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# Summary of Resources

fy2016 proposed budget

Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	75,110,418	363,794,143	12,713,507	10,748,992	47,835,137	1,191,367	7,709,526	519,103,090	32,887,200	1,755,000	553,745,290
Road Fund	1501	3,155,720	6,869,500	41,330,012	70,000	102,500	45,000	46,500	51,619,232	259,143		51,878,375
Bicycle Path Construction Fund	1503	368,100					1,800		369,900			369,900
Recreation Fund	1504		102,710						102,710			102,710
Federal/State Program Fund	1505	1,844,187		205,986,474	962,510	47,880,639		3,756,894	260,430,704	63,102		260,493,806
County School Fund	1506	200	57,000	20,000			30		77,230			77,230
Animal Control Fund	1508	858,713			1,725,000	35,000		165,000	2,783,713			2,783,713
Willamette River Bridge Fund	1509	1,506,275		6,441,997				5,000	7,953,272	2,909,580		10,862,852
Library Fund	1510	6,800,000		73,081,892					79,881,892	35,000		79,916,892
Special Excise Taxes Fund	1511	315,370	36,826,533				4,500		37,146,403			37,146,403
Land Corner Preservation Fund	1512	1,889,650				165,000	7,500	1,225,000	3,287,150	240,000		3,527,150
Inmate Welfare Fund	1513					16,585	500	1,079,280	1,096,365			1,096,365
Justice Services Special Ops Fund	1516	272,546		107,000	2,824,520	1,956,777		1,151,200	6,312,043	267,484		6,579,527
Oregon Historical Society Levy Fund	1518	12,068	2,107,075				3,000		2,122,143			2,122,143
Video Lottery Fund	1519	544,503		4,795,916					5,340,419			5,340,419
Capital Debt Retirement Fund	2002	305,695		297,702			10,000		613,397	16,691,963	1,400,000	18,705,360
General Obligation Bond Sinking Fund	2003	5,924,269	6,078,331				35,000		12,037,600			12,037,600
PERS Bond Sinking Fund	2004	76,565,199					320,000		76,885,199	20,286,427		97,171,626
Downtown Courthouse Capital Fund	2500	10,780,900		5,000,000				10,430,000	26,210,900		28,120,000	54,330,900
Asset Replacement Revolving Fund	2503	371,000							371,000		35,351	406,351
Financed Projects Fund	2504	4,930,000							4,930,000			4,930,000
Library Capital Construction Fund	2506	1,800,000							1,800,000	1,148,700		2,948,700
Capital Improvement Fund	2507	12,790,000				1,537,500	25,000		14,352,500	3,664,778	1,806,937	19,824,215
Asset Preservation Fund	2509	8,660,000					20,000		8,680,000	3,508,817	2,475,557	14,664,374
Health Headquarters Capital Fund	2510	14,500,000						30,639,000	45,139,000			45,139,000
Sellwood Bridge Replacement Fund	2511	41,240,683		9,192,068	11,172,605		10,000		61,615,356			61,615,356
Behavioral Health Managed Care Fund	3002	23,370,135		72,259,791			117,000		95,746,926			95,746,926
Risk Management Fund	3500	56,406,000				50,000	250,000	9,065,700	65,771,700	97,192,698		162,964,398
Fleet Management Fund	3501	3,728,902				63,125	19,000	246,225	4,057,252	5,813,866	250,000	10,121,118
Information Technology Fund	3503	5,273,067				262,148			5,535,215	41,896,820	3,250,000	50,682,035
Mail Distribution Fund	3504	770,716				95,724	5,000	500	871,940	2,405,636		3,277,576
Facilities Management Fund	3505	775,000			31,500	4,689,815	25,000	6,145,328	11,666,643	34,553,681		46,220,324
<b>Total All Funds</b>		<b>360,869,316</b>	<b>415,835,292</b>	<b>431,226,359</b>	<b>27,535,127</b>	<b>104,689,950</b>	<b>2,089,697</b>	<b>71,665,153</b>	<b>1,413,910,894</b>	<b>263,824,895</b>	<b>39,092,845</b>	<b>1,716,828,634</b>

