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# Summary of Resources

fy2023 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	163,816,669	525,103,237	14,309,741	14,605,310	16,794,820	1,395,125	6,396,248	<b>742,421,150</b>	46,306,497	2,884,422	<b>791,612,069</b>
Road Fund	1501	9,241,287	6,496,329	59,421,442	80,000	485,000	134,752	10,000	<b>75,868,810</b>	1,697,897		<b>77,566,707</b>
Bicycle Path Construction Fund	1503			113,923					<b>113,923</b>			<b>113,923</b>
Recreation Fund	1504		40,000						<b>40,000</b>			<b>40,000</b>
Federal/State Program Fund	1505	15,247,654		347,572,038	1,155,471	4,352,878	5,500	7,163,709	<b>375,497,250</b>			<b>375,497,250</b>
County School Fund	1506	25		80,000			100		<b>80,125</b>			<b>80,125</b>
Animal Control Fund	1508	2,329,386			1,340,000	7,500	16,800	170,500	<b>3,864,186</b>			<b>3,864,186</b>
Willamette River Bridge Fund	1509	22,075,360		22,741,832	5,370,000	5,000			<b>50,192,192</b>	695,372		<b>50,887,564</b>
Library Fund	1510			99,373,174					<b>99,373,174</b>	35,000		<b>99,408,174</b>
Special Excise Taxes Fund	1511	81,900	35,225,475				8,000		<b>35,315,375</b>			<b>35,315,375</b>
Land Corner Preservation Fund	1512	3,461,662				440,000	30,000	1,318,777	<b>5,250,439</b>	50,000		<b>5,300,439</b>
Inmate Welfare Fund	1513	100,000				9,840		1,337,311	<b>1,447,151</b>			<b>1,447,151</b>
Coronavirus (COVID-19) Response Fund	1515			153,583,085					<b>153,583,085</b>			<b>153,583,085</b>
Justice Services Special Ops Fund	1516	611,000		811,823	1,140,805	4,155,426		904,148	<b>7,623,202</b>	390,689		<b>8,013,891</b>
Oregon Historical Society Levy Fund	1518	22,956	3,646,083				3,000		<b>3,672,039</b>			<b>3,672,039</b>
Video Lottery Fund	1519	1,159,704		6,457,500					<b>7,617,204</b>			<b>7,617,204</b>
Supportive Housing Fund	1521	3,002,164		107,122,534					<b>110,124,698</b>			<b>110,124,698</b>
Preschool for All Program Fund	1522	79,402,080	112,000,000						<b>191,402,080</b>			<b>191,402,080</b>
Capital Debt Retirement Fund	2002	3,675,647		237,730			50,000	1,200,000	<b>5,163,377</b>	27,031,873		<b>32,195,250</b>
General Obligation Bond Sinking Fund	2003	253,460	52,419,815				100,000		<b>52,773,275</b>			<b>52,773,275</b>
PERS Bond Sinking Fund	2004	34,831,584					315,000		<b>35,146,584</b>	35,082,027	25,000,000	<b>95,228,611</b>
Downtown Courthouse Capital Fund	2500	6,113,978							<b>6,113,978</b>			<b>6,113,978</b>
Asset Replacement Revolving Fund	2503	521,843							<b>521,843</b>			<b>521,843</b>
Library Capital Construction Fund	2506	6,461,782					50,000		<b>6,511,782</b>	3,217,864		<b>9,729,646</b>
Capital Improvement Fund	2507	11,434,726				156,077	75,000	5,000,000	<b>16,665,803</b>	7,880,166	871,068	<b>25,417,037</b>
Information Technology Capital Fund	2508	2,186,291							<b>2,186,291</b>	527,771	9,985,000	<b>12,699,062</b>
Asset Preservation Fund	2509	22,450,458				99	100,000		<b>22,550,557</b>	10,042,204	184,108	<b>32,776,869</b>
Health Headquarters Capital Fund	2510	260,000							<b>260,000</b>			<b>260,000</b>

Summary of Resources continued on next page

# Summary of Resources

fy2023 proposed budget

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
Sellwood Bridge Replacement Fund 2511	200,000			8,540,172		5,000		8,745,172			8,745,172
Hansen Building Replacement Fund 2512	1,000,000							1,000,000			1,000,000
Burnside Bridge Fund 2515	500,000			25,577,854		7,500	25,000,000	51,085,354			51,085,354
Behavioral Health Resource Center Capital Fund 2516	9,000,000		11,300,000			24,000		20,324,000			20,324,000
Library Capital Construction Fund 2517	416,557,464							416,557,464			416,557,464
Justice Center Capital Fund 2518			5,500,000					5,500,000		1,600,000	7,100,000
Behavioral Health Managed Care Fund 3002	2,120,076							2,120,076			2,120,076
Health Department FQHC Fund 3003	3,800,000		15,753,525		130,507,511		8,027,729	158,088,765			158,088,765
Risk Management Fund 3500	96,113,140				25,000	935,312	19,517,417	116,590,869	150,535,832		267,126,701
Fleet Management Fund 3501	1,100,935				47,131			1,148,066	7,019,434		8,167,500
Fleet Asset Replacement Fund 3502	7,912,953							7,912,953	2,629,586	378,800	10,921,339
Information Technology Fund 3503	7,588,969				14,408			7,603,377	72,417,571	75,000	80,095,948
Mail Distribution Fund 3504	439,678				15,217			454,895	3,973,025		4,427,920
Facilities Management Fund 3505	3,044,308				2,206,149		104,000	5,354,457	69,391,024	123,621	74,869,102
<b>Total All Funds</b>	<b>938,119,139</b>	<b>734,930,939</b>	<b>844,378,347</b>	<b>57,809,612</b>	<b>159,222,056</b>	<b>3,255,089</b>	<b>76,149,839</b>	<b>2,813,865,021</b>	<b>438,923,832</b>	<b>41,102,019</b>	<b>3,293,890,872</b>

