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Summary of Resources

fy2019 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	\$79,422,950	\$420,409,612	\$15,007,790	\$14,559,885	\$61,310,447	\$1,638,978	\$9,897,817	\$602,247,479	\$35,477,182	\$2,002,500	\$639,727,161
Road Fund	1501	2,868,038	7,040,000	68,433,577	70,000	132,500	200,000	96,500	78,840,615	249,520		79,090,135
Bicycle Path Construction Fund	1503	253,500		100,500			2,400		356,400			356,400
Recreation Fund	1504		51,400						51,400			51,400
Federal/State Program Fund	1505	2,263,264		271,432,265	1,305,210	55,074,509		6,408,102	336,483,350			336,483,350
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	474,417			1,995,000	8,500		162,500	2,640,417		250,000	2,890,417
Willamette River Bridge Fund	1509	3,890,966		10,478,071			29,898		14,398,935	309,580	1,025,000	15,733,515
Library Fund	1510			83,268,490					83,268,490	35,000		83,303,490
Special Excise Taxes Fund	1511	38,128	48,182,465				8,000		48,228,593			48,228,593
Land Corner Preservation Fund	1512	2,675,000				165,000	35,000	950,000	3,825,000	150,000		3,975,000
Inmate Welfare Fund	1513					16,000		1,034,072	1,050,072			1,050,072
Justice Services Special Ops Fund	1516	872,123		20,000	2,855,862	2,399,263		1,035,930	7,183,178	287,320		7,470,498
Oregon Historical Society Levy Fund	1518	16,250	3,221,571				3,000		3,240,821			3,240,821
Video Lottery Fund	1519	979,483		5,125,000					6,104,483			6,104,483
Supportive Housing Fund	1521			750,000					750,000		5,000,000	5,750,000
Capital Debt Retirement Fund	2002	5,762,715		298,895			20,000	1,200,000	7,281,610	27,063,430	786,209	35,131,249
PERS Bond Sinking Fund	2004	46,724,318					467,244		47,191,562	27,700,931		74,892,493
Downtown Courthouse Capital Fund	2500	71,509,462		92,600,000				12,897,913	177,007,375		16,826,830	193,834,205
Asset Replacement Revolving Fund	2503	111,102					9,037		120,139			120,139
Financed Projects Fund	2504	2,043,268							2,043,268			2,043,268
Library Capital Construction Fund	2506	2,213,275							2,213,275	1,457,122		3,670,397
Capital Improvement Fund	2507	18,149,407				1,239,038	30,000		19,418,445	4,897,681	2,273,092	26,589,218
Information Technology Capital Fund	2508	2,013,021							2,013,021		300,000	2,313,021
Asset Preservation Fund	2509	7,749,329				16	30,000		7,779,345	4,615,884	244,504	12,639,733
Health Headquarters Capital Fund	2510	19,302,186						9,500,000	28,802,186			28,802,186
Sellwood Bridge Replacement Fund	2511	13,112,821			9,000,000		100,000		22,212,821			22,212,821
Hansen Building Replacement Fund	2512	4,166,405							4,166,405			4,166,405

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Summary of Resources

fy2019 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	19,849,934							19,849,934			19,849,934
Burnside Bridge Fund 2515				2,500,000				2,500,000		3,500,000	6,000,000
Behavioral Health Managed Care Fund 3002			48,644,194					48,644,194			48,644,194
Risk Management Fund 3500	59,250,000				20,400	963,061	12,640,680	72,874,141	115,013,367		187,887,508
Fleet Management Fund 3501	842,978				15,000	26,000	35,000	918,978	5,241,404		6,160,382
Fleet Asset Replacement Fund 3502	4,333,045					25,000		4,358,045	2,513,636	462,822	7,334,503
Information Technology Fund 3503	1,672,668				167,715			1,840,383	56,758,034		58,598,417
Mail Distribution Fund 3504	716,430					7,300	1,000	724,730	2,876,545		3,601,275
Facilities Management Fund 3505	1,876,050				2,071,727		3,068,000	7,015,777	49,313,821	287,215	56,616,813
Total All Funds	\$375,152,733	\$478,905,048	\$596,238,782	\$32,285,957	\$122,620,115	\$3,595,018	\$58,927,514	\$1,667,725,167	\$333,960,457	\$32,958,172	\$2,034,643,796

