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Summary of Resources

fy2021 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	\$104,707,791	\$444,058,532	\$14,706,419	\$15,400,791	\$61,564,129	\$1,371,600	\$9,273,881	\$651,083,143	\$38,601,614	\$2,686,517	\$692,371,274
Road Fund	1501	2,775,101	6,900,000	60,463,650	70,000	465,000	150,000	21,500	70,845,251	688,736	48,091	71,582,078
Bicycle Path Construction Fund	1503	475,769		107,117			5,000		587,886			587,886
Recreation Fund	1504		51,265						51,265			51,265
Federal/State Program Fund	1505	6,445,910		313,474,318	912,668	70,198,250	13,200	7,542,938	398,587,284			398,587,284
County School Fund	1506	200		80,000			100		80,300			80,300
Animal Control Fund	1508	1,580,450			1,728,500	12,000		173,000	3,493,950	300,000		3,793,950
Willamette River Bridge Fund	1509	1,832,788		14,281,697	4,834,215	10,000			20,958,700	368,007		21,326,707
Library Fund	1510			91,250,506					91,250,506	35,000		91,285,506
Special Excise Taxes Fund	1511	35,137	51,190,913				8,000		51,234,050			51,234,050
Land Corner Preservation Fund	1512	2,454,045				430,000	60,000	1,490,234	4,434,279	150,000		4,584,279
Inmate Welfare Fund	1513	100,000				17,500		1,224,117	1,341,617			1,341,617
CARES Act Local Government Fund	1515			20,000,000					20,000,000			20,000,000
Justice Services Special Ops Fund	1516	432,000		20,000	2,490,773	3,076,015		1,045,272	7,064,060	384,607		7,448,667
Oregon Historical Society Levy Fund	1518	22,161	3,385,430				3,000		3,410,591			3,410,591
Video Lottery Fund	1519	2,358,963		4,629,375					6,988,338			6,988,338
Supportive Housing Fund	1521	4,300,000							4,300,000			4,300,000
Capital Debt Retirement Fund	2002	6,948,600		299,413			136,000	1,370,137	8,754,150	26,105,398	2,607,791	37,467,339
PERS Bond Sinking Fund	2004	16,596,472					332,000		16,928,472	36,463,961		53,392,433
Downtown Courthouse Capital Fund	2500	9,000,000							9,000,000			9,000,000
Asset Replacement Revolving Fund	2503	130,686							130,686			130,686
Financed Projects Fund	2504	935,000							935,000			935,000
Library Capital Construction Fund	2506	3,343,106					80,235		3,423,341	2,843,511		6,266,852
Capital Improvement Fund	2507	18,108,659				481,655	434,608	5,000,000	24,024,922	3,818,361	2,067,824	29,911,107
Information Technology Capital Fund	2508	5,449,471				90,000			5,539,471			5,539,471
Asset Preservation Fund	2509	12,662,668					303,904		12,966,572	8,486,735	164,242	21,617,549
Health Headquarters Capital Fund	2510	5,500,000							5,500,000			5,500,000
Sellwood Bridge Replacement Fund	2511	10,201,131					25,000		10,226,131			10,226,131
Hansen Building Replacement Fund	2512	3,358,765							3,358,765			3,358,765

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Summary of Resources

fy2021 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	2,607,791							2,607,791			2,607,791
Burnside Bridge Fund 2515	10,817,698			19,065,785		150,000		30,033,483			30,033,483
Behavioral Hlth Resource Ctr Cap Fund 2516	1,700,000							1,700,000			1,700,000
Behavioral Health Managed Care Fund 3002	1,246,236		2,649,208					3,895,444			3,895,444
Risk Management Fund 3500	83,891,630				15,000	1,700,000	11,195,000	96,801,630	123,161,481		219,963,111
Fleet Management Fund 3501	214,902				122,140		50,000	387,042	6,241,190		6,628,232
Fleet Asset Replacement Fund 3502	6,689,516							6,689,516	2,808,371		9,497,887
Information Technology Fund 3503	8,422,010				191,401			8,613,411	63,246,664	935,000	72,795,075
Mail Distribution Fund 3504	651,687				12,622			664,309	3,703,139		4,367,448
Facilities Management Fund 3505	5,011,602				2,161,306		100,000	7,272,908	62,366,373		69,639,281
Total All Funds	\$341,007,945	\$505,586,140	\$521,961,703	\$44,502,732	\$138,847,018	\$4,772,647	\$38,486,079	\$1,595,164,264	\$379,473,148	\$8,809,465	\$1,983,446,877