# Summary of Departmental Expenditures

fy2023 proposed budget

Fund	Nond	District Attorney	Human Services	Joint Office of Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure	
General Fund	1000	52,707,968	35,704,865	66,934,230	55,787,192	127,145,394	86,520,969	157,362,059	56,360,203	10,493,189	22,359,863	<b>671,375,932</b>	
Road Fund	1501										68,906,538	<b>68,906,538</b>	
Bicycle Path Construction Fund	1503										113,923	<b>113,923</b>	
Recreation Fund	1504							40,000				<b>40,000</b>	
Federal/State Program Fund	1505	4,421,221	8,089,435	153,906,082	58,757,402	108,191,550	28,170,688	11,835,910			1,499,985	<b>374,872,273</b>	
County School Fund	1506	80,125										<b>80,125</b>	
Animal Control Fund	1508										980,370	<b>980,370</b>	
Willamette River Bridge Fund	1509										35,855,865	<b>35,855,865</b>	
Library Fund	1510									99,408,174		<b>99,408,174</b>	
Special Excise Taxes Fund	1511	35,315,375										<b>35,315,375</b>	
Land Corner Preservation Fund	1512										2,176,671	<b>2,176,671</b>	
Inmate Welfare Fund	1513						1,447,151					<b>1,447,151</b>	
Coronavirus COVID-19 Response Fund	1515	8,705,000	1,013,156	65,062,728	26,884,497	41,038,591	1,265,000	2,295,521	3,100,000	2,438,592	200,000	1,580,000	<b>153,583,085</b>
Justice Services Special Ops Fund	1516		2,000				1,000,565	7,011,326					<b>8,013,891</b>
Oregon Historical Society Levy Fund	1518	3,672,039											<b>3,672,039</b>
Video Lottery Fund	1519	1,773,508		3,966,128							1,231,818		<b>6,971,454</b>
Supportive Housing Fund	1521			110,124,698									<b>110,124,698</b>
Preschool for All Program Fund	1522		50,107,384		1,621,748			7,379,104					<b>59,108,236</b>
Capital Debt Retirement Fund	2002	29,470,603											<b>29,470,603</b>
General Obligation Bond Sinking Fund	2003	51,974,193											<b>51,974,193</b>
PERS Bond Sinking Fund	2004	55,136,495											<b>55,136,495</b>
Downtown Courthouse Capital Fund	2500								6,113,978				<b>6,113,978</b>

Summary of Departmental Expenditures continued on next page

# Summary of Departmental Expenditures

fy2023 proposed budget

Fund	Nond	District Attorney	Human Services	Joint Office of Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Asset Replacement Revolving Fund 2503									521,843			521,843
Library Capital Construction Fund 2506									9,729,646			9,729,646
Capital Improvement Fund 2507									24,417,037			24,417,037
Information Technology Capital Fund 2508									12,699,062			12,699,062
Asset Preservation Fund 2509									32,776,869			32,776,869
Health Headquarters Capital Fund 2510									260,000			260,000
Sellwood Bridge Replacement Fund 2511											8,745,172	8,745,172
Burnside Bridge Fund 2515											51,085,354	51,085,354
Behavioral Health Resource Center Capital Fund 2516									20,324,000			20,324,000
Library Capital Construction Fund 2517									364,898,176			364,898,176
Justice Center Capital Fund 2518									7,100,000			7,100,000
Behavioral Health Managed Care Fund 3002					2,120,076							2,120,076
Health Department FQHC Fund 3003					158,088,765							158,088,765
Risk Management Fund 3500	7,253,210							163,160,351	600,000			171,013,561
Fleet Management Fund 3501									7,788,700			7,788,700
Fleet Asset Replacement Fund 3502									10,921,339			10,921,339
Information Technology Fund 3503									78,310,948			78,310,948
Mail Distribution Fund 3504									4,427,920			4,427,920
Facilities Management Fund 3505									72,011,969			72,011,969
<b>Total All Funds</b>	<b>250,509,737</b>	<b>44,809,456</b>	<b>336,010,424</b>	<b>255,519,917</b>	<b>438,206,124</b>	<b>116,957,222</b>	<b>179,951,967</b>	<b>230,039,658</b>	<b>665,833,268</b>	<b>99,608,174</b>	<b>194,535,559</b>	<b>2,811,981,506</b>

