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Summary of Resources

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Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	47,516,943	290,117,229	14,812,709	8,553,981	9,082,045	1,659,063	2,420,876	374,162,846	16,074,056	3,011,000	393,247,902
Strategic Investment Program Fund	1500	161,000							161,000			161,000
Road Fund	1501	1,485,093	7,697,000	33,013,779	75,000	722,200	75,000	1,363,500	44,431,572	665,110		45,096,682
Emergency Communications Fund	1502			250,000					250,000			250,000
Bicycle Path Construction Fund	1503	360,000					2,500		362,500		68,000	430,500
Recreation Fund	1504		101,700						101,700			101,700
Federal/State Program Fund	1505	986,116		202,629,688	477,963	70,877,696	7,500	2,815,295	277,794,258			277,794,258
County School Fund	1506	1,000	170,000	20,000			500		191,500			191,500
Animal Control Fund	1508	552,873		65,000	1,720,000	100,000	10,000	243,500	2,691,373			2,691,373
Willamette River Bridge Fund	1509	876,271		12,931,804	6,000,000	5,000	424,258	150,000,000	170,237,333	25,631	5,600,000	175,862,964
Library Serial Levy Fund	1510	17,342,346	40,440,113	496,905	160,000	120,000	488,841	3,227,467	62,275,672	35,000	15,093,244	77,403,916
Special Excise Taxes Fund	1511	210,000	18,800,000				4,000		19,014,000			19,014,000
Land Corner Preservation Fund	1512	820,000					30,000	700,000	1,550,000	135,000		1,685,000
Inmate Welfare Fund	1513	100,000				12,000	10,000	1,262,015	1,384,015			1,384,015
Justice Services Special Ops Fund	1516	805,889		67,000	4,253,353	2,437,116	16,000	406,786	7,986,144	210,670		8,196,814
Revenue Bond Sinking Fund	2001	1,625,000				35,000	32,500		1,692,500			1,692,500
Capital Debt Retirement Fund	2002	14,430,059					288,601		14,718,660	16,062,852		30,781,512
General Obligation Bond Sinking Fund	2003	7,456,232	8,190,000				149,125		15,795,357			15,795,357
PERS Bond Sinking Fund	2004	42,000,000					840,000		42,840,000	18,000,000		60,840,000
Financed Projects Fund	2504	600,000					6,000		606,000		4,500,000	5,106,000
Capital Improvement Fund	2507	24,575,800		1,700,000		281,000	260,000	17,000,000	43,816,800		3,516,100	47,332,900
Capital Acquisition Fund	2508	6,000,000					7,000		6,007,000			6,007,000
Asset Preservation Fund	2509	2,913,965					25,000		2,938,965		2,488,900	5,427,865
Behavioral Health Managed Care Fund	3002	14,824,699		42,742,596			148,000		57,715,295			57,715,295
Risk Management Fund	3500	23,507,550				47,000	468,000	7,341,681	31,364,231	83,483,464		114,847,695
Fleet Management Fund	3501	4,392,155		20,000		1,130,765	50,000	55,500	5,648,420	5,669,185		11,317,605
Data Processing Fund	3503	14,320,429				134,600	125,000	398,671	14,978,700	32,733,390		47,712,090
Mail Distribution Fund	3504	1,416,486				116,149	15,000	3,305,000	4,852,635	3,273,207		8,125,842
Facilities Management Fund	3505	1,500,000				4,195,605	60,000		5,755,605	38,279,389	120,000	44,154,994
Total All Funds		230,779,906	365,516,042	308,749,481	21,240,297	89,296,176	5,201,888	190,540,291	1,211,324,081	214,646,954	34,397,244	1,460,368,279

