

Table of Contents

Summary of Resources 3-4

Summary of Departmental Expenditures 5-6

Summary of Departmental Requirements 7

Fund Level Transactions 8

Property Tax Information..... 9

Property Tax Computation 11

Detail of Service Reimbursements Between Funds 12

Debt Overview..... 20

Detail of Cash Transfers Between Funds 27

Debt Amortization Schedule 28

State Shared Revenues..... 29

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Summary of Resources

fy2020 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	108,892,071	441,119,766	14,736,933	14,375,443	56,917,182	3,621,600	10,291,811	649,954,806	36,698,623	2,007,300	688,660,729
Road Fund	1501	2,490,152	7,050,000	58,867,161	70,000	157,550	250,000	21,500	68,906,363	366,140		69,272,503
Bicycle Path Construction Fund	1503	362,133		108,602			5,000		475,735			475,735
Recreation Fund	1504		51,400						51,400			51,400
Federal/State Program Fund	1505	3,857,806		278,900,807	1,248,898	66,221,766		6,453,903	356,683,180			356,683,180
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	891,551			1,996,500	17,000		150,000	3,055,051			3,055,051
Willamette River Bridge Fund	1509	2,731,821		8,425,039	350,000				11,506,860	640,730		12,147,590
Library Fund	1510			89,818,519					89,818,519	35,000		89,853,519
Special Excise Taxes Fund	1511	37,381	44,053,663				3,000		44,094,044			44,094,044
Land Corner Preservation Fund	1512	2,319,206				225,000	60,000	792,000	3,396,206	60,000		3,456,206
Inmate Welfare Fund	1513	100,988				17,500		1,172,172	1,290,660			1,290,660
Justice Services Special Ops Fund	1516	857,123		20,000	2,526,231	2,889,682		930,445	7,223,481	304,645		7,528,126
Oregon Historical Society Levy Fund	1518	75,000	3,382,788				3,000		3,460,788			3,460,788
Video Lottery Fund	1519	952,109		5,253,125					6,205,234			6,205,234
Supportive Housing Fund	1521			750,000					750,000			750,000
Capital Debt Retirement Fund	2002	6,005,326		298,895			20,000	1,230,100	7,554,321	29,626,371		37,180,692
PERS Bond Sinking Fund	2004	27,660,530					553,211		28,213,741	25,257,070	10,054,826	63,525,637
Downtown Courthouse Capital Fund	2500	68,000,000		37,842,337		5,125,000		775,000	111,742,337			111,742,337
Asset Replacement Revolving Fund	2503	120,471					7,200		127,671			127,671
Financed Projects Fund	2504	1,386,360							1,386,360			1,386,360
Library Capital Construction Fund	2506	2,700,000							2,700,000	2,632,881		5,332,881
Capital Improvement Fund	2507	24,583,521				233,799			24,817,320	4,898,969	313,973	30,030,262
Information Technology Capital Fund	2508	2,373,765							2,373,765		3,468,020	5,841,785
Asset Preservation Fund	2509	11,800,000				170			11,800,170	5,649,692	193,838	17,643,700
Health Headquarters Capital Fund	2510	7,500,000							7,500,000			7,500,000
Sellwood Bridge Replacement Fund	2511	9,277,562			11,650,000		75,000		21,002,562			21,002,562
Hansen Building Replacement Fund	2512	4,255,896							4,255,896			4,255,896

Summary of Resources continued on next page

Summary of Resources

fy2020 adopted budget

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
ERP Project Fund 2513	6,500,000							6,500,000			6,500,000
Burnside Bridge Fund 2515	238,900						16,000,000	16,238,900		508,779	16,747,679
Behavioral Health Managed Care Fund 3002			41,649,542					41,649,542			41,649,542
Risk Management Fund 3500	71,433,000				20,400	1,574,200	14,615,680	87,643,280	117,127,791		204,771,071
Fleet Management Fund 3501	806,793					16,000		822,793	5,792,944		6,615,737
Fleet Asset Replacement Fund 3502	6,279,480					85,000		6,364,480	2,654,445		9,018,925
Information Technology Fund 3503	7,768,095				216,465			7,984,560	60,971,370		68,955,930
Mail Distribution Fund 3504	964,849					180	1,000	966,029	3,367,256		4,333,285
Facilities Management Fund 3505	3,600,000				2,156,986		50,000	5,806,986	62,297,806	185,000	68,289,792
Total All Funds	386,822,089	495,657,617	536,750,960	32,217,072	134,198,500	6,273,491	52,483,611	1,644,403,340	358,381,733	16,731,736	2,019,516,809

