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Summary of Resources

fy2018 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	\$84,613,454	\$407,116,591	\$15,143,480	\$14,828,938	\$50,422,041	\$1,487,559	\$9,098,730	\$582,710,793	\$31,471,769	\$2,202,000	\$616,384,562
Road Fund 1501	3,794,128	7,050,000	46,802,114	70,000	127,500	110,000	21,500	57,975,242	232,320	250,000	58,457,562
Bicycle Path Construction Fund 1503	159,532		87,500			1,500		248,532			248,532
Recreation Fund 1504		87,287						87,287			87,287
Federal/State Program Fund 1505	880,788		254,851,520	1,163,676	56,850,682		7,501,068	321,247,734			321,247,734
County School Fund 1506	200	60,000	20,000			100		80,300			80,300
Animal Control Fund 1508	552,073			2,110,000			292,500	2,954,573			2,954,573
Willamette River Bridge Fund 1509	6,590,233		14,000,172					20,590,405	159,580		20,749,985
Library Fund 1510			80,063,876					80,063,876	35,000		80,098,876
Special Excise Taxes Fund 1511	38,389	49,346,365				7,500		49,392,254			49,392,254
Land Corner Preservation Fund 1512	2,850,000				165,000	22,000	950,000	3,987,000	180,000		4,167,000
Inmate Welfare Fund 1513					22,000		958,190	980,190			980,190
Justice Services Special Ops Fund 1516	669,838		34,700	3,131,585	2,331,203		1,130,182	7,297,508	275,000		7,572,508
Oregon Historical Society Levy Fund 1518	16,250	3,053,536				3,000		3,072,786			3,072,786
Video Lottery Fund 1519	861,625		4,654,250					5,515,875			5,515,875
Capital Debt Retirement Fund 2002	1,103,953		298,664			10,000	1,500,000	2,912,617	21,341,411	8,068,986	32,323,014
General Obligation Bond Sinking Fund 2003	125,000							125,000			125,000
PERS Bond Sinking Fund 2004	69,399,945					589,900		69,989,845	22,441,259		92,431,104
Downtown Courthouse Capital Fund 2500	32,313,675		96,844,355				94,593,713	223,751,743		18,000,000	241,751,743
Asset Replacement Revolving Fund 2503	414,735							414,735		35,351	450,086
Financed Projects Fund 2504	3,138,900							3,138,900			3,138,900
Library Capital Construction Fund 2506	2,373,044							2,373,044	1,356,274		3,729,318
Capital Improvement Fund 2507	6,681,519				1,734,172	35,000	5,768,838	14,219,529	4,931,199	4,018,674	23,169,402
Information Technology Capital Fund 2508	3,847,442							3,847,442		300,000	4,147,442
Asset Preservation Fund 2509	10,897,341					20,000	518,838	11,436,179	4,183,265	231,757	15,851,201
Health Headquarters Capital Fund 2510	17,376,435						54,302,226	71,678,661		7,000,000	78,678,661
Sellwood Bridge Replacement Fund 2511	16,340,710			12,000,000				28,340,710			28,340,710
Hansen Building Replacement Fund 2512	3,364,422							3,364,422			3,364,422

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Summary of Resources

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Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
ERP Project Fund 2513							41,300,000	41,300,000			41,300,000
Behavioral Health Managed Care Fund 3002			35,322,092					35,322,092			35,322,092
Risk Management Fund 3500	55,000,000				20,400	325,000	9,831,466	65,176,866	107,647,764	16,200	172,840,830
Fleet Management Fund 3501	5,555,992				15,000		119,430	5,690,422	4,949,296		10,639,718
Fleet Asset Replacement Fund 3502						21,550		21,550	2,010,944	4,768,000	6,800,494
Information Technology Fund 3503	1,924,325				266,217			2,190,542	53,614,398		55,804,940
Mail Distribution Fund 3504	821,688				67,855			889,543	2,635,065		3,524,608
Facilities Management Fund 3505					1,791,721		5,040,000	6,831,721	38,321,087	200,000	45,352,808
Total All Funds	\$331,705,636	\$466,713,779	\$548,122,723	\$33,304,199	\$113,813,791	\$2,633,109	\$232,926,681	\$1,729,219,918	\$295,785,631	\$45,090,968	\$2,070,096,517

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	\$55,334,735	\$24,808,237	\$50,848,520	\$138,192,981	\$66,199,520	\$125,501,468	\$40,202,909	\$7,257,345		\$16,062,764	\$524,408,479
Road Fund	1501										58,457,562	58,457,562
Bicycle Path Construction Fund	1503										248,532	248,532
Recreation Fund	1504							87,287				87,287
Federal/State Program Fund	1505	34,561,263	8,654,387	99,364,780	133,500,856	30,146,831	11,859,617				3,160,000	321,247,734
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										791,373	791,373
Willamette River Bridge Fund	1509										18,154,409	18,154,409
Library Fund	1510									80,098,876		80,098,876
Special Excise Taxes Fund	1511	49,392,254										49,392,254
Land Corner Preservation Fund	1512										1,715,159	1,715,159
Inmate Welfare Fund	1513						980,190					980,190
Justice Services Special Ops Fund	1516		10,838			2,447,200	5,114,470					7,572,508
Oregon Historical Society Levy Fund	1518	3,072,786										3,072,786
Video Lottery Fund	1519	1,930,747				2,289,022		183,798			646,883	5,050,450
Capital Debt Retirement Fund	2002	32,309,810										32,309,810
PERS Bond Sinking Fund	2004	47,576,531										47,576,531
Downtown Courthouse Capital Fund	2500							90,334	241,661,409			241,751,743
Asset Replacement Revolving Fund	2503								450,086			450,086
Financed Projects Fund	2504							3,138,900				3,138,900
Library Capital Construction Fund	2506								3,729,318			3,729,318
Capital Improvement Fund	2507								23,169,402			23,169,402
Information Technology Capital Fund	2508								4,147,442			4,147,442
Asset Preservation Fund	2509								15,851,201			15,851,201
Health Headquarters Capital Fund	2510							28,527	78,650,134			78,678,661
Sellwood Bridge Replacement Fund	2511										28,340,710	28,340,710
Hansen Building Replacement Fund	2512								3,364,422			3,364,422

