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Summary of Resources

fy2022 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 | 99,479,887 | 474,296,853 | 13,468,088 | 12,880,528 | 67,381,741 | 1,382,500 | 9,667,245 | 678,556,842 | 41,993,445 | 2,660,936 | 723,211,223 |
| Road Fund | 1501 | 1,486,721 | 6,800,000 | 59,668,535 | 70,000 | 475,000 | 88,349 | 29,200 | 68,617,805 | 1,718,745 | | 70,336,550 |
| Bicycle Path Construction Fund | 1503 | 571,049 | | 105,427 | | | 5,000 | | 681,476 | | | 681,476 |
| Recreation Fund | 1504 | | 50,000 | | | | | | 50,000 | | | 50,000 |
| Federal/State Program Fund | 1505 | 3,387,470 | | 320,197,063 | 899,000 | 76,518,747 | 6,600 | 7,448,477 | 408,457,357 | | | 408,457,357 |
| County School Fund | 1506 | 200 | | 80,000 | | | 100 | | 80,300 | | | 80,300 |
| Animal Control Fund | 1508 | 2,136,580 | | | 1,649,000 | 10,000 | 26,000 | 170,500 | 3,992,080 | | 300,000 | 4,292,080 |
| Willamette River Bridge Fund | 1509 | 16,577,537 | | 22,943,663 | 5,000,000 | 10,000 | | | 44,531,200 | 877,178 | | 45,408,378 |
| Library Fund | 1510 | | | 94,882,913 | | | | | 94,882,913 | 35,000 | | 94,917,913 |
| Special Excise Taxes Fund | 1511 | 87,680 | 30,091,530 | | | | 8,000 | | 30,187,210 | | | 30,187,210 |
| Land Corner Preservation Fund | 1512 | 2,906,419 | | | | 451,500 | 45,000 | 1,335,000 | 4,737,919 | 50,000 | | 4,787,919 |
| Inmate Welfare Fund | 1513 | 100,000 | | | | 17,500 | | 1,066,202 | 1,183,702 | | | 1,183,702 |
| Coronavirus (COVID-19) Response Fund | 1515 | | | 163,659,593 | | | | | 163,659,593 | | | 163,659,593 |
| Justice Services Special Ops Fund | 1516 | 355,592 | | | 1,801,657 | 5,119,747 | | 907,259 | 8,184,255 | 395,160 | | 8,579,415 |
| Oregon Historical Society Levy Fund | 1518 | 37,785 | 3,403,655 | | | | 3,000 | | 3,444,440 | | | 3,444,440 |
| Video Lottery Fund | 1519 | 30,000 | | 6,093,382 | | | | | 6,123,382 | | | 6,123,382 |
| Supportive Housing Fund | 1521 | 2,258,000 | | 52,629,500 | | | | 1,000,000 | 55,887,500 | | | 55,887,500 |
| Preschool for All Program Fund | 1522 | | 96,250,000 | | | | | | 96,250,000 | | | 96,250,000 |
| Capital Debt Retirement Fund | 2002 | 6,681,685 | | 276,733 | | | 125,000 | 1,200,000 | 8,283,418 | 25,215,688 | | 33,499,106 |
| General Obligation Bond Sinking Fund | 2003 | | 50,235,797 | | | | 200,000 | | 50,435,797 | | | 50,435,797 |
| PERS Bond Sinking Fund | 2004 | 27,431,294 | | | | | 332,000 | | 27,763,294 | 34,462,926 | | 62,226,220 |
| Downtown Courthouse Capital Fund | 2500 | 6,078,931 | | | | | | | 6,078,931 | | | 6,078,931 |
| Asset Replacement Revolving Fund | 2503 | 138,179 | | | | | | | 138,179 | | | 138,179 |
| Library Capital Construction Fund | 2506 | 4,387,049 | | | | | 50,000 | | 4,437,049 | 3,070,758 | | 7,507,807 |
| Capital Improvement Fund | 2507 | 13,410,151 | | | | 205,649 | 150,000 | 5,000,000 | 18,765,800 | 4,157,458 | 159,708 | 23,082,966 |
| Information Technology Capital Fund | 2508 | 2,975,770 | | | | | | | 2,975,770 | 1,200,000 | 845,000 | 5,020,770 |
| Asset Preservation Fund | 2509 | 17,457,795 | | | | 92 | 200,000 | | 17,657,887 | 9,157,073 | 2,590,626 | 29,405,586 |
| Health Headquarters Capital Fund | 2510 | 1,600,000 | | | | | | | 1,600,000 | | | 1,600,000 |
| Sellwood Bridge Replacement Fund | 2511 | 200,000 | | | 8,857,929 | | 10,000 | | 9,067,929 | | | 9,067,929 |