Summary of Departmental Expenditures

fy2019 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	\$63,944,947	\$25,727,050	\$52,519,324	\$151,859,076	\$68,915,051	\$133,287,010	\$40,642,379	\$7,813,517		\$17,096,744	\$561,805,098
Road Fund	1501										79,090,135	79,090,135
Bicycle Path Construction Fund	1503										356,400	356,400
Recreation Fund	1504							51,400				51,400
Federal/State Program Fund	1505	38,216,967	8,920,720	109,987,447	133,088,373	32,994,473	12,240,370				1,035,000	336,483,350
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										654,148	654,148
Willamette River Bridge Fund	1509										14,014,588	14,014,588
Library Fund	1510									83,303,490		83,303,490
Special Excise Taxes Fund	1511	48,228,593										48,228,593
Land Corner Preservation Fund	1512										1,834,165	1,834,165
Inmate Welfare Fund	1513						1,050,072					1,050,072
Justice Services Special Ops Fund	1516		7,123			2,257,472	5,205,903					7,470,498
Oregon Historical Society Levy Fund	1518	3,240,821										3,240,821
Video Lottery Fund	1519	2,959,727				2,092,411		190,021			349,824	5,591,983
Supportive Housing Fund	1521	750,000										750,000
Capital Debt Retirement Fund	2002	31,118,185										31,118,185
PERS Bond Sinking Fund	2004	48,859,910										48,859,910
Downtown Courthouse Capital Fund	2500							81,376	193,752,829			193,834,205
Asset Replacement Revolving Fund	2503								120,139			120,139
Financed Projects Fund	2504							2,043,268				2,043,268
Library Capital Construction Fund	2506								3,670,397			3,670,397
Capital Improvement Fund	2507								26,589,218			26,589,218
Information Technology Capital Fund	2508								2,313,021			2,313,021
Asset Preservation Fund	2509								12,639,733			12,639,733
Health Headquarters Capital Fund	2510							25,697	28,776,489			28,802,186
Sellwood Bridge Replacement Fund	2511										18,712,821	18,712,821
Hansen Building Replacement Fund	2512								4,166,405			4,166,405

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

fy2019 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							2,273,389	17,576,545			19,849,934
Burnside Bridge Fund 2515										6,000,000	6,000,000
Behavioral Health Managed Care Fund 3002				48,644,194							48,644,194
Risk Management Fund 3500	5,851,700						120,797,747				126,649,447
Fleet Management Fund 3501								5,697,560			5,697,560
Fleet Asset Replacement Fund 3502								7,334,503			7,334,503
Information Technology Fund 3503								58,247,803			58,247,803
Mail Distribution Fund 3504								3,601,275			3,601,275
Facilities Management Fund 3505								56,085,945			56,085,945
Total All Funds	\$243,251,150	\$34,654,893	\$162,506,771	\$333,591,643	\$106,259,407	\$151,783,355	\$166,105,277	\$428,385,379	\$83,303,490	\$139,143,825	\$1,848,985,190

Summary of Departmental Requirements

fy2019 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	\$19,650,277	\$148,188,247	\$1,988,400	\$54,964,645	\$5,000,000	\$229,791,569	\$13,459,581	\$243,251,150	128.38
District Attorney	28,413,096	1,515,902	974,936	0	40,000	30,943,934	3,710,959	34,654,893	207.45
County Human Services	73,250,958	63,953,534	2,650,061	0	0	139,854,553	22,652,218	162,506,771	702.05
Health	178,638,609	87,829,913	22,165,179	0	570,000	289,203,701	44,387,942	333,591,643	1,426.10
Community Justice	64,929,414	21,759,951	2,500,193	0	11,000	89,200,558	17,058,849	106,259,407	525.70
Sheriff	120,883,609	1,333,435	9,104,524	0	609,095	131,930,663	19,852,692	151,783,355	814.85
County Management	36,589,059	7,473,808	115,829,746	0	0	159,892,613	6,212,664	166,105,277	268.75
County Assets	54,329,352	292,762,336	38,864,278	3,324,956	9,700,391	398,981,313	29,404,066	428,385,379	346.65
Library	53,478,977	1,664,267	12,080,350	0	20,000	67,243,594	16,059,896	83,303,490	539.20
Community Services	26,139,302	54,467,750	4,633,798	16,200	34,281,621	119,538,671	19,605,154	139,143,825	215.00
Total	\$656,302,653	\$680,949,143	\$210,791,465	\$58,305,801	\$50,232,107	\$1,656,581,169	\$192,404,021	\$1,848,985,190	5,174.13

