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## APPENDIX

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## AN OVERVIEW OF THE BUDGET PROCESS

Budgeting at Multnomah County is the combined effort of several different organizations. It is a series of overlapping processes beginning in September of one fiscal year and running through the entire following fiscal year. The work falls, generally, into two categories: establishing the budget for the coming year, and monitoring or modifying the budget for the current fiscal year.

### BUDGETING FOR THE COMING FISCAL YEAR

#### Preliminary Planning (October-December)

In October, the Planning and Budget Office begins an intensive review of the revenues actually received by Multnomah County in the prior fiscal year. Combining this information with the receipts and expenditures made through the first quarter of the current fiscal year, the Planning and Budget Office:

- a. estimates how much the County will take in and spend in the current year;
- b. estimates, in detail the receipts to be expected in the following fiscal year.

Beginning in late November, taking the long-range condition into account and using preliminary estimates for the coming fiscal year, the Planning and Budget Office, the chief executive officer of the County (the Chair of the Board of County Commissioners) and department managers decide the process for putting together the budget. The Planning and Budget Office then prepares instructions and forms for departments to use in preparing their budget requests.

#### Budget Preparation (January-March)

In January and February department managers and their staffs nail down their work plans for the next year including detailed estimates of the costs of their operation, and explain and justify their programs. This results in budget requests which are forwarded to the Planning and Budget Division in mid-February.

By analyzing County spending and income through December in conjunction with the departmental spending proposals, the Planning and Budget Division:

- a. estimates how much revenue from the current fiscal year will be carried into the next year to be spent;
- b. refines the estimate of revenue for the coming year;
- c. establishes the total costs of departmental programs.

The Employee Services Division reviews all personnel actions in the budget requests. Planning and Budget summarizes the departmental proposals for the Chair.

In March the summarized budget requests, the final estimates of the coming year's revenues, and any issues that remain to be resolved are presented to the County Chair. Departments, the Chair's Office, and the Planning and Budget Division then make the allocation decisions that become the Proposed Budget. The Planning and Budget Division completes the document and has it printed.

#### Budget Hearings (April)

The Chair presents the Proposed Budget to the Budget Committee at a budget hearing early in April. The Budget Committee for Multnomah County is the board of County Commissioners.

a number of legal guidelines define the hearing process. At least 8 but not more than 14 days before the first budget hearing, it is advertised (in accordance with State law) in a newspaper of general circulation. As required by the Oregon Revised Statutes (ORS), at this hearing the Chair delivers a budget message informing the Budget Committee of the policy direction and decisions that underlie the Proposed Budget. The law also requires that copies of the Proposed Budget be made available at this hearing "so that a copy of the budget document . . . may be readily obtained by any individual interested in the affairs of the municipal corporation." (ORS 294.401).

The Board of Commissioners spends the month of April reviewing, analyzing, debating, and amending the Proposed Budget. The Board holds public hearings to allow citizens to express their views on the budget. The board has work sessions to discuss the budget with departments and among themselves. At the end of the month, the board approves a budget reflecting its priorities and directs that it be transmitted to the Tax Supervising and conservation Commission (TSCC).

The Planning and Budget Division revises the document to incorporate the changes ordered by the Board and prints the Approved Budget.

#### **Adopting the Budget (May-June)**

Oregon statutes require that the Approved Budget, including detailed estimates of revenues and expenditures for four fiscal years, be delivered to the Tax Supervising and Conservation Commission (TSCC) by May 15. TSCC, an institution established in 1919, is appointed by the Governor. It supervises budgeting and taxing activities of local governments in Multnomah County. It requires local governments to comply with laws governing local budgets and holds public hearings so that citizens may express their views regarding those budgets.

Before June 25 TSCC holds a hearing on the County Approved Budget.

At that hearing, the Board of County Commissioners explains its budget decisions and answers questions from the five members of the Tax Supervising and Conservation Commission and its staff. TSCC then issues a letter to the Board of County Commissioners certifying the budget and any property tax levy it contains. This letter also includes objections to and recommendations about the Approved Budget.