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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
ERP Project Fund 2513								41,300,000			41,300,000
Behavioral Health Managed Care Fund 3002				35,322,092							35,322,092
Risk Management Fund 3500	5,497,825						112,018,005				117,515,830
Fleet Management Fund 3501								5,621,718			5,621,718
Fleet Asset Replacement Fund 3502								6,800,494			6,800,494
Information Technology Fund 3503								54,920,430			54,920,430
Mail Distribution Fund 3504								3,524,608			3,524,608
Facilities Management Fund 3505								44,921,532			44,921,532
Total All Funds	\$229,756,251	\$33,473,462	\$150,213,300	\$307,015,929	\$101,082,573	\$143,455,745	\$155,749,760	\$535,369,541	\$80,098,876	\$127,577,392	\$1,863,792,829

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	\$17,290,894	\$146,180,574	\$1,539,678	\$54,872,891	\$40,000	\$219,924,037	\$9,832,214	\$229,756,251	119.28
District Attorney	26,477,433	2,093,595	1,429,233	0	59,800	30,060,061	3,413,401	33,473,462	204.95
County Human Services	67,074,187	61,218,540	2,560,137	0	0	130,852,864	19,360,436	150,213,300	671.85
Health	167,058,417	77,658,075	24,565,724	0	154,458	269,436,674	37,579,255	307,015,929	1,396.32
Community Justice	61,560,787	21,769,596	2,440,743	0	11,000	85,782,126	15,300,447	101,082,573	530.15
Sheriff	114,248,687	1,356,224	8,786,492	0	619,095	125,010,498	18,445,247	143,455,745	801.12
County Management	32,652,720	9,286,121	106,973,843	0	1,175,000	150,087,684	5,662,076	155,749,760	256.35
County Assets	51,162,535	409,403,507	41,763,905	301,362	10,196,857	512,828,166	22,541,375	535,369,541	346.65
Library	50,908,365	1,691,163	11,777,603	0	0	64,377,131	15,721,745	80,098,876	539.70
Community Services	24,703,526	43,587,826	4,294,275	0	36,641,015	109,226,642	18,350,750	127,577,392	213.00
Total	\$613,137,551	\$774,245,221	\$206,131,633	\$55,174,253	\$48,897,225	\$1,697,585,883	\$166,206,946	\$1,863,792,829	5,079.37

*Excludes personnel related service reimbursements

Fund Level Transactions

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Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	524,408,479	37,388,141	12,722,943	41,864,999	616,384,562
Road Fund	1501	58,457,562				58,457,562
Bicycle Path Construction Fund	1503	248,532				248,532
Recreation Fund	1504	87,287				87,287
Federal/State Program Fund	1505	321,247,734				321,247,734
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	791,373	2,077,000	86,200		2,954,573
Willamette River Bridge Fund	1509	18,154,409	51,551	1,000,000	1,544,025	20,749,985
Library Fund	1510	80,098,876				80,098,876
Special Excise Taxes Fund	1511	49,392,254				49,392,254
Land Corner Preservation Fund	1512	1,715,159			2,451,841	4,167,000
Inmate Welfare Fund	1513	980,190				980,190
Justice Services Special Ops Fund	1516	7,572,508				7,572,508
Oregon Historical Society Levy Fund	1518	3,072,786				3,072,786
Video Lottery Fund	1519	5,050,450		465,425		5,515,875
Capital Debt Retirement Fund	2002	32,309,810			13,204	32,323,014
General Obligation Bond Sinking Fund	2003		125,000			125,000
PERS Bond Sinking Fund	2004	47,576,531			44,854,573	92,431,104
Downtown Courthouse Capital Fund	2500	241,751,743				241,751,743
Asset Replacement Revolving Fund	2503	450,086				450,086
Financed Projects Fund	2504	3,138,900				3,138,900
Library Capital Construction Fund	2506	3,729,318				3,729,318
Capital Improvement Fund	2507	23,169,402				23,169,402
Information Technology Capital Fund	2508	4,147,442				4,147,442
Asset Preservation Fund	2509	15,851,201				15,851,201
Health Headquarters Capital Fund	2510	78,678,661				78,678,661
Sellwood Bridge Replacement Fund	2511	28,340,710				28,340,710
Hansen Building Replacement Fund	2512	3,364,422				3,364,422
ERP Project Fund	2513	41,300,000				41,300,000
Behavioral Health Managed Care Fund	3002	35,322,092				35,322,092
Risk Management Fund	3500	117,515,830		15,000,000	40,325,000	172,840,830
Fleet Management Fund	3501	5,621,718	5,018,000			10,639,718
Fleet Asset Replacement Fund	3502	6,800,494				6,800,494
Information Technology Fund	3503	54,920,430		884,510		55,804,940
Mail Distribution Fund	3504	3,524,608				3,524,608
Facilities Management Fund	3505	44,921,532	431,276			45,352,808
Total All Funds		\$1,863,792,829	\$45,090,968	\$30,159,078	\$131,053,642	\$2,070,096,517

Tax Information

Permanent Tax Rate

Exemptions

Local Property Tax Option

Property tax administration, governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue, includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure ("Measure 50") affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

Each local taxing district which imposed operating ad valorem taxes in FY 1998 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 1998 (reduced by an average of approximately 17% statewide) by the property's AV. Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County's permanent tax rate is \$4.3434 per \$1,000 Assessed Value.

Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.

Local option levies are subject to "special compression" under Measure 5. If operating taxes for non-school purposes exceed Measure 5's \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland's pension levy.

Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than 50% of the registered voters cast a ballot. For example, voters approved an extension of the Library Levy in the May, 2002 election but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.

Voter Participation

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

General Obligation Bonded Indebtedness

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

1. General obligation bonds authorized by the Oregon Constitution;
2. General obligation bonds issued on/before November 6, 1990; or
3. General obligation bonds for capital construction/ improvements; and
 - if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
 - if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.

Tax Collection

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax collectors calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

Tax collections are segregated into two pools, (1) public schools and (2) local governments. Each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection within each taxing body. Therefore the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the countywide levy indicates a 90 percent tax levy collection for each taxing body.

The tax year (fiscal year) for all property starts July 1 and ends June 30 of the following year. The assessment date for the tax year starting July 1 is January 1 of the same calendar year. Tax payments are due November 15. Under the partial payment schedule a one third payment is due November 15, February 15, and May 15. If full by November 15, a 3% discount is allowed; if two-thirds are paid by November 15, a 2% discount is allowed. For late payments, interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings three years after the tax due date.

A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income less than \$43,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually. More information can be found at www.oregon.gov/dor/SCD/Pages/index.aspx.

Property Tax Information

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GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2017	\$299,019,204
Plus Estimated Assessed Value Growth	<u>11,902,880</u>
TOTAL GENERAL FUND PROPERTY TAX	\$310,922,084
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2018	\$310,922,084
Less amount exceeding shared 1% Constitutional Limitation	(10,882,273)
Less delinquencies and discounts on amount billed	<u>(15,001,991)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$285,037,820

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2018	\$3,933,105
Less amount exceeding shared 1% Constitutional Limitation	(776,002)
Less delinquencies and discounts on amount billed	<u>(157,855)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$2,999,248

TAX LEVY ANALYSIS				
	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18
Permanent Rate Levy - Subject to \$10 Limit	\$275,940,381	\$287,330,766	\$298,198,130	\$310,922,084
Library & OHS Local Option Levy - Subject to \$10 Limit	3,240,078	3,357,004	3,467,355	3,933,105
General Obligation Bond Levy	6,248,363	6,235,851	0	0
Total Proposed Levy	285,428,822	296,923,621	301,665,485	314,855,189
Loss due to 1% limitation	(17,703,408)	(13,935,841)	(12,115,933)	(11,658,275)
Loss in appropriation due to discounts and delinquencies	<u>(28,405,697)</u>	<u>(12,962,641)</u>	<u>(15,056,576)</u>	<u>(15,159,846)</u>
Total Proposed Levy less Loss	\$255,412,691	\$270,025,139	\$274,492,976	\$288,037,068

NOTES

Average property tax discount	2.50%
Property tax delinquency rate	2.50%
Average valuation change (Based on July - January Value Growth)	4.00%

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		\$55,450,176
NONDEPARTMENTAL	1,751,307	
DISTRICT ATTORNEY	3,315,100	
COUNTY HUMAN SERVICES	2,844,968	
HEALTH DEPARTMENT	16,517,044	
COMMUNITY JUSTICE	6,739,514	
SHERIFF'S OFFICE	16,490,710	
COUNTY MANAGEMENT	4,916,834	
COUNTY ASSETS	1,003,868	
COMMUNITY SERVICES	1,870,831	
Road Fund		1,342,042
Federal/State Program Fund		27,811,224
NONDEPARTMENTAL	247,531	
DISTRICT ATTORNEY	1,016,708	
COUNTY HUMAN SERVICES	10,315,930	
HEALTH DEPARTMENT	11,238,430	
COMMUNITY JUSTICE	3,368,417	
SHERIFF'S OFFICE	1,624,208	
Animal Control Fund		18,123
Willamette River Bridge Fund		924,646
Library Fund		10,543,712
Public Land Corner Preservation Fund		210,633
Inmate Welfare Fund		77,938
Justice Services Special Ops Fund		969,525
COMMUNITY JUSTICE	355,316	
SHERIFF'S OFFICE	614,209	
Video Lottery Fund		466,071
NONDEPARTMENTAL	20,600	
COMMUNITY JUSTICE	402,158	
COUNTY MANAGEMENT	21,841	
COMMUNITY SERVICES	21,472	
Downtown Courthouse Capital Fund		24,328
COUNTY MANAGEMENT	15,493	
COUNTY ASSETS	8,835	
Financed Projects Fund		47,944
Capital Improvement Fund		125,114
Asset Preservation Fund		112,901
Health Headquarters Capital Fund		13,728
COUNTY MANAGEMENT	4,893	
COUNTY ASSETS	8,835	
ERP Project Fund		24,461
Behavioral Health Managed Care Fund		1,758,901
Risk Management Fund		1,096,683
NONDEPARTMENTAL	603,020	
COUNTY MANAGEMENT	493,663	
Fleet Management Fund		257,417
Information Technology Fund		4,070,114
Mail Distribution Fund		229,797
Facilities Management Fund		2,072,286
Total Payments to the Risk Management Fund		\$107,647,764

Details of Service Reimbursements

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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.

