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# Summary of Resources

## FY 2027 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	129,840,535	658,821,021	13,061,313	19,364,534	14,795,157	3,185,000	6,882,092	<b>845,949,652</b>	66,657,231	5,587,358	<b>918,194,241</b>
Road Fund	1501	9,775,860	5,825,000	59,248,247	110,000	510,000	500,000	0	<b>75,969,107</b>	1,649,551	0	<b>77,618,658</b>
Bicycle Path Construction Fund	1503	469,121	0	106,000	0	0	15,000	0	<b>590,121</b>	0	0	<b>590,121</b>
Recreation Fund	1504	0	40,000	0	0	0	0	0	<b>40,000</b>	0	0	<b>40,000</b>
Federal/State Program Fund	1505	8,913,043	0	382,704,894	856,164	4,525,238	28,500	3,636,193	<b>400,664,032</b>	0	0	<b>400,664,032</b>
County School Fund	1506	0	45,000	25,000	0	0	0	0	<b>70,000</b>	0	0	<b>70,000</b>
Animal Control Fund	1508	1,134,000	0	0	1,455,000	0	42,000	175,000	<b>2,806,000</b>	0	0	<b>2,806,000</b>
Willamette River Bridges Fund	1509	28,088,319	0	4,432,552	14,926,799	0	750,000	0	<b>48,197,670</b>	480,216	0	<b>48,677,886</b>
Library Fund	1510	0	0	126,999,626	0	0	0	0	<b>126,999,626</b>	75,192	0	<b>127,074,818</b>
Special Excise Tax Fund	1511	129,305	43,459,986	0	0	0	10,000	0	<b>43,599,291</b>	0	0	<b>43,599,291</b>
Land Corner Preservation Fund	1512	2,062,000	0	0	0	625,000	65,000	1,000,000	<b>3,752,000</b>	70,000	0	<b>3,822,000</b>
Inmate Welfare Fund	1513	0	0	0	0	15,000	0	1,835,000	<b>1,850,000</b>	0	0	<b>1,850,000</b>
Coronavirus (COVID-19) Response Fund	1515	0	0	884,874	0	0	0	0	<b>884,874</b>	0	0	<b>884,874</b>
Justice Services Special Ops Fund	1516	513,000	0	1,286,335	1,393,879	9,055,118	0	1,089,083	<b>13,337,415</b>	261,367	0	<b>13,598,782</b>
Oregon Historical Society Levy Fund	1518	22,386	3,950,000	0	0	0	5,000	0	<b>3,977,386</b>	0	0	<b>3,977,386</b>
Video Lottery Fund	1519	826,687	0	6,838,255	0	0	0	0	<b>7,664,942</b>	0	0	<b>7,664,942</b>
Supportive Housing Fund	1521	29,036,528	0	142,976,333	0	0	0	0	<b>172,012,861</b>	0	0	<b>172,012,861</b>
Preschool for All Program Fund	1522	642,628,991	189,000,000	0	0	0	10,000,000	0	<b>841,628,991</b>	0	0	<b>841,628,991</b>
Capital Debt Retirement Fund	2002	1,422,726	0	139,736	0	0	40,000	750,000	<b>2,352,462</b>	22,638,342	0	<b>24,990,804</b>
General Obligation Bond Fund	2003	3,531,532	57,804,130	0	0	0	300,000	0	<b>61,635,662</b>	0	0	<b>61,635,662</b>
PERS Bond Sinking Fund	2004	48,443,288	0	0	0	0	1,400,000	0	<b>49,843,288</b>	32,505,287	0	<b>82,348,575</b>
Asset Replacement Revolving Fund	2503	602,579	0	0	0	0	0	0	<b>602,579</b>	0	0	<b>602,579</b>
Library Capital Construction Fund	2506	9,227,367	0	0	0	0	150,000	0	<b>9,377,367</b>	5,015,796	0	<b>14,393,163</b>
Capital Improvement Fund	2507	23,224,423	0	1,666,279	0	425,679	300,000	8,545,000	<b>34,161,381</b>	6,975,320	655,261	<b>41,791,962</b>
Information Technology Capital Fund	2508	11,163,139	0	0	0	1,129,500	0	0	<b>12,292,639</b>	416,320	1,854,750	<b>14,563,709</b>
Asset Preservation Fund	2509	32,278,134	0	0	0	0	500,000	0	<b>32,778,134</b>	13,676,075	45,989	<b>46,500,198</b>

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# Summary of Resources

## FY 2027 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	467,120	0	0	8,094,003	0	25,000	0	8,586,123	0	0	8,586,123
Burnside Bridge Fund 2515	23,382,560	0	0	9,229,198	0	165,000	0	32,776,758	0	0	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund 2517	52,592,090	0	0	0	0	2,460,000	65,054	55,117,144	0	0	55,117,144
Justice Center Capital Fund 2518	3,879,961	0	0	0	4,320,024	0	0	8,199,985	0	2,500,000	10,699,985
Homeless Services Capital Fund 2519	2,473,758	0	0	0	0	0	0	2,473,758	0	0	2,473,758
Animal Services Facility Capital Fund 2520	3,304,926	0	0	0	0	0	0	3,304,926	0	0	3,304,926
Sobering and Crisis Intervention Capital Fund 2521	11,546,206	0	0	0	0	0	0	11,546,206	0	12,953,792	24,499,998
Vector Control Relocation Capital Fund 2522	0	0	0	0	2,500,000	0	0	2,500,000	0	2,500,000	5,000,000
Behavioral Health Managed Care Fund 3002	46,639	0	0	0	0	0	0	46,639	0	0	46,639
Health Department FQHC Fund 3003	102,168,848	0	15,064,182	0	176,708,176	0	14,282,116	308,223,322	0	0	308,223,322
Risk Management Fund 3500	123,025,480	0	0	0	17,120	3,700,000	19,228,004	145,970,604	170,023,813	0	315,994,417
Fleet Management Fund 3501	1,139,071	0	0	0	96,116	0	0	1,235,187	7,652,544	0	8,887,731
Fleet Asset Replacement Fund 3502	11,494,209	0	0	0	0	0	0	11,494,209	4,057,894	367,812	15,919,915
Information Technology Fund 3503	7,258,296	0	0	0	10,097	0	0	7,268,393	80,329,078	0	87,597,471
Mail Distribution Fund 3504	499,350	0	0	0	20,471	0	0	519,821	5,009,241	0	5,529,062
Facilities Management Fund 3505	3,263,000	0	0	0	2,713,845	0	200,000	6,176,845	89,641,442	0	95,818,287
<b>Total All Funds</b>	<b>1,329,874,477</b>	<b>958,945,137</b>	<b>755,433,626</b>	<b>55,429,577</b>	<b>217,466,541</b>	<b>23,640,500</b>	<b>57,687,542</b>	<b>3,398,477,400</b>	<b>507,134,709</b>	<b>26,464,962</b>	<b>3,932,077,071</b>

