

Table of Contents

Summary of Resources 3

Summary of Departmental Expenditures 5

Summary of Departmental Requirements 7

Fund Level Transactions 8

Property Tax Information..... 9

Property Tax Computation 11

Detail of Service Reimbursements Between Funds 12

Detail of Cash Transfers Between Funds 22

Debt Amortization Schedule 23

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Summary of Resources

fy2024 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	175,501,385	578,156,246	14,543,340	15,776,783	16,988,836	1,680,000	8,482,252	811,128,842	52,266,455	2,634,239	866,029,536
Road Fund 1501	15,527,090	6,458,800	59,308,553	90,000	415,000	350,000	10,000	82,159,443	1,484,884		83,644,327
Bicycle Path Construction Fund 1503	122,385		106,918			300		229,603			229,603
Recreation Fund 1504		40,000						40,000			40,000
Federal/State Program Fund 1505	11,220,916		370,650,080	1,236,536	7,107,347	12,500	7,484,471	397,711,850			397,711,850
County School Fund 1506	25		80,000			100		80,125			80,125
Animal Control Fund 1508	2,258,807			800,000	5,000	23,000	170,500	3,257,307			3,257,307
Willamette River Bridge Fund 1509	35,927,064		16,872,952	4,247,359	5,000		5,000	57,057,375	780,320		57,837,695
Library Fund 1510			108,132,618					108,132,618	35,000		108,167,618
Special Excise Taxes Fund 1511	135,750	41,430,330				10,000		41,576,080			41,576,080
Land Corner Preservation Fund 1512	3,533,368				430,000	48,000	1,000,000	5,011,368	50,000		5,061,368
Inmate Welfare Fund 1513	100,000				11,000		1,375,311	1,486,311			1,486,311
Coronavirus (COVID-19) Response Fund 1515			44,434,554					44,434,554			44,434,554
Justice Services Special Ops Fund 1516	711,000		811,822	1,246,057	4,357,237		1,034,355	8,160,471	470,143		8,630,614
Oregon Historical Society Levy Fund 1518	38,000	3,861,074				3,000		3,902,074			3,902,074
Video Lottery Fund 1519	1,030,994		6,350,000					7,380,994			7,380,994
Supportive Housing Fund 1521	42,930,076		96,190,265					139,120,341			139,120,341
Preschool for All Program Fund 1522	210,020,210	152,592,000						362,612,210			362,612,210
Capital Debt Retirement Fund 2002	2,112,700		212,600			60,000	1,200,000	3,585,300	21,510,330	6,783,000	31,878,630
General Obligation Bond Sinking Fund 2003	1,718,900	53,808,115				175,000		55,702,015			55,702,015
PERS Bond Sinking Fund 2004	41,329,112					700,000		42,029,112	34,108,050		76,137,162
Downtown Courthouse Capital Fund 2500	5,485,461							5,485,461			5,485,461
Asset Replacement Revolving Fund 2503	535,219							535,219			535,219
Library Capital Construction Fund 2506	6,452,809					100,000		6,552,809	3,214,918		9,767,727
Capital Improvement Fund 2507	13,039,194				156,557	150,000	8,000,000	21,345,751	5,257,964	3,735,683	30,339,398
Information Technology Capital Fund 2508	9,978,611							9,978,611	811,386	3,300,000	14,089,997
Asset Preservation Fund 2509	33,010,841				118	200,000		33,210,959	10,943,970	211,005	44,365,934
Health Headquarters Capital Fund 2510	288,015						240,351	528,366			528,366

Summary of Resources continued on next page

Summary of Resources

fy2024 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	100,000			8,536,052				8,636,052			8,636,052
Burnside Bridge Fund 2515	20,723,025		7,000,000	23,115,687		150,000		50,988,712			50,988,712
Behavioral Health Resource Center Capital Fund 2516	1,200,000							1,200,000			1,200,000
Multnomah County Library Capital Construction (GO Bond) Fund 2517	343,918,943		1,020,000			2,611,218	32,164	347,582,325			347,582,325
Justice Center Capital Fund 2518	1,610,000		1,280,000					2,890,000		1,510,000	4,400,000
Joint Office of Homeless Services Capital Fund 2519	8,300,000							8,300,000			8,300,000
Behavioral Health Managed Care Fund 3002	1,497,964							1,497,964			1,497,964
Health Department FQHC Fund 3003	13,808,016		14,299,391		144,952,723		10,801,673	183,861,803			183,861,803
Risk Management Fund 3500	100,173,736				25,000	2,000,000	13,403,937	115,602,673	162,245,660		277,848,333
Fleet Management Fund 3501	874,584				103,668			978,252	7,323,523		8,301,775
Fleet Asset Replacement Fund 3502	8,499,670							8,499,670	2,954,347	54,870	11,508,887
Information Technology Fund 3503	8,065,202				14,902			8,080,104	69,300,107		77,380,211
Mail Distribution Fund 3504	523,507				16,938			540,445	4,395,642		4,936,087
Facilities Management Fund 3505	4,711,502				2,295,791		109,325	7,116,618	74,929,842	445,000	82,491,460
Total All Funds	1,127,014,081	836,346,565	741,293,093	55,048,474	176,885,117	8,273,118	53,349,339	2,998,209,787	452,082,541	18,673,797	3,468,966,125

