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Summary of Resources

fy2013 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 | 53,133,046 | 310,780,701 | 10,326,423 | 10,470,522 | 36,557,953 | 1,021,000 | 2,699,200 | 424,988,845 | 21,590,551 | 3,449,983 | 450,029,379 |
| Road Fund | 1501 | 2,236,925 | 7,150,000 | 35,226,246 | 55,000 | 97,500 | 25,000 | 409,500 | 45,200,171 | 408,000 | | 45,608,171 |
| Emergency Communications Fund | 1502 | | | 250,000 | | | | | 250,000 | | | 250,000 |
| Bicycle Path Construction Fund | 1503 | 334,500 | | 73,000 | | | 1,000 | | 408,500 | | | 408,500 |
| Recreation Fund | 1504 | | 102,080 | | | | | | 102,080 | | | 102,080 |
| Federal/State Program Fund | 1505 | 2,748,109 | | 179,439,661 | 999,475 | 43,451,434 | | 2,941,031 | 229,579,710 | 47,399 | | 229,627,109 |
| County School Fund | 1506 | 2,000 | | 20,000 | | | 50 | 1,750 | 23,800 | | | 23,800 |
| Animal Control Fund | 1508 | 690,694 | | 68,000 | 1,937,000 | 65,000 | | 215,000 | 2,975,694 | | | 2,975,694 |
| Willamette River Bridge Fund | 1509 | 1,707,364 | | 6,197,077 | | 5,000 | | | 7,909,441 | 3,948,415 | | 11,857,856 |
| Library Serial Levy Fund | 1510 | 5,664,963 | 32,557,027 | 566,640 | 135,450 | 134,740 | 64,000 | 2,181,501 | 41,304,321 | 35,000 | 24,879,184 | 66,218,505 |
| Special Excise Taxes Fund | 1511 | 325,000 | 23,360,000 | | | | 4,500 | | 23,689,500 | | | 23,689,500 |
| Land Corner Preservation Fund | 1512 | 480,000 | | | | 105,000 | 3,500 | 1,210,000 | 1,798,500 | 90,000 | | 1,888,500 |
| Inmate Welfare Fund | 1513 | | | | | 18,000 | 10,000 | 1,191,838 | 1,219,838 | | | 1,219,838 |
| Justice Services Special Ops Fund | 1516 | 136,000 | | 37,000 | 3,204,735 | 1,849,956 | 11,520 | 345,214 | 5,584,425 | 215,150 | | 5,799,575 |
| Oregon Historical Society Levy Fund | 1518 | | 1,837,418 | | | | | | 1,837,418 | | | 1,837,418 |
| Video Lottery Fund | 1519 | | | 5,223,488 | | | | | 5,223,488 | | | 5,223,488 |
| Revenue Bond Sinking Fund | 2001 | 150,000 | | | | | | | 150,000 | | | 150,000 |
| Capital Debt Retirement Fund | 2002 | 7,913,067 | | | | | 85,500 | | 7,998,567 | 14,733,542 | | 22,732,109 |
| General Obligation Bond Sinking Fund | 2003 | 7,950,000 | 8,000,000 | | | | 39,750 | | 15,989,750 | | | 15,989,750 |
| PERS Bond Sinking Fund | 2004 | 57,000,000 | | | | | 427,500 | | 57,427,500 | 18,000,000 | | 75,427,500 |
| Financed Projects Fund | 2504 | 3,531,283 | | | | | | | 3,531,283 | | | 3,531,283 |
| Capital Improvement Fund | 2507 | 21,241,277 | | | | 367,656 | 60,000 | 5,000,000 | 26,668,933 | 3,129,267 | 387,687 | 30,185,887 |
| Capital Acquisition Fund | 2508 | 1,424,943 | | | | | | | 1,424,943 | | | 1,424,943 |
| Asset Preservation Fund | 2509 | 3,929,862 | | | | | 20,000 | | 3,949,862 | 3,621,892 | 168,404 | 7,740,158 |
| Sellwood Bridge Replacement Fund | 2511 | 6,121,498 | | 79,849,266 | | | 15,688 | 127,000,000 | 212,986,452 | | | 212,986,452 |
| Behavioral Health Managed Care Fund | 3002 | 15,236,225 | | 42,207,482 | | | 81,916 | | 57,525,623 | | | 57,525,623 |
| Risk Management Fund | 3500 | 28,000,000 | | | | 42,000 | | 7,586,361 | 35,628,361 | 90,415,883 | 9,065,000 | 135,109,244 |
| Fleet Management Fund | 3501 | 3,381,014 | | | | 969,885 | 19,000 | 40,000 | 4,409,899 | 6,034,690 | 212,593 | 10,657,182 |
| Information Technology Fund | 3503 | 7,138,201 | | | | | | 317,645 | 7,455,846 | 35,121,461 | 1,500,000 | 44,077,307 |
| Mail Distribution Fund | 3504 | 1,468,574 | | | | 79,726 | 8,000 | | 1,556,300 | 2,209,654 | | 3,765,954 |
| Facilities Management Fund | 3505 | 1,900,000 | | | 20,000 | 7,917,957 | 30,000 | 40,000 | 9,907,957 | 32,269,031 | | 42,176,988 |
| Total All Funds | | 233,844,545 | 383,787,226 | 359,484,283 | 16,822,182 | 91,661,807 | 1,927,924 | 151,179,040 | 1,238,707,007 | 231,869,935 | 39,662,851 | 1,510,239,793 |

