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Summary of Resources

FY 2026 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	140,559,321	630,646,350	11,619,661	17,779,926	14,359,702	4,185,000	4,912,433	824,062,393	66,045,285	7,281,439	897,389,117
Road Fund	1501	12,812,011	5,810,000	54,912,702	100,000	505,000	750,000	10,000	74,899,713	1,840,979		76,740,692
Bicycle Path Construction Fund	1503	349,051		106,000			7,500		462,551			462,551
Recreation Fund	1504		40,000						40,000			40,000
Federal/State Program Fund	1505	12,029,591		457,402,121	1,389,148	4,251,351	28,500	6,744,930	481,845,641			481,845,641
County School Fund	1506	25	45,000	25,000					70,025			70,025
Animal Control Fund	1508	1,597,800			1,430,000		42,000	175,000	3,244,800			3,244,800
Willamette River Bridges Fund	1509	41,347,589		24,985,374	31,912,473			5,000	98,250,436	876,555		99,126,991
Library Fund	1510			123,247,529					123,247,529	35,000		123,282,529
Special Excise Tax Fund	1511	134,875	44,276,340				10,000		44,421,215			44,421,215
Land Corner Preservation Fund	1512	2,488,000				535,000	59,000	950,000	4,032,000	70,000		4,102,000
Inmate Welfare Fund	1513					15,000		1,771,000	1,786,000			1,786,000
Coronavirus (COVID-19) Response Fund	1515	2,482,464		889,903					3,372,367			3,372,367
Justice Services Special Ops Fund	1516	713,000		896,495	1,209,159	8,420,247		1,164,199	12,403,100	243,558		12,646,658
Oregon Historical Society Levy Fund	1518	21,001	3,818,421				5,000		3,844,422			3,844,422
Video Lottery Fund	1519	773,969		6,671,469					7,445,438			7,445,438
Supportive Housing Fund	1521	45,581,367		136,584,365					182,165,732			182,165,732
Preschool for All Program Fund	1522	534,321,917	175,000,000				5,341,586		714,663,503			714,663,503
Capital Debt Retirement Fund	2002	1,103,220		172,526			40,000	600,000	1,915,746	23,084,289		25,000,035
General Obligation Bond Fund	2003	2,572,496	56,590,090				300,000		59,462,586			59,462,586
PERS Bond Sinking Fund	2004	51,740,510					1,400,000		53,140,510	27,820,781		80,961,291
Downtown Courthouse Capital Fund	2500	14,020							14,020			14,020
Asset Replacement Revolving Fund	2503	580,027							580,027			580,027
Library Capital Construction Fund	2506	7,965,963					200,000		8,165,963	4,858,735		13,024,698
Capital Improvement Fund	2507	24,700,907				408,102	500,000	11,000,000	36,609,009	6,584,688	3,144,420	46,338,117
Information Technology Capital Fund	2508	11,246,433							11,246,433	1,211,876	1,500,000	13,958,309

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Summary of Resources

FY 2026 Proposed Budget

Fund		Beginning Working Capital	Taxes	Intergovern- mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse- ment	Cash Transfers	Total Resources
Asset Preservation Fund	2509	30,524,009					800,000		31,324,009	12,641,188	2,444,044	46,409,241
Sellwood Bridge Replacement Fund	2511	100,000							100,000		8,483,523	8,583,523
Burnside Bridge Fund	2515	12,574,474					350,000		12,924,474		20,100,542	33,025,016
Behavioral Health Resource Center Capital Fund	2516	900,000							900,000			900,000
Multnomah County Library Capital Construction (GO Bond) Fund	2517	133,467,516		3,530,000		2,364,752	3,360,000	193,440	142,915,708			142,915,708
Justice Center Capital Fund	2518	4,891,441				4,410,000			9,301,441		3,300,000	12,601,441
Homeless Services Department Capital Fund	2519	13,765,246		1,666,279					15,431,525			15,431,525
Animal Services Facility Capital Fund	2520	3,446,128							3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund	2521								0		13,400,000	13,400,000
Behavioral Health Managed Care Fund	3002	637,000							637,000			637,000
Health Department FQHC Fund	3003	99,100,000		15,844,947		167,143,284		18,342,006	300,430,237			300,430,237
Risk Management Fund	3500	118,595,267				17,120	3,500,000	15,642,048	137,754,435	179,274,401		317,028,836
Fleet Management Fund	3501	1,087,131				44,375			1,131,506	7,284,094		8,415,600
Fleet Asset Replacement Fund	3502	12,306,125							12,306,125	4,075,942	313,298	16,695,365
Information Technology Fund	3503	6,229,577				11,841			6,241,418	78,707,489		84,948,907
Mail Distribution Fund	3504	500,261				20,483			520,744	4,886,353		5,407,097
Facilities Management Fund	3505	3,300,220				2,461,433		121,554	5,883,207	89,918,292		95,801,499
Total All Funds		1,336,559,952	916,226,201	838,554,371	53,820,706	204,967,690	20,878,586	61,631,610	3,432,639,116	509,459,505	59,967,266	4,002,065,887

