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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	
General Fund	1000	103,962,791	440,858,532	14,706,419	15,400,791	61,752,190	1,371,600	9,284,911	647,337,234	38,826,471	6,386,517	692,550,222
Road Fund	1501	2,775,101	6,900,000	60,463,650	70,000	465,000	150,000	21,500	70,845,251	688,736	48,091	71,582,078
Bicycle Path Construction Fund	1503	475,769		107,117			5,000		587,886			587,886
Recreation Fund	1504		51,265						51,265			51,265
Federal/State Program Fund	1505	6,466,148		309,609,460	912,668	70,198,250	13,200	7,542,938	394,742,664			394,742,664
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	1,580,450			1,728,500	12,000		173,000	3,493,950		300,000	3,793,950
Willamette River Bridge Fund	1509	1,832,788		14,281,697	4,834,215	10,000			20,958,700	368,007		21,326,707
Library Fund	1510			92,187,142					92,187,142	35,000		92,222,142
Special Excise Taxes Fund	1511	35,137	51,190,913				8,000		51,234,050			51,234,050
Land Corner Preservation Fund	1512	2,454,045				430,000	60,000	1,490,234	4,434,279	150,000		4,584,279
Inmate Welfare Fund	1513	100,000				17,500		1,224,117	1,341,617			1,341,617
Coronavirus (COVID-19) Response Fund	1515			95,049,292					95,049,292			95,049,292
Justice Services Special Ops Fund	1516	432,000		20,000	1,604,584	3,076,015		1,045,272	6,177,871	384,607		6,562,478
Oregon Historical Society Levy Fund	1518	22,161	3,385,430				3,000		3,410,591			3,410,591
Video Lottery Fund	1519	2,358,963		4,629,375					6,988,338			6,988,338
Supportive Housing Fund	1521	4,300,000							4,300,000			4,300,000
Capital Debt Retirement Fund	2002	6,948,600		299,413			136,000	1,370,137	8,754,150	26,105,398	2,607,791	37,467,339
PERS Bond Sinking Fund	2004	16,596,472					332,000		16,928,472	36,463,961		53,392,433
Downtown Courthouse Capital Fund	2500	9,000,000							9,000,000			9,000,000
Asset Replacement Revolving Fund	2503	130,686							130,686			130,686
Financed Projects Fund	2504	935,000							935,000			935,000
Library Capital Construction Fund	2506	3,057,700					80,235		3,137,935	2,843,511		5,981,446
Capital Improvement Fund	2507	14,175,387				481,655	434,608	5,000,000	20,091,650	3,818,361	2,067,824	25,977,835
Information Technology Capital Fund	2508	5,449,471				90,000			5,539,471			5,539,471
Asset Preservation Fund	2509	15,095,415					303,904		15,399,319	8,486,735	164,242	24,050,296
Health Headquarters Capital Fund	2510	5,500,000							5,500,000			5,500,000
Sellwood Bridge Replacement Fund	2511	10,201,131					25,000		10,226,131			10,226,131
Hansen Building Replacement Fund	2512	3,358,765							3,358,765			3,358,765

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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	2,607,791							2,607,791			2,607,791
Burnside Bridge Fund 2515	10,817,698			19,065,785		150,000		30,033,483			30,033,483
Behavioral Health Resource Center Capital Fund 2516	1,700,000							1,700,000			1,700,000
Behavioral Health Managed Care Fund 3002	1,246,236		2,649,208					3,895,444			3,895,444
Risk Management Fund 3500	83,891,630				15,000	1,700,000	11,195,000	96,801,630	124,156,482		220,958,112
Fleet Management Fund 3501	278,902				122,140		50,000	451,042	6,241,190		6,692,232
Fleet Asset Replacement Fund 3502	7,358,468							7,358,468	2,808,371		10,166,839
Information Technology Fund 3503	8,678,071				191,401			8,869,472	63,366,054	935,000	73,170,526
Mail Distribution Fund 3504	669,849				12,622			682,471	3,703,139		4,385,610
Facilities Management Fund 3505	6,163,998				2,161,306		100,000	8,425,304	62,366,373		70,791,677
Total All Funds	340,656,823	502,386,140	594,082,773	43,616,543	139,035,079	4,772,647	38,497,109	1,663,047,114	380,812,396	12,509,465	2,056,368,975

