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# Summary of Resources

fy2020 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	\$94,944,472	\$435,119,766	\$14,736,933	\$14,375,443	\$56,917,182	\$3,621,600	\$10,291,811	\$630,007,207	\$36,640,093	\$2,007,300	\$668,654,600
Road Fund	1501	2,490,152	7,050,000	58,867,161	70,000	157,550	250,000	21,500	68,906,363	366,140		69,272,503
Bicycle Path Construction Fund	1503	362,133		108,602			5,000		475,735			475,735
Recreation Fund	1504		51,400						51,400			51,400
Federal/State Program Fund	1505	3,755,806		279,175,207	1,248,898	66,221,766		5,802,707	356,204,384			356,204,384
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	891,551			1,996,500	17,000		150,000	3,055,051			3,055,051
Willamette River Bridge Fund	1509	2,731,821		8,425,039	350,000				11,506,860	640,730		12,147,590
Library Fund	1510			88,922,557					88,922,557	35,000		88,957,557
Special Excise Taxes Fund	1511	37,381	44,053,663				3,000		44,094,044			44,094,044
Land Corner Preservation Fund	1512	2,319,206				225,000	60,000	792,000	3,396,206	60,000		3,456,206
Inmate Welfare Fund	1513	100,988				17,500		1,172,172	1,290,660			1,290,660
Justice Services Special Ops Fund	1516	857,123		20,000	2,526,231	2,889,682		930,445	7,223,481	304,645		7,528,126
Oregon Historical Society Levy Fund	1518	75,000	3,382,788				3,000		3,460,788			3,460,788
Video Lottery Fund	1519	952,109		5,253,125					6,205,234			6,205,234
Supportive Housing Fund	1521			750,000					750,000			750,000
Capital Debt Retirement Fund	2002	6,005,326		298,895			20,000	1,230,100	7,554,321	29,626,371		37,180,692
PERS Bond Sinking Fund	2004	27,660,530					553,211		28,213,741	25,257,070	10,054,826	63,525,637
Downtown Courthouse Capital Fund	2500	68,000,000		37,842,337		5,125,000		775,000	111,742,337			111,742,337
Asset Replacement Revolving Fund	2503	120,471					7,200		127,671			127,671
Financed Projects Fund	2504	1,386,360							1,386,360			1,386,360
Library Capital Construction Fund	2506	2,700,000							2,700,000	2,632,881		5,332,881
Capital Improvement Fund	2507	24,583,521				233,799			24,817,320	4,898,969	313,973	30,030,262
Information Technology Capital Fund	2508	2,373,765							2,373,765		3,468,020	5,841,785
Asset Preservation Fund	2509	11,800,000				170			11,800,170	5,649,692	193,838	17,643,700
Health Headquarters Capital Fund	2510	7,500,000							7,500,000			7,500,000
Sellwood Bridge Replacement Fund	2511	9,277,562			11,650,000		75,000		21,002,562			21,002,562
Hansen Building Replacement Fund	2512	4,255,896							4,255,896			4,255,896

Summary of Resources continued on next page

# Summary of Resources

fy2020 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	6,500,000							6,500,000			6,500,000
Burnside Bridge Fund 2515	238,900						16,000,000	16,238,900		508,779	16,747,679
Behavioral Health Managed Care Fund 3002			41,649,542					41,649,542			41,649,542
Risk Management Fund 3500	71,433,000				20,400	1,574,200	14,615,680	87,643,280	117,019,276		204,662,556
Fleet Management Fund 3501	1,084,932					16,000		1,100,932	5,792,944		6,893,876
Fleet Asset Replacement Fund 3502	6,279,480					85,000		6,364,480	2,654,445		9,018,925
Information Technology Fund 3503	7,500,360				216,465			7,716,825	60,971,370		68,688,195
Mail Distribution Fund 3504	1,087,116					6,500	1,000	1,094,616	3,360,936		4,455,552
Facilities Management Fund 3505	3,600,000				2,156,986		50,000	5,806,986	62,297,806	185,000	68,289,792
<b>Total All Funds</b>	<b>372,905,161</b>	<b>\$489,657,617</b>	<b>\$536,129,398</b>	<b>\$32,217,072</b>	<b>\$134,198,500</b>	<b>\$6,279,811</b>	<b>\$51,832,415</b>	<b>\$1,623,219,974</b>	<b>\$358,208,368</b>	<b>\$16,731,736</b>	<b>\$1,998,160,078</b>