Prior to July 1, the Board amends the Approved Budget to account for any changes in the finances or programs of the County. It passes a resolution responding to the objections and recommendations of TSCC, making appropriations equal to the estimated revenues, and adopting the budget. The Board also passes a resolution levying property taxes consistent with the amounts certified by TSCC. These actions must be taken prior to July 1 because, under Oregon law, the County has no spending authority until the budget is adopted and appropriations are made.

The Planning and Budget Division revises the document to include the Board's amendments and prints the Adopted Budget. This document must be submitted to the County Assessor, the State Department of Revenue, and TSCC by July 15. The Planning and Budget Division then enters the adopted appropriations and estimated revenues into the County's automated accounting system.

#### **MODIFYING THE BUDGET DURING THE FISCAL YEAR**

The Adopted Budget is the County's financial and operational plan for the fiscal year. During the year, however, things happen which require that plan to be changed.

#### **Budget Modification Resolutions (BUD MOD's)**

State law gives the Board of County Commissioners wide latitude to change the budget during the year. Generally, County departments request the changes on forms called BUD MOD's. During a normal year there are between 150 and 200 such requests. Using these resolutions, the Board has the authority to:

- a. alter appropriations to reflect changed priorities during the year;
- b. change approved staffing levels; and
- c. transfer appropriations from contingency accounts (refer to the "Policy on Contingency use).

BUD MOD's are requested on nearly every weekly Board agenda.

#### **Supplemental Budget**

The board can reduce appropriations to deal with decreases in estimated revenues using BUD MOD resolutions. However, if the County receives additional revenues not anticipated in the Budget, the Board cannot simply appropriate them. Unless these revenues are "grants, gifts, bequests, or devises transferred . . . in trust for specific purposes" (ORS 294.326), the County must go through an entire budget process and produce a Supplemental Budget to spend the money.

The Supplemental Budget process requires the Board to sit as the Budget Committee, approve a Budget, send the Supplemental Budget to TSCC, attend a TSCC hearing, and finally adopt the Supplemental Budget. Such a process is time consuming and is reserved for major changes in available finances.

COUNTY POLICY ON USE OF THE GENERAL FUND CONTINGENCY ACCOUNT

According to the Oregon Administration Rules (OAR 150-294.352[8]), the Multnomah County General Fund is eligible to appropriate a contingency account under certain conditions:

"The estimate for general operating contingencies is based on the assumption that in the operation of any municipality from an operating fund, certain expenditures will become necessary which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. The estimate shall be reasonable, shall be based on past experiences, and shall be based on the operation and purpose of the particular fund involved."

The budgeted contingency account is large enough to cover unforeseen requirements and also, as a rule sufficient appropriations to pay increased wage settlements for bargaining units whose labor contracts are in the process of negotiation.

On May 11, 1989 the Board of County Commissioners adopted a resolution setting out the guidelines the Board applies to all requests for transfers from the General Fund contingency account. The text of that resolution follows.

WHEREAS, on January 14, 1982, May 8, 1986, and September 17, 1987 the Board established and revised policies for the uses of General Fund Contingency and procedures for review of Contingency requests; and

WHEREAS, these policies and procedures rely upon the Finance Committee to review Contingency requests and assess whether they meet the policies established by the Board for use of the Contingency Account; and

WHEREAS, on December 31, 1988 the Board of Commissioners abolished the Finance Committee;

NOW, THEREFORE, BE IT RESOLVED that it continues to be the policy of the Board to support the fundamental principle that in order to avoid financial instability, continuing requirements cannot increase faster than continuing revenues, and that, therefore, the following are guidelines to be used by the Board in considering requests from the Contingency Account:

- 1) Approve no contingency requests for purposes other than a "one-time only" allocation.
- 2) Fund any costs related to labor contract settlements that exceed the budgeted reserves for that purpose with reductions in base-line budgets or increases in continuing revenues.
- 3) Limit contingency funding to the following:
  - (a) Emergency situations which, if left unattended, will jeopardize the health and safety of the community,
  - (b) Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies,
  - (c) Expenditures covered by unanticipated revenues not classifiable as grants.