# Summary of Departmental Expenditures

fy2016 proposed budget

Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	27,057,591	22,647,737	50,218,740	131,365,819	62,509,261	114,153,685	41,058,884	6,249,624		13,915,793	469,177,134
Road Fund	1501										51,878,375	51,878,375
Bicycle Path Construction Fund	1503										75,000	75,000
Recreation Fund	1504							102,710				102,710
Federal/State Program Fund	1505	1,792,233	6,794,461	89,754,903	117,364,346	33,412,786	11,334,040				41,037	260,493,806
County School Fund	1506	77,230										77,230
Animal Control Fund	1508										705,576	705,576
Willamette River Bridge Fund	1509										10,827,501	10,827,501
Library Fund	1510									73,116,892		73,116,892
Special Excise Taxes Fund	1511	37,146,403										37,146,403
Land Corner Preservation Fund	1512										1,500,815	1,500,815
Inmate Welfare Fund	1513					1,000	1,095,365					1,096,365
Justice Services Special Ops Fund	1516					2,409,720	4,169,807					6,579,527
Oregon Historical Society Levy Fund	1518	2,122,143										2,122,143
Video Lottery Fund	1519	392,089		1,014,642		2,311,982		544,933			597,181	4,860,827
Capital Debt Retirement Fund	2002	17,012,090										17,012,090
General Obligation Bond Sinking Fund	2003	6,014,500										6,014,500
PERS Bond Sinking Fund	2004	20,187,600										20,187,600
Downtown Courthouse Capital Fund	2500								52,970,900			52,970,900
Asset Replacement Revolving Fund	2503								406,351			406,351
Financed Projects Fund	2504							4,930,000				4,930,000
Library Capital Construction Fund	2506								2,948,700			2,948,700
Capital Improvement Fund	2507								19,824,215			19,824,215
Asset Preservation Fund	2509								14,664,374			14,664,374
Health Headquarters Capital Fund	2510								45,139,000			45,139,000
Sellwood Bridge Replacement Fund	2511										61,615,356	61,615,356
Behavioral Health Managed Care Fund	3002				72,751,551							72,751,551
Risk Management Fund	3500	4,736,462						101,571,936				106,308,398
Fleet Management Fund	3501								9,673,515			9,673,515
Information Technology Fund	3503								49,812,525			49,812,525
Mail Distribution Fund	3504								2,994,682			2,994,682
Facilities Management Fund	3505								44,890,014			44,890,014
<b>Total All Funds</b>		<b>116,538,341</b>	<b>29,442,198</b>	<b>140,988,285</b>	<b>321,481,716</b>	<b>100,644,749</b>	<b>130,752,897</b>	<b>148,208,463</b>	<b>249,573,900</b>	<b>73,116,892</b>	<b>141,156,634</b>	<b>1,451,904,075</b>

# Summary of Departmental Requirements

fy2016 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	13,885,257	50,200,897	1,300,328	43,210,190	0	<b>108,596,672</b>	7,941,669	<b>116,538,341</b>	100.48
District Attorney	25,422,238	888,088	671,787	0	0	<b>26,982,113</b>	2,460,085	<b>29,442,198</b>	207.80
County Human Services	59,205,537	65,082,325	2,427,000	0	0	<b>126,714,862</b>	14,273,423	<b>140,988,285</b>	624.45
Health	153,300,961	114,350,001	16,833,619	0	120,000	<b>284,604,581</b>	36,877,135	<b>321,481,716</b>	1,379.29
Community Justice	59,335,919	24,135,599	2,534,338	0	11,000	<b>86,016,856</b>	14,627,893	<b>100,644,749</b>	549.75
Sheriff	105,108,199	1,135,887	8,145,424	0	1,006,700	<b>115,396,210</b>	15,356,687	<b>130,752,897</b>	785.92
County Management	30,052,703	15,821,657	97,078,014	0	0	<b>142,952,374</b>	5,256,089	<b>148,208,463</b>	246.60
County Assets	44,499,090	31,448,674	35,886,474	0	122,088,776	<b>233,923,014</b>	15,650,886	<b>249,573,900</b>	326.95
Library	46,515,974	1,675,240	10,757,811	0	93,897	<b>59,042,922</b>	14,073,970	<b>73,116,892</b>	524.25
Community Services	23,345,030	38,183,880	4,669,150	0	54,419,834	<b>120,617,894</b>	20,538,740	<b>141,156,634</b>	208.80
<b>Total</b>	<b>560,670,908</b>	<b>342,922,248</b>	<b>180,303,945</b>	<b>43,210,190</b>	<b>177,740,207</b>	<b>1,304,847,498</b>	<b>147,056,577</b>	<b>1,451,904,075</b>	<b>4,954.29</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