Summary of Departmental Expenditures

fy2024 proposed budget

Fund	Nond	District Attorney	County Human Services	Joint Office of Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund 1000	67,629,144	41,967,134	67,829,230	63,332,253	140,568,867	86,644,880	172,141,935	64,802,908	10,460,841		26,052,335	741,429,527
Road Fund 1501											75,820,146	75,820,146
Bicycle Path Construction Fund 1503											229,603	229,603
Recreation Fund 1504								40,000				40,000
Federal/State Program Fund 1505	2,575,419	7,678,298	170,744,836	54,707,030	124,025,158	24,288,217	11,131,840				2,313,839	397,464,637
County School Fund 1506	80,125											80,125
Animal Control Fund 1508											1,071,431	1,071,431
Willamette River Bridge Fund 1509											28,229,365	28,229,365
Library Fund 1510										108,167,618		108,167,618
Special Excise Taxes Fund 1511	41,576,080											41,576,080
Land Corner Preservation Fund 1512											2,395,382	2,395,382
Inmate Welfare Fund 1513							1,486,311					1,486,311
Coronavirus (COVID-19) Response Fund 1515	1,600,000		14,683,162	19,226,182	5,748,581		1,246,629				1,930,000	44,434,554
Justice Services Special Ops Fund 1516		2,000				1,059,085	7,569,529					8,630,614
Oregon Historical Society Levy Fund 1518	3,902,074											3,902,074
Video Lottery Fund 1519	1,765,188			3,818,996							1,161,810	6,745,994
Supportive Housing Fund 1521				124,388,363								124,388,363
Preschool for All Program Fund 1522			78,992,284		1,731,715			6,601,264				87,325,263
Capital Debt Retirement Fund 2002	30,706,930											30,706,930
General Obligation Bond Sinking Fund 2003	53,808,115											53,808,115
PERS Bond Sinking Fund 2004	31,780,495											31,780,495
Downtown Courthouse Capital Fund 2500									5,485,461			5,485,461
Asset Replacement Revolving Fund 2503									535,219			535,219

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

fy2024 proposed budget

Fund	Nond	District Attorney	County Human Services	Joint Office of Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Library Capital Construction Fund 2506									9,767,727			9,767,727
Capital Improvement Fund 2507									30,339,398			30,339,398
Information Technology Capital Fund 2508									13,446,740			13,446,740
Asset Preservation Fund 2509									43,715,220			43,715,220
Health Headquarters Capital Fund 2510									528,366			528,366
Sellwood Bridge Replacement Fund 2511											8,636,052	8,636,052
Burnside Bridge Fund 2515											50,988,712	50,988,712
Behavioral Health Resource Center Capital Fund 2516									1,200,000			1,200,000
Multnomah County Library Capital Construction (GO Bond) Fund 2517									325,620,846			325,620,846
Justice Center Capital Fund 2518									4,400,000			4,400,000
Joint Office of Homeless Services Capital Fund 2519									8,300,000			8,300,000
Behavioral Health Managed Care Fund 3002					1,497,964							1,497,964
Health Department FQHC Fund 3003					174,461,803							174,461,803
Risk Management Fund 3500	7,885,120							169,789,478				177,674,598
Fleet Management Fund 3501									8,246,905			8,246,905
Fleet Asset Replacement Fund 3502									11,508,887			11,508,887
Information Technology Fund 3503									76,800,051			76,800,051
Mail Distribution Fund 3504									4,936,087			4,936,087
Facilities Management Fund 3505									78,011,608			78,011,608
Total All Funds	243,308,690	49,647,432	332,249,512	265,472,824	448,034,088	111,992,182	193,576,244	241,233,650	633,303,356	108,167,618	198,828,675	2,825,814,271

