

# Table of Contents

Summary of Resources ..... 3-4  
Summary of Departmental Expenditures ..... 5-6  
Summary of Departmental Requirements ..... 7  
Fund Level Transactions ..... 8  
Property Tax Information..... 9-10  
Property Tax Computation ..... 11  
Detail of Service Reimbursements Between Funds ..... 12-19  
Detail of Cash Transfers Between Funds ..... 20  
Debt Amortization Schedule ..... 21

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# Summary of Resources

fy2018 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	\$83,331,624	\$405,747,891	\$15,143,480	\$14,628,976	\$50,422,041	\$1,487,559	\$8,198,730	<b>\$578,960,301</b>	\$31,319,319	\$2,202,000	<b>\$612,481,620</b>
Road Fund	1501	3,794,128	7,050,000	46,802,114	70,000	127,500	110,000	21,500	<b>57,975,242</b>	232,320	250,000	<b>58,457,562</b>
Bicycle Path Construction Fund	1503	159,532		87,500			1,500		<b>248,532</b>			<b>248,532</b>
Recreation Fund	1504		87,287						<b>87,287</b>			<b>87,287</b>
Federal/State Program Fund	1505	880,788		253,469,343	1,163,676	56,672,555		7,225,443	<b>319,411,805</b>			<b>319,411,805</b>
County School Fund	1506	200	60,000	20,000			100		<b>80,300</b>			<b>80,300</b>
Animal Control Fund	1508	552,073			2,110,000			292,500	<b>2,954,573</b>			<b>2,954,573</b>
Willamette River Bridge Fund	1509	6,590,233		14,000,172					<b>20,590,405</b>	159,580		<b>20,749,985</b>
Library Fund	1510			79,215,198					<b>79,215,198</b>	35,000		<b>79,250,198</b>
Special Excise Taxes Fund	1511	38,389	49,346,365				7,500		<b>49,392,254</b>			<b>49,392,254</b>
Land Corner Preservation Fund	1512	2,850,000				165,000	22,000	950,000	<b>3,987,000</b>	180,000		<b>4,167,000</b>
Inmate Welfare Fund	1513					22,000		958,190	<b>980,190</b>			<b>980,190</b>
Justice Services Special Ops Fund	1516	669,838		34,700	3,131,585	2,331,203		1,130,182	<b>7,297,508</b>	275,000		<b>7,572,508</b>
Oregon Historical Society Levy Fund	1518	16,250	3,053,536				3,000		<b>3,072,786</b>			<b>3,072,786</b>
Video Lottery Fund	1519	861,625		4,654,250					<b>5,515,875</b>			<b>5,515,875</b>
Capital Debt Retirement Fund	2002	1,103,953		298,664			10,000	1,500,000	<b>2,912,617</b>	21,341,411	8,068,986	<b>32,323,014</b>
General Obligation Bond Sinking Fund	2003	125,000							<b>125,000</b>			<b>125,000</b>
PERS Bond Sinking Fund	2004	69,399,945					589,900		<b>69,989,845</b>	22,441,259		<b>92,431,104</b>
Downtown Courthouse Capital Fund	2500	27,894,888		92,966,564				96,084,040	<b>216,945,492</b>		18,000,000	<b>234,945,492</b>
Asset Replacement Revolving Fund	2503	414,735							<b>414,735</b>		35,351	<b>450,086</b>
Financed Projects Fund	2504	3,138,900							<b>3,138,900</b>			<b>3,138,900</b>
Library Capital Construction Fund	2506	2,373,044							<b>2,373,044</b>	1,356,274		<b>3,729,318</b>
Capital Improvement Fund	2507	6,681,519				1,734,172	35,000	5,768,838	14,219,529	4,931,199	4,018,674	<b>23,169,402</b>
Information Technology Capital Fund	2508	3,642,471							3,642,471		300,000	<b>3,942,471</b>
Asset Preservation Fund	2509	10,897,341					20,000	518,838	<b>11,436,179</b>	4,183,265	231,757	<b>15,851,201</b>
Health Headquarters Capital Fund	2510	15,236,429						49,490,962	<b>64,727,391</b>		7,000,000	<b>71,727,391</b>
Sellwood Bridge Replacement Fund	2511	16,340,710			12,000,000				<b>28,340,710</b>			<b>28,340,710</b>
Hansen Building Replacement Fund	2512	3,364,422							3,364,422			3,364,422

