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Summary of Resources

fy2017 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	75,755,150	387,164,177	12,955,440	12,697,528	53,443,940	1,338,260	9,070,484	552,424,979	28,943,799	1,755,000	583,123,778
Road Fund	1501	2,547,550	7,050,000	43,619,527	70,000	120,000	65,000	46,500	53,518,577	292,320		53,810,897
Bicycle Path Construction Fund	1503	436,000					1,800		437,800			437,800
Recreation Fund	1504		102,640						102,640			102,640
Federal/State Program Fund	1505	3,935,320		240,263,795	1,165,495	55,013,378		8,724,735	309,102,723	68,237		309,170,960
County School Fund	1506	200	60,000	20,000			100		80,300			80,300
Animal Control Fund	1508	519,000			1,725,000	35,000		142,500	2,421,500			2,421,500
Willamette River Bridge Fund	1509	7,112,005		7,144,738					14,256,743	1,374,458		15,631,201
Library Fund	1510	7,100,000		75,610,346					82,710,346	35,000		82,745,346
Special Excise Taxes Fund	1511	13,437	42,158,789				5,000		42,177,226			42,177,226
Land Corner Preservation Fund	1512	2,853,000				250,000	15,000	1,050,000	4,168,000	205,000		4,373,000
Inmate Welfare Fund	1513					22,000		881,313	903,313			903,313
Justice Services Special Ops Fund	1516	444,000		103,000	2,909,210	1,798,768		1,111,700	6,366,678	267,484		6,634,162
Oregon Historical Society Levy Fund	1518	16,490	2,584,788				3,000		2,604,278			2,604,278
Video Lottery Fund	1519	1,406,100		5,330,000					6,736,100			6,736,100
Capital Debt Retirement Fund	2002	1,687,426		298,985			10,000		1,996,411	16,694,182		18,690,593
General Obligation Bond Sinking Fund	2003	6,023,100							6,023,100			6,023,100
PERS Bond Sinking Fund	2004	89,381,149					386,287		89,767,436	28,128,480		117,895,916
Downtown Courthouse Capital Fund	2500	31,900,935		32,451,607				14,350,000	78,702,542		19,900,000	98,602,542
Asset Replacement Revolving Fund	2503	375,186							375,186			375,186
Financed Projects Fund	2504	4,094,000							4,094,000			4,094,000
Library Capital Construction Fund	2506	2,201,628							2,201,628	1,238,162		3,439,790
Capital Improvement Fund	2507	10,016,216				590,441	35,000		10,641,657	3,955,847	8,050,088	22,647,592
Information Technology Capital Fund	2508										6,861,123	6,861,123
Asset Preservation Fund	2509	11,950,062		230,000			20,000		12,200,062	3,837,872	360,604	16,398,538
Health Headquarters Capital Fund	2510	11,000,000						53,800,000	64,800,000			64,800,000
Sellwood Bridge Replacement Fund	2511	14,368,792		11,649,190	11,481,537				37,499,519			37,499,519
Hansen Building Replacement Fund	2512										5,390,766	5,390,766
Behavioral Health Managed Care Fund	3002	4,075,189		64,214,775					68,289,964			68,289,964
Risk Management Fund	3500	57,000,000				50,000	325,000	9,164,898	66,539,898	106,368,642		172,908,540
Fleet Management Fund	3501	4,462,754				15,500	20,000	182,215	4,680,469	6,440,784		11,121,253
Information Technology Fund	3503	7,414,803				227,295		277,778	7,919,876	45,901,866		53,821,742
Mail Distribution Fund	3504	469,000				90,177			559,177	2,586,953		3,146,130
Facilities Management Fund	3505	500,000				2,296,362		7,658,739	10,455,101	37,201,090		47,656,191
Total All Funds		359,058,492	439,120,394	493,891,403	30,048,770	113,952,861	2,224,447	106,460,862	1,544,757,229	283,540,176	42,317,581	1,870,614,986