fy2016 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	469,177,134	36,497,184	10,660,000	37,410,972	553,745,290
Road Fund	1501	51,878,375				51,878,375
Bicycle Path Construction Fund	1503	75,000		294,900		369,900
Recreation Fund	1504	102,710				102,710
Federal/State Program Fund	1505	260,493,806				260,493,806
County School Fund	1506	77,230				77,230
Animal Control Fund	1508	705,576	1,755,000	323,137		2,783,713
Willamette River Bridge Fund	1509	10,827,501	35,351			10,862,852
Library Fund	1510	73,116,892		6,800,000		79,916,892
Special Excise Taxes Fund	1511	37,146,403				37,146,403
Land Corner Preservation Fund	1512	1,500,815			2,026,335	3,527,150
Inmate Welfare Fund	1513	1,096,365				1,096,365
Justice Services Special Ops Fund	1516	6,579,527				6,579,527
Oregon Historical Society Levy Fund	1518	2,122,143				2,122,143
Video Lottery Fund	1519	4,860,827		479,592		5,340,419
Capital Debt Retirement Fund	2002	17,012,090			1,693,270	18,705,360
General Obligation Bond Sinking Fund	2003	6,014,500			6,023,100	12,037,600
PERS Bond Sinking Fund	2004	20,187,600			76,984,026	97,171,626
Downtown Courthouse Capital Fund	2500	52,970,900		1,360,000		54,330,900
Asset Replacement Revolving Fund	2503	406,351				406,351
Financed Projects Fund	2504	4,930,000				4,930,000
Library Capital Construction Fund	2506	2,948,700				2,948,700
Capital Improvement Fund	2507	19,824,215				19,824,215
Asset Preservation Fund	2509	14,664,374				14,664,374
Health Headquarters Capital Fund	2510	45,139,000				45,139,000
Sellwood Bridge Replacement Fund	2511	61,615,356				61,615,356
Behavioral Health Managed Care Fund	3002	72,751,551		22,995,375		95,746,926
Risk Management Fund	3500	106,308,398		12,500,000	44,156,000	162,964,398
Fleet Management Fund	3501	9,673,515		447,603		10,121,118
Information Technology Fund	3503	49,812,525		869,510		50,682,035
Mail Distribution Fund	3504	2,994,682		282,894		3,277,576
Facilities Management Fund	3505	44,890,014	805,310	525,000		46,220,324
<b>Total All Funds</b>		<b>1,451,904,075</b>	<b>39,092,845</b>	<b>57,538,011</b>	<b>168,293,703</b>	<b>1,716,828,634</b>

## Tax Information

### *Permanent Tax Rate*

### *Exemptions*

### *Local Property Tax Option*

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

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

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

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

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

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

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

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

### *Voter Participation*

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

### *General Obligation Bonded Indebtedness*

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

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

### *Tax Collection*

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

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

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

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

# Property Tax Computation

fy2016 proposed budget

<b>GENERAL FUND (1000)</b>				
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2015			\$275,940,381
	Plus Estimated Assessed Value Growth			<u>10,710,857</u>
	<b>TOTAL GENERAL FUND PROPERTY TAX</b>			<b>\$286,651,238</b>
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2016			\$286,651,238
	Less amount exceeding shared 1% Constitutional Limitation			(15,765,818)
	Less delinquencies and discounts on amount billed			<u>(14,086,042)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$256,799,378</b>
<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>				
	5-year Local Option Levy - Fiscal Year ending June 30, 2016			\$3,339,081
	Less amount exceeding shared 1% Constitutional Limitation			(1,151,983)
	Less delinquencies and discounts on amount billed			<u>(113,729)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$2,073,369</b>
<b>GENERAL OBLIGATION BOND SINKING FUND (2003)</b>				
	General Obligation bond - Fiscal Year ending June 30, 2016			\$6,209,210
	Less delinquencies and discounts on amount billed			<u>(322,879)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$5,886,331</b>
<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>
Permanent Rate Levy - Subject to \$10 Limit	\$254,861,633	\$263,347,173	\$274,224,503	\$286,651,238
Library & OHS Local Option Levy - Subject to \$10 Limit	55,748,909	3,092,265	3,174,598	3,339,081
General Obligation Bond Levy	8,280,443	7,170,406	6,214,249	6,209,210
Total Proposed Levy	318,890,985	273,609,845	283,613,350	296,199,529
Loss due to 1% limitation	(33,963,432)	(21,898,027)	(20,650,285)	(16,917,801)
Loss in appropriation due to discounts and delinquencies	<u>(13,354,655)</u>	<u>(12,392,101)</u>	<u>(13,411,116)</u>	<u>(14,522,650)</u>
<b>Total Proposed Levy less Loss</b>	<b>\$271,572,897</b>	<b>\$239,319,717</b>	<b>\$249,551,949</b>	<b>\$264,759,078</b>

