

# Appendix

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## Table of Contents

Basis of Accounting .....	3
Audits .....	3
General Fund .....	3
<i>Debt Service Funds</i> .....	4
<i>Special Revenue Funds</i> .....	4
<i>Capital Projects Funds</i> .....	6
<i>Proprietary Funds</i> .....	7
<i>Internal Service Funds</i> .....	8
<i>Fiduciary (Agency) Funds</i> .....	9
Tax Information .....	10
Property Tax Limitation: History.....	10
Tax Collection.....	12
<i>Detail of Service Reimbursements Between Funds</i>	14
<i>Detail of Cash Transfers Between Funds</i>	24

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## Basis of Accounting

Modified accrual accounting is utilized for the General, Special Revenue, Capital Project and Debt Service Funds. All other funds utilize the accrual basis of accounting. The County's accounting practices conform to generally accepted accounting principals (GAAP), and with the standards of financial reporting developed by the Government Finance Officers Association of the United States and Canada and the Government Accounting Standards Board. The Government Finance Officers Association of the United States and Canada has awarded the Certificate of Achievement for Excellence in Financial Reporting to Multnomah County for the fiscal years ending 1984 through 2003.

The fiscal year runs from July 1 through June 30.

## Audits

In accordance with the Oregon Municipal Audit Law (ORS 297.405 – 297.555 and 297.990) an audit is conducted at the end of each Fiscal Year by independent certified public accountants selected by approval of the Board Chair and the County Commissioners. This requirement has been complied with and the financial statements have received an “unqualified opinion” from the auditors. Such an opinion indicates there was no limitation on the scope of the auditor's examination and the financial statements were prepared in accordance with generally accepted accounting principles. The County's audit for Fiscal Year 2003-04 was performed by Grant Thornton LLP, CPAs, Portland, Oregon.

## General Fund

The General Fund accounts for those financial operations of the County which are not accounted for in any other fund. The principal sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, intergovernmental revenue, and interest income. Primary expenditures in the General Fund are made for general government, public safety, health services, aging services, and youth and family services.

The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

<i>Debt Service Funds</i>	<i>These exist until all long-term debt is repaid. Once debt is repaid, any remaining receipts in the fund are returned to the originating jurisdiction or the General Fund.</i>
Revenue Bond Sinking Fund	This accounts for the principal and interest (P&I) payments on bonds issued to acquire and construct non-profit facilities financed in partnership with the County. The revenues are derived from lease of the facilities constructed with bond proceeds and from the pledge of the Motor Vehicle Rental Tax, a General Fund Revenue.
Capital Debt Retirement Fund	This accounts for the P&I payments on limited tax obligation bonds; for full faith and credit obligations; and for Certificates of Participation or other financing agreements issued to acquire equipment, land, or facilities, and/or to construct facilities for County use. Revenues are service reimbursements and cash transfers from other funds.
General Obligation Bond Fund	This accounts for the retirement of General Obligation Bonds approved in May 1993 and May 1996 to repair Central Library build the Midland Library. Proceeds are derived from property taxes and interest earned on the cash balances.
PERS Pension Bond Fund	This accounts for the P&I payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on departmental personnel cost.
<i>Special Revenue Funds</i>	<i>Special Revenue Funds are authorized for a specific purpose and generally operate on a year-to-year basis until the Fund is discontinued or revised by proper legislative authority. If the Fund is discontinued, any excess would be returned to the originating jurisdiction or the County General Fund.</i>
Strategic Investment Program Fund	This fund accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are restricted by contractual obligations, and are at the discretion of the County for Community Service Fees. The statutorily required payment by the companies is equal to 1/4 of the annual tax savings enjoyed by the company.
Road Fund	In accordance with ORS 366.524 – 366.542 and ORS 368.705, this accounts for revenues primarily received from the State motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the State Constitution and consist of construction, repair, maintenance, and operations of public highways and roads.
Emergency Communications Fund	This accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, (Multnomah County Code 5.90.060.)