Summary of Resources continued on next page

# Summary of Resources

fy2018 proposed budget

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
ERP Project Fund 2513							41,300,000	41,300,000			41,300,000
Behavioral Health Managed Care Fund 3002			35,322,092					35,322,092			35,322,092
Risk Management Fund 3500	55,000,000				20,400	325,000	9,831,466	65,176,866	107,226,499	16,200	172,419,565
Fleet Management Fund 3501	4,937,992				15,000		119,430	5,072,422	4,949,296		10,021,718
Fleet Asset Replacement Fund 3502						21,550		21,550	2,010,944	4,150,000	6,182,494
Information Technology Fund 3503	1,668,558				266,217			1,934,775	53,614,398		55,549,173
Mail Distribution Fund 3504	821,688				67,855			889,543	2,635,065		3,524,608
Facilities Management Fund 3505					1,791,721		5,040,000	6,831,721	38,321,087	200,000	45,352,808
<b>Total All Funds</b>	<b>\$322,786,275</b>	<b>\$465,345,079</b>	<b>\$542,014,077</b>	<b>\$33,104,237</b>	<b>\$113,635,664</b>	<b>\$2,633,109</b>	<b>\$228,430,119</b>	<b>\$1,707,948,560</b>	<b>\$295,211,916</b>	<b>\$44,472,968</b>	<b>\$2,047,633,444</b>

# Summary of Departmental Expenditures

fy2018 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	\$54,832,865	\$24,808,237	\$50,225,396	\$136,687,733	\$65,859,520	\$125,293,866	\$39,959,909	\$7,257,345		\$15,952,764	\$520,877,635
Road Fund	1501										58,457,562	58,457,562
Bicycle Path Construction Fund	1503										248,532	248,532
Recreation Fund	1504							87,287				87,287
Federal/State Program Fund	1505	34,169,324	8,654,387	98,198,917	133,222,729	30,146,831	11,859,617				3,160,000	319,411,805
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										791,373	791,373
Willamette River Bridge Fund	1509										18,154,409	18,154,409
Library Fund	1510									79,250,198		79,250,198
Special Excise Taxes Fund	1511	49,392,254										49,392,254
Land Corner Preservation Fund	1512										1,715,159	1,715,159
Inmate Welfare Fund	1513						980,190					980,190
Justice Services Special Ops Fund	1516		10,838			2,447,200	5,114,470					7,572,508
Oregon Historical Society Levy Fund	1518	3,072,786										3,072,786
Video Lottery Fund	1519	1,930,747				2,289,022		183,798			646,883	5,050,450
Capital Debt Retirement Fund	2002	32,309,810										32,309,810
PERS Bond Sinking Fund	2004	47,576,531										47,576,531
Downtown Courthouse Capital Fund	2500							90,334	234,855,158			234,945,492
Asset Replacement Revolving Fund	2503								450,086			450,086
Financed Projects Fund	2504							3,138,900				3,138,900
Library Capital Construction Fund	2506								3,729,318			3,729,318
Capital Improvement Fund	2507								23,169,402			23,169,402
Information Technology Capital Fund	2508								3,942,471			3,942,471
Asset Preservation Fund	2509								15,851,201			15,851,201
Health Headquarters Capital Fund	2510							28,527	71,698,864			71,727,391
Sellwood Bridge Replacement Fund	2511										28,340,710	28,340,710
Hansen Building Replacement Fund	2512								3,364,422			3,364,422

Summary of Departmental Expenditures continued on next page

# Summary of Departmental Expenditures

fy2018 proposed budget

Fund	Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
ERP Project Fund 2513								41,300,000			41,300,000
Behavioral Health Managed Care Fund 3002				35,322,092							35,322,092
Risk Management Fund 3500	5,497,825						111,596,740				117,094,565
Fleet Management Fund 3501								5,621,718			5,621,718
Fleet Asset Replacement Fund 3502								6,182,494			6,182,494
Information Technology Fund 3503								54,664,663			54,664,663
Mail Distribution Fund 3504								3,524,608			3,524,608
Facilities Management Fund 3505								44,921,532			44,921,532
<b>Total All Funds</b>	<b>\$228,862,442</b>	<b>\$33,473,462</b>	<b>\$148,424,313</b>	<b>\$305,232,554</b>	<b>\$100,742,573</b>	<b>\$143,248,143</b>	<b>\$155,085,495</b>	<b>\$520,533,282</b>	<b>\$79,250,198</b>	<b>\$127,467,392</b>	<b>\$1,842,319,854</b>