Summary of Departmental Expenditures

FY 2026 Proposed Budget

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	57,106,368	46,331,413	75,080,713	64,301,601	150,366,357	88,385,856	196,656,424	66,258,841	10,919,979		27,493,553	782,901,105
Road Fund	1501											71,719,529	71,719,529
Bicycle Path Construction Fund	1503											462,551	462,551
Recreation Fund	1504								40,000				40,000
Federal/State Program Fund	1505	3,266,111	7,882,447	183,910,923	89,086,949	137,555,307	26,084,114	14,784,555		126,000		2,127,575	464,823,981
County School Fund	1506	70,025											70,025
Animal Control Fund	1508											1,301,236	1,301,236
Willamette River Bridges Fund	1509											33,650,197	33,650,197
Library Fund	1510										123,282,529		123,282,529
Special Excise Tax Fund	1511	44,421,215											44,421,215
Land Corner Preservation Fund	1512											2,412,077	2,412,077
Inmate Welfare Fund	1513							1,786,000					1,786,000
Coronavirus (COVID-19) Response Fund	1515			1,644,937				857,527				869,903	3,372,367
Justice Services Special Ops Fund	1516		2,000				1,096,275	11,548,383					12,646,658
Oregon Historical Society Levy Fund	1518	3,844,422											3,844,422
Video Lottery Fund	1519	2,354,972			3,090,331				332,988			1,000,000	6,778,291
Supportive Housing Fund	1521	4,265,870		7,192,213	147,691,832	16,291,614	2,355,415		203,058				178,000,002
Preschool for All Program Fund	1522	376,642		162,977,210		2,016,968			7,035,866				172,406,686
Capital Debt Retirement Fund	2002	23,857,815											23,857,815
General Obligation Bond Fund	2003	57,090,090											57,090,090
PERS Bond Sinking Fund	2004	35,335,700											35,335,700
Asset Replacement Revolving Fund	2503									580,027			580,027

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

FY 2026 Proposed Budget

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Library Capital Construction Fund 2506									13,024,698			13,024,698
Capital Improvement Fund 2507									46,338,117			46,338,117
Information Technology Capital Fund 2508									13,958,309			13,958,309
Asset Preservation Fund 2509									46,409,241			46,409,241
Sellwood Bridge Replacement Fund 2511											8,583,523	8,583,523
Burnside Bridge Fund 2515											33,025,016	33,025,016
Multnomah County Library Capital Construction (GO Bond) Fund 2517									142,915,708			142,915,708
Justice Center Capital Fund 2518									12,601,441			12,601,441
Homeless Services Department Capital Fund 2519									9,538,197			9,538,197
Animal Services Facility Capital Fund 2520									3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund 2521									13,400,000			13,400,000
Behavioral Health Managed Care Fund 3002					637,000							637,000
Health Department FQHC Fund 3003					216,789,020							216,789,020
Risk Management Fund 3500	8,776,000							189,657,569				198,433,569
Fleet Management Fund 3501									7,328,469			7,328,469
Fleet Asset Replacement Fund 3502									16,695,365			16,695,365
Information Technology Fund 3503									82,496,209			82,496,209
Mail Distribution Fund 3504									4,906,836			4,906,836
Facilities Management Fund 3505									92,001,316			92,001,316
Total All Funds	240,765,230	54,215,860	430,805,996	304,170,713	523,656,266	117,921,660	225,632,889	263,528,322	516,686,040	123,282,529	182,645,160	2,983,310,665

Summary of Departmental Requirements

FY 2026 Proposed Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	32,419,032	69,975,900	3,228,882	115,829,905	0	221,453,719	19,311,511	240,765,230	140.30
District Attorney	45,141,400	1,456,740	1,776,555	0	12,092	48,386,787	5,829,073	54,215,860	222.85
County Human Services	141,691,138	249,808,166	2,633,612	0	0	394,132,916	36,673,080	430,805,996	982.50
Homless Services Department	21,667,690	251,907,249	16,672,500	0	0	290,247,439	13,923,274	304,170,713	115.00
Health	297,307,041	100,570,474	45,330,897	0	0	443,208,412	80,447,854	523,656,266	1,647.98
Community Justice	74,572,047	19,928,964	2,013,423	0	11,000	96,525,434	21,396,226	117,921,660	439.00
Sheriff	176,182,288	7,905,705	7,716,542	0	4,153,080	195,957,615	29,675,274	225,632,889	832.57
County Management	59,432,050	16,983,218	180,618,994	0	0	257,034,262	6,494,060	263,528,322	302.00
County Assets	89,085,655	301,699,031	75,035,315	0	23,060,007	488,880,008	27,806,032	516,686,040	405.50
Library	77,929,043	5,651,692	12,021,893	0	0	95,602,628	27,679,901	123,282,529	541.75
Community Services	39,373,111	108,158,211	4,665,235	0	325,000	152,521,557	30,123,603	182,645,160	236.50
Total	1,054,800,495	1,134,045,350	351,713,848	115,829,905	27,561,179	2,683,950,777	299,359,888	2,983,310,665	5,865.95

