursements

fy2014 proposed budget

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	\$10,022,909
NONDEPARTMENTAL	298,771
DISTRICT ATTORNEY	676,722
COUNTY HUMAN SERVICES	595,283
HEALTH DEPARTMENT	2,786,805
COMMUNITY JUSTICE	1,165,932
SHERIFF'S OFFICE	3,205,541
COUNTY MANAGEMENT	844,038
COUNTY ASSETS	180,315
COMMUNITY SERVICES	269,504
Road Fund	260,843
Federal State Fund	4,263,910
NONDEPARTMENTAL	38,392
DISTRICT ATTORNEY	183,911
COUNTY HUMAN SERVICES	1,811,372
HEALTH DEPARTMENT	1,288,828
COMMUNITY JUSTICE	606,925
SHERIFF'S OFFICE	334,482
Animal Control Fund	5,348
Willamette River Bridge Fund	191,366
Library Levy Fund	1,502,333
Public Land Corner Preservation Fund	41,632
Inmate Welfare Fund	22,547
Justice Services Special Operations Fund	186,738
COMMUNITY JUSTICE	81,812
SHERIFF'S OFFICE	104,926
Video Lottery Fund	
NONDEPARTMENTAL	5,788
COMMUNITY JUSTICE	83,400
Behavioral Health Managed Care Fund	196,212
Risk Management Fund	244,514
NONDEPARTMENTAL	136,361
COUNTY MANAGEMENT	108,153
Fleet Management Fund	47,197
Information Technology Fund	890,100
Mail Distribution Fund	32,165
Facilities Management Fund	395,238
Total Payments to the PERS Bond Sinking Fund	\$18,392,240

Details of Service Reimbursements

fy2014 proposed budget

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)		3,122,601
HEALTH DEPARTMENT	3,115,438	
COMMUNITY JUSTICE	7,163	
Road Fund		771,681
Recreation Fund		2,160
Federal State Fund		10,345,598
NONDEPARTMENTAL	13,850	
DISTRICT ATTORNEY	214,879	
COUNTY HUMAN SERVICES	1,743,339	
HEALTH DEPARTMENT	5,255,758	
COMMUNITY JUSTICE	2,432,285	
SHERIFF'S OFFICE	685,487	
Willamette River Bridge Fund		163,135
Library Levy Fund		1,262,900
Public Land Corner Preservation Fund		54,652
Inmate Welfare Fund		99,744
COMMUNITY JUSTICE	52	
SHERIFF'S OFFICE	99,692	
Justice Services Special Operations Fund		540,843
DISTRICT ATTORNEY	2,672	
COMMUNITY JUSTICE	293,599	
SHERIFF'S OFFICE	244,572	
Behavioral Health Managed Care Fund		2,033,623
Total Payments to the General Fund for Indirect Costs		\$18,396,937

Details of Service Reimbursements

fy2014 proposed budget

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		\$2,139,485
NONDEPARTMENTAL	73,034	
DISTRICT ATTORNEY	131,300	
COUNTY HUMAN SERVICES	173,055	
HEALTH DEPARTMENT	688,303	
COMMUNITY JUSTICE	590,989	
SHERIFF'S OFFICE	204,417	
COUNTY MANAGEMENT	157,662	
COUNTY ASSETS	27,112	
COMMUNITY SERVICES	93,613	
Road Fund		20,780
Federal State Fund		904,555
NONDEPARTMENTAL	3,068	
DISTRICT ATTORNEY	23,707	
COUNTY HUMAN SERVICES	530,209	
HEALTH DEPARTMENT	347,571	
Willamette River Bridge Fund		21,172
Library Levy Fund		208,618
Public Land Corner Preservation Fund		500
Inmate Welfare Fund		8,923
Justice Services Special Operations Fund		2,301
Video Lottery Fund		715
Sellwood Bridge Replacement Fund		1,500
Behavioral Health Managed Care Fund		77,922
Risk Management Fund		40,432
NONDEPARTMENTAL	22,841	
COUNTY MANAGEMENT	17,591	
Fleet Management Fund		9,764
Information Technology Fund		574
Mail Distribution Fund		9,012
Facilities Management Fund		84,871
Total Payments to the Information Technology Fund		\$3,531,124

Details of Service Reimbursements

fy2014 proposed budget

Data Processing Costs (60380)