General Fund		\$11,983,496
NONDEPARTMENTAL	424,283	
DISTRICT ATTORNEY	804,989	
COUNTY HUMAN SERVICES	607,988	
HEALTH DEPARTMENT	3,527,193	
COMMUNITY JUSTICE	1,383,748	
SHERIFF'S OFFICE	3,622,150	
COUNTY MANAGEMENT	1,011,831	
COUNTY ASSETS	239,155	
COMMUNITY SERVICES	362,159	
Road Fund		270,553
Federal/State Program Fund		5,510,409
NONDEPARTMENTAL	57,124	
DISTRICT ATTORNEY	219,209	
COUNTY HUMAN SERVICES	1,903,550	
HEALTH DEPARTMENT	2,257,013	
COMMUNITY JUSTICE	683,671	
SHERIFF'S OFFICE	389,842	
Animal Control Fund		2,153
Willamette River Bridge Fund		199,136
Library Fund		1,782,106
Land Corner Preservation Fund		46,035
Inmate Welfare Fund		12,815
Justice Services Special Ops Fund		198,845
COMMUNITY JUSTICE	69,895	
SHERIFF'S OFFICE	128,950	
Video Lottery Fund		96,340
NONDEPARTMENTAL	4,295	
COMMUNITY JUSTICE	81,523	
COUNTY MANAGEMENT	5,512	
COMMUNITY SERVICES	5,010	
Downtown Courthouse Capital Fund		3,213
Capital Improvement Fund		26,405
Asset Preservation Fund		26,405
Health Headquarters Capital Fund		1,014
ERP Project Fund		7,825
Behavioral Health Managed Care Fund		364,372
Risk Management Fund		309,910
NONDEPARTMENTAL	187,119	
COUNTY MANAGEMENT	122,791	
Fleet Management Fund		46,167
Information Technology Fund		1,046,129
Mail Distribution Fund		38,660
Facilities Management Fund		469,272
Total Payments to the PERS Bond Sinking Fund		\$22,441,259

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)		\$4,736,407
HEALTH DEPARTMENT	4,726,083	
COMMUNITY JUSTICE	10,324	
Road Fund		638,206
Recreation Fund		2,287
Federal/State Program Fund		16,768,831
NONDEPARTMENTAL	20,882	
DISTRICT ATTORNEY	489,494	
COUNTY HUMAN SERVICES	6,337,423	
HEALTH DEPARTMENT	6,172,808	
COMMUNITY JUSTICE	2,645,029	
SHERIFF'S OFFICE	1,103,195	
Willamette River Bridge Fund		365,992
Library Fund		1,369,431
Land Corner Preservation Fund		107,683
Inmate Welfare Fund		99,042
Justice Services Special Ops Fund		794,660
COMMUNITY JUSTICE	277,881	
SHERIFF'S OFFICE	516,779	
Oregon Historical Society Levy Fund		7,500
Behavioral Health Managed Care Fund		1,180,057
Total Payments to the General Fund for Indirect Costs		\$26,070,096

Details of Service Reimbursements

fy2018 adopted 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		\$1,964,161
NONDEPARTMENTAL	76,705	
DISTRICT ATTORNEY	101,821	
COUNTY HUMAN SERVICES	130,225	
HEALTH DEPARTMENT	638,949	
COMMUNITY JUSTICE	561,336	
SHERIFF'S OFFICE	206,320	
COUNTY MANAGEMENT	130,356	
COUNTY ASSETS	29,761	
COMMUNITY SERVICES	88,688	
Road Fund		38,447
Federal/State Program Fund		1,247,341
NONDEPARTMENTAL	10,697	
DISTRICT ATTORNEY	15,450	
COUNTY HUMAN SERVICES	506,974	
HEALTH DEPARTMENT	714,220	
Willamette River Bridge Fund		33,549
Library Fund		197,834
Land Corner Preservation Fund		6,483
Inmate Welfare Fund		11,066
Justice Services Special Ops Fund		3,479
Downtown Courthouse Capital Fund		1,766
Capital Improvement Fund		4,388
Asset Preservation Fund		4,388
Behavioral Health Managed Care Fund		68,126
Risk Management Fund		28,093
NONDEPARTMENTAL	13,987	
COUNTY MANAGEMENT	14,106	
Fleet Management Fund		9,025
Mail Distribution Fund		6,376
Facilities Management Fund		102,338
Total Payments to the Information Technology Fund		\$3,726,860

Details of Service Reimbursements

fy2018 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		\$26,297,496
NONDEPARTMENTAL	1,583,084	
DISTRICT ATTORNEY	910,566	
COUNTY HUMAN SERVICES	1,364,068	
HEALTH DEPARTMENT	7,041,767	
COMMUNITY JUSTICE	6,153,685	
SHERIFF'S OFFICE	4,464,706	
COUNTY MANAGEMENT	2,754,021	
COUNTY ASSETS	534,259	
COMMUNITY SERVICES	1,491,340	
Road Fund		655,268
Federal/State Program Fund		12,737,610
NONDEPARTMENTAL	142,124	
DISTRICT ATTORNEY	109,397	
COUNTY HUMAN SERVICES	5,470,810	
HEALTH DEPARTMENT	7,015,279	
Willamette River Bridge Fund		519,474
Library Fund		7,093,664
Land Corner Preservation Fund		140,964
Video Lottery Fund		19,794
COUNTY MANAGEMENT	8,794	
COMMUNITY SERVICES	11,000	
Downtown Courthouse Capital Fund		139,237
Capital Improvement Fund		44,770
Asset Preservation Fund		44,770
Behavioral Health Managed Care Fund		433,626
Risk Management Fund		409,520
NONDEPARTMENTAL	195,727	
COUNTY MANAGEMENT	213,793	
Fleet Management Fund		167,040
Mail Distribution Fund		127,736
Facilities Management Fund		1,056,569
Total Payments to the Information Technology Fund		\$49,887,538