# Summary of Departmental Requirements

fy2023 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	27,407,418	91,233,870	3,606,545	111,116,796	0	<b>233,364,629</b>	17,145,108	<b>250,509,737</b>	126.80
District Attorney	36,907,896	1,111,350	1,222,948	0	45,000	<b>39,287,194</b>	5,522,262	<b>44,809,456</b>	209.07
County Human Services	118,186,706	183,889,478	2,518,930	0	0	<b>304,595,114</b>	31,415,310	<b>336,010,424</b>	925.40
Joint Office of Homeless Services	16,303,939	175,941,287	13,273,715	0	45,395,821	<b>250,914,762</b>	4,605,155	<b>255,519,917</b>	92.00
Health Department	251,006,213	92,429,591	34,997,390	0	350,000	<b>378,783,194</b>	59,422,930	<b>438,206,124</b>	1,593.52
Community Justice	71,001,227	21,672,366	1,872,572	0	11,000	<b>94,557,165</b>	22,400,057	<b>116,957,222</b>	488.70
Sheriff	140,901,680	6,061,622	5,714,923	0	2,492,160	<b>155,170,385</b>	24,781,582	<b>179,951,967</b>	808.23
County Management	48,471,644	16,940,007	158,202,198	0	0	<b>223,613,849</b>	6,425,809	<b>230,039,658</b>	290.00
County Assets	67,703,640	490,146,260	53,651,715	7,097,729	18,939,618	<b>637,538,962</b>	28,294,306	<b>665,833,268</b>	397.00
Library	64,167,077	1,912,870	12,420,091	0	0	<b>78,500,038</b>	21,108,136	<b>99,608,174</b>	543.25
Community Services	30,820,679	129,633,754	4,208,158	0	4,200,000	<b>168,862,591</b>	25,672,968	<b>194,535,559</b>	215.00
<b>Total</b>	<b>872,878,119</b>	<b>1,210,972,455</b>	<b>291,689,185</b>	<b>118,214,525</b>	<b>71,433,599</b>	<b>2,565,187,883</b>	<b>246,793,623</b>	<b>2,811,981,506</b>	<b>5,688.98</b>

\*Excludes personnel related service reimbursements

Total FTE for all departments may be different than the sum of FTE column due to budget software rounding.

# Fund Level Transactions

fy2023 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	671,375,932	34,798,621	30,972,219	54,465,297	791,612,069
Road Fund	1501	68,906,538		3,780,439	4,879,730	77,566,707
Bicycle Path Construction Fund	1503	113,923				113,923
Recreation Fund	1504	40,000				40,000
Federal/State Program Fund	1505	374,872,273			624,977	375,497,250
County School Fund	1506	80,125				80,125
Animal Control Fund	1508	980,370	1,784,422	1,099,394		3,864,186
Willamette River Bridge Fund	1509	35,855,865		15,031,699		50,887,564
Library Fund	1510	99,408,174				99,408,174
Special Excise Taxes Fund	1511	35,315,375				35,315,375
Land Corner Preservation Fund	1512	2,176,671			3,123,768	5,300,439
Inmate Welfare Fund	1513	1,447,151				1,447,151
Coronavirus (COVID-19) Response Fund	1515	153,583,085				153,583,085
Justice Services Special Ops Fund	1516	8,013,891				8,013,891
Oregon Historical Society Levy Fund	1518	3,672,039				3,672,039
Video Lottery Fund	1519	6,971,454		645,750		7,617,204
Supportive Housing Fund	1521	110,124,698				110,124,698
Preschool for All Program Fund	1522	59,108,236		11,200,000	121,093,844	191,402,080
Capital Debt Retirement Fund	2002	29,470,603			2,724,647	32,195,250
General Obligation Bond Sinking Fund	2003	51,974,193			799,082	52,773,275
PERS Bond Sinking Fund	2004	55,136,495			40,092,116	95,228,611
Downtown Courthouse Capital Fund	2500	6,113,978				6,113,978
Asset Replacement Revolving Fund	2503	521,843				521,843
Library Capital Construction Fund	2506	9,729,646				9,729,646
Capital Improvement Fund	2507	24,417,037	1,000,000			25,417,037
Information Technology Capital Fund	2508	12,699,062				12,699,062
Asset Preservation Fund	2509	32,776,869				32,776,869
Health Headquarters Capital Fund	2510	260,000				260,000
Sellwood Bridge Replacement Fund	2511	8,745,172				8,745,172
Hansen Building Replacement Fund	2512		1,000,000			1,000,000
Burnside Bridge Fund	2515	51,085,354				51,085,354
Behavioral Health Resource Center Capital Fund	2516	20,324,000				20,324,000
Library Capital Construction Fund	2517	364,898,176			51,659,288	416,557,464
Justice Center Capital Fund	2518	7,100,000				7,100,000
Behavioral Health Managed Care Fund	3002	2,120,076				2,120,076
Health Department FQHC Fund	3003	158,088,765				158,088,765
Risk Management Fund	3500	171,013,561		14,416,971	81,696,169	267,126,701
Fleet Management Fund	3501	7,788,700	378,800			8,167,500
Fleet Asset Replacement Fund	3502	10,921,339				10,921,339
Information Technology Fund	3503	78,310,948	1,785,000			80,095,948
Mail Distribution Fund	3504	4,427,920				4,427,920
Facilities Management Fund	3505	72,011,969	355,176	2,501,957		74,869,102
<b>Total All Funds</b>		<b>2,811,981,506</b>	<b>41,102,019</b>	<b>79,648,429</b>	<b>361,158,918</b>	<b>3,293,890,872</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 Administrator extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax administrators calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules and 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 paid in 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 \$51,000. 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

fy2023 proposed budget

<b>GENERAL FUND (1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2022	\$370,485,625
Plus Estimated Assessed Value Growth	<u>13,110,229</u>
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$383,595,854</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2023	\$383,595,854
Less amount exceeding shared 1% Constitutional Limitation	(15,727,430)
Less delinquencies and discounts on amount billed	<u>(20,364,895)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$347,503,529</b>