Summary of Departmental Expenditures

fy2020 adopted budget

Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	65,544,459	28,393,441	54,874,819	151,095,059	73,797,204	140,209,377	45,812,331	8,338,627		17,865,812	585,931,129
Road Fund	1501										69,272,503	69,272,503
Bicycle Path Construction Fund	1503										475,735	475,735
Recreation Fund	1504							51,400				51,400
Federal/State Program Fund	1505	42,097,335	6,939,710	114,077,976	147,775,565	33,039,435	12,218,159				535,000	356,683,180
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										816,880	816,880
Willamette River Bridge Fund	1509										11,638,811	11,638,811
Library Fund	1510									88,124,357		88,124,357
Special Excise Taxes Fund	1511	44,094,044										44,094,044
Land Corner Preservation Fund	1512										1,998,284	1,998,284
Inmate Welfare Fund	1513						1,290,660					1,290,660
Justice Services Special Ops Fund	1516		7,123			1,996,881	5,524,122					7,528,126
Oregon Historical Society Levy Fund	1518	3,460,788										3,460,788
Video Lottery Fund	1519	4,829,923							300,000		550,000	5,679,923
Supportive Housing Fund	1521	750,000										750,000
Capital Debt Retirement Fund	2002	32,307,766										32,307,766
PERS Bond Sinking Fund	2004	50,656,450										50,656,450
Downtown Courthouse Capital Fund	2500							59,241	111,683,096			111,742,337
Asset Replacement Revolving Fund	2503								127,671			127,671
Financed Projects Fund	2504							1,386,360				1,386,360
Library Capital Construction Fund	2506								5,332,881			5,332,881
Capital Improvement Fund	2507								30,030,262			30,030,262
Information Technology Capital Fund	2508								5,841,785			5,841,785
Asset Preservation Fund	2509								17,643,700			17,643,700
Health Headquarters Capital Fund	2510								7,500,000			7,500,000
Sellwood Bridge Replacement Fund	2511										21,002,562	21,002,562
Hansen Building Replacement Fund	2512								4,255,896			4,255,896

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

fy2020 adopted budget

Fund	Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
ERP Project Fund 2513								6,500,000			6,500,000
Burnside Bridge Fund 2515										14,904,174	14,904,174
Behavioral Health Managed Care Fund 3002				41,649,542							41,649,542
Risk Management Fund 3500	6,502,530						126,835,541				133,338,071
Fleet Management Fund 3501								6,515,737			6,515,737
Fleet Asset Replacement Fund 3502								9,018,925			9,018,925
Information Technology Fund 3503								67,487,910			67,487,910
Mail Distribution Fund 3504								4,280,078			4,280,078
Facilities Management Fund 3505								67,452,563			67,452,563
Total All Funds	250,323,595	35,340,274	168,952,795	340,520,166	108,833,520	159,242,318	174,144,873	352,309,131	88,124,357	139,059,761	1,816,850,790

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	22,943,329	150,009,513	1,856,764	57,499,766	3,500,000	235,809,372	14,514,223	250,323,595	144.39
District Attorney	29,063,285	1,126,764	1,002,150	0	45,000	31,237,199	4,103,075	35,340,274	195.18
County Human Services	77,586,456	65,042,200	2,032,118	0	0	144,660,774	24,292,021	168,952,795	702.35
Health	188,104,697	80,519,475	24,914,768	0	780,000	294,318,940	46,201,226	340,520,166	1,404.64
Community Justice	65,429,093	21,808,934	2,241,973	0	825,000	90,305,000	18,528,520	108,833,520	496.57
Sheriff	126,723,571	992,246	8,782,329	0	998,970	137,497,116	21,745,202	159,242,318	808.35
County Management	38,488,763	7,632,255	121,368,329	0	0	167,489,347	6,655,526	174,144,873	267.55
County Assets	58,537,456	197,506,861	49,742,204	0	15,909,324	321,695,845	30,613,286	352,309,131	347.65
Library	56,260,369	1,689,609	11,863,623	0	20,000	69,833,601	18,290,756	88,124,357	534.00
Community Services	27,932,447	61,205,825	3,675,664	3,016,200	21,052,407	116,882,543	22,177,218	139,059,761	216.00
Total	691,069,466	587,533,682	227,479,922	60,515,966	43,130,701	1,609,729,737	207,121,053	1,816,850,790	5,116.68

*Excludes personnel related service reimbursements

Fund Level Transactions

fy2020 adopted budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	585,931,129	10,510,664	30,519,397	61,699,539	688,660,729
Road Fund	1501	69,272,503				69,272,503
Bicycle Path Construction Fund	1503	475,735				475,735
Recreation Fund	1504	51,400				51,400
Federal/State Program Fund	1505	356,683,180				356,683,180
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	816,880	2,007,300	230,871		3,055,051
Willamette River Bridge Fund	1509	11,638,811	508,779			12,147,590
Library Fund	1510	88,124,357	1,729,162			89,853,519
Special Excise Taxes Fund	1511	44,094,044				44,094,044
Land Corner Preservation Fund	1512	1,998,284			1,457,922	3,456,206
Inmate Welfare Fund	1513	1,290,660				1,290,660
Justice Services Special Ops Fund	1516	7,528,126				7,528,126
Oregon Historical Society Levy Fund	1518	3,460,788				3,460,788
Video Lottery Fund	1519	5,679,923		525,311		6,205,234
Supportive Housing Fund	1521	750,000				750,000
Capital Debt Retirement Fund	2002	32,307,766			4,872,926	37,180,692
PERS Bond Sinking Fund	2004	50,656,450			12,869,187	63,525,637
Downtown Courthouse Capital Fund	2500	111,742,337				111,742,337
Asset Replacement Revolving Fund	2503	127,671				127,671
Financed Projects Fund	2504	1,386,360				1,386,360
Library Capital Construction Fund	2506	5,332,881				5,332,881
Capital Improvement Fund	2507	30,030,262				30,030,262
Information Technology Capital Fund	2508	5,841,785				5,841,785
Asset Preservation Fund	2509	17,643,700				17,643,700
Health Headquarters Capital Fund	2510	7,500,000				7,500,000
Sellwood Bridge Replacement Fund	2511	21,002,562				21,002,562
Hansen Building Replacement Fund	2512	4,255,896				4,255,896
ERP Project Fund	2513	6,500,000				6,500,000
Burnside Bridge Fund	2515	14,904,174			1,843,505	16,747,679
Behavioral Health Managed Care Fund	3002	41,649,542				41,649,542
Risk Management Fund	3500	133,338,071		10,715,000	60,718,000	204,771,071
Fleet Management Fund	3501	6,515,737		100,000		6,615,737
Fleet Asset Replacement Fund	3502	9,018,925				9,018,925
Information Technology Fund	3503	67,487,910	1,468,020			68,955,930
Mail Distribution Fund	3504	4,280,078		53,207		4,333,285
Facilities Management Fund	3505	67,452,563	507,811	329,418		68,289,792
Total All Funds		1,816,850,790	16,731,736	42,473,204	143,461,079	2,019,516,809