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	62,445,864	30,854,018	55,701,144	159,883,728	76,226,431	146,471,535	44,998,648	8,963,244		18,774,376	604,318,988
Road Fund	1501										71,582,078	71,582,078
Bicycle Path Construction Fund	1503										587,886	587,886
Recreation Fund	1504							51,265				51,265
Federal/State Program Fund	1505	45,208,757	7,824,446	125,986,945	173,116,396	30,216,883	10,820,199				1,530,388	394,704,014
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										1,264,983	1,264,983
Willamette River Bridge Fund	1509										21,326,707	21,326,707
Library Fund	1510									92,222,142		92,222,142
Special Excise Taxes Fund	1511	51,234,050										51,234,050
Land Corner Preservation Fund	1512										2,185,533	2,185,533
Inmate Welfare Fund	1513						1,341,617					1,341,617
Coronavirus (COVID-19) Response Fund	1515	44,349,659		20,360,383	29,629,250	710,000						95,049,292
Justice Services Special Ops Fund	1516					1,111,416	5,451,062					6,562,478
Oregon Historical Society Levy Fund	1518	3,410,591										3,410,591
Video Lottery Fund	1519	6,155,088							240,000		50,000	6,445,088
Supportive Housing Fund	1521	4,300,000										4,300,000
Capital Debt Retirement Fund	2002	28,606,811										28,606,811
PERS Bond Sinking Fund	2004	37,076,450										37,076,450
Downtown Courthouse Capital Fund	2500								9,000,000			9,000,000
Asset Replacement Revolving Fund	2503								130,686			130,686
Library Capital Construction Fund	2506								5,981,446			5,981,446
Capital Improvement Fund	2507								25,677,835			25,677,835
Information Technology Capital Fund	2508								4,589,471			4,589,471
Asset Preservation Fund	2509								24,050,296			24,050,296
Health Headquarters Capital Fund	2510								2,100,000			2,100,000
Sellwood Bridge Replacement Fund	2511										10,226,131	10,226,131
Hansen Building Replacement Fund	2512								3,358,765			3,358,765

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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
Burnside Bridge Fund 2515										18,392,596	18,392,596
Behavioral Health Resource Center Capital Fund 2516								1,700,000			1,700,000
Behavioral Health Managed Care Fund 3002				3,895,444							3,895,444
Risk Management Fund 3500	6,473,244						128,555,854				135,029,098
Fleet Management Fund 3501								6,677,508			6,677,508
Fleet Asset Replacement Fund 3502								10,166,839			10,166,839
Information Technology Fund 3503								72,961,338			72,961,338
Mail Distribution Fund 3504								4,379,867			4,379,867
Facilities Management Fund 3505								65,592,178			65,592,178
Total All Funds	289,340,814	38,678,464	202,048,472	366,524,818	108,264,730	164,084,413	173,605,767	245,569,473	92,222,142	145,920,678	1,826,259,771

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	28,821,557	170,322,108	16,107,249	55,218,811	2,200,000	272,669,725	16,671,089	289,340,814	146.59
District Attorney	31,321,825	1,200,313	1,073,215	0	45,000	33,640,353	5,038,111	38,678,464	195.20
County Human Services	85,792,955	85,597,938	2,148,226	0	0	173,539,119	28,509,353	202,048,472	753.55
Health	210,707,924	77,307,155	29,453,817	0	300,000	317,768,896	48,755,922	366,524,818	1,412.22
Community Justice	65,155,484	22,183,200	2,146,402	0	11,000	89,496,086	18,768,644	108,264,730	476.90
Sheriff	130,316,973	4,480,326	5,681,960	0	737,099	141,216,358	22,868,055	164,084,413	802.22
County Management	39,760,114	5,289,019	122,655,136	0	0	167,704,269	5,901,498	173,605,767	271.75
County Assets	60,591,059	91,611,349	46,541,057	0	20,424,679	219,168,144	26,401,329	245,569,473	357.50
Library	58,876,779	1,683,147	12,302,172	0	0	72,862,098	19,360,044	92,222,142	530.00
Community Services	29,325,120	87,665,362	6,298,862	0	253,500	123,542,844	22,377,834	145,920,678	216.00
Total	740,669,790	547,339,917	244,408,096	55,218,811	23,971,278	1,611,607,892	214,651,879	1,826,259,771	5,161.93