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2026 Proposed Budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	782,901,105	9,075,000	27,624,886	77,788,126	897,389,117
Road Fund	1501	71,719,529		5,021,163		76,740,692
Bicycle Path Construction Fund	1503	462,551				462,551
Recreation Fund	1504	40,000				40,000
Federal/State Program Fund	1505	464,823,981	13,400,000		3,621,660	481,845,641
County School Fund	1506	70,025				70,025
Animal Control Fund	1508	1,301,236	1,374,091	569,473		3,244,800
Willamette River Bridges Fund	1509	33,650,197	28,584,065	36,892,729		99,126,991
Library Fund	1510	123,282,529				123,282,529
Special Excise Tax Fund	1511	44,421,215				44,421,215
Land Corner Preservation Fund	1512	2,412,077			1,689,923	4,102,000
Inmate Welfare Fund	1513	1,786,000				1,786,000
Coronavirus (COVID-19) Response Fund	1515	3,372,367				3,372,367
Justice Services Special Ops Fund	1516	12,646,658				12,646,658
Oregon Historical Society Levy Fund	1518	3,844,422				3,844,422
Video Lottery Fund	1519	6,778,291		667,147		7,445,438
Supportive Housing Fund	1521	178,000,002		4,165,730		182,165,732
Preschool for All Program Fund	1522	172,406,686		17,500,000	524,756,817	714,663,503
Capital Debt Retirement Fund	2002	23,857,815			1,142,220	25,000,035
General Obligation Bond Fund	2003	57,090,090			2,372,496	59,462,586
PERS Bond Sinking Fund	2004	35,335,700			45,625,591	80,961,291
Downtown Courthouse Capital Fund	2500		14,020			14,020
Asset Replacement Revolving Fund	2503	580,027				580,027
Library Capital Construction Fund	2506	13,024,698				13,024,698
Capital Improvement Fund	2507	46,338,117				46,338,117
Information Technology Capital Fund	2508	13,958,309				13,958,309
Asset Preservation Fund	2509	46,409,241				46,409,241
Sellwood Bridge Replacement Fund	2511	8,583,523				8,583,523
Burnside Bridge Fund	2515	33,025,016				33,025,016
Behavioral Health Resource Center Capital Fund	2516		900,000			900,000
Multnomah County Library Capital Construction (GO Bond) Fund	2517	142,915,708				142,915,708
Justice Center Capital Fund	2518	12,601,441				12,601,441
Homeless Services Department Capital Fund	2519	9,538,197	5,893,328			15,431,525
Animal Services Facility Capital Fund	2520	3,446,128				3,446,128
Sobering and Crisis Intervention Capital Fund	2521	13,400,000				13,400,000
Behavioral Health Managed Care Fund	3002	637,000				637,000
Health Department FQHC Fund	3003	216,789,020		16,714,328	66,926,889	300,430,237
Risk Management Fund	3500	198,433,569		17,789,290	100,805,977	317,028,836
Fleet Management Fund	3501	7,328,469	313,298	773,833		8,415,600
Fleet Asset Replacement Fund	3502	16,695,365				16,695,365
Information Technology Fund	3503	82,496,209		2,452,698		84,948,907
Mail Distribution Fund	3504	4,906,836		500,261		5,407,097
Facilities Management Fund	3505	92,001,316	413,464	3,386,719		95,801,499
Total All Funds		2,983,310,665	59,967,266	134,058,257	824,729,699	4,002,065,887

Fund Comparison: Year over Year

FY 2026 Proposed Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
1000	General Fund	\$887,924,932	\$897,389,117	\$9,464,185	1.1%	Beginning Working Capital (\$15.4M), Taxes +\$26.5M, Financing Sources +5.7M, Fees +\$2.7M, Interest (\$4M), Intergov (\$1.9M), Other/Misc & Service Charges (\$4.2M)
1501	Road Fund	78,685,092	76,740,692	(1,944,400)	-2.5%	
1503	Bicycle Path Construction Fund	342,398	462,551	120,153	35.1%	Beginning Working Capital
1504	Recreation Fund	40,000	40,000	0	0.0%	
1505	Federal/State Program Fund	455,985,013	481,845,641	25,860,628	5.7%	Intergov-State +\$32.9M, Intergov-Federal (\$8.5M), Service Charges (\$1.9M)
1506	County School Fund	70,025	70,025	0	0.0%	
1508	Animal Control Fund	3,525,800	3,244,800	(281,000)	-8.0%	
1509	Willamette River Bridges Fund	67,553,007	99,126,991	31,573,984	46.7%	Beginning Working Capital +\$4.1M, Fees +\$15.8M, Intergov +\$11.5M
1510	Library Fund	118,527,915	123,282,529	4,754,614	4.0%	
1511	Special Excise Tax Fund	42,811,008	44,421,215	1,610,207	3.8%	
1512	Land Corner Preservation Fund	4,287,000	4,102,000	(185,000)	-4.3%	
1513	Inmate Welfare Fund	1,719,355	1,786,000	66,645	3.9%	
1515	Coronavirus (COVID-19) Response Fund	22,281,980	3,372,367	(18,909,613)	-84.9%	Intergovernmental-Federal (\$21M)
1516	Justice Services Special Ops Fund	10,910,722	12,646,658	1,735,936	15.9%	Service Charges
1518	Oregon Historical Society Levy Fund	4,004,337	3,844,422	(159,915)	-4.0%	
1519	Video Lottery Fund	7,678,022	7,445,438	(232,584)	-3.0%	
1521	Supportive Housing Fund	304,809,539	182,165,732	(122,643,807)	-40.2%	Beginning Working Capital (\$102.7M), Intergov (\$19.9M)
1522	Preschool for All Program Fund	572,272,919	714,663,503	142,390,584	24.9%	Beginning Working Capital +125M, Interest +5.3M, Taxes +\$12M
2002	Capital Debt Retirement Fund	24,673,729	25,000,035	326,306	1.3%	
2003	General Obligation Bond Fund	57,378,147	59,462,586	2,084,439	3.6%	
2004	PERS Bond Sinking Fund	83,689,165	80,961,291	(2,727,874)	-3.3%	
2500	Downtown Courthouse Capital Fund	65,000	14,020	(50,980)	-78.4%	Beginning Working Capital
2503	Asset Replacement Revolving Fund	556,886	580,027	23,141	4.2%	
2506	Library Capital Construction Fund	10,103,981	13,024,698	2,920,717	28.9%	Beginning Working Capital +\$2.2M, Service Reimbursement +0.6M