Tax Information

Permanent Tax Rate

Exemptions

Local Property Tax Option

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

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

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

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

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

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

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

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

Voter Participation

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

General Obligation Bonded Indebtedness

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

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

Tax Collection

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

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

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

A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income less than \$43,500. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually. More information can be found at www.oregon.gov/dor/deferral.

Property Tax Information

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GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2019	\$323,115,812
Plus Estimated Assessed Value Growth	11,258,327
TOTAL GENERAL FUND PROPERTY TAX	\$334,374,139
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2020	\$334,374,139
Less amount exceeding shared 1% Constitutional Limitation	(12,238,093)
Less delinquencies and discounts on amount billed	(15,140,394)
TOTAL AVAILABLE FOR APPROPRIATION	\$306,995,652

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2020	\$4,227,497
Less amount exceeding shared 1% Constitutional Limitation	(739,812)
Less delinquencies and discounts on amount billed	(163,921)
TOTAL AVAILABLE FOR APPROPRIATION	\$3,323,764

TAX LEVY ANALYSIS				
	ACTUAL 2016-17	ACTUAL 2017-18	BUDGET 2018-19	BUDGET 2019-20
Permanent Rate Levy - Subject to \$10 Limit	\$299,019,204	\$313,258,160	\$325,743,930	\$334,374,139
OHS Local Option Levy - Subject to \$10 Limit	3,781,902	3,933,105	4,074,696	4,227,497
Total Proposed Levy	302,801,105	317,191,265	329,818,626	338,601,636
Loss due to 1% limitation	(12,190,883)	(12,899,478)	(13,278,661)	(12,977,905)
Loss in appropriation due to discounts and delinquencies	(6,658,742)	(14,196,340)	(15,050,665)	(15,304,315)
Total Proposed Levy less Loss	\$283,951,480	\$290,095,447	\$301,489,300	\$310,319,416

NOTES

Average property tax discount	2.35%
Property tax delinquency rate	2.35%
Average valuation change (Based on July - January Value Growth)	3.50%

Details of Service Reimbursements

fy2020 adopted budget

PERS Bond Salary Related Expense (60130)		
<i>Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.</i>		
General Fund		\$13,542,313
NONDEPARTMENTAL	573,814	
DISTRICT ATTORNEY	925,852	
COUNTY HUMAN SERVICES	677,575	
HEALTH DEPARTMENT	3,830,631	
COMMUNITY JUSTICE	1,553,503	
SHERIFF'S OFFICE	4,040,695	
COUNTY MANAGEMENT	1,249,338	
COUNTY ASSETS	271,911	
COMMUNITY SERVICES	418,992	
Road Fund		345,735
Federal/State Program Fund		6,141,554
NONDEPARTMENTAL	92,217	
DISTRICT ATTORNEY	188,646	
COUNTY HUMAN SERVICES	2,187,101	
HEALTH DEPARTMENT	2,554,106	
COMMUNITY JUSTICE	727,095	
SHERIFF'S OFFICE	392,388	
Animal Control Fund		159
Willamette River Bridge Fund		191,394
Library Fund		1,971,806
Land Corner Preservation Fund		56,156
Inmate Welfare Fund		16,065
Justice Services Special Ops Fund		204,379
COMMUNITY JUSTICE	55,215	
SHERIFF'S OFFICE	149,164	
Video Lottery Fund		4,774
Downtown Courthouse Capital Fund		8,981
COUNTY MANAGEMENT	2,106	
COUNTY ASSETS	6,875	
Capital Improvement Fund		17,202
Information Technology Capital Fund		7,923
Asset Preservation Fund		21,504
ERP Project Fund		17,114
Burnside Bridge Fund		1,518
Behavioral Health Managed Care Fund		557,417
Risk Management Fund		348,787
NONDEPARTMENTAL	215,935	
COUNTY MANAGEMENT	132,852	
Fleet Management Fund		55,841
Information Technology Fund		1,148,982
Mail Distribution Fund		43,529
Facilities Management Fund		553,937
Total Payments to the PERS Bond Sinking Fund		\$25,257,070