Summary of Departmental Requirements

fy2024 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	42,307,746	65,077,181	2,258,171	115,837,045	0	225,480,143	17,828,547	243,308,690	128.80
District Attorney	39,759,173	1,155,864	2,667,322	0	45,000	43,627,359	6,020,073	49,647,432	214.46
County Human Services	127,269,378	170,414,567	3,306,411	0	0	300,990,356	31,259,156	332,249,512	994.72
Joint Office of Homeless Services	18,040,374	214,157,903	6,432,520	0	20,295,685	258,926,482	6,546,342	265,472,824	101.00
Health	262,892,877	84,157,868	38,168,895	0	10,000	385,229,640	62,804,448	448,034,088	1,595.20
Community Justice	70,411,994	20,226,067	1,820,977	0	11,000	92,470,038	19,522,144	111,992,182	459.35
Sheriff	152,523,846	6,895,288	5,601,200	0	3,342,894	168,363,228	25,213,016	193,576,244	787.49
County Management	52,693,755	20,635,047	161,683,391	0	0	235,012,193	6,221,457	241,233,650	295.00
County Assets	79,146,658	441,931,897	67,633,490	0	20,132,817	608,844,862	24,458,494	633,303,356	398.00
Library	70,571,639	1,980,948	13,273,880	0	0	85,826,467	22,341,151	108,167,618	547.25
Community Services	34,596,749	131,379,588	4,466,445	0	180,000	170,622,782	28,205,893	198,828,675	228.00
Total	950,214,189	1,158,012,218	307,312,702	115,837,045	44,017,396	2,575,393,550	250,420,721	2,825,814,271	5,749.28

*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

fy2024 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	741,429,527	15,610,285	37,857,229	71,132,495	866,029,536
Road Fund	1501	75,820,146		7,824,181		83,644,327
Bicycle Path Construction Fund	1503	229,603				229,603
Recreation Fund	1504	40,000				40,000
Federal/State Program Fund	1505	397,464,637			247,213	397,711,850
County School Fund	1506	80,125				80,125
Animal Control Fund	1508	1,071,431	760,108	1,425,768		3,257,307
Willamette River Bridge Fund	1509	28,229,365		29,608,330		57,837,695
Library Fund	1510	108,167,618				108,167,618
Special Excise Taxes Fund	1511	41,576,080				41,576,080
Land Corner Preservation Fund	1512	2,395,382			2,665,986	5,061,368
Inmate Welfare Fund	1513	1,486,311				1,486,311
Coronavirus (COVID-19) Response Fund	1515	44,434,554				44,434,554
Justice Services Special Ops Fund	1516	8,630,614				8,630,614
Oregon Historical Society Levy Fund	1518	3,902,074				3,902,074
Video Lottery Fund	1519	6,745,994		635,000		7,380,994
Supportive Housing Fund	1521	124,388,363		14,731,978		139,120,341
Preschool for All Program Fund	1522	87,325,263		15,259,200	260,027,747	362,612,210
Capital Debt Retirement Fund	2002	30,706,930			1,171,700	31,878,630
General Obligation Bond Sinking Fund	2003	53,808,115			1,893,900	55,702,015
PERS Bond Sinking Fund	2004	31,780,495			44,356,667	76,137,162
Downtown Courthouse Capital Fund	2500	5,485,461				5,485,461
Asset Replacement Revolving Fund	2503	535,219				535,219
Library Capital Construction Fund	2506	9,767,727				9,767,727
Capital Improvement Fund	2507	30,339,398				30,339,398
Information Technology Capital Fund	2508	13,446,740	643,257			14,089,997
Asset Preservation Fund	2509	43,715,220	650,714			44,365,934
Health Headquarters Capital Fund	2510	528,366				528,366
Sellwood Bridge Replacement Fund	2511	8,636,052				8,636,052
Burnside Bridge Fund	2515	50,988,712				50,988,712
Behavioral Health Resource Center Capital Fund	2516	1,200,000				1,200,000
Multnomah County Library Capital Construction (GO Bond) Fund	2517	325,620,846			21,961,479	347,582,325
Justice Center Capital Fund	2518	4,400,000				4,400,000
Joint Office of Homeless Services Capital Fund	2519	8,300,000				8,300,000
Behavioral Health Managed Care Fund	3002	1,497,964				1,497,964
Health Department FQHC Fund	3003	174,461,803		4,700,000	4,700,000	183,861,803
Risk Management Fund	3500	177,674,598		15,026,060	85,147,675	277,848,333
Fleet Management Fund	3501	8,246,905	54,870			8,301,775
Fleet Asset Replacement Fund	3502	11,508,887				11,508,887
Information Technology Fund	3503	76,800,051	580,160			77,380,211
Mail Distribution Fund	3504	4,936,087				4,936,087
Facilities Management Fund	3505	78,011,608	374,403	4,105,449		82,491,460
Total All Funds		2,825,814,271	18,673,797	131,173,195	493,304,862	3,468,966,125

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 Assessed Value (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 \$55,500. 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/programs/property/Pages/Senior-and-Disabled-Property-Tax-Deferral-Program.aspx.

