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# Summary of Resources

fy2015 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	50,902,149	332,830,268	11,781,470	10,860,456	40,409,266	1,046,010	5,046,701	<b>452,876,320</b>	24,059,833	2,535,000	<b>479,471,153</b>
Road Fund	1501	2,733,152	6,850,000	38,691,933	70,000	377,500	25,000	46,500	<b>48,794,085</b>	267,320		<b>49,061,405</b>
Bicycle Path Construction Fund	1503	480,000					1,800		<b>481,800</b>			<b>481,800</b>
Recreation Fund	1504		102,340						<b>102,340</b>			<b>102,340</b>
Federal/State Program Fund	1505	3,807,041		178,574,414	991,638	44,296,687		2,545,538	<b>230,215,318</b>	32,218		<b>230,247,536</b>
County School Fund	1506	250		20,000			25		<b>20,275</b>			<b>20,275</b>
Animal Control Fund	1508	497,310			1,725,000	35,000		178,000	<b>2,435,310</b>			<b>2,435,310</b>
Willamette River Bridge Fund	1509	2,206,888		6,538,920				5,000	<b>8,750,808</b>	3,334,580	174,521	<b>12,259,909</b>
Library Fund	1510	6,500,000	200,000	67,894,830			10,000		<b>74,604,830</b>	35,000		<b>74,639,830</b>
Special Excise Taxes Fund	1511	575,000	30,176,630				4,500		<b>30,756,130</b>			<b>30,756,130</b>
Land Corner Preservation Fund	1512	1,574,638				150,000	7,500	1,400,000	<b>3,132,138</b>	240,000		<b>3,372,138</b>
Inmate Welfare Fund	1513					16,585	10,000	1,147,304	<b>1,173,889</b>			<b>1,173,889</b>
Justice Services Special Ops Fund	1516	227,740		9,000	2,820,959	1,804,314	150	970,988	<b>5,833,151</b>	252,181		<b>6,085,332</b>
Oregon Historical Society Levy Fund	1518	18,402	1,807,922				3,000		<b>1,829,324</b>			<b>1,829,324</b>
Video Lottery Fund	1519	627,124		4,678,943					<b>5,306,067</b>			<b>5,306,067</b>
Capital Debt Retirement Fund	2002	1,085,722		320,800			10,000		<b>1,416,522</b>	16,670,465	1,800,000	<b>19,886,987</b>
General Obligation Bond Sinking Fund	2003	6,538,753	6,212,422				35,000		<b>12,786,175</b>			<b>12,786,175</b>
PERS Bond Sinking Fund	2004	69,927,008					340,000		<b>70,267,008</b>	18,050,922		<b>88,317,930</b>
Downtown Courthouse Capital Fund	2500			15,000,000				15,000,000	<b>30,000,000</b>		12,494,600	<b>42,494,600</b>
Asset Replacement Revolving Fund	2503	226,000							<b>226,000</b>		250,000	<b>476,000</b>
Financed Projects Fund	2504	3,900,000							<b>3,900,000</b>		1,500,000	<b>5,400,000</b>
Library Capital Construction Fund	2506								<b>0</b>	1,063,680	1,295,000	<b>2,358,680</b>
Capital Improvement Fund	2507	28,158,600				1,220,000	110,000	400,000	<b>29,888,600</b>	3,535,800	1,167,500	<b>34,591,900</b>
Asset Preservation Fund	2509	6,200,650					30,000		<b>6,230,650</b>	3,164,000	289,350	<b>9,684,000</b>
Health Headquarters Capital Fund	2510							40,131,000	<b>40,131,000</b>		5,869,000	<b>46,000,000</b>
Sellwood Bridge Replacement Fund	2511	70,420,826		36,218,521	10,830,117		100,000		<b>117,569,464</b>			<b>117,569,464</b>
Behavioral Health Managed Care Fund	3002	20,856,799		59,461,167			108,568		<b>80,426,534</b>			<b>80,426,534</b>
Risk Management Fund	3500	53,500,000				42,000		9,231,922	<b>62,773,922</b>	90,672,687		<b>153,446,609</b>
Fleet Management Fund	3501	5,301,080				35,125		205,000	<b>5,541,205</b>	5,345,639		<b>10,886,844</b>
Information Technology Fund	3503	6,444,689				299,184			<b>6,743,873</b>	40,071,267	1,739,000	<b>48,554,140</b>
Mail Distribution Fund	3504	583,000				65,000			<b>648,000</b>	2,255,802		<b>2,903,802</b>
Facilities Management Fund	3505	774,150			31,500	3,645,599	25,000	4,983,942	<b>9,460,191</b>	34,816,745		<b>44,276,937</b>
<b>Total All Funds</b>		<b>344,066,971</b>	<b>378,179,582</b>	<b>419,189,998</b>	<b>27,329,670</b>	<b>92,396,260</b>	<b>1,866,553</b>	<b>81,291,895</b>	<b>1,344,320,930</b>	<b>243,868,139</b>	<b>29,113,971</b>	<b>1,617,303,040</b>