# Summary of Departmental Requirements

fy2018 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	\$17,226,060	\$145,336,765	\$1,539,678	\$54,872,891	\$40,000	<b>\$219,015,394</b>	\$9,847,048	<b>\$228,862,442</b>	119.28
District Attorney	26,477,433	2,093,595	1,429,233	0	59,800	<b>30,060,061</b>	3,413,401	<b>33,473,462</b>	204.95
County Human Services	66,844,736	59,704,797	2,543,578	0	0	<b>129,093,111</b>	19,331,202	<b>148,424,313</b>	670.05
Health	165,791,112	77,258,199	24,577,018	0	154,458	<b>267,780,787</b>	37,451,767	<b>305,232,554</b>	1,384.43
Community Justice	61,311,489	21,679,596	2,440,041	0	11,000	<b>85,442,126</b>	15,300,447	<b>100,742,573</b>	527.45
Sheriff	114,041,085	1,356,224	8,786,492	0	619,095	<b>124,802,896</b>	18,445,247	<b>143,248,143</b>	799.12
County Management	32,638,624	9,043,121	106,566,674	0	1,175,000	<b>149,423,419</b>	5,662,076	<b>155,085,495</b>	256.35
County Assets	51,173,824	395,456,170	41,623,694	301,362	9,436,857	<b>497,991,907</b>	22,541,375	<b>520,533,282</b>	346.65
Library	50,515,720	1,626,663	11,396,632	0	0	<b>63,539,015</b>	15,711,183	<b>79,250,198</b>	536.45
Community Services	24,593,526	43,587,826	4,294,275	0	36,641,015	<b>109,116,642</b>	18,350,750	<b>127,467,392</b>	212.00
<b>Total</b>	<b>\$610,613,609</b>	<b>\$757,142,956</b>	<b>\$205,197,315</b>	<b>\$55,174,253</b>	<b>\$48,137,225</b>	<b>\$1,676,265,358</b>	<b>\$166,054,496</b>	<b>\$1,842,319,854</b>	<b>\$5,056.72</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

fy2018 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	\$520,877,635	\$37,388,141	\$12,487,715	\$41,728,129	\$612,481,620
Road Fund	1501	58,457,562				58,457,562
Bicycle Path Construction Fund	1503	248,532				248,532
Recreation Fund	1504	87,287				87,287
Federal/State Program Fund	1505	319,411,805				319,411,805
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	791,373	2,077,000	86,200		2,954,573
Willamette River Bridge Fund	1509	18,154,409	51,551	1,000,000	1,544,025	20,749,985
Library Fund	1510	79,250,198				79,250,198
Special Excise Taxes Fund	1511	49,392,254				49,392,254
Land Corner Preservation Fund	1512	1,715,159			2,451,841	4,167,000
Inmate Welfare Fund	1513	980,190				980,190
Justice Services Special Ops Fund	1516	7,572,508				7,572,508
Oregon Historical Society Levy Fund	1518	3,072,786				3,072,786
Video Lottery Fund	1519	5,050,450		465,425		5,515,875
Capital Debt Retirement Fund	2002	32,309,810			13,204	32,323,014
General Obligation Bond Sinking Fund	2003		125,000			125,000
PERS Bond Sinking Fund	2004	47,576,531			44,854,573	92,431,104
Downtown Courthouse Capital Fund	2500	234,945,492				234,945,492
Asset Replacement Revolving Fund	2503	450,086				450,086
Financed Projects Fund	2504	3,138,900				3,138,900
Library Capital Construction Fund	2506	3,729,318				3,729,318
Capital Improvement Fund	2507	23,169,402				23,169,402
Information Technology Capital Fund	2508	3,942,471				3,942,471
Asset Preservation Fund	2509	15,851,201				15,851,201
Health Headquarters Capital Fund	2510	71,727,391				71,727,391
Sellwood Bridge Replacement Fund	2511	28,340,710				28,340,710
Hansen Building Replacement Fund	2512	3,364,422				3,364,422
ERP Project Fund	2513	41,300,000				41,300,000
Behavioral Health Managed Care Fund	3002	35,322,092				35,322,092
Risk Management Fund	3500	117,094,565		15,000,000	40,325,000	172,419,565
Fleet Management Fund	3501	5,621,718	4,400,000			10,021,718
Fleet Asset Replacement Fund	3502	6,182,494				6,182,494
Information Technology Fund	3503	54,664,663		884,510		55,549,173
Mail Distribution Fund	3504	3,524,608				3,524,608
Facilities Management Fund	3505	44,921,532	431,276			45,352,808
<b>Total All Funds</b>		<b>\$1,842,319,854</b>	<b>\$44,472,968</b>	<b>\$29,923,850</b>	<b>\$130,916,772</b>	<b>\$2,047,633,444</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 \$43,500. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually. More information can be found at [www.oregon.gov/dor/deferral](http://www.oregon.gov/dor/deferral).