<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2023	\$4,796,367
Less amount exceeding shared 1% Constitutional Limitation	(983,255)
Less delinquencies and discounts on amount billed	<u>(213,534)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$3,599,578</b>

<b>GENERAL OBLIGATION LIBRARY CAPITAL BOND FUND (2003)</b>	
General Obligation bond - Fiscal Year ending June 30, 2023	\$54,941,007
Less delinquencies and discounts on amount billed	<u>(2,966,814)</u>
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$51,974,193</b>

<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL 2019-20</b>	<b>ACTUAL 2020-21</b>	<b>BUDGET 2021-22</b>	<b>BUDGET 2022-23</b>
Permanent Rate Levy - Subject to \$10 Limit	\$337,086,835	\$352,507,402	\$364,675,844	\$383,595,854
OHS Local Option Levy - Subject to \$10 Limit	4,227,497	4,490,844	4,654,408	4,796,367
General Obligation Bond Levy	0	0	52,836,522	54,941,007
<b>Total Proposed Levy</b>	<b>341,314,332</b>	<b>356,998,246</b>	<b>422,166,774</b>	<b>443,333,228</b>
Loss due to 1% limitation	(12,640,765)	(15,294,711)	(16,465,885)	(16,710,685)
Loss in appropriation due to discounts and delinquencies	<u>(15,054,556)</u>	<u>(14,410,126)</u>	<u>(22,262,777)</u>	<u>(23,545,243)</u>
<b>Total Proposed Levy Less Loss</b>	<b>\$313,619,011</b>	<b>\$327,293,409</b>	<b>\$383,438,112</b>	<b>\$403,077,300</b>

## NOTES

Average property tax discount	2.70%
Property tax delinquency rate	2.70%
Average valuation change (Based on July - January Value Growth)	3.55%

# Details of Service Reimbursements

fy2023 proposed budget

<b>PERS Bond Salary Related Expense (60130)</b>		
<i>Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.</i>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>16,449,665</b>
NONDEPARTMENTAL	717,214	
DISTRICT ATTORNEY	1,309,153	
COUNTY HUMAN SERVICES	1,052,268	
JOINT OFFICE OF HOMELESS SERVICES	204,443	
HEALTH DEPARTMENT	3,316,141	
COMMUNITY JUSTICE	2,142,766	
SHERIFF'S OFFICE	5,023,723	
COUNTY MANAGEMENT	1,762,807	
COUNTY ASSETS	357,536	
COMMUNITY SERVICES	563,613	
<b>Road Fund</b>		<b>378,621</b>
<b>Federal/State Program Fund</b>		<b>6,982,193</b>
NONDEPARTMENTAL	48,264	
DISTRICT ATTORNEY	255,915	
COUNTY HUMAN SERVICES	3,473,764	
JOINT OFFICE OF HOMELESS SERVICES	76,523	
HEALTH DEPARTMENT	2,069,071	
COMMUNITY JUSTICE	665,751	
SHERIFF'S OFFICE	391,053	
COMMUNITY SERVICES	1,853	
<b>Willamette River Bridge Fund</b>		<b>217,171</b>
<b>Library Fund</b>		<b>2,526,197</b>
<b>Land Corner Preservation Fund</b>		<b>63,457</b>
<b>Inmate Welfare Fund</b>		<b>19,333</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>379,743</b>
COUNTY HUMAN SERVICES	31,507	
HEALTH DEPARTMENT	313,286	
SHERIFF'S OFFICE	34,056	
COUNTY MANAGEMENT	894	
<b>Justice Services Special Ops Fund</b>		<b>257,471</b>
COMMUNITY JUSTICE	27,104	
SHERIFF'S OFFICE	230,367	
<b>Supportive Housing Fund</b>		<b>396,914</b>
<b>Preschool for All Program Fund</b>		<b>215,462</b>
COUNTY HUMAN SERVICES	145,506	
HEALTH DEPARTMENT	62,985	
COUNTY MANAGEMENT	6,971	
<b>Information Technology Capital Fund</b>		<b>21,978</b>
<b>Asset Preservation Fund</b>		<b>41,448</b>
<b>Burnside Bridge Fund</b>		<b>37,323</b>
<b>Behavioral Health Managed Care Fund</b>		<b>47,339</b>
<b>Health Department FQHC Fund</b>		<b>4,130,102</b>
<b>Risk Management Fund</b>		<b>479,723</b>
NONDEPARTMENTAL	279,072	
COUNTY MANAGEMENT	178,823	
COUNTY ASSETS	21,828	
<b>Fleet Management Fund</b>		<b>70,018</b>
<b>Information Technology Fund</b>		<b>1,559,752</b>
<b>Mail Distribution Fund</b>		<b>61,158</b>
<b>Facilities Management Fund</b>		<b>746,958</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>35,082,027</b>