Details of Service Reimbursements

fy2018 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		\$3,665,035
NONDEPARTMENTAL	38,841	
DISTRICT ATTORNEY	64,783	
COUNTY HUMAN SERVICES	77,742	
HEALTH DEPARTMENT	311,256	
COMMUNITY JUSTICE	600,161	
SHERIFF'S OFFICE	2,350,504	
COUNTY MANAGEMENT	12,634	
COUNTY ASSETS	578	
COMMUNITY SERVICES	208,536	
Road Fund		1,169,178
Federal/State Program Fund		798,791
NONDEPARTMENTAL	3,121	
DISTRICT ATTORNEY	66,680	
COUNTY HUMAN SERVICES	531,561	
HEALTH DEPARTMENT	165,856	
COMMUNITY JUSTICE	6,745	
SHERIFF'S OFFICE	24,828	
Willamette River Bridge Fund		242,867
Library Fund		98,548
Land Corner Preservation Fund		10,200
Justice Services Special Ops Fund		123
Video Lottery Fund		155
Capital Improvement Fund		11,949
Asset Preservation Fund		11,948
Behavioral Health Managed Care Fund		78,175
Risk Management Fund		13,642
NONDEPARTMENTAL	3,865	
COUNTY MANAGEMENT	9,777	
Fleet Management Fund		30,570
Information Technology Fund		42,458
Mail Distribution Fund		90,250
Facilities Management Fund		696,351
Total Payments to the Fleet Management Fund		\$6,960,240

Details of Service Reimbursements

fy2018 adopted 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.*

General Fund		\$29,550,306
NONDEPARTMENTAL	6,248,122	
DISTRICT ATTORNEY	1,178,661	
COUNTY HUMAN SERVICES	1,109,768	
HEALTH DEPARTMENT	3,732,793	
COMMUNITY JUSTICE	4,683,413	
SHERIFF'S OFFICE	9,359,018	
COUNTY MANAGEMENT	1,820,185	
COUNTY ASSETS	265,373	
COMMUNITY SERVICES	1,152,973	
Road Fund		511,045
Federal/State Program Fund		8,109,174
NONDEPARTMENTAL	527,848	
DISTRICT ATTORNEY	104,364	
COUNTY HUMAN SERVICES	3,487,299	
HEALTH DEPARTMENT	3,937,349	
SHERIFF'S OFFICE	52,314	
Willamette River Bridge Fund		270,702
Library Fund		6,409,080
Land Corner Preservation Fund		63,374
Justice Services Special Ops Fund		80,063
COMMUNITY JUSTICE	49,559	
SHERIFF'S OFFICE	30,504	
Video Lottery Fund		154,972
Capital Improvement Fund		136,192
Behavioral Health Managed Care Fund		599,311
Risk Management Fund		637,923
NONDEPARTMENTAL	332,137	
COUNTY MANAGEMENT	305,786	
Fleet Management Fund		694,131
Information Technology Fund		1,103,769
Mail Distribution Fund		471,783
Total Payments to Facilities Management Fund		\$48,791,825

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

Road Fund		\$291,832
Video Lottery Fund		414,224
Sellwood Bridge Replacement Fund		9,471,150
Information Technology Fund		6,446,205
Facilities Management Fund		4,718,000
Total Payments to the Capital Debt Retirement Fund		\$21,341,411

Details of Service Reimbursements

fy2018 adopted budget

Mail Distribution Fund (60460)	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
General Fund	\$1,756,276
NONDEPARTMENTAL	18,682
DISTRICT ATTORNEY	323,922
COUNTY HUMAN SERVICES	52,825
HEALTH DEPARTMENT	406,001
COMMUNITY JUSTICE	284,808
SHERIFF'S OFFICE	171,939
COUNTY MANAGEMENT	370,712
COUNTY ASSETS	11,215
COMMUNITY SERVICES	116,172
Road Fund	15,625
Federal/State Program Fund	692,832
NONDEPARTMENTAL	4,587
DISTRICT ATTORNEY	48,263
COUNTY HUMAN SERVICES	291,741
HEALTH DEPARTMENT	341,984
COMMUNITY JUSTICE	1,936
SHERIFF'S OFFICE	4,321
Willamette River Bridge Fund	11,102
Library Fund	12,782
Land Corner Preservation Fund	1,000
Inmate Welfare Fund	1,226
Justice Services Special Ops Fund	19,370
COMMUNITY JUSTICE	4,885
SHERIFF'S OFFICE	14,485
Video Lottery Fund	3,573
Downtown Courthouse Capital Fund	198
Behavioral Health Managed Care Fund	15,615
Risk Management Fund	54,579
NONDEPARTMENTAL	35,109
COUNTY MANAGEMENT	19,470
Fleet Management Fund	4,490
Information Technology Fund	24,727
Facilities Management Fund	21,670
Total Payments to the Mail Distribution Fund	\$2,635,065

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 occur. The County is rated by Moody's Investors Services as well as Standard & Poor's. Moody's rates the County's General Obligation and Full Faith & Credit debt at Aaa, the highest municipal rating that can be assigned. Standard & Poor's assigns a comparable AA rating. Both rating agencies note that the County has a stable financial outlook and a very strong capacity to meet its financial commitments.