# Property Tax Information

fy2018 proposed budget

<b>GENERAL FUND (1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2017	\$299,019,204
Plus Estimated Assessed Value Growth	<u>11,902,880</u>
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$310,922,084</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2018	\$310,922,084
Less amount exceeding shared 1% Constitutional Limitation	(10,882,273)
Less delinquencies and discounts on amount billed	<u>(15,001,991)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$285,037,820</b>

<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2017	\$3,933,105
Less amount exceeding shared 1% Constitutional Limitation	(776,002)
Less delinquencies and discounts on amount billed	<u>(157,855)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$2,999,248</b>

<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL 2014-15</b>	<b>ACTUAL 2015-16</b>	<b>BUDGET 2016-17</b>	<b>BUDGET 2017-18</b>
Permanent Rate Levy - Subject to \$10 Limit	\$275,940,381	\$287,330,766	\$298,198,130	\$310,922,084
Library & OHS Local Option Levy - Subject to \$10 Limit	3,240,078	3,357,004	3,467,355	3,933,105
General Obligation Bond Levy	6,248,363	6,235,851	0	0
<b>Total Proposed Levy</b>	<b>285,428,822</b>	<b>296,923,621</b>	<b>301,665,485</b>	<b>314,855,189</b>
Loss due to 1% limitation	(17,703,408)	(13,935,841)	(12,115,933)	(11,658,275)
Loss in appropriation due to discounts and delinquencies	<u>(28,405,697)</u>	<u>(12,962,641)</u>	<u>(15,056,576)</u>	<u>(15,159,846)</u>
<b>Total Proposed Levy less Loss</b>	<b>\$255,412,691</b>	<b>\$270,025,139</b>	<b>\$274,492,976</b>	<b>\$288,037,068</b>

## NOTES

Average property tax discount	2.50%
Property tax delinquency rate	2.50%
Average valuation change (Based on July - January Value Growth)	4.00%

# Details of Service Reimbursements

fy2018 proposed budget

<b>PERS Bond Salary Related Expense (60130)</b>	
<i>Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.</i>	
<b>General Fund</b>	<b>\$11,972,658</b>
NONDEPARTMENTAL	425,815
DISTRICT ATTORNEY	807,895
COUNTY HUMAN SERVICES	610,079
HEALTH DEPARTMENT	3,506,939
COMMUNITY JUSTICE	1,379,535
SHERIFF'S OFFICE	3,627,679
COUNTY MANAGEMENT	1,014,843
COUNTY ASSETS	240,018
COMMUNITY SERVICES	359,854
<b>Road Fund</b>	<b>271,530</b>
<b>Federal/State Program Fund</b>	<b>5,516,850</b>
NONDEPARTMENTAL	56,770
DISTRICT ATTORNEY	220,001
COUNTY HUMAN SERVICES	1,903,705
HEALTH DEPARTMENT	2,258,986
COMMUNITY JUSTICE	686,139
SHERIFF'S OFFICE	391,249
<b>Animal Control Fund</b>	<b>2,160</b>
<b>Willamette River Bridge Fund</b>	<b>199,855</b>
<b>Library Fund</b>	<b>1,776,084</b>
<b>Land Corner Preservation Fund</b>	<b>46,201</b>
<b>Inmate Welfare Fund</b>	<b>12,861</b>
<b>Justice Services Special Ops Fund</b>	<b>199,563</b>
COMMUNITY JUSTICE	70,148
SHERIFF'S OFFICE	129,415
<b>Video Lottery Fund</b>	<b>96,688</b>
NONDEPARTMENTAL	4,311
COMMUNITY JUSTICE	81,818
COUNTY MANAGEMENT	5,532
COMMUNITY SERVICES	5,028
<b>Downtown Courthouse Capital Fund</b>	<b>3,224</b>
<b>Capital Improvement Fund</b>	<b>27,462</b>
<b>Asset Preservation Fund</b>	<b>27,462</b>
Health Headquarters Capital Fund	1,018
ERP Project Fund	7,853
<b>Behavioral Health Managed Care Fund</b>	<b>365,238</b>
<b>Risk Management Fund</b>	<b>309,998</b>
NONDEPARTMENTAL	187,795
COUNTY MANAGEMENT	122,204
<b>Fleet Management Fund</b>	<b>46,333</b>
<b>Information Technology Fund</b>	<b>1,049,906</b>
<b>Mail Distribution Fund</b>	<b>38,799</b>
<b>Facilities Management Fund</b>	<b>469,514</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>	<b>\$22,441,259</b>