Property Tax Information

fy2024 proposed budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2023	\$387,399,967
Plus Estimated Assessed Value Growth	<u>30,126,015</u>
TOTAL GENERAL FUND PROPERTY TAX	\$417,525,982
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2024	\$417,525,982
Less amount exceeding shared 1% Constitutional Limitation	(17,118,565)
Less delinquencies and discounts on amount billed	<u>(18,018,334)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$382,389,083

OREGON HISTORICAL SOCIETY LEVY FUND (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2024	\$4,988,317
Less amount exceeding shared 1% Constitutional Limitation	(997,664)
Less delinquencies and discounts on amount billed	<u>(179,579)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,811,074

GENERAL OBLIGATION BOND SINKING FUND (2003)	
General Obligation bond - Fiscal Year ending June 30, 2024	\$56,102,738
Less delinquencies and discounts on amount billed	<u>(2,524,623)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$53,578,115

TAX LEVY ANALYSIS				
	ACTUAL 2020-21	ACTUAL 2021-22	BUDGET 2022-23	BUDGET 2023-24
Permanent Rate Levy - Subject to \$10 Limit	\$352,507,402	\$370,485,625	\$383,595,854	\$417,525,982
OHS Local Option Levy - Subject to \$10 Limit	4,490,844	4,626,904	4,796,367	4,988,317
General Obligation Bond Levy	0	52,860,304	54,941,007	56,102,738
Total Proposed Levy	356,998,246	427,972,832	443,333,228	478,617,037
Loss due to 1% limitation	(15,294,711)	(15,414,896)	(16,710,685)	(18,116,229)
Loss in appropriation due to discounts and delinquencies	<u>(14,410,126)</u>	<u>(15,819,323)</u>	<u>(23,545,243)</u>	<u>(20,722,536)</u>
Total Proposed Levy Less Loss	\$327,293,409	\$396,738,613	\$403,077,300	\$439,778,272

NOTES

Average property tax discount	2.25%
Property tax delinquency rate	2.25%
Average valuation change (Based on July - January Value Growth)	7.78%
Assumed compression percentage	4.10%

Details of Service Reimbursements

fy2024 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		16,148,885
NONDEPARTMENTAL	710,431	
DISTRICT ATTORNEY	1,314,868	
COUNTY HUMAN SERVICES	1,002,296	
JOINT OFFICE OF HOMELESS SERVICES	211,104	
HEALTH DEPARTMENT	3,292,486	
COMMUNITY JUSTICE	1,988,558	
SHERIFF'S OFFICE	5,007,366	
COUNTY MANAGEMENT	1,689,740	
COUNTY ASSETS	347,995	
COMMUNITY SERVICES	584,041	
Road Fund		359,151
Federal/State Program Fund		6,543,465
NONDEPARTMENTAL	32,578	
DISTRICT ATTORNEY	200,606	
COUNTY HUMAN SERVICES	3,429,295	
JOINT OFFICE OF HOMELESS SERVICES	76,951	
HEALTH DEPARTMENT	2,030,378	
COMMUNITY JUSTICE	483,034	
SHERIFF'S OFFICE	284,358	
COMMUNITY SERVICES	6,265	
Animal Services Fund		6,599
Willamette River Bridge Fund		209,410
Library Fund		2,420,884
Land Corner Preservation Fund		59,514
Inmate Welfare Fund		18,155
Coronavirus (COVID-19) Response Fund		233,864
COUNTY HUMAN SERVICES	84,498	
JOINT OFFICE OF HOMELESS SERVICES	15,388	
HEALTH DEPARTMENT	111,484	
SHERIFF'S OFFICE	22,494	
Justice Services Special Ops Fund		238,082
COMMUNITY JUSTICE	24,852	
SHERIFF'S OFFICE	213,230	

Continued to next page

Details of Service Reimbursements

fy2024 proposed budget

PERS Bond Salary Related Expense (60130)		continued
<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
Supportive Housing Fund		388,280
Preschool for All Program Fund		286,974
COUNTY HUMAN SERVICES	219,380	
HEALTH DEPARTMENT	60,728	
COUNTY MANAGEMENT	6,866	
Information Technology Capital Fund		8,893
Asset Preservation Fund		80,168
Burnside Bridge Fund		28,253
Multnomah County Library Capital Construction (GO Bond) Fund		179,951
Behavioral Health Managed Care Fund		43,911
Health Department FQHC		4,008,698
Risk Management Fund		477,949
NONDEPARTMENTAL	275,695	
COUNTY MANAGEMENT	202,255	
Fleet Management Fund		73,732
Information Technology Fund		1,521,402
Mail Distribution Fund		62,847
Facilities Management Fund		708,986
Total Payments to the PERS Bond Sinking Fund		34,108,050

Details of Service Reimbursements

fy2024 proposed budget

Insurance Benefits (60140/60145)

Paid to the Risk Management Fund (3500) to cover worker's compensation, active and retiree healthcare, life, unemployment, liability, and long-term disability insurance.