## NOTES

Average property tax discount	2.60%
Property tax delinquency rate	2.60%
Average valuation change (Based on July - January Value Growth)	3.90%

# Details of Service Reimbursements

fy2016 proposed budget

<b>Insurance Benefits (60140/60145)</b>	
<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>	
<b>General Fund</b>	<b>51,020,281</b>
NONDEPARTMENTAL	1,380,968
DISTRICT ATTORNEY	3,088,411
COUNTY HUMAN SERVICES	2,407,413
HEALTH DEPARTMENT	16,029,863
COMMUNITY JUSTICE	6,183,750
SHERIFF'S OFFICE	15,053,486
COUNTY MANAGEMENT	4,354,059
COUNTY ASSETS	865,452
COMMUNITY SERVICES	1,656,879
<b>Road Fund</b>	<b>1,222,225</b>
<b>Federal/State Program Fund</b>	<b>24,498,834</b>
NONDEPARTMENTAL	131,683
DISTRICT ATTORNEY	1,002,748
COUNTY HUMAN SERVICES	8,871,718
HEALTH DEPARTMENT	9,482,272
COMMUNITY JUSTICE	3,486,767
SHERIFF'S OFFICE	1,523,646
<b>Animal Control Fund</b>	<b>31,010</b>
<b>Willamette River Bridge Fund</b>	<b>991,549</b>
<b>Library Fund</b>	<b>9,483,566</b>
<b>Public Land Corner Preservation Fund</b>	<b>193,286</b>
<b>Inmate Welfare Fund</b>	<b>103,301</b>
<b>Justice Services Special Ops Fund</b>	<b>904,782</b>
COMMUNITY JUSTICE	347,157
SHERIFF'S OFFICE	557,625
<b>Video Lottery Fund</b>	<b>444,135</b>
COMMUNITY JUSTICE	419,959
COUNTY MANAGEMENT	24,176
<b>Financed Projects Fund</b>	<b>43,979</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>11,523</b>
<b>Behavioral Health Managed Care Fund</b>	<b>1,399,219</b>
<b>Risk Management Fund</b>	<b>1,000,738</b>
NONDEPARTMENTAL	534,473
COUNTY MANAGEMENT	466,265
<b>Fleet Management Fund</b>	<b>226,030</b>
<b>Information Technology Fund</b>	<b>3,487,029</b>
<b>Mail Distribution Fund</b>	<b>215,155</b>
<b>Facilities Management Fund</b>	<b>1,916,056</b>
<b>Total Payments to the Risk Management Fund</b>	<b>97,192,698</b>