# Summary of Departmental Expenditures

fy2015 proposed budget

Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	24,657,552	21,616,705	61,197,026	96,060,713	58,545,362	112,115,476	33,494,994	6,084,679		13,223,470	426,995,978
Road Fund	1501										49,061,405	49,061,405
Bicycle Path Construction Fund	1503										75,000	75,000
Recreation Fund	1504							102,340				102,340
Federal/State Program Fund	1505	1,196,493	6,180,281	112,988,907	71,006,785	26,361,947	10,550,670				41,037	228,326,120
County School Fund	1506	20,275										20,275
Animal Control Fund	1508										397,356	397,356
Willamette River Bridge Fund	1509										12,259,909	12,259,909
Library Fund	1510									68,139,830		68,139,830
Special Excise Taxes Fund	1511	29,991,130										29,991,130
Land Corner Preservation Fund	1512										1,409,631	1,409,631
Inmate Welfare Fund	1513					500	1,173,390					1,173,890
Justice Services Special Ops Fund	1516		92,740			2,459,959	3,532,632					6,085,331
Oregon Historical Society Levy Fund	1518	1,829,324										1,829,324
Video Lottery Fund	1519	642,088		1,101,947		2,311,982		196,156			586,000	4,838,173
Capital Debt Retirement Fund	2002	19,529,590										19,529,590
General Obligation Bond Sinking Fund	2003	6,771,675										6,771,675
PERS Bond Sinking Fund	2004	19,111,600										19,111,600
Downtown Courthouse Capital Fund	2500								42,494,600			42,494,600
Asset Replacement Revolving Fund	2503								301,479			301,479
Financed Projects Fund	2504							5,400,000				5,400,000
Library Capital Construction Fund	2506								2,358,680			2,358,680
Capital Improvement Fund	2507								18,233,300			18,233,300
Asset Preservation Fund	2509								9,684,000			9,684,000
Health Headquarters Capital Fund	2510								46,000,000			46,000,000
Sellwood Bridge Replacement Fund	2511										117,569,464	117,569,464
Behavioral Health Managed Care Fund	3002			60,421,167								60,421,167
Risk Management Fund	3500	4,201,962						95,744,647				99,946,609
Fleet Management Fund	3501								10,731,942			10,731,942
Information Technology Fund	3503								47,684,629			47,684,629
Mail Distribution Fund	3504								2,648,802			2,648,802
Facilities Management Fund	3505								43,095,087			43,095,087
<b>Total All Funds</b>		<b>107,951,689</b>	<b>27,889,726</b>	<b>235,709,048</b>	<b>167,067,498</b>	<b>89,679,750</b>	<b>127,372,168</b>	<b>134,938,137</b>	<b>229,317,198</b>	<b>68,139,830</b>	<b>194,623,273</b>	<b>1,382,688,315</b>

# Summary of Departmental Requirements

fy2015 proposed budget

Department	Personnel Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	12,524,125	40,795,833	1,233,999	45,383,865	4,000	<b>99,941,822</b>	8,009,867	<b>107,951,689</b>	94.63
District Attorney	23,640,438	1,014,818	959,689	0	0	<b>25,614,945</b>	2,274,781	<b>27,889,726</b>	200.00
County Human Services	74,894,272	141,770,194	2,329,653	0	0	<b>218,994,119</b>	16,714,929	<b>235,709,048</b>	779.79
Health	112,057,865	14,060,959	14,337,395	0	214,475	<b>140,670,693</b>	26,396,805	<b>167,067,498</b>	1,001.83
Community Justice	55,018,921	18,804,670	2,259,493	0	11,000	<b>76,094,084</b>	13,585,666	<b>89,679,750</b>	519.05
Sheriff	103,345,108	893,638	7,363,741	0	656,105	<b>112,258,591</b>	15,113,576	<b>127,372,168</b>	781.32
County Management	27,824,374	9,443,912	92,628,241	0	100,000	<b>129,996,526</b>	4,941,610	<b>134,938,137</b>	239.10
County Assets	42,984,385	17,907,403	31,391,002	0	121,459,749	<b>213,742,539</b>	15,574,659	<b>229,317,198</b>	320.95
Library	43,146,843	1,709,053	9,937,127	0	0	<b>54,793,023</b>	13,346,807	<b>68,139,830</b>	512.00
Community Services	21,784,079	36,712,024	4,298,903	0	111,595,440	<b>174,390,446</b>	20,232,827	<b>194,623,273</b>	197.30
<b>Total</b>	<b>517,220,409</b>	<b>283,112,504</b>	<b>166,739,242</b>	<b>45,383,865</b>	<b>234,040,769</b>	<b>1,246,496,789</b>	<b>136,191,526</b>	<b>1,382,688,315</b>	<b>4,645.97</b>