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

General Fund		\$17,629,366
NONDEPARTMENTAL	1,402,546	
DISTRICT ATTORNEY	532,171	
COUNTY HUMAN SERVICES	919,794	
HEALTH DEPARTMENT	3,198,255	
COMMUNITY JUSTICE	5,067,225	
SHERIFF'S OFFICE	3,223,860	
COUNTY MANAGEMENT	2,141,406	
COUNTY ASSETS	169,934	
COMMUNITY SERVICES	974,175	
Road Fund		498,520
Federal State Fund		8,786,391
NONDEPARTMENTAL	117,698	
DISTRICT ATTORNEY	53,793	
COUNTY HUMAN SERVICES	3,997,385	
HEALTH DEPARTMENT	4,617,515	
Willamette River Bridge Fund		242,599
Library Levy Fund		5,237,571
Public Land Corner Preservation Fund		85,900
Video Lottery Fund		7,278
Sellwood Bridge Replacement Fund		148,799
Behavioral Health Managed Care Fund		372,948
Risk Management Fund		396,794
NONDEPARTMENTAL	219,156	
COUNTY MANAGEMENT	177,638	
Fleet Management Fund		112,976
Mail Distribution Fund		104,285
Facilities Management Fund		982,022
Total Payments to the Information Technology Fund		\$34,605,449

Details of Service Reimbursements

fy2014 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.

General Fund		\$3,039,404
NONDEPARTMENTAL	22,634	
DISTRICT ATTORNEY	94,565	
COUNTY HUMAN SERVICES	68,631	
HEALTH DEPARTMENT	185,320	
COMMUNITY JUSTICE	508,581	
SHERIFF'S OFFICE	1,923,502	
COUNTY MANAGEMENT	9,118	
COUNTY ASSETS	17,760	
COMMUNITY SERVICES	209,293	
Road Fund		1,208,500
Federal State Fund		324,995
NONDEPARTMENTAL	510	
DISTRICT ATTORNEY	8,304	
COUNTY HUMAN SERVICES	274,330	
HEALTH DEPARTMENT	33,446	
COMMUNITY JUSTICE	8,405	
Willamette River Bridge Fund		154,310
Library Levy Fund		85,755
Public Land Corner Preservation Fund		14,250
Video Lottery Fund		430
Sellwood Bridge Replacement Fund		5,000
Behavioral Health Managed Care Fund		18,513
Risk Management Fund		12,698
NONDEPARTMENTAL	770	
COUNTY MANAGEMENT	11,928	
Information Technology Fund		30,190
Mail Distribution Fund		77,387
Facilities Management Fund		385,698
Total Payments to the Fleet Management Fund		\$5,357,130

Details of Service Reimbursements

fy2014 proposed budget

Electronics (60420)

Paid to the Facilities Management Fund (3503) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund		\$675,843
NONDEPARTMENTAL	89,662	
DISTRICT ATTORNEY	300	
HEALTH DEPARTMENT	8,500	
COMMUNITY JUSTICE	124,288	
SHERIFF'S OFFICE	435,027	
COUNTY MANAGEMENT	3,105	
COMMUNITY SERVICES	14,961	
Road Fund		2,300
Federal State Fund		11,150
COUNTY HUMAN SERVICES	1,250	
HEALTH DEPARTMENT	9,900	
Library Levy Fund		27,155
Inmate Welfare Fund		2,520
Sellwood Bridge Replacement Fund		15,000
Total Payments to the Fleet Fund		\$733,968

Details of Service Reimbursements

fy2014 proposed 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	\$23,716,135
NONDEPARTMENTAL	4,799,378
DISTRICT ATTORNEY	843,925
COUNTY HUMAN SERVICES	858,080
HEALTH DEPARTMENT	2,500,563
COMMUNITY JUSTICE	4,259,749
SHERIFF'S OFFICE	7,853,432
COUNTY MANAGEMENT	1,597,055
COUNTY ASSETS	165,975
COMMUNITY SERVICES	837,978
Road Fund	507,899
Federal State Fund	7,060,347
NONDEPARTMENTAL	5,100
DISTRICT ATTORNEY	194,733
COUNTY HUMAN SERVICES	3,188,790
HEALTH DEPARTMENT	3,671,724
Willamette River Bridge Fund	190,673
Library Levy Fund	4,840,866
Public Land Corner Preservation Fund	56,500
Justice Services Special Operations Fund	42,193
COMMUNITY JUSTICE	39,887
SHERIFF'S OFFICE	2,306
Video Lottery Fund	6,283
Sellwood Bridge Replacement Fund	10,000
Behavioral Health Managed Care Fund	434,174
Risk Management Fund	546,731
NONDEPARTMENTAL	254,569
COUNTY MANAGEMENT	292,162
Fleet Management Fund	593,085
Information Technology Fund	1,163,351
Mail Distribution Fund	331,993
Total Payments to Facilities Management	\$39,500,230