BE IT FURTHER RESOLVED that the following procedures shall apply to requests for transfers from General Fund Contingency.

- 1) Requests for transfers from the General Fund Contingency will be reviewed on a quarterly basis.
- 2) In special circumstances, emergency requests for transfers from the General Fund Contingency Account may be considered without waiting for the next regular quarterly review. Examples of special circumstances include:
  - a) need for emergency repairs (e.g., to repair a failing bridge),
  - b) to pay a judgment or settlement that is accruing interest, if no other source of funds is available for payment.
- 3) The official requesting the transfer shall complete an informational form, to be supplied by the Board, and submit the form at the same time as the transfer request. The form shall solicit but not be limited to, the following information:
  - a) whether the expenditure for which the transfer is sought has been included in any annual budget request during the last five years. If the expenditure has been part of a budget request during the last five years, the reasons for denial of the request shall be described,
  - b) an explanation of why the requested expenditure cannot be handled through the annual budget process,
  - c) a statement as to why under-expended line items in the department requesting the transfer are not available for transfer within that department's budget to cover the unanticipated cost,

- d) a description of any revenues or cost savings that would result from the requested expenditure.
  - e) if an emergency request for a transfer is made without waiting for a quarterly review, the request must describe in detail the costs or risks that would be incurred by waiting for the next quarterly review.
- 4) All requests for Contingency Account transfers shall be submitted to the Chair of the Board. The Chair shall forward the requests to the Board.
  - 5) At the informal Board meeting when the Board reviews each set of quarterly requests for Contingency Account transfers, the Planning and Budget Division shall submit to the Board a report detailing the use of the Contingency Account during the current fiscal year, the effect of the proposed transfers, the relationship of the Contingency Account to the next year's projected revenues, and any other information deemed useful. The purpose of this report is to place Contingency Account transfers in the context of the overall budget process.
  - 6) At the informal Board meeting preceding the meeting when the Board acts on quarterly requests for transfers from the Contingency Account, the Board shall review the requests and make a preliminary determination which category for contingency use applies to each request:
    - (a) Emergency situations which if left unattended, will jeopardize the health and safety of the community,
    - (b) Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies,
    - (c) Expenditures covered by unanticipated revenues not classifiable as grants.

This determination does not constitute approval or disapproval of the requests for transfer from the Contingency Account.

BE IT FURTHER RESOLVED that this resolution includes and replaces the resolutions of January 14, 1982, May 8, 1986, and September 17, 1987.

## FUND DESCRIPTIONS

Governments traditionally account for dedicated revenues in separate funds. Funds are accounting mechanisms. They are set up to keep track of groups of assets set aside to conduct specified activities or to carry out objectives in accordance with specific regulations.

Multnomah County budgets for 31 funds. They are noted throughout the budget document both by name and by the accounting code - a three-digit number used by the automated accounting system.

### GENERAL FUND (Fund 100)

This fund is used to account for all the undedicated resources of the County, the money the County receives without strings attached. General Fund resources with very few exceptions can be spent on any activity the County is not prohibited from performing. The County is required by State law, on the other hand, to carry out many of the activities paid for by the General Fund using its general taxing and revenue-raising authority. The biggest revenue source accounted for in the General Fund is the County's property tax base.

**Basis of Accounting - Modified Accrual**

### ROAD FUND (Fund 150)

The Oregon Constitution (Article IX, Section 3a) requires all revenue derived from fuel taxes and licenses of motor vehicles to be used for road and street construction and maintenance. Multnomah County accounts for this revenue (state receipts shared with counties and the County gas tax) in the Road Fund.