Summary of Resources continued on next page

Summary of Resources

fy2022 proposed budget

| Fund | Beginning Working Capital | Taxes | Intergovernmental | Licenses & Permits | Service Charges | Interest | Other Sources | Direct Resources | Service Reimbursement | Cash Transfers | Total Resources |
|---|---------------------------|--------------------|--------------------|--------------------|--------------------|------------------|-------------------|----------------------|-----------------------|------------------|----------------------|
| Hansen Building Replacement Fund 2512 | 1,377,869 | | | | | | | 1,377,869 | | | 1,377,869 |
| Burnside Bridge Fund 2515 | 2,629,524 | | | 20,921,018 | | 7,500 | | 23,558,042 | | | 23,558,042 |
| Multnomah County Library Capital Construction Fund 2517 | 436,041,796 | | | | | | | 436,041,796 | | | 436,041,796 |
| Behavioral Health Managed Care Fund 3002 | 1,816,997 | | | | | | | 1,816,997 | | | 1,816,997 |
| Risk Management Fund 3500 | 90,125,881 | | | | | 1,200,000 | 14,345,000 | 105,670,881 | 132,168,091 | | 237,838,972 |
| Fleet Management Fund 3501 | 209,629 | | | | 19,445 | | | 229,074 | 6,377,512 | | 6,606,586 |
| Fleet Asset Replacement Fund 3502 | 7,247,787 | | | | | | | 7,247,787 | 2,518,736 | | 9,766,523 |
| Information Technology Fund 3503 | 5,414,072 | | | | 144,331 | | | 5,558,403 | 66,495,756 | 150,000 | 72,204,159 |
| Mail Distribution Fund 3504 | 433,326 | | | | 12,762 | | | 446,088 | 3,579,766 | | 4,025,854 |
| Facilities Management Fund 3505 | 5,311,932 | | | | 1,955,928 | | 100,000 | 7,367,860 | 63,675,902 | | 71,043,762 |
| Total All Funds | 760,384,587 | 661,127,835 | 734,004,897 | 52,079,132 | 152,322,442 | 3,839,049 | 42,268,883 | 2,406,026,825 | 397,149,194 | 6,706,270 | 2,809,882,289 |

Summary of Departmental Expenditures

fy2022 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 | 65,192,076 | 32,568,975 | 57,953,207 | 173,868,323 | 78,132,491 | 149,322,529 | 50,432,641 | 8,625,759 | | 19,084,219 | 635,180,220 |
| Road Fund | 1501 | | | | | | | | | | 69,062,102 | 69,062,102 |
| Bicycle Path Construction Fund | 1503 | | | | | | | | | | 681,476 | 681,476 |
| Recreation Fund | 1504 | | | | | | | 50,000 | | | | 50,000 |
| Federal/State Program Fund | 1505 | 51,275,768 | 8,126,327 | 132,365,135 | 180,877,728 | 24,698,183 | 9,298,005 | | | | 1,182,894 | 407,824,040 |
| County School Fund | 1506 | 80,300 | | | | | | | | | | 80,300 |
| Animal Control Fund | 1508 | | | | | | | | | | 1,534,056 | 1,534,056 |
| Willamette River Bridge Fund | 1509 | | | | | | | | | | 31,221,730 | 31,221,730 |
| Library Fund | 1510 | | | | | | | | | 94,917,913 | | 94,917,913 |
| Special Excise Taxes Fund | 1511 | 30,187,210 | | | | | | | | | | 30,187,210 |
| Land Corner Preservation Fund | 1512 | | | | | | | | | | 2,134,491 | 2,134,491 |
| Inmate Welfare Fund | 1513 | | | | | | 1,183,702 | | | | | 1,183,702 |
| Coronavirus (COVID-19) Response Fund | 1515 | 163,528,054 | | | | 131,539 | | | | | | 163,659,593 |
| Justice Services Special Ops Fund | 1516 | | 5,592 | | | 952,266 | 7,621,557 | | | | | 8,579,415 |
| Oregon Historical Society Levy Fund | 1518 | 3,444,440 | | | | | | | | | | 3,444,440 |
| Video Lottery Fund | 1519 | 5,434,044 | | | | | | | 30,000 | | 50,000 | 5,514,044 |
| Supportive Housing Fund | 1521 | 55,887,500 | | | | | | | | | | 55,887,500 |
| Preschool for All Program Fund | 1522 | | | 20,556,604 | 367,195 | | | 13,179,841 | | | | 34,103,640 |
| Capital Debt Retirement Fund | 2002 | 27,693,421 | | | | | | | | | | 27,693,421 |
| General Obligation Bond Sinking Fund | 2003 | 49,936,797 | | | | | | | | | | 49,936,797 |
| PERS Bond Sinking Fund | 2004 | 28,571,495 | | | | | | | | | | 28,571,495 |
| Downtown Courthouse Capital Fund | 2500 | | | | | | | | 6,078,931 | | | 6,078,931 |
| Asset Replacement Revolving Fund | 2503 | | | | | | | | 138,179 | | | 138,179 |
| Library Capital Construction Fund | 2506 | | | | | | | | 7,507,807 | | | 7,507,807 |
| Capital Improvement Fund | 2507 | | | | | | | | 23,082,966 | | | 23,082,966 |
| Information Technology Capital Fund | 2508 | | | | | | | | 5,020,770 | | | 5,020,770 |
| Asset Preservation Fund | 2509 | | | | | | | | 29,405,586 | | | 29,405,586 |
| Health Headquarters Capital Fund | 2510 | | | | | | | | 600,000 | | | 600,000 |