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Bicycle Path Construction Fund	This accounts for 1% of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS to bicycle path construction and maintenance.
Recreation Fund	This accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments made to Metro under an Intergovernmental Agreement entered into in 1994.
Federal/State Program Fund	This fund accounts for the majority of dedicated revenues and expenditures related to federal and state financial assistance programs (grants). Also accounts for General Fund contributions (match) and operational revenues.
County School Fund	This accounts for funds transferred from General Fund and Forest Reserve yield revenues received from the State pursuant to ORS 328.005 – 328.035. Funds are distributed to the County School districts.
Tax Title Land Sales Fund	Accounts for the receipt and sale of foreclosed properties. Under the provision of ORS 275.275, these revenues are distributed to the taxing districts in the County.
Animal Control Fund	This accounts for revenues from dog and cat licenses, and control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund	This accounts for Oregon Motor Vehicle fees and County gas taxes transferred from the Road Fund. Expenditures are for maintenance of County Bridges.
Library Fund	This accounts for the Multnomah County Public Library operations. Property taxes from a five-year special serial levy and transfers from the General Fund are the principal revenue sources. The Multnomah County Library was established by Ordinance 649 pursuant to ORS 357.400 – 375.610.
Special Excise Taxes Fund	This accounts for a portion of the transient lodging taxes collected from hotels and motels, and motor vehicle rental tax collected from rental agencies. Expenditures are to be used for Convention Center, visitor development purposes, regional arts and culture purposes, and other uses, pursuant to County Code 11.300 and 11.400.
Land Corner Preservation Fund	This accounts for recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.
Inmate Welfare Fund	This accounts for the proceeds from the sale of commissary items. Purchases are made for supplies for inmates in County jails. Excess funds are used on amenities such as recreation equipment for the institutions.

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Justice Services Special Operations Fund	This fund accounts for revenues and expenditures that are dedicated to Justice Services in the Department of Community Justice, the District Attorney's Office, and the Sheriff's Office. Revenues include fees for probation, criminal processing assessment, conciliation court, liquor licenses, the gun ordinance, and marriage licenses; forfeitures; alarm permits; and concealed weapon permits.
General Reserve Fund	This fund accounts for General Fund revenues held in reserve to be used only in case of a serious financial emergency.
<i>Capital Projects Funds</i>	<i>Capital Projects Funds operate until the project is completed. Upon completion, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of fixed assets or to the originating source of the funds.</i>
Justice Bond Project Fund	This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and from interest earned on these proceeds.
Capital Improvement Fund	Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Resolution 99-144.
Capital Acquisition Fund	Accounts for capital purchases with economic payoffs of less than five years and acquisition of computer equipment. Expenditures will be reimbursed over time by service reimbursements charged to the programs for which equipment is purchased and by service reimbursement charges for the computers funded by the flat fee program.
Building Project Fund	This fund accounts for expenditures for acquiring property, for remodeling, and for construction of County facilities. Resources are derived from certificates of participation or other financing proceeds and General Fund service reimbursements.
Asset Preservation Fund	Accounts for expenditures for building maintenance such as boiler replacement, carpet replacement, roof replacement etc. It provides prospective, not deferred, maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.
Library Construction Fund	This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of GO Bonds approved by the voters May 21, 1996, and from interest earned on these proceeds.
Library Property Fund	This fund accounts for the proceeds from the sale of surplus Library facilities. Expenditures are made for improvements to the Library system.

<i>Proprietary Funds</i>	<i>The County maintains Proprietary Fund Types, including Enterprise Funds, using the full accrual basis of accounting, in which revenues are recorded when earned, and expenses are recorded when liabilities are incurred. Internal Service Funds are entirely or predominantly self-supported—by user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.470, are considered to have indefinite life. If the fund is discontinued, any excess funds would be returned to the originating jurisdictions or General Fund.</i>
Dunthorpe-Riverdale Service District No. 1	This accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County.
Mid County Service District No. 14	This accounts for the operations of street lights throughout unincorporated Multnomah County.
Behavioral Health Managed Care Fund	This accounts for all financial activity associated with the State-required Children’s Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State.

<i>Internal Service Funds</i>	<i>Internal Service Funds account for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to County Code 7.101.</i>
Risk Management Fund	This accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.
Fleet Management Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's motor vehicle fleet and electronics.
Telephone Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the operation of the County's telephone system.
Data Processing Fund	This accounts for reimbursements, revenues, and expenses associated with the operation of the County's data processing services. It includes replacement and upgrade of personal computers and the software suite common to all County users.
Mail Distribution Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery, records, and materiel management.
Facilities Management Fund	This fund accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's property management, custodial, maintenance, and leasing of all County-owned and leased property.
Business Services Fund	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's human resource operations, financial operations and SAP system.