**Basis of Accounting - Modified Accrual**

### EMERGENCY COMMUNICATIONS FUND (Fund 151)

The County receives a share of the State Telephone Excise Tax based on the number of residents in the unincorporated area of the county. This revenue is used, as required by statute, to help pay for "911" calls, ambulance dispatch costs, and Sheriff patrol dispatch costs incurred by the City of Portland's Bureau of Emergency Communications

**Basis of Accounting - Modified Accrual**

### NATURAL AREAS ACQUISITION AND PROTECTION FUND (Fund 153)

This fund accounts for one half of the proceeds from the sale of unrestricted capital assets. The Board of County Commissioners have dedicated such proceeds to procurement of natural areas.

**Basis of Accounting - Modified Accrual**

### BICYCLE PATH CONSTRUCTION FUND (Fund 154)

One percent of all State shared revenue accounted for in the Road fund is dedicated by statute to the construction and maintenance of bicycle paths and pedestrian paths. The Bicycle Path Construction Fund accounts for the expenditure of this dedicated revenue.

**Basis of Accounting - Modified Accrual**

## FUND DESCRIPTIONS

### FEDERAL/STATE PROGRAM FUND (Fund 156)

This fund accounts for dedicated grants received from the Federal And State governments and the County's General Fund contribution ("match") to the grant programs.

**Basis of Accounting - Modified Accrual**

### COUNTY SCHOOL FUND (Fund 157)

The County is required by statute to contribute to the Education Service District \$10 of property tax receipts for each child between the ages of 4 and 20 and one fourth of its revenue from the "Forest Reserve Yield." The County School Fund accounts for this contribution.

**Basis of Accounting - Modified Accrual**

### TAX TITLE LAND SALES FUND (Fund 158)

When the Sheriff forecloses on a property and sells it because the owner is more than three years delinquent in paying property taxes, the proceeds are recorded in this fund. The net receipts, after the County's expenses are deducted, are distributed to all taxing districts within the County.

**Basis of Accounting - Modified Accrual**

### ANIMAL CONTROL FUND (Fund 159)

State law requires a fund to account for revenues from the sale of dog licenses. The County transfers the revenue received in this fund to the General Fund to partly offset the expenditures for animal control, including the operation of an animal shelter.

**Basis of Accounting - Modified Accrual**

### SERIAL LEVY FUND (Fund 160)

This fund accounts for the proceeds of a \$4.7 million levy collected from 1987-88 through 1989-90. The Levy proceeds are used to amortize the Certificates of Participation used to pay for construction of the Inverness Jail.

**Basis of Accounting - Modified Accrual**

### WILLAMETTE RIVER BRIDGES FUND (Fund 161)

Multnomah County shares Road Fund revenue with the City of Portland in accordance with a contract transferring certain roads to the City. The contract also required the County to set aside in the Willamette River Bridge Fund \$1,060,000 annually for maintenance of the Hawthorne, Morrison, Burnside, Sellwood and Broadway bridges. The fund is now used to record all costs of maintenance and operation of those bridges.

**Basis of Accounting - Modified Accrual**

## **FUND DESCRIPTIONS**

### **LIBRARY SERIAL LEVY FUND (Fund 162)**

The County collects a voter approved tax levy of \$10.3 million dedicated to the Multnomah County Library (for fiscal years 1990-91 through 1992-93). The proceeds from that Levy are shown in this fund which also accounts for the costs of operating the County Library system.

**Basis of Accounting - Modified Accrual**

### **CABLE TELEVISION FUND (Fund 163)**

The County acts as a fiscal agent for a consortium (including the east county cities) that granted a cable franchise for the area outside Portland east of the Willamette River. This fund shows the revenue from franchise fees (and payments by the cable company in lieu of franchise fees) paid to all jurisdictions and records the expenditures for cable regulation and "citizen access" programming.

**Basis of Accounting - Modified Accrual**

### **COUNTY FAIR FUND (Fund 164)**

This fund, optional in Multnomah County but required in counties with population less than 400,000, is used to show the cost of the County Fair and the revenues the Fair brings in.

**Basis of Accounting - Modified Accrual**

### **CONVENTION CENTER FUND (Fund 166)**

The County collects a 2.85% dedicated "transient lodging tax" from all hotels and motels in the County. These revenues can only be used for the Convention Center.