# Details of Service Reimbursements

fy2018 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>\$55,146,455</b>
NONDEPARTMENTAL	1,746,307
DISTRICT ATTORNEY	3,315,100
COUNTY HUMAN SERVICES	2,844,859
HEALTH DEPARTMENT	16,331,883
COMMUNITY JUSTICE	6,689,020
SHERIFF'S OFFICE	16,448,294
COUNTY MANAGEMENT	4,916,112
COUNTY ASSETS	1,003,868
COMMUNITY SERVICES	1,851,012
<b>Road Fund</b>	<b>1,342,042</b>
<b>Federal/State Program Fund</b>	<b>27,758,584</b>
NONDEPARTMENTAL	244,564
DISTRICT ATTORNEY	1,016,708
COUNTY HUMAN SERVICES	10,267,996
HEALTH DEPARTMENT	11,236,691
COMMUNITY JUSTICE	3,368,417
SHERIFF'S OFFICE	1,624,208
<b>Animal Control Fund</b>	<b>18,123</b>
<b>Willamette River Bridge Fund</b>	<b>924,646</b>
<b>Library Fund</b>	<b>10,479,947</b>
<b>Public Land Corner Preservation Fund</b>	<b>210,633</b>
<b>Inmate Welfare Fund</b>	<b>77,938</b>
<b>Justice Services Special Ops Fund</b>	<b>969,525</b>
COMMUNITY JUSTICE	355,316
SHERIFF'S OFFICE	614,209
<b>Video Lottery Fund</b>	<b>466,071</b>
NONDEPARTMENTAL	20,600
COMMUNITY JUSTICE	402,158
COUNTY MANAGEMENT	21,841
COMMUNITY SERVICES	21,472
<b>Downtown Courthouse Capital Fund</b>	<b>24,328</b>
COUNTY MANAGEMENT	15,493
COUNTY ASSETS	8,835
<b>Financed Projects Fund</b>	<b>47,944</b>
<b>Capital Improvement Fund</b>	<b>126,201</b>
<b>Asset Preservation Fund</b>	<b>113,988</b>
<b>Health Headquarters Capital Fund</b>	<b>13,728</b>
COUNTY MANAGEMENT	4,893
COUNTY ASSETS	8,835
<b>ERP Project Fund</b>	<b>24,461</b>
<b>Behavioral Health Managed Care Fund</b>	<b>1,758,393</b>
<b>Risk Management Fund</b>	<b>1,095,520</b>
NONDEPARTMENTAL	603,020
COUNTY MANAGEMENT	492,500

# Details of Service Reimbursements

fy2018 proposed budget

<b>Insurance Benefits - Continued</b>	
<b>Fleet Management Fund</b>	<b>257,417</b>
<b>Information Technology Fund</b>	<b>4,070,113</b>
<b>Mail Distribution Fund</b>	<b>229,797</b>
<b>Facilities Management Fund</b>	<b>2,070,645</b>
<b>Total Payments to the Risk Management Fund</b>	<b>\$107,226,499</b>

<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>4,640,280</b>
HEALTH DEPARTMENT	4,629,956
COMMUNITY JUSTICE	10,324
<b>Road Fund</b>	<b>638,206</b>
<b>Recreation Fund</b>	<b>2,287</b>
<b>Federal/State Program Fund</b>	<b>16,724,278</b>
NONDEPARTMENTAL	35,716
DISTRICT ATTORNEY	489,494
COUNTY HUMAN SERVICES	6,308,189
HEALTH DEPARTMENT	6,142,655
COMMUNITY JUSTICE	2,645,029
SHERIFF'S OFFICE	1,103,195
<b>Willamette River Bridge Fund</b>	<b>365,992</b>
<b>Library Fund</b>	<b>1,358,869</b>
<b>Land Corner Preservation Fund</b>	<b>107,683</b>
<b>Inmate Welfare Fund</b>	<b>99,042</b>
<b>Justice Services Special Ops Fund</b>	<b>794,660</b>
COMMUNITY JUSTICE	277,881
SHERIFF'S OFFICE	516,779
<b>Oregon Historical Society Levy Fund</b>	<b>7,500</b>
<b>Behavioral Health Managed Care Fund</b>	<b>1,178,849</b>
<b>Total Payments to the General Fund for Indirect Costs</b>	<b>\$25,917,646</b>