*Fiduciary (Agency) Funds*      *These funds account for resources received and held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund.*

Public Guardian Fund      This accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

Library Retirement Fund      This accounts for the receipt and disbursement of funds for the Library Retirement Plan. The fund was established in Fiscal Year 1990-91 as a result of the Library merging with the County.

Property Tax Funds      This accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.

Department Trust Funds      This accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund:

MCSO Forfeitures      This accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

Law Enforcement and ROCN      This accounts for various law enforcement trust funds.

## Tax Information

*Property tax defrays the expense of local government.*

### Property Tax Limitation: History

The State of Oregon has not levied property taxes for general fund purposes since 1941, and obtains its revenue principally from income taxation.

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.

Article XI of the Oregon Constitution contains various limitations on property taxes levied by local jurisdictions. The Constitution calls for taxes imposed upon property to be segregated into two categories; one to fund the public school system (including community colleges) and one to fund government operations other than the public school system.

Measure 5, passed by voters in 1990, limits combined property tax rates for non-school government operations (e.g., Multnomah County, the City of Portland, Gresham, Metro, etc.—see tables 20-22 following this tax narrative to see breakdown of taxing districts) to \$10 per \$1,000 of Real Market Value (RMV) per county-assigned tax code area. Similarly, combined property tax rates for the public school system are limited to \$5 per \$1,000 RMV for each tax code area. Property taxes are also subject to Measure 50 limitations.

In May 1997, the voters approved Ballot Measure 50, which reduced property taxes statewide by 17% (except those to pay exempt bonded indebtedness or Local Option levies approved by voters)—this time not by limiting the tax rate, but by limiting the property value that the rate is applied to. It mandated the use of Assessed Value (AV) for Measure 50 purposes, and rolled AV back to 10% below 1995/1996 RMV. It further limited the *growth* in AV to 3% per year, with the exception of new construction and major renovation. These provisions have the combined effect of disconnecting some property taxes from a rational relationship with actual property value. Finally, Measure 50 required that general obligation bonds and local option taxes be approved by a majority of the voters at general election in even numbered years or at any election in which a majority of eligible registered voters cast a ballot—the so-called double majority.

RMV is still used for Measure 5 purposes, and Measure 5 and Measure 50 are simultaneously applicable; this results in a phenomenon referred to as *compression* when taxes authorized by Measure 50 are prohibited by Measure 5. The lower tax always applies.

Other Measure 50 provisions include the following:

**Permanent Tax Rates** Each local taxing district which imposed operating ad valorem taxes in FY 98 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 98 (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, which was expected to produce \$184 million in 2002-03. Measure 5 limitations reduced the amount received from the levy by \$5.1 million.

**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. See "General Obligation Bonded Indebtedness" below.

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.

*The 5-year Public Library Levy has cost property tax owners about 75.5 cents per thousand of assessed value per year.*

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. In May of 2002, voters approved an extension of the Library Levy 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.

<p>Voter Participation</p>	<p>In order to be exempt from the cap provisions of Measure 50, general obligation bonds other than refunding bonds must be approved by a majority of the voters voting on the question either: (i) at a general election in an even numbered year, or (ii) at any other election in which not less than fifty percent (50%) of the registered voters eligible to vote on the question cast a ballot.</p>
<p>General Obligation Bonded Indebtedness</p>	<p>Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:</p> <ol style="list-style-type: none"> <li>1. General obligation bonds authorized by a provision of the Oregon Constitution;</li> <li>2. General obligation bonds issued on or before November 6, 1990; or</li> <li>3. General obligation bonds incurred for capital construction or capital improvements; and             <ol style="list-style-type: none"> <li>a) if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or</li> <li>b) if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.</li> </ol> </li> </ol>
<p>Tax Collection</p> <p><i>Property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value.</i></p>	<p>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 are charged with calculating 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.</p> <p>Tax collections are now segregated into two pools, one for public schools and one for local governments, and 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 experience within each taxing body. Therefore, in effect, 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 county-wide levy indicates a 90 percent tax levy collection for each taxing body.</p> <p>Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. If property taxes are paid in full by November 15, a 3% discount is allowed; if two-thirds of property taxes 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 four years after the tax due date.</p> <p>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 under \$24,500 for claims filed between January 1 and December 31, 2000 and \$27,500 for claims filed after January 1, 2001. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6%.</p>