**Basis of Accounting - Modified Accrual**

### **CORNER PRESERVATION FUND (Fund 167)**

The county collects a fee on all records of real property transactions. As required by State law, these fees are accounted for in the Corner Preservation Fund where they are expended on surveying activities to maintain public land corners.

**Basis of Accounting - Modified Accrual**

### **INMATE WELFARE FUND (Fund 168)**

This fund is used to account for the proceeds from sales of commissary items to inmates in County jails.

**Basis of Accounting - Modified Accrual**

## FUND DESCRIPTIONS

### JAIL LEVY FUND (Fund 169)

The County collects a voter approved tax levy (for fiscal years 1990-91 through 1992-93) of \$13.5 million. The proceeds from this levy are dedicated to operation and expansion of the Inverness Jail and operation of residential alcohol and drug programs for criminals.

**Basis of Accounting - Modified Accrual**

### CAPITAL LEASE RETIREMENT FUND (Fund 225)

The County accounts for lease-purchase payments for buildings and major pieces of equipment in this fund. Its revenues are service reimbursements and cash transfers from other funds.

**Basis of Accounting - Modified Accrual**

### INVERNESS JAIL PROJECT FUND (Fund 230)

This fund accounts for the proceeds of Certificates of Participation which were issued for construction of the first phase of the Inverness Jail. Although construction has been completed, a small amount of project carryover remains available to be applied toward maintenance of the facility.

**Basis of Accounting - Modified Accrual**

### LEASE/PURCHASE PROJECT FUND (Fund 235)

This fund accounts for expenditures for capital acquisitions. The revenues of the fund are provided by third-party financing.

**Basis of Accounting - Modified Accrual**

### CAPITAL IMPROVEMENT FUND (Fund 240)

This fund accounts for one half of the proceeds from the sale of unrestricted capital assets. The Board of County Commissioners have dedicated such proceeds to procurement of land and buildings.

**Basis of Accounting - Modified Accrual**

### ASSESSMENT DISTRICT OPERATING FUND (Fund 251)

This fund is used to account for the construction of local improvement projects such as petition streets. Short-term project financing is provided by loans from the Road Fund. Bancroft Bonds provide long-term financing. Bonds are repaid through assessments collected from affected property owners.

**Basis of Accounting - Modified Accrual**

## FUND DESCRIPTIONS

### ASSESSMENT DISTRICT BOND SINKING FUND (Fund 252)

This fund accounts for the retirement of Bancroft Bonds and interest through the collections of Assessment Contract installments. Bancroft Bonds are sold to pay for local improvement projects and subsequent assessment payments are used to pay off the bonds.

Basis of Accounting - Modified Accrual

### RECREATION FUND (Fund 330)

This fund accounts for the revenues and expenditures associated with the parks program and the Exposition Center program. Until July 1, 1991 Parks revenues (including revenues from Glendoveer Golf Course) were accounted for in the Recreation Facilities Fund or the General Fund. Expo revenues were accounted for in the General Fund.

Basis of Accounting - Modified Accrual

### INSURANCE FUND (Fund 400)

The County has determined it is less costly to set aside reserves to pay claims than to buy certain kinds of insurance. Reserves and the costs of administration for liability, worker's compensation, unemployment, property damage and medical/dental claims are shown in this fund. Other funds and organizations contribute to this fund through service reimbursements budgeted in object code "5550 - Insurance Benefits" or by cash transfers.

Basis of Accounting - Modified Accrual

### FLEET MANAGEMENT FUND (Fund 401)

This fund accounts for the cost of operating, maintaining and replacing County owned vehicles. Organizations using such vehicles pay for them through service reimbursements budgeted in object code "7300 - Motor Pool".

Basis of Accounting - Modified Accrual

### TELEPHONE FUND (Fund 402)

This fund shows the operational, maintenance and line costs of the County phone systems. Its revenues are reimbursements from County organizations that use County provided phones. The service reimbursements are budgeted in object code "7150 - Telephone".