Summary of Departmental Expenditures

fy2013 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 | 21,088,937 | 19,265,981 | 51,011,294 | 85,782,959 | 55,651,354 | 105,694,647 | 29,469,441 | 5,625,646 | | 12,335,226 | 385,925,485 |
| Road Fund | 1501 | | | | | | | | | | 45,608,171 | 45,608,171 |
| Emergency Communications Fund | 1502 | | | | | | 250,000 | | | | | 250,000 |
| Bicycle Path Construction Fund | 1503 | | | | | | | | | | 50,000 | 50,000 |
| Recreation Fund | 1504 | | | | | | | 102,080 | | | | 102,080 |
| Federal/State Program Fund | 1505 | 3,418,291 | 6,021,833 | 111,547,376 | 74,448,982 | 23,940,201 | 9,155,812 | | | | 43,083 | 228,575,578 |
| County School Fund | 1506 | 23,800 | | | | | | | | | | 23,800 |
| Animal Control Fund | 1508 | | | | | | | | | | 552,471 | 552,471 |
| Willamette River Bridge Fund | 1509 | | | | | | | | | | 11,703,413 | 11,703,413 |
| Library Serial Levy Fund | 1510 | | | | | | | | | 58,093,239 | | 58,093,239 |
| Special Excise Taxes Fund | 1511 | 23,689,500 | | | | | | | | | | 23,689,500 |
| Land Corner Preservation Fund | 1512 | | | | | | | | | | 1,319,651 | 1,319,651 |
| Inmate Welfare Fund | 1513 | | | | | 500 | 1,219,338 | | | | | 1,219,838 |
| Justice Services Special Ops Fund | 1516 | | 184,191 | | | 2,420,726 | 3,194,658 | | | | | 5,799,575 |
| Oregon Historical Society Levy Fund | 1518 | 1,837,418 | | | | | | | | | | 1,837,418 |
| Video Lottery Fund | 1519 | 1,026,209 | | 1,885,297 | | 2,311,982 | | | | | | 5,223,488 |
| Capital Debt Retirement Fund | 2002 | 18,334,905 | | | | | | | | | | 18,334,905 |
| General Obligation Bond Sinking Fund | 2003 | 8,162,550 | | | | | | | | | | 8,162,550 |
| PERS Bond Sinking Fund | 2004 | 17,091,600 | | | | | | | | | | 17,091,600 |
| Financed Projects Fund | 2504 | | | | | | | 3,531,283 | | | | 3,531,283 |
| Capital Improvement Fund | 2507 | | | | | | | | 30,185,887 | | | 30,185,887 |
| Capital Acquisition Fund | 2508 | | | | | | | | 1,424,943 | | | 1,424,943 |
| Asset Preservation Fund | 2509 | | | | | | | | 7,740,158 | | | 7,740,158 |
| Sellwood Bridge Replacement Fund | 2511 | | | | | | | | | | 179,531,589 | 179,531,589 |
| Behavioral Health Managed Care Fund | 3002 | | | 44,270,065 | | | | | | | | 44,270,065 |
| Risk Management Fund | 3500 | 3,905,377 | | | | | | 94,336,940 | | | | 98,242,317 |
| Fleet Management Fund | 3501 | | | | | | | | 10,184,118 | | | 10,184,118 |
| Information Technology Fund | 3503 | | | | | | | | 42,928,426 | | | 42,928,426 |
| Mail Distribution Fund | 3504 | | | | | | | | 3,260,900 | | | 3,260,900 |
| Facilities Management Fund | 3505 | | | | | | | | 41,104,173 | | | 41,104,173 |
| Total All Funds | | 98,578,587 | 25,472,005 | 208,714,032 | 160,231,941 | 84,324,763 | 119,514,455 | 127,439,744 | 142,454,251 | 58,093,239 | 251,143,604 | 1,275,966,621 |

