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Summary of Resources

FY 2027 Adopted Budget

Fund Name	Fund	Beginning Working Capital	Taxes	Intergovern-mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse-ment	Cash Transfers	Total Resources
General Fund	1000	125,843,425	658,821,021	12,288,964	19,465,574	14,795,157	6,185,000	7,301,910	**844,701,051**	66,863,019	5,587,358	**917,151,428**
Road Fund	1501	9,775,860	5,825,000	59,248,247	110,000	510,000	500,000	-	**75,969,107**	1,649,551	-	**77,618,658**
Bicycle Path Construction Fund	1503	469,121	-	106,000	-	-	15,000	-	**590,121**	-	-	**590,121**
Recreation Fund	1504	-	40,000	-	-	-	-	-	**40,000**	-	-	**40,000**
Federal/State Program Fund	1505	8,960,543	-	401,577,226	856,164	4,525,238	28,500	3,646,193	**419,593,864**	-	-	**419,593,864**
County School Fund	1506	-	45,000	25,000	-	-	-	-	**70,000**	-	-	**70,000**
Animal Control Fund	1508	1,134,000	-	-	1,455,000	-	42,000	175,000	**2,806,000**	-	-	**2,806,000**
Willamette River Bridges Fund	1509	28,088,319	-	4,432,552	14,926,799	-	750,000	-	**48,197,670**	480,216	-	**48,677,886**
Library Fund	1510	-	-	128,447,059	-	-	-	-	**128,447,059**	75,192	-	**128,522,251**
Special Excise Tax Fund	1511	129,305	43,459,986	-	-	-	10,000	-	**43,599,291**	-	-	**43,599,291**
Land Corner Preservation Fund	1512	2,062,000	-	-	-	625,000	65,000	1,000,000	**3,752,000**	70,000	-	**3,822,000**
Inmate Welfare Fund	1513	-	-	-	-	15,000	-	1,835,000	**1,850,000**	-	-	**1,850,000**
Coronavirus (COVID-19) Response Fund	1515	-	-	884,874	-	-	-	-	**884,874**	-	-	**884,874**
Justice Services Special Ops Fund	1516	513,000	-	1,286,335	1,393,879	9,055,118	-	1,089,083	**13,337,415**	261,367	-	**13,598,782**
Oregon Historical Society Levy Fund	1518	22,386	3,950,000	-	-	-	5,000	-	**3,977,386**	-	-	**3,977,386**
Video Lottery Fund	1519	826,687	-	6,838,255	-	-	-	-	**7,664,942**	-	-	**7,664,942**
Supportive Housing Fund	1521	29,036,528	-	142,976,333	-	-	-	-	**172,012,861**	-	-	**172,012,861**
Preschool for All Program Fund	1522	642,628,991	189,000,000	-	-	-	10,000,000	-	**841,628,991**	-	-	**841,628,991**
Capital Debt Retirement Fund	2002	1,422,726	-	139,736	-	-	40,000	750,000	**2,352,462**	22,638,342	-	**24,990,804**
General Obligation Bond Fund	2003	3,531,532	57,804,130	-	-	-	300,000	-	**61,635,662**	-	-	**61,635,662**
PERS Bond Sinking Fund	2004	48,443,288	-	-	-	-	1,400,000	-	**49,843,288**	32,505,287	-	**82,348,575**
Asset Replacement Revolving Fund	2503	602,579	-	-	-	-	-	-	**602,579**	-	-	**602,579**
Library Capital Construction Fund	2506	9,615,664	-	-	-	-	150,000	-	**9,765,664**	5,015,796	-	**14,781,460**
Capital Improvement Fund	2507	24,332,081	-	-	-	701,590	300,000	8,545,000	**33,878,671**	9,338,233	815,261	**44,032,165**
Information Technology Capital Fund	2508	11,297,804	-	-	-	1,129,500	-	-	**12,427,304**	416,320	1,854,750	**14,698,374**
Asset Preservation Fund	2509	31,937,456	-	-	-	-	500,000	-	**32,437,456**	13,676,075	245,989	**46,359,520**

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Summary of Resources

FY 2027 Adopted Budget

Fund Name	Fund	Beginning Working Capital	Taxes	Intergovern-mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse-ment	Cash Transfers	Total Resources
Sellwood Bridge Replacement Fund	2511	467,120	-	-	8,094,003	-	25,000	-	**8,586,123**	-	-	**8,586,123**
Burnside Bridge Fund	2515	23,382,560	-	-	9,229,198	-	165,000	-	**32,776,758**	-	-	**32,776,758**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	52,592,090	-	-	-	115,000	2,460,000	65,054	**55,232,144**	-	-	**55,232,144**
Justice Center Capital Fund	2518	3,879,961	-	-	-	4,320,024	-	-	**8,199,985**	-	2,500,000	**10,699,985**
Homeless Services Capital Fund	2519	2,212,826	-	-	-	-	-	-	**2,212,826**	-	-	**2,212,826**
Animal Services Facility Capital Fund	2520	3,304,926	-	-	-	-	-	-	**3,304,926**	-	-	**3,304,926**
Sobering and Crisis Intervention Capital Fund	2521	13,000,000	-	-	-	-	-	-	**13,000,000**	-	12,953,792	**25,953,792**
Vector Control Relocation Capital Fund	2522	-	-	-	-	2,500,000	-	-	**2,500,000**	-	-	**2,500,000**
Behavioral Health Managed Care Fund	3002	46,639	-	-	-	-	-	-	**46,639**	-	-	**46,639**
Health Department FQHC Fund	3003	102,168,848	-	15,064,182	-	177,290,896	-	14,298,543	**308,822,469**	-	-	**308,822,469**
Risk Management Fund	3500	123,025,480	-	-	-	17,120	3,700,000	19,228,004	**145,970,604**	170,781,367	-	**316,751,971**
Fleet Management Fund	3501	1,139,071	-	-	-	96,116	-	-	**1,235,187**	7,652,544	-	**8,887,731**
Fleet Asset Replacement Fund	3502	11,494,209	-	-	-	-	-	-	**11,494,209**	4,247,894	367,812	**16,109,915**
Information Technology Fund	3503	7,646,296	-	-	-	10,097	-	-	**7,656,393**	80,329,078	-	**87,985,471**
Mail Distribution Fund	3504	499,350	-	-	-	20,471	-	-	**519,821**	5,009,241	-	**5,529,062**
Facilities Management Fund	3505	3,263,000	-	-	-	2,713,845	-	200,000	**6,176,845**	88,944,808	-	**95,121,653**
Total All Funds		**1,328,795,671**	**958,945,137**	**773,314,763**	**55,530,617**	**218,440,172**	**26,640,500**	**58,133,787**	**3,419,800,647**	**509,954,330**	**24,324,962**	**3,954,079,939**