**PROPERTY TAX COMPUTATION**

**GENERAL FUND (Fund 1000)**

Taxes From Permanent Rate - Fiscal Year Ending June 30, 2005	\$ 201,315,619
Plus Estimated Assessed Value Growth	8,052,625
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$ 209,368,243</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2006	\$ 209,368,243
Less amount exceeding shared 1% Constitutional Limitation	(5,234,206)
Less delinquencies and discounts on amount billed	(12,248,042)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 191,885,995</b>

**LIBRARY LEVY (Fund 1510)**

5-year Local Option Levy - Fiscal Year ending June 30, 2008	\$ 36,619,559
Less amount exceeding shared 1% Constitutional Limitation	(7,323,912)
Less delinquencies and discounts on amount billed	(1,757,739)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 27,537,908</b>

**GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)**

General Obligation bond - Fiscal Year ending June 30, 2006	\$ 9,478,183
Less delinquencies and discounts on amount billed	(568,691)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 8,909,492</b>

**TAX LEVY ANALYSIS**

	ACTUAL <u>2003-04</u>	ACTUAL <u>2004-05</u>	BUDGET <u>2005-06</u>	BUDGET <u>2006-07</u>
Levy within 6% limitation	\$ 188,557,056	\$ 195,087,152	\$ 201,894,760	\$ 209,368,243
Library Levy outside 6% limitation	32,954,099	34,085,541	35,263,312	36,619,559
GO Bond Levies outside 6% limitation	7,550,475	8,103,909	9,646,952	9,478,183
Total Proposed Levy	229,061,629	237,276,603	246,805,024	255,465,985
Loss due to 1% limitation	(15,440,754)	(13,795,470)	(14,872,671)	(12,558,118)
Loss in appropriation due to discounts and delinquencies	(11,127,201)	(11,899,995)	(13,915,941)	(14,574,472)
<b>Total Proposed Levy less Loss</b>	<b>\$ 202,493,675</b>	<b>\$ 211,581,138</b>	<b>\$ 218,016,412</b>	<b>\$ 228,333,395</b>

**NOTES**

Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	4.00%

<b>Insurance Benefits (60140/60145)</b>		
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, medical, life, dental, unemployment, and long-term disability insurance.</i>		
General Fund		<b>31,082,908</b>
NONDEPARTMENTAL	627,227	
DISTRICT ATTORNEY	2,280,806	
SCHOOLS & COMMUNITY PARTNERSHIPS	857,867	
COUNTY HUMAN SERVICES	1,677,743	
HEALTH DEPARTMENT	5,377,862	
COMMUNITY JUSTICE	4,362,373	
SHERIFF'S OFFICE	11,535,160	
COUNTY MANAGEMENT	3,283,267	
COMMUNITY SERVICES	1,080,603	
Strategic Investment Program Fund		<b>13,398</b>
Road Fund		<b>1,266,908</b>
Federal State Fund		<b>17,364,970</b>
NONDEPARTMENTAL	87,712	
DISTRICT ATTORNEY	663,413	
SCHOOLS & COMMUNITY PARTNERSHIPS	91,630	
COUNTY HUMAN SERVICES	5,465,819	
HEALTH DEPARTMENT	7,324,201	
COMMUNITY JUSTICE	2,667,757	
SHERIFF'S OFFICE	1,052,131	
COUNTY MANAGEMENT	12,307	
Tax Title Fund		<b>30,585</b>
Bridge Fund		<b>726,830</b>
Library Levy Fund		<b>5,653,599</b>
Corner Preservation Fund		<b>119,956</b>
Inmate Welfare Fund		<b>162,760</b>
Special Operations Fund		<b>601,097</b>
DISTRICT ATTORNEY	6,168	
HEALTH DEPARTMENT	68,645	
COMMUNITY JUSTICE	118,323	
SHERIFF'S OFFICE	407,961	
Capital Improvement Program Fund		<b>14,761</b>
Behavioral Health Managed Care Fund		<b>339,477</b>
Risk Management Fund		<b>520,282</b>
NONDEPARTMENTAL	294,473	
COUNTY MANAGEMENT	225,809	
Fleet Management Fund		<b>399,173</b>
Data Processing Fund		<b>2,422,581</b>
Distribution Fund		<b>338,738</b>
Facilities Management Fund		<b>1,400,639</b>
<b>Total Payments to the Risk Management Fund</b>		<b>\$ 62,458,662</b>