Details of Service Reimbursements

fy2020 adopted 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		\$59,291,573
NONDEPARTMENTAL	2,218,078	
DISTRICT ATTORNEY	3,613,489	
COUNTY HUMAN SERVICES	3,147,934	
HEALTH DEPARTMENT	16,605,879	
COMMUNITY JUSTICE	7,300,238	
SHERIFF'S OFFICE	17,526,786	
COUNTY MANAGEMENT	5,647,832	
COUNTY ASSETS	1,130,761	
COMMUNITY SERVICES	2,100,576	
Road Fund		1,609,709
Federal/State Program Fund		31,337,838
NONDEPARTMENTAL	461,588	
DISTRICT ATTORNEY	925,072	
COUNTY HUMAN SERVICES	11,833,243	
HEALTH DEPARTMENT	12,866,345	
COMMUNITY JUSTICE	3,597,260	
SHERIFF'S OFFICE	1,654,330	
Willamette River Bridge Fund		870,673
Library Fund		11,245,141
Land Corner Preservation Fund		249,041
Inmate Welfare Fund		93,692
Justice Services Special Ops Fund		960,244
COMMUNITY JUSTICE	259,507	
SHERIFF'S OFFICE	700,737	
Video Lottery Fund		21,707
Downtown Courthouse Capital Fund		41,859
COUNTY MANAGEMENT	10,739	
COUNTY ASSETS	31,120	
Capital Improvement Fund		95,659
Information Technology Capital Fund		25,470
Asset Preservation Fund		113,355
ERP Project Fund		52,304
Burnside Bridge Fund		5,750
Behavioral Health Managed Care Fund		2,629,433
Risk Management Fund		1,176,631
NONDEPARTMENTAL	655,954	
COUNTY MANAGEMENT	520,677	
COUNTY ASSETS	10,258	
ERP Project Fund		220,540
COUNTY MANAGEMENT	144,573	
COUNTY ASSETS	75,967	
Behavioral Health Managed Care Fund		2,507,593
Risk Management Fund		1,160,881
NONDEPARTMENTAL	634,388	
COUNTY MANAGEMENT	526,493	

Details of Service Reimbursements

fy2020 adopted budget

Insurance Benefits - Continued	
Fleet Management Fund	285,040
Information Technology Fund	4,372,320
Mail Distribution Fund	275,905
Facilities Management Fund	2,374,447
Total Payments to the Risk Management Fund	\$117,127,791

Indirect Costs (60350)	
<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)	\$4,737,938
HEALTH DEPARTMENT	4,726,959
COMMUNITY JUSTICE	10,979
Road Fund	996,285
Recreation Fund	1,400
Federal/State Program Fund	20,207,895
NONDEPARTMENTAL	29,620
DISTRICT ATTORNEY	692,334
COUNTY HUMAN SERVICES	8,290,117
HEALTH DEPARTMENT	6,773,274
COMMUNITY JUSTICE	3,232,418
SHERIFF'S OFFICE	1,190,132
Willamette River Bridge Fund	552,186
Library Fund	1,502,152
Land Corner Preservation Fund	183,560
Inmate Welfare Fund	55,263
Justice Services Special Ops Fund	760,002
COMMUNITY JUSTICE	262,548
SHERIFF'S OFFICE	497,454
Oregon Historical Society Levy Fund	7,500
Behavioral Health Managed Care Fund	1,731,224
Total Payments to the General Fund for Indirect Costs	\$30,735,405

Details of Service Reimbursements

fy2020 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		\$2,255,011
NONDEPARTMENTAL	124,420	
DISTRICT ATTORNEY	128,427	
COUNTY HUMAN SERVICES	163,642	
HEALTH DEPARTMENT	707,270	
COMMUNITY JUSTICE	606,150	
SHERIFF'S OFFICE	243,678	
COUNTY MANAGEMENT	154,160	
COUNTY ASSETS	40,406	
COMMUNITY SERVICES	86,858	
Road Fund		53,009
Federal/State Program Fund		1,275,988
NONDEPARTMENTAL	5,030	
DISTRICT ATTORNEY	16,326	
COUNTY HUMAN SERVICES	590,856	
HEALTH DEPARTMENT	663,776	
Willamette River Bridge Fund		31,401
Library Fund		241,825
Land Corner Preservation Fund		6,170
Inmate Welfare Fund		11,928
Justice Services Special Ops Fund		3,408
Video Lottery Fund		495
Downtown Courthouse Capital Fund		3,225
Capital Improvement Fund		4,958
Asset Preservation Fund		4,958
Behavioral Health Managed Care Fund		116,877
Risk Management Fund		35,705
NONDEPARTMENTAL	16,935	
COUNTY MANAGEMENT	18,770	
Fleet Management Fund		7,534
Mail Distribution Fund		8,888
Facilities Management Fund		112,308
Total Payments to the Information Technology Fund		\$4,173,688