Summary of Departmental Expenditures

FY 2027 Adopted Budget

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	59,616,937	48,429,524	74,479,804	63,489,158	147,211,247	81,958,934	216,893,062	64,396,061	10,789,992	-	28,700,805	**795,965,524**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	71,729,883	**71,729,883**
Bicycle Path Construction Fund	1503	-	-	-	-	-	-	-	-	-	-	100,000	**100,000**
Recreation Fund	1504	-	-	-	-	-	-	-	40,000	-	-	-	**40,000**
Federal/State Program Fund	1505	2,934,369	8,695,564	208,756,763	27,901,771	127,257,018	31,523,581	7,961,280	-	1,792,279	-	2,538,199	**419,360,824**
County School Fund	1506	70,000	-	-	-	-	-	-	-	-	-	-	**70,000**
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	934,430	**934,430**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	13,826,902	**13,826,902**
Library Fund	1510	-	-	-	-	-	-	-	-	-	128,522,251	-	**128,522,251**
Special Excise Tax Fund	1511	43,599,291	-	-	-	-	-	-	-	-	-	-	**43,599,291**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	2,638,505	**2,638,505**
Inmate Welfare Fund	1513	-	-	-	-	-	-	1,850,000	-	-	-	-	**1,850,000**
Coronavirus (COVID-19) Response Fund	1515	-	-	-	-	-	-	-	-	-	-	884,874	**884,874**
Justice Services Special Ops Fund	1516	-	2,000	-	-	-	1,505,835	12,090,947	-	-	-	-	**13,598,782**
Oregon Historical Society Levy Fund	1518	3,977,386	-	-	-	-	-	-	-	-	-	-	**3,977,386**
Video Lottery Fund	1519	1,761,232	-	428,250	3,242,924	-	739,328	-	809,382	-	-	-	**6,981,116**
Supportive Housing Fund	1521	1,936,590	-	2,951,704	148,299,388	12,718,960	-	-	181,747	-	-	-	**166,088,389**
Preschool for All Program Fund	1522	412,293	-	272,256,923	-	247,012	-	-	7,934,561	-	-	-	**280,850,789**
Capital Debt Retirement Fund	2002	23,529,078	-	-	-	-	-	-	-	-	-	-	**23,529,078**
General Obligation Bond Fund	2003	58,804,130	-	-	-	-	-	-	-	-	-	-	**58,804,130**
PERS Bond Sinking Fund	2004	37,250,700	-	-	-	-	-	-	-	-	-	-	**37,250,700**
Asset Replacement Revolving Fund	2503	-	-	-	-	-	-	-	-	602,579	-	-	**602,579**
Library Capital Construction Fund	2506	-	-	-	-	-	-	-	-	14,781,460	-	-	**14,781,460**
Capital Improvement Fund	2507	-	-	-	-	-	-	-	-	40,075,814	-	-	**40,075,814**

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

FY 2027 Adopted Budget

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	14,698,374	-	-	**14,698,374**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	43,059,520	-	-	**43,059,520**
Sellwood Bridge Replacement Fund	2511	-	-	-	-	-	-	-	-	-	-	8,586,123	**8,586,123**
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	17,776,758	**17,776,758**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	55,232,144	-	-	**55,232,144**
Justice Center Capital Fund	2518	-	-	-	-	-	-	-	-	10,699,985	-	-	**10,699,985**
Homeless Services Capital Fund	2519	-	-	-	-	-	-	-	-	1,212,826	-	-	**1,212,826**
Animal Services Facility Capital Fund	2520	-	-	-	-	-	-	-	-	3,304,926	-	-	**3,304,926**
Sobering and Crisis Intervention Capital Fund	2521	-	-	-	-	-	-	-	-	25,953,792	-	-	**25,953,792**
Vector Control Relocation Capital Fund	2522	-	-	-	-	-	-	-	-	2,500,000	-	-	**2,500,000**
Behavioral Health Managed Care Fund	3002	-	-	-	-	46,639	-	-	-	-	-	-	**46,639**
Health Department FQHC Fund	3003	-	-	-	-	219,323,292	-	-	-	-	-	-	**219,323,292**
Risk Management Fund	3500	9,168,850	-	-	-	-	-	-	184,557,641	-	-	-	**193,726,491**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	7,713,230	-	-	**7,713,230**
Fleet Asset Replacement Fund	3502	-	-	-	-	-	-	-	-	16,109,915	-	-	**16,109,915**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	85,493,005	-	-	**85,493,005**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	5,029,712	-	-	**5,029,712**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	91,848,284	-	-	**91,848,284**
Total All Funds		**243,060,856**	**57,127,088**	**558,873,444**	**242,933,241**	**506,804,168**	**115,727,678**	**238,795,289**	**257,919,392**	**430,897,837**	**128,522,251**	**147,716,479**	**2,928,377,723**

Summary of Departmental Requirements

FY 2027 Adopted Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	31,581,435	69,921,067	2,644,176	119,130,208	-	**223,276,886**	19,783,970	**243,060,856**	130.30
District Attorney	47,637,435	1,202,623	2,436,425	-	-	**51,276,483**	5,850,605	**57,127,088**	219.10
County Human Services	158,014,452	363,171,414	2,970,491	-	-	**524,156,357**	34,717,087	**558,873,444**	1,008.60
Homeless Services Department	20,196,030	198,912,090	8,914,595	-	-	**228,022,715**	14,910,526	**242,933,241**	98.00
Health	295,032,912	86,643,662	44,105,539	-	520,000	**426,302,113**	80,502,055	**506,804,168**	1,566.90
Community Justice	74,179,430	16,867,266	2,274,125	-	11,000	**93,331,821**	22,395,857	**115,727,678**	413.00
Sheriff	188,085,446	7,188,062	8,482,376	-	5,378,043	**209,133,927**	29,661,362	**238,795,289**	823.53
County Management	59,449,995	17,929,985	173,815,983	-	-	**251,195,963**	6,723,429	**257,919,392**	293.50
County Assets	89,523,929	217,199,902	72,398,827	-	21,778,227	**400,900,885**	29,996,952	**430,897,837**	387.50
Library	81,690,495	4,304,929	12,245,674	-	350,000	**98,591,098**	29,931,153	**128,522,251**	544.80
Community Services	41,018,732	72,297,194	4,795,639	-	290,000	**118,401,565**	29,314,914	**147,716,479**	235.50
Total	**1,086,410,291**	**1,055,638,194**	**335,083,850**	**119,130,208**	**28,327,270**	**2,624,589,813**	**303,787,910**	**2,928,377,723**	**5,720.73**

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2027 Adopted Budget

Fund Name	Fund	Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	795,965,524	13,007,579	26,777,294	81,401,031	917,151,428
Road Fund	1501	71,729,883	-	5,888,775	-	77,618,658
Bicycle Path Construction Fund	1503	100,000	-	490,121	-	590,121
Recreation Fund	1504	40,000	-	-	-	40,000
Federal/State Program Fund	1505	419,360,824	-	34,000	199,040	419,593,864
County School Fund	1506	70,000	-	-	-	70,000
Animal Control Fund	1508	934,430	1,387,220	484,350	-	2,806,000
Willamette River Bridges Fund	1509	13,826,902	-	34,850,984	-	48,677,886
Library Fund	1510	128,522,251	-	-	-	128,522,251
Special Excise Tax Fund	1511	43,599,291	-	-	-	43,599,291
Land Corner Preservation Fund	1512	2,638,505	-	-	1,183,495	3,822,000
Inmate Welfare Fund	1513	1,850,000	-	-	-	1,850,000
Coronavirus (COVID-19) Response Fund	1515	884,874	-	-	-	884,874
Justice Services Special Ops Fund	1516	13,598,782	-	-	-	13,598,782
Oregon Historical Society Levy Fund	1518	3,977,386	-	-	-	3,977,386
Video Lottery Fund	1519	6,981,116	-	683,826	-	7,664,942
Supportive Housing Fund	1521	166,088,389	1,854,750	4,069,722	-	172,012,861
Preschool for All Program Fund	1522	280,850,789	-	18,900,000	541,878,202	841,628,991
Capital Debt Retirement Fund	2002	23,529,078	-	-	1,461,726	24,990,804
General Obligation Bond Fund	2003	58,804,130	-	-	2,831,532	61,635,662
PERS Bond Sinking Fund	2004	37,250,700	-	-	45,097,875	82,348,575
Asset Replacement Revolving Fund	2503	602,579	-	-	-	602,579
Library Capital Construction Fund	2506	14,781,460	-	-	-	14,781,460
Capital Improvement Fund	2507	40,075,814	3,956,351	-	-	44,032,165
Information Technology Capital Fund	2508	14,698,374	-	-	-	14,698,374
Asset Preservation Fund	2509	43,059,520	3,300,000	-	-	46,359,520
Sellwood Bridge Replacement Fund	2511	8,586,123	-	-	-	8,586,123
Burnside Bridge Fund	2515	17,776,758	-	15,000,000	-	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	55,232,144	-	-	-	55,232,144
Justice Center Capital Fund	2518	10,699,985	-	-	-	10,699,985
Homeless Services Capital Fund	2519	1,212,826	-	1,000,000	-	1,212,826
Animal Services Facility Capital Fund	2520	3,304,926	-	-	-	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	25,953,792	-	-	-	25,953,792
Vector Control Relocation Capital Fund	2522	2,500,000	-	-	-	2,500,000
Behavioral Health Managed Care Fund	3002	46,639	-	-	-	46,639
Health Department FQHC Fund	3003	219,323,292	-	12,618,544	76,880,633	231,941,836
Risk Management Fund	3500	193,726,491	-	18,453,822	104,571,658	316,751,971
Fleet Management Fund	3501	7,713,230	367,812	806,689	-	8,887,731
Fleet Asset Replacement Fund	3502	16,109,915	-	-	-	16,109,915
Information Technology Fund	3503	85,493,005	-	2,492,466	-	87,985,471
Mail Distribution Fund	3504	5,029,712	-	499,350	-	5,529,062
Facilities Management Fund	3505	91,848,284	451,250	2,822,119	-	3,273,369
Total All Funds		**2,928,377,723**	**24,324,962**	**145,872,062**	**855,505,192**	**3,954,079,939**