Summary of Departmental Expenditures

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Fund		Nond	District Attorney	Human Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Total Department Expenditure
General Fund	1000	20,196,751	19,053,548	47,717,994	53,525,416	54,487,938	100,330,406	29,484,912		11,469,612	336,266,577
Road Fund	1501									39,428,682	39,428,682
Emergency Communications Fund	1502						250,000				250,000
Bicycle Path Construction Fund	1503									90,000	90,000
Recreation Fund	1504							101,700			101,700
Federal/State Program Fund	1505	3,665,807	6,440,927	122,444,989	105,908,906	27,271,992	11,908,869	24,641		128,127	277,794,258
County School Fund	1506	191,500									191,500
Tax Title Land Sales Fund	1507										0
Animal Control Fund	1508									667,500	667,500
Willamette River Bridge Fund	1509									65,956,406	65,956,406
Library Serial Levy Fund	1510								61,994,423		61,994,423
Special Excise Taxes Fund	1511	19,014,000									19,014,000
Land Corner Preservation Fund	1512									1,238,324	1,238,324
Inmate Welfare Fund	1513					2,000	1,382,015				1,384,015
Justice Services Special Ops Fund	1516		158,886		1,892,545	2,659,143	3,486,240				8,196,814
Revenue Bond Sinking Fund	2001	555,665									555,665
Capital Debt Retirement Fund	2002	19,192,381									19,192,381
General Obligation Bond Sinking Fund	2003	9,252,873									9,252,873
PERS Bond Sinking Fund	2004	15,226,805									15,226,805
Financed Projects Fund	2504							5,100,000			5,100,000
Capital Improvement Fund	2507							47,332,900			47,332,900
Capital Acquisition Fund	2508	6,000,000									6,000,000
Asset Preservation Fund	2509							4,927,865			4,927,865
Behavioral Health Managed Care Fund	3002			42,742,596							42,742,596
Risk Management Fund	3500	3,680,576						87,299,119			90,979,695
Fleet Management Fund	3501							10,565,200			10,565,200
Data Processing Fund	3503	45,900,697									45,900,697
Mail Distribution Fund	3504							7,354,011			7,354,011
Facilities Management Fund	3505							37,765,550			37,765,550
Total All Funds		142,877,055	25,653,361	212,905,579	161,326,867	84,421,073	117,357,530	229,955,898	61,994,423	118,978,651	1,155,470,437

Summary of Departmental Requirements

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Department	Personal Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service	Total Spending	FTE
Nondepartmental	28,920,347	39,167,154	12,538,398	44,539,724	3,355,673	128,521,296	14,355,759	142,877,055	263.29
District Attorney	18,055,406	978,180	754,009	0	0	19,787,595	5,865,766	25,653,361	210.00
County Human Services	51,245,445	133,675,163	2,590,150	0	0	187,510,758	25,394,821	212,905,579	709.15
Health	81,939,337	19,894,998	18,806,413	0	110,425	120,751,173	40,575,694	161,326,867	971.74
Community Justice	42,325,549	18,807,641	2,063,445	0	11,000	63,207,635	21,213,438	84,421,073	516.55
Sheriff	79,592,803	994,721	6,621,067	0	195,074	87,403,665	29,953,865	117,357,530	789.68
County Management	31,336,198	13,749,977	110,365,163	0	53,324,147	208,775,485	21,180,413	229,955,898	381.30
Library	30,685,726	1,808,722	9,713,241	0	15,000	42,222,689	19,771,734	61,994,423	495.09
Community Services	15,679,248	39,348,865	3,311,061	0	42,293,215	100,632,389	18,346,262	118,978,651	204.00
TOTAL	379,780,059	268,425,421	166,762,947	44,539,724	99,304,534	958,812,685	196,657,752	1,155,470,437	4,540.80