	Subtotal (Depts)	Total Fund
General Fund		74,773,690
NONDEPARTMENTAL	5,549,405	
DISTRICT ATTORNEY	5,097,352	
COUNTY HUMAN SERVICES	4,713,779	
JOINT OFFICE OF HOMELESS SERVICES	918,607	
HEALTH DEPARTMENT	15,297,718	
COMMUNITY JUSTICE	9,734,376	
SHERIFF'S OFFICE	21,512,113	
COUNTY MANAGEMENT	7,563,978	
COUNTY ASSETS	1,403,658	
COMMUNITY SERVICES	2,982,704	
Road Fund		1,714,519
Federal/State Program Fund		33,790,844
NONDEPARTMENTAL	257,301	
DISTRICT ATTORNEY	1,011,619	
COUNTY HUMAN SERVICES	18,750,967	
JOINT OFFICE OF HOMELESS SERVICES	355,116	
HEALTH DEPARTMENT	9,866,913	
COMMUNITY JUSTICE	2,366,840	
SHERIFF'S OFFICE	1,152,908	
COMMUNITY SERVICES	29,180	
Animal Control Fund		28,126
Willamette River Bridge Fund		992,541
Library Fund		13,814,596
Land Corner Preservation Fund		271,985
Inmate Welfare Fund		104,569
Coronavirus (COVID-19) Response Fund		1,227,702
COUNTY HUMAN SERVICES	492,630	
JOINT OFFICE OF HOMELESS SERVICES	76,836	
HEALTH DEPARTMENT	548,625	
SHERIFF'S OFFICE	109,611	
Justice Services Special Ops Fund		1,137,314
COMMUNITY JUSTICE	118,911	
SHERIFF'S OFFICE	1,018,403	

Continued to next page

Details of Service Reimbursements

fy2024 proposed budget

Insurance Benefits (60140/60145)		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)	Total Fund
Supportive Housing Fund		1,834,971
Preschool for All Program Fund		1,300,731
COUNTY HUMAN SERVICES	979,713	
HEALTH DEPARTMENT	292,988	
COUNTY MANAGEMENT	28,030	
Information Technology Capital Fund		177,255
Asset Preservation Fund		340,065
Burnside Bridge Fund		105,962
Multnomah County Library Capital Construction (GO Bond) Fund		688,044
Behavioral Health Managed Care Fund		194,471
Health Department FQHC		18,814,078
Risk Management Fund		1,593,932
NONDEPARTMENTAL	800,107	
COUNTY MANAGEMENT	793,825	
Fleet Management Fund		368,148
Information Technology Fund		5,498,731
Mail Distribution Fund		348,477
Facilities Management Fund		3,124,909
Total Payments to the Risk Management Fund		162,245,660

Details of Service Reimbursements

fy2024 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
Road Fund		1,468,741
Federal/State Program Fund		22,034,285
NONDEPARTMENTAL	71,112	
DISTRICT ATTORNEY	1,115,280	
COUNTY HUMAN SERVICES	11,085,026	
JOINT OFFICE OF HOMELESS SERVICES	510,805	
HEALTH DEPARTMENT	5,790,524	
COMMUNITY JUSTICE	2,385,191	
SHERIFF'S OFFICE	1,047,751	
COMMUNITY SERVICES	28,596	
Willamette River Bridge Fund		818,880
Library Fund		2,526,466
Land Corner Preservation Fund		273,176
Inmate Welfare Fund		79,183
Coronavirus (COVID-19) Response Fund		359,133
Justice Services Special Ops Fund		692,324
COMMUNITY JUSTICE	124,500	
SHERIFF'S OFFICE	567,824	
Oregon Historical Society Levy Fund		29,000
Preschool for All Program Fund		268,122
COUNTY HUMAN SERVICES	203,852	
HEALTH DEPARTMENT	58,002	
COUNTY MANAGEMENT	6,268	
Behavioral Health Managed Care Fund		160,718
Health Department FQHC		15,283,901
Total Payments to the General Fund for Indirect Costs		43,993,929