# Summary of Departmental Expenditures

FY 2027 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	58,316,353	48,464,958	72,647,404	62,814,220	146,368,462	81,107,459	212,386,068	65,319,123	10,789,992	0	28,520,889	<b>786,734,928</b>
Road Fund 1501	0	0	0	0	0	0	0	0	0	0	71,340,747	<b>71,340,747</b>
Recreation Fund 1504	0	0	0	0	0	0	0	40,000	0	0	0	<b>40,000</b>
Federal/State Program Fund 1505	2,999,199	8,695,564	196,212,196	24,450,565	125,924,408	31,523,581	7,961,280	0	126,000	0	2,538,199	<b>400,430,992</b>
County School Fund 1506	70,000	0	0	0	0	0	0	0	0	0	0	<b>70,000</b>
Animal Control Fund 1508	0	0	0	0	0	0	0	0	0	0	934,430	<b>934,430</b>
Willamette River Bridges Fund 1509	0	0	0	0	0	0	0	0	0	0	13,826,902	<b>13,826,902</b>
Library Fund 1510	0	0	0	0	0	0	0	0	0	127,074,818	0	<b>127,074,818</b>
Special Excise Tax Fund 1511	43,599,291	0	0	0	0	0	0	0	0	0	0	<b>43,599,291</b>
Land Corner Preservation Fund 1512	0	0	0	0	0	0	0	0	0	0	2,638,505	<b>2,638,505</b>
Inmate Welfare Fund 1513	0	0	0	0	0	0	1,850,000	0	0	0	0	<b>1,850,000</b>
Coronavirus (COVID-19) Response Fund 1515	0	0	0	0	0	0	0	0	0	0	884,874	<b>884,874</b>
Justice Services Special Ops Fund 1516	0	2,000	0	0	0	1,505,835	12,090,947	0	0	0	0	<b>13,598,782</b>
Oregon Historical Society Levy Fund 1518	3,977,386	0	0	0	0	0	0	0	0	0	0	<b>3,977,386</b>
Video Lottery Fund 1519	1,761,232	0	428,250	2,414,962	0	1,567,290	0	809,382	0	0	0	<b>6,981,116</b>
Supportive Housing Fund 1521	1,936,590	0	2,193,920	149,332,172	12,443,960	0	0	181,747	0	0	0	<b>166,088,389</b>
Preschool for All Program Fund 1522	412,293	0	271,771,111	0	247,012	0	0	7,934,561	0	0	0	<b>280,364,977</b>
Capital Debt Retirement Fund 2002	23,529,078	0	0	0	0	0	0	0	0	0	0	<b>23,529,078</b>
General Obligation Bond Fund 2003	58,804,130	0	0	0	0	0	0	0	0	0	0	<b>58,804,130</b>
PERS Bond Sinking Fund 2004	37,250,700	0	0	0	0	0	0	0	0	0	0	<b>37,250,700</b>
Asset Replacement Revolving Fund 2503	0	0	0	0	0	0	0	0	602,579	0	0	<b>602,579</b>
Library Capital Construction Fund 2506	0	0	0	0	0	0	0	0	14,393,163	0	0	<b>14,393,163</b>

Summary of Departmental Expenditures continued on next page

# Summary of Departmental Expenditures

FY 2027 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
Capital Improvement Fund 2507	0	0	0	0	0	0	0	0	37,835,611	0	0	37,835,611
Information Technology Capital Fund 2508	0	0	0	0	0	0	0	0	14,563,709	0	0	14,563,709
Asset Preservation Fund 2509	0	0	0	0	0	0	0	0	43,200,198	0	0	43,200,198
Sellwood Bridge Replacement Fund 2511	0	0	0	0	0	0	0	0	0	0	8,586,123	8,586,123
Burnside Bridge Fund 2515	0	0	0	0	0	0	0	0	0	0	17,776,758	17,776,758
Multnomah County Library Capital Construction (GO Bond) Fund 2517	0	0	0	0	0	0	0	0	55,117,144	0	0	55,117,144
Justice Center Capital Fund 2518	0	0	0	0	0	0	0	0	10,699,985	0	0	10,699,985
Homeless Services Capital Fund 2519	0	0	0	0	0	0	0	0	2,473,758	0	0	2,473,758
Animal Services Facility Capital Fund 2520	0	0	0	0	0	0	0	0	3,304,926	0	0	3,304,926
Sobering and Crisis Intervention Capital Fund 2521	0	0	0	0	0	0	0	0	24,499,998	0	0	24,499,998
Vector Control Relocation Capital Fund 2522	0	0	0	0	0	0	0	0	5,000,000	0	0	5,000,000
Behavioral Health Managed Care Fund 3002	0	0	0	0	46,639	0	0	0	0	0	0	46,639
Health Department FQHC Fund 3003	0	0	0	0	218,724,145	0	0	0	0	0	0	218,724,145
Risk Management Fund 3500	9,168,850	0	0	0	0	0	0	183,800,087	0	0	0	192,968,937
Fleet Management Fund 3501	0	0	0	0	0	0	0	0	7,713,230	0	0	7,713,230
Fleet Asset Replacement Fund 3502	0	0	0	0	0	0	0	0	15,919,915	0	0	15,919,915
Information Technology Fund 3503	0	0	0	0	0	0	0	0	85,105,005	0	0	85,105,005
Mail Distribution Fund 3504	0	0	0	0	0	0	0	0	5,029,712	0	0	5,029,712
Facilities Management Fund 3505	0	0	0	0	0	0	0	0	92,544,918	0	0	92,544,918
<b>Total All Funds</b>	<b>241,825,102</b>	<b>57,162,522</b>	<b>543,252,881</b>	<b>239,011,919</b>	<b>503,754,626</b>	<b>115,704,165</b>	<b>234,288,295</b>	<b>258,084,900</b>	<b>428,919,843</b>	<b>127,074,818</b>	<b>147,047,427</b>	<b>2,896,126,498</b>