Fund Level Transactions

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Fund	Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund 1000	336,266,577	19,863,244	7,232,629	29,885,452	393,247,902
Strategic Investment Program Fund 1500		161,000			161,000
Road Fund 1501	39,428,682	5,668,000			45,096,682
Emergency Communications Fund 1502	250,000				250,000
Bicycle Path Construction Fund 1503	90,000		340,500		430,500
Recreation Fund 1504	101,700				101,700
Federal/State Program Fund 1505	277,794,258				277,794,258
County School Fund 1506	191,500				191,500
Animal Control Fund 1508	667,500	1,850,000	173,873		2,691,373
Willamette River Bridge Fund 1509	65,956,406	1,000,000	8,661,336	100,245,222	175,862,964
Library Serial Levy Fund 1510	61,994,423		1,000,000	14,409,493	77,403,916
Special Excise Taxes Fund 1511	19,014,000				19,014,000
Land Corner Preservation Fund 1512	1,238,324		446,676		1,685,000
Inmate Welfare Fund 1513	1,384,015				1,384,015
Justice Services Special Ops Fund 1516	8,196,814				8,196,814
Revenue Bond Sinking Fund 2001	555,665			1,136,835	1,692,500
Capital Debt Retirement Fund 2002	19,192,381			11,589,131	30,781,512
General Obligation Bond Sinking Fund 2003	9,252,873			6,542,484	15,795,357
PERS Bond Sinking Fund 2004	15,226,805			45,613,195	60,840,000
Financed Projects Fund 2504	5,100,000		6,000		5,106,000
Capital Improvement Fund 2507	47,332,900				47,332,900
Capital Acquisition Fund 2508	6,000,000		7,000		6,007,000
Asset Preservation Fund 2509	4,927,865			500,000	5,427,865
Behavioral Health Managed Care Fund 3002	42,742,596		5,000,000	9,972,699	57,715,295
Risk Management Fund 3500	90,979,695		2,000,000	21,868,000	114,847,695
Fleet Management Fund 3501	10,565,200		752,405		11,317,605
Data Processing Fund 3503	45,900,697		1,811,393		47,712,090
Mail Distribution Fund 3504	7,354,011		771,831		8,125,842
Facilities Management Fund 3505	37,765,550	5,855,000	534,444		44,154,994
Total All Funds	1,155,470,437	34,397,244	28,738,087	241,762,511	1,460,368,279

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 county-wide levy indicates a 90 percent tax levy collection for each taxing body.

Taxes are levied and become a lien on July 1. Tax payments are due November 15 of the same year. Under the partial payment schedule the a third payment is due November 15, February 15 and 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.

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%.

Property Tax Computation

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GENERAL FUND (Fund 1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2010	\$236,960,641
Plus Estimated Assessed Value Growth	6,484,362
TOTAL GENERAL FUND PROPERTY TAX	\$243,445,003
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2011	\$243,445,003
Less amount exceeding shared 1% Constitutional Limitation	(7,911,962)
Less delinquencies and discounts on amount billed	(12,954,318)
TOTAL AVAILABLE FOR APPROPRIATION	\$222,578,723

LIBRARY LEVY (Fund 1510)	
5-year Local Option Levy - Fiscal Year ending June 30, 2010	\$50,372,418
Less amount exceeding shared 1% Constitutional Limitation	(8,815,173)
Less delinquencies and discounts on amount billed	(2,285,649)
TOTAL AVAILABLE FOR APPROPRIATION	\$39,271,596

GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)	
General Obligation bond - Fiscal Year ending June 30, 2010	\$8,465,608
Less delinquencies and discounts on amount billed	(465,608)
TOTAL AVAILABLE FOR APPROPRIATION	\$8,000,000

TAX LEVY ANALYSIS				
	ACTUAL	ACTUAL	BUDGET	BUDGET
	2007-08	2008-09	2009-10	2010-11
Levy within 6% limitation	\$220,110,849	\$229,420,466	\$234,901,591	\$243,445,003
Library Levy outside 6% limitation	45,452,791	47,429,993	48,552,185	50,372,418
GO Bond Levies outside 6% limitation	9,328,989	8,489,391	9,230,769	8,465,608
Total Proposed Levy	274,892,629	285,339,850	292,684,545	302,283,029
Loss due to 1% limitation	(10,885,686)	(11,730,667)	(13,750,481)	(16,727,135)
Loss in appropriation due to				
discounts and delinquencies	(13,198,962)	(16,032,519)	(16,038,708)	(15,705,575)
Total Proposed Levy less Loss	\$250,807,981	\$257,576,664	\$262,895,356	\$269,850,319