Summary of Departmental Requirements

fy2013 proposed budget

| Department | Personnel Services | Contractual Services | Materials & Services | Principal & Interest | Capital Outlay | Total Direct Expenditure | Service Reimbursements | Total Spending | FTE |
|-----------------------|--------------------|----------------------|----------------------|----------------------|--------------------|--------------------------|------------------------|----------------------|-----------------|
| Nondepartmental | 9,770,904 | 34,503,313 | 1,006,362 | 43,535,055 | 0 | 88,815,634 | 9,762,953 | 98,578,587 | 97.86 |
| District Attorney | 17,736,962 | 882,202 | 782,966 | 0 | 0 | 19,402,130 | 6,069,875 | 25,472,005 | 191.20 |
| County Human Services | 52,149,302 | 126,664,305 | 2,163,276 | 0 | 0 | 180,976,883 | 27,737,149 | 208,714,032 | 708.24 |
| Health | 85,383,954 | 13,871,582 | 18,430,920 | 0 | 0 | 117,686,456 | 42,545,485 | 160,231,941 | 996.70 |
| Community Justice | 41,764,893 | 18,168,378 | 2,506,674 | 0 | 11,000 | 62,450,945 | 21,873,818 | 84,324,763 | 498.65 |
| Sheriff | 79,894,703 | 978,106 | 6,920,766 | 0 | 125,398 | 87,918,973 | 31,595,482 | 119,514,455 | 776.30 |
| County Management | 19,203,338 | 6,456,459 | 92,687,478 | 0 | 8,000 | 118,355,275 | 9,084,469 | 127,439,744 | 229.80 |
| County Assets | 32,606,024 | 16,755,998 | 41,686,522 | 0 | 29,169,155 | 120,217,699 | 22,236,552 | 142,454,251 | 306.55 |
| Library | 28,204,169 | 1,536,545 | 8,160,213 | 0 | 0 | 37,900,927 | 20,192,312 | 58,093,239 | 447.00 |
| Community Services | 16,877,202 | 59,704,925 | 4,251,969 | 40,985,000 | 107,420,883 | 229,239,979 | 21,903,625 | 251,143,604 | 204.25 |
| TOTAL | 383,591,451 | 279,521,813 | 178,597,146 | 84,520,055 | 136,734,436 | 1,062,964,901 | 213,001,720 | 1,275,966,621 | 4,456.55 |

Fund Level Transactions

fy2013 proposed budget

| Fund | | Total Department Expenditure | Cash Transfers | Contingency | Unappropriated Balance | Total Requirements |
|--------------------------------------|------|------------------------------------|-------------------|-------------------|---------------------------|-----------------------|
| General Fund | 1000 | 385,925,485 | 26,387,460 | 5,652,801 | 32,063,633 | 450,029,379 |
| Road Fund | 1501 | 45,608,171 | | | | 45,608,171 |
| Emergency Communications Fund | 1502 | 250,000 | | | | 250,000 |
| Bicycle Path Construction Fund | 1503 | 50,000 | | 358,500 | | 408,500 |
| Recreation Fund | 1504 | 102,080 | | | | 102,080 |
| Federal/State Program Fund | 1505 | 228,575,578 | 1,051,531 | | | 229,627,109 |
| County School Fund | 1506 | 23,800 | | | | 23,800 |
| Animal Control Fund | 1508 | 552,471 | 2,085,000 | 338,223 | | 2,975,694 |
| Willamette River Bridge Fund | 1509 | 11,703,413 | | 154,443 | | 11,857,856 |
| Library Serial Levy Fund | 1510 | 58,093,239 | | 8,125,266 | | 66,218,505 |
| Special Excise Taxes Fund | 1511 | 23,689,500 | | | | 23,689,500 |
| Land Corner Preservation Fund | 1512 | 1,319,651 | | 568,849 | | 1,888,500 |
| Inmate Welfare Fund | 1513 | 1,219,838 | | | | 1,219,838 |
| Justice Services Special Ops Fund | 1516 | 5,799,575 | | | | 5,799,575 |
| Oregon Historical Society Levy Fund | 1518 | 1,837,418 | | | | 1,837,418 |
| Video Lottery Fund | 1519 | 5,223,488 | | | | 5,223,488 |
| Revenue Bond Sinking Fund | 2001 | | 150,000 | | | 150,000 |
| Capital Debt Retirement Fund | 2002 | 18,334,905 | | | 4,397,204 | 22,732,109 |
| General Obligation Bond Sinking Fund | 2003 | 8,162,550 | | | 7,827,200 | 15,989,750 |
| PERS Bond Sinking Fund | 2004 | 17,091,600 | | | 58,335,900 | 75,427,500 |
| Financed Projects Fund | 2504 | 3,531,283 | | | | 3,531,283 |
| Capital Improvement Fund | 2507 | 30,185,887 | | | | 30,185,887 |
| Capital Acquisition Fund | 2508 | 1,424,943 | | | | 1,424,943 |
| Asset Preservation Fund | 2509 | 7,740,158 | | | | 7,740,158 |
| Sellwood Bridge Replacement Fund | 2511 | 179,531,589 | 9,065,000 | 24,389,863 | | 212,986,452 |
| Behavioral Health Managed Care Fund | 3002 | 44,270,065 | | 13,255,558 | | 57,525,623 |
| Risk Management Fund | 3500 | 98,242,317 | | 6,866,927 | 30,000,000 | 135,109,244 |
| Fleet Management Fund | 3501 | 10,184,118 | | 473,064 | | 10,657,182 |
| Information Technology Fund | 3503 | 42,928,426 | 60,000 | 1,088,881 | | 44,077,307 |
| Mail Distribution Fund | 3504 | 3,260,900 | 316,035 | 189,019 | | 3,765,954 |
| Facilities Management Fund | 3505 | 41,104,173 | 547,815 | 525,000 | | 42,176,988 |
| Total All Funds | | 1,275,966,621 | 39,662,841 | 61,986,394 | 132,623,937 | 1,510,239,793 |

Tax Information

Permanent Tax Rate

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.