# Summary of Departmental Requirements

FY 2027 Proposed Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	31,823,385	68,370,140	2,716,297	119,130,208	0	222,040,030	19,785,072	241,825,102	131.30
District Attorney	47,533,438	1,262,623	2,515,856	0	0	51,311,917	5,850,605	57,162,522	220.10
County Human Services	156,718,605	348,961,647	2,985,535	0	0	508,665,787	34,587,094	543,252,881	1,004.60
Homeless Services Department	20,383,262	194,719,048	8,916,053	0	0	224,018,363	14,993,556	239,011,919	98.00
Health	292,407,860	86,415,465	44,042,039	0	520,000	423,385,364	80,369,262	503,754,626	1,556.00
Community Justice	74,250,437	16,772,746	2,274,125	0	11,000	93,308,308	22,395,857	115,704,165	413.00
Sheriff	183,651,179	7,188,062	8,409,649	0	5,378,043	204,626,933	29,661,362	234,288,295	823.53
County Management	60,348,651	17,959,429	173,053,391	0	0	251,361,471	6,723,429	258,084,900	296.00
County Assets	89,330,502	216,540,473	73,157,968	0	21,600,227	400,629,170	28,290,673	428,919,843	386.50
Library	81,393,980	4,107,129	11,493,616	0	350,000	97,344,725	29,730,093	127,074,818	543.30
Community Services	40,892,981	71,765,873	4,795,639	0	290,000	117,744,493	29,302,934	147,047,427	234.50
<b>Total</b>	<b>1,078,734,280</b>	<b>1,034,062,635</b>	<b>334,360,168</b>	<b>119,130,208</b>	<b>28,149,270</b>	<b>2,594,436,561</b>	<b>301,689,937</b>	<b>2,896,126,498</b>	<b>5,706.83</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

## FY 2027 Proposed Budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	786,734,928	15,147,579	35,270,703	81,041,031	918,194,241
Road Fund	1501	71,340,747	0	6,277,911	0	77,618,658
Bicycle Path Construction Fund	1503	0	0	590,121	0	590,121
Recreation Fund	1504	40,000	0	0	0	40,000
Federal/State Program Fund	1505	400,430,992	0	34,000	199,040	400,664,032
County School Fund	1506	70,000	0	0	0	70,000
Animal Control Fund	1508	934,430	1,387,220	484,350	0	2,806,000
Willamette River Bridges Fund	1509	13,826,902	0	34,850,984	0	48,677,886
Library Fund	1510	127,074,818	0	0	0	127,074,818
Special Excise Tax Fund	1511	43,599,291	0	0	0	43,599,291
Land Corner Preservation Fund	1512	2,638,505	0	0	1,183,495	3,822,000
Inmate Welfare Fund	1513	1,850,000	0	0	0	1,850,000
Coronavirus (COVID-19) Response Fund	1515	884,874	0	0	0	884,874
Justice Services Special Ops Fund	1516	13,598,782	0	0	0	13,598,782
Oregon Historical Society Levy Fund	1518	3,977,386	0	0	0	3,977,386
Video Lottery Fund	1519	6,981,116	0	683,826	0	7,664,942
Supportive Housing Fund	1521	166,088,389	1,854,750	4,069,722	0	172,012,861
Preschool for All Program Fund	1522	280,364,977	0	18,900,000	542,364,014	841,628,991
Capital Debt Retirement Fund	2002	23,529,078	0	0	1,461,726	24,990,804
General Obligation Bond Fund	2003	58,804,130	0	0	2,831,532	61,635,662
PERS Bond Sinking Fund	2004	37,250,700	0	0	45,097,875	82,348,575
Asset Replacement Revolving Fund	2503	602,579	0	0	0	602,579
Library Capital Construction Fund	2506	14,393,163	0	0	0	14,393,163
Capital Improvement Fund	2507	37,835,611	3,956,351	0	0	41,791,962
Information Technology Capital Fund	2508	14,563,709	0	0	0	14,563,709
Asset Preservation Fund	2509	43,200,198	3,300,000	0	0	46,500,198
Sellwood Bridge Replacement Fund	2511	8,586,123	0	0	0	8,586,123
Burnside Bridge Fund	2515	17,776,758	0	15,000,000	0	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	55,117,144	0	0	0	55,117,144
Justice Center Capital Fund	2518	10,699,985	0	0	0	10,699,985
Homeless Services Capital Fund	2519	2,473,758	0	0	0	2,473,758
Animal Services Facility Capital Fund	2520	3,304,926	0	0	0	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	24,499,998	0	0	0	24,499,998
Vector Control Relocation Capital Fund	2522	5,000,000	0	0	0	5,000,000
Behavioral Health Managed Care Fund	3002	46,639	0	0	0	46,639
Health Department FQHC Fund	3003	218,724,145	0	12,618,544	76,880,633	308,223,322
Risk Management Fund	3500	192,968,937	0	18,453,822	104,571,658	315,994,417
Fleet Management Fund	3501	7,713,230	367,812	806,689	0	8,887,731
Fleet Asset Replacement Fund	3502	15,919,915	0	0	0	15,919,915
Information Technology Fund	3503	85,105,005	0	2,492,466	0	87,597,471
Mail Distribution Fund	3504	5,029,712	0	499,350	0	5,529,062
Facilities Management Fund	3505	92,544,918	451,250	2,822,119	0	95,818,287
<b>Total All Funds</b>		<b>2,896,126,498</b>	<b>26,464,962</b>	<b>153,854,607</b>	<b>855,631,004</b>	<b>3,931,625,821</b>