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 2018, the County has \$234.3 million of the following debt obligations:
Pension Obligation Bonds - \$94.2 million outstanding
Full Faith & Credit Obligations - \$140.1 million outstanding

The following sections describe each debt category including debt limitations and a detailed table of principal and interest payments.

In addition to issuing its own debt, the County has acted as facilitator in the issuance of Conduit Debt for private educational institutions and hospitals, as authorized by state statute. The Conduit Debt issued creates a liability for the company for whom it is issued. It is not a direct or contingent liability of Multnomah County and is therefore not included in the \$234.3 million total debt obligation found in this budget.

Of the total \$233.5 million remaining principal outstanding on Conduit Bonds as of June 30th, 2017, 97% was issued on behalf of seven hospital facilities and the other 3% on behalf of educational facilities.

General Obligation Bonds

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

In FY 2017, GO Bond Series 2010, issued for Public Safety and Library projects, were fully matured and the County has no outstanding GO bond debt in FY 2018. The County has no plans to place a GO bond measure before the voters in the foreseeable future.

State statute (ORS 287A-100) sets a limit on voter approved GO bonds at 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, 2017.

GO Bond Debt Limitation

Real Market Value 2016-2017	\$139,355,901,407
Debt limit at 2%	2,787,118,028
Outstanding Debt (7/1/2017)	0
Legal Debt Margin	\$2,787,118,028

Revenue Bonds

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

PERS Pension Revenue Bonds

Pension Obligation Bonds were issued in FY 2000 to cover the County's estimated unfunded actuarial liability (UAL) to the Public Employees Retirement System (PERS). The County issued \$185 million of taxable debt for this purpose. Issuance of pension obligation bonds can provide present value savings because the PERS fund can make investments in instruments that produce higher yields than the County's investment portfolio. Debt service payments are covered through internal service charges based on payroll. For FY 2018 the rate charged to departments is 6.6% of payroll.

State statute (ORS 238.694) provides a debt limit on bonds issued to finance pension obligations of 5% of the real market value of all taxable property within the County. The following table represents the pension obligation debt capacity as of July 1, 2017.

Pension Obligation Bond Debt Limitation

Real Market Value 2016-2017	\$139,355,901,407
Debt limit at 5%	6,967,795,070
Outstanding Debt (7/1/2017)	(94,263,370)
Legal Debt Margin	\$6,873,531,700

PERS Pension Revenue Bonds (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal	Principal	2017-18 Interest	2017-18 Principal
					Outstanding 6/30/2017	Outstanding 6/30/2018		
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$94,263	\$74,793	\$3,096	\$19,470

Full Faith and Credit Obligations (FFCs)

There are currently three 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 2010B bonds were sold as Recovery Zone Economic Development Bonds (RZEDBs) that were authorized by the American Recovery and Reinvestment Act, better known as the stimulus package. These bonds are taxable but carry a 45% interest subsidy from the federal treasury which results in a lower total cost of borrowing than could be achieved under a tax-exempt financing.

In December 2012, the County issued \$128 million in Series 2012 bonds to pay for the County’s share of the Sellwood Bridge replacement project. The Sellwood Bridge project is near completion. The bridge was opened to traffic in March of 2016; the project will be fully complete by the end of 2017. Total cost of the project is estimated at \$325 million (about 5.4% higher than the 2012 estimate).

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

The County is planning to issue a Full-Faith and Credit obligation in September 2017 to fund the County Courthouse Capital Construction Project, Health Department Capital Construction Project, ERP Implementation Project, and the Department of Community Justice Mid-County Campus. The total estimated principal associated with this bond offering is approximately \$192 million. The budgeted additional debt service for FY2018 is set at \$16.5 million.

The County has approximately \$144.4 million of outstanding FFC debt. This represents the non-voter approved debt against which the internal financial policy is measured. State statute (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, 2017.

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2016 - 2017	\$139,355,901,407
Debt limit at 1%	1,393,559,014
Outstanding Debt (7/1/2017)	(140,085,000)
Legal Debt Margin	\$1,253,474,014

In addition to these statutory debt limits, the County's internal Financial & Budget Policies adopted annually by the Board further limits non-voter approved debt service payments to no more than 5% of budgeted General Fund revenues for debt supported directly by the General Fund. Under this policy the County will have an estimated \$260 million in additional debt capacity in FY 2018 assuming a 20 year maturity at current market interest rates

Debt payments are approximately \$15.5 million in FY 2018. Most FFC debt, not attributed to the Sellwood Bridge, is recovered from departments in the form of facility and road fund 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 is supported by a one-time only General Fund transfer (\$1.4 million) in fiscal year 2016. All of the existing FFC debt will be retired by FY 2033.

Ultimately, the General Fund is the primary source for repayment of FFC debt. However, because principal and interest payments associated with the Sellwood Bridge replacement project represent the single largest portion of FFC debt service, it is estimated that only about 34% of total debt payments are directly supported by the General Fund. 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. In February 2017, Moody's Investor Services upgraded the County's FFC debt rating to Aaa which further reflects on its strong financial position.