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

fy2022 proposed budget

| Fund | Nond | District Attorney | Human Services | Health | Community Justice | Sheriff | County Management | County Assets | Library | Community Services | Total Department Expenditure |
|---|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|------------------------------|
| Sellwood Bridge Replacement Fund 2511 | | | | | | | | | | 9,067,929 | 9,067,929 |
| Hansen Building Replacement Fund 2512 | | | | | | | | 1,377,869 | | | 1,377,869 |
| Burnside Bridge Fund 2515 | | | | | | | | | | 23,558,042 | 23,558,042 |
| Multnomah County Library Capital Construction Fund 2517 | | | | | | | | 385,303,161 | | | 385,303,161 |
| Behavioral Health Managed Care Fund 3002 | | | | 1,816,997 | | | | | | | 1,816,997 |
| Risk Management Fund 3500 | 6,789,640 | | | | | | 138,903,451 | | | | 145,693,091 |
| Fleet Management Fund 3501 | | | | | | | | 6,606,586 | | | 6,606,586 |
| Fleet Asset Replacement Fund 3502 | | | | | | | | 9,766,523 | | | 9,766,523 |
| Information Technology Fund 3503 | | | | | | | | 72,204,159 | | | 72,204,159 |
| Mail Distribution Fund 3504 | | | | | | | | 4,025,854 | | | 4,025,854 |
| Facilities Management Fund 3505 | | | | | | | | 66,986,496 | | | 66,986,496 |
| Total All Funds | 488,020,745 | 40,700,894 | 210,874,946 | 356,930,243 | 103,914,479 | 167,425,793 | 202,565,933 | 626,760,646 | 94,917,913 | 157,576,939 | 2,449,688,531 |

Summary of Departmental Requirements

fy2022 proposed budget

| Department | Personnel Services | Contractual Services | Materials & Services | Principal & Interest | Capital Outlay | Total Direct Expenditure | Service Reimbursements* | Total Spending | FTE |
|-----------------------|--------------------|----------------------|----------------------|----------------------|-------------------|--------------------------|-------------------------|----------------------|-----------------|
| Nondepartmental | 34,750,281 | 213,685,514 | 105,464,883 | 108,756,218 | 7,550,000 | 470,206,896 | 17,813,849 | 488,020,745 | 187.63 |
| District Attorney | 33,330,815 | 1,168,189 | 1,118,432 | 0 | 45,000 | 35,662,436 | 5,038,458 | 40,700,894 | 198.76 |
| County Human Services | 92,245,445 | 87,776,349 | 2,328,417 | 0 | 0 | 182,350,211 | 28,524,735 | 210,874,946 | 780.85 |
| Health | 206,272,993 | 65,365,762 | 32,284,225 | 0 | 402,328 | 304,325,308 | 52,604,935 | 356,930,243 | 1,424.18 |
| Community Justice | 65,271,631 | 18,600,109 | 1,950,761 | 0 | 11,000 | 85,833,501 | 18,080,978 | 103,914,479 | 460.70 |
| Sheriff | 132,185,244 | 5,511,109 | 5,125,200 | 0 | 1,011,923 | 143,833,476 | 23,592,317 | 167,425,793 | 797.16 |
| County Management | 43,953,662 | 20,029,880 | 131,442,552 | 1,000,000 | 0 | 196,426,094 | 6,139,839 | 202,565,933 | 286.75 |
| County Assets | 66,207,668 | 467,428,297 | 49,173,322 | 0 | 16,805,192 | 599,614,479 | 27,146,167 | 626,760,646 | 375.50 |
| Library | 60,855,576 | 1,775,950 | 12,018,524 | 0 | 0 | 74,650,050 | 20,267,863 | 94,917,913 | 532.50 |
| Community Services | 27,913,471 | 102,926,048 | 3,716,916 | 0 | 50,000 | 134,606,435 | 22,970,504 | 157,576,939 | 205.00 |
| Total | 762,986,786 | 984,267,207 | 344,623,232 | 109,756,218 | 25,875,443 | 2,227,508,886 | 222,179,645 | 2,449,688,531 | 5,249.03 |