Summary of Departmental Expenditures

fy2021 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	\$62,163,758	\$31,260,299	\$55,487,130	\$159,125,258	\$74,913,636	\$147,981,683	\$45,000,416	\$8,973,946		\$18,774,376	\$603,680,502
Road Fund	1501										71,582,078	71,582,078
Bicycle Path Construction Fund	1503										587,886	587,886
Recreation Fund	1504							51,265				51,265
Federal/State Program Fund	1505	49,362,895	7,824,446	125,756,427	173,037,396	30,216,883	10,820,199				1,530,388	398,548,634
County School Fund	1506	80,300										80,300
Animal Control Fund	1508										1,264,983	1,264,983
Willamette River Bridge Fund	1509										21,326,707	21,326,707
Library Fund	1510									91,285,506		91,285,506
Special Excise Taxes Fund	1511	51,234,050										51,234,050
Land Corner Preservation Fund	1512										2,185,533	2,185,533
Inmate Welfare Fund	1513						1,341,617					1,341,617
CARES Act Local Government Fund	1515	20,000,000										20,000,000
Justice Services Special Ops Fund	1516					1,997,605	5,451,062					7,448,667
Oregon Historical Society Levy Fund	1518	3,410,591										3,410,591
Video Lottery Fund	1519	6,155,088							240,000		50,000	6,445,088
Supportive Housing Fund	1521	4,300,000										4,300,000
Capital Debt Retirement Fund	2002	28,606,811										28,606,811
PERS Bond Sinking Fund	2004	37,076,450										37,076,450
Downtown Courthouse Capital Fund	2500								9,000,000			9,000,000
Asset Replacement Revolving Fund	2503								130,686			130,686
Library Capital Construction Fund	2506								6,266,852			6,266,852
Capital Improvement Fund	2507								29,911,107			29,911,107
Information Technology Capital Fund	2508								4,589,471			4,589,471
Asset Preservation Fund	2509								21,617,549			21,617,549
Health Headquarters Capital Fund	2510								5,500,000			5,500,000
Sellwood Bridge Replacement Fund	2511										10,226,131	10,226,131
Hansen Building Replacement Fund	2512								3,358,765			3,358,765

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

fy2021 proposed budget

Fund	Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Burnside Bridge Fund 2515										18,392,596	18,392,596
Behavioral Hlth Resource Ctr Cap Fund 2516								1,700,000			1,700,000
Behavioral Health Managed Care Fund 3002				3,895,444							3,895,444
Risk Management Fund 3500	6,716,700						127,654,781				134,371,481
Fleet Management Fund 3501								6,628,232			6,628,232
Fleet Asset Replacement Fund 3502								9,497,887			9,497,887
Information Technology Fund 3503								72,795,075			72,795,075
Mail Distribution Fund 3504								4,367,448			4,367,448
Facilities Management Fund 3505								64,535,613			64,535,613
Total All Funds	\$269,106,643	\$39,084,745	\$181,243,557	\$336,058,098	\$107,128,124	\$165,594,561	\$172,706,462	\$249,112,631	\$91,285,506	\$145,920,678	\$1,757,241,005