*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	604,318,988	1,248,091	32,531,081	54,452,062	692,550,222
Road Fund	1501	71,582,078				71,582,078
Bicycle Path Construction Fund	1503	587,886				587,886
Recreation Fund	1504	51,265				51,265
Federal/State Program Fund	1505	394,704,014			38,650	394,742,664
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	1,264,983	1,736,517	792,450		3,793,950
Willamette River Bridge Fund	1509	21,326,707				21,326,707
Library Fund	1510	92,222,142				92,222,142
Special Excise Taxes Fund	1511	51,234,050				51,234,050
Land Corner Preservation Fund	1512	2,185,533			2,398,746	4,584,279
Inmate Welfare Fund	1513	1,341,617				1,341,617
Coronavirus (COVID-19) Response Fund	1515	95,049,292				95,049,292
Justice Services Special Ops Fund	1516	6,562,478				6,562,478
Oregon Historical Society Levy Fund	1518	3,410,591				3,410,591
Video Lottery Fund	1519	6,445,088		543,250		6,988,338
Supportive Housing Fund	1521	4,300,000				4,300,000
Capital Debt Retirement Fund	2002	28,606,811			8,860,528	37,467,339
PERS Bond Sinking Fund	2004	37,076,450			16,315,983	53,392,433
Downtown Courthouse Capital Fund	2500	9,000,000				9,000,000
Asset Replacement Revolving Fund	2503	130,686				130,686
Financed Projects Fund	2504		935,000			935,000
Library Capital Construction Fund	2506	5,981,446				5,981,446
Capital Improvement Fund	2507	25,677,835	300,000			25,977,835
Information Technology Capital Fund	2508	4,589,471	950,000			5,539,471
Asset Preservation Fund	2509	24,050,296				24,050,296
Health Headquarters Capital Fund	2510	2,100,000	3,400,000			5,500,000
Sellwood Bridge Replacement Fund	2511	10,226,131				10,226,131
Hansen Building Replacement Fund	2512	3,358,765				3,358,765
ERP Project Fund	2513		2,607,791			2,607,791
Burnside Bridge Fund	2515	18,392,596			11,640,887	30,033,483
Behavioral Health Resource Center Capital Fund	2516	1,700,000				1,700,000
Behavioral Health Managed Care Fund	3002	3,895,444				3,895,444
Risk Management Fund	3500	135,029,098		14,621,128	71,307,886	220,958,112
Fleet Management Fund	3501	6,677,508		14,724		6,692,232
Fleet Asset Replacement Fund	3502	10,166,839				10,166,839
Information Technology Fund	3503	72,961,338		209,188		73,170,526
Mail Distribution Fund	3504	4,379,867		5,743		4,385,610
Facilities Management Fund	3505	65,592,178	1,332,066	3,867,433		70,791,677
Total All Funds		1,826,259,771	12,509,465	52,584,997	165,014,742	2,056,368,975

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 \$46,000. 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/deferral.

Property Tax Information

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GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2020	\$337,137,036
Plus Estimated Assessed Value Growth	<u>12,590,556</u>
TOTAL GENERAL FUND PROPERTY TAX	\$349,727,592
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2021	\$349,727,592
Less amount exceeding shared 1% Constitutional Limitation	(13,814,240)
Less delinquencies and discounts on amount billed	<u>(15,955,884)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$319,957,468

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2021	\$4,390,256
Less amount exceeding shared 1% Constitutional Limitation	(878,051)
Less delinquencies and discounts on amount billed	<u>(170,342)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,341,863

TAX LEVY ANALYSIS				
	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
Permanent Rate Levy - Subject to \$10 Limit	\$313,258,160	\$323,115,812	\$334,374,139	\$349,727,592
OHS Local Option Levy - Subject to \$10 Limit	3,933,105	4,116,093	4,227,497	4,390,256
Total Proposed Levy	317,191,265	327,231,905	338,601,636	354,117,848
Loss due to 1% limitation	(12,899,478)	(12,576,986)	(12,977,905)	(14,692,291)
Loss in appropriation due to discounts and delinquencies	<u>(14,196,340)</u>	<u>(12,554,171)</u>	<u>(15,304,315)</u>	<u>(16,126,226)</u>
Total Proposed Levy Less Loss	\$290,095,447	\$302,100,748	\$310,319,416	\$323,299,331

NOTES

Average property tax discount	2.37%
Property tax delinquency rate	2.38%
Average valuation change (Based on July - January Value Growth)	3.75%

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.

	Subtotal (Depts)	Total Fund
General Fund		\$19,605,831
NONDEPARTMENTAL	829,322	
DISTRICT ATTORNEY	1,363,686	
COUNTY HUMAN SERVICES	996,557	
HEALTH DEPARTMENT	5,545,291	
COMMUNITY JUSTICE	2,240,167	
SHERIFF'S OFFICE	5,786,116	
COUNTY MANAGEMENT	1,842,341	
COUNTY ASSETS	408,277	
COMMUNITY SERVICES	594,074	
Road Fund		495,958
Federal/State Program Fund		9,578,456
NONDEPARTMENTAL	116,394	
DISTRICT ATTORNEY	304,789	
COUNTY HUMAN SERVICES	3,382,924	
HEALTH DEPARTMENT	4,376,531	
COMMUNITY JUSTICE	916,033	
SHERIFF'S OFFICE	481,785	
Willamette River Bridge Fund		267,861
Library Fund		2,823,130
Land Corner Preservation Fund		80,762
Inmate Welfare Fund		23,167
Coronavirus (COVID-19) Response Fund		15,715
Justice Services Special Ops Fund		260,952
COMMUNITY JUSTICE	38,087	
SHERIFF'S OFFICE	222,865	
Video Lottery Fund		6,809
Supportive Housing Fund		6,423
Information Technology Capital Fund		6,087
Asset Preservation Fund		32,341
Burnside Bridge Fund		20,454
Behavioral Health Managed Care Fund		143,904
Risk Management Fund		480,229
NONDEPARTMENTAL	299,709	
COUNTY MANAGEMENT	180,520	
Fleet Management Fund		79,947
Information Technology Fund		1,642,216
Mail Distribution Fund		61,449
Facilities Management Fund		832,271
Total Payments to the PERS Bond Sinking Fund		\$36,463,961