# Details of Service Reimbursements

fy2016 proposed budget

## 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.*

<b>General Fund</b>		<b>11,366,305</b>
NONDEPARTMENTAL	340,425	
DISTRICT ATTORNEY	794,036	
COUNTY HUMAN SERVICES	523,361	
HEALTH DEPARTMENT	3,509,703	
COMMUNITY JUSTICE	1,302,354	
SHERIFF'S OFFICE	3,407,806	
COUNTY MANAGEMENT	957,432	
COUNTY ASSETS	208,940	
COMMUNITY SERVICES	322,248	
<b>Road Fund</b>		<b>254,634</b>
<b>Federal/State Program Fund</b>		<b>5,022,810</b>
NONDEPARTMENTAL	30,157	
DISTRICT ATTORNEY	219,746	
COUNTY HUMAN SERVICES	1,713,286	
HEALTH DEPARTMENT	1,944,748	
COMMUNITY JUSTICE	725,868	
SHERIFF'S OFFICE	389,005	
<b>Animal Control Fund</b>		<b>1,965</b>
<b>Willamette River Bridge Fund</b>		<b>209,532</b>
<b>Library Fund</b>		<b>1,653,762</b>
<b>Land Corner Preservation Fund</b>		<b>43,201</b>
<b>Inmate Welfare Fund</b>		<b>18,560</b>
<b>Justice Services Special Ops Fund</b>		<b>192,824</b>
COMMUNITY JUSTICE	70,939	
SHERIFF'S OFFICE	121,885	
<b>Video Lottery Fund</b>		<b>90,864</b>
COMMUNITY JUSTICE	85,498	
COUNTY MANAGEMENT	5,366	
<b>Sellwood Bridge Replacement Fund</b>		<b>3,100</b>
<b>Behavioral Health Managed Care Fund</b>		<b>292,296</b>
<b>Risk Management Fund</b>		<b>286,340</b>
NONDEPARTMENTAL	167,128	
COUNTY MANAGEMENT	119,212	
<b>Fleet Management Fund</b>		<b>40,868</b>
<b>Information Technology Fund</b>		<b>959,133</b>
<b>Mail Distribution Fund</b>		<b>37,577</b>
<b>Facilities Management Fund</b>		<b>472,463</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>20,946,234</b>

# Details of Service Reimbursements

fy2016 proposed budget

<b>Indirect Costs (60350/60355)</b>		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
<b>General Fund (FQHC)</b>		<b>3,783,993</b>
HEALTH DEPARTMENT	3,778,046	
COMMUNITY JUSTICE	5,947	
<b>Road Fund</b>		<b>926,428</b>
<b>Recreation Fund</b>		<b>2,710</b>
<b>Federal/State Program Fund</b>		<b>14,903,902</b>
NONDEPARTMENTAL	4,178	
DISTRICT ATTORNEY	270,220	
COUNTY HUMAN SERVICES	4,279,605	
HEALTH DEPARTMENT	6,380,046	
COMMUNITY JUSTICE	3,161,104	
SHERIFF'S OFFICE	808,749	
<b>Willamette River Bridge Fund</b>		<b>269,838</b>
<b>Library Fund</b>		<b>1,730,800</b>
<b>Land Corner Preservation Fund</b>		<b>75,499</b>
<b>Inmate Welfare Fund</b>		<b>86,935</b>
COMMUNITY JUSTICE	100	
SHERIFF'S OFFICE	86,835	
<b>Justice Services Special Ops Fund</b>		<b>572,568</b>
COMMUNITY JUSTICE	242,007	
SHERIFF'S OFFICE	330,561	
<b>Oregon Historical Society Levy Fund</b>		<b>7,500</b>
<b>Behavioral Health Managed Care Fund</b>		<b>6,175,178</b>
<b>Total Payments to the General Fund for Indirect Costs</b>		<b>28,535,351</b>

# Details of Service Reimbursements

fy2016 proposed budget

<b>Telecommunication Costs (60370)</b>		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
<b>General Fund</b>		<b>1,782,525</b>
NONDEPARTMENTAL	64,510	
DISTRICT ATTORNEY	114,077	
COUNTY HUMAN SERVICES	106,851	
HEALTH DEPARTMENT	547,645	
COMMUNITY JUSTICE	515,642	
SHERIFF'S OFFICE	191,752	
COUNTY MANAGEMENT	120,357	
COUNTY ASSETS	23,485	
COMMUNITY SERVICES	98,206	
<b>Road Fund</b>		<b>36,550</b>
<b>Federal/State Program Fund</b>		<b>1,050,256</b>
NONDEPARTMENTAL	3,437	
DISTRICT ATTORNEY	21,151	
COUNTY HUMAN SERVICES	398,869	
HEALTH DEPARTMENT	596,799	
COMMUNITY JUSTICE	30,000	
<b>Willamette River Bridge Fund</b>		<b>17,311</b>
<b>Library Fund</b>		<b>196,874</b>
<b>Land Corner Preservation Fund</b>		<b>1,550</b>
<b>Inmate Welfare Fund</b>		<b>10,285</b>
<b>Justice Services Special Ops Fund</b>		<b>2,796</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>11,459</b>
<b>Behavioral Health Managed Care Fund</b>		<b>84,931</b>
<b>Risk Management Fund</b>		<b>35,019</b>
NONDEPARTMENTAL	12,677	
COUNTY MANAGEMENT	22,342	
<b>Fleet Management Fund</b>		<b>9,470</b>
<b>Mail Distribution Fund</b>		<b>5,303</b>
<b>Facilities Management Fund</b>		<b>139,430</b>
<b>Total Payments to the Information Technology Fund</b>		<b>3,383,759</b>