NOTES

Average property tax discount	3.00%
Property tax delinquency rate	2.50%
Average valuation change (Based on July - January Value Growth)	2.75%

Details of Service Reimbursements

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Insurance Benefits (60140/60145)	
<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>	
General Fund	\$37,906,139
NONDEPARTMENTAL	1,118,994
DISTRICT ATTORNEY	2,805,014
COUNTY HUMAN SERVICES	2,409,208
HEALTH DEPARTMENT	6,626,212
COMMUNITY JUSTICE	5,562,419
SHERIFF'S OFFICE	13,945,869
COUNTY MANAGEMENT	4,061,228
COMMUNITY SERVICES	1,377,195
Road Fund	1,362,638
Federal State Fund	26,509,869
NONDEPARTMENTAL	238,321
DISTRICT ATTORNEY	886,897
COUNTY HUMAN SERVICES	8,994,396
HEALTH DEPARTMENT	11,389,384
COMMUNITY JUSTICE	3,248,557
SHERIFF'S OFFICE	1,752,314
Bridge Fund	777,557
Library Levy Fund	8,288,014
Land Corner Preservation Fund	146,523
Inmate Welfare Fund	157,781
Special Operations Fund	1,031,223
DISTRICT ATTORNEY	7,718
HEALTH DEPARTMENT	92,848
COMMUNITY JUSTICE	399,092
SHERIFF'S OFFICE	531,565
Financed Projects Fund	21,384
Behavioral Health Managed Care Fund	814,464
Risk Management Fund	772,763
NONDEPARTMENTAL	446,441
COUNTY MANAGEMENT	326,322
Fleet Management Fund	469,785
Data Processing Fund	3,218,691
Distribution Fund	405,406
Facilities Management Fund	1,601,227
Total Payments to the Risk Management Fund	\$83,483,464

Details of Service Reimbursements

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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.

General Fund	\$8,261,581
NONDEPARTMENTAL	273,809
DISTRICT ATTORNEY	687,841
COUNTY HUMAN SERVICES	544,472
HEALTH DEPARTMENT	1,427,118
COMMUNITY JUSTICE	1,202,887
SHERIFF'S OFFICE	2,981,920
COUNTY MANAGEMENT	889,107
COMMUNITY SERVICES	254,427
Road Fund	284,773
Federal State Fund	5,662,854
NONDEPARTMENTAL	58,741
DISTRICT ATTORNEY	214,850
COUNTY HUMAN SERVICES	1,842,130
HEALTH DEPARTMENT	2,439,347
COMMUNITY JUSTICE	730,921
SHERIFF'S OFFICE	376,864
Bridge Fund	164,426
Library Levy Fund	1,495,124
Land Corner Preservation Fund	33,311
Inmate Welfare Fund	28,547
Special Operations Fund	223,808
DISTRICT ATTORNEY	1,056
HEALTH DEPARTMENT	25,515
COMMUNITY JUSTICE	84,928
SHERIFF'S OFFICE	112,309
Financed Projects Fund	6,748
Behavioral Health Managed Care Fund	191,744
Risk Management Fund	213,671
NONDEPARTMENTAL	131,349
COUNTY MANAGEMENT	82,322
Fleet Management Fund	101,868
Data Processing Fund	887,715
Distribution Fund	74,807
Facilities Management Fund	369,024
Total Payments to the PERS Bond Sinking Fund	\$18,000,000

Details of Service Reimbursements

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Indirect Costs (60350/60355)	
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>	
Road Fund	\$690,574
Emergency Communications Fund	17,008
Recreation Fund	1,700
Federal State Fund	11,862,365
NONDEPARTMENTAL	24,089
DISTRICT ATTORNEY	173,894
COUNTY HUMAN SERVICES	1,716,726
HEALTH DEPARTMENT	7,290,529
COMMUNITY JUSTICE	1,877,959
SHERIFF'S OFFICE	778,756
COUNTY MANAGEMENT	412
Bridge Fund	340,468
Library Levy Fund	926,933
Land Corner Preservation Fund	46,647
Inmate Welfare Fund	94,180
COMMUNITY JUSTICE	156
SHERIFF'S OFFICE	94,024
Special Operations Fund	586,495
HEALTH DEPARTMENT	142,295
COMMUNITY JUSTICE	207,702
SHERIFF'S OFFICE	236,498
Behavioral Health Care Fund	714,477
Total Payments to GF for Indirect Costs	\$15,280,847