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2026 Proposed Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
2507	Capital Improvement Fund	40,155,271	46,338,117	6,182,846	15.4%	Beginning Working Capital +\$1.7M, Service Reimbursement +\$3.9M
2508	Information Technology Capital Fund	17,233,302	13,958,309	(3,274,993)	-19.0%	Financing Sources (\$3.8M)
2509	Asset Preservation Fund	44,786,779	46,409,241	1,622,462	3.6%	
2511	Sellwood Bridge Replacement Fund	8,585,173	8,583,523	(1,650)	0.0%	
2515	Burnside Bridge Fund	51,269,398	33,025,016	(18,244,382)	-35.6%	Beginning Working Capital (\$7.9M), Fees (\$7.8M), Financing Sources +\$20.1M, Intergov (\$22.5M)
2516	Behavioral Health Resource Center Capital Fund	880,000	900,000	20,000	2.3%	
2517	Multnomah County Library Capital Construction (GO Bond) Fund	254,975,980	142,915,708	(112,060,272)	-43.9%	Beginning Working Capital (\$111.4M)
2518	Justice Center Capital Fund	10,699,169	12,601,441	1,902,272	17.8%	Beginning Working Capital +\$2M
2519	Homeless Services Capital Fund	24,299,890	15,431,525	(8,868,365)	-36.5%	Beginning Working Capital +\$8.6M, Financing Sources (\$17.5M)
2520	Animal Services Facility Capital Fund	3,535,421	3,446,128	(89,293)	-2.5%	
2521	Sobering and Crisis Intervention Capital Fund	0	13,400,000	13,400,000	N/A	New Fund
3002	Behavioral Health Managed Care Fund	0	637,000	637,000	N/A	Not budgeted in FY 2025
3003	Health Department FQHC Fund	266,708,241	300,430,237	33,721,996	12.6%	Beginning Working Capital +\$26.6M, Other +\$3.4M, Service Charges +4.2M
3500	Risk Management Fund	303,168,336	317,028,836	13,860,500	4.6%	
3501	Fleet Management Fund	8,791,591	8,415,600	(375,991)	-4.3%	
3502	Fleet Asset Replacement Fund	13,935,093	16,695,365	2,760,272	19.8%	Beginning Working Capital +\$1.4M, Service Reimbursement +\$1.3M
3503	Information Technology Fund	79,981,932	84,948,907	4,966,975	6.2%	
3504	Mail Distribution Fund	5,324,911	5,407,097	82,186	1.5%	
3505	Facilities Management Fund	<u>89,438,118</u>	<u>95,801,499</u>	<u>6,363,381</u>	7.1%	Service Reimbursement +\$7.0M
Total		\$3,983,664,577	\$4,002,065,887	\$18,401,310	0.5%	

"Financing sources" includes cash transfers and financing proceeds.

"Other revenues" and "misc." includes revenues from non-governmental entities, sales, donations, and service reimbursements.

Property Tax Information

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.

Permanent Tax Rate

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.

Exemptions

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 Property Tax Option

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 \$60,000. 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/programs/property/Pages/Senior-and-Disabled-Property-Tax-Deferral-Program.aspx.

Property Tax Information

FY 2026 Proposed Budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2025	435,098,371
Plus Estimated Assessed Value Growth	<u>10,442,434</u>
TOTAL GENERAL FUND PROPERTY TAX	\$445,540,805
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2026	445,540,805
Less amount exceeding shared 1% Constitutional Limitation	(20,083,703)
Less delinquencies and discounts on amount billed	<u>(19,179,936)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$406,277,166

OREGON HISTORICAL SOCIETY LEVY FUND (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2026	5,261,321
Less amount exceeding shared 1% Constitutional Limitation	(1,315,330)
Less delinquencies and discounts on amount billed	<u>(177,570)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,768,421

GENERAL OBLIGATION BOND FUND (2003) (Library Construction Bonds)	
General Obligation bond - Fiscal Year ending June 30, 2026	58,911,089
Less delinquencies and discounts on amount billed	<u>(2,650,999)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$56,260,090