# Details of Service Reimbursements

fy2016 proposed budget

<b>Data Processing Costs (60380)</b>		
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>		
<b>General Fund</b>		<b>20,526,382</b>
NONDEPARTMENTAL	1,374,714	
DISTRICT ATTORNEY	546,714	
COUNTY HUMAN SERVICES	706,694	
HEALTH DEPARTMENT	5,648,301	
COMMUNITY JUSTICE	5,106,059	
SHERIFF'S OFFICE	3,076,413	
COUNTY MANAGEMENT	2,414,876	
COUNTY ASSETS	451,523	
COMMUNITY SERVICES	1,201,088	
<b>Road Fund</b>		<b>470,249</b>
<b>Federal/State Program Fund</b>		<b>9,580,627</b>
NONDEPARTMENTAL	157,942	
DISTRICT ATTORNEY	62,931	
COUNTY HUMAN SERVICES	4,063,017	
HEALTH DEPARTMENT	5,225,259	
COMMUNITY JUSTICE	71,478	
<b>Willamette River Bridge Fund</b>		<b>259,002</b>
<b>Library Fund</b>		<b>5,407,742</b>
<b>Land Corner Preservation Fund</b>		<b>100,950</b>
<b>Video Lottery Fund</b>		<b>6,744</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>204,013</b>
<b>Behavioral Health Managed Care Fund</b>		<b>422,320</b>
<b>Risk Management Fund</b>		<b>297,530</b>
NONDEPARTMENTAL	167,989	
COUNTY MANAGEMENT	129,541	
<b>Fleet Management Fund</b>		<b>183,951</b>
<b>Mail Distribution Fund</b>		<b>75,254</b>
<b>Facilities Management Fund</b>		<b>978,297</b>
<b>Total Payments to the Information Technology Fund</b>		<b>38,513,061</b>

# Details of Service Reimbursements

fy2016 proposed budget

## Motor Pool (60410)

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

<b>General Fund</b>		<b>3,149,973</b>
NONDEPARTMENTAL	31,025	
DISTRICT ATTORNEY	103,723	
COUNTY HUMAN SERVICES	53,175	
HEALTH DEPARTMENT	257,338	
COMMUNITY JUSTICE	525,599	
SHERIFF'S OFFICE	1,960,353	
COUNTY MANAGEMENT	9,732	
COMMUNITY SERVICES	209,028	
<b>Road Fund</b>		<b>1,192,728</b>
<b>Federal/State Program Fund</b>		<b>444,702</b>
NONDEPARTMENTAL	810	
DISTRICT ATTORNEY	12,034	
COUNTY HUMAN SERVICES	329,037	
HEALTH DEPARTMENT	93,290	
COMMUNITY JUSTICE	9,531	
<b>Willamette River Bridge Fund</b>		<b>171,097</b>
<b>Library Fund</b>		<b>112,839</b>
<b>Land Corner Preservation Fund</b>		<b>12,725</b>
<b>Justice Services Specials Ops Fund</b>		<b>109</b>
<b>Video Lottery Fund</b>		<b>453</b>
COMMUNITY JUSTICE	153	
COUNTY MANAGEMENT	300	
<b>Sellwood Bridge Replacement Fund</b>		<b>32,591</b>
<b>Behavioral Health Managed Care Fund</b>		<b>28,408</b>
<b>Risk Management Fund</b>		<b>9,423</b>
NONDEPARTMENTAL	1,026	
COUNTY MANAGEMENT	8,397	
<b>Information Technology Fund</b>		<b>19,519</b>
<b>Mail Distribution Fund</b>		<b>103,918</b>
<b>Facilities Management Fund</b>		<b>535,381</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>5,813,866</b>