# Summary of Departmental Expenditures

fy2020 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	\$60,718,618	\$28,393,441	\$54,726,596	\$150,741,502	\$73,758,866	\$140,084,854	\$45,812,331	\$8,338,627		\$17,865,812	\$580,440,647
Road Fund	1501										69,272,503	69,272,503
Bicycle Path Construction Fund	1503										475,735	475,735
Recreation Fund	1504							51,400				51,400
Federal/State Program Fund	1505	42,341,735	6,939,710	113,759,976	147,775,565	32,634,239	12,218,159				535,000	356,204,384
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										816,880	816,880
Willamette River Bridge Fund	1509										11,638,811	11,638,811
Library Fund	1510									87,228,395		87,228,395
Special Excise Taxes Fund	1511	44,094,044										44,094,044
Land Corner Preservation Fund	1512										1,998,284	1,998,284
Inmate Welfare Fund	1513						1,290,660					1,290,660
Justice Services Special Ops Fund	1516		7,123			1,996,881	5,524,122					7,528,126
Oregon Historical Society Levy Fund	1518	3,460,788										3,460,788
Video Lottery Fund	1519	4,829,923							300,000		550,000	5,679,923
Supportive Housing Fund	1521	750,000										750,000
Capital Debt Retirement Fund	2002	32,307,766										32,307,766
PERS Bond Sinking Fund	2004	50,656,450										50,656,450
Downtown Courthouse Capital Fund	2500							59,241	111,683,096			111,742,337
Asset Replacement Revolving Fund	2503								127,671			127,671
Financed Projects Fund	2504							1,386,360				1,386,360
Library Capital Construction Fund	2506								5,332,881			5,332,881
Capital Improvement Fund	2507								30,030,262			30,030,262
Information Technology Capital Fund	2508								5,841,785			5,841,785
Asset Preservation Fund	2509								17,643,700			17,643,700
Health Headquarters Capital Fund	2510								7,500,000			7,500,000
Sellwood Bridge Replacement Fund	2511										21,002,562	21,002,562
Hansen Building Replacement Fund	2512								4,255,896			4,255,896

Summary of Departmental Expenditures continued on next page

# Summary of Departmental Expenditures

fy2020 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								6,500,000			6,500,000
Burnside Bridge Fund 2515										14,904,174	14,904,174
Behavioral Health Managed Care Fund 3002				41,649,542							41,649,542
Risk Management Fund 3500	6,502,530						126,727,026				133,229,556
Fleet Management Fund 3501								6,493,876			6,493,876
Fleet Asset Replacement Fund 3502								9,018,925			9,018,925
Information Technology Fund 3503								67,220,175			67,220,175
Mail Distribution Fund 3504								4,255,552			4,255,552
Facilities Management Fund 3505								67,452,563			67,452,563
<b>Total All Funds</b>	<b>\$245,742,154</b>	<b>\$35,340,274</b>	<b>\$168,486,572</b>	<b>\$340,166,609</b>	<b>\$108,389,986</b>	<b>\$159,117,795</b>	<b>\$174,036,358</b>	<b>\$351,995,009</b>	<b>\$87,228,395</b>	<b>\$139,059,761</b>	<b>\$1,809,562,913</b>