Fund Comparison: Year over Year

FY 2027 Adopted Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Adopted	Change	% Change	Description
1000	General Fund	899,187,532	917,151,428	17,963,896	2.0%	Beginning Working Capital ($15.2M), Taxes +$28.2M, Financing Sources ($1.7M), Fees +$1.7M, Interest +$2.0M, Other/Misc & Service Charges +$2.9M
1501	Road Fund	76,740,692	77,618,658	877,966	1.1%	
1503	Bicycle Path Construction Fund	462,551	590,121	127,570	27.6%	Beginning Working Capital
1504	Recreation Fund	40,000	40,000	0	0.0%	
1505	Federal/State Program Fund	494,824,296	419,593,864	(75,230,432)	(15.2%)	Beginning Working Capital ($3.1M), Fees ($0.5), Intergov ($69.4M), Other & Service Charges ($2.2M)
1506	County School Fund	70,025	70,000	(25)	(0.0%)	
1508	Animal Control Fund	3,244,800	2,806,000	(438,800)	(13.5%)	Beginning Working Capital
1509	Willamette River Bridges Fund	99,126,991	48,677,886	(50,449,105)	(50.9%)	Beginning Working Capital ($13.3M), Fees ($17.0M), Intergov ($20.6M), Interest/Other Sources +0.4M
1510	Library Fund	125,223,589	128,522,251	3,298,662	2.6%	
1511	Special Excise Tax Fund	44,421,215	43,599,291	(821,924)	(1.9%)	
1512	Land Corner Preservation Fund	4,102,000	3,822,000	(280,000)	(6.8%)	
1513	Inmate Welfare Fund	1,786,000	1,850,000	64,000	3.6%	
1515	Coronavirus (COVID-19) Response Fund	3,372,367	884,874	(2,487,493)	(73.8%)	Beginning Working Capital
1516	Justice Services Special Ops Fund	12,646,658	13,598,782	952,124	7.5%	
1518	Oregon Historical Society Levy Fund	3,844,422	3,977,386	132,964	3.5%	
1519	Video Lottery Fund	7,445,438	7,664,942	219,504	2.9%	
1521	Supportive Housing Fund	192,433,232	172,012,861	(20,420,371)	(10.6%)	Beginning Working Capital ($26.8M), Intergov +$6.4M
1522	Preschool for All Program Fund	714,663,503	841,628,991	126,965,488	17.8%	Beginning Working Capital +$108.3M, Interest +4.7M, Taxes +$14.0M
2002	Capital Debt Retirement Fund	25,000,035	24,990,804	(9,231)	(0.0%)	
2003	General Obligation Bond Fund	59,462,586	61,635,662	2,173,076	3.7%	
2004	PERS Bond Sinking Fund	80,961,291	82,348,575	1,387,284	1.7%	
2500	Downtown Courthouse Capital Fund	14,520	0	(14,520)	(100.0%)	Resources not budgeted in FY 2027
2503	Asset Replacement Revolving Fund	580,027	602,579	22,552	3.9%	
2506	Library Capital Construction Fund	13,296,443	14,781,460	1,485,017	11.2%	

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2027 Adopted Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Adopted	Change	% Change	Description
2507	Capital Improvement Fund	45,491,471	44,032,165	(1,459,306)	(3.2%)	
2508	Information Technology Capital Fund	14,634,224	14,698,374	64,150	0.4%	
2509	Asset Preservation Fund	47,358,677	46,359,520	(999,157)	(2.1%)	
2511	Sellwood Bridge Replacement Fund	8,583,523	8,586,123	2,600	0.0%	
2515	Burnside Bridge Fund	33,025,016	32,776,758	(248,258)	(0.8%)	
2516	Behavioral Health Resource Center Capital Fund	915,800	0	(915,800)	(100.0%)	Resources not budgeted in FY 2027
2517	Multnomah County Library Capital Construction (GO Bond) Fund	140,101,169	55,232,144	(84,869,025)	(60.6%)	Beginning Working Capital ($78.1M), Interest ($0.9M), Intergov ($3.5M), Other & Service Charges ($2.3M)
2518	Justice Center Capital Fund	13,407,092	10,699,985	(2,707,107)	(20.2%)	Beginning Working Capital ($1.8M), Financing Sources & Service Charges ($0.9M)
2519	Homeless Services Capital Fund	16,385,345	2,212,826	(14,172,519)	(86.5%)	Beginning Working Capital ($12.5M), Intergov ($1.7M)
2520	Animal Services Facility Capital Fund	3,446,128	3,304,926	(141,202)	(4.1%)	
2521	Sobering and Crisis Intervention Capital Fund	14,740,000	25,953,792	11,213,792	76.1%	Beginning Working Capital $11.7M, Financing Sources ($0.4M)
2522	Vector Control Relocation Capital Fund	0	2,500,000	2,500,000	N/A	New in FY 2027
3002	Behavioral Health Managed Care Fund	637,000	46,639	(590,361)	(92.7%)	Beginning Working Capital
3003	Health Department FQHC Fund	294,875,830	308,822,469	13,946,639	4.7%	Beginning Working Capital +$9.1M, Intergov ($0.9M), Service Charge +$9.8M, Other Sources ($4.0M)
3500	Risk Management Fund	317,141,882	316,751,971	(389,911)	(0.1%)	
3501	Fleet Management Fund	8,415,600	8,887,731	472,131	5.6%	
3502	Fleet Asset Replacement Fund	16,695,365	16,109,915	(585,450)	(3.5%)	
3503	Information Technology Fund	85,158,855	87,985,471	2,826,616	3.3%	
3504	Mail Distribution Fund	5,406,073	5,529,062	122,989	2.3%	
3505	Facilities Management Fund	95,973,183	95,121,653	(851,530)	(0.9%)	
	Total	**4,025,342,446**	**3,954,079,939**	**(71,262,507)**	**(1.8%)**	

"Financing sources" includes cash transfers and financing proceeds.
"Other revenues" and "misc." includes revenues from non-governmental entities, sales, donations, and service reimbursements.

Property Tax Information

Property tax administration is governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue. It 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.

Permanent Tax Rate

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 Assessed Value (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.