# Details of Service Reimbursements

fy2018 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>\$1,964,161</b>
NONDEPARTMENTAL	76,705	
DISTRICT ATTORNEY	101,821	
COUNTY HUMAN SERVICES	130,225	
HEALTH DEPARTMENT	638,949	
COMMUNITY JUSTICE	561,336	
SHERIFF'S OFFICE	206,320	
COUNTY MANAGEMENT	130,356	
COUNTY ASSETS	29,761	
COMMUNITY SERVICES	88,688	
<b>Road Fund</b>		<b>38,447</b>
<b>Federal/State Program Fund</b>		<b>1,247,341</b>
NONDEPARTMENTAL	10,697	
DISTRICT ATTORNEY	15,450	
COUNTY HUMAN SERVICES	506,974	
HEALTH DEPARTMENT	714,220	
<b>Willamette River Bridge Fund</b>		<b>33,549</b>
<b>Library Fund</b>		<b>197,834</b>
<b>Land Corner Preservation Fund</b>		<b>6,483</b>
<b>Inmate Welfare Fund</b>		<b>11,066</b>
<b>Justice Services Special Ops Fund</b>		<b>3,479</b>
<b>Downtown Courthouse Capital Fund</b>		<b>1,766</b>
<b>Capital Improvement Fund</b>		<b>4,388</b>
<b>Asset Preservation Fund</b>		<b>4,388</b>
<b>Behavioral Health Managed Care Fund</b>		<b>68,126</b>
Risk Management Fund		<b>28,093</b>
NONDEPARTMENTAL	13,987	
County Management	14,106	
<b>Fleet Management Fund</b>		<b>9,025</b>
<b>Mail Distribution Fund</b>		<b>6,376</b>
<b>Facilities Management Fund</b>		<b>102,338</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$3,726,860</b>

# Details of Service Reimbursements

fy2018 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>\$26,297,496</b>
NONDEPARTMENTAL	1,583,084	
DISTRICT ATTORNEY	910,566	
COUNTY HUMAN SERVICES	1,364,068	
HEALTH DEPARTMENT	7,041,767	
COMMUNITY JUSTICE	6,153,685	
SHERIFF'S OFFICE	4,464,706	
COUNTY MANAGEMENT	2,754,021	
COUNTY ASSETS	534,259	
COMMUNITY SERVICES	1,491,340	
<b>Road Fund</b>		<b>655,268</b>
<b>Federal/State Program Fund</b>		<b>12,737,610</b>
NONDEPARTMENTAL	142,124	
DISTRICT ATTORNEY	109,397	
COUNTY HUMAN SERVICES	5,470,810	
HEALTH DEPARTMENT	7,015,279	
<b>Willamette River Bridge Fund</b>		<b>519,474</b>
<b>Library Fund</b>		<b>7,093,664</b>
<b>Land Corner Preservation Fund</b>		<b>140,964</b>
<b>Video Lottery Fund</b>		<b>19,794</b>
COUNTY MANAGEMENT	8,794	
COMMUNITY SERVICES	11,000	
<b>Downtown Courthouse Capital Fund</b>		<b>139,237</b>
<b>Capital Improvement Fund</b>		<b>44,770</b>
<b>Asset Preservation Fund</b>		<b>44,770</b>
<b>Behavioral Health Managed Care Fund</b>		<b>433,626</b>
<b>Risk Management Fund</b>		<b>409,520</b>
NONDEPARTMENTAL	195,727	
COUNTY MANAGEMENT	213,793	
<b>Fleet Management Fund</b>		<b>167,040</b>
<b>Mail Distribution Fund</b>		<b>127,736</b>
<b>Facilities Management Fund</b>		<b>1,056,569</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$49,887,538</b>