\*Excludes personnel related service reimbursements

# Fund Level Transactions

fy2015 proposed budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	426,995,978	9,139,000	9,057,173	34,279,002	479,471,153
Road Fund	1501	49,061,405				49,061,405
Bicycle Path Construction Fund	1503	75,000		406,800		481,800
Recreation Fund	1504	102,340				102,340
Federal/State Program Fund	1505	228,326,120		1,921,425		230,247,545
County School Fund	1506	20,275				20,275
Animal Control Fund	1508	397,356	1,770,000	267,954		2,435,310
Willamette River Bridge Fund	1509	12,259,909				12,259,909
Library Fund	1510	68,139,830		6,500,000		74,639,830
Special Excise Taxes Fund	1511	29,991,130	765,000			30,756,130
Land Corner Preservation Fund	1512	1,409,631			1,962,507	3,372,138
Inmate Welfare Fund	1513	1,173,890				1,173,890
Justice Serv. Special Ops Fund	1516	6,085,331				6,085,331
Oregon Historical Society Levy Fund	1518	1,829,324				1,829,324
Video Lottery Fund	1519	4,838,173		467,894		5,306,067
Capital Debt Retirement Fund	2002	19,529,590	250,000		107,397	19,886,987
General Obligation Bond Sinking Fund	2003	6,771,675			6,014,500	12,786,175
PERS Bond Sinking Fund	2004	19,111,600			69,206,330	88,317,930
Downtown Courthouse Capital Fund	2500	42,494,600				42,494,600
Asset Replacement Revolving Fund	2503	301,479	174,521			476,000
Financed Projects Fund	2504	5,400,000				5,400,000
Library Capital Construction Fund	2506	2,358,680				2,358,680
Capital Improvement Fund	2507	18,233,300	16,358,600			34,591,900
Asset Preservation Fund	2509	9,684,000				9,684,000
Health Headquarters Capital Fund	2510	46,000,000				46,000,000
Sellwood Bridge Replacement Fund	2511	117,569,464				117,569,464
Behavioral Health Managed Care Fund	3002	60,421,167		20,005,367		80,426,534
Risk Management Fund	3500	99,946,609		17,500,000	36,000,000	153,446,609
Fleet Management Fund	3501	10,731,942		154,903		10,886,845
Information Technology Fund	3503	47,684,629		869,510		48,554,139
Mail Distribution Fund	3504	2,648,802		255,000		2,903,802
Facilities Management Fund	3505	43,095,087	656,850	525,000		44,276,937
<b>Total All Funds</b>		<b>1,382,688,315</b>	<b>29,113,971</b>	<b>57,931,026</b>	<b>147,569,736</b>	<b>1,617,303,048</b>

## Tax Information

### *Permanent Tax Rate*

### *Exemptions*

### *Local Property Tax Option*

Property tax administration, governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue, includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure ("Measure 50") affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

Each local taxing district which imposed operating ad valorem taxes in FY 1998 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 1998 (reduced by an average of approximately 17% statewide) by the property's AV. Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County's permanent tax rate is \$4.3434 per \$1,000 Assessed Value.

Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.

Local option levies are subject to "special compression" under Measure 5. If operating taxes for non-school purposes exceed Measure 5's \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland's pension levy.

Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than 50% of the registered voters cast a ballot. For example, voters approved an extension of the Library Levy in the May, 2002 election but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.

### *Voter Participation*

In November 2008, voters passed Measure 56 which eliminated the voter turnout requirement for property tax elections held in May and November but keeps the voter turnout requirement for elections at any other time (50% of qualified voters must vote and a majority of those voters have to approve the property tax measure). As a result, for May and November elections, local property tax measures become law when approved by a majority of voters.

### *General Obligation Bonded Indebtedness*

Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:

1. General obligation bonds authorized by the Oregon Constitution;
2. General obligation bonds issued on/before November 6, 1990; or
3. General obligation bonds for capital construction/ improvements; and
  - if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
  - if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.

### *Tax Collection*

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax collectors calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

Tax collections are segregated into two pools, (1) public schools and (2) local governments. Each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection within each taxing body. Therefore the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the countywide levy indicates a 90 percent tax levy collection for each taxing body.