*Excludes personnel related service reimbursements

Fund Level Transactions

fy2022 proposed budget

| Fund | | Total Department Expenditure | Cash Transfers | Contingency | Unappropriated Balance | Total Requirements |
|---|------|------------------------------|------------------|-------------------|------------------------|----------------------|
| General Fund | 1000 | 635,180,220 | 3,715,000 | 33,985,000 | 50,331,003 | 723,211,223 |
| Road Fund | 1501 | 69,062,102 | | | 1,274,448 | 70,336,550 |
| Bicycle Path Construction Fund | 1503 | 681,476 | | | | 681,476 |
| Recreation Fund | 1504 | 50,000 | | | | 50,000 |
| Federal/State Program Fund | 1505 | 407,824,040 | | | 633,317 | 408,457,357 |
| County School Fund | 1506 | 80,300 | | | | 80,300 |
| Animal Control Fund | 1508 | 1,534,056 | 1,660,936 | 1,097,088 | | 4,292,080 |
| Willamette River Bridge Fund | 1509 | 31,221,730 | | | 14,186,648 | 45,408,378 |
| Library Fund | 1510 | 94,917,913 | | | | 94,917,913 |
| Special Excise Taxes Fund | 1511 | 30,187,210 | | | | 30,187,210 |
| Land Corner Preservation Fund | 1512 | 2,134,491 | | | 2,653,428 | 4,787,919 |
| Inmate Welfare Fund | 1513 | 1,183,702 | | | | 1,183,702 |
| Coronavirus (COVID-19) Response Fund | 1515 | 163,659,593 | | | | 163,659,593 |
| Justice Services Special Ops Fund | 1516 | 8,579,415 | | | | 8,579,415 |
| Oregon Historical Society Levy Fund | 1518 | 3,444,440 | | | | 3,444,440 |
| Video Lottery Fund | 1519 | 5,514,044 | | 609,338 | | 6,123,382 |
| Supportive Housing Fund | 1521 | 55,887,500 | | | | 55,887,500 |
| Preschool for All Program Fund | 1522 | 34,103,640 | | 10,500,000 | 51,646,360 | 96,250,000 |
| Capital Debt Retirement Fund | 2002 | 27,693,421 | | | 5,805,685 | 33,499,106 |
| General Obligation Bond Sinking Fund | 2003 | 49,936,797 | | | 499,000 | 50,435,797 |
| PERS Bond Sinking Fund | 2004 | 28,571,495 | | | 33,654,725 | 62,226,220 |
| Downtown Courthouse Capital Fund | 2500 | 6,078,931 | | | | 6,078,931 |
| Asset Replacement Revolving Fund | 2503 | 138,179 | | | | 138,179 |
| Library Capital Construction Fund | 2506 | 7,507,807 | | | | 7,507,807 |
| Capital Improvement Fund | 2507 | 23,082,966 | | | | 23,082,966 |
| Information Technology Capital Fund | 2508 | 5,020,770 | | | | 5,020,770 |
| Asset Preservation Fund | 2509 | 29,405,586 | | | | 29,405,586 |
| Health Headquarters Capital Fund | 2510 | 600,000 | 1,000,000 | | | 1,600,000 |
| Sellwood Bridge Replacement Fund | 2511 | 9,067,929 | | | | 9,067,929 |
| Hansen Building Replacement Fund | 2512 | 1,377,869 | | | | 1,377,869 |
| Burnside Bridge Fund | 2515 | 23,558,042 | | | | 23,558,042 |
| Mult. County Library Capital Construction | 2517 | 385,303,161 | | | 50,738,635 | 436,041,796 |
| Behavioral Health Managed Care Fund | 3002 | 1,816,997 | | | | 1,816,997 |
| Risk Management Fund | 3500 | 145,693,091 | | 13,518,882 | 78,626,999 | 237,838,972 |
| Fleet Management Fund | 3501 | 6,606,586 | | | | 6,606,586 |
| Fleet Asset Replacement Fund | 3502 | 9,766,523 | | | | 9,766,523 |
| Information Technology Fund | 3503 | 72,204,159 | | | | 72,204,159 |
| Mail Distribution Fund | 3504 | 4,025,854 | | | | 4,025,854 |
| Facilities Management Fund | 3505 | 66,986,496 | 330,334 | 3,726,932 | | 71,043,762 |
| Total All Funds | | 2,449,688,531 | 6,706,270 | 63,437,240 | 290,050,248 | 2,809,882,289 |

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 \$46,500. 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

fy2022 proposed budget

| GENERAL FUND (1000) | |
|--|----------------------|
| Taxes From Permanent Rate - Fiscal Year Ending June 30, 2021 | \$352,507,402 |
| Plus Estimated Assessed Value Growth | <u>12,168,442</u> |
| TOTAL GENERAL FUND PROPERTY TAX | \$364,675,844 |
| Taxes From Permanent Rate - Fiscal Year Ending June 30, 2022 | \$364,675,844 |
| Less amount exceeding shared 1% Constitutional Limitation | (15,357,335) |
| Less delinquencies and discounts on amount billed | <u>(19,166,877)</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | \$330,151,632 |

| OREGON HISTORICAL SOCIETY LEVY (1518) | |
|---|--------------------|
| 5-year Local Option Levy - Fiscal Year ending June 30, 2022 | \$4,654,408 |
| Less amount exceeding shared 1% Constitutional Limitation | (1,108,550) |
| Less delinquencies and discounts on amount billed | <u>(195,175)</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | \$3,350,683 |

| GENERAL OBLIGATION LIBRARY CAPITAL BOND FUND (2003) | |
|--|---------------------|
| General Obligation bond - Fiscal Year ending June 30, 2022 | \$52,836,522 |
| Less delinquencies and discounts on amount billed | <u>(2,900,725)</u> |
| TOTAL AVAILABLE FOR APPROPRIATION | \$49,935,797 |

| TAX LEVY ANALYSIS | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| | ACTUAL 2018-19 | ACTUAL 2019-20 | BUDGET 2020-21 | BUDGET 2021-22 |
| Permanent Rate Levy - Subject to \$10 Limit | \$323,115,812 | \$337,086,835 | \$349,727,592 | \$364,675,844 |
| OHS Local Option Levy - Subject to \$10 Limit | 4,116,093 | 4,227,497 | 4,390,256 | 4,654,408 |
| General Obligation Bond Levy | 0 | 0 | 0 | 52,836,522 |
| Total Proposed Levy | 327,231,905 | 341,314,332 | 354,117,848 | 369,330,252 |
| Loss due to 1% limitation | (12,576,986) | (12,640,765) | (14,692,291) | (16,465,885) |
| Loss in appropriation due to discounts and delinquencies | <u>(12,554,171)</u> | <u>(15,054,556)</u> | <u>(16,126,226)</u> | <u>(22,262,777)</u> |
| Total Proposed Levy Less Loss | \$302,100,748 | \$313,619,011 | \$323,299,331 | \$330,601,590 |