# Summary of Departmental Requirements

fy2020 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	\$22,993,329	\$148,995,440	\$1,739,396	\$57,499,766	\$0	<b>\$231,227,931</b>	\$14,514,223	<b>\$245,742,154</b>	144.89
District Attorney	29,063,285	1,126,764	1,002,150	0	45,000	<b>31,237,199</b>	4,103,075	<b>35,340,274</b>	195.18
County Human Services	77,532,082	64,643,690	2,024,278	0	0	<b>144,200,050</b>	24,286,522	<b>168,486,572</b>	702.15
Health	187,998,797	80,383,190	24,803,719	0	780,000	<b>293,965,706</b>	46,200,903	<b>340,166,609</b>	1,403.84
Community Justice	65,158,128	21,736,934	2,186,826	0	825,000	<b>89,906,888</b>	18,483,098	<b>108,389,986</b>	496.57
Sheriff	126,599,474	992,246	8,781,903	0	998,970	<b>137,372,593</b>	21,745,202	<b>159,117,795</b>	807.85
County Management	38,488,763	7,632,255	121,259,814	0	0	<b>167,380,832</b>	6,655,526	<b>174,036,358</b>	267.55
County Assets	58,537,456	197,488,655	49,674,458	0	15,687,474	<b>321,388,043</b>	30,606,966	<b>351,995,009</b>	347.65
Library	55,987,446	1,586,709	11,350,771	0	20,000	<b>68,944,926</b>	18,283,469	<b>87,228,395</b>	532.50
Community Services	27,922,434	61,205,825	3,685,677	3,016,200	21,052,407	<b>116,882,543</b>	22,177,218	<b>139,059,761</b>	216.00
<b>Total</b>	<b>\$690,281,194</b>	<b>\$585,791,708</b>	<b>\$226,508,992</b>	<b>\$60,515,966</b>	<b>\$39,408,851</b>	<b>\$1,602,506,711</b>	<b>\$207,056,202</b>	<b>\$1,809,562,913</b>	<b>5,114.18</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

fy2020 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	\$580,440,647	\$10,510,664	\$29,803,750	\$47,899,539	\$668,654,600
Road Fund	1501	69,272,503	0	0	0	69,272,503
Bicycle Path Construction Fund	1503	475,735				475,735
Recreation Fund	1504	51,400				51,400
Federal/State Program Fund	1505	356,204,384				356,204,384
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	816,880	2,007,300	230,871	0	3,055,051
Willamette River Bridge Fund	1509	11,638,811	508,779	0	0	12,147,590
Library Fund	1510	87,228,395	1,729,162	0	0	88,957,557
Special Excise Taxes Fund	1511	44,094,044				44,094,044
Land Corner Preservation Fund	1512	1,998,284		0	1,457,922	3,456,206
Inmate Welfare Fund	1513	1,290,660				1,290,660
Justice Services Special Ops Fund	1516	7,528,126				7,528,126
Oregon Historical Society Levy Fund	1518	3,460,788				3,460,788
Video Lottery Fund	1519	5,679,923		525,311	0	6,205,234
Supportive Housing Fund	1521	750,000				750,000
Capital Debt Retirement Fund	2002	32,307,766	0	0	4,872,926	37,180,692
PERS Bond Sinking Fund	2004	50,656,450		0	12,869,187	63,525,637
Downtown Courthouse Capital Fund	2500	111,742,337				111,742,337
Asset Replacement Revolving Fund	2503	127,671				127,671
Financed Projects Fund	2504	1,386,360				1,386,360
Library Capital Construction Fund	2506	5,332,881				5,332,881
Capital Improvement Fund	2507	30,030,262				30,030,262
Information Technology Capital Fund	2508	5,841,785				5,841,785
Asset Preservation Fund	2509	17,643,700				17,643,700
Health Headquarters Capital Fund	2510	7,500,000				7,500,000
Sellwood Bridge Replacement Fund	2511	21,002,562				21,002,562
Hansen Building Replacement Fund	2512	4,255,896				4,255,896
ERP Project Fund	2513	6,500,000				6,500,000
Burnside Bridge Fund	2515	14,904,174	0	0	1,843,505	16,747,679
Behavioral Health Managed Care Fund	3002	41,649,542				41,649,542
Risk Management Fund	3500	133,229,556	0	10,715,000	60,718,000	204,662,556
Fleet Management Fund	3501	6,493,876	0	400,000	0	6,893,876
Fleet Asset Replacement Fund	3502	9,018,925				9,018,925
Information Technology Fund	3503	67,220,175	1,468,020	0	0	68,688,195
Mail Distribution Fund	3504	4,255,552	0	200,000	0	4,455,552
Facilities Management Fund	3505	67,452,563	507,811	329,418	0	68,289,792
<b>Total All Funds</b>		<b>\$1,809,562,913</b>	<b>\$16,731,736</b>	<b>\$42,204,350</b>	<b>\$129,661,079</b>	<b>\$1,998,160,078</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

fy2020 proposed budget

<b>GENERAL FUND (1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2019	\$323,115,812
Plus Estimated Assessed Value Growth	<u>11,258,327</u>
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$334,374,139</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2020	\$334,374,139
Less amount exceeding shared 1% Constitutional Limitation	(12,238,093)
Less delinquencies and discounts on amount billed	<u>(15,140,394)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$306,995,652</b>