Details of Service Reimbursements

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Insurance Benefits (60140/60145)		
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, active and retiree healthcare, life, unemployment, liability, and long-term disability insurance.</i>		
	Subtotal (Depts)	Total Fund
General Fund		\$62,522,054
NONDEPARTMENTAL	2,414,162	
DISTRICT ATTORNEY	3,704,321	
COUNTY HUMAN SERVICES	3,320,493	
HEALTH DEPARTMENT	17,653,796	
COMMUNITY JUSTICE	7,695,006	
SHERIFF'S OFFICE	18,301,897	
COUNTY MANAGEMENT	5,982,744	
COUNTY ASSETS	1,259,862	
COMMUNITY SERVICES	2,189,773	
Road Fund		1,678,003
Federal/State Program Fund		35,194,989
NONDEPARTMENTAL	461,980	
DISTRICT ATTORNEY	1,041,514	
COUNTY HUMAN SERVICES	13,265,942	
HEALTH DEPARTMENT	15,689,275	
COMMUNITY JUSTICE	3,238,625	
SHERIFF'S OFFICE	1,497,653	
Animal Control Fund		975
Willamette River Bridge Fund		883,664
Library Fund		11,744,046
Land Corner Preservation Fund		260,724
Inmate Welfare Fund		97,774
Coronavirus (COVID-19) Response Fund		1,165,660
NONDEPARTMENTAL	961,005	
COUNTY HUMAN SERVICES	23,750	
HEALTH DEPARTMENT	158,373	
COMMUNITY JUSTICE	22,532	
Justice Services Special Ops Fund		901,536
COMMUNITY JUSTICE	143,165	
SHERIFF'S OFFICE	758,371	
Video Lottery Fund		22,787
Supportive Housing Fund		22,337
Information Technology Capital Fund		28,755
Asset Preservation Fund		135,005
Burnside Bridge Fund		49,228
Behavioral Health Managed Care Fund		483,481
Risk Management Fund		1,252,547
NONDEPARTMENTAL	680,789	
COUNTY MANAGEMENT	571,758	
Fleet Management Fund		294,364
Information Technology Fund		4,550,799
Mail Distribution Fund		275,940
Facilities Management Fund		2,591,814
Total Payments to the Risk Management Fund		\$124,156,482

Details of Service Reimbursements

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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 (Medicaid)		\$4,890,792
Road Fund		873,635
Recreation Fund		1,265
Federal/State Program Fund		22,220,668
NONDEPARTMENTAL	53,115	
DISTRICT ATTORNEY	937,455	
COUNTY HUMAN SERVICES	8,423,308	
HEALTH DEPARTMENT	8,754,466	
COMMUNITY JUSTICE	2,959,649	
SHERIFF'S OFFICE	1,090,239	
COMMUNITY SERVICES	2,436	
Willamette River Bridge Fund		475,706
Library Fund		1,489,583
Land Corner Preservation Fund		184,649
Inmate Welfare Fund		60,038
Coronavirus (COVID-19) Response Fund		298,459
Justice Services Special Ops Fund		688,414
COMMUNITY JUSTICE	128,361	
SHERIFF'S OFFICE	560,053	
Oregon Historical Society Levy Fund		7,500
Behavioral Health Managed Care Fund		321,130
Total Payments to the General Fund for Indirect Costs		\$31,511,839