Details of Service Reimbursements

fy2024 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		2,813,039
NONDEPARTMENTAL	88,175	
DISTRICT ATTORNEY	168,769	
COUNTY HUMAN SERVICES	323,180	
JOINT OFFICE OF HOMELESS SERVICES	39,644	
HEALTH DEPARTMENT	747,290	
COMMUNITY JUSTICE	710,732	
SHERIFF'S OFFICE	303,477	
COUNTY MANAGEMENT	231,316	
COUNTY ASSETS	74,458	
COMMUNITY SERVICES	125,998	
Road Fund		64,595
Federal/State Program Fund		1,474,294
NONDEPARTMENTAL	4,104	
DISTRICT ATTORNEY	14,916	
COUNTY HUMAN SERVICES	965,237	
HEALTH DEPARTMENT	490,037	
Willamette River Bridge Fund		32,246
Library Fund		408,673
Land Corner Preservation Fund		8,512
Inmate Welfare Fund		16,328
Coronavirus (COVID-19) Response Fund		10,317
Justice Services Special Ops Fund		5,067
Supportive Housing Fund		15,246
Preschool for All Program Fund		17,986
COUNTY HUMAN SERVICES	14,416	
HEALTH DEPARTMENT	3,068	
COUNTY MANAGEMENT	502	
Asset Preservation Fund		7,046
Sellwood Bridge Replacement Fund		479
Multnomah County Library Capital Construction (GO Bond) Fund		9,650
Health Department FQHC		977,161
Risk Management Fund		44,088
NONDEPARTMENTAL	16,495	
COUNTY MANAGEMENT	27,593	
Fleet Management Fund		19,543
Mail Distribution Fund		10,598
Facilities Management Fund		158,539
Total Payments to the Information Technology Fund		6,093,407

Details of Service Reimbursements

fy2024 proposed budget

Data Processing Costs (60380)		
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer systems.</i>		
	Subtotal (Depts)	Total Fund
General Fund		28,919,220
NONDEPARTMENTAL	1,813,318	
DISTRICT ATTORNEY	1,131,323	
COUNTY HUMAN SERVICES	2,230,368	
JOINT OFFICE OF HOMELESS SERVICES	425,717	
HEALTH DEPARTMENT	5,252,969	
COMMUNITY JUSTICE	7,735,121	
SHERIFF'S OFFICE	4,498,635	
COUNTY MANAGEMENT	3,625,729	
COUNTY ASSETS	577,768	
COMMUNITY SERVICES	1,628,272	
Road Fund		840,290
Federal/State Program Fund		10,878,713
DISTRICT ATTORNEY	100,174	
COUNTY HUMAN SERVICES	7,496,851	
HEALTH DEPARTMENT	3,281,688	
Willamette River Bridge Fund		523,279
Library Fund		8,309,142
Land Corner Preservation Fund		128,945
Coronavirus (COVID-19) Response Fund		96,853
Supportive Housing Fund		768,255
Preschool for All Program Fund		308,166
COUNTY HUMAN SERVICES	280,721	
HEALTH DEPARTMENT	18,309	
COUNTY MANAGEMENT	9,136	
Asset Preservation Fund		158,903
Multnomah County Library Capital Construction (GO Bond) Fund		160,046
Health Department FQHC		9,461,332
Risk Management Fund		492,933
NONDEPARTMENTAL	229,126	
COUNTY MANAGEMENT	263,807	
Fleet Management Fund		217,206
Mail Distribution Fund		171,478
Facilities Management Fund		1,771,939
Total Payments to the Information Technology Fund		63,206,700

Details of Service Reimbursements

fy2024 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
General Fund		5,728,418
NONDEPARTMENTAL	134,799	
DISTRICT ATTORNEY	214,937	
COUNTY HUMAN SERVICES	217,760	
JOINT OFFICE OF HOMELESS SERVICES	369	
HEALTH DEPARTMENT	434,009	
COMMUNITY JUSTICE	764,974	
SHERIFF'S OFFICE	3,586,723	
COUNTY MANAGEMENT	5,686	
COMMUNITY SERVICES	369,161	
Road Fund		1,450,669
Federal/State Program Fund		1,172,171
NONDEPARTMENTAL	750	
DISTRICT ATTORNEY	8,660	
COUNTY HUMAN SERVICES	753,432	
HEALTH DEPARTMENT	399,952	
COMMUNITY JUSTICE	9,377	
Willamette River Bridge Fund		260,946
Library Fund		268,968
Land Corner Preservation Fund		24,556
Coronavirus (COVID-19) Response Fund		10,610
Preschool for All Program Fund		783
Asset Preservation Fund		40,402
Health Department FQHC		101,004
Risk Management Fund		12,741
NONDEPARTMENTAL	10,000	
COUNTY MANAGEMENT	2,741	
Fleet Management Fund		42,600
Information Technology Fund		35,397
Mail Distribution Fund		150,518
Facilities Management Fund		1,081,755
Total Payments to Fleet		10,381,538