NOTES

| | |
|---|-------|
| Average property tax discount | 2.74% |
| Property tax delinquency rate | 2.75% |
| Average valuation change (Based on July - January Value Growth) | 3.45% |

Details of Service Reimbursements

fy2022 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> | | |
| | Subtotal (Depts) | Total Fund |
| General Fund | | \$18,688,464 |
| NONDEPARTMENTAL | 822,157 | |
| DISTRICT ATTORNEY | 1,301,385 | |
| COUNTY HUMAN SERVICES | 967,826 | |
| HEALTH DEPARTMENT | 5,423,037 | |
| COMMUNITY JUSTICE | 2,194,615 | |
| SHERIFF'S OFFICE | 5,258,368 | |
| COUNTY MANAGEMENT | 1,818,320 | |
| COUNTY ASSETS | 345,472 | |
| COMMUNITY SERVICES | 557,252 | |
| Road Fund | | 393,360 |
| Federal/State Program Fund | | 8,441,488 |
| NONDEPARTMENTAL | 120,048 | |
| DISTRICT ATTORNEY | 283,312 | |
| COUNTY HUMAN SERVICES | 3,147,817 | |
| HEALTH DEPARTMENT | 3,873,945 | |
| COMMUNITY JUSTICE | 643,700 | |
| SHERIFF'S OFFICE | 371,444 | |
| COMMUNITY SERVICES | 1,222 | |
| Animal Control Fund | | 8,398 |
| Willamette River Bridge Fund | | 237,942 |
| Library Fund | | 2,620,100 |
| Land Corner Preservation Fund | | 67,923 |
| Inmate Welfare Fund | | 22,019 |
| Justice Services Special Ops Fund | | 312,629 |
| COMMUNITY JUSTICE | 28,315 | |
| SHERIFF'S OFFICE | 284,315 | |
| Supportive Housing Fund | | 224,877 |
| Preschool for All Program Fund | | 160,609 |
| COUNTY HUMAN SERVICES | 135,266 | |
| HEALTH DEPARTMENT | 11,790 | |
| COUNTY MANAGEMENT | 13,553 | |
| Information Technology Capital Fund | | 9,380 |
| Asset Preservation Fund | | 42,577 |
| Burnside Bridge Fund | | 4,757 |
| Multnomah County Library Capital Construction Fund | | 142,338 |
| Behavioral Health Managed Care Fund | | 64,332 |
| Risk Management Fund | | 467,577 |
| NONDEPARTMENTAL | 285,030 | |
| COUNTY MANAGEMENT | 182,546 | |
| Fleet Management Fund | | 73,243 |
| Information Technology Fund | | 1,654,193 |
| Mail Distribution Fund | | 64,178 |
| Facilities Management Fund | | 762,571 |
| Total Payments to the PERS Bond Sinking Fund | | 34,462,926 |

Details of Service Reimbursements

fy2022 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 | | \$68,630,904 |
| NONDEPARTMENTAL | 2,704,776 | |
| DISTRICT ATTORNEY | 4,007,768 | |
| COUNTY HUMAN SERVICES | 3,686,678 | |
| HEALTH DEPARTMENT | 20,607,600 | |
| COMMUNITY JUSTICE | 8,687,607 | |
| SHERIFF'S OFFICE | 19,021,173 | |
| COUNTY MANAGEMENT | 6,484,571 | |
| COUNTY ASSETS | 1,145,029 | |
| COMMUNITY SERVICES | 2,285,702 | |
| Road Fund | | 1,543,201 |
| Federal/State Program Fund | | 34,447,464 |
| NONDEPARTMENTAL | 593,563 | |
| DISTRICT ATTORNEY | 1,104,814 | |
| COUNTY HUMAN SERVICES | 13,924,331 | |
| HEALTH DEPARTMENT | 14,994,083 | |
| COMMUNITY JUSTICE | 2,515,360 | |
| SHERIFF'S OFFICE | 1,310,147 | |
| COMMUNITY SERVICES | 5,166 | |
| Animal Control Fund | | 45,003 |
| Willamette River Bridge Fund | | 886,696 |
| Library Fund | | 12,307,074 |
| Land Corner Preservation Fund | | 249,433 |
| Inmate Welfare Fund | | 103,654 |
| Coronavirus (COVID-19) Response Fund | | 724,410 |
| Justice Services Special Ops Fund | | 1,250,171 |
| COMMUNITY JUSTICE | 113,453 | |
| SHERIFF'S OFFICE | 1,136,718 | |
| Supportive Housing Fund | | 865,259 |
| Preschool for All Program Fund | | 601,814 |
| COUNTY HUMAN SERVICES | 504,127 | |
| HEALTH DEPARTMENT | 48,256 | |
| COUNTY MANAGEMENT | 49,431 | |
| Information Technology Capital Fund | | 88,385 |
| Asset Preservation Fund | | 189,806 |
| Burnside Bridge Fund | | 15,160 |
| Multnomah County Library Capital Construction Fund | | 427,426 |
| Behavioral Health Managed Care Fund | | 253,612 |
| Risk Management Fund | | 1,338,637 |
| NONDEPARTMENTAL | 723,794 | |
| COUNTY MANAGEMENT | 614,843 | |
| Fleet Management Fund | | 333,485 |
| Information Technology Fund | | 4,868,364 |
| Mail Distribution Fund | | 291,646 |
| Facilities Management Fund | | 2,706,487 |
| Total Payments to the Risk Management Fund | | \$132,168,091 |