Details of Service Reimbursements

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Telecommunication Costs (60370)		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		\$2,439,355
NONDEPARTMENTAL	120,305	
DISTRICT ATTORNEY	121,373	
COUNTY HUMAN SERVICES	167,253	
HEALTH DEPARTMENT	853,307	
COMMUNITY JUSTICE	633,282	
SHERIFF'S OFFICE	263,783	
COUNTY MANAGEMENT	152,650	
COUNTY ASSETS	37,936	
COMMUNITY SERVICES	89,466	
Road Fund		60,712
Federal/State Program Fund		1,310,559
NONDEPARTMENTAL	4,119	
DISTRICT ATTORNEY	23,747	
COUNTY HUMAN SERVICES	674,565	
HEALTH DEPARTMENT	608,128	
Willamette River Bridge Fund		34,814
Library Fund		240,049
Land Corner Preservation Fund		7,175
Inmate Welfare Fund		11,913
Coronavirus (COVID-19) Response Fund		99,390
HEALTH DEPARTMENT	60,390	
COMMUNITY JUSTICE	39,000	
Justice Services Special Ops Fund		5,531
Video Lottery Fund		1,084
Asset Preservation Fund		10,297
Sellwood Bridge Replacement Fund		457
Behaviorial Health Managed Care Fund		24,185
Risk Management Fund		37,529
NONDEPARTMENTAL	19,085	
COUNTY MANAGEMENT	18,444	
Fleet Management Fund		11,056
Mail Distribution Fund		9,213
Facilities Management Fund		97,033
Total Payments to the Information Technology Fund		\$4,400,352

Details of Service Reimbursements

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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	\$32,310,541
NONDEPARTMENTAL	2,037,896
DISTRICT ATTORNEY	1,088,103
COUNTY HUMAN SERVICES	1,806,483
HEALTH DEPARTMENT	9,340,708
COMMUNITY JUSTICE	7,300,296
SHERIFF'S OFFICE	5,121,657
COUNTY MANAGEMENT	3,466,552
COUNTY ASSETS	664,265
COMMUNITY SERVICES	1,484,581
Road Fund	782,519
Federal/State Program Fund	14,968,546
NONDEPARTMENTAL	8149
DISTRICT ATTORNEY	82,473
COUNTY HUMAN SERVICES	6,616,204
HEALTH DEPARTMENT	8,261,720
Willamette River Bridge Fund	499,457
Library Fund	7,567,802
Land Corner Preservation Fund	150,807
Coronavirus (COVID-19) Response Fund	20,000
Asset Preservation Fund	137,067
Behavioral Health Managed Care Fund	212,437
Risk Management Fund	513,558
NONDEPARTMENTAL	240,784
COUNTY MANAGEMENT	272,774
Fleet Management Fund	168,702
Mail Distribution Fund	115,982
Facilities Management Fund	1,518,284
Total Payments to the Information Technology Fund	\$58,965,702

Details of Service Reimbursements

fy2021 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		\$5,037,964
NONDEPARTMENTAL	52,774	
DISTRICT ATTORNEY	100,651	
COUNTY HUMAN SERVICES	208,572	
HEALTH DEPARTMENT	447,286	
COMMUNITY JUSTICE	619,661	
SHERIFF'S OFFICE	3,276,707	
COUNTY MANAGEMENT	24,367	
COUNTY ASSETS	1,136	
COMMUNITY SERVICES	306,810	
Road Fund		1,602,231
Federal/State Program Fund		1,049,158
NONDEPARTMENTAL	100	
DISTRICT ATTORNEY	9,503	
COUNTY HUMAN SERVICES	789,335	
HEALTH DEPARTMENT	242,978	
COMMUNITY JUSTICE	7,056	
COMMUNITY SERVICES	186	
Willamette River Bridge Fund		211,063
Library Fund		177,216
Land Corner Preservation Fund		6,846
Behavioral Health Managed Care Fund		19,584
Risk Management Fund		11,642
NONDEPARTMENTAL	2,060	
COUNTY MANAGEMENT	9,582	
Information Technology Fund		41,933
Mail Distribution Fund		108,545
Facilities Management Fund		783,379
Total Payments to the Fleet Management Fund		\$9,049,561

Details of Service Reimbursements

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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	\$43,659,481
NONDEPARTMENTAL	11,412,094
DISTRICT ATTORNEY	2,142,721
COUNTY HUMAN SERVICES	1,463,961
HEALTH DEPARTMENT	8,616,339
COMMUNITY JUSTICE	5,727,671
SHERIFF'S OFFICE	11,625,179
COUNTY MANAGEMENT	1,145,859
COUNTY ASSETS	160,452
COMMUNITY SERVICES	1,365,205
Road Fund	665,099
Federal/State Program Fund	7,946,393
NONDEPARTMENTAL	285,763
DISTRICT ATTORNEY	62,961
COUNTY HUMAN SERVICES	3,774,314
HEALTH DEPARTMENT	3,823,355
Willamette River Bridge Fund	329,578
Library Fund	8,971,419
Land Corner Preservation Fund	80,314
Justice Services Special Ops Fund	158,178
COMMUNITY JUSTICE	124,968
SHERIFF'S OFFICE	33,210
Video Lottery Fund	204,220
Capital Improvement Fund	106,270
Asset Preservation Fund	107,185
Behavioral Health Managed Care Fund	332,665
Risk Management Fund	457,593
NONDEPARTMENTAL	218,206
COUNTY MANAGEMENT	239,387
Fleet Management Fund	649,313
Information Technology Fund	984,182
Mail Distribution Fund	557,781
Total Payments to Facilities Management Fund	\$65,209,671