TAX LEVY ANALYSIS				
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2025-26	BUDGET 2024-25
Permanent Rate Levy - Subject to \$10 Limit	387,399,967	419,050,555	433,600,031	445,540,805
OHS Local Option Levy - Subject to \$10 Limit	4,817,391	5,009,224	5,125,496	5,261,321
General Obligation Bond Levy	54,959,047	56,122,643	54,549,675	58,911,089
Total Proposed Levy	447,176,405	480,182,423	493,275,202	509,713,215
Loss due to 1% limitation	(14,430,999)	(14,783,094)	(18,356,286)	(21,399,033)
Loss in appropriation due to discounts and delinquencies	<u>(18,295,305)</u>	<u>(22,854,127)</u>	<u>(21,371,351)</u>	<u>(22,008,505)</u>
Total Proposed Levy Less Loss	\$414,450,101	\$442,545,202	\$453,547,565	\$466,305,677

NOTES

Average property tax discount	2.25%
Property tax delinquency rate	2.25%
Average valuation change (Based on July - January Value Growth)	2.40%
Assumed compression percentage	4.50%

Details of Service Reimbursements

The County budgets for several types of expenses using internal service reimbursement accounting codes. One such expense occurs when services are provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management. Another involves “indirect costs,” which are administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll and finance. These expenses cover personnel-related costs such as certain costs related to the Public Employees Retirement System (PERS); medical and dental insurance; and life insurance.

The tables on the following pages provide details by department, showing which funds are paying for the service reimbursements.

Details of Service Reimbursements

FY 2026 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.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	575,575	1,080,540	749,756	229,904	2,632,930	1,495,572	4,078,958	1,395,671	275,992		479,614	12,994,510
Road Fund	1501											290,755	290,755
Federal/State Program Fund	1505	23,746	150,372	2,747,691	53,026	1,676,494	415,154	260,884				4,421	5,331,790
Animal Control Fund	1508											5,163	5,163
Willamette River Bridges Fund	1509											172,264	172,264
Library Fund	1510										1,910,114		1,910,114
Land Corner Preservation Fund	1512											46,978	46,978
Inmate Welfare Fund	1513							12,357					12,357
Coronavirus (COVID-19) Response Fund	1515							22,726					22,726
Justice Services Special Ops Fund	1516						18,462	246,526					264,987
Supportive Housing Fund	1521	46,833		45,984	276,084	15,953	27,774		5,163				417,791
Preschool for All Program Fund	1522	10,175		252,197		48,895			5,478				316,745
Information Technology Capital Fund	2508									29,374			29,374
Asset Preservation Fund	2509									70,192			70,192
Burnside Bridge Fund	2515											35,006	35,006
Multnomah County Library Capital Construction (GO Bond) Fund	2517									111,141			111,141
Behavioral Health Managed Care Fund	3002					15,261							15,261
Health Department FQHC Fund	3003					3,425,216							3,425,216
Risk Management Fund	3500	218,619							193,573				412,192
Fleet Management Fund	3501									59,279			59,279
Information Technology Fund	3503									1,266,700			1,266,700
Mail Distribution Fund	3504									53,487			53,487
Facilities Management Fund	3505									556,756			556,756
Total		874,948	1,230,912	3,795,628	559,014	7,814,749	1,956,961	4,621,451	1,599,885	2,422,919	1,910,114	1,034,201	27,820,781

Details of Service Reimbursements

FY 2026 Proposed Budget

Insurance Benefits (60140/60145)

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

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	3,103,169	5,816,793	4,796,823	1,323,653	16,649,488	9,966,953	24,355,749	8,162,810	1,514,020		3,441,672	79,131,130
Road Fund	1501											1,915,621	1,915,621
Federal/State Program Fund	1505	215,407	1,081,113	20,906,078	348,481	11,067,405	2,720,588	1,507,432				27,843	37,874,347
Animal Control Fund	1508											60,210	60,210
Willamette River Bridges Fund	1509											1,107,427	1,107,427
Library Fund	1510										15,066,298		15,066,298
Land Corner Preservation Fund	1512											298,491	298,491
Inmate Welfare Fund	1513							100,613					100,613
Coronavirus (COVID-19) Response Fund	1515							177,330					177,330
Justice Services Special Ops Fund	1516						116,138	1,504,285					1,620,423
Video Lottery Fund	1519								5,616				5,616
Supportive Housing Fund	1521	286,994		345,957	1,930,029	95,344	199,526		30,300				2,888,150
Preschool for All Program Fund	1522	59,296		1,569,444		319,031			30,774				1,978,545
Information Technology Capital Fund	2508									224,233			224,233
Asset Preservation Fund	2509									436,518			436,518
Burnside Bridge Fund	2515											171,496	171,496
Multnomah County Library Capital Construction (GO Bond) Fund	2517									732,552			732,552
Behavioral Health Managed Care Fund	3002					94,837							94,837
Health Department FQHC Fund	3003					23,001,217							23,001,217
Risk Management Fund	3500	869,099							1,078,446				1,947,545
Fleet Management Fund	3501									408,457			408,457
Information Technology Fund	3503									6,258,071			6,258,071
Mail Distribution Fund	3504									385,849			385,849
Facilities Management Fund	3505									3,389,425			3,389,425
Total		4,533,965	6,897,906	27,618,302	3,602,163	51,227,322	13,003,205	27,645,409	9,307,946	13,349,125	15,066,298	7,022,760	179,274,401