Details of Service Reimbursements

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Telecommunication Costs (60370)		
<i>Paid to the Data Processing Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		\$2,067,085
NONDEPARTMENTAL	89,006	
DISTRICT ATTORNEY	150,895	
COUNTY HUMAN SERVICES	182,632	
HEALTH DEPARTMENT	440,724	
COMMUNITY JUSTICE	671,286	
SHERIFF'S OFFICE	265,455	
COUNTY MANAGEMENT	185,942	
COMMUNITY SERVICES	81,145	
Road Fund		53,320
Federal State Fund		1,211,471
NONDEPARTMENTAL	12,091	
DISTRICT ATTORNEY	27,010	
COUNTY HUMAN SERVICES	462,709	
HEALTH DEPARTMENT	655,716	
COMMUNITY JUSTICE	53,945	
Bridge Fund		28,694
Library Levy Fund		299,613
Inmate Welfare Fund		40,308
Special Operations Fund		21,947
HEALTH DEPARTMENT	6,221	
COMMUNITY JUSTICE	15,726	
Behavioral Health Managed Care Fund		82,377
Risk Management Fund		48,224
NONDEPARTMENTAL	27,341	
COUNTY MANAGEMENT	20,883	
Fleet Management Fund		26,346
Distribution Fund		15,720
Facilities Management Fund		199,629
Total Payments to the Telephone Fund		\$4,094,734

Details of Service Reimbursements

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Data Processing Costs (60380)

Paid to the Data Processing Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.

General Fund		\$15,312,963
NONDEPARTMENTAL	1,124,284	
DISTRICT ATTORNEY	458,922	
COUNTY HUMAN SERVICES	1,326,572	
HEALTH DEPARTMENT	3,262,170	
COMMUNITY JUSTICE	4,034,689	
SHERIFF'S OFFICE	2,554,039	
COUNTY MANAGEMENT	1,832,645	
COMMUNITY SERVICES	719,642	
Road Fund		369,871
Federal State Fund		6,713,337
NONDEPARTMENTAL	64,568	
DISTRICT ATTORNEY	53,551	
COUNTY HUMAN SERVICES	3,086,193	
HEALTH DEPARTMENT	3,509,025	
Bridge Fund		168,307
Library Levy Fund		4,334,939
Land Corner Preservation Fund		15,950
Special Operations Fund		33,121
Financed Projects Fund		54,464
Behavioral Health Managed Care Fund		447,943
Risk Management Fund		222,541
NONDEPARTMENTAL	147,809	
COUNTY MANAGEMENT	74,732	
Fleet Management Fund		89,161
Distribution Fund		127,009
Facilities Management Fund		749,050
Total Payments to the Data Processing Fund		\$28,638,656

Details of Service Reimbursements

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Motor Pool (60410)	
<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	\$2,628,013
NONDEPARTMENTAL	26,570
DISTRICT ATTORNEY	108,542
COUNTY HUMAN SERVICES	88,970
HEALTH DEPARTMENT	153,716
COMMUNITY JUSTICE	453,587
SHERIFF'S OFFICE	1,598,919
COUNTY MANAGEMENT	7,540
COMMUNITY SERVICES	190,169
Road Fund	1,095,050
Federal State Fund	281,533
NONDEPARTMENTAL	3,835
DISTRICT ATTORNEY	11,232
COUNTY HUMAN SERVICES	221,023
HEALTH DEPARTMENT	36,610
COMMUNITY JUSTICE	8,833
Bridge Fund	125,933
Library Levy Fund	73,009
Land Corner Preservation Fund	11,675
Special Operations Fund	738
HEALTH DEPARTMENT	538
COMMUNITY JUSTICE	200
Behavioral Health Managed Care Fund	22,851
Risk Management Fund	5,689
NONDEPARTMENTAL	1,355
COUNTY MANAGEMENT	4,334
Data Processing Fund	34,943
Distribution Fund	67,062
Facilities Management Fund	333,300
Total Payments to the Fleet Fund	\$4,679,796