<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>		
General Fund		<b>6,168,123</b>
NONDEPARTMENTAL	131,117	
DISTRICT ATTORNEY	494,215	
SCHOOLS & COMMUNITY PARTNERSHIPS	162,470	
COUNTY HUMAN SERVICES	336,156	
HEALTH DEPARTMENT	1,080,449	
COMMUNITY JUSTICE	863,588	
SHERIFF'S OFFICE	2,294,419	
COUNTY MANAGEMENT	620,333	
COMMUNITY SERVICES	185,376	
Strategic Investment Program Fund		<b>2,398</b>
Road Fund		<b>220,030</b>
Federal State Fund		<b>3,223,242</b>
NONDEPARTMENTAL	21,385	
DISTRICT ATTORNEY	129,633	
SCHOOLS & COMMUNITY PARTNERSHIPS	16,892	
COUNTY HUMAN SERVICES	987,180	
HEALTH DEPARTMENT	1,317,711	
COMMUNITY JUSTICE	514,301	
SHERIFF'S OFFICE	232,764	
COUNTY MANAGEMENT	3,375	
Tax Title Fund		<b>5,935</b>
Bridge Fund		<b>135,658</b>
Library Levy Fund		<b>939,686</b>
Corner Preservation Fund		<b>22,210</b>
Inmate Welfare Fund		<b>25,907</b>
Special Operations Fund		<b>108,419</b>
DISTRICT ATTORNEY	768	
HEALTH DEPARTMENT	16,680	
COMMUNITY JUSTICE	22,805	
SHERIFF'S OFFICE	68,166	
Capital Improvement Program Fund		<b>2,803</b>
Behavioral Health Managed Care Fund		<b>67,396</b>
Risk Management Fund		<b>115,756</b>
NONDEPARTMENTAL	69,813	
BUSINESS & COMMUNITY SERVICES	45,943	
Fleet Management Fund		<b>73,825</b>
Data Processing Fund		<b>555,411</b>
Distribution Fund		<b>53,428</b>
Facilities Management Fund		<b>279,773</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>\$ 12,000,000</b>

<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>		
Strategic Investment Fund		<b>33,138</b>
NONDEPARTMENTAL	15,771	
SCHOOLS & COMMUNITY PARTNERSHIPS	17,367	
Road Fund		<b>545,880</b>
Emergency Communications Fund		<b>19,361</b>
Recreation Fund		<b>3,000</b>
Federal State Fund		<b>8,423,515</b>
NONDEPARTMENTAL	44,679	
DISTRICT ATTORNEY	166,149	
SCHOOLS & COMMUNITY PARTNERSHIPS	952,585	
COUNTY HUMAN SERVICES	759,797	
HEALTH DEPARTMENT	4,417,846	
COMMUNITY JUSTICE	1,566,399	
SHERIFF'S OFFICE	513,891	
COUNTY MANAGEMENT	325	
COMMUNITY SERVICES	1,844	
Tax Title Fund		<b>30,361</b>
Bridge Fund		<b>175,997</b>
Library Levy Fund		<b>1,070,031</b>
Special Excise Tax Fund		<b>62,000</b>
Corner Preservation Fund		<b>28,083</b>
Inmate Welfare Fund		<b>142,625</b>
COMMUNITY JUSTICE	2,834	
SHERIFF'S OFFICE	139,791	
Special Operations Fund		<b>318,037</b>
HEALTH DEPARTMENT	93,189	
COMMUNITY JUSTICE	61,119	
SHERIFF'S OFFICE	163,729	
Fleet Management Fund		<b>110,808</b>
Data Processing Fund		<b>636,843</b>
Distribution Fund		<b>64,562</b>
Facilities Management Fund		<b>650,000</b>
<b>Total Payments to GF for Indirect Costs</b>		<b>\$ 12,314,241</b>