# Details of Service Reimbursements

fy2018 proposed budget

<b>Motor Pool (60410)</b>		
<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>		
<b>General Fund</b>		<b>3,665,035</b>
NONDEPARTMENTAL	38,841	
DISTRICT ATTORNEY	64,783	
COUNTY HUMAN SERVICES	77,742	
HEALTH DEPARTMENT	311,256	
COMMUNITY JUSTICE	600,161	
SHERIFF'S OFFICE	2,350,504	
COUNTY MANAGEMENT	12,634	
COUNTY ASSETS	578	
COMMUNITY SERVICES	208,536	
<b>Road Fund</b>		<b>1,169,178</b>
<b>Federal/State Program Fund</b>		<b>798,791</b>
NONDEPARTMENTAL	3,121	
DISTRICT ATTORNEY	66,680	
COUNTY HUMAN SERVICES	531,561	
HEALTH DEPARTMENT	165,856	
COMMUNITY JUSTICE	6,745	
SHERIFF'S OFFICE	24,828	
<b>Willamette River Bridge Fund</b>		<b>242,867</b>
<b>Library Fund</b>		<b>98,548</b>
<b>Land Corner Preservation Fund</b>		<b>10,200</b>
<b>Justice Services Special Ops Fund</b>		<b>123</b>
<b>Video Lottery Fund</b>		<b>155</b>
<b>Capital Improvement Fund</b>		<b>11,949</b>
<b>Asset Preservation Fund</b>		<b>11,948</b>
<b>Behavioral Health Managed Care Fund</b>		<b>78,175</b>
<b>Risk Management Fund</b>		<b>13,642</b>
NONDEPARTMENTAL	3,865	
COUNTY MANAGEMENT	9,777	
<b>Fleet Management Fund</b>		<b>30,570</b>
<b>Information Technology Fund</b>		<b>42,458</b>
<b>Mail Distribution Fund</b>		<b>90,250</b>
<b>Facilities Management Fund</b>		<b>696,351</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>\$6,960,240</b>

# Details of Service Reimbursements

fy2018 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>\$29,550,306</b>
NONDEPARTMENTAL	6,248,122	
DISTRICT ATTORNEY	1,178,661	
COUNTY HUMAN SERVICES	1,109,768	
HEALTH DEPARTMENT	3,732,793	
COMMUNITY JUSTICE	4,683,413	
SHERIFF'S OFFICE	9,359,018	
COUNTY MANAGEMENT	1,820,185	
COUNTY ASSETS	265,373	
COMMUNITY SERVICES	1,152,973	
<b>Road Fund</b>		<b>511,045</b>
<b>Federal/State Program Fund</b>		<b>8,109,174</b>
NONDEPARTMENTAL	527,848	
DISTRICT ATTORNEY	104,364	
COUNTY HUMAN SERVICES	3,487,299	
HEALTH DEPARTMENT	3,937,349	
SHERIFF'S OFFICE	52,314	
<b>Willamette River Bridge Fund</b>		<b>270,702</b>
<b>Library Fund</b>		<b>6,409,080</b>
<b>Land Corner Preservation Fund</b>		<b>63,374</b>
<b>Justice Services Special Ops Fund</b>		<b>80,063</b>
COMMUNITY JUSTICE	49,559	
SHERIFF'S OFFICE	30,504	
<b>Video Lottery Fund</b>		<b>154,972</b>
<b>Capital Improvement Fund</b>		<b>136,192</b>
<b>Behavioral Health Managed Care Fund</b>		<b>599,311</b>
<b>Risk Management Fund</b>		<b>637,923</b>
NONDEPARTMENTAL	332,137	
COUNTY MANAGEMENT	305,786	
<b>Fleet Management Fund</b>		<b>694,131</b>
<b>Information Technology Fund</b>		<b>1,103,769</b>
<b>Mail Distribution Fund</b>		<b>471,783</b>
<b>Total Payments to Facilities Management Fund</b>		<b>\$48,791,825</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>\$291,832</b>
<b>Video Lottery Fund</b>		<b>414,224</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>9,471,150</b>
<b>Information Technology Fund</b>		<b>6,446,205</b>
<b>Facilities Management Fund</b>		<b>4,718,000</b>
<b>Total Payments to Capital Debt Retirement Fund</b>		<b>\$21,341,411</b>