# Fund Comparison: Year over Year

## FY 2027 Proposed Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Proposed	Change	% Change	Description
1000	General Fund	\$899,187,532	\$918,194,241	\$19,006,709	2.1%	Beginning Working Capital (\$11.2M), Taxes +\$28.2M, Financing Sources (\$1.7M), Fees +\$1.6M, Interest (\$1.0M), Intergov +\$0.8M, Other/Misc & Service Charges (\$2.3M)
1501	Road Fund	76,740,692	77,618,658	877,966	1.1%	
1503	Bicycle Path Construction Fund	462,551	590,121	127,570	27.6%	Beginning Working Capital
1504	Recreation Fund	40,000	40,000	0	0.0%	
1505	Federal/State Program Fund	494,824,296	400,664,032	(94,160,264)	(19.0%)	Beginning Working Capital (\$3.1M), Fees (\$0.5), Intergov (\$88.3M), Other & Service Charges (\$2.2M)
1506	County School Fund	70,025	70,000	(25)	(0.0%)	
1508	Animal Control Fund	3,244,800	2,806,000	(438,800)	(13.5%)	Beginning Working Capital
1509	Willamette River Bridges Fund	99,126,991	48,677,886	(50,449,105)	(50.9%)	Beginning Working Capital (\$13.3M), Fees (\$17.0M), Intergov (\$20.6M), Interest/Other Sources +0.4M
1510	Library Fund	125,223,589	127,074,818	1,851,229	1.5%	
1511	Special Excise Tax Fund	44,421,215	43,599,291	(821,924)	(1.9%)	
1512	Land Corner Preservation Fund	4,102,000	3,822,000	(280,000)	(6.8%)	
1513	Inmate Welfare Fund	1,786,000	1,850,000	64,000	3.6%	
1515	Coronavirus (COVID-19) Response Fund	3,372,367	884,874	(2,487,493)	(73.8%)	Beginning Working Capital
1516	Justice Services Special Ops Fund	12,646,658	13,598,782	952,124	7.5%	
1518	Oregon Historical Society Levy Fund	3,844,422	3,977,386	132,964	3.5%	
1519	Video Lottery Fund	7,445,438	7,664,942	219,504	2.9%	
1521	Supportive Housing Fund	192,433,232	172,012,861	(20,420,371)	(10.6%)	Beginning Working Capital (\$26.8M), Intergov +\$6.4M
1522	Preschool for All Program Fund	714,663,503	841,628,991	126,965,488	17.8%	Beginning Working Capital +\$108.3M, Interest +4.7M, Taxes +\$14M
2002	Capital Debt Retirement Fund	25,000,035	24,990,804	(9,231)	(0.0%)	
2003	General Obligation Bond Fund	59,462,586	61,635,662	2,173,076	3.7%	
2004	PERS Bond Sinking Fund	80,961,291	82,348,575	1,387,284	1.7%	
2500	Downtown Courthouse Capital Fund	14,520	0	(14,520)	(100.0%)	Resources not budgeted in FY 2027
2503	Asset Replacement Revolving Fund	580,027	602,579	22,552	3.9%	
2506	Library Capital Construction Fund	13,296,443	14,393,163	1,096,720	8.2%	

Fund Comparison: Year over Year continued on next page

# Fund Comparison: Year over Year

## FY 2027 Proposed Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Proposed	Change	% Change	Description
2507	Capital Improvement Fund	45,491,471	41,791,962	(3,699,509)	(8.1%)	
2508	Information Technology Capital Fund	14,634,224	14,563,709	(70,515)	(0.5%)	
2509	Asset Preservation Fund	47,358,677	46,500,198	(858,479)	(1.8%)	
2511	Sellwood Bridge Replacement Fund	8,583,523	8,586,123	2,600	0.0%	
2515	Burnside Bridge Fund	33,025,016	32,776,758	(248,258)	(0.8%)	
2516	Behavioral Health Resource Center Capital Fund	915,800	0	(915,800)	(100.0%)	Resources not budgeted in FY 2027
2517	Multnomah County Library Capital Construction (GO Bond) Fund	140,101,169	55,117,144	(84,984,025)	(60.7%)	Beginning Working Capital (\$78.1M), Interest (\$0.9M), Intergov (\$3.5M), Other & Service Charges (\$2.5M)
2518	Justice Center Capital Fund	13,407,092	10,699,985	(2,707,107)	(20.2%)	Beginning Working Capital (\$1.8M), Financing Sources & Service Charges (\$0.9M)
2519	Homeless Services Capital Fund	16,385,345	2,473,758	(13,911,587)	(84.9%)	Beginning Working Capital (\$12.2M), Intergov (\$1.7M)
2520	Animal Services Facility Capital Fund	3,446,128	3,304,926	(141,202)	(4.1%)	
2521	Sobering and Crisis Intervention Capital Fund	14,740,000	24,499,998	9,759,998	66.2%	Beginning Working Capital \$10.2M, Financing Sources (\$0.4M)
2522	Vector Control Relocation Capital Fund	0	5,000,000	5,000,000	N/A	New in FY 2027
3002	Behavioral Health Managed Care Fund	637,000	46,639	(590,361)	(92.7%)	Beginning Working Capital
3003	Health Department FQHC Fund	294,875,830	308,223,322	13,347,492	4.5%	
3500	Risk Management Fund	317,141,882	315,994,417	(1,147,465)	(0.4%)	
3501	Fleet Management Fund	8,415,600	8,887,731	472,131	5.6%	
3502	Fleet Asset Replacement Fund	16,695,365	15,919,915	(775,450)	(4.6%)	
3503	Information Technology Fund	85,158,855	87,597,471	2,438,616	2.9%	
3504	Mail Distribution Fund	5,406,073	5,529,062	122,989	2.3%	
3505	Facilities Management Fund	95,973,183	95,818,287	(154,896)	(0.2%)	
<b>Total</b>		<b>4,025,342,446</b>	<b>3,932,077,071</b>	<b>(93,265,375)</b>	<b>(2.3%)</b>	

“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 is governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue. It 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,

# Property Tax Information

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FY 2027 Proposed Budget

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.