Exemptions

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

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

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

Local Property Tax Option

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

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

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

Voter Participation

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

General Obligation Bonded Indebtedness

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

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

Tax Collection

The County Tax 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 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 \$40,500 for the income tax year of 2011 (this includes taxable and nontaxable income including Social Security and pensions). Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6%.

Property Tax Computation

fy2013 proposed budget

GENERAL FUND (Fund 1000)

| | |
|--|----------------------|
| Taxes From Permanent Rate - Fiscal Year Ending June 30, 2012 | \$249,956,611 |
| Plus Estimated Assessed Value Growth | 7,091,955 |
| TOTAL GENERAL FUND PROPERTY TAX | \$257,048,566 |
| Taxes From Permanent Rate - Fiscal Year Ending June 30, 2013 | \$257,048,566 |
| Less amount exceeding shared 1% Constitutional Limitation | (11,181,613) |
| Less delinquencies and discounts on amount billed | (13,522,682) |
| TOTAL AVAILABLE FOR APPROPRIATION | \$232,344,271 |

LIBRARY LEVY (Fund 1510)

| | |
|---|---------------------|
| 5-year Local Option Levy - Fiscal Year ending June 30, 2013 | \$53,185,028 |
| Less amount exceeding shared 1% Constitutional Limitation | (19,508,268) |
| Less delinquencies and discounts on amount billed | (1,852,222) |
| TOTAL AVAILABLE FOR APPROPRIATION | \$31,824,538 |

OREGON HISTORICAL SOCIETY LEVY (Fund 1518)

| | |
|---|--------------------|
| 5-year Local Option Levy - Fiscal Year ending June 30, 2013 | \$2,987,923 |
| Less amount exceeding shared 1% Constitutional Limitation | (1,095,971) |
| Less delinquencies and discounts on amount billed | (104,057) |
| TOTAL AVAILABLE FOR APPROPRIATION | \$1,787,895 |

GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)

| | |
|--|--------------------|
| General Obligation Bond - Fiscal Year ending June 30, 2013 | \$8,253,968 |
| Less delinquencies and discounts on amount billed | (453,968) |
| TOTAL AVAILABLE FOR APPROPRIATION | \$7,800,000 |

TAX LEVY ANALYSIS

| | ACTUAL 2009-10 | ACTUAL 2010-11 | BUDGET 2011-12 | BUDGET 2012-13 |
|--|---------------------------|---------------------------|---------------------------|---------------------------|
| Permanent Rate Levy - Subject to \$10 Limit | \$236,960,641 | \$243,212,609 | \$250,106,214 | \$257,048,566 |
| Library & OHS Local Option Levy - Subject to \$10 Limit | 49,045,214 | 50,364,209 | 54,679,369 | 56,172,951 |
| General Obligation Bond Levy | 9,250,613 | 8,495,038 | 9,031,024 | 8,253,968 |
| Total Proposed Levy | 295,256,468 | 302,071,856 | 313,816,607 | 321,475,485 |
| Loss due to 1% limitation | (13,666,869) | (17,977,188) | (24,485,681) | (31,785,852) |
| Loss in appropriation due to discounts and delinquencies | (14,779,752) | (14,910,805) | (17,012,658) | (15,932,929) |
| Total Proposed Levy less Loss | \$266,809,847 | \$269,183,863 | \$272,318,268 | \$273,756,704 |

NOTES

| | |
|---|-------|
| Average property tax discount | 3.00% |
| Property tax delinquency rate | 2.50% |
| Average valuation change (Based on July - January Value Growth) | 2.85% |

Details of Service Reimbursements

fy2013 proposed budget

Insurance Benefits (60140/60145)

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

| | |
|---|---------------------|
| General Fund | \$47,331,874 |
| NONDEPARTMENTAL | 1,239,924 |
| DISTRICT ATTORNEY | 2,866,482 |
| COUNTY HUMAN SERVICES | 2,811,012 |
| HEALTH DEPARTMENT | 12,802,663 |
| COMMUNITY JUSTICE | 5,896,095 |
| SHERIFF'S OFFICE | 15,221,896 |
| COUNTY MANAGEMENT | 4,095,626 |
| COUNTY ASSETS | 932,229 |
| COMMUNITY SERVICES | 1,465,947 |
| Road Fund | 1,391,384 |
| Federal State Fund | 22,217,328 |
| NONDEPARTMENTAL | 224,195 |
| DISTRICT ATTORNEY | 855,225 |
| COUNTY HUMAN SERVICES | 9,445,557 |
| HEALTH DEPARTMENT | 7,298,457 |
| COMMUNITY JUSTICE | 2,961,907 |
| SHERIFF'S OFFICE | 1,431,987 |
| Animal Control Fund | 27,020 |
| Willamette River Bridge Fund | 909,263 |
| Library Levy Fund | 8,131,037 |
| Public Land Corner Preservation Fund | 197,673 |
| Inmate Welfare Fund | 133,992 |
| Justice Services Special Operations Fund | 898,429 |
| DISTRICT ATTORNEY | 8,452 |
| COMMUNITY JUSTICE | 382,229 |
| SHERIFF'S OFFICE | 507,748 |
| Video Lottery Fund | 477,846 |
| NONDEPARTMENTAL | 20,962 |
| COMMUNITY JUSTICE | 456,884 |
| Financed Projects Fund | 44,862 |
| Capital Improvement Fund | 34,822 |
| Behavioral Health Managed Care Fund | 988,114 |
| Risk Management Fund | 893,996 |
| NONDEPARTMENTAL | 490,155 |
| COUNTY MANAGEMENT | 403,841 |
| Fleet Management Fund | 458,422 |
| Information Technology Fund | 3,415,407 |
| Mail Distribution Fund | 202,449 |
| Facilities Management Fund | 1,595,097 |
| Total Payments to the Risk Management Fund | \$89,349,015 |