Details of Service Reimbursements

fy2011 adopted budget

Electronics (60420)

Paid to the Fleet Management Fund (3501) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund		\$643,359
NONDEPARTMENTAL	90,212	
DISTRICT ATTORNEY	1,608	
HEALTH DEPARTMENT	250	
COMMUNITY JUSTICE	105,873	
SHERIFF'S OFFICE	429,190	
COUNTY MANAGEMENT	2,605	
COMMUNITY SERVICES	13,621	
Road Fund		26,525
Federal State Fund		14,000
NONDEPARTMENTAL	3,000	
HEALTH DEPARTMENT	11,000	
Bridge Fund		4,029
Library Levy Fund		14,735
Inmate Welfare Fund		12,500
Capital Improvement Program Fund		25,000
Data Processing Fund		3,000
Distribution Fund		5,000
Facilities Management Fund		46,000
Total Payments to the Fleet Fund		\$794,148

Details of Service Reimbursements

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Building Management (60430)	
<i>Paid to the Facilities Mgmt Fund (3505) to cover the cost of office space and buildings.</i>	
General Fund	\$22,378,110
NONDEPARTMENTAL	4,404,477
DISTRICT ATTORNEY	692,510
COUNTY HUMAN SERVICES	980,210
HEALTH DEPARTMENT	2,023,915
COMMUNITY JUSTICE	4,248,927
SHERIFF'S OFFICE	7,246,058
COUNTY MANAGEMENT	1,908,593
COMMUNITY SERVICES	873,420
Road Fund	391,173
Federal State Fund	7,383,000
NONDEPARTMENTAL	50,252
DISTRICT ATTORNEY	182,991
COUNTY HUMAN SERVICES	3,236,806
HEALTH DEPARTMENT	3,912,951
Bridge Fund	188,745
Library Levy Fund	4,880,350
Land Corner Preservation Fund	22,772
Special Operations Fund	87,313
HEALTH DEPARTMENT	19,030
COMMUNITY JUSTICE	40,527
SHERIFF'S OFFICE	27,756
Behavioral Health Managed Care Fund	265,853
Risk Management Fund	484,438
NONDEPARTMENTAL	253,397
COUNTY MANAGEMENT	231,041
Fleet Management Fund	545,551
Data Processing Fund	1,131,000
Distribution Fund	521,085
Total Payments to the Facilities Management Fund for Building Management	\$38,279,390

Capital Lease Retirement Fund (60450)	
<i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i>	
General Fund	\$750,000
Road Fund	488,000
Library Levy Fund	133,755
Willamette River Bridge Fund	7,500,000
Data Processing Fund	950,000
Facilities Management Fund	6,241,097
Total Payments to the Capital Lease Retirement Fund	\$16,062,852

Details of Service Reimbursements

fy2011 adopted budget

Distribution Fund (60460)		
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materiel management, and central stores.</i>		
General Fund		\$1,762,532
NONDEPARTMENTAL	27,462	
DISTRICT ATTORNEY	253,250	
COUNTY HUMAN SERVICES	59,564	
HEALTH DEPARTMENT	452,698	
COMMUNITY JUSTICE	241,717	
SHERIFF'S OFFICE	220,241	
COUNTY MANAGEMENT	385,697	
COMMUNITY SERVICES	121,903	
Road Fund		103,119
Federal State Fund		840,618
NONDEPARTMENTAL	4,754	
DISTRICT ATTORNEY	51,732	
COUNTY HUMAN SERVICES	267,179	
HEALTH DEPARTMENT	509,859	
COMMUNITY JUSTICE	7,094	
Bridge Fund		11,481
Library Levy Fund		97,195
Land Corner Preservation Fund		1,705
Inmate Welfare Fund		1,156
Special Operations Fund		28,759
HEALTH DEPARTMENT	1,202	
COMMUNITY JUSTICE	18,129	
SHERIFF'S OFFICE	9,428	
Behavioral Health Managed Care Fund		14,668
Risk Management Fund		63,786
NONDEPARTMENTAL	23,299	
COUNTY MANAGEMENT	40,487	
Fleet Management Fund		166,745
Data Processing Fund		86,568
Facilities Management Fund		94,875
Total Payments to the Distribution Fund		\$3,273,207