# Details of Service Reimbursements

fy2023 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>65,640,258</b>
NONDEPARTMENTAL	2,550,903	
DISTRICT ATTORNEY	4,408,849	
COUNTY HUMAN SERVICES	4,469,261	
JOINT OFFICE OF HOMELESS SERVICES	750,263	
HEALTH DEPARTMENT	13,512,192	
COMMUNITY JUSTICE	9,386,556	
SHERIFF'S OFFICE	19,772,160	
COUNTY MANAGEMENT	6,946,579	
COUNTY ASSETS	1,267,880	
COMMUNITY SERVICES	2,575,615	
<b>Road Fund</b>		<b>1,613,884</b>
<b>Federal/State Program Fund</b>		<b>31,506,499</b>
NONDEPARTMENTAL	326,566	
DISTRICT ATTORNEY	1,096,511	
COUNTY HUMAN SERVICES	16,666,580	
JOINT OFFICE OF HOMELESS SERVICES	306,851	
HEALTH DEPARTMENT	8,743,689	
COMMUNITY JUSTICE	2,825,623	
SHERIFF'S OFFICE	1,532,631	
COMMUNITY SERVICES	8,048	
<b>Willamette River Bridge Fund</b>		<b>904,549</b>
<b>Library Fund</b>		<b>12,854,502</b>
<b>Land Corner Preservation Fund</b>		<b>255,133</b>
<b>Inmate Welfare Fund</b>		<b>98,264</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>6,238,990</b>
NONDEPARTMENTAL	483,475	
DISTRICT ATTORNEY	160,521	
COUNTY HUMAN SERVICES	1,360,969	
JOINT OFFICE OF HOMELESS SERVICES	66,000	
HEALTH DEPARTMENT	3,605,962	
SHERIFF'S OFFICE	418,440	
COUNTY MANAGEMENT	82,397	
COUNTY ASSETS	61,226	

Continued to next page

# Details of Service Reimbursements

fy2023 proposed budget

<b>Insurance Benefits (60140/60145)</b>		continued
<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)	<b>Total Fund</b>
<b>Justice Services Special Ops Fund</b>		<b>1,114,107</b>
COMMUNITY JUSTICE	117,025	
SHERIFF'S OFFICE	997,082	
<b>Supportive Housing Fund</b>		<b>1,741,174</b>
<b>Preschool for All Program Fund</b>		<b>870,354</b>
COUNTY HUMAN SERVICES	571,221	
HEALTH DEPARTMENT	273,212	
COUNTY MANAGEMENT	25,921	
<b>Information Technology Capital Fund</b>		<b>78,311</b>
<b>Asset Preservation Fund</b>		<b>182,880</b>
<b>Burnside Bridge Fund</b>		<b>133,708</b>
<b>Behavioral Health Managed Care Fund</b>		<b>182,784</b>
<b>Health Department FQHC Fund</b>		<b>17,121,819</b>
<b>Risk Management Fund</b>		<b>1,477,209</b>
NONDEPARTMENTAL	752,911	
COUNTY MANAGEMENT	645,613	
COUNTY ASSETS	78,685	
<b>Fleet Management Fund</b>		<b>324,666</b>
<b>Information Technology Fund</b>		<b>5,020,395</b>
<b>Mail Distribution Fund</b>		<b>297,922</b>
<b>Facilities Management Fund</b>		<b>2,878,424</b>
<b>Total Payments to the Risk Management Fund</b>		<b>150,535,832</b>

# Details of Service Reimbursements

fy2023 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>		
	Subtotal (Depts)	<b>Total Fund</b>
<b>Road Fund</b>		<b>1,106,541</b>
<b>Federal/State Program Fund</b>		<b>21,326,671</b>
NONDEPARTMENTAL	79,608	
DISTRICT ATTORNEY	955,643	
COUNTY HUMAN SERVICES	11,280,853	
JOINT OFFICE OF HOMELESS SERVICES	288,441	
HEALTH DEPARTMENT	5,050,778	
COMMUNITY JUSTICE	2,431,943	
SHERIFF'S OFFICE	1,209,316	
COMMUNITY SERVICES	30,089	
<b>Willamette River Bridge Fund</b>		<b>607,327</b>
<b>Library Fund</b>		<b>2,303,598</b>
<b>Land Corner Preservation Fund</b>		<b>229,237</b>
<b>Inmate Welfare Fund</b>		<b>68,752</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>738,135</b>
COUNTY HUMAN SERVICES	411,355	
HEALTH DEPARTMENT	326,780	
<b>Justice Services Special Ops Fund</b>		<b>634,649</b>
COMMUNITY JUSTICE	101,917	
SHERIFF'S OFFICE	532,732	
<b>Oregon Historical Society Levy Fund</b>		<b>29,000</b>
<b>Preschool for All Program Fund</b>		<b>179,718</b>
COUNTY HUMAN SERVICES	120,268	
HEALTH DEPARTMENT	53,759	
COUNTY MANAGEMENT	5,691	
<b>Behavioral Health Managed Care Fund</b>		<b>147,502</b>
<b>Health Department FQHC Fund</b>		<b>13,210,051</b>
<b>Total Payments to the General Fund for Indirect Costs</b>		<b>40,581,181</b>