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	1,763,475
Sellwood Bridge Replacement Fund	9,473,400
Burnside Bridge Fund	1,811,710
Information Technology Fund	6,788,000
Facilities Management Fund	5,976,981
Total Payments to the Capital Debt Retirement Fund	\$26,105,398

Details of Service Reimbursements

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Mail Distribution Fund (60460)		
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>		
General Fund		\$2,500,851
NONDEPARTMENTAL	48,903	
DISTRICT ATTORNEY	395,115	
COUNTY HUMAN SERVICES	92,454	
HEALTH DEPARTMENT	705,581	
COMMUNITY JUSTICE	518,543	
SHERIFF'S OFFICE	269,749	
COUNTY MANAGEMENT	339,027	
COUNTY ASSETS	13,830	
COMMUNITY SERVICES	117,649	
Road Fund		16,244
Federal/State Program Fund		917,605
NONDEPARTMENTAL	280	
DISTRICT ATTORNEY	67,259	
COUNTY HUMAN SERVICES	444,898	
HEALTH DEPARTMENT	405,168	
Willamette River Bridge Fund		22,267
Library Fund		46,234
Land Corner Preservation Fund		2,219
Inmate Welfare Fund		1,592
Justice Services Special Ops Fund		16,846
COMMUNITY JUSTICE	3,442	
SHERIFF'S OFFICE	13,404	
Behavioral Health Managed Care Fund		21,587
Risk Management Fund		81,780
NONDEPARTMENTAL	56,009	
COUNTY MANAGEMENT	25,771	
Fleet Management Fund		13,310
Information Technology Fund		41,695
Facilities Management Fund		20,909
Total Payments to the Mail Distribution Fund		\$3,703,139

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).

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

In FY 2020, the County has \$320.1 million of the following debt obligations:
Pension Obligation Bonds - \$47.3 million outstanding
Full Faith & Credit Obligations - \$270 million outstanding
Oregon Transportation Infrastructure Bank Loan - \$1.5 million outstanding
Capital Leases - \$1.3 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 \$221 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 outstanding. On June 25th of 2020 the County board approved a GO Bond referral request of \$387.0 million to finance capital costs for Library facilities. The ballot measure is currently planned for the November 2020 election and if approved by voters the debt issuance would occur in March of 2021. As currently estimated the bonds will mature over a period not to exceed 9 years with an estimated average cost of \$0.61 per \$1,000 of assessed value.

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, 2020.

GO Bond Debt Limitation

Real Market Value 2019-2020	\$176,570,949,385
Debt limit at 2%	3,531,418,988
Outstanding Debt (7/1/2020)	0
Legal Debt Margin	\$3,531,418,988

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 42% 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 \$19 annual Vehicle Registration Fee (VRF) will increase to \$56 effective January 1st 2021, the County board approved increase in December of 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 FY 2021 is budgeted at \$15 million and is primarily recovered through internal charges to departments.

In September 2019, the County issued \$16.075 million in Series 2019 direct placement loan to fund the National Environmental Policy Act (NEPA) phase of the Earthquake Ready Burnside Bridge Project. Repayment of the Series 2019 loan will be made from Vehicle Registration Fees (VFR). The environmental phase of the project will end in 2021.

The County has approximately \$270 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, 2020.

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2019 - 2020	\$176,570,949,385
Debt limit at 1%	1,765,709,494
Outstanding Debt (7/1/2020)	(270,022,807)
Legal Debt Margin	\$1,495,686,687

In addition to these statutory debt limits, the County's internal Financial & Budget Policies adopted by the Board in FY 2020 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 \$170 million in potential new debt in FY 2021, although this would require tradeoffs between operating and capital programs.

Debt payments are approximately \$28.3 million in FY 2021. Most FFC debt, not attributed to the Sellwood Bridge and Burnside Bridge NEPA Phase, is recovered from departments in the form of internal service charges. For example, tenants in the Health Department McCoy Building pay their share of the debt service. 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 40% 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.

Three 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

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Full Faith and Credit Obligations (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2020	Principal Outstanding 6/30/2021	2020-21 Interest	2020-21 Principal
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$13,650	\$713	\$1,350
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	2.50%	\$128,000	\$95,855	\$90,325	\$3,942	\$5,530
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	\$164,110	\$144,195	\$135,425	\$6,195	\$8,770
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	<u>\$16,075</u>	<u>\$14,973</u>	<u>\$13,422</u>	<u>\$261</u>	<u>\$1,551</u>
Total Full Faith and Credit				\$323,185	\$270,023	\$252,822	\$11,111	\$17,201

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 2021, the rate charged to departments is 8.97% of payroll.