<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2020	\$4,227,497
Less amount exceeding shared 1% Constitutional Limitation	(739,812)
Less delinquencies and discounts on amount billed	<u>(163,921)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$3,323,764</b>

<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL 2016-17</b>	<b>ACTUAL 2017-18</b>	<b>BUDGET 2018-19</b>	<b>BUDGET 2019-20</b>
Permanent Rate Levy - Subject to \$10 Limit	\$299,019,204	\$313,258,160	\$325,743,930	\$334,374,139
OHS Local Option Levy - Subject to \$10 Limit	3,781,902	3,933,105	4,074,696	4,227,497
<b>Total Proposed Levy</b>	<b>302,801,105</b>	<b>317,191,265</b>	<b>329,818,626</b>	<b>338,601,636</b>
Loss due to 1% limitation	(12,190,883)	(12,899,478)	(13,278,661)	(12,977,905)
Loss in appropriation due to				
discounts and delinquencies	(6,658,742)	(14,196,340)	(15,050,665)	(15,304,315)
	<b>\$283,951,480</b>	<b>\$290,095,447</b>	<b>\$301,489,300</b>	<b>\$310,319,416</b>

## NOTES

Average property tax discount	2.35%
Property tax delinquency rate	2.35%
Average valuation change (Based on July - January Value Growth)	3.50%

# Details of Service Reimbursements

fy2020 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.*

	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$13,540,483</b>
NONDEPARTMENTAL	572,134	
DISTRICT ATTORNEY	926,342	
COUNTY HUMAN SERVICES	677,933	
HEALTH DEPARTMENT	3,830,419	
COMMUNITY JUSTICE	1,554,472	
SHERIFF'S OFFICE	4,038,152	
COUNTY MANAGEMENT	1,250,211	
COUNTY ASSETS	272,055	
COMMUNITY SERVICES	418,766	
<b>Road Fund</b>		<b>345,918</b>
<b>Federal/State Program Fund</b>		<b>6,146,515</b>
NONDEPARTMENTAL	96,000	
DISTRICT ATTORNEY	188,746	
COUNTY HUMAN SERVICES	2,186,598	
HEALTH DEPARTMENT	2,555,498	
COMMUNITY JUSTICE	727,077	
SHERIFF'S OFFICE	392,596	
<b>Animal Control Fund</b>		<b>159</b>
<b>Willamette River Bridge Fund</b>		<b>191,495</b>
<b>Library Fund</b>		<b>1,966,890</b>
<b>Land Corner Preservation Fund</b>		<b>56,186</b>
<b>Inmate Welfare Fund</b>		<b>16,073</b>
<b>Justice Services Special Ops Fund</b>		<b>204,487</b>
COMMUNITY JUSTICE	55,244	
SHERIFF'S OFFICE	149,243	
<b>Video Lottery Fund</b>		<b>4,777</b>
<b>Downtown Courthouse Capital Fund</b>		<b>8,986</b>
COUNTY MANAGEMENT	2,107	
COUNTY ASSETS	6,878	
<b>Capital Improvement Fund</b>		<b>17,211</b>
<b>Information Technology Capital Fund</b>		<b>7,927</b>
<b>Asset Preservation Fund</b>		<b>21,515</b>
<b>ERP Project Fund</b>		<b>17,123</b>
<b>Burnside Bridge Fund</b>		<b>1,519</b>
<b>Behavioral Health Managed Care Fund</b>		<b>557,592</b>
<b>Risk Management Fund</b>		<b>348,972</b>
NONDEPARTMENTAL	216,049	
COUNTY MANAGEMENT	132,922	
<b>Fleet Management Fund</b>		<b>55,870</b>
<b>Information Technology Fund</b>		<b>1,149,590</b>
<b>Mail Distribution Fund</b>		<b>43,552</b>
<b>Facilities Management Fund</b>		<b>554,230</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>\$25,257,070</b>