*Excludes personnel related service reimbursements

Fund Level Transactions

fy2019 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	\$561,805,098	\$22,610,152	\$11,775,896	\$43,536,015	\$639,727,161
Road Fund	1501	79,090,135				79,090,135
Bicycle Path Construction Fund	1503	356,400				356,400
Recreation Fund	1504	51,400				51,400
Federal/State Program Fund	1505	336,483,350				336,483,350
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	654,148	2,002,500	233,769		2,890,417
Willamette River Bridge Fund	1509	14,014,588		1,718,927		15,733,515
Library Fund	1510	83,303,490				83,303,490
Special Excise Taxes Fund	1511	48,228,593				48,228,593
Land Corner Preservation Fund	1512	1,834,165			2,140,835	3,975,000
Inmate Welfare Fund	1513	1,050,072				1,050,072
Justice Services Special Ops Fund	1516	7,470,498				7,470,498
Oregon Historical Society Levy Fund	1518	3,240,821				3,240,821
Video Lottery Fund	1519	5,591,983		512,500		6,104,483
Supportive Housing Fund	1521	750,000		5,000,000		5,750,000
Capital Debt Retirement Fund	2002	31,118,185	2,826,830		1,186,234	35,131,249
PERS Bond Sinking Fund	2004	48,859,910			26,032,583	74,892,493
Downtown Courthouse Capital Fund	2500	193,834,205				193,834,205
Asset Replacement Revolving Fund	2503	120,139				120,139
Financed Projects Fund	2504	2,043,268				2,043,268
Library Capital Construction Fund	2506	3,670,397				3,670,397
Capital Improvement Fund	2507	26,589,218				26,589,218
Information Technology Capital Fund	2508	2,313,021				2,313,021
Asset Preservation Fund	2509	12,639,733				12,639,733
Health Headquarters Capital Fund	2510	28,802,186				28,802,186
Sellwood Bridge Replacement Fund	2511	18,712,821	3,500,000			22,212,821
Hansen Building Replacement Fund	2512	4,166,405				4,166,405
ERP Project Fund	2513	19,849,934				19,849,934
Burnside Bridge Fund	2515	6,000,000				6,000,000
Behavioral Health Managed Care Fund	3002	48,644,194				48,644,194
Risk Management Fund	3500	126,649,447	1,025,000	3,213,061	57,000,000	187,887,508
Fleet Management Fund	3501	5,697,560	462,822			6,160,382
Fleet Asset Replacement Fund	3502	7,334,503				7,334,503
Information Technology Fund	3503	58,247,803		350,614		58,598,417
Mail Distribution Fund	3504	3,601,275				3,601,275
Facilities Management Fund	3505	56,085,945	530,868			56,616,813
Total All Funds		\$1,848,985,190	\$32,958,172	\$22,804,767	\$129,895,667	\$2,034,643,796

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.

Property Tax Information

fy2019 proposed budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2018	\$313,258,160
Plus Estimated Assessed Value Growth	<u>12,485,770</u>
TOTAL GENERAL FUND PROPERTY TAX	\$325,743,930
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2019	\$325,743,930
Less amount exceeding shared 1% Constitutional Limitation	(12,541,141)
Less delinquencies and discounts on amount billed	<u>(14,877,132)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$298,325,657

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2019	\$4,074,696
Less amount exceeding shared 1% Constitutional Limitation	(737,520)
Less delinquencies and discounts on amount billed	<u>(173,533)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,163,643