PERS Pension Revenue Bonds (in thousands)

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2020	Principal Outstanding 6/30/2021	2020-21 Interest	2020-21 Principal
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$47,274	\$42,066	\$21,407	\$5,208

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 6/30/2020	Principal Outstanding 6/30/2021	2020-21 Interest	2020-21 Principal
Oregon Transportation Infrastructure Bank (Loan)	09/01/08	09/01/25	3.98%	\$3,200	\$1,531	\$1,300	\$61	\$231
Sellwood Lofts-Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$794	\$756	\$81	\$38
West Gresham Plaza-Capital Lease	06/15/16	06/30/23	1.75%	<u>\$1,207</u>	<u>\$535</u>	<u>\$360</u>	<u>\$8</u>	<u>\$175</u>
Total Leases, Contracts, and Loans				\$5,500	\$2,860	\$2,416	\$150	\$444

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 \$3.0 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 0.54% per annum. The loan was fully paid off in FY 2020.

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

FY	Principal	Interest	Total	Final Maturity of Bond Issue
2021	22,409,206	32,517,772	54,926,978	
2022	23,066,484	33,326,494	56,392,978	
2023	23,769,299	34,164,529	57,933,828	
2024	24,499,634	35,042,494	59,542,128	
2025	18,506,522	35,962,116	54,468,638	
2026	18,990,622	37,263,942	56,254,564	
2027	19,511,113	38,621,195	58,132,308	
2028	19,983,421	40,115,965	60,099,386	
2029	20,497,920	41,689,222	62,187,142	Series 2019, Full Faith & Credit (NEPA)
2030	19,212,788	43,344,230	62,557,018	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith & Credit (ECCH)
2031	13,850,000	3,792,030	17,642,030	
2032	14,375,000	3,272,830	17,647,830	
2033	14,860,000	2,787,080	17,647,080	Series 2012, Full Faith & Credit (Sellwood)
2034	5,835,000	2,341,280	8,176,280	
2035	6,015,000	2,166,230	8,181,230	
2036	6,190,000	1,985,780	8,175,780	
2037	6,375,000	1,800,080	8,175,080	
2038	3,305,000	1,545,080	4,850,080	
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 & Credit
Total	\$ 317,297,009	\$ 399,322,949	\$ 716,619,958	

Detail of Cash Transfers Between Funds

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From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Animal Control Fund	Community Services	\$300,000	Transfer partial Edgefield proceeds for work relating to new Animal Shelter FAC-1.
General Fund	Capital Improvement Fund	County Assets	\$900,000	Justice Center Critical Electrical System Upgrade
General Fund	Road Fund	Community Services	\$48,091	Repayment to Road fund for work related to the sale of Edgefield. Originally budgeted in FY 2018.
Animal Control Fund	General Fund	Community Services	\$1,399,792	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$312,000	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$10,725	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$14,000	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Capital Improvement Fund	General Fund	Overall County	\$300,000	Transfer DCJ East County Project Remainder
Financed Projects Fund	Information Technology Fund	County Assets	\$935,000	DART system upgrade
Health Headquarters Capital Fund	General Fund	Overall County	\$3,400,000	Transfer HD HQ Project Remainder
Information Technology Capital Fund	General Fund	Overall County	\$950,000	Return of funds to General Fund following delay of Coporate Broadband project.
ERP Project Fund	Capital Debt Retirement Fund	Nondepartmental	\$2,607,791	Transfer ERP Project Fund Balance to Capital Debt Retirement Fund for future debt offset
Facilities Management Fund	Capital Improvement Fund	County Assets	\$167,824	External Tenant Capital Fees
Facilities Management Fund	Capital Improvement Fund	County Assets	\$1,000,000	CIP restoration for Detention Electronics project
Facilities Management Fund	Asset Preservation Fund	County Assets	\$164,242	External Tenant Capital Fees

Debt Amortization Schedule

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Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued	Principal Outstanding 6/30/2020	Principal Outstanding 6/30/2021	2020-21 Interest	2020-21 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$47,274	\$42,066	\$21,407	\$5,208
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$13,650	\$713	\$1,350
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	2.50%	128,000	95,855	90,325	3,942	5,530
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	144,195	135,425	6,195	8,770
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	<u>16,075</u>	<u>14,973</u>	<u>13,422</u>	<u>261</u>	<u>1,551</u>
Total Full Faith and Credit				\$323,185	\$270,023	\$252,822	\$11,111	\$17,201
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$1,531	\$1,300	\$61	\$231
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$794	\$756	\$81	\$38
West Gresham Plaza - Capital Lease	06/15/16	06/30/23	1.75%	<u>1,207</u>	<u>535</u>	<u>360</u>	<u>8</u>	<u>175</u>
Total Leases and Contracts				\$2,300	\$1,329	\$1,116	\$89	\$213