# Details of Service Reimbursements

fy2020 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>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$59,245,981</b>
NONDEPARTMENTAL	2,207,658	
DISTRICT ATTORNEY	3,613,489	
COUNTY HUMAN SERVICES	3,147,934	
HEALTH DEPARTMENT	16,585,969	
COMMUNITY JUSTICE	7,299,965	
SHERIFF'S OFFICE	17,512,069	
COUNTY MANAGEMENT	5,648,060	
COUNTY ASSETS	1,130,761	
COMMUNITY SERVICES	2,100,076	
<b>Road Fund</b>		<b>1,609,709</b>
<b>Federal/State Program Fund</b>		<b>31,318,930</b>
NONDEPARTMENTAL	483,574	
DISTRICT ATTORNEY	925,072	
COUNTY HUMAN SERVICES	11,831,443	
HEALTH DEPARTMENT	12,865,789	
COMMUNITY JUSTICE	3,558,722	
SHERIFF'S OFFICE	1,654,330	
<b>Willamette River Bridge Fund</b>		<b>870,673</b>
<b>Library Fund</b>		<b>11,213,621</b>
<b>Land Corner Preservation Fund</b>		<b>249,041</b>
<b>Inmate Welfare Fund</b>		<b>93,692</b>
<b>Justice Services Special Ops Fund</b>		<b>960,244</b>
COMMUNITY JUSTICE	259,507	
SHERIFF'S OFFICE	700,737	
<b>Video Lottery Fund</b>		<b>21,707</b>
<b>Downtown Courthouse Capital Fund</b>		<b>41,859</b>
COUNTY MANAGEMENT	10,739	
COUNTY ASSETS	31,120	
<b>Capital Improvement Fund</b>		<b>95,659</b>
<b>Information Technology Capital Fund</b>		<b>25,470</b>
<b>Asset Preservation Fund</b>		<b>113,355</b>
<b>ERP Project Fund</b>		<b>52,304</b>
<b>Burnside Bridge Fund</b>		<b>5,750</b>
<b>Behavioral Health Managed Care Fund</b>		<b>2,629,305</b>
<b>Risk Management Fund</b>		<b>1,176,631</b>
NONDEPARTMENTAL	655,954	
COUNTY MANAGEMENT	520,677	
<b>Fleet Management Fund</b>		<b>285,040</b>
<b>Information Technology Fund</b>		<b>4,372,320</b>
<b>Mail Distribution Fund</b>		<b>275,905</b>
<b>Facilities Management Fund</b>		<b>2,374,447</b>
<b>Total Payments to the Risk Management Fund</b>		<b>\$117,031,643</b>

# Details of Service Reimbursements

fy2020 proposed budget

<b>Indirect Costs (60350)</b>		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
	<b>Subtotal (Depts)</b>	<b>Total Fund</b>
<b>General Fund (FQHC)</b>		<b>\$4,737,938</b>
HEALTH DEPARTMENT	4,726,959	
COMMUNITY JUSTICE	10,979	
<b>Road Fund</b>		<b>996,285</b>
<b>Recreation Fund</b>		<b>1,400</b>
<b>Federal/State Program Fund</b>		<b>20,156,974</b>
NONDEPARTMENTAL	29,620	
DISTRICT ATTORNEY	692,334	
COUNTY HUMAN SERVICES	8,284,618	
HEALTH DEPARTMENT	6,773,274	
COMMUNITY JUSTICE	3,186,996	
SHERIFF'S OFFICE	1,190,132	
<b>Willamette River Bridge Fund</b>		<b>552,186</b>
<b>Library Fund</b>		<b>1,494,865</b>
<b>Land Corner Preservation Fund</b>		<b>183,560</b>
<b>Inmate Welfare Fund</b>		<b>55,263</b>
<b>Justice Services Special Ops Fund</b>		<b>760,002</b>
COMMUNITY JUSTICE	262,548	
SHERIFF'S OFFICE	497,454	
<b>Oregon Historical Society Levy Fund</b>		<b>7,500</b>
<b>Behavioral Health Managed Care Fund</b>		<b>1,730,901</b>
<b>Total Payments to the General Fund for Indirect Costs</b>		<b>\$30,676,874</b>