Full Faith and Credit Obligations (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2017	Principal Outstanding 6/30/2018	2017-18 Interest	2017-18 Principal
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$15,000	\$713	\$0
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	110,910	106,135	4,695	4,775
Series 2014 - Full Faith and Credit	06/18/14	08/01/19	3.00%	<u>22,530</u>	<u>14,175</u>	<u>9,355</u>	<u>497</u>	<u>4,820</u>
Total Full Faith and Credit				\$165,530	\$140,085	\$130,490	\$5,905	\$9,595

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 6/30/2017	Principal Outstanding 6/30/2018	2017-18 Interest	2017-18 Principal
Oregon Transportation Infrastructure Bank (Loan)	09/01/08	09/01/25	3.98%	\$3,200	\$2,172	\$1,966	\$86	\$205
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	887	859	90	28
Gresham Women's Shelter - Capital Lease	06/20/16	06/30/18	1.70%	138	69	0	.64	69
West Gresham Plaza - Capital Lease	07/01/16	06/30/23	1.75%	<u>\$1,207</u>	<u>\$1,043</u>	<u>\$877</u>	<u>\$17</u>	<u>\$166</u>
Total Leases and Contracts				\$5,637	\$4,307	\$3,824	\$199	\$484

Interfund Loans

An interfund loan is a transfer between funds or fund types within the County for an approved amount and a definite plan of repayment in a specific period of time. Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address short-term cash flow needs in County operations or capital financing plans. Interfund loans are either operating or capital and shall meet the following requirements:

- An operating interfund loan is made for the purpose of paying operation expenses.
- A capital interfund loan is made for the purpose of financing the design, acquisition, construction, installation, or improvement of real or personal property and not for the purpose of paying operating expenses.
- By statute, the loan must be repaid within ten years.

In FY 2015 an interfund loan of \$105,000 from the Asset Replacement Revolving Fund (2503) to the Willamette River Bridge Fund (1509) was issued to provide funding for replacing lighting on the Broadway, Burnside, Morrison, and Hawthorne Bridges. The loan has a 3-year term at an interest rate of .5% per annum.

In FY 2016 an interfund loan of \$3 million from the Risk Fund (3500) to the Willamette River Bridge Fund (1509) was issued to provide funding for a feasibility study for the seismic rehabilitation or replacement of the Burnside Bridge. The loan has a 10-year term at an interest rate of .54% per annum.

Interfund Loans (in thousands)

Interfund Loan Description	Dated	Term Date	Average Annual Interest	Loan Amount	Principal Outstanding 6/30/2017	Principal Outstanding 6/30/2018	2017-18 Interest	2017-18 Principal
Bridge Lighting Replacement (Loan)	04/30/15	04/30/18	0.5%	\$105	\$35	\$0	\$.18	\$35
Burnside Bridge Feasibility Study (Loan)	11/05/15	11/05/25	0.54%	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>16</u>	<u>0</u>
Total Interfund Loans				\$3,105	\$3,035	\$3,000	\$16.2	\$35

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

FY	Principal	Interest	Total	Final Maturity of Bond Issue
2018	29,065,000	9,000,869	38,065,869	
2019	31,790,000	7,126,373	38,916,373	
2020	15,364,168	24,913,869	40,278,037	Series 2014, Full Faith and Credit Refunding
2021	12,088,023	26,062,264	38,150,287	
2022	12,283,311	27,336,477	39,619,788	
2023	12,493,664	28,662,826	41,156,490	
2024	12,721,062	30,051,626	42,772,688	
2025	12,969,525	31,506,922	44,476,448	
2026	13,234,706	33,031,416	46,266,123	
2027	13,520,776	34,621,342	48,142,118	
2028	13,753,150	36,359,545	50,112,695	
2029	14,007,196	38,187,257	52,194,453	
2030	14,272,789	40,108,749	54,381,538	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith and Credit
2031	8,665,000	803,550	9,468,550	
2032	8,925,000	543,600	9,468,600	
2033	9,195,000	<u>275,850</u>	<u>9,470,850</u>	Series 2012, Full Faith and Credit
Total	\$234,348,370	\$368,592,534	\$602,940,904	

Detail of Cash Transfers Between Funds

fy2018 adopted budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Facilities Management Fund	County Assets	\$100,000	Multnomah Building Seismic Study
General Fund	Facilities Management Fund	County Assets	100,000	Yeon-Vance Site Assessment
General Fund	Capital Debt Retirement Fund	Nondepartmental	5,078,457	Downtown Courthouse replacement debt service
General Fund	Capital Debt Retirement Fund	Nondepartmental	2,990,529	Health Department HQ debt service
General Fund	Downtown Courthouse Capital Fund	County Assets	18,000,000	Downtown Courthouse replacement
General Fund	Health Headquarters Capital Fund	County Assets	7,000,000	Health Department HQ replacement
General Fund	Information Technology Capital Fund	County Assets	300,000	Replace the District Attorney's case management system (CRIMES)
General Fund	Capital Improvement Fund	County Assets	3,819,155	MCDC Detention Electronics
GO Bond Sinking Fund	General Fund	Overall County	125,000	Closing out GO Bond Sinking Fund
Willamette River Bridge Fund	Risk Management Fund	Community Services	16,200	Interest-only payment for Burnside Feasibility Study
Willamette River Bridge Fund	Asset Replacement Revolving Fund	Community Services	35,351	Interest Payment for LED Loan
Facilities Management Fund	Capital Improvement Fund	County Assets	199,519	Repayment on vacant space and CIP Fee
Facilities Management Fund	Asset Preservation Fund	County Assets	231,757	Repayment on vacant space
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	4,768,000	Fleet Vehicle Replacement Program
Fleet Management Fund	Road Fund	County Assets	250,000	Road Capital Improvement Plan
Animal Control Fund	General Fund	Community Services	2,077,000	Animal license fees/other revenue to partially offset animal control program costs