Details of Service Reimbursements

fy2013 proposed budget

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 | \$9,553,953 |
| NONDEPARTMENTAL | 276,770 |
| DISTRICT ATTORNEY | 682,174 |
| COUNTY HUMAN SERVICES | 581,839 |
| HEALTH DEPARTMENT | 2,508,579 |
| COMMUNITY JUSTICE | 1,177,576 |
| SHERIFF'S OFFICE | 3,050,881 |
| COUNTY MANAGEMENT | 832,601 |
| COUNTY ASSETS | 185,066 |
| COMMUNITY SERVICES | 258,468 |
| Road Fund | 269,788 |
| Federal State Fund | 4,488,055 |
| NONDEPARTMENTAL | 51,511 |
| DISTRICT ATTORNEY | 187,704 |
| COUNTY HUMAN SERVICES | 1,796,951 |
| HEALTH DEPARTMENT | 1,530,232 |
| COMMUNITY JUSTICE | 610,553 |
| SHERIFF'S OFFICE | 311,103 |
| Animal Control Fund | 5,101 |
| Willamette River Bridge Fund | 175,396 |
| Library Levy Fund | 1,346,471 |
| Public Land Corner Preservation Fund | 41,714 |
| Inmate Welfare Fund | 22,365 |
| Justice Services Special Operations Fund | 172,169 |
| DISTRICT ATTORNEY | 1,119 |
| COMMUNITY JUSTICE | 73,784 |
| SHERIFF'S OFFICE | 97,266 |
| Video Lottery Fund | 92,792 |
| NONDEPARTMENTAL | 5,711 |
| COMMUNITY JUSTICE | 87,080 |
| Behavioral Health Managed Care Fund | 207,357 |
| Risk Management Fund | 230,728 |
| NONDEPARTMENTAL | 137,892 |
| COUNTY MANAGEMENT | 92,836 |
| Fleet Management Fund | 89,685 |
| Information Technology Fund | 827,717 |
| Mail Distribution Fund | 31,409 |
| Facilities Management Fund | 336,925 |
| Total Payments to the PERS Bond Sinking Fund | \$17,891,624 |

Details of Service Reimbursements

fy2013 proposed budget

| | |
|--|---------------------|
| 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> | |
| General Fund (FQHC) | 2,300,513 |
| HEALTH DEPARTMENT | 2,294,841 |
| COMMUNITY JUSTICE | 5,672 |
| Road Fund | 766,368 |
| Emergency Communications Fund | 19,308 |
| Recreation Fund | 2,080 |
| Federal State Fund | 9,733,027 |
| NONDEPARTMENTAL | 31,996 |
| DISTRICT ATTORNEY | 217,704 |
| COUNTY HUMAN SERVICES | 1,412,886 |
| HEALTH DEPARTMENT | 5,424,243 |
| COMMUNITY JUSTICE | 1,940,627 |
| SHERIFF'S OFFICE | 705,571 |
| Willamette River Bridge Fund | 243,385 |
| Library Levy Fund | 1,171,824 |
| Public Land Corner Preservation Fund | 51,482 |
| Inmate Welfare Fund | 94,225 |
| COMMUNITY JUSTICE | 49 |
| SHERIFF'S OFFICE | 94,176 |
| Justice Services Special Operations Fund | |
| DISTRICT ATTORNEY | 2,244 |
| COMMUNITY JUSTICE | 219,010 |
| SHERIFF'S OFFICE | 245,965 |
| Behavioral Health Managed Care Fund | 2,273,799 |
| Total Payments to the General Fund for Indirect Costs | \$17,123,230 |