The Oregon Property Tax Deferral for Disabled and Senior Homeowners Program allows homeowners to defer taxes until death or the sale of the home. To be eligible, an individual must be 62 years of age or older or have a disability, with a household income of less than \$70,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% annually. More information can be found on the [Oregon property tax deferral website](#).

# Property Tax Information

## FY 2027 Proposed Budget

<b>General Fund (1000)</b>	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2026	445,523,977
Plus Estimated Assessed Value Growth	<u>20,288,866</u>
<b>Total General Fund Property Tax</b>	<b>465,812,843</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2027	465,812,843
Less amount exceeding shared 1% Constitutional Limitation	(21,427,391)
Less delinquencies and discounts on amount billed	<u>(19,997,345)</u>
<b>Total Available for Appropriation</b>	<b>424,388,107</b>

<b>Oregon Historical Society Levy Fund (1518)</b>	
5-year Local Option Levy - Fiscal Year ending June 30, 2027	5,445,026
Less amount exceeding shared 1% Constitutional Limitation	(1,361,257)
Less delinquencies and discounts on amount billed	<u>(183,770)</u>
<b>Total Available for Appropriation</b>	<b>3,900,000</b>

<b>General Obligation Bond Fund (2003) (Library Construction Bonds)</b>	
General Obligation bond - Fiscal Year ending June 30, 2027	60,182,335
Less delinquencies and discounts on amount billed	<u>(2,708,205)</u>
<b>Total Available for Appropriation</b>	<b>57,474,130</b>

<b>Tax Levy Analysis</b>				
	<b>Actual 2023-24</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Budget 2026-27</b>
Permanent Rate Levy - Subject to \$10 Limit	419,050,555	435,098,371	445,540,805	465,812,843
OHS Local Option Levy - Subject to \$10 Limit	5,009,224	5,133,361	5,261,321	5,445,026
General Obligation Bond Levy	56,122,643	54,560,840	58,911,089	60,182,335
<b>Total Proposed Levy</b>	<b>480,182,423</b>	<b>494,792,572</b>	<b>509,713,215</b>	<b>531,440,204</b>
Loss due to 1% limitation	(14,783,094)	(18,039,622)	(21,399,033)	(22,788,648)
Loss in appropriation due to discounts and delinquencies	<u>(22,854,127)</u>	<u>(23,921,927)</u>	<u>(22,008,505)</u>	<u>(22,889,320)</u>
<b>Total Proposed Levy Less Loss</b>	<b>442,545,202</b>	<b>452,831,024</b>	<b>466,305,677</b>	<b>485,762,237</b>

### Notes

Average property tax discount	2.25%
Property tax delinquency rate	2.25%
Average valuation change (Based on July - January Value Growth)	4.55%
Assumed compression percentage	4.60%

## 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 2027 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	683,526	1,281,184	900,637	239,103	2,922,299	1,497,354	5,104,436	1,609,750	311,544		554,610	15,104,445
Road Fund 1501											367,383	367,383
Federal/State Program Fund 1505	29,327	195,680	3,361,850	29,992	1,878,432	655,773	68,213				5,526	6,224,792
Animal Control Fund 1508											3,943	3,943
Willamette River Bridges Fund 1509											222,875	222,875
Library Fund 1510										2,367,638		2,367,638
Land Corner Preservation Fund 1512											56,877	56,877
Inmate Welfare Fund 1513							14,531					14,531
Justice Services Special Ops Fund 1516						32,716	294,592					327,307
Video Lottery Fund 1519						31,623						31,623
Supportive Housing Fund 1521	24,578		14,338	309,317	3,797			5,255				357,286
Preschool for All Program Fund 1522	12,837		387,473		6,959			6,437				413,705
Information Technology Capital Fund 2508									8,659			8,659
Asset Preservation Fund 2509									86,095			86,095
Burnside Bridge Fund 2515											7,785	7,785
Multnomah County Library Capital Construction (GO Bond) Fund 2517									106,401			106,401
Health Department FQHC Fund 3003					4,055,222							4,055,222
Risk Management Fund 3500	257,286							244,750				502,036
Fleet Management Fund 3501									71,292			71,292
Information Technology Fund 3503									1,473,480			1,473,480
Mail Distribution Fund 3504									58,469			58,469
Facilities Management Fund 3505									643,443			643,443
<b>Total</b>	<b>1,007,554</b>	<b>1,476,865</b>	<b>4,664,299</b>	<b>578,411</b>	<b>8,866,708</b>	<b>2,217,466</b>	<b>5,481,772</b>	<b>1,866,192</b>	<b>2,759,383</b>	<b>2,367,638</b>	<b>1,218,998</b>	<b>32,505,287</b>