Details of Service Reimbursements

fy2022 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> | | |
| General Fund (Medicaid) | | \$6,465,421 |
| Road Fund | | 945,401 |
| Federal/State Program Fund | | 23,640,056 |
| NONDEPARTMENTAL | 91,840 | |
| DISTRICT ATTORNEY | 985,323 | |
| COUNTY HUMAN SERVICES | 9,662,990 | |
| HEALTH DEPARTMENT | 9,683,486 | |
| COMMUNITY JUSTICE | 2,305,241 | |
| SHERIFF'S OFFICE | 884,503 | |
| COMMUNITY SERVICES | 26,673 | |
| Willamette River Bridge Fund | | 478,630 |
| Library Fund | | 1,953,466 |
| Land Corner Preservation Fund | | 200,585 |
| Inmate Welfare Fund | | 60,453 |
| Justice Services Special Ops Fund | | 768,182 |
| COMMUNITY JUSTICE | 103,423 | |
| SHERIFF'S OFFICE | 664,759 | |
| Oregon Historical Society Levy Fund | | 7,500 |
| Preschool for All Program Fund | | 126,296 |
| COUNTY HUMAN SERVICES | 91,601 | |
| HEALTH DEPARTMENT | 34,695 | |
| Behavioral Health Managed Care Fund | | 185,193 |
| Total Payments to the General Fund for Indirect Costs | | \$34,831,183 |

Details of Service Reimbursements

fy2022 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 | | \$2,573,430 |
| NONDEPARTMENTAL | 151,104 | |
| DISTRICT ATTORNEY | 128,135 | |
| COUNTY HUMAN SERVICES | 173,503 | |
| HEALTH DEPARTMENT | 822,473 | |
| COMMUNITY JUSTICE | 677,093 | |
| SHERIFF'S OFFICE | 249,969 | |
| COUNTY MANAGEMENT | 209,097 | |
| COUNTY ASSETS | 60,596 | |
| COMMUNITY SERVICES | 101,460 | |
| Road Fund | | 61,886 |
| Federal/State Program Fund | | 1,635,582 |
| NONDEPARTMENTAL | 4,550 | |
| DISTRICT ATTORNEY | 12,315 | |
| COUNTY HUMAN SERVICES | 713,397 | |
| HEALTH DEPARTMENT | 905,320 | |
| Willamette River Bridge Fund | | 36,574 |
| Library Fund | | 333,159 |
| Land Corner Preservation Fund | | 6,925 |
| Inmate Welfare Fund | | 11,209 |
| Justice Services Special Ops Fund | | 5,204 |
| Preschool for All Program Fund | | 5,964 |
| COUNTY HUMAN SERVICES | 5,520 | |
| HEALTH DEPARTMENT | 444 | |
| Asset Preservation Fund | | 5,425 |
| Sellwood Bridge Replacement Fund | | 419 |
| Risk Management Fund | | 41,169 |
| NONDEPARTMENTAL | 20,283 | |
| COUNTY MANAGEMENT | 20,886 | |
| Fleet Management Fund | | 11,357 |
| Mail Distribution Fund | | 8,004 |
| Facilities Management Fund | | 131,778 |
| Total Payments to the Information Technology Fund | | \$4,868,085 |

Details of Service Reimbursements

fy2022 proposed budget

| Data Processing Costs (60380) | | |
|---|------------|---------------------|
| <i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i> | | |
| General Fund | | \$31,948,119 |
| NONDEPARTMENTAL | 2,120,666 | |
| DISTRICT ATTORNEY | 948,275 | |
| COUNTY HUMAN SERVICES | 1,966,849 | |
| HEALTH DEPARTMENT | 8,189,533 | |
| COMMUNITY JUSTICE | 7,533,259 | |
| SHERIFF'S OFFICE | 5,365,528 | |
| COUNTY MANAGEMENT | 3,559,309 | |
| COUNTY ASSETS | 705,580 | |
| COMMUNITY SERVICES | 1,559,120 | |
| Road Fund | | 800,413 |
| Federal/State Program Fund | | 17,505,190 |
| NONDEPARTMENTAL | 13,166 | |
| DISTRICT ATTORNEY | 91,173 | |
| COUNTY HUMAN SERVICES | 6,862,137 | |
| HEALTH DEPARTMENT | 10,538,714 | |
| Willamette River Bridge Fund | | 504,542 |
| Library Fund | | 7,759,884 |
| Land Corner Preservation Fund | | 162,819 |
| Preschool for All Program Fund | | 354,516 |
| COUNTY HUMAN SERVICES | 306,200 | |
| HEALTH DEPARTMENT | 40,052 | |
| COUNTY MANAGEMENT | 8,264 | |
| Asset Preservation Fund | | 161,936 |
| Behavioral Health Managed Care Fund | | 5,415 |
| Risk Management Fund | | 481,601 |
| NONDEPARTMENTAL | 230,098 | |
| COUNTY MANAGEMENT | 251,503 | |
| Fleet Management Fund | | 185,070 |
| Mail Distribution Fund | | 150,369 |
| Facilities Management Fund | | 1,607,797 |
| Total Payments to the Information Technology Fund | | \$61,627,671 |