Summary of Departmental Expenditures

fy2017 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	45,096,200	24,125,691	47,843,691	139,877,928	63,806,180	120,130,013	38,481,385	6,769,548		15,316,776	501,447,412
Road Fund	1501										53,810,897	53,810,897
Bicycle Path Construction Fund	1503										437,800	437,800
Recreation Fund	1504							102,640				102,640
Federal/State Program Fund	1505	29,076,510	9,197,256	94,022,339	130,277,222	30,580,657	11,725,427				4,291,549	309,170,960
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										584,000	584,000
Willamette River Bridge Fund	1509										11,625,483	11,625,483
Library Fund	1510									75,645,346		75,645,346
Special Excise Taxes Fund	1511	42,177,226										42,177,226
Land Corner Preservation Fund	1512										1,625,541	1,625,541
Inmate Welfare Fund	1513						903,313					903,313
Justice Services Special Ops Fund	1516					2,374,210	4,259,952					6,634,162
Oregon Historical Society Levy Fund	1518	2,604,278										2,604,278
Video Lottery Fund	1519	3,010,803				2,311,982		180,315			700,000	6,203,100
Capital Debt Retirement Fund	2002	17,583,217										17,583,217
General Obligation Bond Sinking Fund	2003	6,023,100										6,023,100
PERS Bond Sinking Fund	2004	46,344,067										46,344,067
Downtown Courthouse Capital Fund	2500								98,602,542			98,602,542
Asset Replacement Revolving Fund	2503								375,186			375,186
Financed Projects Fund	2504							4,094,000				4,094,000
Library Capital Construction Fund	2506								3,439,790			3,439,790
Capital Improvement Fund	2507								20,256,826			20,256,826
Information Technology Capital Fund	2508								6,861,123			6,861,123
Asset Preservation Fund	2509								16,398,538			16,398,538
Health Headquarters Capital Fund	2510								64,800,000			64,800,000
Sellwood Bridge Replacement Fund	2511										37,499,519	37,499,519
Hansen Building Replacement Fund	2512								5,390,766			5,390,766
Behavioral Health Managed Care Fund	3002				64,214,775							64,214,775
Risk Management Fund	3500	5,198,393						110,385,147				115,583,540
Fleet Management Fund	3501								11,093,114			11,093,114
Information Technology Fund	3503								47,555,565			47,555,565
Mail Distribution Fund	3504								2,978,960			2,978,960
Facilities Management Fund	3505								46,345,499			46,345,499
Total All Funds		197,194,094	33,322,947	141,866,030	334,369,925	99,073,029	137,018,705	153,243,487	330,867,457	75,645,346	125,891,565	1,628,492,585

Summary of Departmental Requirements

fy2017 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	16,259,195	124,931,938	1,348,125	44,946,384	0	187,485,642	9,708,452	197,194,094	112.08
District Attorney	26,938,785	2,526,887	1,052,574	0	0	30,518,246	2,804,701	33,322,947	209.00
County Human Services	65,468,276	57,962,841	2,328,751	0	0	125,759,868	16,106,162	141,866,030	672.05
Health	170,646,408	105,699,148	21,908,419	0	644,458	298,898,433	35,471,492	334,369,925	1,488.53
Community Justice	59,809,963	22,365,745	2,189,415	0	11,000	84,376,123	14,696,906	99,073,029	530.95
Sheriff	110,490,087	1,190,114	8,565,361	0	590,095	120,835,657	16,183,048	137,018,705	796.80
County Management	30,677,455	11,469,086	105,833,550	0	0	147,980,091	5,263,396	153,243,487	252.85
County Assets	49,082,990	197,056,740	39,188,970	0	29,250,373	314,579,073	16,288,384	330,867,457	343.65
Library	48,788,557	1,966,910	10,928,293	0	0	61,683,760	13,961,586	75,645,346	532.00
Community Services	23,294,184	43,642,230	4,680,302	0	35,299,499	106,916,215	18,975,350	125,891,565	209.00
Total	601,455,900	568,811,639	198,023,760	44,946,384	65,795,425	1,479,033,108	149,459,477	1,628,492,585	5,146.91