# Details of Service Reimbursements

fy2018 proposed budget

<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>\$1,756,276</b>
NONDEPARTMENTAL	18,682
DISTRICT ATTORNEY	323,922
COUNTY HUMAN SERVICES	52,825
HEALTH DEPARTMENT	406,001
COMMUNITY JUSTICE	284,808
SHERIFF'S OFFICE	171,939
COUNTY MANAGEMENT	370,712
COUNTY ASSETS	11,215
COMMUNITY SERVICES	116,172
<b>Road Fund</b>	<b>15,625</b>
<b>Federal/State Program Fund</b>	<b>692,832</b>
NONDEPARTMENTAL	4,587
DISTRICT ATTORNEY	48,263
COUNTY HUMAN SERVICES	291,741
HEALTH DEPARTMENT	341,984
COMMUNITY JUSTICE	1,936
SHERIFF'S OFFICE	4,321
<b>Willamette River Bridge Fund</b>	<b>11,102</b>
<b>Library Fund</b>	<b>12,782</b>
<b>Land Corner Preservation Fund</b>	<b>1,000</b>
<b>Inmate Welfare Fund</b>	<b>1,226</b>
<b>Justice Services Special Ops Fund</b>	<b>19,370</b>
COMMUNITY JUSTICE	4,885
SHERIFF'S OFFICE	14,485
<b>Video Lottery Fund</b>	<b>3,573</b>
<b>Downtown Courthouse Capital Fund</b>	<b>198</b>
<b>Behavioral Health Managed Care Fund</b>	<b>15,615</b>
<b>Risk Management Fund</b>	<b>54,579</b>
NONDEPARTMENTAL	35,109
COUNTY MANAGEMENT	19,470
<b>Fleet Management Fund</b>	<b>4,490</b>
<b>Information Technology Fund</b>	<b>24,727</b>
<b>Facilities Management Fund</b>	<b>21,670</b>
<b>Total Payments to the Mail Distribution Fund</b>	<b>\$2,635,065</b>

# Detail of Cash Transfers Between Funds

fy2018 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Facilities Management Fund	County Assets	\$100,000	Multnomah Building Seismic Study
General Fund	Facilities Management Fund	County Assets	100,000	Yeon-Vance Site Assessment
General Fund	Capital Debt Retirement Fund	Nondepartmental	5,078,457	Downtown Courthouse replacement debt service
General Fund	Capital Debt Retirement Fund	Nondepartmental	2,990,529	Health Department HQ debt service
General Fund	Downtown Courthouse Capital Fund	County Assets	18,000,000	Downtown Courthouse replacement
General Fund	Health Headquarters Capital Fund	County Assets	7,000,000	Health Department HQ replacement
GO Bond Sinking Fund	General Fund	Overall County	125,000	Closing out GO Bond Sinking Fund
General Fund	Information Technology Capital Fund	County Assets	300,000	Replace the District Attorney's case management system (CRIMES)
Willamette River Bridge Fund	Risk Management Fund	Community Services	16,200	Interest-only payment for Burnside Feasibility Study
Willamette River Bridge Fund	Asset Replacement Revolving Fund	Community Services	35,351	Interest Payment for LED Loan
Facilities Management Fund	Capital Improvement Fund	County Assets	199,519	Repayment on vacant space and CIP Fee
General Fund	Capital Improvement Fund	County Assets	3,819,155	MCDC Detention Electronics
Facilities Management Fund	Asset Preservation Fund	County Assets	231,757	Repayment on vacant space
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	4,150,000	Fleet Vehicle Replacement Program
Fleet Management Fund	Road Fund	County Assets	250,000	Road Capital Improvement Plan
Animal Control Fund	General Fund	Community Services	\$2,077,000	Animal license fees/other revenue to partially offset animal control program costs

# Debt Amortization Schedule

fy2018 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2017	Principal Outstanding 6/30/2018	2017-2018 Interest	2017-2018 Principal
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$94,263	\$74,793	\$3,096	\$19,470
<b>Full Faith and Credit Obligations:</b>								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$15,000	\$713	\$-
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	110,910	106,135	4,695	4,775
Series 2014- Full Faith and Credit	06/18/14	08/01/19	3.00%	22,530	14,175	9,355	497	4,820
<b>Total Full Faith and Credit</b>				<b>\$165,530</b>	<b>\$140,085</b>	<b>\$130,490</b>	<b>\$5,905</b>	<b>\$9,595</b>
<b>Leases and Contracts:</b>								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$887	\$859	\$90	\$28
Gresham Women's Shelter - Capital Lease	06/20/16	06/30/18	1.70%	138	69	-	0	69
Sheriff's Office Warehouse - Capital Lease	07/01/16	06/30/23	1.75%	1,207	1,043	877	17	166
<b>Total Leases and Contracts</b>				<b>\$2,437</b>	<b>\$1,999</b>	<b>\$1,736</b>	<b>\$107</b>	<b>\$264</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,308	\$2,088	\$92	\$220