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 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
District Attorneys				
Revenues:				
- General Resources	\$23,781,703	\$24,905,790	\$27,458,650	\$29,636,189
- State Grants	7,051,846	7,385,648	6,048,642	6,966,051
- Federal Grants			47,720	
- Other Resources	2,558,187	1,930,569	1,785,262	2,076,224
<i>Expenditures</i>	<i>\$33,391,736</i>	<i>\$34,222,007</i>	<i>\$35,340,274</i>	<i>\$38,678,464</i>
Community Corrections				
Revenues:				
- General Resources	\$134,955,864	\$149,662,145	\$158,785,195	\$165,823,579
- State Grants	33,065,116	32,925,779	33,973,411	30,980,108
- Federal Grants	473,306	1,655,638	1,266,829	1,935,266
- Other Resources	11,854,427	13,968,449	15,223,793	14,337,561
<i>Expenditures</i>	<i>\$180,348,713</i>	<i>\$198,212,011</i>	<i>\$209,249,228</i>	<i>\$213,076,514</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	\$16,629,579	\$16,994,730	\$18,393,065	\$19,028,369
- State Grants	4,452,886	4,452,599	4,758,354	5,075,764
- Federal Grants	21,672	112,825	223,720	47,931
- Other Resources	5,832,934	6,150,026	5,976,700	5,685,875
<i>Expenditures</i>	<i>\$26,937,071</i>	<i>\$27,710,180</i>	<i>\$29,351,839</i>	<i>\$29,837,939</i>
Roads				
Revenues:				
- General Resources	\$7,098,692	\$6,882,876	\$7,050,000	\$6,948,091
- State Grants	41,441,679	49,480,069	57,745,959	59,991,054
- Federal Grants				
- Other Resources	7,013,337	6,895,418	4,476,544	4,642,933
<i>Expenditures</i>	<i>\$50,764,470</i>	<i>\$57,939,301</i>	<i>\$69,272,503</i>	<i>\$71,582,078</i>
Veteran's Services				
Revenues:				
- General Resources	\$583,640	\$686,623	\$1,160,563	\$817,588
- State Grants	337,999	503,801	401,883	528,661
- Federal Grants	1,711,272	2,617,783	2,660,994	5,266,560
- Other Resources		439,015	616,580	446,650
<i>Expenditures</i>	<i>\$2,632,912</i>	<i>\$4,247,222</i>	<i>\$4,840,020</i>	<i>\$7,059,459</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	\$7,367,405	\$3,285,532	\$19,893,319	\$20,677,864
- State Grants	35,630,957	39,613,427	39,000,473	35,793,974
- Federal Grants	1,035,634	416,506	494,409	327,350
- Other Resources	50,007,135	52,883,814	49,202,567	29,990,839
<i>Expenditures</i>	<i>\$94,041,130</i>	<i>\$96,199,279</i>	<i>\$108,590,768</i>	<i>\$86,790,027</i>

Summary Expenses & Revenues by Source

fy2021 adopted budget

	FY 2018 Actual	FY 2019 Actual	FY 2020 Adopted	FY 2021 Adopted
Public Health				
Revenues:				
- General Resources	\$27,111,412	\$20,696,794	\$25,203,945	\$23,275,605
- State Grants	11,432,674	14,309,636	16,273,254	20,509,975
- Federal Grants	6,946,751	8,988,524	8,945,663	8,784,764
- Other Resources	14,678,347	20,278,650	18,522,805	20,619,483
<i>Expenditures</i>	<i>\$60,169,183</i>	<i>\$64,273,604</i>	<i>\$68,945,667</i>	<i>\$73,189,827</i>
Assessment and Taxation				
Revenues:				
- General Resources	\$8,148,955	\$4,811,730	\$12,071,555	\$12,544,893
- State Grants	3,513,014	3,383,691	3,628,108	2,931,889
- Federal Grants				
- Other Resources	16,255,254	13,955,190	10,765,774	7,328,703
<i>Expenditures</i>	<i>\$27,917,222</i>	<i>\$22,150,611</i>	<i>\$26,465,437</i>	<i>\$22,805,485</i>
Economic Development				
Revenues:				
- General Resources	\$44,755,185	\$49,098,826	\$48,575,177	\$55,732,165
- Video Lottery Funds*	6,124,816	6,678,804	6,205,234	6,988,338
- State Grants	958,606	859,576	840,798	808,918
- Federal Grants	238,213	399,182	248,944	307,987
- Other Resources	1,641,663	1,650,476	2,142,807	2,037,716
<i>Expenditures</i>	<i>\$51,635,814</i>	<i>\$58,686,864</i>	<i>\$58,012,960</i>	<i>\$65,875,124</i>

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