Summary of Departmental Requirements

fy2021 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	\$23,907,888	\$146,718,106	\$22,192,249	\$55,218,811	\$4,400,000	\$252,437,054	\$16,669,589	\$269,106,643	145.59
District Attorney	31,727,965	1,203,813	1,069,856	0	45,000	34,046,634	5,038,111	39,084,745	198.20
County Human Services	85,342,568	65,341,474	2,081,300	0	0	152,765,342	28,478,215	181,243,557	753.55
Health	198,302,370	61,287,101	27,781,326	0	300,000	287,670,797	48,387,301	336,058,098	1,410.72
Community Justice	65,036,083	21,293,437	1,955,108	0	11,000	88,295,628	18,832,496	107,128,124	476.90
Sheriff	131,836,712	4,501,031	5,676,507	0	712,256	142,726,506	22,868,055	165,594,561	809.85
County Management	39,823,679	5,321,150	121,660,135	0	0	166,804,964	5,901,498	172,706,462	271.75
County Assets	60,893,740	95,944,884	46,237,911	0	19,634,767	222,711,302	26,401,329	249,112,631	357.50
Library	58,606,436	1,562,380	11,763,486	0	0	71,932,302	19,353,204	91,285,506	528.50
Community Services	29,325,120	87,665,362	6,298,862	0	253,500	123,542,844	22,377,834	145,920,678	216.00
Total	\$724,802,561	\$490,838,738	\$246,716,740	\$55,218,811	\$25,356,523	\$1,542,933,373	\$214,307,632	\$1,757,241,005	5,168.56

*Excludes personnel related service reimbursements

Fund Level Transactions

fy2021 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	603,680,502	1,248,091	32,990,619	54,452,062	692,371,274
Road Fund	1501	71,582,078				71,582,078
Bicycle Path Construction Fund	1503	587,886				587,886
Recreation Fund	1504	51,265				51,265
Federal/State Program Fund	1505	398,548,634			38,650	398,587,284
County School Fund	1506	80,300				80,300
Animal Control Fund	1508	1,264,983	1,736,517	792,450		3,793,950
Willamette River Bridge Fund	1509	21,326,707				21,326,707
Library Fund	1510	91,285,506				91,285,506
Special Excise Taxes Fund	1511	51,234,050				51,234,050
Land Corner Preservation Fund	1512	2,185,533			2,398,746	4,584,279
Inmate Welfare Fund	1513	1,341,617				1,341,617
CARES Act Local Government Fund	1515	20,000,000				20,000,000
Justice Services Special Ops Fund	1516	7,448,667				7,448,667
Oregon Historical Society Levy Fund	1518	3,410,591				3,410,591
Video Lottery Fund	1519	6,445,088		543,250		6,988,338
Supportive Housing Fund	1521	4,300,000				4,300,000
Capital Debt Retirement Fund	2002	28,606,811			8,860,528	37,467,339
PERS Bond Sinking Fund	2004	37,076,450			16,315,983	53,392,433
Downtown Courthouse Capital Fund	2500	9,000,000				9,000,000
Asset Replacement Revolving Fund	2503	130,686				130,686
Financed Projects Fund	2504		935,000			935,000
Library Capital Construction Fund	2506	6,266,852				6,266,852
Capital Improvement Fund	2507	29,911,107				29,911,107
Information Technology Capital Fund	2508	4,589,471	950,000			5,539,471
Asset Preservation Fund	2509	21,617,549				21,617,549
Health Headquarters Capital Fund	2510	5,500,000				5,500,000
Sellwood Bridge Replacement Fund	2511	10,226,131				10,226,131
Hansen Building Replacement Fund	2512	3,358,765				3,358,765
ERP Project Fund	2513		2,607,791			2,607,791
Burnside Bridge Fund	2515	18,392,596			11,640,887	30,033,483
Behavioral Hlth Resource Ctr Cap Fund	2516	1,700,000				1,700,000
Behavioral Health Managed Care Fund	3002	3,895,444				3,895,444
Risk Management Fund	3500	134,371,481		14,283,744	71,307,886	219,963,111
Fleet Management Fund	3501	6,628,232				6,628,232
Fleet Asset Replacement Fund	3502	9,497,887				9,497,887
Information Technology Fund	3503	72,795,075				72,795,075
Mail Distribution Fund	3504	4,367,448				4,367,448
Facilities Management Fund	3505	64,535,613	1,332,066	3,771,602		69,639,281
Total All Funds		1,757,241,005	8,809,465	52,381,665	165,014,742	1,983,446,877