Details of Service Reimbursements

FY 2026 Proposed Budget

Indirect Costs (60350)

Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Fund Total
General Fund	1000					24,995						24,995
Road Fund	1501										1,733,664	1,733,664
Federal/State Program Fund	1505	68,187	1,154,244	14,068,489	1,017,709	6,809,437	3,041,713	1,398,653			28,991	27,587,423
Willamette River Bridges Fund	1509										1,023,710	1,023,710
Library Fund	1510									3,264,749		3,264,749
Land Corner Preservation Fund	1512										310,699	310,699
Inmate Welfare Fund	1513							80,617				80,617
Justice Services Special Ops Fund	1516						142,000	984,635				1,126,635
Oregon Historical Society Levy Fund	1518	29,000										29,000
Supportive Housing Fund	1521	74,662		229,310	5,473,713	90,985	217,891		7,807			6,094,368
Preschool for All Program Fund	1522	15,111		379,444		77,938			8,088			480,581
Behavioral Health Managed Care Fund	3002					86,116						86,116
Health Department FQHC Fund	3003					20,484,531						20,484,531
Total		186,960	1,154,244	14,677,243	6,491,422	27,574,002	3,401,604	2,463,905	15,895	3,264,749	3,097,064	62,327,088

Details of Service Reimbursements

FY 2026 Proposed Budget

Telecommunication Costs (60370)

Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	120,566	40,373	260,343	74,966	979,556	771,343	324,188	272,206	70,840		164,147	3,078,528
Road Fund	1501											75,841	75,841
Federal/State Program Fund	1505	3,879	13,462	1,165,228		822,696							2,005,265
Willamette River Bridges Fund	1509											38,951	38,951
Library Fund	1510										479,786		479,786
Land Corner Preservation Fund	1512											8,522	8,522
Inmate Welfare Fund	1513							18,150					18,150
Justice Services Special Ops Fund	1516							9,076					9,076
Video Lottery Fund	1519								1,283				1,283
Supportive Housing Fund	1521	2,578		12,684									15,262
Preschool for All Program Fund	1522			33,320		4,905			641				38,866
Asset Preservation Fund	2509									12,722			12,722
Multnomah County Library Capital Construction (GO Bond) Fund	2517									15,541			15,541
Health Department FQHC Fund	3003					617,543							617,543
Risk Management Fund	3500	32,569							30,188				62,757
Fleet Management Fund	3501									18,582			18,582
Mail Distribution Fund	3504									19,747			19,747
Facilities Management Fund	3505									198,942			198,942
Total		159,592	53,835	1,471,575	74,966	2,424,700	771,343	351,414	304,318	336,374	479,786	287,461	6,715,364

Details of Service Reimbursements

FY 2026 Proposed Budget

Data Processing Costs (60380)

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

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	1,810,602	1,076,251	2,272,057	1,171,740	8,061,513	7,421,359	4,897,989	3,537,579	701,585		1,478,387	32,429,062
Road Fund	1501											785,366	785,366
Federal/State Program Fund	1505	36,567	116,279	8,335,096		4,281,815							12,769,757
Willamette River Bridges Fund	1509											444,091	444,091
Library Fund	1510										9,591,479		9,591,479
Land Corner Preservation Fund	1512											104,781	104,781
Supportive Housing Fund	1521	36,568		90,212	1,060,984								1,187,764
Preschool for All Program Fund	1522			449,312		27,157			9,783				486,252
Asset Preservation Fund	2509									216,936			216,936
Multnomah County Library Capital Construction (GO Bond) Fund	2517									140,367			140,367
Health Department FQHC Fund	3003					11,460,982							11,460,982
Risk Management Fund	3500	273,778							316,793				590,571
Fleet Management Fund	3501									229,697			229,697
Mail Distribution Fund	3504									216,937			216,937
Facilities Management Fund	3505									2,092,790			2,092,790
Total		2,157,515	1,192,530	11,146,677	2,232,724	23,831,467	7,421,359	4,897,989	3,864,155	3,598,312	9,591,479	2,812,625	72,746,832

Details of Service Reimbursements

FY 2026 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.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	112,621	226,824	86,076	5,743	564,006	757,690	4,303,859	13,019	376		333,569	6,403,783
Road Fund	1501											1,850,942	1,850,942
Federal/State Program Fund	1505	400	11,463	660,894		325,456	11,165						1,009,378
Willamette River Bridges Fund	1509											245,685	245,685
Library Fund	1510										184,474		184,474
Land Corner Preservation Fund	1512											15,553	15,553
Supportive Housing Fund	1521	500		3,189									3,689
Preschool for All Program Fund	1522					650							650
Asset Preservation Fund	2509									46,459			46,459
Health Department FQHC Fund	3003					99,625							99,625
Risk Management Fund	3500	5,797							4,865				10,662
Fleet Management Fund	3501									128,843			128,843
Information Technology Fund	3503									37,630			37,630
Mail Distribution Fund	3504									126,254			126,254
Facilities Management Fund	3505									1,196,409			1,196,409
Total		119,318	238,287	750,159	5,743	989,737	768,855	4,303,859	17,884	1,535,971	184,474	2,445,749	11,360,036