Exemptions

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 Property Tax Option

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 Administrator extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax administrators calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules and 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 paid in 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.

The Oregon Property Tax Deferral for Disabled and Senior Homeowners Program allows homeowners to defer taxes until death or the sale of the home. To be eligible, an individual must be 62 years of age or older or have a disability, with a household income of less than $70,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% annually. More information can be found on the Oregon property tax deferral website.

Property Tax Information

FY 2027 Adopted Budget

General Fund (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2026	445,523,977
Plus Estimated Assessed Value Growth	20,288,866
Total General Fund Property Tax	**465,812,843**
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2027	465,812,843
Less amount exceeding shared 1% Constitutional Limitation	(21,427,391)
Less delinquencies and discounts on amount billed	(19,997,345)
Total Available for Appropriation	**424,388,107**

Oregon Historical Society Levy Fund (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2027	5,445,026
Less amount exceeding shared 1% Constitutional Limitation	(1,361,257)
Less delinquencies and discounts on amount billed	(183,770)
Total Available for Appropriation	**3,900,000**

General Obligation Bond Fund (2003) (Library Construction Bonds)	
General Obligation bond - Fiscal Year ending June 30, 2027	60,182,335
Less delinquencies and discounts on amount billed	(2,708,205)
Total Available for Appropriation	**57,474,130**

Tax Levy Analysis	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Permanent Rate Levy - Subject to $10 Limit	419,050,555	435,098,371	445,540,805	465,812,843
OHS Local Option Levy - Subject to $10 Limit	5,009,224	5,133,361	5,261,321	5,445,026
General Obligation Bond Levy	56,122,643	54,560,840	58,911,089	60,182,335
Total Proposed Levy	480,182,423	494,792,572	509,713,215	531,440,204
Loss due to 1% limitation	(14,783,094)	(18,039,622)	(21,399,033)	(22,788,648)
Loss in appropriation due to discounts and delinquencies	(22,854,127)	(23,921,927)	(22,008,505)	(22,889,320)
Total Proposed Levy Less Loss	**442,545,202**	**452,831,024**	**466,305,677**	**485,762,237**

Notes

Average property tax discount: 2.25%

Property tax delinquency rate: 2.25%

Average valuation change (Based on July - January Value Growth): 4.55%

Assumed compression percentage: 4.60%

Details of Service Reimbursements

The County budgets for several types of expenses using internal service reimbursement accounting codes. One such expense occurs when services are provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management. Another involves “indirect costs,” which are administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll and finance. These expenses cover personnel-related costs such certain costs related to the Public Employees Retirement System (PERS); medical and dental insurance; and life insurance.

The tables on the following pages provide details by department, showing which funds are paying for the service reimbursements.

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.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	680,117	1,297,397	892,020	243,920	2,938,078	1,516,611	4,648,473	1,561,873	303,034	-	584,277	**14,665,799**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	364,610	**364,610**
Federal/State Program Fund	1505	45,153	192,260	3,494,853	29,419	1,940,281	644,647	84,818	-	-	-	5,420	**6,436,850**
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	6,507	**6,507**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	214,168	**214,168**
Library Fund	1510	-	-	-	-	-	-	-	-	-	2,465,004	-	**2,465,004**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	55,791	**55,791**
Inmate Welfare Fund	1513	-	-	-	-	-	-	13,726	-	-	-	-	**13,726**
Justice Services Special Ops Fund	1516	-	-	-	-	-	32,332	260,037	-	-	-	-	**292,369**
Video Lottery Fund	1519	-	-	-	-	-	7,661	-	8,995	-	-	-	**16,656**
Supportive Housing Fund	1521	24,072	-	25,856	360,056	7,908	-	-	5,155	-	-	-	**423,046**
Preschool for All Program Fund	1522	12,592	-	400,534	-	6,826	-	-	6,314	-	-	-	**426,265**
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	65,948	-	-	**65,948**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	90,122	-	-	**90,122**
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	7,504	**7,504**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	110,471	-	-	**110,471**
Health Department FQHC Fund	3003	-	-	-	-	4,109,061	-	-	-	-	-	-	**4,109,061**
Risk Management Fund	3500	261,299	-	-	-	-	-	-	240,551	-	-	-	**501,850**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	68,295	-	-	**68,295**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	1,492,999	-	-	**1,492,999**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	56,178	-	-	**56,178**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	622,068	-	-	**622,068**
Total		**1,023,232**	**1,489,658**	**4,813,263**	**633,395**	**9,002,153**	**2,201,250**	**5,007,053**	**1,822,888**	**2,809,115**	**2,465,004**	**1,238,277**	**32,505,287**

Insurance Benefits (60140/60145)

Paid to the Risk Management Fund (3500) *to cover worker's compensation, active & retiree healthcare, life, unemployment, liability, and long-term disability insurance.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	3,098,179	5,880,808	4,962,593	1,209,470	15,876,734	8,873,932	26,390,967	8,011,524	1,442,444	-	3,472,746	**79,219,397**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	2,144,345	**2,144,345**
Federal/State Program Fund	1505	188,118	1,138,091	22,543,428	154,409	10,595,735	3,553,827	378,426	-	-	-	30,218	**38,582,252**
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	30,545	**30,545**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	1,222,183	**1,222,183**
Library Fund	1510	-	-	-	-	-	-	-	-	-	15,556,580	-	**15,556,580**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	309,318	**309,318**
Inmate Welfare Fund	1513	-	-	-	-	-	-	103,535	-	-	-	-	**103,535**
Justice Services Special Ops Fund	1516	-	-	-	-	-	179,533	1,561,669	-	-	-	-	**1,741,202**
Video Lottery Fund	1519	-	-	-	-	-	56,892	-	3,323	-	-	-	**60,215**
Supportive Housing Fund	1521	98,898	-	197,150	1,899,526	57,201	-	-	30,102	-	-	-	**2,282,877**
Preschool for All Program Fund	1522	61,864	-	2,237,102	-	36,922	-	-	31,551	-	-	-	**2,367,439**
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	369,545	-	-	**369,545**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	467,535	-	-	**467,535**
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	32,126	**32,126**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	525,795	-	-	**525,795**
Health Department FQHC Fund	3003	-	-	-	-	22,896,675	-	-	-	-	-	-	**22,896,675**
Risk Management Fund	3500	883,048	-	-	-	-	-	-	1,140,047	-	-	-	**2,023,095**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	422,497	-	-	**422,497**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	6,269,157	-	-	**6,269,157**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	371,866	-	-	**371,866**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	3,415,466	-	-	**3,415,466**
Total		**4,330,107**	**7,018,899**	**29,940,273**	**3,263,405**	**49,463,267**	**12,664,184**	**28,434,597**	**9,216,547**	**13,284,305**	**15,556,580**	**7,241,481**	**180,413,645**

Indirect Costs (60350)

Paid to the General Fund (1000) *to cover the administrative and overhead costs billed to grants and other dedicated revenues.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Fund Total
Road Fund	1501	-	-	-	-	-	-	-	-	-	1,744,824	**1,744,824**
Federal/State Program Fund	1505	52,006	1,284,367	11,729,451	712,481	5,295,173	4,378,534	256,796	-	-	28,729	**23,737,537**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	1,035,266	**1,035,266**
Library Fund	1510	-	-	-	-	-	-	-	-	3,047,056	-	**3,047,056**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	297,423	**297,423**
Inmate Welfare Fund	1513	-	-	-	-	-	-	69,035	-	-	-	**69,035**
Justice Services Special Ops Fund	1516	-	-	-	-	-	225,341	1,076,335	-	-	-	**1,301,676**
Oregon Historical Society Levy Fund	1518	29,000	-	-	-	-	-	-	-	-	-	**29,000**
Supportive Housing Fund	1521	27,757	-	97,560	8,696,552	39,310	-	-	6,248	-	-	**8,867,427**
Preschool for All Program Fund	1522	14,826	-	482,712	-	8,163	-	-	7,454	-	-	**513,155**
Health Department FQHC Fund	3003	-	-	-	-	19,558,481	-	-	-	-	-	**19,558,481**
Total		**123,589**	**1,284,367**	**12,309,723**	**9,409,033**	**24,901,127**	**4,603,875**	**1,402,166**	**13,702**	**3,047,056**	**3,106,242**	**60,200,880**