Details of Service Reimbursements

fy2013 proposed budget

| | | |
|--|---------|--------------------|
| Telecommunication Costs (60370) | | |
| <i>Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i> | | |
| General Fund | | \$1,756,791 |
| NONDEPARTMENTAL | 53,426 | |
| DISTRICT ATTORNEY | 142,607 | |
| COUNTY HUMAN SERVICES | 137,502 | |
| HEALTH DEPARTMENT | 496,367 | |
| COMMUNITY JUSTICE | 421,506 | |
| SHERIFF'S OFFICE | 222,753 | |
| COUNTY MANAGEMENT | 153,629 | |
| COUNTY ASSETS | 58,100 | |
| COMMUNITY SERVICES | 70,901 | |
| Road Fund | | 27,597 |
| Federal State Fund | | 699,583 |
| NONDEPARTMENTAL | 8,517 | |
| DISTRICT ATTORNEY | 27,052 | |
| COUNTY HUMAN SERVICES | 355,144 | |
| HEALTH DEPARTMENT | 308,700 | |
| COMMUNITY JUSTICE | 170 | |
| Willamette River Bridge Fund | | 19,716 |
| Library Levy Fund | | 183,185 |
| Public Land Corner Preservation Fund | | 3,950 |
| Inmate Welfare Fund | | 13,839 |
| Justice Services Special Operations Fund | | 812 |
| Video Lottery Fund | | 774 |
| Sellwood Bridge Replacement Fund | | 20,000 |
| Behavioral Health Managed Care Fund | | 37,347 |
| Risk Management Fund | | 34,845 |
| NONDEPARTMENTAL | 19,357 | |
| COUNTY MANAGEMENT | 15,488 | |
| Fleet Management Fund | | 12,057 |
| Information Technology Fund | | 925 |
| Mail Distribution Fund | | 6,205 |
| Facilities Management Fund | | 70,641 |
| Total Payments to the Information Technology Fund | | \$2,888,267 |

Details of Service Reimbursements

fy2013 proposed budget

Data Processing Costs (60380)

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

| | |
|--|---------------------|
| General Fund | \$16,749,120 |
| NONDEPARTMENTAL | 1,223,554 |
| DISTRICT ATTORNEY | 558,802 |
| COUNTY HUMAN SERVICES | 1,273,066 |
| HEALTH DEPARTMENT | 3,224,408 |
| COMMUNITY JUSTICE | 4,419,772 |
| SHERIFF'S OFFICE | 2,940,768 |
| COUNTY MANAGEMENT | 2,031,455 |
| COUNTY ASSETS | 241,000 |
| COMMUNITY SERVICES | 836,295 |
| Road Fund | 399,090 |
| Federal State Fund | 7,850,285 |
| NONDEPARTMENTAL | 210,472 |
| DISTRICT ATTORNEY | 70,108 |
| COUNTY HUMAN SERVICES | 3,684,168 |
| HEALTH DEPARTMENT | 3,885,537 |
| Willamette River Bridge Fund | 162,720 |
| Library Levy Fund | 5,170,430 |
| Public Land Corner Preservation Fund | 70,775 |
| Video Lottery Fund | 7,147 |
| Sellwood Bridge Replacement Fund | 150,000 |
| Justice Services Special Operations Fund | 207,794 |
| Behavioral Health Managed Care Fund | 308,538 |
| Risk Management Fund | |
| NONDEPARTMENTAL | 191,604 |
| COUNTY MANAGEMENT | 116,934 |
| Fleet Management Fund | 108,771 |
| Information Technology Fund | 274,952 |
| Mail Distribution Fund | 86,975 |
| Facilities Management Fund | 686,597 |
| Total Payments to the Information Technology Fund | \$32,233,194 |

Details of Service Reimbursements

fy2013 proposed budget

Motor Pool (60410)

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.

| | |
|--|--------------------|
| General Fund | \$2,962,012 |
| NONDEPARTMENTAL | 15,446 |
| DISTRICT ATTORNEY | 91,610 |
| COUNTY HUMAN SERVICES | 88,594 |
| HEALTH DEPARTMENT | 168,866 |
| COMMUNITY JUSTICE | 548,327 |
| SHERIFF'S OFFICE | 1,849,274 |
| COUNTY MANAGEMENT | 10,529 |
| COUNTY ASSETS | 1,900 |
| COMMUNITY SERVICES | 187,466 |
| Road Fund | 1,197,500 |
| Federal State Fund | 299,663 |
| NONDEPARTMENTAL | 5,500 |
| DISTRICT ATTORNEY | 7,833 |
| COUNTY HUMAN SERVICES | 237,732 |
| HEALTH DEPARTMENT | 37,962 |
| COMMUNITY JUSTICE | 10,636 |
| Willamette River Bridge Fund | 118,402 |
| Library Levy Fund | 81,998 |
| Public Land Corner Preservation Fund | 11,800 |
| Justice Services Special Operations Fund | 50 |
| Sellwood Bridge Replacement Fund | 35,000 |
| Behavioral Health Managed Care Fund | 20,253 |
| Risk Management Fund | 2,545 |
| NONDEPARTMENTAL | 850 |
| COUNTY MANAGEMENT | 1,695 |
| Information Technology Fund | 28,280 |
| Mail Distribution Fund | 68,500 |
| Facilities Management Fund | 349,629 |
| Total Payments to the Fleet Management Fund | \$5,175,632 |