Details of Service Reimbursements

fy2024 proposed budget

Building Management (60430/60432) Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds for office space and building management.		
	Subtotal (Depts)	Total Fund
General Fund		51,966,809
NONDEPARTMENTAL	13,061,649	
DISTRICT ATTORNEY	2,346,900	
COUNTY HUMAN SERVICES	1,768,893	
JOINT OFFICE OF HOMELESS SERVICES	1,122,380	
HEALTH DEPARTMENT	10,049,188	
COMMUNITY JUSTICE	6,549,890	
SHERIFF'S OFFICE	14,214,318	
COUNTY MANAGEMENT	1,114,537	
COUNTY ASSETS	85,564	
COMMUNITY SERVICES	1,653,490	
Road Fund		976,583
Federal/State Program Fund		7,695,875
NONDEPARTMENTAL	11,200	
DISTRICT ATTORNEY	199,481	
COUNTY HUMAN SERVICES	4,377,482	
JOINT OFFICE OF HOMELESS SERVICES	1,407,599	
HEALTH DEPARTMENT	1,700,113	
Willamette River Bridge Fund		405,521
Library Fund		9,621,990
Land Corner Preservation Fund		89,757
Justice Services Special Ops Fund		146,360
COMMUNITY JUSTICE	142,538	
SHERIFF'S OFFICE	3,822	
Supportive Housing Fund		848,849
Preschool for All Program Fund		335,112
COUNTY HUMAN SERVICES	301,520	
HEALTH DEPARTMENT	26,841	
COUNTY MANAGEMENT	6,751	
Asset Preservation Fund		144,411
Burnside Bridge Fund		200,919
Multnomah County Library Capital Construction (GO Bond) Fund		166,158
Health Department FQHC		5,934,173
Risk Management Fund		498,947
NONDEPARTMENTAL	267,575	
COUNTY MANAGEMENT	231,372	
Fleet Management Fund		809,400
Information Technology Fund		748,810
Mail Distribution Fund		674,589
Total Payments to Facilities		81,264,263

Details of Service Reimbursements

fy2024 proposed budget

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	1,765,188
Sellwood Bridge Replacement Fund	8,586,073
Burnside Bridge Fund	4,892,506
Facilities Management Fund	5,974,731
Total Payments to the Capital Debt Retirement Fund	21,510,330

Mail Distribution Fund (60461/60462) <i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>		
	Subtotal (Depts)	Total Fund
General Fund		2,826,623
NONDEPARTMENTAL	49,378	
DISTRICT ATTORNEY	682,637	
COUNTY HUMAN SERVICES	109,687	
JOINT OFFICE OF HOMELESS SERVICES	9,026	
HEALTH DEPARTMENT	477,509	
COMMUNITY JUSTICE	488,398	
SHERIFF'S OFFICE	337,542	
COUNTY MANAGEMENT	510,056	
COUNTY ASSETS	18,774	
COMMUNITY SERVICES	143,616	
Road Fund		31,197
Federal/State Program Fund		629,451
DISTRICT ATTORNEY	36,996	
COUNTY HUMAN SERVICES	501,719	
HEALTH DEPARTMENT	90,736	
Willamette River Bridge Fund		17,245
Library Fund		44,233
Land Corner Preservation Fund		1,655
Inmate Welfare Fund		2,048
Justice Services Special Ops Fund		23,604
COMMUNITY JUSTICE	8,306	
SHERIFF'S OFFICE	15,298	
Health Department FQHC		678,693
Risk Management Fund		79,857
NONDEPARTMENTAL	58,394	
COUNTY MANAGEMENT	21,463	
Fleet Management Fund		6,204
Information Technology Fund		50,960
Facilities Management Fund		20,808
Total Payments to the Mail Distribution Fund		4,412,578

Detail of Cash Transfers Between Funds

fy2024 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	1000 - General Fund	Community Services	5,500	Animal Services Field Services
Animal Control Fund	1000 - General Fund	Community Services	5,000	Animal Services Animal Health
Animal Control Fund	1000 - General Fund	Community Services	749,608	Animal Services Client Services
Asset Preservation Fund	1000 - General Fund	Overall County	650,714	Cash Transfer remaining SE Health Center Funding to CGF
Facilities Management Fund	2507 - Capital Improvement Fund	County Assets	163,398	External Tenant Capital Fees to CIP Fund
Facilities Management Fund	2509 - Asset Preservation Fund	County Assets	211,005	External Tenant Capital Fees to AP Fund
Fleet Management Fund	3502 - Fleet Asset Replacement Fund	County Assets	54,870	Fleet Vehicle Replacement
General Fund	2002 - Capital Debt Retirement Fund	Overall County	6,783,000	Final Year of ERP Debt Service Paid out of OTO
General Fund	2507 - Capital Improvement Fund	County Assets	740,535	Rockwood Community Health Center - Priority 1
General Fund	2507 - Capital Improvement Fund	County Assets	1,210,250	Rockwood Community Health Center - Priority 2
General Fund	2507 - Capital Improvement Fund	County Assets	1,621,500	Rockwood Community Health Center - Priority 3
General Fund	2508 - Information Technology Capital Fund	County Assets	1,200,000	Financial Data Mart Phase 2
General Fund	2508 - Information Technology Capital Fund	County Assets	400,000	Health - Supplemental Datasets for Analytics and Reporting
General Fund	2508 - Information Technology Capital Fund	County Assets	1,400,000	Radio System Replacement (Phase 2)
General Fund	2508 - Information Technology Capital Fund	County Assets	300,000	Website Digital Service Transformation Strategy
General Fund	2518 - Justice Center Capital Fund	County Assets	1,510,000	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2
General Fund	3505 - Facilities Management Fund	County Assets	445,000	Facilities Machine Guards
Information Technology Capital Fund	1000 - General Fund	District Attorney	643,257	CRIMES Replacement funds transferred to the District Attorney's Office for a Case Tracking System
Information Technology Fund	1000 - General Fund	Overall County	580,160	Remaining ORION FUNDS