The tax year (fiscal year) for all property starts July 1 and ends June 30 of the following year. The assessment date for the tax year starting July 1 is January 1 of the same calendar year. Tax payments are due November 15. Under the partial payment schedule a one third payment is due November 15, February 15, and May 15. If full by November 15, a 3% discount is allowed; if two-thirds are paid by November 15, a 2% discount is allowed. For late payments, interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings three years after the tax due date.

A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income less than \$42,000 for the income tax year of 2014 (this includes taxable and nontaxable income including Social Security and pensions). Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually.

# Property Tax Computation

fy2015 proposed budget

<b>GENERAL FUND (1000)</b>				
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2014			\$263,347,173
	Plus Estimated Assessed Value Growth			<u>9,176,834</u>
	<b>TOTAL GENERAL FUND PROPERTY TAX</b>			<b>\$272,524,007</b>
	Taxes From Permanent Rate - Fiscal Year Ending June 30, 2015			\$272,524,007
	Less amount exceeding shared 1% Constitutional Limitation			(19,212,943)
	Less delinquencies and discounts on amount billed			<u>(12,918,864)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$240,392,200</b>
<b>OREGON HISTORICAL SOCIETY LEVY (1518)</b>				
	5-year Local Option Levy - Fiscal Year ending June 30, 2015			\$3,174,598
	Less amount exceeding shared 1% Constitutional Limitation			(1,317,458)
	Less delinquencies and discounts on amount billed			<u>(94,714)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$1,762,426</b>
<b>GENERAL OBLIGATION BOND SINKING FUND (2003)</b>				
	General Obligation bond - Fiscal Year ending June 30, 2015			\$6,338,695
	Less delinquencies and discounts on amount billed			<u>(323,273)</u>
	<b>TOTAL AVAILABLE FOR APPROPRIATION</b>			<b>\$6,015,422</b>
<b>TAX LEVY ANALYSIS</b>				
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>
Permanent Rate Levy - Subject to \$10 Limit	\$249,956,611	\$254,861,633	\$263,144,636	\$272,524,007
Library & OHS Local Option Levy - Subject to \$10 Limit	54,664,366	55,748,909	3,059,279	3,174,598
General Obligation Bond Levy	9,061,456	8,280,443	7,149,184	6,338,695
<b>Total Proposed Levy</b>	<b>313,682,433</b>	<b>318,890,985</b>	<b>273,353,099</b>	<b>282,037,300</b>
Loss due to 1% limitation	(27,685,241)	(33,963,432)	(20,749,340)	(20,530,401)
Loss in appropriation due to discounts and delinquencies	<u>(15,804,262)</u>	<u>(13,354,655)</u>	<u>(13,640,603)</u>	<u>(13,336,851)</u>
<b>Total Proposed Levy less Loss</b>	<b>\$270,192,931</b>	<b>\$271,572,897</b>	<b>\$238,963,156</b>	<b>\$248,170,048</b>

## NOTES

Average property tax discount	2.55%
Property tax delinquency rate	2.55%
Average valuation change (Based on July - January Value Growth)	3.50%