Telecommunication Costs (60370)

Paid to the Information Technology Fund (3503) *to cover the costs of services provided by the County-owned telecommunications system.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	121,861	49,707	278,714	84,415	877,880	720,099	310,422	267,320	73,206	-	162,808	**2,946,432**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	71,041	**71,041**
Federal/State Program Fund	1505	3,378	7,205	1,100,312	-	406,986	-	-	-	-	-	-	**1,517,881**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	38,001	**38,001**
Library Fund	1510	-	-	-	-	-	-	-	-	-	447,124	-	**447,124**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	8,684	**8,684**
Inmate Welfare Fund	1513	-	-	-	-	-	-	16,397	-	-	-	-	**16,397**
Justice Services Special Ops Fund	1516	-	-	-	-	-	-	6,785	-	-	-	-	**6,785**
Video Lottery Fund	1519	-	-	-	-	-	-	-	2,920	-	-	-	**2,920**
Supportive Housing Fund	1521	2,673	-	-	-	-	-	-	-	-	-	-	**2,673**
Preschool for All Program Fund	1522	-	-	39,728	-	-	-	-	1,168	-	-	-	**40,896**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	14,586	-	-	**14,586**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	18,739	-	-	**18,739**
Health Department FQHC Fund	3003	-	-	-	-	1,184,906	-	-	-	-	-	-	**1,184,906**
Risk Management Fund	3500	31,598	-	-	-	-	-	-	29,448	-	-	-	**61,046**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	26,207	-	-	**26,207**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	22,251	-	-	**22,251**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	236,390	-	-	**236,390**
Total		**159,510**	**56,912**	**1,418,754**	**84,415**	**2,469,772**	**720,099**	**333,604**	**300,856**	**391,379**	**447,124**	**280,534**	**6,662,959**

Data Processing Costs (60380)

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

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	1,838,735	1,089,587	2,368,483	1,296,452	7,358,636	7,005,415	5,069,920	3,622,679	624,378	-	1,625,100	**31,899,385**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	784,534	**784,534**
Federal/State Program Fund	1505	34,714	53,033	8,875,790	-	4,530,023	-	-	-	-	-	-	**13,493,560**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	443,289	**443,289**
Library Fund	1510	-	-	-	-	-	-	-	-	-	9,856,813	-	**9,856,813**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	127,382	**127,382**
Supportive Housing Fund	1521	39,344	-	-	1,182,259	-	-	-	-	-	-	-	**1,221,603**
Preschool for All Program Fund	1522	-	-	598,781	-	-	-	-	10,132	-	-	-	**608,913**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	212,541	-	-	**212,541**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	106,270	-	-	**106,270**
Behavioral Health Managed Care Fund	3002	-	-	-	-	25,739	-	-	-	-	-	-	**25,739**
Health Department FQHC Fund	3003	-	-	-	-	11,952,269	-	-	-	-	-	-	**11,952,269**
Risk Management Fund	3500	333,460	-	-	-	-	-	-	362,831	-	-	-	**696,291**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	188,925	-	-	**188,925**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	188,926	-	-	**188,926**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	1,859,679	-	-	**1,859,679**
Total		**2,246,253**	**1,142,620**	**11,843,054**	**2,478,711**	**23,866,667**	**7,005,415**	**5,069,920**	**3,995,642**	**3,180,719**	**9,856,813**	**2,980,305**	**73,666,119**

Fleet Services/Motor Pool (60411/60412)

Paid to the Fleet Management Fund (3501) and the Fleet Asset Replacement Fund (3502) *to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	136,981	246,557	108,150	5,716	639,083	843,397	4,549,147	10,222	858	-	356,297	**6,896,408**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	1,611,227	**1,611,227**
Federal/State Program Fund	1505	400	12,518	589,345	-	307,936	-	-	-	-	-	-	**910,199**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	262,104	**262,104**
Library Fund	1510	-	-	-	-	-	-	-	-	-	401,771	-	**401,771**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	19,720	**19,720**
Supportive Housing Fund	1521	-	-	-	-	-	-	-	141	-	-	-	**141**
Preschool for All Program Fund	1522	500	-	-	-	-	-	-	-	-	-	-	**500**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	49,459	-	-	**49,459**
Health Department FQHC Fund	3003	-	-	-	-	104,162	-	-	-	-	-	-	**104,162**
Risk Management Fund	3500	7,000	-	-	-	-	-	-	7,495	-	-	-	**14,495**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	33,662	-	-	**33,662**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	28,420	-	-	**28,420**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	122,440	-	-	**122,440**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	1,445,730	-	-	**1,445,730**
Total		**144,881**	**259,075**	**697,495**	**5,716**	**1,051,181**	**843,397**	**4,549,147**	**17,858**	**1,680,569**	**401,771**	**2,249,348**	**11,900,438**

Building Management (60430/60432/60433)

***Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds** for office space and building management.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	13,848,933	2,553,383	1,974,445	1,773,557	11,109,288	7,855,888	16,982,943	1,386,733	95,567	-	2,221,885	**59,802,622**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	1,816,972	**1,816,972**
Federal/State Program Fund	1505	5,966	179,089	5,238,529	-	3,723,749	-	-	-	-	-	-	**9,147,333**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	613,928	**613,928**
Library Fund	1510	-	-	-	-	-	-	-	-	-	15,454,883	-	**15,454,883**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	128,649	**128,649**
Inmate Welfare Fund	1513	-	-	-	-	-	-	26,538	-	-	-	-	**26,538**
Justice Services Special Ops Fund	1516	-	-	-	-	-	149,336	2,889	-	-	-	-	**152,225**
Supportive Housing Fund	1521	303,175	-	-	707,833	-	-	-	-	-	-	-	**1,011,008**
Preschool for All Program Fund	1522	-	-	354,266	-	-	-	-	3,314	-	-	-	**357,580**
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	181,801	-	-	**181,801**
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	61,756	-	-	**61,756**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	80,704	-	-	**80,704**
Justice Center Capital Fund	2518	-	-	-	-	-	-	-	-	2,753	-	-	**2,753**
Health Department FQHC Fund	3003	-	-	-	-	8,764,299	-	-	-	-	-	-	**8,764,299**
Risk Management Fund	3500	298,149	-	-	-	-	-	-	330,563	-	-	-	**628,712**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	1,071,099	-	-	**1,071,099**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	1,038,249	-	-	**1,038,249**
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	932,594	-	-	**932,594**
Total		**14,456,223**	**2,732,472**	**7,567,240**	**2,481,390**	**23,597,336**	**8,005,224**	**17,012,370**	**1,720,610**	**3,464,523**	**15,454,883**	**4,781,434**	**101,273,705**

Capital Debt Retirement Fund (60450)

Paid to the Capital Lease Retirement Fund (2002) *to repay non-voter approved debt.*

Fund Name	Fund	Nond	County Assets	Community Services	Fund Total
Video Lottery Fund	1519	1,731,232	-	-	**1,731,232**
Sellwood Bridge Replacement Fund	2511	-	-	8,586,123	**8,586,123**
Burnside Bridge Fund	2515	-	-	4,892,506	**4,892,506**
Facilities Management Fund	3505	-	7,428,481	-	**7,428,481**
Total		**1,731,232**	**7,428,481**	**13,478,629**	**22,638,342**