TAX LEVY ANALYSIS				
	ACTUAL 2015-16	ACTUAL 2016-17	BUDGET 2017-18	BUDGET 2018-19
Permanent Rate Levy - Subject to \$10 Limit	\$287,330,766	\$299,019,204	\$310,922,084	\$325,743,930
Library & OHS Local Option Levy - Subject to \$10 Limit	3,357,004	3,781,902	3,933,105	4,074,696
General Obligation Bond Levy	6,235,851	0	0	0
Total Proposed Levy	296,923,621	302,801,105	314,855,189	329,818,626
Loss due to 1% limitation	(13,935,841)	(12,190,883)	(11,658,275)	(13,278,661)
Loss in appropriation due to discounts and delinquencies	<u>(12,962,641)</u>	<u>(6,658,742)</u>	<u>(15,159,846)</u>	<u>(15,050,665)</u>
Total Proposed Levy less Loss	\$270,025,139	\$283,951,480	\$288,037,068	\$301,489,300

NOTES

Average property tax discount	2.38%
Property tax delinquency rate	2.37%
Average valuation change (Based on July - January Value Growth)	4.00%

Details of Service Reimbursements

fy2019 proposed budget

PERS Bond Salary Related Expense (60130)	
<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>	
General Fund	\$14,768,620
NONDEPARTMENTAL	553,182
DISTRICT ATTORNEY	967,145
COUNTY HUMAN SERVICES	735,941
HEALTH DEPARTMENT	4,371,584
COMMUNITY JUSTICE	1,662,151
SHERIFF'S OFFICE	4,472,274
COUNTY MANAGEMENT	1,254,720
COUNTY ASSETS	297,239
COMMUNITY SERVICES	454,383
Road Fund	343,151
Federal/State Program Fund	6,739,251
NONDEPARTMENTAL	82,495
DISTRICT ATTORNEY	293,919
COUNTY HUMAN SERVICES	2,381,184
HEALTH DEPARTMENT	2,658,939
COMMUNITY JUSTICE	854,609
SHERIFF'S OFFICE	468,104
Animal Control Fund	109
Willamette River Bridge Fund	223,791
Library Fund	2,139,209
Land Corner Preservation Fund	56,800
Inmate Welfare Fund	15,549
Justice Services Special Ops Fund	226,346
COMMUNITY JUSTICE	72,558
SHERIFF'S OFFICE	153,789
Video Lottery Fund	98,264
COMMUNITY JUSTICE	85,575
COUNTY MANAGEMENT	6,626
COMMUNITY SERVICES	6,064
Downtown Courthouse Capital Fund	3,388
Capital Improvement Fund	31,823
Information Technology Capital Fund	8,366
Asset Preservation Fund	31,823
Health Headquarters Capital Fund	1,070
ERP Project Fund	112,697
NONDEPARTMENTAL	232,228
COUNTY MANAGEMENT	149,475
Risk Management Fund	381,703
NONDEPARTMENTAL	232,228
COUNTY MANAGEMENT	149,475
Fleet Management Fund	56,701
Information Technology Fund	1,243,458
Mail Distribution Fund	47,441
Facilities Management Fund	590,899
Total Payments to the PERS Bond Sinking Fund	\$27,700,931

Details of Service Reimbursements

fy2019 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		\$58,071,644
NONDEPARTMENTAL	1,943,011	
DISTRICT ATTORNEY	3,407,942	
COUNTY HUMAN SERVICES	3,060,783	
HEALTH DEPARTMENT	17,042,657	
COMMUNITY JUSTICE	7,026,851	
SHERIFF'S OFFICE	17,227,308	
COUNTY MANAGEMENT	5,236,241	
COUNTY ASSETS	1,066,062	
COMMUNITY SERVICES	2,060,789	
Road Fund		1,470,988
Federal/State Program Fund		30,601,420
NONDEPARTMENTAL	374,078	
DISTRICT ATTORNEY	1,175,657	
COUNTY HUMAN SERVICES	11,415,109	
HEALTH DEPARTMENT	12,198,311	
COMMUNITY JUSTICE	3,768,500	
SHERIFF'S OFFICE	1,669,765	
Willamette River Bridge Fund		916,905
Library Fund		11,046,425
Public Land Corner Preservation Fund		224,327
Inmate Welfare Fund		80,676
Justice Services Special Ops Fund		928,137
COMMUNITY JUSTICE	297,760	
SHERIFF'S OFFICE	630,377	
Video Lottery Fund		409,056
COMMUNITY JUSTICE	363,689	
COUNTY MANAGEMENT	22,844	
COMMUNITY SERVICES	22,523	
Downtown Courthouse Capital Fund		25,677
COUNTY MANAGEMENT	15,813	
COUNTY ASSETS	9,864	
Financed Projects Fund		25,224
Capital Improvement Fund		104,748
Information Technology Capital Fund		24,480
Asset Preservation Fund		104,748
Health Headquarters Capital Fund		15,251
COUNTY MANAGEMENT	4,993	
COUNTY ASSETS	10,258	
ERP Project Fund		363,608
COUNTY MANAGEMENT	287,641	
COUNTY ASSETS	75,967	
Behavioral Health Managed Care Fund		2,507,593
Risk Management Fund		1,160,881
NONDEPARTMENTAL	634,388	
COUNTY MANAGEMENT	526,493	