# Details of Service Reimbursements

fy2016 proposed budget

## Electronics (60420)

*Paid to the Facilities Management Fund (3505) to cover the use and maintenance of electronic/radio equipment used by various County departments.*

<b>General Fund</b>	<b>608,733</b>
NONDEPARTMENTAL	69,019
DISTRICT ATTORNEY	618
HEALTH DEPARTMENT	12,359
COMMUNITY JUSTICE	145,691
SHERIFF'S OFFICE	377,660
COUNTY MANAGEMENT	3,386
<b>Road Fund</b>	<b>17,413</b>
<b>Federal/State Program Fund</b>	<b>2,802</b>
<b>Willamette River Bridge Fund</b>	<b>147</b>
<b>Library Fund</b>	<b>118,000</b>
<b>Inmate Welfare Fund</b>	<b>2,129</b>
<b>Fleet Management Fund</b>	<b>1,257</b>
<b>Mail Distribution Fund</b>	<b>3,000</b>
<b>Total Payments to the Facilities Management Fund</b>	<b>753,481</b>

# Details of Service Reimbursements

fy2016 proposed budget

<b>Building Management (60430)</b> <i>Paid to the Facilities Management Fund (3505), Capital Improvement (2507) and Asset Preservation (2509) funds to cover the cost of office space and building management.</i>	
<b>General Fund</b>	<b>25,970,259</b>
NONDEPARTMENTAL	5,314,704
DISTRICT ATTORNEY	1,009,505
COUNTY HUMAN SERVICES	1,016,570
HEALTH DEPARTMENT	2,910,700
COMMUNITY JUSTICE	4,524,784
SHERIFF'S OFFICE	8,334,235
COUNTY MANAGEMENT	1,801,433
COUNTY ASSETS	110,390
COMMUNITY SERVICES	947,938
<b>Road Fund</b>	<b>402,340</b>
<b>Federal/State Program Fund</b>	<b>6,681,491</b>
DISTRICT ATTORNEY	54,703
COUNTY HUMAN SERVICES	3,021,185
HEALTH DEPARTMENT	3,605,603
<b>Willamette River Bridge Fund</b>	<b>211,498</b>
<b>Library Fund</b>	<b>5,911,240</b>
<b>Land Corner Preservation Fund</b>	<b>60,700</b>
<b>Justice Services Special Ops Fund</b>	<b>45,092</b>
COMMUNITY JUSTICE	42,610
SHERIFF'S OFFICE	2,482
<b>Behavioral Health Managed Care Fund</b>	<b>254,610</b>
<b>Risk Management Fund</b>	<b>592,017</b>
NONDEPARTMENTAL	278,330
COUNTY MANAGEMENT	313,687
<b>Fleet Management Fund</b>	<b>538,867</b>
<b>Information Technology Fund</b>	<b>1,056,302</b>
<b>Mail Distribution Fund</b>	<b>398,079</b>
<b>Total Payments to Facilities Management Fund</b>	<b>42,122,495</b>

<b>Capital Debt Retirement Fund (60450)</b> <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
<b>Road Fund</b>	<b>311,856</b>
<b>Library Fund</b>	<b>125,000</b>
<b>Video Lottery Fund</b>	<b>392,089</b>
<b>Capital Improvement Fund</b>	<b>450,000</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>9,470,750</b>
<b>Information Technology Fund</b>	<b>950,000</b>
<b>Facilities Management Fund</b>	<b>4,969,771</b>
<b>Total Payments to the Capital Debt Retirement Fund</b>	<b>16,669,466</b>