# Details of Service Reimbursements

FY 2027 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	3,125,749	5,897,751	4,965,830	1,209,409	15,735,342	8,729,576	26,157,305	8,106,537	1,442,444		3,442,265	78,812,208
Road Fund 1501											2,125,210	2,125,210
Federal/State Program Fund 1505	188,639	1,138,091	22,391,838	154,409	10,572,961	3,553,827	378,426				30,218	38,408,409
Animal Control Fund 1508											30,545	30,545
Willamette River Bridges Fund 1509											1,243,037	1,243,037
Library Fund 1510										15,511,227		15,511,227
Land Corner Preservation Fund 1512											309,318	309,318
Inmate Welfare Fund 1513							103,535					103,535
Justice Services Special Ops Fund 1516						179,533	1,561,669					1,741,202
Video Lottery Fund 1519						204,381		3,323				207,704
Supportive Housing Fund 1521	98,898		99,051	1,914,311	28,314			30,102				2,170,676
Preschool for All Program Fund 1522	61,864		2,206,580		36,922			31,551				2,336,917
Information Technology Capital Fund 2508									369,545			369,545
Asset Preservation Fund 2509									467,535			467,535
Burnside Bridge Fund 2515											32,299	32,299
Multnomah County Library Capital Construction (GO Bond) Fund 2517									525,795			525,795
Health Department FOHC Fund 3003					22,765,705							22,765,705
Risk Management Fund 3500	883,048							1,140,047				2,023,095
Fleet Management Fund 3501									422,478			422,478
Information Technology Fund 3503									6,269,157			6,269,157
Mail Distribution Fund 3504									371,866			371,866
Facilities Management Fund 3505									3,384,354			3,384,354
<b>Total</b>	<b>4,358,198</b>	<b>7,035,842</b>	<b>29,663,299</b>	<b>3,278,129</b>	<b>49,139,244</b>	<b>12,667,317</b>	<b>28,200,935</b>	<b>9,311,560</b>	<b>13,23,174</b>	<b>15,511,227</b>	<b>7,212,892</b>	<b>179,631,817</b>

# Details of Service Reimbursements

FY 2027 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
Road Fund 1501										1,725,179	<b>1,725,179</b>
Federal/State Program Fund 1505	53,108	1,284,367	11,652,367	712,481	5,263,193	4,378,534	256,796			28,729	<b>23,629,575</b>
Willamette River Bridges Fund 1509										1,042,931	<b>1,042,931</b>
Library Fund 1510									3,035,996		<b>3,035,996</b>
Land Corner Preservation Fund 1512										297,423	<b>297,423</b>
Inmate Welfare Fund 1513							69,035				<b>69,035</b>
Justice Services Special Ops Fund 1516						225,341	1,076,335				<b>1,301,676</b>
Oregon Historical Society Levy Fund 1518	29,000										<b>29,000</b>
Supportive Housing Fund 1521	27,757		51,800	8,779,582	18,717			6,248			<b>8,884,104</b>
Preschool for All Program Fund 1522	14,826		475,563		8,163			7,454			<b>506,006</b>
Health Department FQHC Fund 3003					19,478,261						<b>19,478,261</b>
<b>Total</b>	<b>124,691</b>	<b>1,284,367</b>	<b>12,179,730</b>	<b>9,492,063</b>	<b>24,768,334</b>	<b>4,603,875</b>	<b>1,402,166</b>	<b>13,702</b>	<b>3,035,996</b>	<b>3,094,262</b>	<b>59,999,186</b>

# Details of Service Reimbursements

FY 2027 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	121,861	49,707	278,714	84,415	877,880	720,099	310,422	267,320	73,206		162,808	2,946,432
Road Fund 1501											71,041	71,041
Federal/State Program Fund 1505	3,378	7,205	1,100,312		406,986							1,517,881
Willamette River Bridges Fund 1509											38,001	38,001
Library Fund 1510										447,124		447,124
Land Corner Preservation Fund 1512											8,684	8,684
Inmate Welfare Fund 1513							16,397					16,397
Justice Services Special Ops Fund 1516							6,785					6,785
Video Lottery Fund 1519								2,920				2,920
Supportive Housing Fund 1521	2,673											2,673
Preschool for All Program Fund 1522			39,728					1,168				40,896
Asset Preservation Fund 2509									14,586			14,586
Multnomah County Library Capital Construction (GO Bond) Fund 2517									18,739			18,739
Health Department FQHC Fund 3003					1,184,906							1,184,906
Risk Management Fund 3500	31,598							29,448				61,046
Fleet Management Fund 3501									26,207			26,207
Mail Distribution Fund 3504									22,251			22,251
Facilities Management Fund 3505									236,390			236,390
<b>Total</b>	<b>159,510</b>	<b>56,912</b>	<b>1,418,754</b>	<b>84,415</b>	<b>2,469,772</b>	<b>720,099</b>	<b>333,604</b>	<b>300,856</b>	<b>391,379</b>	<b>447,124</b>	<b>280,534</b>	<b>6,662,959</b>

# Details of Service Reimbursements

FY 2027 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	1,838,735	1,089,587	2,368,483	1,296,452	7,358,636	7,005,415	5,069,920	3,622,679	624,378		1,625,100	<b>31,899,385</b>
Road Fund 1501											784,534	<b>784,534</b>
Federal/State Program Fund 1505	34,714	53,033	8,875,790		4,530,023							<b>13,493,560</b>
Willamette River Bridges Fund 1509											443,289	<b>443,289</b>
Library Fund 1510										9,856,813		<b>9,856,813</b>
Land Corner Preservation Fund 1512											127,382	<b>127,382</b>
Supportive Housing Fund 1521	39,344			1,182,259								<b>1,221,603</b>
Preschool for All Program Fund 1522			598,781					10,132				<b>608,913</b>
Asset Preservation Fund 2509									212,541			<b>212,541</b>
Multnomah County Library Capital Construction (GO Bond) Fund 2517									106,270			<b>106,270</b>
Behavioral Health Managed Care Fund 3002					25,739							<b>25,739</b>
Health Department FQHC Fund 3003					11,952,269							<b>11,952,269</b>
Risk Management Fund 3500	333,460							362,831				<b>696,291</b>
Fleet Management Fund 3501									188,925			<b>188,925</b>
Mail Distribution Fund 3504									188,926			<b>188,926</b>
Facilities Management Fund 3505									1,859,679			<b>1,859,679</b>
<b>Total</b>	<b>2,246,253</b>	<b>1,142,620</b>	<b>11,843,054</b>	<b>2,478,711</b>	<b>23,866,667</b>	<b>7,005,415</b>	<b>5,069,920</b>	<b>3,995,642</b>	<b>3,180,719</b>	<b>9,856,813</b>	<b>2,980,305</b>	<b>73,666,119</b>