# Details of Service Reimbursements

fy2015 proposed budget

<b>Insurance Benefits (60140/60145)</b>	
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, active and retiree healthcare, life, unemployment, liability, and long-term disability insurance.</i>	
<b>General Fund</b>	<b>47,787,135</b>
NONDEPARTMENTAL	1,236,546
DISTRICT ATTORNEY	2,994,305
COUNTY HUMAN SERVICES	3,060,730
HEALTH DEPARTMENT	13,044,091
COMMUNITY JUSTICE	6,003,318
SHERIFF'S OFFICE	14,925,591
COUNTY MANAGEMENT	4,180,758
COUNTY ASSETS	861,799
COMMUNITY SERVICES	1,479,998
<b>Road Fund</b>	<b>1,158,747</b>
<b>Federal/State Program Fund</b>	<b>22,274,231</b>
NONDEPARTMENTAL	145,112
DISTRICT ATTORNEY	845,469
COUNTY HUMAN SERVICES	10,365,749
HEALTH DEPARTMENT	6,471,783
COMMUNITY JUSTICE	2,991,956
SHERIFF'S OFFICE	1,454,161
<b>Animal Control Fund</b>	<b>40,047</b>
<b>Willamette River Bridge Fund</b>	<b>963,987</b>
<b>Library Fund</b>	<b>9,193,779</b>
<b>Public Land Corner Preservation Fund</b>	<b>192,568</b>
<b>Inmate Welfare Fund</b>	<b>123,217</b>
<b>Justice Services Special Ops Fund</b>	<b>884,716</b>
COMMUNITY JUSTICE	362,969
SHERIFF'S OFFICE	521,746
<b>Video Lottery Fund</b>	<b>442,737</b>
NONDEPARTMENTAL	423,067
COMMUNITY JUSTICE	19,670
<b>Financed Projects Fund</b>	<b>43,117</b>
<b>Behavioral Health Managed Care Fund</b>	<b>914,930</b>
<b>Risk Management Fund</b>	<b>935,503</b>
NONDEPARTMENTAL	479,269
COUNTY MANAGEMENT	456,234
<b>Fleet Management Fund</b>	<b>225,491</b>
<b>Information Technology Fund</b>	<b>3,440,673</b>
<b>Mail Distribution Fund</b>	<b>197,072</b>
<b>Facilities Management Fund</b>	<b>1,854,738</b>
<b>Total Payments to the Risk Management Fund</b>	<b>90,672,688</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Salary Related Expense (60130)</b>	
<i>Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.</i>	
<b>General Fund</b>	<b>10,020,905</b>
NONDEPARTMENTAL	299,760
DISTRICT ATTORNEY	735,630
COUNTY HUMAN SERVICES	651,111
HEALTH DEPARTMENT	2,706,538
COMMUNITY JUSTICE	1,220,392
SHERIFF'S OFFICE	3,046,102
COUNTY MANAGEMENT	892,184
COUNTY ASSETS	192,779
COMMUNITY SERVICES	276,408
<b>Road Fund</b>	<b>231,264</b>
<b>Federal/State Program Fund</b>	<b>4,506,611</b>
NONDEPARTMENTAL	28,731
DISTRICT ATTORNEY	191,645
COUNTY HUMAN SERVICES	1,973,725
HEALTH DEPARTMENT	1,383,851
COMMUNITY JUSTICE	616,631
SHERIFF'S OFFICE	312,028
<b>Animal Control Fund</b>	<b>1,903</b>
<b>Willamette River Bridge Fund</b>	<b>180,255</b>
<b>Library Fund</b>	<b>1,517,857</b>
<b>Land Corner Preservation Fund</b>	<b>42,541</b>
<b>Inmate Welfare Fund</b>	<b>22,086</b>
<b>Justice Services Special Ops Fund</b>	<b>169,773</b>
COMMUNITY JUSTICE	70,215
SHERIFF'S OFFICE	99,558
<b>Video Lottery Fund</b>	<b>89,236</b>
COMMUNITY JUSTICE	84,480
COUNTY MANAGEMENT	4,756
<b>Behavioral Health Managed Care Fund</b>	<b>198,767</b>
<b>Risk Management Fund</b>	<b>254,544</b>
NONDEPARTMENTAL	142,152
COUNTY MANAGEMENT	112,392
<b>Fleet Management Fund</b>	<b>39,877</b>
<b>Information Technology Fund</b>	<b>927,687</b>
<b>Mail Distribution Fund</b>	<b>34,036</b>
<b>Facilities Management Fund</b>	<b>418,121</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>	<b>18,655,463</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Indirect Costs (60350/60355)</b>		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
<b>General Fund (FQHC)</b>		<b>2,933,396</b>
HEALTH DEPARTMENT	2,926,670	
COMMUNITY JUSTICE	6,726	
<b>Road Fund</b>		<b>747,801</b>
<b>Recreation Fund</b>		<b>2,340</b>
<b>Federal/State Program Fund</b>		<b>11,259,288</b>
NONDEPARTMENTAL	13,724	
DISTRICT ATTORNEY	192,753	
COUNTY HUMAN SERVICES	1,900,254	
HEALTH DEPARTMENT	6,046,115	
COMMUNITY JUSTICE	2,389,253	
SHERIFF'S OFFICE	717,189	
<b>Willamette River Bridge Fund</b>		<b>166,062</b>
<b>Library Fund</b>		<b>1,396,815</b>
<b>Land Corner Preservation Fund</b>		<b>57,986</b>
<b>Inmate Welfare Fund</b>		<b>87,770</b>
COMMUNITY JUSTICE	48	
SHERIFF'S OFFICE	87,722	
<b>Justice Services Special Ops Fund</b>		<b>505,854</b>
DISTRICT ATTORNEY	6,614	