# Details of Service Reimbursements

fy2020 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>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$2,255,011</b>
NONDEPARTMENTAL	124,420	
DISTRICT ATTORNEY	128,427	
COUNTY HUMAN SERVICES	163,642	
HEALTH DEPARTMENT	707,270	
COMMUNITY JUSTICE	606,150	
SHERIFF'S OFFICE	243,678	
COUNTY MANAGEMENT	154,160	
COUNTY ASSETS	40,406	
COMMUNITY SERVICES	86,858	
<b>Road Fund</b>		<b>53,009</b>
<b>Federal/State Program Fund</b>		<b>1,275,988</b>
NONDEPARTMENTAL	5,030	
DISTRICT ATTORNEY	16,326	
COUNTY HUMAN SERVICES	590,856	
HEALTH DEPARTMENT	663,776	
<b>Willamette River Bridge Fund</b>		<b>31,401</b>
<b>Library Fund</b>		<b>241,825</b>
<b>Land Corner Preservation Fund</b>		<b>6,170</b>
<b>Inmate Welfare Fund</b>		<b>11,928</b>
<b>Justice Services Special Ops Fund</b>		<b>3,408</b>
<b>Video Lottery Fund</b>		<b>495</b>
<b>Downtown Courthouse Capital Fund</b>		<b>3,225</b>
<b>Capital Improvement Fund</b>		<b>4,958</b>
<b>Asset Preservation Fund</b>		<b>4,958</b>
<b>Behavioral Health Managed Care Fund</b>		<b>116,877</b>
<b>Risk Management Fund</b>		<b>35,705</b>
NONDEPARTMENTAL	16,935	
COUNTY MANAGEMENT	18,770	
<b>Fleet Management Fund</b>		<b>7,534</b>
<b>Mail Distribution Fund</b>		<b>8,888</b>
<b>Facilities Management Fund</b>		<b>112,308</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$4,173,688</b>

# Details of Service Reimbursements

fy2020 proposed budget

## Data Processing Costs (60380)

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

	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$30,048,731</b>
NONDEPARTMENTAL	2,009,722	
DISTRICT ATTORNEY	1,270,381	
COUNTY HUMAN SERVICES	1,808,991	
HEALTH DEPARTMENT	7,388,333	
COMMUNITY JUSTICE	7,128,833	
SHERIFF'S OFFICE	5,045,613	
COUNTY MANAGEMENT	3,321,800	
COUNTY ASSETS	654,072	
COMMUNITY SERVICES	1,420,986	
<b>Road Fund</b>		<b>718,810</b>
<b>Federal/State Program Fund</b>		<b>14,678,159</b>
NONDEPARTMENTAL	44,709	
DISTRICT ATTORNEY	83,970	
COUNTY HUMAN SERVICES	6,201,674	
HEALTH DEPARTMENT	8,347,806	
<b>Willamette River Bridge Fund</b>		<b>510,508</b>
<b>Library Fund</b>		<b>7,199,657</b>
<b>Land Corner Preservation Fund</b>		<b>130,165</b>
<b>Capital Improvement Fund</b>		<b>52,560</b>
<b>Asset Preservation Fund</b>		<b>52,560</b>
<b>ERP Project Fund</b>		<b>11,680</b>
<b>Behavioral Health Managed Care Fund</b>		<b>1,187,359</b>
<b>Risk Management Fund</b>		<b>490,197</b>
NONDEPARTMENTAL	240,845	
COUNTY MANAGEMENT	249,352	
<b>Fleet Management Fund</b>		<b>187,069</b>
<b>Mail Distribution Fund</b>		<b>163,685</b>
<b>Facilities Management Fund</b>		<b>1,366,542</b>
<b>Total Payments to the Information Technology Fund</b>		<b>\$56,797,682</b>