Debt Amortization Schedule

fy2024 proposed budget

Debt Description <i>(expressed in thousands)</i>	Dated	Maturity	Avg	Amount	Principal	Principal	2023-24	2023-24
		Date	Annual		Outstanding	Outstanding		
			Interest	Issued	6/30/2023	6/30/2024		
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$31,979	\$27,098	\$26,444	\$4,881
General Obligation Bonds:								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	\$387,000	\$306,240	\$261,090	\$8,658	\$45,150
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	10,860	9,420	537	1,440
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110	116,550	106,405	4,813	10,145
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075	10,238	8,604	178	1,634
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580	79,750	72,160	995	7,590
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	<u>25,095</u>	<u>23,843</u>	<u>21,508</u>	<u>746</u>	<u>2,335</u>
Total Full Faith and Credit				\$309,860	\$241,241	\$218,097	\$7,269	\$23,144
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$810	\$551	\$32	\$260

Debt Amortization Schedule

fy2024 proposed budget

Lease Obligations (Right to Use)* <i>(expressed in thousands)</i>	End Date	Interest Rate	Principal Outstanding 6/30/2023	Principal Outstanding 6/30/2024	2023-24 Interest	2023-24 Principal
Tabor Square L-04	6/30/2024	2.05%	538	0	6	538
Northwest Branch Library L-39	4/30/2031	2.54%	1,910	1,747	47	163
Sellwood Lofts L-43	12/31/2032	2.54%	1,339	1,231	33	108
Hacienda Community Devel L-88	3/31/2025	2.05%	221	97	3	124
Baltazar Ortiz Comm Center L-89	3/31/2025	2.05%	165	73	3	92
Lincoln Bldg L-106	9/30/2028	2.54%	16,576	13,760	388	2,816
Cherry Blossom Plaza L-112	6/30/2026	2.54%	1,690	1,158	37	532
Kenton Library L-113	12/31/2024	2.05%	223	76	3	147
Mid-County WIC L-114	9/30/2027	2.54%	460	361	11	98
Troutdale Library L-115	3/31/2031	2.54%	668	594	16	74
Sheriff's Warehouse Training L-117	6/30/2027	2.54%	811	625	18	186
CATC Central City Concern L-119	3/31/2031	2.54%	2,233	1,994	54	239
Rockwood Clinic L-120	7/31/2027	2.54%	1,409	1,089	32	320
Lloyd Corp Plaza L-126	9/30/2024	2.05%	371	75	5	296
Lloyd Corp Plaza L-128	9/30/2024	2.05%	388	79	5	309
Troutdale Police L-131	6/30/2025	2.05%	531	268	8	263
Menlo Park Plaza L-133	10/31/2027	2.05%	147	116	3	32
Court Storage L-134	10/31/2024	2.05%	189	48	3	141
Arcoa Building L-143	5/31/2024	2.05%	110	0	1	110
Foster Center L-150	1/31/2028	2.54%	805	643	19	161
JOHS Admin Offices L-152	12/31/2026	2.05%	1,277	935	23	342
Briarwood Suites L-162	4/30/2031	2.54%	3,723	3,338	90	385
Law Library L-165	11/30/2025	2.05%	230	138	4	92
Portland Portal MCS L-178	7/31/2041	2.84%	2,992	2,909	84	82
Utility Vault Lease L-179	4/30/2107	2.84%	686	686	18	0
Halsey Center L-183	7/31/2024	2.05%	152	12	2	140
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	473	424	11	49
120 SE Market St. L-185	11/30/2027	2.05%	1,672	1,326	31	346
City of Portland Utility Vault L-190	6/13/2112	2.84%	119	119	3	0
Total			\$42,108	\$33,921	\$961	\$8,185

* Updated for the implementation of GASB-87 Lease Accounting Standard