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	463,885
Library Levy Fund	125,000
Video Lottery Fund	392,088
Capital Improvement Fund	450,000
Sellwood Bridge Replacement Fund	4,045,000
Information Technology Fund	950,000
Facilities Management Fund	5,449,771
Total Payments to the Capital Debt Retirement Fund	\$11,875,744

Details of Service Reimbursements

fy2014 proposed budget

Mail Distribution Fund (60460)	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
General Fund	\$1,416,649
NONDEPARTMENTAL	28,954
DISTRICT ATTORNEY	259,639
COUNTY HUMAN SERVICES	31,777
HEALTH DEPARTMENT	342,956
COMMUNITY JUSTICE	189,352
SHERIFF'S OFFICE	114,951
COUNTY MANAGEMENT	340,553
COUNTY ASSETS	680
COMMUNITY SERVICES	107,787
Road Fund	8,650
Federal State Fund	591,313
NONDEPARTMENTAL	461
DISTRICT ATTORNEY	45,669
COUNTY HUMAN SERVICES	229,791
HEALTH DEPARTMENT	313,755
COMMUNITY JUSTICE	1,637
Willamette River Bridge Fund	5,340
Library Levy Fund	10,426
Land Corner Preservation Fund	4,550
Inmate Welfare Fund	815
Justice Services Special Operations Fund	27,239
COMMUNITY JUSTICE	18,497
SHERIFF'S OFFICE	8,742
Video Lottery Fund	1,810
NONDEPARTMENTAL	96
COMMUNITY JUSTICE	1,714
Sellwood Bridge Replacement Fund	4,192
Behavioral Health Managed Care Fund	10,646
Risk Management Fund	64,359
NONDEPARTMENTAL	32,799
COUNTY MANAGEMENT	31,560
Fleet Management Fund	6,541
Information Technology Fund	11,871
Mail Distribution Fund	200
Facilities Management Fund	32,097
Total Payments to the Distribution Fund	\$2,196,698

Detail of Cash Transfers Between Funds

fy2014 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Capital Improvement Fund	County Assets	\$8,861,646	Capital Projects that Include Health Headquarters at U2 Block, Sheriff Office Relocation and Energy Saving Projects
General Fund	Asset Replacement Revolving Fund	County Assets	\$226,000	Small Scale Capital Projects
General Fund	Information Technology Fund	County Assets	\$1,500,000	IT Capital Replacement (\$1,000,000) and SAP Risk Analysis (\$500,000)
General Fund	Fleet Management Fund	County Assets	\$1,203,958	Fleet Vehicle Replacement Gap
Capital Lease Retirement Fund	Asset Replacement Revolving Fund	County Assets	\$250,000	Small Scale Capital Projects
Federal/State Program Fund	General Fund	Overall County/ Health	\$1,029,600	Estimated, prospective health quality improvement BWC funds to the General Fund for proper accounting
Animal Control Fund	General Fund	Community Services	\$2,085,000	Animal License Fees/Other Revenue; Partially Offsets Costs Associated with Animal Control Program.
Facilities Management Fund	Capital Improvement Fund	County Assets	\$338,109	Capital Program Fee on Facility and Property Management space
Facilities Management Fund	Asset Preservation Fund	County Assets	\$266,201	Asset Preservation Fee on Facility and Property Management space

Debt Amortization Schedule

fy2014 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2013	Principal Outstanding 6/30/2014	2013-2014 Interest	2013-2014 Principal
General Obligation Bonds:								
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$24,935	\$17,725	\$951	\$7,210
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$127,034	\$122,562	\$13,565	\$4,472
Full Faith and Credit Obligations:								
Series 2003 - Full Faith and Credit	06/01/03	07/01/13	2.83%	9,615	1,100	-	19	1,100
Series 2004 - Full Faith and Credit	10/01/04	08/01/19	3.71%	54,235	36,545	30,580	1,597	5,965
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	5,750	4,355	172	1,395
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	-
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	128,000	123,955	5,427	4,045
Total Full Faith and Credit				\$216,650	\$186,395	\$173,890	\$7,928	\$12,505
Leases and Contracts:								
Sheriff's Office Warehouse-Capital Lease	07/01/10	06/30/17	4.00%	\$814	494	378	18	116
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	\$974	\$955	\$100	\$19
Total Leases and Contracts				\$1,907	\$1,468	\$1,333	\$118	\$135
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,877	\$2,665	\$98	\$212