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

fy2021 proposed budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2020	\$337,137,036
Plus Estimated Assessed Value Growth	<u>12,590,556</u>
TOTAL GENERAL FUND PROPERTY TAX	\$349,727,592
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2020	\$349,727,592
Less amount exceeding shared 1% Constitutional Limitation	(13,814,240)
Less delinquencies and discounts on amount billed	<u>(15,955,884)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$319,957,468

OREGON HISTORICAL SOCIETY LEVY (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2021	\$4,390,256
Less amount exceeding shared 1% Constitutional Limitation	(878,051)
Less delinquencies and discounts on amount billed	<u>(170,342)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,341,863

TAX LEVY ANALYSIS				
	ACTUAL 2017-18	ACTUAL 2018-19	BUDGET 2019-20	BUDGET 2020-21
Permanent Rate Levy - Subject to \$10 Limit	\$313,258,160	\$323,115,812	\$334,374,139	\$349,727,592
OHS Local Option Levy - Subject to \$10 Limit	3,933,105	4,116,093	4,227,497	4,390,256
Total Proposed Levy	317,191,265	327,231,905	338,601,636	354,117,848
Loss due to 1% limitation	(12,899,478)	(12,576,986)	(12,977,905)	(14,692,291)
Loss in appropriation due to discounts and delinquencies	<u>(14,196,340)</u>	<u>(12,554,171)</u>	<u>(15,304,315)</u>	<u>(16,126,226)</u>
Total Proposed Levy Less Loss	\$290,095,447	\$302,100,748	\$310,319,416	\$323,299,331

NOTES

Average property tax discount	2.37%
Property tax delinquency rate	2.38%
Average valuation change (Based on July - January Value Growth)	3.75%

Details of Service Reimbursements

fy2021 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
General Fund		\$19,560,829
NONDEPARTMENTAL	819,286	
DISTRICT ATTORNEY	1,377,301	
COUNTY HUMAN SERVICES	990,767	
HEALTH DEPARTMENT	5,515,459	
COMMUNITY JUSTICE	2,192,917	
SHERIFF'S OFFICE	5,836,961	
COUNTY MANAGEMENT	1,831,734	
COUNTY ASSETS	405,289	
COMMUNITY SERVICES	591,116	
Road Fund		497,431
Federal/State Program Fund		9,580,183
NONDEPARTMENTAL	118,564	
DISTRICT ATTORNEY	304,057	
COUNTY HUMAN SERVICES	3,379,456	
HEALTH DEPARTMENT	4,384,940	
COMMUNITY JUSTICE	913,653	
SHERIFF'S OFFICE	479,514	
Willamette River Bridge Fund		268,635
Library Fund		2,823,501
Land Corner Preservation Fund		80,974
Inmate Welfare Fund		23,122
Justice Services Special Ops Fund		295,388
COMMUNITY JUSTICE	72,982	
SHERIFF'S OFFICE	222,405	
Video Lottery Fund		6,983
Supportive Housing Fund		6,389
Information Technology Capital Fund		6,055
Asset Preservation Fund		32,935
Burnside Bridge Fund		20,347
Behavioral Health Managed Care Fund		143,706
Risk Management Fund		497,447
NONDEPARTMENTAL	312,859	
COUNTY MANAGEMENT	184,588	
Fleet Management Fund		80,425
Information Technology Fund		1,646,285
Mail Distribution Fund		61,477
Facilities Management Fund		831,850
Total Payments to the PERS Bond Sinking Fund		\$36,463,961