Details of Service Reimbursements

FY 2026 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.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	13,760,480	2,601,271	2,283,536	2,689,091	10,884,013	7,684,928	16,606,995	1,326,917	90,563		2,084,089	60,011,883
Road Fund	1501											1,787,313	1,787,313
Federal/State Program Fund	1505	5,424	119,430	5,004,102	278,227	3,751,079							9,158,262
Willamette River Bridges Fund	1509											545,820	545,820
Library Fund	1510										13,519,962		13,519,962
Land Corner Preservation Fund	1512											126,055	126,055
Inmate Welfare Fund	1513							4,750					4,750
Justice Services Special Ops Fund	1516						147,874	2,820					150,694
Supportive Housing Fund	1521	686,100		5,660	1,011,151								1,702,911
Preschool for All Program Fund	1522			343,618		36,030			3,012				382,660
Asset Preservation Fund	2509									162,478			162,478
Burnside Bridge Fund	2515											202,798	202,798
Multnomah County Library Capital Construction (GO Bond) Fund	2517									249,149			249,149
Justice Center Capital Fund	2518									177,129			177,129
Health Department FQHC Fund	3003					8,219,893							8,219,893
Risk Management Fund	3500	278,615							301,853				580,468
Fleet Management Fund	3501									1,046,158			1,046,158
Information Technology Fund	3503									972,071			972,071
Mail Distribution Fund	3504									867,231			867,231
Total		14,730,619	2,720,701	7,636,916	3,978,469	22,891,015	7,832,802	16,614,565	1,631,782	3,564,779	13,519,962	4,746,075	99,867,685

Details of Service Reimbursements

FY 2026 Proposed Budget

Capital Debt Retirement Fund (60450)

Paid to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.

Fund	Nond	County Assets	Community Services	Fund Total
Road Fund 1501			291,832	291,832
Video Lottery Fund 1519	1,739,697			1,739,697
Sellwood Bridge Replacement Fund 2511			8,583,523	8,583,523
Burnside Bridge Fund 2515			4,892,506	4,892,506
Facilities Management Fund 3505		7,576,731		7,576,731
Total	1,739,697	7,576,731	13,767,861	23,084,289

Mail Distribution Fund (60461/60462)

Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund 1000	57,214	421,737	107,954	34,050	637,699	670,163	467,223	485,310	22,250		125,042	3,028,642
Road Fund 1501											21,975	21,975
Federal/State Program Fund 1505		47,739	422,121		141,633							611,493
Willamette River Bridges Fund 1509											28,197	28,197
Library Fund 1510										163,358		163,358
Land Corner Preservation Fund 1512											4,020	4,020
Inmate Welfare Fund 1513							2,275					2,275
Justice Services Special Ops Fund 1516						9,100	9,044					18,144
Supportive Housing Fund 1521			3,266									3,266
Preschool for All Program Fund 1522								212				212
Health Department FQHC Fund 3003					766,703							766,703
Risk Management Fund 3500	47,296							49,504				96,800
Fleet Management Fund 3501									8,368			8,368
Information Technology Fund 3503									90,494			90,494
Facilities Management Fund 3505									42,406			42,406
Total	104,510	469,476	533,341	34,050	1,546,035	679,263	478,542	535,026	163,518	163,358	179,234	4,886,353

Details of Cash Transfers Between Funds

FY 2026 Proposed Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	1000 - General Fund	Community Services	1,175,735	Animal Services Client Services
Animal Control Fund	1000 - General Fund	Community Services	183,356	Animal Services Animal Care
Animal Control Fund	1000 - General Fund	Community Services	10,000	Animal Services Field Services
Animal Control Fund	1000 - General Fund	Community Services	5,000	Animal Services Animal Health
Behavioral Health Resource Center Capital Fund	2509 - Asset Preservation Fund	County Assets	900,000	BHRC Parking Lot Improvement project
Downtown Courthouse Capital Fund	1000 - General Fund	Overall County	14,020	Remaining Courthouse Funds Transferred to General Fund
Facilities Management Fund	2507 - Capital Improvement Fund	County Assets	369,420	CIP Fees from External Clients
Facilities Management Fund	2509 - Asset Preservation Fund	County Assets	44,044	AP Fees from External Clients
Federal/State Program Fund	2521 - Sobering and Crisis Intervention Capital Fund	County Assets	13,400,000	Sobering and Crisis Intervention Center Capital Fund
Fleet Management Fund	3502 - Fleet Asset Replacement Fund	County Assets	313,298	Fleet Vehicle Replacement
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	Walnut Park Redevelopment Planning
General Fund	2507 - Capital Improvement Fund	County Assets	1,000,000	Hansen Complex Deconstruction Phase 1
General Fund	2507 - Capital Improvement Fund	County Assets	125,000	Vance Pit Security Fence
General Fund	2507 - Capital Improvement Fund	County Assets	1,000,000	DCJ East Campus Expansion
General Fund	2507 - Capital Improvement Fund	County Assets	200,000	Downtown Real Estate Space Needs
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	FPM Prophet Center Relocation
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	Downtown Jail Site Replacement Study
General Fund	2508 - Information Technology Capital Fund	County Assets	1,500,000	Public Website and Digital Services Transformation
General Fund	2509 - Asset Preservation Fund	County Assets	1,500,000	Juvenile Justice Complex Security Foyer
General Fund	2518 - Justice Center Capital Fund	County Assets	3,300,000	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2
Homeless Services Capital Fund	1000 - General Fund	Overall County	5,893,328	Homeless Services programs
Willamette River Bridges Fund	2511 - Sellwood Bridge Replacement Fund	Community Services	8,483,523	Vehicle Registration Fee Revenue
Willamette River Bridges Fund	2515 - Burnside Bridge Fund	Community Services	20,100,542	Vehicle Registration Fee Revenue