*Excludes personnel related service reimbursements

Fund Level Transactions

fy2017 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	501,447,412	31,979,456	9,841,927	39,854,983	583,123,778
Road Fund	1501	53,810,897				53,810,897
Bicycle Path Construction Fund	1503	437,800				437,800
Recreation Fund	1504	102,640				102,640
Federal/State Program Fund	1505	309,170,960				309,170,960
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	584,000	1,755,000	82,500		2,421,500
Willamette River Bridge Fund	1509	11,625,483			4,005,718	15,631,201
Library Fund	1510	75,645,346		7,100,000		82,745,346
Special Excise Taxes Fund	1511	42,177,226				42,177,226
Land Corner Preservation Fund	1512	1,625,541			2,747,459	4,373,000
Inmate Welfare Fund	1513	903,313				903,313
Justice Services Special Ops Fund	1516	6,634,162				6,634,162
Oregon Historical Society Levy Fund	1518	2,604,278				2,604,278
Video Lottery Fund	1519	6,203,100		533,000		6,736,100
Capital Debt Retirement Fund	2002	17,583,217			1,107,376	18,690,593
General Obligation Bond Sinking Fund	2003	6,023,100				6,023,100
PERS Bond Sinking Fund	2004	46,344,067			71,551,849	117,895,916
Downtown Courthouse Capital Fund	2500	98,602,542				98,602,542
Asset Replacement Revolving Fund	2503	375,186				375,186
Financed Projects Fund	2504	4,094,000				4,094,000
Library Capital Construction Fund	2506	3,439,790				3,439,790
Capital Improvement Fund	2507	20,256,826	2,390,766			22,647,592
Information Technology Capital Fund	2508	6,861,123				6,861,123
Asset Preservation Fund	2509	16,398,538				16,398,538
Health Headquarters Capital Fund	2510	64,800,000				64,800,000
Sellwood Bridge Replacement Fund	2511	37,499,519				37,499,519
Hansen Building Replacement Fund	2512	5,390,766				5,390,766
Behavioral Health Managed Care Fund	3002	64,214,775		4,075,189		68,289,964
Risk Management Fund	3500	115,583,540		15,000,000	42,325,000	172,908,540
Fleet Management Fund	3501	11,093,114		28,139		11,121,253
Information Technology Fund	3503	47,555,565	5,381,667	884,510		53,821,742
Mail Distribution Fund	3504	2,978,960		167,170		3,146,130
Facilities Management Fund	3505	46,345,499	810,692	500,000		47,656,191
Total All Funds		1,628,492,585	42,317,581	38,212,435	161,592,385	1,870,614,986

Tax Information

Permanent Tax Rate

Exemptions

Local Property Tax Option

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

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

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

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

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

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

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

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

Voter Participation

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

General Obligation Bonded Indebtedness

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

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

Tax Collection

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

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

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

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

Property Tax Information

fy2017 proposed budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2016	\$287,330,766
Plus Estimated Assessed Value Growth	<u>10,867,364</u>
TOTAL GENERAL FUND PROPERTY TAX	\$298,198,130
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2017	\$298,198,130
Less amount exceeding shared 1% Constitutional Limitation	(11,331,529)
Less delinquencies and discounts on amount billed	<u>(14,917,063)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$271,949,538

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2017	\$3,467,355
Less amount exceeding shared 1% Constitutional Limitation	(784,404)
Less delinquencies and discounts on amount billed	<u>(139,513)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$2,543,438