Details of Service Reimbursements

fy2021 proposed budget

Insurance Benefits (60140/60145)		
<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
General Fund		\$62,641,149
NONDEPARTMENTAL	2,392,348	
DISTRICT ATTORNEY	3,773,701	
COUNTY HUMAN SERVICES	3,320,056	
HEALTH DEPARTMENT	17,611,158	
COMMUNITY JUSTICE	7,585,183	
SHERIFF'S OFFICE	18,526,883	
COUNTY MANAGEMENT	5,981,654	
COUNTY ASSETS	1,260,393	
COMMUNITY SERVICES	2,189,773	
Road Fund		1,678,003
Federal/State Program Fund		35,140,129
NONDEPARTMENTAL	460,995	
DISTRICT ATTORNEY	1,041,514	
COUNTY HUMAN SERVICES	13,223,433	
HEALTH DEPARTMENT	15,676,592	
COMMUNITY JUSTICE	3,239,942	
SHERIFF'S OFFICE	1,497,653	
Animal Control Fund		975
Willamette River Bridge Fund		883,664
Library Fund		11,712,331
Land Corner Preservation Fund		260,724
Inmate Welfare Fund		97,774
Justice Services Special Ops Fund		1,009,955
COMMUNITY JUSTICE	251,584	
SHERIFF'S OFFICE	758,371	
Video Lottery Fund		22,787
Supportive Housing Fund		22,337
Information Technology Capital Fund		28,755
Asset Preservation Fund		135,005
Burnside Bridge Fund		49,228
Behavioral Health Managed Care Fund		483,481
Risk Management Fund		1,267,733
NONDEPARTMENTAL	691,941	
COUNTY MANAGEMENT	575,792	
Fleet Management Fund		295,094
Information Technology Fund		4,561,118
Mail Distribution Fund		276,224
Facilities Management Fund		2,595,015
Total Payments to the Risk Management Fund		\$123,161,481

Details of Service Reimbursements

fy2021 proposed budget

Indirect Costs (60350)		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
	Subtotal (Depts)	Total Fund
General Fund (Medicaid)		\$4,889,637
Road Fund		873,635
Recreation Fund		1,265
Federal/State Program Fund		22,179,413
NONDEPARTMENTAL	51,615	
DISTRICT ATTORNEY	937,455	
COUNTY HUMAN SERVICES	8,392,170	
HEALTH DEPARTMENT	8,745,849	
COMMUNITY JUSTICE	2,959,649	
SHERIFF'S OFFICE	1,090,239	
COMMUNITY SERVICES	2,436	
Willamette River Bridge Fund		475,706
Library Fund		1,482,743
Land Corner Preservation Fund		184,649
Inmate Welfare Fund		60,038
Justice Services Specials Ops Fund		811,266
COMMUNITY JUSTICE	251,213	
SHERIFF'S OFFICE	560,053	
Oregon Historical Society Levy Fund		7,500
Behavioral Health Managed Care Fund		321,130
Total Payments to the General Fund for Indirect Costs		\$31,286,982

Details of Service Reimbursements

fy2021 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>		
	Subtotal (Depts)	Total Fund
General Fund		\$2,439,355
NONDEPARTMENTAL	120,305	
DISTRICT ATTORNEY	121,373	
COUNTY HUMAN SERVICES	167,253	
HEALTH DEPARTMENT	853,307	
COMMUNITY JUSTICE	633,282	
SHERIFF'S OFFICE	263,783	
COUNTY MANAGEMENT	152,650	
COUNTY ASSETS	37,936	
COMMUNITY SERVICES	89,466	
Road Fund		60,712
Federal/State Program Fund		1,310,559
NONDEPARTMENTAL	4,119	
DISTRICT ATTORNEY	23,747	
COUNTY HUMAN SERVICES	674,565	
HEALTH DEPARTMENT	608,128	
Willamette River Bridge Fund		34,814
Library Fund		240,049
Land Corner Preservation Fund		7,175
Inmate Welfare Fund		11,913
Justice Services Special Ops Fund		5,531
Video Lottery Fund		1,084
Asset Preservation Fund		10,297
Sellwood Bridge Replacement Fund		457
Behavioral Health Managed Care Fund		24,185
Risk Management Fund		37,529
NONDEPARTMENTAL	19,085	
COUNTY MANAGEMENT	18,444	
Fleet Management Fund		11,056
Mail Distribution Fund		9,213
Facilities Management Fund		97,033
Total Payments to the Information Technology Fund		\$4,300,962