Debt Amortization Schedule

FY 2026 Proposed Budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548,000	\$22,323,616	\$17,653,909	\$30,215,293	\$4,669,707
General Obligation Bonds:								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	\$387,000,000	\$214,120,000	\$165,250,000	\$8,220,090	\$48,870,000
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000,000	7,945,000	6,435,000	401,223	1,510,000
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110,000	102,530,000	98,465,000	4,111,731	4,065,000
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075,000	6,942,248	5,251,333	120,795	1,690,915
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580,000	64,495,000	56,755,000	842,523	7,740,000
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	<u>25,095,000</u>	<u>19,100,538</u>	<u>16,617,589</u>	<u>597,847</u>	<u>2,482,949</u>
Total Full Faith and Credit				\$309,860,000	\$201,012,786	\$183,523,922	\$6,074,119	\$17,488,864
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200,000	\$280,661	\$0	\$11,170	\$280,661

Debt Amortization Schedule

FY 2026 Proposed Budget

Lease Obligations (Right to Use)*	End Date	Interest Rate	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
Tabor Square L-04	6/30/2024	2.92%	2,224,220	1,705,214	58,038	519,006
Northwest Branch Library L-39	4/30/2031	2.54%	1,564,046	1,358,306	37,381	205,740
Sellwood Lofts L-43	12/31/2032	2.54%	1,116,658	994,633	26,963	122,024
Lincoln Bldg L-106	9/30/2028	2.54%	10,791,337	7,662,400	237,841	3,128,937
Kenton Library L-113	12/31/2024	3.06%	1,416,101	1,298,512	41,711	117,589
Mid-County WIC L-114	9/30/2027	2.54%	256,956	146,584	5,256	110,372
Troutdale Library L-115	3/31/2031	2.54%	516,180	435,389	12,181	80,791
Sherriff's Warehouse Training L-117	6/30/2027	2.54%	428,226	220,075	8,465	208,151
CATC Central City Concern L-119	3/31/2031	2.54%	1,741,285	1,474,790	41,159	266,495
Lloyd Corp Plaza L-126	9/30/2024	2.05%	1,773,507	1,504,779	33,841	268,728
Menlo Park Plaza L-133	10/31/2027	2.05%	82,565	48,106	1,372	34,459
Court Storage L-134	10/31/2029	2.05%	786,767	617,272	14,554	169,495
Foster Center L-150	1/31/2028	2.54%	474,401	297,378	10,009	177,023
Briarwood Suites L-162	4/30/2031	2.54%	2,928,354	2,493,715	69,370	434,640
Law Library L-165	11/30/2025	2.05%	41,689	0	215	41,689
Portland Portal MCS L-178	7/31/2041	2.84%	2,819,508	2,721,887	78,815	97,621
Utility Vault Lease L-179	4/30/2107	2.84%	685,631	685,631	18,123	0
Halsey Center L-183	8/31/2025	2.05%	168,395	24,304	2,103	144,092
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	371,445	315,971	8,794	55,474
120 SE Market St. L-185	4/30/2026	2.05%	388,885	-	3,684	388,885
Rockwood C Office L-188	1/31/2039	2.61%	4,436,381	4,225,544	113,310	210,837
City of Portland Utility Vault L-190	6/13/2112	2.84%	119,338	119,338	3,063	0
Macadam Avenue L-192	8/31/2030	2.30%	2,451,310	2,020,994	51,885	430,315
Hayden Meadows L-193	1/31/2027	3.09%	260,756	99,195	5,815	161,561
Super 8 Motel room Block L-194	5/31/2026	3.18%	922,889	0	13,431	922,889
Glisan Street Station L-202	8/13/2044	2.28%	5,231,391	5,090,955	117,835	140,436
Opp Ctr 42nd Ave L-203	1/14/2055	2.97%	3,435,776	3,362,150	101,046	73,626
VHR Co - Temp Belmont L-213	2/28/2027	3.16%	177,315	73,234	4,108	104,081
SandyPine Deflect Ctr L-215	7/31/2028	2.69%	770,341	534,290	17,950	236,050
Jason Lee-Justice Ctr L-216	10/31/2029	2.42%	329,316	258,911	7,196	70,405
Total			\$48,710,970	\$39,789,558	\$1,145,512	\$8,921,412

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