Details of Service Reimbursements

fy2019 proposed budget

Insurance Benefits - Continued	
Fleet Management Fund	272,451
Information Technology Fund	4,119,196
Mail Distribution Fund	260,948
Facilities Management Fund	2,278,984
Total Payments to the Risk Management Fund	\$115,013,367

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)	\$5,443,139
HEALTH DEPARTMENT	5,432,278
COMMUNITY JUSTICE	10,861
Road Fund	982,208
Recreation Fund	1,400
Federal/State Program Fund	19,338,515
NONDEPARTMENTAL	41,834
DISTRICT ATTORNEY	575,825
COUNTY HUMAN SERVICES	7,737,354
HEALTH DEPARTMENT	6,690,341
COMMUNITY JUSTICE	3,184,317
SHERIFF'S OFFICE	1,108,844
Willamette River Bridge Fund	614,176
Library Fund	1,497,408
Land Corner Preservation Fund	142,721
Inmate Welfare Fund	41,999
Justice Services Special Ops Fund	682,522
COMMUNITY JUSTICE	281,860
SHERIFF'S OFFICE	400,662
Oregon Historical Society Levy Fund	7,500
Behavioral Health Managed Care Fund	1,687,944
Total Payments to the General Fund for Indirect Costs	\$30,439,532

Details of Service Reimbursements

fy2019 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		\$2,311,825
NONDEPARTMENTAL	126,718	
DISTRICT ATTORNEY	114,525	
COUNTY HUMAN SERVICES	165,750	
HEALTH DEPARTMENT	826,014	
COMMUNITY JUSTICE	567,561	
SHERIFF'S OFFICE	228,711	
COUNTY MANAGEMENT	146,107	
COUNTY ASSETS	39,160	
COMMUNITY SERVICES	97,279	
Road Fund		55,446
Federal/State Program Fund		1,116,950
NONDEPARTMENTAL	2,598	
DISTRICT ATTORNEY	17,370	
COUNTY HUMAN SERVICES	570,833	
HEALTH DEPARTMENT	526,149	
Willamette River Bridge Fund		24,926
Library Fund		271,827
Land Corner Preservation Fund		6,849
Inmate Welfare Fund		12,267
Justice Services Special Ops Fund		4,030
Downtown Courthouse Capital Fund		3,630
Capital Improvement Fund		5,615
Asset Preservation Fund		5,615
Behavioral Health Managed Care Fund		89,776
Risk Management Fund		35,331
NONDEPARTMENTAL	16,904	
COUNTY MANAGEMENT	18,427	
Fleet Management Fund		8,370
Mail Distribution Fund		7,160
Facilities Management Fund		101,742
Total Payments to the Information Technology Fund		\$4,061,359

Details of Service Reimbursements

fy2019 proposed budget

Data Processing Costs (60380)