Details of Service Reimbursements

fy2013 proposed 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 | \$699,993 |
| NONDEPARTMENTAL | 102,662 |
| DISTRICT ATTORNEY | 972 |
| HEALTH DEPARTMENT | 12,336 |
| COMMUNITY JUSTICE | 123,183 |
| SHERIFF'S OFFICE | 442,774 |
| COUNTY MANAGEMENT | 3,105 |
| COMMUNITY SERVICES | 14,961 |
| Road Fund | 26,800 |
| Federal State Fund | 7,806 |
| COUNTY HUMAN SERVICES | 1,406 |
| HEALTH DEPARTMENT | 6,400 |
| Willamette River Bridge Fund | 3,584 |
| Library Levy Fund | 27,155 |
| Public Land Corner Preservation Fund | 1,800 |
| Inmate Welfare Fund | 14,000 |
| Sellwood Bridge Replacement Fund | 10,000 |
| Information Technology Fund | 3,000 |
| Mail Distribution Fund | 1,605 |
| Facilities Management Fund | 63,315 |
| Total Payments to the Fleet Fund | \$859,058 |

Details of Service Reimbursements

fy2013 proposed budget

| | |
|--|---------------------|
| Building Management (60430) <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> | |
| General Fund | \$22,983,466 |
| NONDEPARTMENTAL | 4,872,519 |
| DISTRICT ATTORNEY | 745,153 |
| COUNTY HUMAN SERVICES | 1,105,536 |
| HEALTH DEPARTMENT | 2,036,135 |
| COMMUNITY JUSTICE | 4,218,469 |
| SHERIFF'S OFFICE | 7,565,029 |
| COUNTY MANAGEMENT | 1,567,058 |
| COUNTY ASSETS | 86,973 |
| COMMUNITY SERVICES | 786,594 |
| Road Fund | 455,300 |
| Federal State Fund | 7,142,015 |
| NONDEPARTMENTAL | 20,295 |
| DISTRICT ATTORNEY | 186,098 |
| COUNTY HUMAN SERVICES | 3,084,242 |
| HEALTH DEPARTMENT | 3,851,380 |
| Willamette River Bridge Fund | 224,305 |
| Library Levy Fund | 4,661,119 |
| Public Land Corner Preservation Fund | 52,880 |
| Justice Services Special Operations Fund | 41,426 |
| COMMUNITY JUSTICE | 39,204 |
| SHERIFF'S OFFICE | 2,222 |
| Video Lottery Fund | 6,042 |
| Sellwood Bridge Replacement Fund | 30,000 |
| Behavioral Health Managed Care Fund | 316,445 |
| Risk Management Fund | 508,055 |
| NONDEPARTMENTAL | 254,569 |
| COUNTY MANAGEMENT | 253,486 |
| Fleet Management Fund | 605,233 |
| Information Technology Fund | 1,178,577 |
| Mail Distribution Fund | 815,327 |
| Total Payments to Facilities Management | \$39,020,190 |

| | |
|--|---------------------|
| Capital Debt Retirement Fund (60450) <i>Reimbursements made to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.</i> | |
| Road Fund | 701,000 |
| Library Levy Fund | 125,000 |
| Video Lottery Fund | 712,888 |
| Capital Improvement Fund | 450,000 |
| Sellwood Bridge Replacement Fund | 6,344,882 |
| Information Technology Fund | 950,000 |
| Facilities Management Fund | 5,449,772 |
| Total Payments to the Capital Debt Retirement Fund | \$14,733,542 |

Details of Service Reimbursements

fy2013 proposed budget

| | | |
|---|---------|--------------------|
| Distribution Fund (60460) | | |
| <i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materials management, and central stores.</i> | | |
| General Fund | | \$1,462,808 |
| NONDEPARTMENTAL | 15,132 | |
| DISTRICT ATTORNEY | 245,506 | |
| COUNTY HUMAN SERVICES | 35,569 | |
| HEALTH DEPARTMENT | 352,049 | |
| COMMUNITY JUSTICE | 196,330 | |
| SHERIFF'S OFFICE | 132,652 | |
| COUNTY MANAGEMENT | 355,258 | |
| COUNTY ASSETS | 7,100 | |
| COMMUNITY SERVICES | 123,212 | |
| Road Fund | | 7,070 |
| Federal State Fund | | 559,042 |
| NONDEPARTMENTAL | 2,072 | |
| DISTRICT ATTORNEY | 44,027 | |
| COUNTY HUMAN SERVICES | 213,551 | |
| HEALTH DEPARTMENT | 297,742 | |
| COMMUNITY JUSTICE | 1,650 | |
| Willamette River Bridge Fund | | 8,770 |
| Library Levy Fund | | 12,815 |
| Land Corner Preservation Fund | | 4,550 |
| Inmate Welfare Fund | | 1,988 |
| Justice Services Special Operations Fund | | 32,746 |
| COMMUNITY JUSTICE | 18,206 | |
| SHERIFF'S OFFICE | 14,540 | |
| Video Lottery Fund | | 1,814 |
| NONDEPARTMENTAL | 96 | |
| COMMUNITY JUSTICE | 1,718 | |
| Sellwood Bridge Replacement Fund | | 3,217 |
| Behavioral Health Managed Care Fund | | 7,432 |
| Risk Management Fund | | 62,222 |
| NONDEPARTMENTAL | 32,799 | |
| COUNTY MANAGEMENT | 29,423 | |
| Fleet Management Fund | | 7,808 |
| Information Technology Fund | | 11,685 |
| Facilities Management Fund | | 25,687 |
| Total Payments to the Distribution Fund | | \$2,209,654 |