Details of Service Reimbursements

fy2021 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
General Fund		\$32,310,541
NONDEPARTMENTAL	2,037,896	
DISTRICT ATTORNEY	1,088,103	
COUNTY HUMAN SERVICES	1,806,483	
HEALTH DEPARTMENT	9,340,708	
COMMUNITY JUSTICE	7,300,296	
SHERIFF'S OFFICE	5,121,657	
COUNTY MANAGEMENT	3,466,552	
COUNTY ASSETS	664,265	
COMMUNITY SERVICES	1,484,581	
Road Fund		782,519
Federal/State Program Fund		14,968,546
NONDEPARTMENTAL	8,149	
DISTRICT ATTORNEY	82,473	
COUNTY HUMAN SERVICES	6,616,204	
HEALTH DEPARTMENT	8,261,720	
Willamette River Bridge Fund		499,457
Library Fund		7,567,802
Land Corner Preservation Fund		150,807
Asset Preservation Fund		137,067
Behavioral Health Managed Care Fund		212,437
Risk Management Fund		513,558
NONDEPARTMENTAL	240,784	
COUNTY MANAGEMENT	272,774	
Fleet Management Fund		168,702
Mail Distribution Fund		115,982
Facilities Management Fund		1,518,284
Total Payments to the Information Technology Fund		\$58,945,702

Details of Service Reimbursements

fy2021 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
General Fund		\$5,037,964
NONDEPARTMENTAL	52,774	
DISTRICT ATTORNEY	100,651	
COUNTY HUMAN SERVICES	208,572	
HEALTH DEPARTMENT	447,286	
COMMUNITY JUSTICE	619,661	
SHERIFF'S OFFICE	3,276,707	
COUNTY MANAGEMENT	24,367	
COUNTY ASSETS	1,136	
COMMUNITY SERVICES	306,810	
Road Fund		1,602,231
Federal/State Program Fund		1,049,158
NONDEPARTMENTAL	100	
DISTRICT ATTORNEY	9,503	
COUNTY HUMAN SERVICES	789,335	
HEALTH DEPARTMENT	242,978	
COMMUNITY JUSTICE	7,056	
COMMUNITY SERVICES	186	
Willamette River Bridge Fund		211,063
Library Fund		177,216
Land Corner Preservation Fund		6,846
Behavioral Health Managed Care Fund		19,584
Risk Management Fund		11,642
NONDEPARTMENTAL	2,060	
COUNTY MANAGEMENT	9,582	
Information Technology Fund		41,933
Mail Distribution Fund		108,545
Facilities Management Fund		783,379
Total Payments to Fleet		\$9,049,561

Details of Service Reimbursements

fy2021 proposed budget

Building Management (60430/60432) <i>Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) and Asset Preservation (2509) funds for office space and building management.</i>		
	Subtotal (Depts)	Total Fund
General Fund		\$43,659,481
NONDEPARTMENTAL	11,412,094	
DISTRICT ATTORNEY	2,142,721	
COUNTY HUMAN SERVICES	1,463,961	
HEALTH DEPARTMENT	8,616,339	
COMMUNITY JUSTICE	5,727,671	
SHERIFF'S OFFICE	11,625,179	
COUNTY MANAGEMENT	1,145,859	
COUNTY ASSETS	160,452	
COMMUNITY SERVICES	1,365,205	
Road Fund		665,099
Federal/State Program Fund		7,946,393
NONDEPARTMENTAL	285,763	
DISTRICT ATTORNEY	62,961	
COUNTY HUMAN SERVICES	3,774,314	
HEALTH DEPARTMENT	3,823,355	
Willamette River Bridge Fund		329,578
Library Fund		8,971,419
Land Corner Preservation Fund		80,314
Justice Services Special Ops Fund		158,178
COMMUNITY JUSTICE	124,968	
SHERIFF'S OFFICE	33,210	
Video Lottery Fund		204,220
Capital Improvement Fund		106,270
Asset Preservation Fund		107,185
Behavioral Health Managed Care Fund		332,665
Risk Management Fund		457,593
NONDEPARTMENTAL	218,206	
COUNTY MANAGEMENT	239,387	
Fleet Management Fund		649,313
Information Technology Fund		984,182
Mail Distribution Fund		557,781
Total Payments to Facilities		\$65,209,671

Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Debt Retirement Fund (2002) to repay non-voter approved debt.</i>	
	Total Fund
Road Fund	\$291,832
Video Lottery Fund	1,763,475
Sellwood Bridge Replacement Fund	9,473,400
Burnside Bridge Fund	1,811,710
Information Technology Fund	6,788,000
Facilities Management Fund	5,976,981
Total Payments to the Capital Debt Retirement Fund	\$26,105,398