<b>Telecommunication Costs (60370)</b>		
<i>Paid to the Data Processing Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		<b>2,034,118</b>
NONDEPARTMENTAL	51,825	
DISTRICT ATTORNEY	189,112	
SCHOOLS & COMMUNITY PARTNERSHIPS	87,194	
COUNTY HUMAN SERVICES	282,999	
HEALTH DEPARTMENT	387,184	
COMMUNITY JUSTICE	454,727	
SHERIFF'S OFFICE	302,883	
COUNTY MANAGEMENT	196,229	
COMMUNITY SERVICES	81,965	
Strategic Investment Program Fund		<b>720</b>
Road Fund		<b>53,235</b>
Federal State Fund		<b>1,111,218</b>
NONDEPARTMENTAL	7,756	
DISTRICT ATTORNEY	9,103	
COUNTY HUMAN SERVICES	393,152	
HEALTH DEPARTMENT	484,549	
COMMUNITY JUSTICE	216,658	
Tax Title Fund		<b>2,500</b>
Bridge Fund		<b>26,383</b>
Library Levy Fund		<b>266,904</b>
Inmate Welfare Fund		<b>11,516</b>
Special Operations Fund		<b>8,209</b>
Behavioral Health Managed Care Fund		<b>6,544</b>
Risk Management Fund		<b>28,594</b>
NONDEPARTMENTAL	15,647	
COUNTY MANAGEMENT	12,947	
Fleet Management Fund		<b>30,709</b>
Data Processing Fund		<b>192,160</b>
Distribution Fund		<b>13,340</b>
Facilities Management Fund		<b>167,214</b>
<b>Total Payments to the Telephone Fund</b>		<b>\$ 3,953,364</b>

<b>Data Processing Costs (60380)</b>		
<i>Paid to the Data Processing Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>		
General Fund		<b>14,267,112</b>
NONDEPARTMENTAL	871,185	
DISTRICT ATTORNEY	300,641	
SCHOOLS & COMMUNITY PARTNERSHIPS	673,887	
COUNTY HUMAN SERVICES	1,840,903	
HEALTH DEPARTMENT	1,657,823	
COMMUNITY JUSTICE	3,415,917	
SHERIFF'S OFFICE	2,193,398	
COUNTY MANAGEMENT	2,712,056	
COMMUNITY SERVICES	601,302	
Strategic Investment Program Fund		<b>4,800</b>
Road Fund		<b>376,044</b>
Federal State Fund		<b>4,755,744</b>
NONDEPARTMENTAL	39,993	
DISTRICT ATTORNEY	2,750	
COUNTY HUMAN SERVICES	1,793,478	
HEALTH DEPARTMENT	2,919,523	
Tax Title Fund		<b>8,754</b>
Bridge Fund		<b>132,724</b>
Library Levy Fund		<b>3,608,232</b>
Corner Preservation Fund		<b>8,754</b>
Special Operations Fund		<b>27,885</b>
Behavioral Health Managed Care Fund		<b>48,864</b>
Risk Management Fund		<b>77,328</b>
NONDEPARTMENTAL	36,997	
BUSINESS & COMMUNITY SERVICES	40,331	
Fleet Management Fund		<b>135,699</b>
Distribution Fund		<b>188,465</b>
Facilities Management Fund		<b>336,000</b>
<b>Total Payments to the Data Processing Fund</b>		<b>\$ 23,976,405</b>

<b>PC Flat Fee (60390)</b>		
<i>Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of county owned personal computers.</i>		
General Fund		<b>338,885</b>
DISTRICT ATTORNEY	88,800	
HEALTH DEPARTMENT	8,073	
SHERIFF'S OFFICE	112,012	
COMMUNITY SERVICES	130,000	
Strategic Investment Program Fund		<b>1,000</b>
Road Fund		<b>30,500</b>
Federal State Fund		<b>72,881</b>
Tax Title Fund		<b>1,500</b>
Bridge Fund		<b>16,000</b>
Corner Preservation Fund		<b>1,000</b>
<b>Total Payments to the Capital Asset Acquisition Fund</b>		<b>\$ 461,766</b>

<b>Technology Asset Replacement (60400)</b>		
<i>Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of network servers and associated hardware.</i>		
General Fund		<b>15,000</b>
DISTRICT ATTORNEY	15,000	
<b>Total Payments to the Capital Asset Acquisition Fund</b>		<b>\$ 15,000</b>