Details of Service Reimbursements

fy2020 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		\$30,047,801
NONDEPARTMENTAL	2,009,722	
DISTRICT ATTORNEY	1,270,381	
COUNTY HUMAN SERVICES	1,808,991	
HEALTH DEPARTMENT	7,387,403	
COMMUNITY JUSTICE	7,128,833	
SHERIFF'S OFFICE	5,045,613	
COUNTY MANAGEMENT	3,321,800	
COUNTY ASSETS	654,072	
COMMUNITY SERVICES	1,420,986	
Road Fund		718,810
Federal/State Program Fund		14,682,200
NONDEPARTMENTAL	44,709	
DISTRICT ATTORNEY	83,970	
COUNTY HUMAN SERVICES	6,201,674	
HEALTH DEPARTMENT	8,351,847	
Willamette River Bridge Fund		510,508
Library Fund		7,199,657
Land Corner Preservation Fund		130,165
Capital Improvement Fund		52,560
Asset Preservation Fund		52,560
ERP Project Fund		11,680
Behavioral Health Managed Care Fund		1,184,248
Risk Management Fund		490,197
NONDEPARTMENTAL	240,845	
COUNTY MANAGEMENT	249,352	
Fleet Management Fund		187,069
Mail Distribution Fund		163,685
Facilities Management Fund		1,366,542
Total Payments to the Information Technology Fund		\$56,797,682

Details of Service Reimbursements

fy2020 adopted budget

Motor Pool (60410)		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.</i>		
General Fund		\$4,575,231
NONDEPARTMENTAL	42,885	
DISTRICT ATTORNEY	76,272	
COUNTY HUMAN SERVICES	140,925	
HEALTH DEPARTMENT	296,004	
COMMUNITY JUSTICE	641,381	
SHERIFF'S OFFICE	3,039,227	
COUNTY MANAGEMENT	24,199	
COUNTY ASSETS	308	
COMMUNITY SERVICES	314,030	
Road Fund		1,462,189
Federal/State Program Fund		919,142
NONDEPARTMENTAL	600	
DISTRICT ATTORNEY	38,868	
COUNTY HUMAN SERVICES	658,982	
HEALTH DEPARTMENT	213,783	
COMMUNITY JUSTICE	6,743	
COMMUNITY SERVICES	166	
Willamette River Bridge Fund		242,919
Library Fund		133,715
Land Corner Preservation Fund		13,258
Capital Improvement Fund		15,355
Asset Preservation Fund		15,355
Behavioral Health Managed Care Fund		86,294
Risk Management Fund		9,297
NONDEPARTMENTAL	2,400	
COUNTY MANAGEMENT	6,897	
Fleet Management Fund		113,129
Fleet Asset Replacement Fund		6,576
Information Technology Fund		59,144
Mail Distribution Fund		112,800
Facilities Management Fund		682,985
Total Payments to the Fleet Management Fund		\$8,447,389

Details of Service Reimbursements

fy2020 adopted budget

Building Management (60430/60432) <i>Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds for office space and building management.</i>	
General Fund	\$40,745,784
NONDEPARTMENTAL	9,828,584
DISTRICT ATTORNEY	1,213,925
COUNTY HUMAN SERVICES	1,427,073
HEALTH DEPARTMENT	8,179,591
COMMUNITY JUSTICE	5,773,039
SHERIFF'S OFFICE	10,826,369
COUNTY MANAGEMENT	1,921,600
COUNTY ASSETS	262,425
COMMUNITY SERVICES	1,313,178
Road Fund	636,853
Federal/State Program Fund	8,033,397
NONDEPARTMENTAL	679802
DISTRICT ATTORNEY	236,492
COUNTY HUMAN SERVICES	3,975,040
HEALTH DEPARTMENT	3,142,063
Willamette River Bridge Fund	318,904
Library Fund	8,369,828
Land Corner Preservation Fund	80,435
Justice Services Special Ops Fund	88,019
COMMUNITY JUSTICE	57,799
SHERIFF'S OFFICE	30,220
Video Lottery Fund	161,000
Supportive Housing Fund	210,000
Downtown Courthouse Capital Fund	4,249
Capital Improvement Fund	27,500
Asset Preservation Fund	27,500
ERP Project Fund	123,905
Behavioral Health Managed Care Fund	1,178,171
Risk Management Fund	731,765
NONDEPARTMENTAL	360,521
COUNTY MANAGEMENT	371,244
Fleet Management Fund	636,826
Information Technology Fund	1,267,121
Mail Distribution Fund	538,093
Total Payments to Facilities Management Fund	\$63,179,350

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	\$291,832
Video Lottery Fund	414,993
Sellwood Bridge Replacement Fund	9,471,650
Burnside Bridge Fund	1,972,665
Information Technology Fund	6,783,750
Facilities Management Fund	10,691,481
Total Payments to the Capital Debt Retirement Fund	\$29,626,371