Mail Distribution Fund (60461/60462)

Paid to the Mail Distribution Fund (3504) *for mail distribution and delivery, and records management.*

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	47,555	349,438	109,197	39,011	627,065	688,679	587,349	497,133	22,703	-	152,123	**3,120,253**
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	17,725	**17,725**
Federal/State Program Fund	1505	-	17,221	355,304	-	84,933	-	-	-	-	-	-	**457,458**
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	20,307	**20,307**
Library Fund	1510	-	-	-	-	-	-	-	-	-	161,424	-	**161,424**
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	3,500	**3,500**
Inmate Welfare Fund	1513	-	-	-	-	-	-	2,316	-	-	-	-	**2,316**
Justice Services Special Ops Fund	1516	-	-	-	-	-	8,168	6,298	-	-	-	-	**14,466**
Preschool for All Program Fund	1522	-	-	-	-	-	-	-	182	-	-	-	**182**
Health Department FQHC Fund	3003	-	-	-	-	935,772	-	-	-	-	-	-	**935,772**
Risk Management Fund	3500	72,593	-	-	-	-	-	-	52,946	-	-	-	**125,539**
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	8,006	-	-	**8,006**
Information Technology Fund	3503	-	-	-	-	-	-	-	-	96,828	-	-	**96,828**
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	45,465	-	-	**45,465**
Total		**120,148**	**366,659**	**464,501**	**39,011**	**1,647,770**	**696,847**	**595,963**	**550,261**	**173,002**	**161,424**	**193,655**	**5,009,241**

Details of Cash Transfers Between Funds

FY 2027 Adopted Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	General Fund	Community Services	1,163,864	Animal Services: Client Services
Animal Control Fund	General Fund	Community Services	10,000	Animal Services: Field Services
Animal Control Fund	General Fund	Community Services	208,356	Animal Services: Animal Care
Animal Control Fund	General Fund	Community Services	5,000	Animal Services: Animal Health
Asset Preservation Fund	General Fund	Overall County	800,000	Juvenile Justice Complex Foyer
Asset Preservation Fund	Justice Center Capital Fund	County Assets	2,500,000	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2
Capital Improvement Fund	General Fund	Overall County	2,000,000	Community Justice East Campus Expansion
Capital Improvement Fund	General Fund	Overall County	1,400,138	Hansen Deconstruction Project
Capital Improvement Fund	Sobering and Crisis Intervention Capital Fund	County Assets	556,213	Coordinated Care Pathway Center
Facilities Management Fund	Capital Improvement Fund	County Assets	405,261	Fees from External Clients
Facilities Management Fund	Asset Preservation Fund	County Assets	45,989	Fees from External Clients
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	367,812	Fleet Vehicle Replacement
General Fund	Capital Improvement Fund	County Assets	250,000	Walnut Park
General Fund	Capital Improvement Fund	County Assets	160,000	Multnomah County Detention Center (MCDC) Reentry Transition Hub
General Fund	Asset Preservation Fund	County Assets	200,000	Electric Vehicle Charging Station - Juvenile Justice Complex
General Fund	Sobering and Crisis Intervention Capital Fund	County Assets	12,397,579	Sobering Center
Supportive Housing Fund	Information Technology Capital Fund	County Assets	1,854,750	Homeless Mangement Information System (HMIS)

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:

- Full Faith and Credit Bonds (FFC)
- General Obligation Bonds (GO)
- Pension Obligation Bonds
- Revenue Bonds

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

In fiscal year ending 2026, the County has $366.4 million of the following debt obligations:

- General Obligation Bonds - $165.25 million outstanding
- Pension Obligation Bonds - $17.65 million outstanding
- Full Faith & Credit Obligations - $183.5 million outstanding

In fiscal year ending 2025, the County has the following right use lease obligations:

- Right to Use Lease Obligations (GASB-87) - $53.4 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 obligation in the budget. Of the total $168.5 million remaining principal outstanding on conduit bonds as of June 30th 2025, 97% was issued on behalf of four hospital facilities and the other 3% 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 (GO) Bonds

General Obligation 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.

On November 3, 2020, Multnomah County voters approved Ballot Measure 26-211, which authorized the County to issue up to $387 million in GO bonds to update, renovate, construct, and refresh libraries across the county, including expand, modernize, rebuild, and acquire land for those facilities.

The Library Capital Construction Project will:

1. Enlarge and modernize eight County libraries, some in each part of the county; including Albina, Belmont, Holgate, Midland, North Portland, Northwest, and St. Johns;
2. Build a ‘flagship’ library in East County similar in capacity to Central Library in downtown Portland;
3. Add gigabit speed internet to all library facilities;
4. Create a central materials handling and distribution center to increase efficiency and cost effectiveness; and
5. Pay for furnishings, equipment, site improvements, land acquisition, and bond issuance costs.

The County issued GO bonds on January 26th 2021 in two series 2021A (tax-exempt) and 2021B (taxable) for a total principal balance of $387 million and will fully mature in June of 2029. The bonds were sold at a true interest cost of 0.60% and with a total premium of $50.7 million. The County estimates the average cost to be $0.61 per $1,000 of assessed value for term of bond (yearly amount may vary).

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, 2026.

GO Bond Debt Limitation

Real Market Value 2025-2026	207,900,079,350
Debt limit at 2%	4,158,001,587
Outstanding Debt (7/1/2026)	(165,250,000)
Legal Debt Margin	3,992,751,587

GO Bond Obligation

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
GO Bonds Series 2021 A&B	01/26/21	06/15/29	3.14%	387,000,000	165,250,000	114,275,000	7,829,130	50,975,000

Full Faith and Credit (FFC) Bonds

There are currently five outstanding Full Faith and Credit obligations (FFCs). As the name implies, FFCs are backed by the County's credit worthiness and are payable from any legally available revenue source.

The Series 2010B bonds were sold as 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 43% 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. Total project cost was about $335.5 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) increased to $56 effective January 1st 2021, the County board approved increase in December of 2019.

On January 21st 2021, the County refunded (advanced) Series 2012 bonds in order to take advantage of a favorable interest rate environment. The present value savings on the refunding exceeded $10 million and resulted in a savings of 11.25% over the remaining bond term. The refunded bonds Series 2021 total $89.6 million and mature in June of 2033.

In December 2017, the County issued $164.1 million in Series 2017 bonds to fund the County Courthouse Capital Construction Project, the Health Department Headquarters Capital Construction Project, the Enterprise Resource Planning Implementation (ERP) Project, and the Department of Community Justice East Campus Capital Project. The debt service for FY 2027 is budgeted at $8.2 million and is primarily recovered through internal charges to County departments. The ERP portion of debt service matured in FY 2024.

In September 2019, the County issued $16.1 million in Series 2019 direct placement loan to fund the National Environmental Policy Act (NEPA) phase of the Earthquake Ready Burnside Bridge Project (EQRB). Repayment of the Series 2019 loan will be made from Vehicle Registration Fees (VRF). The NEPA phase of the project ended in February of 2024.

On September 30th 2022, the County issued $25.1 million in Series 2022 direct placement loan to fund 30% of the design and right-of-way phase of the Earthquake Ready Burnside Bridge Project (EQRB). The project will create a seismically resilient Burnside Street lifeline crossing of the Willamette River that would remain operational and accessible immediately following the next Cascadia Subduction Zone earthquake. Series 2022 FFC Loan is for a 10-year term and will be repaid from Vehicle Registration Fees (VRF).

The County has approximately $183.5 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, 2025.