TAX LEVY ANALYSIS				
	ACTUAL 2013-14	ACTUAL 2014-15	BUDGET 2015-16	BUDGET 2016-17
Permanent Rate Levy - Subject to \$10 Limit	\$263,347,173	\$275,940,381	\$286,651,238	\$298,198,130
Library & OHS Local Option Levy - Subject to \$10 Limit	3,092,265	3,240,078	3,339,081	3,467,355
General Obligation Bond Levy	7,170,406	6,248,363	6,209,210	0
Total Proposed Levy	273,609,845	285,428,822	296,199,529	301,665,485
Loss due to 1% limitation	(21,898,027)	(17,703,408)	(16,917,801)	(12,115,933)
Loss in appropriation due to discounts and delinquencies	<u>(12,392,101)</u>	<u>(12,582,723)</u>	<u>(14,522,650)</u>	<u>(15,056,576)</u>
Total Proposed Levy less Loss	\$239,319,717	\$255,412,691	\$264,759,078	\$274,492,976

NOTES

Average property tax discount	2.60%
Property tax delinquency rate	2.60%
Average valuation change (Based on July - January Value Growth)	3.80%

Details of Service Reimbursements

fy2017 proposed budget

Insurance Benefits (60140/60145)

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

General Fund		54,706,755
NONDEPARTMENTAL	1,561,468	
DISTRICT ATTORNEY	3,689,274	
COUNTY HUMAN SERVICES	2,604,311	
HEALTH DEPARTMENT	17,006,324	
COMMUNITY JUSTICE	6,492,740	
SHERIFF'S OFFICE	16,040,602	
COUNTY MANAGEMENT	4,590,455	
COUNTY ASSETS	959,896	
COMMUNITY SERVICES	1,761,685	
Road Fund		1,256,690
Federal/State Program Fund		28,393,887
NONDEPARTMENTAL	219,290	
DISTRICT ATTORNEY	1,131,993	
COUNTY HUMAN SERVICES	10,240,041	
HEALTH DEPARTMENT	11,815,394	
COMMUNITY JUSTICE	3,368,961	
SHERIFF'S OFFICE	1,618,208	
Animal Control Fund		19,968
Willamette River Bridge Fund		836,345
Library Fund		10,125,176
Public Land Corner Preservation Fund		203,409
Inmate Welfare Fund		75,587
Justice Services Special Ops Fund		887,810
COMMUNITY JUSTICE	348,548	
SHERIFF'S OFFICE	539,262	
Video Lottery Fund		447,174
NONDEPARTMENTAL	19,551	
COMMUNITY JUSTICE	406,328	
COUNTY MANAGEMENT	21,295	
Downtown Courthouse Capital Fund		9,958
Financed Projects Fund		46,141
Capital Improvement Fund		2,213
Information Technology Capital Fund		23,243
Health Department Headquarters Capital Fund		9,958
Sellwood Bridge Replacement Fund		12,516
Behavioral Health Managed Care Fund		1,630,103
Risk Management Fund		1,071,226
NONDEPARTMENTAL	586,856	
COUNTY MANAGEMENT	484,370	
Fleet Management Fund		239,531
Information Technology Fund		3,921,154
Mail Distribution Fund		221,641
Facilities Management Fund		2,228,157
Total Payments to the Risk Management Fund		106,368,642

Details of Service Reimbursements

fy2017 proposed budget

PERS Bond Salary Related Expense (60130)

Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

General Fund		14,915,128
NONDEPARTMENTAL	485,716	
DISTRICT ATTORNEY	1,019,012	
COUNTY HUMAN SERVICES	709,721	
HEALTH DEPARTMENT	4,547,988	
COMMUNITY JUSTICE	1,695,716	
SHERIFF'S OFFICE	4,494,708	
COUNTY MANAGEMENT	1,238,114	
COUNTY ASSETS	295,130	
COMMUNITY SERVICES	429,022	
Road Fund		325,778
Federal/State Program Fund		7,195,137
NONDEPARTMENTAL	59,095	
DISTRICT ATTORNEY	292,224	
COUNTY HUMAN SERVICES	2,389,265	
HEALTH DEPARTMENT	3,062,621	
COMMUNITY JUSTICE	880,663	
SHERIFF'S OFFICE	511,269	
Animal Control Fund		2,605
Willamette River Bridge Fund		233,199
Library Fund		2,172,090
Land Corner Preservation Fund		56,609
Inmate Welfare Fund		15,829
Justice Services Special Ops Fund		233,825
COMMUNITY JUSTICE	87,623	
SHERIFF'S OFFICE	146,202	
Video Lottery Fund		113,824
NONDEPARTMENTAL	5,149	
COMMUNITY JUSTICE	101,799	
COUNTY MANAGEMENT	6,876	
Information Technology Capital Fund		9,004
Sellwood Bridge Replacement Fund		4,126
Behavioral Health Managed Care Fund		425,205
Risk Management Fund		378,308
NONDEPARTMENTAL	230,972	
COUNTY MANAGEMENT	147,336	
Fleet Management Fund		53,079
Information Technology Fund		1,294,226
Mail Distribution Fund		49,460
Facilities Management Fund		651,050
Total Payments to the PERS Bond Sinking Fund		28,128,480

Details of Service Reimbursements

fy2017 proposed budget

Indirect Costs (60350/60355)		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
General Fund (FQHC)		5,022,335
HEALTH DEPARTMENT	5,013,749	
COMMUNITY JUSTICE	8,586	
Road Fund		601,325
Recreation Fund		2,640
Federal/State Program Fund		14,922,621
NONDEPARTMENTAL	9,404	
DISTRICT ATTORNEY	532,772	
COUNTY HUMAN SERVICES	4,235,062	
HEALTH DEPARTMENT	6,502,459	
COMMUNITY JUSTICE	2,710,950	
SHERIFF'S OFFICE	931,974	
Willamette River Bridge Fund		371,479
Library Fund		1,288,018
Land Corner Preservation Fund		93,482
Inmate Welfare Fund		77,011
Justice Services Special Ops Fund		644,132
COMMUNITY JUSTICE	280,953	
SHERIFF'S OFFICE	363,179	
Oregon Historical Society Levy Fund		7,500
Behavioral Health Managed Care Fund		1,054,098
Total Payments to the General Fund for Indirect Costs		24,084,641

Details of Service Reimbursements

fy2017 proposed budget

Telecommunication Costs (60370)		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		1,861,392
NONDEPARTMENTAL	82,773	
DISTRICT ATTORNEY	120,696	
COUNTY HUMAN SERVICES	130,485	
HEALTH DEPARTMENT	547,071	
COMMUNITY JUSTICE	524,931	
SHERIFF'S OFFICE	188,860	
COUNTY MANAGEMENT	121,497	
COUNTY ASSETS	38,974	
COMMUNITY SERVICES	106,105	
Road Fund		38,255
Federal/State Program Fund		1,063,592
NONDEPARTMENTAL	3,107	
DISTRICT ATTORNEY	18,400	
COUNTY HUMAN SERVICES	461,380	
HEALTH DEPARTMENT	580,705	
Willamette River Bridge Fund		20,502
Library Fund		175,446
Land Corner Preservation Fund		2,980
Inmate Welfare Fund		10,130
Justice Services Special Ops Fund		3,179
Video Lottery Fund		385
Sellwood Bridge Replacement Fund		5,433
Behavioral Health Managed Care Fund		87,209
Risk Management Fund		32,323
NONDEPARTMENTAL	16,657	
COUNTY MANAGEMENT	15,666	
Fleet Management Fund		6,290
Mail Distribution Fund		16,954
Facilities Management Fund		145,704
Total Payments to the Information Technology Fund		3,469,774