Details of Service Reimbursements

fy2022 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 | | \$5,107,041 |
| NONDEPARTMENTAL | 59,449 | |
| DISTRICT ATTORNEY | 91,890 | |
| COUNTY HUMAN SERVICES | 201,796 | |
| HEALTH DEPARTMENT | 449,959 | |
| COMMUNITY JUSTICE | 648,980 | |
| SHERIFF'S OFFICE | 3,376,123 | |
| COUNTY MANAGEMENT | 24,202 | |
| COUNTY ASSETS | 5,320 | |
| COMMUNITY SERVICES | 249,322 | |
| Road Fund | | 1,299,260 |
| Federal/State Program Fund | | 1,046,188 |
| NONDEPARTMENTAL | 758 | |
| DISTRICT ATTORNEY | 17,891 | |
| COUNTY HUMAN SERVICES | 689,356 | |
| HEALTH DEPARTMENT | 328,786 | |
| COMMUNITY JUSTICE | 9,351 | |
| COMMUNITY SERVICES | 46 | |
| Willamette River Bridge Fund | | 256,555 |
| Library Fund | | 155,396 |
| Land Corner Preservation Fund | | 19,045 |
| Preschool for All Program Fund | | 5,168 |
| Asset Preservation Fund | | 65,240 |
| Risk Management Fund | | 16,678 |
| NONDEPARTMENTAL | 10,000 | |
| COUNTY MANAGEMENT | 6,678 | |
| Fleet Management Fund | | 37,167 |
| Information Technology Fund | | 28,835 |
| Mail Distribution Fund | | 66,947 |
| Facilities Management Fund | | 792,728 |
| Total Payments to the Fleet Management Fund | | \$8,896,248 |

Details of Service Reimbursements

fy2022 proposed budget

| Building Management (60430/60432) <i>Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds for office space and building management.</i> | | |
|--|------------|---------------------|
| General Fund | | \$44,600,020 |
| NONDEPARTMENTAL | 11,890,567 | |
| DISTRICT ATTORNEY | 2,114,175 | |
| COUNTY HUMAN SERVICES | 1,637,027 | |
| HEALTH DEPARTMENT | 8,405,352 | |
| COMMUNITY JUSTICE | 5,559,075 | |
| SHERIFF'S OFFICE | 12,151,069 | |
| COUNTY MANAGEMENT | 1,262,706 | |
| COUNTY ASSETS | 152,782 | |
| COMMUNITY SERVICES | 1,427,267 | |
| Road Fund | | 701,909 |
| Federal/State Program Fund | | 9,378,693 |
| NONDEPARTMENTAL | 266,391 | |
| DISTRICT ATTORNEY | 178,108 | |
| COUNTY HUMAN SERVICES | 4,067,773 | |
| HEALTH DEPARTMENT | 4,866,421 | |
| Willamette River Bridge Fund | | 347,049 |
| Library Fund | | 9,216,918 |
| Land Corner Preservation Fund | | 83,807 |
| Coronavirus (COVID-19) Response Fund | | 10,000 |
| Justice Services Special Ops Fund | | 129,994 |
| COMMUNITY JUSTICE | 129,410 | |
| SHERIFF'S OFFICE | 584 | |
| Video Lottery Fund | | 207,961 |
| Supportive Housing Fund | | 168,897 |
| Preschool for All Program Fund | | 15,044 |
| HEALTH DEPARTMENT | 9,028 | |
| COUNTY MANAGEMENT | 6,016 | |
| Asset Preservation Fund | | 119,006 |
| Behavioral Health Managed Care Fund | | 58,674 |
| Risk Management Fund | | 483,834 |
| NONDEPARTMENTAL | 231,286 | |
| COUNTY MANAGEMENT | 252,548 | |
| Fleet Management Fund | | 689,655 |
| Information Technology Fund | | 885,984 |
| Mail Distribution Fund | | 580,123 |
| Total Payments to Facilities Management Fund | | \$67,677,568 |

| 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 | 1,763,155 |
| Sellwood Bridge Replacement Fund | 8,587,510 |
| Burnside Bridge Fund | 1,811,710 |
| Information Technology Fund | 6,783,750 |
| Facilities Management Fund | 5,977,731 |
| Total Payments to the Capital Debt Retirement Fund | \$25,215,688 |