# Details of Service Reimbursements

fy2020 proposed budget

## Motor Pool (60410)

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

	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$4,575,231</b>
NONDEPARTMENTAL	42,885	
DISTRICT ATTORNEY	76,272	
COUNTY HUMAN SERVICES	140,925	
HEALTH DEPARTMENT	296,004	
COMMUNITY JUSTICE	641,381	
SHERIFF'S OFFICE	3,039,227	
COUNTY MANAGEMENT	24,199	
COUNTY ASSETS	308	
COMMUNITY SERVICES	314,030	
<b>Road Fund</b>		<b>1,462,189</b>
<b>Federal/State Program Fund</b>		<b>919,142</b>
NONDEPARTMENTAL	600	
DISTRICT ATTORNEY	38,868	
COUNTY HUMAN SERVICES	658,982	
HEALTH DEPARTMENT	213,783	
COMMUNITY JUSTICE	6,743	
COMMUNITY SERVICES	166	
<b>Willamette River Bridge Fund</b>		<b>242,919</b>
<b>Library Fund</b>		<b>133,715</b>
<b>Land Corner Preservation Fund</b>		<b>13,258</b>
<b>Capital Improvement Fund</b>		<b>15,355</b>
<b>Asset Preservation Fund</b>		<b>15,355</b>
<b>Behavioral Health Managed Care Fund</b>		<b>86,294</b>
<b>Risk Management Fund</b>		<b>9,297</b>
NONDEPARTMENTAL	2,400	
COUNTY MANAGEMENT	6,897	
<b>Fleet Management Fund</b>		<b>113,129</b>
<b>Fleet Asset Replacement Fund</b>		<b>6,576</b>
<b>Information Technology Fund</b>		<b>59,144</b>
<b>Mail Distribution Fund</b>		<b>112,800</b>
<b>Facilities Management Fund</b>		<b>682,985</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>\$8,447,389</b>

# Details of Service Reimbursements

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<b>Building Management (60430/60432)</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>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>\$40,745,784</b>
NONDEPARTMENTAL	9,828,584	
DISTRICT ATTORNEY	1,213,925	
COUNTY HUMAN SERVICES	1,427,073	
HEALTH DEPARTMENT	8,179,591	
COMMUNITY JUSTICE	5,773,039	
SHERIFF'S OFFICE	10,826,369	
COUNTY MANAGEMENT	1,921,600	
COUNTY ASSETS	262,425	
COMMUNITY SERVICES	1,313,178	
<b>Road Fund</b>		<b>636,853</b>
<b>Federal/State Program Fund</b>		<b>8,033,397</b>
NONDEPARTMENTAL	679,802	
DISTRICT ATTORNEY	236,492	
COUNTY HUMAN SERVICES	3,975,040	
HEALTH DEPARTMENT	3,142,063	
<b>Willamette River Bridge Fund</b>		<b>318,904</b>
<b>Library Fund</b>		<b>8,369,828</b>
<b>Land Corner Preservation Fund</b>		<b>80,435</b>
<b>Justice Services Special Ops Fund</b>		<b>88,019</b>
COMMUNITY JUSTICE	57,799	
SHERIFF'S OFFICE	30,220	
<b>Video Lottery Fund</b>		<b>161,000</b>
<b>Supportive Housing Fund</b>		<b>210,000</b>
<b>Downtown Courthouse Capital Fund</b>		<b>4,249</b>
<b>Capital Improvement Fund</b>		<b>27,500</b>
<b>Asset Preservation Fund</b>		<b>27,500</b>
<b>ERP Project Fund</b>		<b>123,905</b>
<b>Behavioral Health Managed Care Fund</b>		<b>1,178,171</b>
<b>Risk Management Fund</b>		<b>731,765</b>
NONDEPARTMENTAL	360,521	
COUNTY MANAGEMENT	371,244	
<b>Fleet Management Fund</b>		<b>636,826</b>
<b>Information Technology Fund</b>		<b>1,267,121</b>
<b>Mail Distribution Fund</b>		<b>538,093</b>
<b>Total Payments to Facilities Management Fund</b>		<b>\$63,179,350</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>	
	Total Fund
<b>Road Fund</b>	<b>\$291,832</b>
<b>Video Lottery Fund</b>	<b>414,993</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>9,471,650</b>
<b>Burnside Bridge Fund</b>	<b>1,972,665</b>
<b>Information Technology Fund</b>	<b>6,783,750</b>
<b>Facilities Management Fund</b>	<b>10,691,481</b>
<b>Total Payments to the Capital Debt Retirement Fund</b>	<b>\$29,626,371</b>