Details of Service Reimbursements

fy2020 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		\$2,091,686
NONDEPARTMENTAL	35,895	
DISTRICT ATTORNEY	304,634	
COUNTY HUMAN SERVICES	94,879	
HEALTH DEPARTMENT	570,556	
COMMUNITY JUSTICE	369,302	
SHERIFF'S OFFICE	253,501	
COUNTY MANAGEMENT	342,190	
COUNTY ASSETS	6,958	
COMMUNITY SERVICES	113,771	
Road Fund		35,813
Federal/State Program Fund		962,140
NONDEPARTMENTAL	249	
DISTRICT ATTORNEY	41,446	
COUNTY HUMAN SERVICES	471,832	
HEALTH DEPARTMENT	448,613	
Willamette River Bridge Fund		13,644
Library Fund		33,268
Land Corner Preservation Fund		1,250
Inmate Welfare Fund		1,470
Justice Services Special Ops Fund		15,238
COMMUNITY JUSTICE	3,299	
SHERIFF'S OFFICE	11,939	
Behavioral Health Managed Care Fund		35,750
Risk Management Fund		89,432
NONDEPARTMENTAL	46,338	
COUNTY MANAGEMENT	43,094	
Fleet Management Fund		14,066
Information Technology Fund		37,181
Mail Distribution Fund		17,192
Facilities Management Fund		19,126
Total Payments to the Mail Distribution Fund		\$3,367,256

Debt Overview

Debt is frequently an appropriate method of financing capital projects. Careful monitoring of such issuances is necessary to ensure that the County's credit quality does not erode. 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 AAA 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. The following types of long-term securities are available to Multnomah County:

- General Obligation bonds
- Full Faith and Credit bonds
- Revenue bonds
- Pension Obligation bonds

The County may also enter into capital leases and take out loans from other governmental entities (i.e., State of Oregon) as permissible by statute. Capital Leases do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

In FY 2020, the County has \$327.8 million of the following debt obligations:

- Pension Obligation Bonds - \$52.6 million outstanding
- Full Faith & Credit Obligations - \$273.4 million outstanding
- Oregon Transportation Infrastructure Bank Loan - \$1.8 million outstanding

In addition to issuing its own debt, the County has acted as facilitator in the issuance of conduit debt for private educational institutions and hospitals as authorized by state statute. The conduit debt issued creates a liability for the company for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included as debt obligations in the budget. Of the total \$225 million remaining principal outstanding on conduit bonds as of June 30th 2019, 98% was issued on behalf of seven hospital facilities and the other 2% on behalf of educational facilities.

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) issued by jurisdictions within Oregon have two important features. First, they must be referred to, and receive the approval of, a majority of voters within the jurisdiction. The second feature that differentiates GO bonds from other long-term debt obligations is the fact that they are supported by a dedicated Property Tax levy. Under Measures 5 and 50, taxes levied to pay debt service associated with GO bonds are outside the constitutional limitations imposed on other Property Tax levies.

The County does not currently have any General Obligation debt nor does it intend to ask for voter approval for new GO bonds in the near future.

State statute (ORS 287A.100) provides a debt limit on voter approved 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, 2019.

GO Bond Debt Limitation

Real Market Value 2018-2019	\$172,752,206,300
Debt limit at 2%	3,455,044,126
Outstanding Debt (7/1/2019)	0
Legal Debt Margin	\$3,455,044,126

Full Faith and Credit Bonds

There are currently four outstanding Full Faith and Credit bonds (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 Build America Bonds (BABs) that were authorized by the American Recovery and Reinvestment, better known as the economic 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 bridge was opened to commuters in March of 2016; the project is now substantially complete. Total cost of the project is estimated at \$330 million. Repayment of the Series 2012 bonds is supported by a \$19 annual Vehicle Registration Fee (VRF) that is assessed against all motor vehicles in the County.

The Series 2014 FFC was a refunding of Series 2004 completed in late FY 2014. The savings from the refunding were \$2.6 million or approximately 10% 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 issued \$164 million in Series 2017 in December 2017 to fund the County Courthouse Capital Construction Project, the Health Department Capital Construction Project, the Enterprise Resource Planning Implementation Project, and the Department of Community Justice East Campus Capital Project. The debt service for FY2020 is budgeted at \$15 million and is primarily recovered through internal charges to County departments.

The County has approximately \$275.4 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, 2019.

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2018 - 2019	\$172,752,206,300
Debt limit at 1%	1,727,522,063
Outstanding Debt (7/1/2019)	(275,406,451)
Legal Debt Margin	\$1,452,115,612

In addition to these statutory debt limits, the County's internal Financial & Budget Policies adopted by the Board in FY 2019 further limit 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 could issue an estimated \$108.5 million in potential new debt in FY 2020, although this would require tradeoffs between operating and capital programs.

Debt payments are approximately \$30.3 million in FY 2020. Most FFC debt, not attributed to the Sellwood Bridge, is recovered from departments in the form of internal service charges. For example, tenants in the Multnomah Building pay their share of debt service based on the space they occupy in the facility. All of the existing FFC debt will be retired by FY 2047.

Ultimately, the General Fund is the primary source for repayment of FFC debt. However, approximately 35% of total principal and interest payments, primarily for bonds that supported construction of the Sellwood Bridge, are paid 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. Two years ago both Moody's Investor Services and Standard & Poor's upgraded the County's FFC debt rating to Aaa/AAA, the highest ratings assigned to government bonds.