Details of Service Reimbursements

fy2022 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 | | \$2,292,166 |
| NONDEPARTMENTAL | 48,892 | |
| DISTRICT ATTORNEY | 429,860 | |
| COUNTY HUMAN SERVICES | 103,283 | |
| HEALTH DEPARTMENT | 511,427 | |
| COMMUNITY JUSTICE | 459,848 | |
| SHERIFF'S OFFICE | 270,165 | |
| COUNTY MANAGEMENT | 346,025 | |
| COUNTY ASSETS | 9,667 | |
| COMMUNITY SERVICES | 112,999 | |
| Road Fund | | 9,378 |
| Federal/State Program Fund | | 1,044,920 |
| DISTRICT ATTORNEY | 41,313 | |
| COUNTY HUMAN SERVICES | 445,987 | |
| HEALTH DEPARTMENT | 557,620 | |
| Willamette River Bridge Fund | | 12,945 |
| Library Fund | | 39,650 |
| Land Corner Preservation Fund | | 1,604 |
| Inmate Welfare Fund | | 1,558 |
| Justice Services Special Ops Fund | | 22,594 |
| COMMUNITY JUSTICE | 6,401 | |
| SHERIFF'S OFFICE | 16,193 | |
| Preschool for All Program Fund | | 912 |
| Risk Management Fund | | 78,638 |
| NONDEPARTMENTAL | 50,977 | |
| COUNTY MANAGEMENT | 27,661 | |
| Fleet Management Fund | | 15,759 |
| Information Technology Fund | | 40,540 |
| Facilities Management Fund | | 19,102 |
| Total Payments to the Mail Distribution Fund | | \$3,579,766 |

Detail of Cash Transfers Between Funds

fy2022 proposed budget

| From (Fund) | To (Fund) | To (Dept.) | Amount | Description |
|----------------------------------|----------------------------------|--------------------|-----------|--|
| Animal Control Fund | General Fund | Community Services | 1,398,043 | Animal Services Client Services |
| Animal Control Fund | General Fund | Community Services | 5,445 | Animal Services Field Services |
| Animal Control Fund | General Fund | Community Services | 247,448 | Animal Services Animal Care |
| Animal Control Fund | General Fund | Community Services | 10,000 | Animal Services Animal Health |
| Health Headquarters Capital Fund | General Fund | Overall County | 1,000,000 | HDHQ Project Completion - Remaining Balance |
| General Fund | Animal Control Fund | Community Services | 300,000 | Edgefield Sale Proceeds |
| Facilities Management Fund | Capital Improvement Fund | County Assets | 159,708 | CIP Fee from External Clients |
| Facilities Management Fund | Asset Replacement Revolving Fund | County Assets | 170,626 | Lease Revenue from External Clients allocated to Capital Programs |
| General Fund | IT Capital Fund | County Assets | 395,000 | Technology Improvement-Long Term Care Eligibility Tracking System replacement |
| General Fund | IT Capital Fund | County Assets | 205,000 | Technology Improvement-Non-Medical Transportation and EP&R System Replacements |
| General Fund | IT Capital Fund | County Assets | 245,000 | Technology Improvement Program-SQL Server Upgrade and Migration |
| General Fund | Asset Preservation Fund | County Assets | 2,420,000 | South East Health Center |
| General Fund | Information Technology Fund | County Assets | 150,000 | Digital Access Coordinator |

Debt Amortization Schedule

fy2022 proposed budget

| Debt Description | Dated | Maturity Date | Avg Annual Interest | Amount Issued | Principal Outstanding 6/30/2021 | Principal Outstanding 6/30/2022 | 2021-22 Interest | 2021-22 Principal |
|--|----------|---------------|---------------------|------------------|---------------------------------|---------------------------------|------------------|-------------------|
| PERS Pension Revenue Bonds: | | | | | | | | |
| Limited Tax Pension Obligation Revenue Bonds | 12/01/99 | 06/01/30 | 7.67% | \$184,548 | \$42,066 | \$36,968 | \$23,012 | \$5,098 |
| General Obligation Bonds: | | | | | | | | |
| Series 2021 A&B - Library Projects GO Bonds | 01/26/21 | 06/15/29 | 3.14% | \$387,000 | \$387,000 | \$349,405 | \$12,341 | \$37,595 |
| 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% | 16,075 | 14,973 | 13,422 | 261 | 1,551 |
| Series 2021 - Full Faith and Credit | 01/21/21 | 06/01/33 | 1.33% | <u>89,580</u> | <u>88,620</u> | <u>87,245</u> | <u>1,116</u> | <u>1,375</u> |
| Total Full Faith and Credit | | | | \$412,765 | \$256,922 | \$237,579 | \$8,055 | \$19,343 |
| Loans¹ | | | | | | | | |
| Oregon Transportation Infrastructure Bank | 09/01/08 | 09/01/25 | 3.98% | \$3,200 | \$1,300 | \$1,060 | \$52 | \$240 |
| Leases and Contracts: | | | | | | | | |
| Sellwood Lofts - Capital Lease | 01/01/02 | 01/01/32 | 2.50% | \$1,093 | \$756 | \$714 | \$76 | \$42 |
| West Gresham Plaza - Capital Lease | 06/15/16 | 06/30/23 | 1.75% | <u>1,207</u> | <u>360</u> | 182 | <u>5</u> | <u>178</u> |
| Total Leases and Contracts | | | | \$2,300 | \$1,116 | \$896 | \$81 | \$220 |

¹ In February 2021, the County established a bank line of credit (Non-Revolving Credit Facility) in the amount of \$15 million for a 13 month term. As of April 2021 the County had drawn a total amount of \$2.73 million