<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>		
General Fund		<b>2,583,680</b>
NONDEPARTMENTAL	3,715	
DISTRICT ATTORNEY	120,200	
SCHOOLS & COMMUNITY PARTNERSHIPS	15,702	
COUNTY HUMAN SERVICES	87,586	
HEALTH DEPARTMENT	180,202	
COMMUNITY JUSTICE	198,334	
SHERIFF'S OFFICE	1,756,650	
COUNTY MANAGEMENT	45,996	
COMMUNITY SERVICES	175,295	
Strategic Investment Program Fund		<b>205</b>
Road Fund		<b>1,170,591</b>
Federal State Fund		<b>434,694</b>
NONDEPARTMENTAL	1,948	
SCHOOLS & COMMUNITY PARTNERSHIPS	12,783	
COUNTY HUMAN SERVICES	130,134	
HEALTH DEPARTMENT	69,670	
COMMUNITY JUSTICE	201,363	
COMMUNITY SERVICES	18,796	
Tax Title Fund		<b>1,000</b>
Bridge Fund		<b>129,070</b>
Library Levy Fund		<b>65,802</b>
Corner Preservation Fund		<b>15,600</b>
Special Operations Fund		<b>80</b>
Behavioral Health Managed Care Fund		<b>69</b>
Risk Management Fund		<b>4,992</b>
NONDEPARTMENTAL	1,946	
BUSINESS & COMMUNITY SERVICES	3,046	
Data Processing Fund		<b>27,547</b>
Distribution Fund		<b>62,610</b>
Facilities Management Fund		<b>287,977</b>
<b>Total Payments to the Fleet Fund</b>		<b>\$ 4,783,917</b>

<b>Electronics (60420)</b>		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of electronic/radio equipment used by various County departments.</i>		
General Fund		<b>478,986</b>
NONDEPARTMENTAL	20,934	
DISTRICT ATTORNEY	3,836	
HEALTH DEPARTMENT	1,504	
COMMUNITY JUSTICE	88,199	
SHERIFF'S OFFICE	316,479	
COUNTY MANAGEMENT	1,534	
COMMUNITY SERVICES	46,500	
Road Fund		<b>33,350</b>
Federal State Fund		<b>3,570</b>
Bridge Fund		<b>5,350</b>
Library Levy Fund		<b>6,000</b>
Corner Preservation Fund		<b>5,600</b>
Capital Improvement Program Fund		<b>35,000</b>
Asset Preservation Fund		<b>25,000</b>
Data Processing Fund		<b>5,222</b>
Facilities Management Fund		<b>54,200</b>
<b>Total Payments to the Fleet Fund</b>		<b>\$ 652,278</b>

<b>Building Management (60430)</b>		
<i>Paid to the Facilities Mgmt Fund (3505) to cover the cost of office space and buildings.</i>		
General Fund		<b>21,799,976</b>
NONDEPARTMENTAL	3,792,013	
DISTRICT ATTORNEY	939,366	
SCHOOLS & COMMUNITY PARTNERSHIPS	218,607	
COUNTY HUMAN SERVICES	991,215	
HEALTH DEPARTMENT	1,915,341	
COMMUNITY JUSTICE	4,796,250	
SHERIFF'S OFFICE	6,424,596	
COUNTY MANAGEMENT	1,914,218	
COMMUNITY SERVICES	808,370	
Road Fund		<b>873,365</b>
Federal State Fund		<b>6,230,231</b>
NONDEPARTMENTAL	60,580	
SCHOOLS & COMMUNITY PARTNERSHIPS	4,219	
COUNTY HUMAN SERVICES	2,628,760	
HEALTH DEPARTMENT	3,232,259	
COMMUNITY JUSTICE	304,413	
Tax Title Fund		<b>14,793</b>
Bridge Fund		<b>126,648</b>
Library Levy Fund		<b>3,402,878</b>
Special Operations Fund		<b>59,634</b>
HEALTH DEPARTMENT	24,242	
COMMUNITY JUSTICE	35,392	
Behavioral Health Managed Care Fund		<b>104,667</b>
Risk Management Fund		<b>487,491</b>
NONDEPARTMENTAL	240,177	
BUSINESS & COMMUNITY SERVICES	247,314	
Fleet Management Fund		<b>444,669</b>
Data Processing Fund		<b>970,763</b>
Distribution Fund		<b>439,184</b>
<b>Total Payments to the Facilities Management Fund for Building Management</b>		<b>\$ 34,954,299</b>