# Details of Service Reimbursements

FY 2027 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	136,981	246,557	108,150	5,716	639,713	843,397	4,549,147	10,222	858		356,297	<b>6,897,038</b>
Road Fund	1501											1,611,227	<b>1,611,227</b>
Federal/State Program Fund	1505	400	12,518	589,345		307,306							<b>909,569</b>
Willamette River Bridges Fund	1509											262,104	<b>262,104</b>
Library Fund	1510										211,771		<b>211,771</b>
Land Corner Preservation Fund	1512											19,720	<b>19,720</b>
Supportive Housing Fund	1521								141				<b>141</b>
Preschool for All Program Fund	1522	500											<b>500</b>
Asset Preservation Fund	2509									49,459			<b>49,459</b>
Health Department FQHC Fund	3003					104,162							<b>104,162</b>
Risk Management Fund	3500	7,000							7,495				<b>14,495</b>
Fleet Management Fund	3501									33,662			<b>33,662</b>
Information Technology Fund	3503									28,420			<b>28,420</b>
Mail Distribution Fund	3504									122,440			<b>122,440</b>
Facilities Management Fund	3505									1,445,730			<b>1,445,730</b>
<b>Total</b>		<b>144,881</b>	<b>259,075</b>	<b>697,495</b>	<b>5,716</b>	<b>1,051,181</b>	<b>843,397</b>	<b>4,549,147</b>	<b>17,858</b>	<b>1,680,569</b>	<b>211,771</b>	<b>2,249,348</b>	<b>11,710,438</b>

# Details of Service Reimbursements

FY 2027 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	13,848,933	2,553,383	1,974,445	1,773,557	11,109,288	7,855,888	16,982,943	1,386,733	95,567		2,221,885	59,802,622
Road Fund 1501											1,816,972	1,816,972
Federal/State Program Fund 1505	5,966	179,089	5,238,529		3,723,749							9,147,333
Willamette River Bridges Fund 1509											613,928	613,928
Library Fund 1510										15,454,883		15,454,883
Land Corner Preservation Fund 1512											128,649	128,649
Inmate Welfare Fund 1513							26,538					26,538
Justice Services Special Ops Fund 1516						149,336	2,889					152,225
Supportive Housing Fund 1521	303,175			707,833								1,011,008
Preschool for All Program Fund 1522			354,266					3,314				357,580
Asset Preservation Fund 2509									181,801			181,801
Burnside Bridge Fund 2515									61,756			61,756
Multnomah County Library Capital Construction (GO Bond) Fund 2517									80,704			80,704
Justice Center Capital Fund 2518									2,753			2,753
Health Department FQHC Fund 3003					8,764,299							8,764,299
Risk Management Fund 3500	298,149							330,563				628,712
Fleet Management Fund 3501									1,071,099			1,071,099
Information Technology Fund 3503									1,038,249			1,038,249
Mail Distribution Fund 3504									932,594			932,594
<b>Total</b>	<b>14,456,223</b>	<b>2,732,472</b>	<b>7,567,240</b>	<b>2,481,390</b>	<b>23,597,336</b>	<b>8,005,224</b>	<b>17,012,370</b>	<b>1,720,610</b>	<b>3,464,523</b>	<b>15,454,883</b>	<b>4,781,434</b>	<b>101,273,705</b>

# Details of Service Reimbursements

FY 2027 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
Video Lottery Fund	1519	1,731,232			<b>1,731,232</b>
Sellwood Bridge Replacement Fund	2511			8,586,123	<b>8,586,123</b>
Burnside Bridge Fund	2515			4,892,506	<b>4,892,506</b>
Facilities Management Fund	3505		7,428,481		<b>7,428,481</b>
<b>Total</b>		<b>1,731,232</b>	<b>7,428,481</b>	<b>13,478,629</b>	<b>22,638,342</b>

## 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	47,555	349,438	109,197	39,011	627,065	688,679	587,349	497,133	22,703		152,123	<b>3,120,253</b>
Road Fund	1501											17,725	<b>17,725</b>
Federal/State Program Fund	1505		17,221	355,304		84,933							<b>457,458</b>
Willamette River Bridges Fund	1509											20,307	<b>20,307</b>
Library Fund	1510										161,424		<b>161,424</b>
Land Corner Preservation Fund	1512											3,500	<b>3,500</b>
Inmate Welfare Fund	1513							2,316					<b>2,316</b>
Justice Services Special Ops Fund	1516						8,168	6,298					<b>14,466</b>
Preschool for All Program Fund	1522								182				<b>182</b>
Health Department FQHC Fund	3003					935,772							<b>935,772</b>
Risk Management Fund	3500	72,593							52,946				<b>125,539</b>
Fleet Management Fund	3501									8,006			<b>8,006</b>
Information Technology Fund	3503									96,828			<b>96,828</b>
Facilities Management Fund	3505									45,465			<b>45,465</b>
<b>Total</b>		<b>120,148</b>	<b>366,659</b>	<b>464,501</b>	<b>39,011</b>	<b>1,647,770</b>	<b>696,847</b>	<b>595,963</b>	<b>550,261</b>	<b>173,002</b>	<b>161,424</b>	<b>193,655</b>	<b>5,009,241</b>