Basis of Accounting - Modified Accrual

### DATA PROCESSING FUND (Fund 403)

This fund shows the costs of data processing systems operated by the County. County organizations reimburse this fund for their use of computer systems and these are budgeted in object code "7200 - Data Processing". This fund is also reimbursed for its services by a number of non-County organizations.

Basis of Accounting - Modified Accrual

## **FUND DESCRIPTIONS**

### **DISTRIBUTION FUND (Fund 404)**

In July, 1991 the County commenced operation of its own mail distribution system. Previously County organizations paid for services through a contract with the City of Portland. This fund shows the costs of operating that system. Revenues are received through service reimbursements in object code "7560 - Distribution/Postage".

**Basis of Accounting - Modified Accrual**

DETAIL OF CASH TRANSFERS

FROM FUND 100 – GENERAL FUND

TO FUND #	156 Federal State Program Fund		
	General Fund support of grant programs		
	DHS	13,176,134	
	HD	18,469,216	
	DCC	806,990	
	DA	276,673	
	MCSO	111,345	
	Emergency Management	127,780	
	Subtotal	32,968,138	
TO FUND #	157 County School Fund		
	ORS 366.005 requires a transfer from the General Fund of \$10 for every child between the ages of 4 and 20, to be distributed as directed by the Education Service District.		
	NONDEPARTMENTAL	1,267,340	
TO FUND #	162 Library Serial Levy Fund		
	General Fund support of the County Library System		
	NONDEPARTMENTAL	5,144,763	
TO FUND #	169 Jail Levy Fund		
	Covers the cost of operating 100 beds at Inverness Jail , paid for by the Federal Marshal. Federal Marshal revenue is received in the General Fund.		
	SHERIFF'S OFFICE	1,825,072	
TO FUND #	175 Assessment & Taxation Fund		
	General Fund support of assessment and taxation activities.		
	ENVIRONMENTAL SERVICES	6,516,696	
TO FUND #	400 Insurance Fund		
	Support for General Fund personnel in the Insurance Fund.		
	NONDEPARTMENTAL	146,651	
	<b>TOTAL CASH TRANSFERS FROM THE GENERAL FUND</b>		<b>\$47,868,660</b>

DETAIL OF CASH TRANSFERS

**FROM FUND 150 – ROAD FUND**

TO FUND # 100 General Fund  
Transfer to cover General Fund expenditures on Road Fund–related activities.

DES	Administration	174,000	
DES	Electronic Services	<u>50,000</u>	
	Subtotal	224,000	

TO FUND # 154 Bike Path Fund

DES		215,000	
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TO FUND # 161 Willamette River Bridges Fund  
Maintenance, operation and repair of the Willamette River Birdges in accordance with the Portland/Multnomah County Services Agreement.

DES		3,192,640	
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TO FUND # 251 Assessment District Operating Fund  
To pay the costs of Petition Street construction until bonds are sold or property is assessed.

DES		29,860	
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**TOTAL CASH TRANSFERS FROM THE ROAD FUND \$3,661,500**

**FROM FUND 153 – NATURAL AREAS ACQUISITION FUND**

To pay the cost of a Sr Planner in DES Planning for the Comprehensive Framework Rural Sub–Region Plans project.

DES		40,000	40,000
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**FROM FUND 159 – ANIMAL CONTROL FUND**

TO FUND # 100 General Fund  
Animal license fees and other revenue used to offset the cost of the Animal Control program.

DES		761,162	761,162
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**FROM FUND 160 – SERIAL LEVY FUND**

TO FUND # 225 Capital Lease Retirement Fund  
Payment for construction of the Inverness Jail.

MCSO		1,301,250	1,301,250
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**FROM FUND 251 – ASSESSMENT DISTRICT OPERATING FUND**

TO FUND # 150 Road Fund  
To repay front–end costs funded by the Road Fund in current or prior years.