<b>Capital Lease Retirement Fund (60450)</b>	
<i>Reimbursements made to the Capital Lease Retirement Fund (2002) for repayment of Certificates of Participation.</i>	
Road Fund	<b>288,000</b>
Library Levy Fund	<b>159,000</b>
Facilities Management Fund	<b>10,176,852</b>
<b>Total Payments to the Capital Lease Retirement Fund</b>	
	<b>\$ 10,623,852</b>

<b>Distribution Fund (60460)</b>		
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materials management, and central stores.</i>		
General Fund		<b>1,864,910</b>
NONDEPARTMENTAL	20,017	
DISTRICT ATTORNEY	238,858	
SCHOOLS & COMMUNITY PARTNERSHIPS	22,503	
COUNTY HUMAN SERVICES	103,997	
HEALTH DEPARTMENT	556,591	
COMMUNITY JUSTICE	191,559	
SHERIFF'S OFFICE	194,545	
COUNTY MANAGEMENT	443,519	
COMMUNITY SERVICES	93,321	
Strategic Investment Program Fund		<b>25</b>
Road Fund		<b>103,188</b>
Federal State Fund		<b>798,011</b>
NONDEPARTMENTAL	10,420	
DISTRICT ATTORNEY	3,299	
COUNTY HUMAN SERVICES	219,691	
HEALTH DEPARTMENT	518,988	
COMMUNITY JUSTICE	45,613	
Tax Title Fund		<b>1,100</b>
Bridge Fund		<b>4,709</b>
Library Levy Fund		<b>44,209</b>
Inmate Welfare Fund		<b>2,352</b>
Special Operations Fund		<b>16,500</b>
HEALTH DEPARTMENT	533	
COMMUNITY JUSTICE	4,901	
SHERIFF'S OFFICE	11,066	
Risk Management Fund		<b>52,133</b>
NONDEPARTMENTAL	19,386	
BUSINESS & COMMUNITY SERVICES	32,747	
Fleet Management Fund		<b>196,486</b>
Data Processing Fund		<b>20,572</b>
Facilities Management Fund		<b>65,990</b>
<b>Total Payments to the Distribution Fund</b>		<b>\$ 3,170,185</b>

# Detail of Cash Transfers Between Funds

DETAIL OF CASH TRANSFERS			
From	To	Amount	Description
GENERAL FUND	LIBRARY SERIAL LEVY FUND LIBRARY	\$ 15,352,307 15,352,307	General Fund Supplement of Library.
GENERAL FUND	CAPITAL DEBT RETIREMENT FUND NONDEPARTMENTAL	\$ 1,204,000 1,204,000	Payment for COP Issued to Support Deferred Maintenance Projects.
STRATEGIC INVESTMENT PROGRAM FUND	GENERAL FUND NONDEPARTMENTAL	\$ 256,932 256,932	Transfer Unallocated Community Service Fee Revenue.
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND COMMUNITY SERVICES	\$ 64,000 64,000	1% of Motor Vehicle Fees Dedicated to Bicycle Paths.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND COMMUNITY SERVICES	\$ 5,280,588 5,280,588	Maintenance/Repair of Willamette River Bridges in Accordance w/ Portland - Multnomah County Services Agreement.
ANIMAL CONTROL FUND	GENERAL FUND COMMUNITY SERVICES	\$ 1,125,400 1,125,400	Animal License Fees/Other Revenue; Partially Offsets Costs Associated with the Animal Control Program.
WILAMETTE RIVER BRIDGES FUND	GENERAL FUND OVERALL COUNTY	\$ 300,000 300,000	First Installment Payment - 5 Year Internal Loan.
CAPITAL ASSET ACQUISITION FUND	REVENUE BOND SINKING FUND NONDEPARTMENTAL	\$ 83,500 83,500	Elections Equipment - Help America Vote Act.
CAPITAL ASSET ACQUISITION FUND	DATA PROCESSING FUND COUNTY MANAGEMENT	\$ 968,491 968,491	Balance of Flat Fee for Thin Client Implementation.
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND BUSINESS & COMMUNITY SERVICES	\$ 3,061,501 3,061,501	Transfer Portion of Facilities Management Charges Attributable to Capital Improvement Program.
FACILITIES MANAGEMENT FUND	ASSET PRESERVATION FUND BUSINESS & COMMUNITY SERVICES	\$ 1,449,090 1,449,090	Transfer Portion of Facilities Management Charges Attributable to Asset Preservation Program.