# Details of Service Reimbursements

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<b>Mail Distribution Fund (60460)</b>	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
<b>General Fund</b>	<b>1,609,524</b>
NONDEPARTMENTAL	24,330
DISTRICT ATTORNEY	228,247
COUNTY HUMAN SERVICES	44,536
HEALTH DEPARTMENT	443,261
COMMUNITY JUSTICE	223,797
SHERIFF'S OFFICE	130,620
COUNTY MANAGEMENT	392,811
COUNTY ASSETS	9,028
COMMUNITY SERVICES	112,894
<b>Road Fund</b>	<b>8,846</b>
<b>Federal/State Program Fund</b>	<b>627,200</b>
NONDEPARTMENTAL	541
DISTRICT ATTORNEY	36,162
COUNTY HUMAN SERVICES	253,884
HEALTH DEPARTMENT	335,476
COMMUNITY JUSTICE	1,137
<b>Willamette River Bridge Fund</b>	<b>6,150</b>
<b>Library Fund</b>	<b>12,233</b>
<b>Land Corner Preservation Fund</b>	<b>2,750</b>
<b>Inmate Welfare Fund</b>	<b>1,047</b>
<b>Justice Services Special Ops Fund</b>	<b>14,910</b>
COMMUNITY JUSTICE	6,344
SHERIFF'S OFFICE	8,566
<b>Video Lottery Fund</b>	<b>1,158</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>4,832</b>
<b>Behavioral Health Managed Care Fund</b>	<b>11,661</b>
<b>Risk Management Fund</b>	<b>66,621</b>
NONDEPARTMENTAL	36,848
COUNTY MANAGEMENT	29,773
<b>Fleet Management Fund</b>	<b>6,734</b>
<b>Information Technology Fund</b>	<b>6,100</b>
<b>Facilities Management Fund</b>	<b>25,870</b>
<b>Total Payments to the Mail Distribution Fund</b>	<b>2,405,636</b>

# Detail of Cash Transfers Between Funds

fy2016 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Downtown Courthouse Capital Fund	County Assets	\$28,120,000	Additional funds for Downtown Courthouse project
General Fund	Asset Preservation Fund	County Assets	\$1,496,627	Water efficiency projects at Inverness Jail
General Fund	Asset Preservation Fund	County Assets	\$810,000	Energy/lighting efficiency projects at Juvenile Justice Complex
General Fund	Capital Improvement Fund	County Assets	\$555,557	Suicide prevention - vent cover replacement
General Fund	Capital Improvement Fund	County Assets	\$450,000	Yeon fuel tank installation
General Fund	Capital Improvement Fund	County Assets	\$165,000	Yeon Annex reception and lobby redesign
General Fund	Information Technology Fund	County Assets	\$1,725,000	CyberSecurity
General Fund	Information Technology Fund	County Assets	\$706,000	Network Convergence - Courthouse
General Fund	Information Technology Fund	County Assets	\$344,000	Network Convergence - Hansen Building
General Fund	Information Technology Fund	County Assets	\$375,000	Network Convergence - Justice Center
General Fund	Information Technology Fund	County Assets	\$100,000	CRIMES replacement Study & Scoping
General Fund	Capital Debit Retirement Fund	Overall County	\$1,400,000	Debt coverage
General Fund	Fleet Management Fund	County Assets	\$250,000	Fleet fuel management
Facilities Management Fund	Asset Preservation Fund	County Assets	\$168,930	Asset preservation fee on facility and property management space
Facilities Management Fund	Capital Improvement Fund	County Assets	\$636,380	Capital program fee on facility and property management space
Willamette River Bridge Fund	Asset Replacement Revolving Fund	County Assets	\$35,351	Loan repayment for lighting bridge lighting project
Animal Control Fund	General Fund	Community Services	\$1,755,000	Animal license fees/other revenue to partially offset animal control program costs

# Debt Amortization Schedule

fy2016 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2015	Principal Outstanding 6/30/2016	2015-2016 Interest	2015-2016 Principal
<b>General Obligation Bonds:</b>								
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$11,570	\$5,905	\$350	\$5,665
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$118,093	\$111,248	\$13,342	\$6,845
<b>Full Faith and Credit Obligations:</b>								
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	2,935	1,485	88	1,450
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	0
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	119,790	115,460	5,139	4,330
Series 2014- Full Faith and Credit	06/18/14	08/01/19	3.00%	22,530	22,530	18,745	940	3,785
<b>Total Full Faith and Credit</b>				<b>\$175,330</b>	<b>\$160,255</b>	<b>\$150,690</b>	<b>\$6,880</b>	<b>\$9,565</b>
<b>Leases and Contracts:</b>								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$935	\$912	\$95	\$23
Sheriff's Office Warehouse - Capital Lease	07/01/10	06/30/17	4.00%	814	257	131	8	126
<b>Total Leases and Contracts</b>				<b>\$1,907</b>	<b>\$1,192</b>	<b>\$1,043</b>	<b>\$103</b>	<b>\$149</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,723	\$2,520	\$108	\$203