# Details of Service Reimbursements

fy2023 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>2,753,478</b>
NONDEPARTMENTAL	104,701	
DISTRICT ATTORNEY	154,253	
COUNTY HUMAN SERVICES	291,663	
JOINT OFFICE OF HOMELESS SERVICES	30,084	
HEALTH DEPARTMENT	752,683	
COMMUNITY JUSTICE	710,997	
SHERIFF'S OFFICE	315,290	
COUNTY MANAGEMENT	188,916	
COUNTY ASSETS	87,024	
COMMUNITY SERVICES	117,867	
<b>Road Fund</b>		<b>61,226</b>
<b>Federal/State Program Fund</b>		<b>1,169,015</b>
NONDEPARTMENTAL	2,366	
DISTRICT ATTORNEY	14,614	
COUNTY HUMAN SERVICES	835,963	
HEALTH DEPARTMENT	316,072	
<b>Willamette River Bridge Fund</b>		<b>32,719</b>
<b>Library Fund</b>		<b>365,802</b>
<b>Land Corner Preservation Fund</b>		<b>8,043</b>
<b>Inmate Welfare Fund</b>		<b>15,708</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>136,916</b>
JOINT OFFICE OF HOMELESS SERVICES	17,470	
HEALTH DEPARTMENT	119,446	
<b>Justice Services Special Ops Fund</b>		<b>4,488</b>
<b>Supportive Housing Fund</b>		<b>14,331</b>
<b>Preschool for All Program Fund</b>		<b>5,228</b>
COUNTY HUMAN SERVICES	2,157	
HEALTH DEPARTMENT	2,659	
COUNTY MANAGEMENT	412	
<b>Asset Preservation Fund</b>		<b>5,932</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>412</b>
<b>Library Capital Construction Fund</b>		<b>3,896</b>
<b>Behavioral Health Managed Care Fund</b>		<b>12,398</b>
<b>Health Department FQHC Fund</b>		<b>846,767</b>
<b>Risk Management Fund</b>		<b>36,813</b>
NONDEPARTMENTAL	16,035	
COUNTY MANAGEMENT	20,778	
<b>Fleet Management Fund</b>		<b>18,399</b>
<b>Mail Distribution Fund</b>		<b>12,586</b>
<b>Facilities Management Fund</b>		<b>174,700</b>
<b>Total Payments to the Information Technology Fund</b>		<b>5,678,857</b>



# Details of Service Reimbursements

fy2023 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>31,495,170</b>
NONDEPARTMENTAL	1,894,849	
DISTRICT ATTORNEY	1,274,928	
COUNTY HUMAN SERVICES	2,182,544	
JOINT OFFICE OF HOMELESS SERVICES	479,810	
HEALTH DEPARTMENT	6,000,491	
COMMUNITY JUSTICE	8,003,674	
SHERIFF'S OFFICE	5,529,760	
COUNTY MANAGEMENT	3,789,334	
COUNTY ASSETS	613,545	
COMMUNITY SERVICES	1,726,235	
<b>Road Fund</b>		<b>873,147</b>
<b>Federal/State Program Fund</b>		<b>10,522,073</b>
NONDEPARTMENTAL	13,546	
DISTRICT ATTORNEY	120,783	
COUNTY HUMAN SERVICES	7,398,039	
HEALTH DEPARTMENT	2,989,705	
<b>Willamette River Bridge Fund</b>		<b>524,829</b>
<b>Library Fund</b>		<b>8,409,716</b>
<b>Land Corner Preservation Fund</b>		<b>166,260</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>1,096,606</b>
<b>Supportive Housing Fund</b>		<b>461,063</b>
<b>Preschool for All Program Fund</b>		<b>217,117</b>
COUNTY HUMAN SERVICES	185,064	
HEALTH DEPARTMENT	19,391	
COUNTY MANAGEMENT	12,662	
<b>Asset Preservation Fund</b>		<b>176,394</b>
<b>Library Capital Construction Fund</b>		<b>109,562</b>
<b>Behavioral Health Managed Care Fund</b>		<b>175,650</b>
<b>Health Department FQHC Fund</b>		<b>10,020,693</b>
<b>Risk Management Fund</b>		<b>486,554</b>
NONDEPARTMENTAL	240,219	
COUNTY MANAGEMENT	246,335	
<b>Fleet Management Fund</b>		<b>208,167</b>
<b>Mail Distribution Fund</b>		<b>164,342</b>
<b>Facilities Management Fund</b>		<b>1,631,371</b>
<b>Total Payments to the Information Technology Fund</b>		<b>66,738,714</b>