Financial Summaries

fy2020 adopted budget

Full Faith and Credit Obligations (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2019	Principal Outstanding 6/30/2020	2019-20 Interest	2019-20 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	2.50%	\$128,000	\$101,120	\$95,855	\$4,205	\$5,265
Series 2014 - Full Faith and Credit	06/18/14	08/01/19	0.90%	\$22,530	\$4,780	\$0	\$120	\$4,780
Series 2017 - Full Faith and Credit	12/14/17	6/1/47	3.09%	<u>164,110</u>	<u>152,540</u>	<u>144,195</u>	<u>6,612</u>	<u>8,345</u>
Total Full Faith and Credit				\$329,640	\$273,440	\$255,050	\$11,650	\$18,390

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 repaid by the earnings from the operations of a revenue-producing enterprise or from special taxes. The County currently has no outstanding revenue bonds.

PERS Pension Revenue Bonds

Pension Obligation Bonds were issued in FY 2000 to cover the County's estimated unfunded actuarial liability (UAL) to Public Employees Retirement System (PERS). The County issued \$185 million of taxable debt for this purpose. Debt service payments are covered through internal service charges based on payroll. For FY 2020, 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 Outstanding 6/30/2019	Principal Outstanding 6/30/2020	2019-20 Interest	2019-20 Principal
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$52,593	\$47,274	\$19,876	\$5,319

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 the State of Oregon 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 6/30/2019	Principal Outstanding 6/30/2020	2019-20 Interest	2019-20 Principal
Oregon Transportation Infrastructure Bank (Loan)	09/01/08	09/01/25	3.98%	\$3,133	\$1,966	\$1,753	\$78	\$214

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 (up to 10 years). 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.

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 6/30/2019	Principal Outstanding 6/30/2020	2019-20 Interest	2019-20 Principal
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				\$3,000	\$3,000	\$3,000	\$16	\$0

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

FY	Principal	Interest	Total	Final Maturity of Bond Issue
2020	23,709,168	31,526,100	55,235,269	Series 2014, Full Faith and Credit Refunding
2021	20,858,023	32,257,246	53,115,269	
2022	21,488,311	33,092,958	54,581,269	
2023	22,163,664	33,959,057	56,122,722	
2024	22,866,062	34,864,357	57,730,419	
2025	16,844,525	35,812,404	52,656,929	
2026	17,299,706	37,143,148	54,442,854	
2027	17,790,776	38,529,823	56,320,599	
2028	18,233,150	40,054,526	58,287,676	
2029	18,717,196	41,658,238	60,375,434	
2030	19,212,789	43,344,230	62,557,019	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith and Credit
2031	13,850,000	3,792,031	17,642,031	
2032	14,375,000	3,272,831	17,647,831	
2033	14,860,000	2,787,081	17,647,081	Series 2012, Full Faith and Credit
2034	5,835,000	2,341,281	8,176,281	
2035	6,015,000	2,166,231	8,181,231	
2036	6,190,000	1,985,781	8,175,781	
2037	6,375,000	1,800,081	8,175,081	
2038	3,305,000	1,545,081	4,850,081	
2039	3,405,000	1,441,800	4,846,800	
2040	3,545,000	1,305,600	4,850,600	
2041	3,685,000	1,163,800	4,848,800	
2042	3,830,000	1,016,400	4,846,400	
2043	3,985,000	863,200	4,848,200	
2044	4,145,000	703,800	4,848,800	
2045	4,310,000	538,000	4,848,000	
2046	4,480,000	365,600	4,845,600	
2047	4,660,000	186,400	4,846,400	Series 2017, Full Faith and Credit
Total	326,033,370	429,517,087	755,550,456	

Detail of Cash Transfers Between Funds

fy2020 adopted budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	PERS Bond Sinking Fund	Nondepartmental	\$8,325,664	County Comcast Settlement for PERS Side Account
General Fund	Information Technology Capital Fund	County Assets	\$1,000,000	Corporate Broadband
General Fund	Information Technology Capital Fund	County Assets	\$1,000,000	Electronic Medical Records Corrections Health Juvenile Detention
General Fund	Facilities Management Fund	County Assets	\$135,000	Facilities Specialist for Shelter Transitions
General Fund	Facilities Management Fund	County Assets	\$50,000	Health Syringe Boxes
Library Fund	PERS Bond Sinking Fund	Nondepartmental	\$1,729,162	Library District Comcast Settlement for PERS Side Account
Animal Control Fund	General Fund	Community Services	\$2,007,300	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Willamette River Bridge Fund	Burnside Bridge Fund	Community Services	\$508,779	Transfer remaining proceeds from Earthquake Ready Burnside Bridge Feasibility Study
Facilities Management Fund	Capital Improvement Fund	County Assets	\$313,973	External Tenant Capital Fees and Prior Under-Contribution
Facilities Management Fund	Asset Preservation Fund	County Assets	\$193,838	External Tenant Capital Fees and Prior Under-Contribution
Information Technology Fund	Information Technology Capital Fund	DCA	\$468,020	IT Cyber Security
Information Technology Fund	Information Technology Capital Fund	DCA	\$1,000,000	Capital Project Management Software