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

General Fund		\$29,019,230
NONDEPARTMENTAL	1,754,999	
DISTRICT ATTORNEY	951,907	
COUNTY HUMAN SERVICES	1,493,183	
HEALTH DEPARTMENT	8,152,962	
COMMUNITY JUSTICE	6,903,869	
SHERIFF'S OFFICE	4,632,163	
COUNTY MANAGEMENT	3,166,880	
COUNTY ASSETS	547,254	
COMMUNITY SERVICES	1,416,013	
Road Fund		708,422
Federal/State Program Fund		12,116,422
DISTRICT ATTORNEY	103,541	
COUNTY HUMAN SERVICES	5,973,599	
HEALTH DEPARTMENT	6,039,282	
Willamette River Bridge Fund		477,698
Library Fund		6,911,043
Land Corner Preservation Fund		134,834
Video Lottery Fund		21,218
COUNTY MANAGEMENT	10,016	
COMMUNITY SERVICES	11,202	
Capital Improvement Fund		51,683
Asset Preservation Fund		51,683
Behavioral Health Managed Care Fund		1,061,039
Risk Management Fund		435,408
NONDEPARTMENTAL	204,784	
COUNTY MANAGEMENT	230,624	
Fleet Management Fund		171,688
Mail Distribution Fund		169,592
Facilities Management Fund		1,366,715
Total Payments to the Information Technology Fund		\$52,696,675

Details of Service Reimbursements

fy2019 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.

General Fund		\$4,133,060
NONDEPARTMENTAL	34,650	
DISTRICT ATTORNEY	81,102	
COUNTY HUMAN SERVICES	131,810	
HEALTH DEPARTMENT	317,914	
COMMUNITY JUSTICE	605,469	
SHERIFF'S OFFICE	2,671,663	
COUNTY MANAGEMENT	16,638	
COUNTY ASSETS	837	
COMMUNITY SERVICES	272,977	
Road Fund		1,319,311
Federal/State Program Fund		787,891
NONDEPARTMENTAL	578	
DISTRICT ATTORNEY	46,827	
COUNTY HUMAN SERVICES	612,714	
HEALTH DEPARTMENT	82,798	
COMMUNITY JUSTICE	7,238	
SHERIFF'S OFFICE	37,736	
Willamette River Bridge Fund		238,175
Library Fund		122,829
Land Corner Preservation Fund		15,347
Justice Services Special Ops Fund		325
Video Lottery Fund		567
Capital Improvement Fund		20,361
Asset Preservation Fund		20,361
ERP Project Fund		2,000
Behavioral Health Managed Care Fund		110,992
Risk Management Fund		8,817
NONDEPARTMENTAL	2,161	
COUNTY MANAGEMENT	6,656	
Fleet Management Fund		51,063
Information Technology Fund		78,744
Mail Distribution Fund		97,907
Facilities Management Fund		747,290
Total Payments to the Fleet Management Fund		\$7,755,040

Details of Service Reimbursements

fy2019 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	\$40,401,542
NONDEPARTMENTAL	9,812,841
DISTRICT ATTORNEY	1,335,624
COUNTY HUMAN SERVICES	1,513,782
HEALTH DEPARTMENT	8,838,840
COMMUNITY JUSTICE	5,095,058
SHERIFF'S OFFICE	10,369,030
COUNTY MANAGEMENT	1,890,388
COUNTY ASSETS	257,966
COMMUNITY SERVICES	1,288,013
Road Fund	613,243
Federal/State Program Fund	7,392,226
NONDEPARTMENTAL	406,524
DISTRICT ATTORNEY	145,237
COUNTY HUMAN SERVICES	4,061,736
HEALTH DEPARTMENT	2,726,531
SHERIFF'S OFFICE	52,198
Willamette River Bridge Fund	307,301
Library Fund	6,960,821
Land Corner Preservation Fund	69,499
Justice Services Special Ops Fund	85,862
COMMUNITY JUSTICE	55,425
SHERIFF'S OFFICE	30,437
Supportive Housing Fund	207,804
Capital Improvement Fund	24,596
ERP Project Fund	128,274
Behavioral Health Managed Care Fund	891,975
Risk Management Fund	715,740
NONDEPARTMENTAL	352,501
COUNTY MANAGEMENT	363,239
Fleet Management Fund	693,050
Information Technology Fund	1,243,170
Mail Distribution Fund	549,405
Total Payments to Facilities Management Fund	\$60,284,508

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	\$291,832
Video Lottery Fund	414,993
Sellwood Bridge Replacement Fund	9,471,400
Information Technology Fund	5,183,974
Facilities Management Fund	11,701,231
Total Payments to the Capital Debt Retirement Fund	\$27,063,430