# Details of Service Reimbursements

fy2023 proposed budget

## Fleet Services/Motor Pool (60411/60412)

*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>5,283,261</b>
NONDEPARTMENTAL	54,538	
DISTRICT ATTORNEY	100,547	
COUNTY HUMAN SERVICES	178,778	
JOINT OFFICE OF HOMELESS SERVICES	2,934	
HEALTH DEPARTMENT	503,966	
COMMUNITY JUSTICE	777,678	
SHERIFF'S OFFICE	3,399,863	
COUNTY MANAGEMENT	20,733	
COMMUNITY SERVICES	244,224	
<b>Road Fund</b>		<b>1,409,008</b>
<b>Federal/State Program Fund</b>		<b>1,398,446</b>
NONDEPARTMENTAL	750	
DISTRICT ATTORNEY	37,510	
COUNTY HUMAN SERVICES	857,783	
HEALTH DEPARTMENT	244,523	
COMMUNITY JUSTICE	13,963	
COMMUNITY SERVICES	243,917	
<b>Library Fund</b>		<b>237,113</b>
<b>Land Corner Preservation Fund</b>		<b>27,993</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>69,151</b>
NONDEPARTMENTAL	58,706	
HEALTH DEPARTMENT	10,445	
<b>Supportive Housing Fund</b>		<b>523</b>
<b>Preschool for All Program Fund</b>		<b>594</b>
<b>Asset Preservation Fund</b>		<b>39,761</b>
<b>Behavioral Health Managed Care Fund</b>		<b>2,346</b>
<b>Health Department FQHC Fund</b>		<b>27,142</b>
<b>Risk Management Fund</b>		<b>19,387</b>
NONDEPARTMENTAL	10,000	
COUNTY MANAGEMENT	9,387	
<b>Fleet Management Fund</b>		<b>41,433</b>
<b>Information Technology Fund</b>		<b>42,999</b>
<b>Mail Distribution Fund</b>		<b>126,631</b>
<b>Facilities Management Fund</b>		<b>923,232</b>
<b>Total Payments to the Fleet Funds</b>		<b>9,649,020</b>

# Details of Service Reimbursements

fy2023 proposed budget

<b>Building Management (60430/60432)</b> <i>Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) &amp; Asset Preservation (2509) funds for office space and building management.</i>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>50,239,704</b>
NONDEPARTMENTAL	11,835,143	
DISTRICT ATTORNEY	2,183,988	
COUNTY HUMAN SERVICES	1,610,082	
JOINT OFFICE OF HOMELESS SERVICES	835,149	
HEALTH DEPARTMENT	8,786,891	
COMMUNITY JUSTICE	9,160,127	
SHERIFF'S OFFICE	12,852,945	
COUNTY MANAGEMENT	1,290,346	
COUNTY ASSETS	178,493	
COMMUNITY SERVICES	1,506,540	
<b>Road Fund</b>		<b>748,187</b>
<b>Federal/State Program Fund</b>		<b>6,063,431</b>
NONDEPARTMENTAL	20,792	
DISTRICT ATTORNEY	187,359	
COUNTY HUMAN SERVICES	4,301,227	
JOINT OFFICE OF HOMELESS SERVICES	250,925	
HEALTH DEPARTMENT	1,303,128	
<b>Willamette River Bridge Fund</b>		<b>368,246</b>
<b>Library Fund</b>		<b>9,353,069</b>
<b>Land Corner Preservation Fund</b>		<b>84,822</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>558,876</b>
NONDEPARTMENTAL	179,964	
JOINT OFFICE OF HOMELESS SERVICES	258,912	
COMMUNITY JUSTICE	120,000	
<b>Justice Services Special Ops Fund</b>		<b>137,084</b>
COMMUNITY JUSTICE	133,520	
SHERIFF'S OFFICE	3,564	
<b>Video Lottery Fund</b>		<b>360,713</b>
<b>Supportive Housing Fund</b>		<b>1,071,625</b>
<b>Preschool for All Program Fund</b>		<b>29,841</b>
HEALTH DEPARTMENT	23,554	
COUNTY MANAGEMENT	6,287	
<b>Asset Preservation Fund</b>		<b>134,762</b>
<b>Behavioral Health Resource Center Fund</b>		<b>21,750</b>
<b>Library Capital Construction Fund</b>		<b>159,044</b>
<b>Behavioral Health Managed Care Fund</b>		<b>410,802</b>
<b>Health Department FQHC Fund</b>		<b>5,207,626</b>
<b>Risk Management Fund</b>		<b>505,471</b>
NONDEPARTMENTAL	241,384	
COUNTY MANAGEMENT	264,087	
<b>Fleet Management Fund</b>		<b>728,722</b>
<b>Information Technology Fund</b>		<b>921,552</b>
<b>Mail Distribution Fund</b>		<b>616,270</b>
<b>Total Payments to Facilities Funds</b>		<b>77,721,597</b>

# Details of Service Reimbursements

fy2023 proposed budget

<b>Capital Debt Retirement Fund (60450)</b> <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
Road Fund	291,832
Video Lottery Fund	1,773,508
Sellwood Bridge Replacement Fund	8,584,760
Burnside Bridge Fund	3,615,542
Information Technology Fund	6,785,750
Facilities Management Fund	5,980,481
<b>Total Payments to the Capital Debt Retirement Fund</b>	<b>27,031,873</b>