Detail of Cash Transfers Between Funds

fy2013 proposed budget

| From (Fund) | To (Fund) | To (Dept.) | Amount | Description |
|----------------------------------|-----------------------------|--------------------|--------------|--|
| General Fund | Library Fund | Overall County | \$6,559,204 | OTO transfer to the Library |
| General Fund | Library Fund | Library | \$18,319,980 | \$14,879,184 ongoing, \$3,440,796 OTO transfer to the Library |
| General Fund | Information Technology Fund | County Assets | \$1,500,000 | FY 2012 contingency set aside to IT fund for projects |
| Federal/State Program Fund | General Fund | Health | \$1,051,531 | Federal Qualified Health Center/Dental BWC funds to the General Fund |
| Animal Control Fund | General Fund | Community Services | \$2,085,000 | Animal License Fees/Other Revenue; Partially Offsets Costs Associated with Animal Control Program. |
| Revenue Bond Sinking Fund | General Fund | Overall County | \$150,000 | Transfers fund balance to General Fund |
| Information Technology Fund | General Fund | Overall County | \$60,000 | Transfers DA ITAR balance (OTO) |
| Sellwood Bridge Replacement Fund | Risk Fund | Overall County | \$9,065,000 | Loan Repayment |
| Mail Distribution Fund | General Fund | County Assets | \$103,442 | OTO for costs of transferred position |
| Mail Distribution Fund | Fleet Management Fund | County Assets | \$212,593 | OTO for costs of transferred positions |
| Facilities Management Fund | Capital Improvement Fund | County Assets | \$379,411 | Capital Program Fee on Facility and Property Management space |
| General Fund | Capital Improvement Fund | County Assets | \$8,276 | Animal Services Modular Trailer Payment |
| Facilities Management Fund | Asset Preservation Fund | County Assets | \$168,404 | Asset Preservation Fee on Facility and Property Management space |

Debt Amortization Schedule

fy2013 proposed budget

| Debt Description | Dated | Maturity Date | Avg Annual Interest | Amount Issued (in thousands) | Principal Outstanding 6/30/2012 | Principal Outstanding 6/30/2013 | 2012-2013 Interest | 2012-2013 Principal |
|--|----------|---------------|---------------------|------------------------------|---------------------------------|---------------------------------|--------------------|---------------------|
| General Obligation Bonds: | | | | | | | | |
| Series 2010 Refunding Bonds | 03/31/10 | 10/01/16 | 1.7% | \$45,175 | \$31,795 | \$24,935 | \$1,303 | \$6,860 |
| PERS Pension Revenue Bonds: | | | | | | | | |
| Limited Tax Pension Obligation Revenue Bonds | 12/01/99 | 06/01/30 | 7.67% | \$184,548 | \$131,513 | \$127,034 | \$12,563 | \$4,479 |
| Full Faith and Credit Obligations: | | | | | | | | |
| 2003 Full Faith and Credit | 06/01/03 | 07/01/13 | 2.83% | \$9,615 | \$2,160 | \$1,100 | \$52 | \$1,060 |
| 2004 Full Faith and Credit | 10/01/04 | 08/01/19 | 3.71% | 54,235 | 42,555 | 36,545 | 1,897 | 6,010 |
| 2010A Full Faith and Credit | 03/31/10 | 06/01/17 | 2.96% | 9,800 | 7,125 | 5,750 | 214 | 1,375 |
| 2010B Full Faith and Credit | 12/14/10 | 06/01/30 | 2.74% | 15,000 | 15,000 | 15,000 | 713 | 0 |
| Total Full Faith and Credit | | | | \$88,650 | \$66,840 | \$58,395 | \$2,876 | \$8,445 |
| Leases and Contracts: | | | | | | | | |
| Sheriff's Office Warehouse-Capital Lease | 07/01/10 | 06/30/17 | 4.00% | \$814 | \$605 | \$493 | \$22 | \$112 |
| Sellwood Lofts - Capital Lease | 01/01/02 | 01/01/32 | 2.50% | 1,093 | 991 | 974 | 101 | 17 |
| Total Leases and Contracts | | | | \$1,907 | \$1,596 | \$1,467 | \$123 | \$129 |
| Loans | | | | | | | | |
| Oregon Transportation Infrastructure Bank | 09/01/08 | 09/01/25 | 3.98% | \$4,600 | \$3,170 | \$2,883 | \$126 | \$287 |
| Taxable Non-Revolving Credit Facility and Bond - Sellwood Bridge | 12/14/11 | 12/14/12 | 0.96% | 15,000 | 15,000 | 15,000 | 144 | 15,000 |
| Total Loans | | | | \$19,600 | \$18,170 | \$17,883 | \$270 | \$15,287 |