Debt Amortization Schedule

fy2020 adopted budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2018	Principal Outstanding 6/30/2019	2018-2019 Interest	2018-2019 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$52,593	\$47,274	\$19,876	\$5,319
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	2.50%	128,000	101,120	95,495	4,206	5,625
Series 2014- Full Faith and Credit	06/18/14	08/01/19	0.90%	22,530	4,780	-	120	4,780
Series 2017- Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	152,540	144,195	6,612	8,345
Total Full Faith and Credit				\$329,640	\$273,440	\$254,690	\$11,651	\$18,750
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$1,966	\$1,744	\$70	\$222

Summary Expenses & Revenues by Source

fy2020 adopted budget

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

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
District Attorneys				
Revenues:				
- General Resources	\$22,683,893	\$23,781,703	\$24,858,842	\$27,458,650
- State Grants	6,460,938	7,051,846	7,681,237	6,048,642
- Federal Grants	0	0	23,860	47,720
- Other Resources	2,507,527	2,558,187	2,090,954	1,785,262
<i>Expenditures</i>	<i>\$31,652,357</i>	<i>\$33,391,736</i>	<i>\$34,654,893</i>	<i>\$35,340,274</i>
Community Corrections				
Revenues:				
- General Resources	\$128,006,014	\$134,955,864	\$149,915,040	\$158,785,195
- State Grants	30,107,414	33,065,116	33,271,669	33,973,411
- Federal Grants	1,168,840	473,306	1,334,156	1,266,829
- Other Resources	13,316,120	11,854,427	14,171,404	15,223,793
<i>Expenditures</i>	<i>\$172,598,388</i>	<i>\$180,348,713</i>	<i>\$198,692,269</i>	<i>\$209,249,228</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	\$15,946,432	\$16,629,579	\$17,220,387	\$18,393,065
- State Grants	5,787,840	4,452,886	5,360,873	4,758,354
- Federal Grants	102,409	21,672	156,386	223,720
- Other Resources	5,711,552	5,832,934	6,159,627	5,976,700
<i>Expenditures</i>	<i>\$27,548,232</i>	<i>\$26,937,071</i>	<i>\$28,897,273</i>	<i>\$29,351,839</i>
Roads				
Revenues:				
- General Resources	\$7,112,931	\$7,098,692	\$7,040,000	\$7,050,000
- State Grants	36,787,176	41,441,679	66,833,577	57,745,959
- Federal Grants	0	0	0	0
- Other Resources	4,830,284	7,013,337	5,216,558	4,476,544
<i>Expenditures</i>	<i>\$42,505,419</i>	<i>\$50,764,470</i>	<i>\$79,090,135</i>	<i>\$69,272,503</i>
Veteran's Services				
Revenues:				
- General Resources	\$7,112,931	\$7,098,692	\$7,040,000	\$7,050,000
- State Grants	36,787,176	41,441,679	66,833,577	57,745,959
- Federal Grants	0	0	0	0
- Other Resources	4,830,284	7,013,337	5,216,558	4,476,544
<i>Expenditures</i>	<i>\$42,505,419</i>	<i>\$50,764,470</i>	<i>\$79,090,135</i>	<i>\$69,272,503</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	\$11,324,272	\$7,367,405	\$21,311,312	\$19,893,319
- State Grants	40,410,200	35,630,957	39,338,676	39,000,473
- Federal Grants	428,124	1,035,634	994,105	494,409
- Other Resources	39,937,056	50,007,135	54,370,776	49,202,567
<i>Expenditures</i>	<i>\$92,099,652</i>	<i>\$94,041,130</i>	<i>\$116,014,869</i>	<i>\$108,590,768</i>

Summary Expenses & Revenues by Source

fy2020 adopted budget

	FY 2017 Actual	FY 2018 Actual	FY 2019 Adopted	FY 2020 Adopted
Public Health				
Revenues:				
- General Resources	\$26,284,270	\$27,111,412	\$24,110,176	\$25,203,945
- State Grants	10,634,615	11,432,674	15,240,617	16,273,254
- Federal Grants	8,186,859	6,946,751	7,451,360	8,945,663
- Other Resources	15,423,243	14,678,347	18,632,234	18,522,805
<i>Expenditures</i>	<i>\$60,528,987</i>	<i>\$60,169,183</i>	<i>\$65,434,387</i>	<i>\$68,945,667</i>
Assessment and Taxation				
Revenues:				
- General Resources	\$14,932	\$13,078	\$10,429,541	\$12,071,555
- State Grants	3,668,951	3,513,014	3,808,154	3,628,108
- Federal Grants	0	0	0	0
- Other Resources	15,277,595	16,255,254	13,104,086	10,765,774
<i>Expenditures</i>	<i>\$18,294,919</i>	<i>\$27,917,222</i>	<i>\$27,341,781</i>	<i>\$26,465,437</i>
Economic Development				
Revenues:				
- General Resources	\$42,041,785	\$44,755,185	\$54,888,437	\$48,575,177
- Video Lottery Funds*	6,982,170	6,124,816	6,104,483	6,205,234
- State Grants	849,474	958,606	877,478	840,798
- Federal Grants	336,533	238,213	345,784	248,944
- Other Resources	92,949	1,641,663	1,950,305	2,142,807
<i>Expenditures</i>	<i>\$50,302,911</i>	<i>\$51,635,814</i>	<i>\$64,166,487</i>	<i>\$58,012,960</i>

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