Details of Service Reimbursements

fy2017 proposed budget

Data Processing Costs (60380)	
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>	
General Fund	24,154,101
NONDEPARTMENTAL	2,453,116
DISTRICT ATTORNEY	613,179
COUNTY HUMAN SERVICES	926,367
HEALTH DEPARTMENT	7,316,341
COMMUNITY JUSTICE	5,556,537
SHERIFF'S OFFICE	3,082,904
COUNTY MANAGEMENT	2,521,018
COUNTY ASSETS	397,954
COMMUNITY SERVICES	1,286,685
Road Fund	504,629
Federal/State Program Fund	9,087,025
NONDEPARTMENTAL	221,848
DISTRICT ATTORNEY	66,290
COUNTY HUMAN SERVICES	4,760,468
HEALTH DEPARTMENT	4,038,419
Willamette River Bridge Fund	317,754
Library Fund	5,708,639
Land Corner Preservation Fund	125,800
Video Lottery Fund	8,167
Sellwood Bridge Replacement Fund	135,411
Behavioral Health Managed Care Fund	895,024
Risk Management Fund	300,079
NONDEPARTMENTAL	147,729
COUNTY MANAGEMENT	152,350
Fleet Management Fund	117,735
Mail Distribution Fund	55,407
Facilities Management Fund	1,022,321
Total Payments to the Information Technology Fund	42,432,092

Details of Service Reimbursements

fy2017 proposed budget

Motor Pool (60410)		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.</i>		
General Fund		3,635,173
NONDEPARTMENTAL	73,667	
DISTRICT ATTORNEY	117,184	
COUNTY HUMAN SERVICES	74,076	
HEALTH DEPARTMENT	322,699	
COMMUNITY JUSTICE	576,961	
SHERIFF'S OFFICE	2,246,221	
COUNTY MANAGEMENT	21,551	
COUNTY ASSETS	354	
COMMUNITY SERVICES	202,460	
Road Fund		1,023,671
Federal/State Program Fund		619,129
NONDEPARTMENTAL	810	
DISTRICT ATTORNEY	9,480	
COUNTY HUMAN SERVICES	482,428	
HEALTH DEPARTMENT	119,468	
COMMUNITY JUSTICE	6,943	
Willamette River Bridge Fund		203,976
Library Fund		113,595
Land Corner Preservation Fund		9,501
Justice Services Specials Ops Fund		162
Video Lottery Fund		473
COMMUNITY JUSTICE	116	
COUNTY MANAGEMENT	357	
Sellwood Bridge Replacement Fund		10,942
Behavioral Health Managed Care Fund		68,278
Risk Management Fund		15,069
NONDEPARTMENTAL	1,872	
COUNTY MANAGEMENT	13,197	
Information Technology Fund		34,425
Mail Distribution Fund		95,059
Facilities Management Fund		611,331
Total Payments to the Fleet Management Fund		6,440,784

Details of Service Reimbursements

fy2017 proposed budget

Building Management (60430) <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>	
General Fund	28,710,612
NONDEPARTMENTAL	5,792,402
DISTRICT ATTORNEY	1,015,284
COUNTY HUMAN SERVICES	1,095,709
HEALTH DEPARTMENT	3,958,579
COMMUNITY JUSTICE	4,731,240
SHERIFF'S OFFICE	9,059,267
COUNTY MANAGEMENT	1,758,517
COUNTY ASSETS	170,277
COMMUNITY SERVICES	1,129,337
Road Fund	425,651
Federal/State Program Fund	7,169,242
NONDEPARTMENTAL	130,909
DISTRICT ATTORNEY	14,829
COUNTY HUMAN SERVICES	3,619,865
HEALTH DEPARTMENT	3,403,639
Willamette River Bridge Fund	255,513
Library Fund	6,048,490
Land Corner Preservation Fund	65,657
Justice Services Special Ops Fund	49,456
COMMUNITY JUSTICE	46,764
SHERIFF'S OFFICE	2,692
Behavioral Health Managed Care Fund	563,106
Risk Management Fund	616,754
NONDEPARTMENTAL	321,619
COUNTY MANAGEMENT	295,135
Fleet Management Fund	688,500
Information Technology Fund	1,206,410
Mail Distribution Fund	433,580
Total Payments to Facilities Management Fund	46,232,971