Details of Service Reimbursements

fy2021 proposed budget

Mail Distribution Fund (60460)		
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>		
	Subtotal (Depts)	Total Fund
General Fund		\$2,500,851
NONDEPARTMENTAL	48,903	
DISTRICT ATTORNEY	395,115	
COUNTY HUMAN SERVICES	92,454	
HEALTH DEPARTMENT	705,581	
COMMUNITY JUSTICE	518,543	
SHERIFF'S OFFICE	269,749	
COUNTY MANAGEMENT	339,027	
COUNTY ASSETS	13,830	
COMMUNITY SERVICES	117,649	
Road Fund		16,244
Federal/State Program Fund		917,605
NONDEPARTMENTAL	280	
DISTRICT ATTORNEY	67,259	
COUNTY HUMAN SERVICES	444,898	
HEALTH DEPARTMENT	405,168	
Willamette River Bridge Fund		22,267
Library Fund		46,234
Land Corner Preservation Fund		2,219
Inmate Welfare Fund		1,592
Justice Services Special Ops Fund		16,846
COMMUNITY JUSTICE	3,442	
SHERIFF'S OFFICE	13,404	
Behavioral Health Managed Care Fund		21,587
Risk Management Fund		81,780
NONDEPARTMENTAL	56,009	
COUNTY MANAGEMENT	25,771	
Fleet Management Fund		13,310
Information Technology Fund		41,695
Facilities Management Fund		20,909
Total Payments to the Mail Distribution Fund		\$3,703,139

Detail of Cash Transfers Between Funds

fy2021 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Animal Control Fund	Community Services	\$300,000	Transfer partial Edgefield proceeds for work relating to new Animal Shelter FAC-1.
General Fund	Capital Improvement Fund	County Assets	\$900,000	Justice Center Critical Electrical System Upgrade
General Fund	Road Fund	Community Services	\$48,091	Repayment to Road fund for work related to the sale of Edgefield. Originally budgeted in FY 2018.
Animal Control Fund	General Fund	Community Services	\$1,399,792	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$312,000	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$10,725	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Animal Control Fund	General Fund	Community Services	\$14,000	Animal License Fees/Other Revenue to Partially Offset Animal Control Program Costs
Financed Projects Fund	Information Technology Fund	County Assets	\$935,000	DART system upgrade
Information Technology Capital Fund	General Fund	Overall County	\$950,000	Return of funds to General Fund following delay of Coporate Broadband project.
ERP Project Fund	Capital Debt Retirement Fund	Nondepartmental	\$2,607,791	Transfer ERP Project Fund Balance to Capital Debt Retirement Fund for future debt offset
Facilities Management Fund	Capital Improvement Fund	County Assets	\$167,824	External Tenant Capital Fees
Facilities Management Fund	Capital Improvement Fund	County Assets	\$1,000,000	CIP restoration for Detention Electronics project
Facilities Management Fund	Asset Preservation Fund	County Assets	\$164,242	External Tenant Capital Fees

Debt Amortization Schedule

fy2021 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued	Principal Outstanding 6/30/2020	Principal Outstanding 6/30/2021	2020-21 Interest	2020-21 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$47,274	\$42,066	\$21,407	\$5,208
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$15,000	\$13,650	\$713	\$1,350
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	2.50%	128,000	95,855	90,325	3,942	5,530
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	144,195	135,425	6,195	8,770
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	<u>16,075</u>	<u>14,973</u>	<u>13,422</u>	<u>261</u>	<u>1,551</u>
Total Full Faith and Credit				\$323,185	\$270,023	\$252,822	\$11,111	\$17,201
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$1,531	\$1,300	\$61	\$231
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$794	\$756	\$81	\$38
West Gresham Plaza - Capital Lease	06/15/16	06/30/23	1.75%	<u>1,207</u>	<u>535</u>	<u>360</u>	<u>8</u>	<u>175</u>
Total Leases and Contracts				\$2,300	\$1,329	\$1,116	\$89	\$213