# Details of Cash Transfers Between Funds

FY 2027 Proposed Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Capital Improvement Fund	DCA	250,000	Walnut Park
General Fund	Sobering and Crisis Intervention Capital Fund	DCA	12,397,579	Sobering Center
General Fund	Vector Control Relocation Capital Fund	DCA	2,500,000	Vector Control
Animal Control Fund	General Fund	DCS	1,163,864	Animal Services Client Services
Animal Control Fund	General Fund	DCS	10,000	Animal Services Field Services
Animal Control Fund	General Fund	DCS	208,356	Animal Services Animal Care
Animal Control Fund	General Fund	DCS	5,000	Animal Services Animal Health
Supportive Housing Fund	Information Technology Capital Fund	DCA	1,854,750	Homeless Mangement Information System (HMIS)
Capital Improvement Fund	General Fund	Overall County	2,000,000	Transfer from DCJ East Project
Capital Improvement Fund	General Fund	Overall County	1,400,138	Transfer from Hansen Deconstruction Project
Capital Improvement Fund	Sobering and Crisis Intervention Capital Fund	DCA	556,213	Balance from Coordinated Care Pathway Center project
Asset Preservation Fund	General Fund	Overall County	800,000	Transfer from Juvenile Justice Complex Foyer project
Asset Preservation Fund	Justice Center Capital Fund	DCA	2,500,000	Transfer to Justice Center Capital Fund for Bus Duct project
Fleet Management Fund	Fleet Asset Replacement Fund	DCA	367,812	Transfer of revenue from FY 2025
Facilities Management Fund	Capital Improvement Fund	DCA	405,261	External Tenant capital fees
Facilities Management Fund	Asset Preservation Fund	DCA	45,989	External Tenant capital fees

# Debt Amortization Schedule

FY 2027 Proposed Budget

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548,000	\$17,653,909	\$13,088,133	\$32,234,224	\$4,565,776
<b>General Obligation Bonds:</b>								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	\$387,000,000	\$165,250,000	\$114,275,000	\$7,829,130	\$50,975,000
<b>Full Faith and Credit Obligations:</b>								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000,000	\$6,435,000	\$4,890,000	\$324,968	\$1,545,000
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110,000	98,465,000	94,195,000	3,908,481	4,270,000
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075,000	5,251,333	3,530,996	91,373	1,720,337
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580,000	56,755,000	48,935,000	765,123	7,820,000
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	<u>25,095,000</u>	<u>16,617,589</u>	<u>14,056,924</u>	<u>520,131</u>	<u>2,560,665</u>
<b>Total Full Faith and Credit</b>				<b>\$309,860,000</b>	<b>\$183,523,922</b>	<b>\$165,607,920</b>	<b>\$5,610,075</b>	<b>\$17,916,002</b>

# Lease Obligations

## FY 2027 Proposed Budget

Lease Obligations (Right to Use)*	End Date	Interest Rate	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Tabor Square L-04	6/30/2029	2.92%	1,705,214	1,153,304	42,445	551,910
Northwest Branch Library L-39	4/30/2031	2.54%	1,358,306	1,128,342	31,877	229,964
Sellwood Lofts L-43	12/31/2032	2.54%	994,633	864,952	23,775	129,681
Baltazar Ortiz Comm Center L-89	3/31/2036	2.75%	889,838	820,407	23,603	69,431
Lincoln Bldg L-106	9/30/2028	2.54%	7,662,400	4,368,317	156,452	3,294,083
Kenton Library L-113	12/31/2034	3.06%	1,298,512	1,172,430	37,994	126,082
Troutdale Library L-115	3/31/2031	2.54%	435,389	350,415	10,074	84,974
Sherriff's Warehouse Training L-117	6/30/2027	2.54%	220,075	-	3,040	220,075
CATC Central City Concern L-119	3/31/2031	2.54%	1,474,790	1,193,666	34,221	281,124
Old Town Recovery Center L-125	11/16/2029	2.38%	181,482	129,487	3,757	51,995
Lloyd Corp Plaza L-126	9/30/2031	2.05%	1,686,723	1,381,284	31,738	305,438
Troutdale Police L-131	6/30/2028	2.58%	589,552	298,574	11,786	290,978
Menlo Park Plaza L-133	10/31/2029	2.38%	120,685	86,642	2,504	34,043
Court Storage L-134	10/31/2029	2.05%	617,272	438,697	10,995	178,576
Directors Building L-149	3/31/2031	2.41%	137,203	110,698	3,017	26,506
Foster Center L-150	1/31/2028	2.54%	297,378	112,022	5,416	185,356
Briarwood Suites L-162	4/30/2031	2.54%	2,493,715	2,032,609	58,024	461,106
Portland Portal MCS L-178	7/31/2041	2.84%	2,721,887	2,616,095	75,937	105,792
Utility Vault Lease L-179	4/30/2107	2.84%	685,631	685,631	18,123	-
Halsey Center L-183	8/31/2028	2.22%	414,830	231,107	7,361	183,724
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	315,971	257,121	7,346	58,850
Rockwood C Office L-188	1/31/2039	2.61%	4,225,544	3,999,264	107,624	226,280
City of Portland Utility Vault L-190	6/13/2112	2.84%	119,338	119,338	3,154	-
Macadam Avenue L-192	8/31/2030	2.30%	2,020,994	1,566,058	41,730	454,936
Glisan Street Station L-202	8/13/2044	2.28%	5,090,955	4,939,455	114,518	151,500
PCC - Fernhill Health Center L-203	3/31/2055	3.20%	3,280,519	3,209,792	103,945	70,727
Jax EPV LLC - Belmont L-212	12/31/2045	2.75%	2,395,874	2,328,471	65,055	67,403
VHR Co - Temp Belmont L-213	2/28/2027	3.16%	73,234	-	870	73,234
SandyPine Deflect Ctr L-215	12/31/2029	2.67%	2,973,660	2,605,685	74,915	367,975
Jason Lee-Justice Ctr L-216	10/31/2029	2.42%	258,911	185,214	5,456	73,697
Downtown Rockwood LLC-WIC L-223	3/1/2056	2.75%	6,635,811	6,545,168	181,348	90,643
<b>Total</b>			<b>\$53,376,327</b>	<b>\$44,930,244</b>	<b>\$1,298,101</b>	<b>\$8,446,083</b>

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