Debt Overview

FY 2027 Adopted Budget

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2025 – 2026	207,900,079,350
Debt limit at 1%	2,079,000,794
Outstanding Debt (7/1/2026)	(183,523,922)
Legal Debt Margin	1,895,476,872

In addition to these statutory debt limits, the County's internal Financial & Budget Policies adopted by the Board in FY 2026 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 $355 million in potential new debt in FY 2027, although this would require tradeoffs between operating and capital programs.

Debt payments are approximately $23.5 million in FY 2027. Most FFC debt, not attributed to the Sellwood Bridge and Burnside Bridge, is recovered from departments in the form of internal service charges. For example, tenants in the new Health Department McCoy Building pay their share of the scheduled debt service. All existing FFC debt will be retired by FY 2047.

Approximately 61% of total principal and interest FFC payments, primarily for bonds that supported construction of the Sellwood Bridge and FFC Loans for the Burnside Bridge Project, are paid by other funds. The General Fund supports approximately 39% of FFC payments. Rating agencies have noted the County's low General Fund debt impact. Moody's Investor Services rates Multnomah County's Full-Faith and Credit debt at Aaa and Standard & Poor's assigns a comparable AAA rating, the highest ratings assigned to government bonds.

Full Faith and Credit Obligations

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Series 2010B	12/14/10	06/01/30	2.74%	15,000,000	6,435,000	4,890,000	324,968	1,545,000
Series 2017	12/14/17	06/01/47	3.09%	164,110,000	98,465,000	94,195,000	3,908,481	4,270,000
Series 2019	09/12/19	06/01/29	1.74%	16,075,000	5,251,333	3,530,996	91,373	1,720,337
Series 2021	01/21/21	06/01/33	1.33%	89,580,000	56,755,000	48,935,000	765,123	7,820,000
Series 2022	09/20/22	06/01/32	3.13%	25,095,000	16,617,589	14,056,924	520,131	2,560,665
Total Full Faith and Credit				**309,860,000**	**183,523,922**	**165,607,920**	**5,610,075**	**17,916,002**

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 the 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 2027, the rate charged to departments is 5.41% of payroll.

PERS Pension Revenue Bonds

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	184,548,000	17,653,909	13,088,133	32,234,224	4,565,776

Leases and Contracts

The County has entered into various lease/purchase agreements to acquire property and equipment. These lease "Right to Use" obligations qualify to be capitalized in accordance with Governmental Accounting Standards (GASB-87). Right to use lease obligations do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

Lease Obligations (Right to Use)*	End Date	Interest Rate	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Tabor Square L-04	6/30/2029	2.92%	1,705,214	1,153,304	42,445	551,910
Northwest Branch Library L-39	4/30/2031	2.54%	1,358,306	1,128,342	31,877	229,964
Sellwood Lofts L-43	12/31/2032	2.54%	994,633	864,952	23,775	129,681
Baltazar Ortiz Comm Center L-89	3/31/2036	2.75%	889,838	820,407	23,603	69,431
Lincoln Bldg L-106	9/30/2028	2.54%	7,662,400	4,368,317	156,452	3,294,083
Kenton Library L-113	12/31/2034	3.06%	1,298,512	1,172,430	37,994	126,082
Troutdale Library L-115	3/31/2031	2.54%	435,389	350,415	10,074	84,974
Sheriff's Warehouse Training L-117	6/30/2027	2.54%	220,075	-	3,040	220,075
CATC Central City Concern L-119	3/31/2031	2.54%	1,474,790	1,193,666	34,221	281,124
Old Town Recovery Center L-125	11/16/2029	2.38%	181,482	129,487	3,757	51,995
Lloyd Corp Plaza L-126	9/30/2031	2.05%	1,686,723	1,381,284	31,738	305,438
Troutdale Police L-131	6/30/2028	2.58%	589,552	298,574	11,786	290,978
Menlo Park Plaza L-133	10/31/2029	2.38%	120,685	86,642	2,504	34,043
Court Storage L-134	10/31/2029	2.05%	617,272	438,697	10,995	178,576
Directors Building L-149	3/31/2031	2.41%	137,203	110,698	3,017	26,506
Foster Center L-150	1/31/2028	2.54%	297,378	112,022	5,416	185,356
Briarwood Suites L-162	4/30/2031	2.54%	2,493,715	2,032,609	58,024	461,106
Portland Portal MCS L-178	7/31/2041	2.84%	2,721,887	2,616,095	75,937	105,792
Utility Vault Lease L-179	4/30/2107	2.84%	685,631	685,631	18,123	-
Halsey Center L-183	8/31/2028	2.22%	414,830	231,107	7,361	183,724
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	315,971	257,121	7,346	58,850
Rockwood C Office L-188	1/31/2039	2.61%	4,225,544	3,999,264	107,624	226,280
City of Portland Utility Vault L-190	6/13/2112	2.84%	119,338	119,338	3,154	-
Macadam Avenue L-192	8/31/2030	2.30%	2,020,994	1,566,058	41,730	454,936
Glisan Street Station L-202	8/13/2044	2.28%	5,090,955	4,939,455	114,518	151,500
PCC - Fernhill Health Center L-203	3/31/2055	3.20%	3,280,519	3,209,792	103,945	70,727
Jax EPV LLC - Belmont L-212	12/31/2045	2.75%	2,395,874	2,328,471	65,055	67,403
VHR Co - Temp Belmont L-213	2/28/2027	3.16%	73,234	-	870	73,234
SandyPine Deflect Ctr L-215	12/31/2029	2.67%	2,973,660	2,605,685	74,915	367,975
Jason Lee-Justice Ctr L-216	10/31/2029	2.42%	258,911	185,214	5,456	73,697
Downtown Rockwood LLC-WIC L-223	3/1/2056	2.75%	6,635,811	6,545,168	181,348	90,643
Total			**53,376,327**	**44,930,244**	**1,298,101**	**8,446,083**

* Updated for the implementation of GASB-87 Lease Accounting Standard.

Loans

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. The loan debt service was funded by the Road Fund and fully mature in FY 2026.

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 2026, an interfund loan of $4.0 million from the Risk Fund (3500) to the Dunthorpe-Riverdale Service District Fund (3000) was the approved by the County Board. The interfund loan provides financing to complete Elk Rock Pump Station Capital Project. The Dunthorpe District is replacing the Elk Rock Pump Station and is conducting construction activities in fiscal year 2026 and 2027. Pump stations safely move raw sewage from a lower elevation to a higher elevation in order to overcome local geographical challenges and get the sewage to a treatment facility. Modern pump stations typically have a useful life of 50 years, the Elk Rock Pump Station now exceeds 54 years and requires replacement. The interfund loan is for a 10-year term with a 4.6% interest rate. The loan will be paid off using district assessment fee revenues.

The Elk Rock Pump Station Capital Project is estimated to cost $11.2 million; the district's portion of total cost is $8.8 million (78.3%). The remaining balance will be funded by City of Portland. The district is expected to spent about $4.7 million from fiscal year 2026-27 to meet substantial completion.