Debt Amortization Schedule

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Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2017	Principal Outstanding 6/30/2018	2017-2018 Interest	2017-2018 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$94,263	\$74,793	\$3,096	\$19,470
Full Faith and Credit Obligations:								
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	110,910	106,135	4,695	4,775
Series 2014- Full Faith and Credit	06/18/14	08/01/19	3.00%	22,530	14,175	9,355	497	4,820
Total Full Faith and Credit				\$165,530	\$140,085	\$130,490	\$5,905	\$9,595
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$887	\$859	\$90	\$28
Gresham Women's Shelter - Capital Lease	06/20/16	06/30/18	1.70%	138	69	-	0	69
Sheriff's Office Warehouse - Capital Lease	07/01/16	06/30/23	1.75%	1,207	1,043	877	17	166
Total Leases and Contracts				\$2,437	\$1,999	\$1,736	\$107	\$264
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,172	\$1,966	\$86	\$205

Summary Expenses & Revenues by Source

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

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
District Attorneys				
Revenues:				
- General Resources	20,700,871	21,798,575	22,926,851	24,008,684
- State Grants	5,621,624	6,205,896	6,966,641	6,599,556
- Federal Grants	206,817	18,356	-	
- Other Resources	1,158,200	1,258,541	3,049,455	2,865,222
<i>Expenditures</i>	<i>27,687,513</i>	<i>29,281,367</i>	<i>32,942,947</i>	<i>33,473,462</i>
Community Corrections				
Revenues:				
- General Resources	122,392,762	122,811,258	130,978,866	136,518,525
- State Grants	25,637,215	32,691,613	30,664,649	32,539,865
- Federal Grants	407,924	865,255	1,273,336	1,165,251
- Other Resources	13,564,111	10,996,599	12,521,088	11,048,264
<i>Expenditures</i>	<i>162,002,011</i>	<i>167,364,724</i>	<i>175,437,939</i>	<i>181,271,905</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	13,110,627	16,658,456	16,725,143	16,771,425
- State Grants	5,221,269	4,273,891	5,609,626	4,814,194
- Federal Grants	190,737	346,999	278,896	44,911
- Other Resources	7,052,849	6,086,564	5,582,974	5,819,952
<i>Expenditures</i>	<i>25,575,481</i>	<i>27,365,910</i>	<i>28,196,639</i>	<i>27,450,482</i>
Roads				
Revenues:				
- General Resources	6,620,428	7,028,143	7,000,000	7,300,000
- State Grants	34,424,823	35,479,885	42,314,527	45,567,114
- Federal Grants	0		0	
- Other Resources	704,094	600,870	1,833,820	5,590,448
<i>Expenditures</i>	<i>41,749,345</i>	<i>43,108,899</i>	<i>53,810,897</i>	<i>58,457,562</i>
Veteran's Services				
Revenues:				
- General Resources	221,650	405,056	523,430	566,034
- State Grants	167,752	220,751	220,757	217,972
- Federal Grants	481,600	1,123,473	2,506,922	2,506,924
- Other Resources	17,395	17,665	17,202	17,606
<i>Expenditures</i>	<i>888,397</i>	<i>1,766,945</i>	<i>3,268,311</i>	<i>3,308,536</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	13,571,087	13,476,704	18,337,244	19,980,688
- State Grants	36,626,541	34,928,253	35,847,441	39,571,561
- Federal Grants	181,937	529,803	483,194	570,178
- Other Resources	73,334,701	90,166,474	67,260,472	37,029,032
<i>Expenditures</i>	<i>123,714,266</i>	<i>139,101,234</i>	<i>121,928,351</i>	<i>97,151,459</i>

Summary Expenses & Revenues by Source

fy2018 adopted budget

	FY 2015 Actual	FY 2016 Actual	FY 2017 Adopted	FY 2018 Adopted
Public Health				
Revenues:				
- General Resources	26,681,333	29,929,409	26,495,013	24,957,222
- State Grants	11,505,864	11,005,837	10,737,342	9,887,872
- Federal Grants	5,434,715	7,390,566	10,880,003	10,115,353
- Other Resources	23,127,537	12,691,535	18,093,627	20,577,658
<i>Expenditures</i>	<i>66,749,449</i>	<i>61,017,347</i>	<i>66,205,985</i>	<i>65,538,105</i>
Assessment and Taxation				
Revenues:				
- General Resources	5,129,562	2,134,398	9,515,924	8,819,640
- State Grants	3,416,941	3,428,885	3,624,656	3,727,904
- Federal Grants				
- Other Resources	9,066,306	12,442,552	13,749,458	16,457,924
<i>Expenditures</i>	<i>17,612,809</i>	<i>18,005,836</i>	<i>26,890,038</i>	<i>29,005,468</i>
Economic Development				
Revenues:				
- General Resources	35,840,738	39,480,977	45,525,397	53,654,978
- Video Lottery Funds*	5,502,782	5,219,159	6,736,100	5,515,875
- State Grants	912,464	877,715	845,259	849,816
- Federal Grants	273,026	252,259	298,547	270,480
- Other Resources	781,205	1,734,282	897,803	1,003,551
<i>Expenditures</i>	<i>43,310,215</i>	<i>47,564,392</i>	<i>54,303,106</i>	<i>61,294,700</i>

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