COMMUNITY JUSTICE	235,888	
SHERIFF'S OFFICE	263,352	
<b>Oregon Historical Society Levy Fund</b>		<b>7,500</b>
<b>Behavioral Health Managed Care Fund</b>		<b>2,886,341</b>
<b>Total Payments to the General Fund for Indirect Costs</b>		<b>20,051,153</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Telecommunication Costs (60370)</b>		
<i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
<b>General Fund</b>		<b>2,021,997</b>
NONDEPARTMENTAL	62,686	
DISTRICT ATTORNEY	132,315	
COUNTY HUMAN SERVICES	178,614	
HEALTH DEPARTMENT	570,338	
COMMUNITY JUSTICE	561,005	
SHERIFF'S OFFICE	230,203	
COUNTY MANAGEMENT	135,005	
COUNTY ASSETS	31,672	
COMMUNITY SERVICES	120,159	
<b>Road Fund</b>		<b>45,809</b>
<b>Federal/State Program Fund</b>		<b>1,254,789</b>
NONDEPARTMENTAL	415	
DISTRICT ATTORNEY	24,456	
COUNTY HUMAN SERVICES	620,172	
HEALTH DEPARTMENT	579,746	
COMMUNITY JUSTICE	30,000	
<b>Willamette River Bridge Fund</b>		<b>12,480</b>
<b>Library Fund</b>		<b>208,468</b>
<b>Land Corner Preservation Fund</b>		<b>3,000</b>
<b>Inmate Welfare Fund</b>		<b>12,347</b>
<b>Justice Services Special Ops Fund</b>		<b>2,394</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>4,149</b>
<b>Behavioral Health Managed Care Fund</b>		<b>86,421</b>
<b>Risk Management Fund</b>		<b>42,718</b>
NONDEPARTMENTAL	15,859	
COUNTY MANAGEMENT	26,859	
<b>Fleet Management Fund</b>		<b>9,959</b>
<b>Mail Distribution Fund</b>		<b>9,192</b>
<b>Facilities Management Fund</b>		<b>155,007</b>
<b>Total Payments to the Information Technology Fund</b>		<b>3,868,730</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Data Processing Costs (60380)</b>		
<i>Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>		
<b>General Fund</b>		<b>18,345,721</b>
NONDEPARTMENTAL	1,518,407	
DISTRICT ATTORNEY	467,954	
COUNTY HUMAN SERVICES	744,998	
HEALTH DEPARTMENT	3,676,281	
COMMUNITY JUSTICE	5,091,699	
SHERIFF'S OFFICE	3,145,536	
COUNTY MANAGEMENT	2,213,973	
COUNTY ASSETS	484,958	
COMMUNITY SERVICES	1,001,915	
<b>Road Fund</b>		<b>473,747</b>
<b>Federal/State Program Fund</b>		<b>9,645,028</b>
NONDEPARTMENTAL	21,371	
DISTRICT ATTORNEY	54,852	
COUNTY HUMAN SERVICES	4,378,994	
HEALTH DEPARTMENT	5,189,811	
<b>Willamette River Bridge Fund</b>		<b>209,132</b>
<b>Library Fund</b>		<b>5,332,856</b>
<b>Land Corner Preservation Fund</b>		<b>91,867</b>
<b>Video Lottery Fund</b>		<b>7,250</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>163,774</b>
<b>Behavioral Health Managed Care Fund</b>		<b>374,680</b>
<b>Risk Management Fund</b>		<b>398,343</b>
NONDEPARTMENTAL	221,718	
COUNTY MANAGEMENT	176,625	
<b>Fleet Management Fund</b>		<b>115,236</b>
<b>Mail Distribution Fund</b>		<b>106,371</b>
<b>Facilities Management Fund</b>		<b>938,532</b>
<b>Total Payments to the Information Technology Fund</b>		<b>36,202,537</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Motor Pool (60410)</b>		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.</i>		
<b>General Fund</b>		<b>2,984,670</b>
NONDEPARTMENTAL	37,342	
DISTRICT ATTORNEY	111,042	
COUNTY HUMAN SERVICES	65,816	
HEALTH DEPARTMENT	213,742	
COMMUNITY JUSTICE	480,249	
SHERIFF'S OFFICE	1,872,417	
COUNTY MANAGEMENT	12,632	
COMMUNITY SERVICES	191,430	
<b>Road Fund</b>		<b>1,076,415</b>
<b>Federal/State Program Fund</b>		<b>417,174</b>
NONDEPARTMENTAL	443	
DISTRICT ATTORNEY	9,508	
COUNTY HUMAN SERVICES	363,712	
HEALTH DEPARTMENT	32,351	
COMMUNITY JUSTICE	11,160	
<b>Willamette River Bridge Fund</b>		<b>135,332</b>
<b>Library Fund</b>		<b>105,488</b>
<b>Land Corner Preservation Fund</b>		<b>15,675</b>
<b>Video Lottery Fund</b>		<b>265</b>
<b>Sellwood Bridge Replacement Fund</b>		<b>25,778</b>
<b>Behavioral Health Managed Care Fund</b>		<b>17,821</b>
<b>Risk Management Fund</b>		<b>9,237</b>
NONDEPARTMENTAL	840	
COUNTY MANAGEMENT	8,397	
<b>Information Technology Fund</b>		<b>19,909</b>
<b>Mail Distribution Fund</b>		<b>67,004</b>
<b>Facilities Management Fund</b>		<b>470,871</b>
<b>Total Payments to the Fleet Management Fund</b>		<b>5,345,639</b>