Detail of Cash Transfers Between Funds

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From (Fund)	To (Fund)	To (Dept.)	Amount	Description
SIP Fund	General Fund	Overall County	\$161,000	Transfer Community Service Fee to General Fund.
Animal Services Fund	General Fund	Community Services	\$1,850,000	Animal License Fees/Other Revenue; Partially Offsets Costs Associated w/ Animal Control Program.
Willamette River Bridge Fund	General Fund	Community Services	\$1,000,000	Final Installment Payment - 5 Year Internal Loan.
General Fund	Facilities Fund	County Management	\$120,000	One-time-only for limited duration position.
General Fund	Capital Improvement Fund	County Management	\$150,000	One-time-only for environmental testing of Yeon site.
Facilities Fund	Capital Improvement Fund	County Management	\$3,366,100	Transfer Capital Fees collected by Facilities & Property Management for capital projects.
General Fund	Library Fund	Library	\$15,093,244	General Fund Subsidy of Library Operating Budget.
Facilities Fund	Asset Preservation Fund	County Management	\$2,488,900	Transfer Capital Fees collected by Facilities & Property Management for asset preservation projects.
Road Fund	Bicycle Path Fund	Community Services	\$68,000	Third Installment Payment - 5 Year Internal Loan.
Road Fund	Willamette River Bridge Fund	Community Services	\$5,600,000	Maintenance/Repair of Willamette River Bridges in Accordance w/ PDX - Multnomah County Services Agreement.
General Fund	Financed Projects Fund	County Management	\$4,500,000	One-time-only for new A&T information system

Debt Amortization Schedule

fy2011 adopted budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued (in thousands)	Principal Outstanding 6/30/2010	Principal Outstanding 6/30/2011	2010-2011 Interest	2010-2011 Principal
General Obligation Bonds:								
Series 2010 Refunding Bonds	03/31/10	10/01/16	4.50%	\$45,175	\$45,175	\$38,620	\$1,919	\$6,555
Revenue Bonds:								
Port City	11/01/00	11/01/15	5.58%	\$2,000	\$1,030	\$880	\$48	\$150
Oregon Food Bank	11/01/00	11/01/15	5.54%	3,500	1,815	1,550	85	265
Total Revenue Bonds				\$5,500	\$2,845	\$2,430	\$133	\$415
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548	\$151,373	\$142,223	\$6,052	\$9,150
Full Faith and Credit Obligations:								
2003 Full Faith and Credit	06/01/03	07/01/13	2.83%	\$9,615	\$4,175	\$3,072	\$113	\$1,103
2004 Full Faith and Credit	10/01/04	08/01/19	3.71%	54,235	53,670	48,260	2,468	5,410
2010 Full Faith and Credit	03/31/10	06/01/17	2.96%	9,800	9,800	8,490	328	1,310
Total Full Faith and Credit				\$73,650	\$67,645	\$59,822	\$2,909	\$7,823
Leases and Contracts:								
Sellwood Lofts - Capital Lease	01/01/02	01/01/32	2.50%	\$1,093	\$1,019	\$1,006	\$104	\$14