<b>Mail Distribution Fund (60461/60462)</b>		
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>		
	Subtotal (Depts)	Total Fund
<b>General Fund</b>		<b>2,409,996</b>
NONDEPARTMENTAL	42,612	
DISTRICT ATTORNEY	450,005	
COUNTY HUMAN SERVICES	98,744	
JOINT OFFICE OF HOMELESS SERVICES	9,393	
HEALTH DEPARTMENT	469,837	
COMMUNITY JUSTICE	511,641	
SHERIFF'S OFFICE	312,216	
COUNTY MANAGEMENT	381,013	
COUNTY ASSETS	19,263	
COMMUNITY SERVICES	115,272	
<b>Road Fund</b>		<b>20,508</b>
<b>Federal/State Program Fund</b>		<b>562,580</b>
DISTRICT ATTORNEY	42,632	
COUNTY HUMAN SERVICES	449,801	
HEALTH DEPARTMENT	70,147	
<b>Willamette River Bridge Fund</b>		<b>19,388</b>
<b>Library Fund</b>		<b>47,179</b>
<b>Land Corner Preservation Fund</b>		<b>1,912</b>
<b>Inmate Welfare Fund</b>		<b>1,945</b>
<b>Coronavirus (COVID-19) Response Fund</b>		<b>106,318</b>
<b>Justice Services Special Ops Fund</b>		<b>7,930</b>
COMMUNITY JUSTICE	7,927	
SHERIFF'S OFFICE	3	
<b>Library Capital Construction Fund</b>		<b>7,399</b>
<b>Behavioral Health Managed Care Fund</b>		<b>9,997</b>
<b>Health Department FQHC Fund</b>		<b>629,718</b>
<b>Risk Management Fund</b>		<b>78,868</b>
NONDEPARTMENTAL	53,540	
COUNTY MANAGEMENT	25,328	
<b>Fleet Management Fund</b>		<b>4,926</b>
<b>Information Technology Fund</b>		<b>44,300</b>
<b>Facilities Management Fund</b>		<b>20,061</b>
<b>Total Payments to the Mail Distribution Fund</b>		<b>3,973,025</b>

# Detail of Cash Transfers Between Funds

fy2023 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	Capital Improvement Fund	County Assets	500,000	New Animal Services Facility
Animal Control Fund	General Fund	Community Services	1,096,886	Animal Services Client Services
Animal Control Fund	General Fund	Community Services	174,536	Animal Services Animal Care
Animal Control Fund	General Fund	Community Services	5,500	Animal Services Field Services
Animal Control Fund	General Fund	Community Services	7,500	Animal Services Animal Health
Capital Improvement Fund	General Fund	Overall County	600,000	DCJ East County Campus - Project completion
Capital Improvement Fund	Justice Center Capital Fund	County Assets	400,000	Justice Center Critical Electrical System Upgrade - Bus Duct Replacement
Facilities Management Fund	Asset Preservation Fund	County Assets	184,108	Facilities Capital Asset Preservation Program
Facilities Management Fund	Capital Improvement Fund	County Assets	171,068	Facilities Capital Improvement Program
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	378,800	Fleet Vehicle Replacement
General Fund	Capital Improvement Fund	County Assets	200,000	Walnut Park Renovation
General Fund	Facilities Management Fund	County Assets	123,621	Facilities Operations and Maintenance Position
General Fund	Information Technology Capital Fund	County Assets	2,000,000	IT Innovation & Investment Projects
General Fund	Information Technology Capital Fund	County Assets	300,000	Technology Improvement Program: SQL Server Upgrade Phase 2
General Fund	Information Technology Capital Fund	County Assets	5,000,000	CEDARS Replacement
General Fund	Information Technology Capital Fund	County Assets	400,000	Financial Data Mart
General Fund	Information Technology Capital Fund	County Assets	250,000	Technology Improvement Program: Food Handler Replacement
General Fund	Information Technology Capital Fund	County Assets	250,000	Technology Improvement Program: Red Cap and Lawlog
General Fund	Information Technology Fund	County Assets	75,000	IT General Government Application Services Position
General Fund	Justice Center Capital Fund	County Assets	1,200,000	Justice Center Critical Electrical System Upgrade - Bus Duct Replacement
General Fund	PERS Bond Sinking Fund	Overall County	25,000,000	PERS Side Account
Hansen Building Fund	General Fund	Overall County	1,000,000	Project Completion - Closing out fund
Information Technology Fund	Information Technology Capital Fund	County Assets	1,505,000	Radio System Replacement
Information Technology Fund	Information Technology Capital Fund	County Assets	280,000	IT Innovation & Investment Projects

# Debt Amortization Schedule

fy2023 proposed budget

Debt Description <i>(expressed in thousands)</i>	Dated	Maturity	Avg	Amount	Principal	Principal	2022-23	2022-23
		Date	Annual		Outstanding	Outstanding		
			Interest	Issued	6/30/2022	6/30/2023		
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$36,968	\$31,979	\$24,686	\$4,989
<b>General Obligation Bonds:</b>								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	\$387,000	\$349,405	\$306,240	\$8,809	\$43,165
<b>Full Faith and Credit Obligations:</b>								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000	\$12,270	\$10,860	\$600	\$1,410
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	126,220	116,550	5,296	9,670
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075	11,843	10,238	206	1,606
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	<u>89,580</u>	<u>87,245</u>	<u>79,750</u>	<u>1,089</u>	<u>7,495</u>
<b>Total Full Faith and Credit</b>				<b>\$284,765</b>	<b>\$237,578</b>	<b>\$217,398</b>	<b>\$7,191</b>	<b>\$20,181</b>
<b>Leases and Contracts:</b>								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	714	667	71	47
West Gresham Plaza - Capital Lease	06/15/16	06/30/23	1.75%	<u>1,207</u>	<u>182</u>	<u>0</u>	<u>1</u>	<u>182</u>
<b>Total Leases and Contracts</b>				<b>\$2,300</b>	<b>\$896</b>	<b>\$667</b>	<b>\$72</b>	<b>\$229</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$1,060	\$810	\$42	\$250