# Details of Service Reimbursements

fy2015 proposed budget

## Electronics (60420)

*Paid to the Facilities Management Fund (3505) to cover the use and maintenance of electronic/radio equipment used by various County departments.*

<b>General Fund</b>	<b>798,706</b>
NONDEPARTMENTAL	143,002
DISTRICT ATTORNEY	1,060
HEALTH DEPARTMENT	8,214
COMMUNITY JUSTICE	124,288
SHERIFF'S OFFICE	495,330
COUNTY MANAGEMENT	3,386
COMMUNITY SERVICES	23,426
<b>Road Fund</b>	<b>17,413</b>
<b>Federal/State Program Fund</b>	<b>13,581</b>
COUNTY HUMAN SERVICES	1,363
HEALTH DEPARTMENT	12,218
<b>Willamette River Bridge Fund</b>	<b>5,722</b>
<b>Library Fund</b>	<b>55,613</b>
<b>Inmate Welfare Fund</b>	<b>2,793</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>3,952</b>
<b>Fleet Management Fund</b>	<b>1,226</b>
<b>Mail Distribution Fund</b>	<b>1,000</b>
<b>Total Payments to the Facilities Management Fund</b>	<b>900,006</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Building Management (60430)</b> <i>Paid to the Facilities Management Fund (3505), Capital Improvement (2507) and Asset Preservation (2509) funds to cover the cost of office space and building management.</i>	
<b>General Fund</b>	<b>25,003,586</b>
NONDEPARTMENTAL	5,240,406
DISTRICT ATTORNEY	813,075
COUNTY HUMAN SERVICES	1,118,979
HEALTH DEPARTMENT	2,741,627
COMMUNITY JUSTICE	4,380,972
SHERIFF'S OFFICE	8,103,143
COUNTY MANAGEMENT	1,667,730
COUNTY ASSETS	152,467
COMMUNITY SERVICES	785,187
<b>Road Fund</b>	<b>540,905</b>
<b>Federal/State Program Fund</b>	<b>7,146,997</b>
NONDEPARTMENTAL	5,100
DISTRICT ATTORNEY	193,535
COUNTY HUMAN SERVICES	3,271,870
HEALTH DEPARTMENT	3,676,492
<b>Willamette River Bridge Fund</b>	<b>198,674</b>
<b>Library Fund</b>	<b>5,405,004</b>
<b>Land Corner Preservation Fund</b>	<b>49,769</b>
<b>Justice Services Special Ops Fund</b>	<b>43,159</b>
COMMUNITY JUSTICE	40,849
SHERIFF'S OFFICE	2,310
<b>Behavioral Health Managed Care Fund</b>	<b>417,519</b>
<b>Risk Management Fund</b>	<b>586,593</b>
NONDEPARTMENTAL	278,053
COUNTY MANAGEMENT	308,540
<b>Fleet Management Fund</b>	<b>604,947</b>
<b>Information Technology Fund</b>	<b>1,343,242</b>
<b>Mail Distribution Fund</b>	<b>339,824</b>
<b>Total Payments to Facilities Management Fund</b>	<b>41,680,219</b>

<b>Capital Debt Retirement Fund (60450)</b> <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
<b>Road Fund</b>	<b>311,856</b>
<b>Library Fund</b>	<b>125,000</b>
<b>Video Lottery Fund</b>	<b>392,088</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>9,471,750</b>
<b>Information Technology Fund</b>	<b>950,000</b>
<b>Facilities Management Fund</b>	<b>5,419,771</b>
<b>Total Payments to the Capital Debt Retirement Fund</b>	<b>16,670,465</b>