Details of Service Reimbursements

fy2019 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		\$1,814,044
NONDEPARTMENTAL	32,512	
DISTRICT ATTORNEY	288,897	
COUNTY HUMAN SERVICES	62,301	
HEALTH DEPARTMENT	461,559	
COMMUNITY JUSTICE	317,747	
SHERIFF'S OFFICE	211,422	
COUNTY MANAGEMENT	322,727	
COUNTY ASSETS	14,959	
COMMUNITY SERVICES	101,920	
Road Fund		14,056
Federal/State Program Fund		823,565
NONDEPARTMENTAL	212	
DISTRICT ATTORNEY	50,104	
COUNTY HUMAN SERVICES	329,156	
HEALTH DEPARTMENT	436,225	
COMMUNITY JUSTICE	2,609	
SHERIFF'S OFFICE	5,259	
Willamette River Bridge Fund		14,062
Library Fund		15,989
Land Corner Preservation Fund		2,605
Inmate Welfare Fund		1,496
Justice Services Special Ops Fund		19,730
COMMUNITY JUSTICE	5,925	
SHERIFF'S OFFICE	13,805	
Video Lottery Fund		2,459
Behavioral Health Managed Care Fund		15,323
Risk Management Fund		76,390
NONDEPARTMENTAL	38,828	
COUNTY MANAGEMENT	37,562	
Fleet Management Fund		4,195
Information Technology Fund		35,706
Mail Distribution Fund		12,103
Facilities Management Fund		24,822
Total Payments to the Mail Distribution Fund		\$2,876,545

Detail of Cash Transfers Between Funds

fy2019 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Facilities Management Fund	County Assets	\$137,215	Facilities Staff for Shelter Transition
General Fund	Facilities Management Fund	County Assets	150,000	Vance Property Master Plan
General Fund	Animal Control Fund	Community Services	250,000	Funds from Edgefield Pig Farm Sale for Animal Services Facility FAC 1
General Fund	Capital Debt Retirement Fund	Nondepartmental	786,209	Downtown Courthouse replacement debt service
General Fund	Supportive Housing Fund	Overall County	5,000,000	Place Wapato sale proceeds in Supportive Housing Fund
General Fund	Downtown Courthouse Capital Fund	County Assets	14,000,000	Downtown Courthouse Replacement
General Fund	Capital Improvement Fund	County Assets	1,036,728	Sheriff Boat Houses Essential Repairs
General Fund	Capital Improvement Fund	County Assets	950,000	MCDC Suicide Prevention - Cell Lighting & Window Covers
General Fund	Information Technology Capital Fund	County Assets	300,000	Replace the District Attorney's case management system (CRIMES)
Capital Debt Retirement Fund	Downtown Courthouse Capital Fund	County Assets	2,826,830	Unused Debt Payment Fund to Be Used for Construction
Facilities Management Fund	Capital Improvement Fund	County Assets	286,364	External Tenant Capital Fees and Prior Undercontribution
Facilities Management Fund	Asset Preservation Fund	County Assets	244,504	External Tenant Capital Fees and Prior Undercontribution
Sellwood Bridge Fund	Burnside Bridge Fund	Community Services	3,500,000	Funding for NEPA phase
Risk Management Fund	Willamette River Bridge Fund	Community Services	1,025,000	Legal Settlement Adjustment
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	462,822	FY 2018 BWC moved to Fleet Asset Fund
Animal Control Fund	General Fund	Community Services	\$2,002,500	Animal license fees/other revenue to partially offset animal control program costs

Debt Amortization Schedule

fy2019 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2018	Principal Outstanding 6/30/2019	2018-2019 Interest	2018-2019 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$74,793	\$52,593	\$1,649	\$22,200
Full Faith and Credit Obligations:								
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	2.50%	128,000	106,135	101,120	4,456	5,015
Series 2014- Full Faith and Credit	06/18/14	08/01/19	0.90%	22,530	9,355	4,780	307	4,575
Series 2017- Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	160,500	152,540	7,010	7,960
Total Full Faith and Credit				\$329,640	\$290,990	\$273,440	\$12,486	\$17,550
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$859	\$828	\$87	\$31
West Gresham Plaza - Capital Lease	06/15/16	06/30/23	1.75%	1,207	877	708	14	169
Total Leases and Contracts				\$2,300	\$1,736	\$1,536	\$101	\$200
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,100	\$1,966	\$1,753	\$78	\$214