# Details of Service Reimbursements

fy2020 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>Subtotal (Depts)</b>	<b>Total Fund</b>
<b>General Fund</b>		<b>\$2,091,686</b>
NONDEPARTMENTAL	35,895	
DISTRICT ATTORNEY	304,634	
COUNTY HUMAN SERVICES	94,879	
HEALTH DEPARTMENT	570,556	
COMMUNITY JUSTICE	369,302	
SHERIFF'S OFFICE	253,501	
COUNTY MANAGEMENT	342,190	
COUNTY ASSETS	6,958	
COMMUNITY SERVICES	113,771	
<b>Road Fund</b>		<b>35,813</b>
<b>Federal/State Program Fund</b>		<b>962,140</b>
NONDEPARTMENTAL	249	
DISTRICT ATTORNEY	41,446	
COUNTY HUMAN SERVICES	471,832	
HEALTH DEPARTMENT	448,613	
<b>Willamette River Bridge Fund</b>		<b>13,644</b>
<b>Library Fund</b>		<b>33,268</b>
<b>Land Corner Preservation Fund</b>		<b>1,250</b>
<b>Inmate Welfare Fund</b>		<b>1,470</b>
<b>Justice Services Special Ops Fund</b>		<b>15,238</b>
COMMUNITY JUSTICE	3,299	
SHERIFF'S OFFICE	11,939	
<b>Behavioral Health Managed Care Fund</b>		<b>35,750</b>
<b>Risk Management Fund</b>		<b>89,432</b>
NONDEPARTMENTAL	46,338	
COUNTY MANAGEMENT	43,094	
<b>Fleet Management Fund</b>		<b>14,066</b>
<b>Information Technology Fund</b>		<b>37,181</b>
<b>Mail Distribution Fund</b>		<b>10,872</b>
<b>Facilities Management Fund</b>		<b>19,126</b>
<b>Total Payments to the Mail Distribution Fund</b>		<b>\$3,360,936</b>

# Detail of Cash Transfers Between Funds

fy2020 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	PERS Bond Sinking Fund	Nondepartmental	\$8,325,664	County Comcast Settlement for PERS Side Account
General Fund	IT Capital Fund	County Assets	\$1,000,000	Corporate Broadband
General Fund	IT Capital Fund	County Assets	\$1,000,000	Electronic Medical Records Corrections Health Juvenile Detention
General Fund	Facilities Fund	County Assets	\$135,000	Facilities Specialist for Shelter Transitions
General Fund	Facilities Fund	County Assets	\$50,000	Health Syringe Boxes
Library Fund	PERS Bond Sinking Fund	Nondepartmental	\$1,729,162	Library District Comcast Settlement for PERS Side Account
Animal Control Fund	General Fund	Community Services	\$2,007,300	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Willamette River Bridge Fund	Burnside Bridge Fund	Community Services	\$508,779	Transfer remaining proceeds from Earthquake Ready Burnside Bridge Feasibility Study
Facilities Management Fund	Capital Improvement Fund	County Assets	\$313,973	External Tenant Capital Fees and Prior Under-Contribution
Facilities Management Fund	Asset Preservation Fund	County Assets	\$193,838	External Tenant Capital Fees and Prior Under-Contribution
Information Technology Fund	Information Technology Capital Fund	DCA	\$468,020	IT Cyber Security
Information Technology Fund	Information Technology Capital Fund	DCA	\$1,000,000	Capital Project Management Software

# Debt Amortization Schedule

fy2020 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued	Principal Outstanding 6/30/2019	Principal Outstanding 6/30/2020	2019-20 Interest	2019-20 Principal
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$52,593	\$47,274	\$19,876	\$5,319
<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	2.50%	128,000	101,120	95,495	4,206	5,625
Series 2014- Full Faith and Credit	06/18/14	08/01/19	0.90%	22,530	4,780	-	120	4,780
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	152,540	144,195	6,612	8,345
				<b>\$329,640</b>	<b>\$273,440</b>	<b>\$254,690</b>	<b>\$11,651</b>	<b>\$18,750</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$1,966	\$1,744	\$70	\$222