Debt Amortization Schedule

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Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	184,548,000	17,653,909	13,088,133	32,234,224	4,565,776
General Obligation Bonds:								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	387,000,000	165,250,000	114,275,000	7,829,130	50,975,000
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000,000	6,435,000	4,890,000	324,968	1,545,000
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110,000	98,465,000	94,195,000	3,908,481	4,270,000
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075,000	5,251,333	3,530,996	91,373	1,720,337
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580,000	56,755,000	48,935,000	765,123	7,820,000
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	25,095,000	16,617,589	14,056,924	520,131	2,560,665
Total Full Faith and Credit				**309,860,000**	**183,523,922**	**165,607,920**	**5,610,075**	**17,916,002**

Summary of Scheduled Principal/Interest Payments

All Debt (Excluding Capital Lease/Loan Obligations) Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Bond Issue
2027	73,456,778	45,673,428	119,130,206	
2028	77,674,235	45,190,870	122,865,105	
2029	82,606,392	44,163,968	126,770,360	Series 2019, Full Faith & Credit (NEPA) and Series 2021 GO Bonds (Library)
2030	21,771,504	42,979,592	64,751,096	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith & Credit (ECCH)
2031	16,281,629	3,555,647	19,837,276	
2032	16,757,293	3,082,732	19,840,025	Series 2022, Full Faith & Credit (EQRB - Design RW)
2033	14,115,000	2,646,430	16,761,430	Series 2012, Full Faith & Credit (Sellwood Refunding)
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	Series 2017, Full Faith & Credit (HDHQ and DCJ Campus)
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 (Courthouse)
Total	**366,427,831**	**204,715,717**	**571,143,548**	

Scheduled Principal/Interest Payments by issuance

General Obligation Bonds Series 2021 A&B

FY	Principal	Interest	Total
2027	50,975,000	7,829,130	58,804,130
2028	54,855,000	5,713,750	60,568,750
2029	59,420,000	2,971,000	62,391,000
Total	**165,250,000**	**16,513,880**	**181,763,880**

Series 1999 Pension Obligation Bonds

FY	Principal	Interest	Total
2027	4,565,776	32,234,224	36,800,000
2028	4,463,150	34,346,850	38,810,000
2029	4,362,195	36,562,805	40,925,000
2030	4,262,788	38,887,212	43,150,000
Total	**17,653,909**	**142,031,091**	**159,685,000**

Full Faith and Credit 2010B

FY	Principal	Interest	Total
2027	1,545,000	324,968	1,869,968
2028	1,585,000	246,946	1,831,946
2029	1,630,000	166,902	1,796,902
2030	1,675,000	84,588	1,759,588
Total	**6,435,000**	**823,404**	**7,258,404**

Full Faith and Credit Series 2019

FY	Principal	Interest	Total
2027	1,720,337	91,373	1,811,710
2028	1,750,271	61,439	1,811,710
2029	1,780,725	30,985	1,811,710
Total	**5,251,333**	**183,797**	**5,435,130**

Full Faith and Credit Series 2021

FY	Principal	Interest	Total
2027	7,820,000	765,123	8,585,123
2028	7,900,000	686,923	8,586,923
2029	7,980,000	603,973	8,583,973
2030	8,085,000	500,233	8,585,233
2031	8,200,000	383,000	8,583,000
2032	8,320,000	260,000	8,580,000
2033	8,450,000	135,200	8,585,200
Total	**56,755,000**	**3,334,450**	**60,089,450**

Full Faith and Credit Series 2022

FY	Principal	Interest	Total
2027	2,560,665	520,131	3,080,796
2028	2,640,814	439,982	3,080,796
2029	2,723,472	357,324	3,080,796
2030	2,808,716	272,080	3,080,796
2031	2,896,629	184,167	3,080,796
2032	2,987,293	93,502	3,080,795
Total	**16,617,589**	**1,867,185**	**18,484,774**

Scheduled Principal/Interest Payments by issuance

Full Faith and Credit Series 2017

FY	Principal	Interest	Total
2027	4,270,000	3,908,480	8,178,480
2028	4,480,000	3,694,980	8,174,980
2029	4,710,000	3,470,980	8,180,980
2030	4,940,000	3,235,480	8,175,480
2031	5,185,000	2,988,480	8,173,480
2032	5,450,000	2,729,230	8,179,230
2033	5,665,000	2,511,230	8,176,230
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
Total	**98,465,000**	**39,961,910**	**138,426,910**

Functions Funded in Part by State Revenues

FY 2027 Adopted Budget

Below is a table detailing Multnomah County's spending on functions funded in part by State resources and the sources of funding. This table is being produced in compliance with the revised language of ORS 294.444.

Function, Sources, Spending	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
District Attorneys				
Revenues:				
- General Resources	40,655,503	42,451,100	44,439,425	44,839,844
- State Grants	6,535,600	7,398,197	7,233,176	8,242,138
- Federal Grants	175,201	448,830	341,830	181,000
- Other Resources	3,755,205	4,257,334	4,784,920	3,864,106
Expenditures	*51,121,509*	*54,555,461*	*56,799,351*	*57,127,088*
Community Corrections				
Revenues:				
- General Resources	195,993,627	215,073,269	234,919,980	243,413,461
- State Grants	24,439,535	29,265,083	31,163,192	27,890,618
- Federal Grants	908,788	1,330,429	1,900,741	1,744,026
- Other Resources	12,165,857	6,576,586	7,324,149	8,584,877
Expenditures	*233,507,807*	*252,245,367*	*275,308,062*	*281,632,982*
Juvenile Corrections and Probation				
Revenues:				
- General Resources	20,506,305	21,043,987	19,156,174	19,582,792
- State Grants	5,123,387	5,184,289	5,190,867	5,886,846
- Federal Grants	-	-	-	-
- Other Resources	4,538,992	3,844,482	862,055	479,051
Expenditures	*30,168,684*	*30,072,758*	*25,209,096*	*25,948,689*
Roads				
Revenues:				
- General Resources	5,847,650	5,847,650	5,810,000	5,825,000
- State Grants	51,728,394	42,821,602	54,684,702	59,153,247
- Federal Grants	-	-	-	-
- Other Resources	23,392,044	25,819,793	16,245,990	12,640,411
Expenditures	*58,965,429*	*58,354,399*	*76,740,692*	*77,618,658*
Veteran's Services				
Revenues:				
- General Resources	841,285	1,114,285	1,079,247	1,494,578
- State Grants	515,635	609,663	618,653	794,590
- Federal Grants	7,360,715	9,695,532	9,671,907	7,858,026
- Other Resources	1,032,397	607,052	163,780	502,820
Expenditures	*9,750,032*	*12,026,532*	*11,533,587*	*10,650,014*
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	24,578,325	59,059,499	62,277,911	57,064,573
- State Grants	42,901,858	58,794,866	68,893,753	60,328,194
- Federal Grants	1,754,986	728,923	621,560	2,305,480
- Other Resources	46,956,648	38,076,941	41,247,997	36,620,725
Expenditures	*116,191,817*	*156,660,229*	*173,041,221*	*156,318,972*

Functions Funded in Part by State Revenues

FY 2027 Adopted Budget

Function, Sources, Spending	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
Public Health				
Revenues:				
- General Resources	36,073,784	36,543,449	45,922,356	31,293,951
- State Grants	21,658,964	25,639,111	23,361,384	20,081,889
- Federal Grants	9,713,316	11,306,512	9,653,889	9,125,325
- Other Resources	20,173,556	19,165,183	23,463,881	21,313,904
Expenditures	*87,619,620*	*92,654,255*	*102,401,510*	*81,815,069*
Assessment and Taxation				
Revenues:				
- General Resources	17,086,381	18,567,596	18,155,375	18,197,860
- State Grants	2,847,749	2,909,083	2,854,760	2,926,104
- Federal Grants	-	-	-	-
- Other Resources	4,235,755	3,919,043	5,552,300	5,414,800
Expenditures	*24,169,885*	*25,395,722*	*26,562,435*	*26,538,764*
Economic Development				
Revenues:				
- General Resources	53,279,468	57,254,565	53,312,792	51,748,178
- Video Lottery Funds*	6,423,414	6,791,206	7,445,438	7,664,942
- State Grants	-	-	-	-
- Federal Grants	1,559,294	-	-	333,210
- Other Resources	6,511,537	6,100,139	3,308,986	3,695,783
Expenditures	*67,773,713*	*70,145,910*	*64,067,216*	*63,442,113*

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