# Details of Service Reimbursements

fy2015 proposed budget

<b>Mail Distribution Fund (60460)</b>	
<i>Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.</i>	
<b>General Fund</b>	<b>1,450,300</b>
NONDEPARTMENTAL	22,852
DISTRICT ATTORNEY	227,119
COUNTY HUMAN SERVICES	35,093
HEALTH DEPARTMENT	352,436
COMMUNITY JUSTICE	204,122
SHERIFF'S OFFICE	134,828
COUNTY MANAGEMENT	349,632
COUNTY ASSETS	5,670
COMMUNITY SERVICES	118,548
<b>Road Fund</b>	<b>3,585</b>
<b>Federal/State Program Fund</b>	<b>630,907</b>
NONDEPARTMENTAL	838
DISTRICT ATTORNEY	40,498
COUNTY HUMAN SERVICES	244,415
HEALTH DEPARTMENT	343,545
COMMUNITY JUSTICE	1,611
<b>Willamette River Bridge Fund</b>	<b>10,557</b>
<b>Library Fund</b>	<b>11,992</b>
<b>Land Corner Preservation Fund</b>	<b>4,750</b>
<b>Inmate Welfare Fund</b>	<b>918</b>
<b>Justice Services Special Ops Fund</b>	<b>22,956</b>
COMMUNITY JUSTICE	12,468
SHERIFF'S OFFICE	10,488
<b>Video Lottery Fund</b>	<b>1,279</b>
<b>Sellwood Bridge Replacement Fund</b>	<b>8,294</b>
<b>Behavioral Health Managed Care Fund</b>	<b>7,867</b>
<b>Risk Management Fund</b>	<b>56,199</b>
NONDEPARTMENTAL	27,223
COUNTY MANAGEMENT	28,976
<b>Fleet Management Fund</b>	<b>7,847</b>
<b>Information Technology Fund</b>	<b>5,609</b>
<b>Mail Distribution Fund</b>	<b>300</b>
<b>Facilities Management Fund</b>	<b>32,442</b>
<b>Total Payments to the Mail Distribution Fund</b>	<b>2,255,802</b>

# Detail of Cash Transfers Between Funds

fy2015 proposed budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Special Excise Taxes Fund	General Fund	Overall County	\$765,000	FY 2014 & FY 2015 fund per IGA
General Fund	Capital Improvement Fund	County Assets	\$700,000	Animal Services facility renovations
General Fund	Capital Improvement Fund	County Assets	\$100,000	Columbia River Boathouse
General Fund	Information Technology Fund	County Assets	\$600,000	COOP network upgrades
General Fund	Information Technology Fund	County Assets	\$1,139,000	Network convergence project
General Fund	Financed Projects Fund	County Management	\$1,500,000	A&T system replacement
General Fund	Downtown Courthouse Capital Fund	County Assets	\$2,300,000	Additional funds for Downtown Courthouse project
Capital Improvement Fund	Downtown Courthouse Capital Fund	County Assets	\$10,194,600	Move funds earmarked for Courthouse to dedicated fund
General Fund	Capital Debt Retirement Fund	Overall County	\$1,800,000	Debt coverage
Capital Improvement Fund	Library Construction Fund	Library	\$1,295,000	Balance attributable to Library; segregates Library related funds
General Fund	Health Headquarters Capital Fund	County Assets	\$1,000,000	Additional funds for Health Department headquarters
Capital Improvement Fund	Health Headquarters Capital Fund	County Assets	\$4,869,000	Moves funds earmarked for Health Headquarters to dedicated fund
Facilities Management Fund	Asset Preservation Fund	County Assets	\$289,350	Asset preservation fee on facility and property management space
Facilities Management Fund	Capital Improvement Fund	County Assets	\$367,500	Capital program fee on facility and property management space
Asset Replacement Revolving Fund	Willamette River Bridge Fund	Community Services	\$174,521	Loan for lighting bridge lighting project
Animal Control Fund	General Fund	Community Services	\$1,770,000	Animal license fees/other revenue to partially offset animal control program costs
Capital Debt Retirement Fund	Asset Replacement Revolving Fund	County Assets	\$250,000	Funding contribution

# Debt Amortization Schedule

fy2015 proposed budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2014	Principal Outstanding 6/30/2015	2014-2015 Interest	2014-2015 Principal
<b>General Obligation Bonds:</b>								
Series 2010 - GO Refunding Bonds	03/31/10	10/01/16	1.70%	\$45,175	\$17,725	\$11,570	\$617	\$6,155
<b>PERS Pension Revenue Bonds:</b>								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$122,562	\$118,093	\$14,618	\$4,469
<b>Full Faith and Credit Obligations:</b>								
Series 2004 - Full Faith and Credit	10/01/04	08/01/19	3.71%	\$54,235	\$30,580	\$24,395	\$1,294	\$6,185
Series 2010A - Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	4,355	2,935	131	1,420
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000	15,000	15,000	713	0
Series 2012 - Full Faith and Credit	12/13/12	06/01/33	4.00%	128,000	123,955	119,790	5,306	4,165
<b>Total Full Faith and Credit</b>				<b>\$207,035</b>	<b>\$173,890</b>	<b>\$162,120</b>	<b>\$7,444</b>	<b>\$11,770</b>
<b>Leases and Contracts:</b>								
Sheriff's Office Warehouse-Capital Lease	07/01/10	06/30/17	4.00%	\$814	\$378	\$257	\$13	\$121
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	1,093	955	934	98	21
<b>Total Leases and Contracts</b>				<b>\$1,907</b>	<b>\$1,333</b>	<b>\$1,191</b>	<b>\$111</b>	<b>\$142</b>
<b>Loans</b>								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200	\$2,920	\$2,726	\$116	\$194