Summary Expenses & Revenues by Source

fy2011 adopted budget

	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted
District Attorneys				
Revenues:				
- General Resources	16,923,136	17,274,245	16,694,328	17,336,845
- State Grants	4,457,310	4,823,287	5,052,259	5,163,579
- Federal Grants	593,888	697,862	299,515	600,728
- Other Resources	1,587,392	1,416,857	1,444,710	1,651,859
<i>Expenditures</i>	<i>23,441,037</i>	<i>24,070,207</i>	<i>23,490,812</i>	<i>24,753,011</i>
Community Corrections				
Revenues:				
- General Resources	86,232,634	90,722,581	85,817,808	94,584,375
- State Grants	23,460,675	26,638,544	30,139,067	27,395,713
- Federal Grants	761,784	508,321	511,250	1,251,214
- Other Resources	14,003,809	15,873,128	17,004,867	14,184,431
<i>Expenditures</i>	<i>122,600,445</i>	<i>132,664,496</i>	<i>133,472,992</i>	<i>137,415,733</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	19,277,372	18,269,740	17,544,323	16,924,303
- State Grants	4,436,339	4,966,031	4,820,767	5,065,237
- Federal Grants	68,445	81,063	0	0
- Other Resources	5,969,507	5,705,923	5,826,162	6,054,669
<i>Expenditures</i>	<i>29,319,449</i>	<i>28,609,394</i>	<i>28,191,252</i>	<i>28,044,209</i>
Roads				
Revenues:				
- General Resources	0	0	0	0
- State Grants	29,422,221	27,492,132	28,701,109	31,333,779
- Federal Grants	0	172,695	714,000	179,000
- Other Resources	13,623,000	12,484,257	16,974,365	13,583,903
<i>Expenditures</i>	<i>35,883,632</i>	<i>34,731,246</i>	<i>46,389,474</i>	<i>45,096,682</i>
Veteran's Services				
Revenues:				
- General Resources	153,136	168,174	164,966	171,837
- State Grants	107,782	117,544	119,561	180,595
- Federal Grants	0	0	0	0
- Other Resources	0	0	0	0
<i>Expenditures</i>	<i>260,918</i>	<i>285,718</i>	<i>284,527</i>	<i>352,432</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	16,399,131	15,325,492	16,095,324	15,601,328
- State Grants	63,780,872	72,257,242	59,548,851	75,505,287
- Federal Grants	993,809	1,158,035	856,772	728,175
- Other Resources	6,351,202	4,063,197	5,712,808	16,118,523
<i>Expenditures</i>	<i>84,604,729</i>	<i>81,690,320</i>	<i>82,213,755</i>	<i>107,953,313</i>

Summary Expenses & Revenues by Source

fy2011 adopted budget

	FY 2008 Actual	FY 2009 Actual	FY 2010 Adopted	FY 2011 Adopted
Public Health				
Revenues:				
- General Resources	15,078,058	17,644,351	21,338,362	23,648,259
- State Grants	5,560,323	5,686,256	3,715,498	12,104,272
- Federal Grants	3,892,550	4,035,468	15,285,192	10,781,163
- Other Resources	16,310,255	18,276,755	19,352,862	21,800,292
<i>Expenditures</i>	<i>40,841,186</i>	<i>45,642,830</i>	<i>59,691,914</i>	<i>68,333,986</i>
Assessment and Taxation				
Revenues:				
- General Resources	6,063,972	7,000,470	6,252,727	12,745,647
- State Grants	2,584,881	3,227,296	3,500,000	3,500,000
- Federal Grants	0	0	0	0
- Other Resources	5,140,543	4,492,633	5,183,200	127,146
<i>Expenditures</i>	<i>13,789,396</i>	<i>14,720,399</i>	<i>14,935,927</i>	<i>16,372,793</i>
Economic Development				
Revenues:				
- General Resources	24,860,815	21,165,249	21,948,317	20,463,895
- State Grants	9,273,000	16,114,073	19,806,801	19,280,513
- Federal Grants	1,310,785	1,129,021	0	0
- Other Resources	1,053,732	1,757,979	1,990,640	1,682,224
<i>Expenditures</i>	<i>32,770,832</i>	<i>37,748,434</i>	<i>43,745,758</i>	<i>41,426,632</i>