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	311,856
Willamette River Bridge Fund	51,551
Library Fund	125,000
Video Lottery Fund	392,089
Capital Improvement Fund	450,000
Sellwood Bridge Replacement Fund	9,472,650
Information Technology Fund	950,000
Facilities Management Fund	4,718,000
Total Payments to the Capital Debt Retirement Fund	16,471,146

Details of Service Reimbursements

fy2017 proposed budget

Mail Distribution Fund (60460)	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
General Fund	1,738,075
NONDEPARTMENTAL	19,138
DISTRICT ATTORNEY	257,838
COUNTY HUMAN SERVICES	32,913
HEALTH DEPARTMENT	549,662
COMMUNITY JUSTICE	228,464
SHERIFF'S OFFICE	171,281
COUNTY MANAGEMENT	338,901
COUNTY ASSETS	10,648
COMMUNITY SERVICES	129,230
Road Fund	6,667
Federal/State Program Fund	678,314
NONDEPARTMENTAL	472
DISTRICT ATTORNEY	38,749
COUNTY HUMAN SERVICES	287,409
HEALTH DEPARTMENT	349,744
COMMUNITY JUSTICE	1,940
Willamette River Bridge Fund	6,619
Library Fund	12,409
Land Corner Preservation Fund	1,563
Inmate Welfare Fund	1,229
Justice Services Special Ops Fund	18,398
COMMUNITY JUSTICE	5,098
SHERIFF'S OFFICE	13,300
Video Lottery Fund	1,844
Sellwood Bridge Replacement Fund	4,191
Behavioral Health Managed Care Fund	33,005
Risk Management Fund	47,355
NONDEPARTMENTAL	33,340
COUNTY MANAGEMENT	14,015
Fleet Management Fund	4,979
Information Technology Fund	5,233
Facilities Management Fund	27,072
Total Payments to the Mail Distribution Fund	2,586,953

Detail of Cash Transfers Between Funds

fy2017 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Information Technology Fund	Information Technology Capital Fund	County Assets	\$5,381,667	Move funds associated with IT Capital Projects to the newly established IT Capital Fund
General Fund	Capital Improvement Fund	County Assets	\$7,500,000	Consolidate the Department of Community Justice facilities in a Mid-County campus
General Fund	Downtown Courthouse Capital Fund	County Assets	\$19,900,000	Funding for Downtown Courthouse replacement
General Fund	Asset Preservation Fund	County Assets	\$100,000	Analysis and planning for upgrades to MCDC Detention Electronics
General Fund	Hansen Building Replacement Fund	County Assets	\$3,000,000	Funding for Hansen Building replacement
General Fund	Information Technology Capital Fund	County Assets	\$1,479,456	Replace the District Attorney's case management system (CRIMES)
Facilities Management Fund	Asset Preservation Fund	County Assets	\$260,604	Asset preservation fee on facility and property management space
Facilities Management Fund	Capital Improvement Fund	County Assets	\$550,088	Capital program fee on facility and property management space
Capital Improvement Fund	Hansen Building Replacement Fund	County Assets	\$2,390,766	Move carryover funds from FY 2016 to the Hansen Building Replacement Fund
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

fy2017 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2016	Principal Outstanding 6/30/2017	2016-2017 Interest	2016-2017 Principal
General Obligation Bonds:								
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$5,905	\$0	\$118	\$5,905
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$111,248	\$94,263	\$4,358	\$16,985
Full Faith and Credit Obligations:								
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	\$9,800	\$1,485	\$0	\$45	\$1,485
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	115,460	110,910	4,923	4,550
Series 2014- Full Faith and Credit	06/18/14	08/01/19	3.00%	22,530	18,745	14,175	732	4,570
Total Full Faith and Credit				\$175,330	\$150,690	\$140,085	\$6,412	\$10,605
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$912	\$887	\$93	\$25
Sheriff's Office Warehouse - Capital Lease	07/01/10	06/30/17	4.00%	814	131	0	3	131
Total Leases and Contracts				\$1,907	\$1,043	\$887	\$96	\$156
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,520	\$2,308	\$100	\$212