DES		60,000	60,000
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**FROM FUND 403 – DATA PROCESSING FUND**

TO FUND # 100 General Fund  
To pay for District Attorney Support Enforcement enhancement project and continuation of the Juvenile Justice project.

COUNTYWIDE		100,000	100,000
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**TOTAL CASH TRANSFERS FROM ALL FUNDS \$53,792,572**

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

**INSURANCE BENEFITS (5550) – PAID TO the Insurance Fund to cover Workers' Compensation, medical, life, dental, unemployment, and long-term disability insurance to County employees.**

6600 General Fund	
DSS	847,222
HD	489,803
DCC	335,364
DA	855,732
MDSO	3,769,178
DES	938,937
NOND	731,831
6601 Road Fund	925,644
6602 Federal/State Fund	
DSS	1,919,755
HD	3,165,802
DCC	1,057,928
DA	173,525
MDSO	97,960
NOND	22,554
6606 Data Processing Fund	319,150
6607 Fleet Management Fund	161,881
6609 Assessment & Taxation Fund	831,997
6610 Jail Levy Fund	
HD	100,359
DCC	17,851
MCSO	1,058,133
DES	18,720
6618 Insurance Fund	0
6623 Bridge Fund	263,230
6625 Cable TV Fund	10,028
6627 Telephone Fund	34,294
6635 Library Levy Fund	1,178,539
6640 Recreation Fund	221,679
6645 Distribution Fund	42,307
<b>TOTAL PAYMENTS TO INSURANCE FUND</b>	<b>19,589,403</b>

**INDIRECT COSTS (7100) – PAID TO the General Fund to cover the administration and overhead expenditures billed to grants and other dedicated revenues.**

6601 Road Fund	447,498
6602 Federal/State Fund	
DSS	2,622,914
HD	3,746,657
DCC	465,932
DA	148,662
MCSO	80,861
DES	767
NOND	6,501
6606 Data Processing Fund	240,646
6608 Capital Lease Retirement Fund	7,118
6609 Assessment & Taxation Fund	371,476
6610 Jail Levy Fund	
HD	133,014
DCC	17,637
MCSO	873,817
DES	17,090
6619 Bike Path Fund	5,574
6623 Bridge Fund	118,659
6625 Cable TV Fund	14,024
6626 Fair Fund	18,971
6627 Telephone Fund	77,437
6635 Library	1,046,740
6640 Recreation Fund	101,387
6699 Emergency Communications	985
<b>TOTAL PAYMENTS TO GENERAL FUND FOR INDIRECT COSTS:</b>	<b>10,564,367</b>

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

**TELEPHONE COSTS (7150) – PAID TO the Telephone Fund to cover the costs of services provided by the County-owned telephone system**

6600 General Fund	
DSS	97,002
HD	37,194
DCC	30,850
DA	126,663
MCSO	145,347
DES	96,046
NOND	93,753
6601 Road Fund	37,600
6602 Federal/State Fund	
DSS	187,839
HD	337,005
DCC	111,881
DA	29,812
NOND	1,440
6606 Data Processing Fund	41,697
6607 Fleet Management Fund	7,100
6609 Assessment & Taxation Fund	76,270
6610 Jail Levy Fund	
HD	2,874
MCSO	36,676
6618 Insurance Fund	11,917
6623 Bridge Fund	11,300
6625 Cable TV Fund	2,054
6630 Inmate Welfare Fund	500
6635 Library Fund	83,880
6640 Recreation Fund	5,555
6645 Distribution Fund	1,150

**TOTAL PAYMENTS TO TELEPHONE FUND: 1,613,405**

**DATA PROCESSING (7200) – PAID TO the Data Processing Fund to cover the costs of developing, maintaining, and operating computer programs.**

6600 General Fund	
HD	15,500
NOND	3,434,850
6601 Road Fund	20,528
6602 Federal/State Fund	
DSS	10,300
HD	672,960
6609 Assessment & Taxation Fund	1,107,984
6610 Jail Levy Fund – MCSO	15,041
6627 Telephone Fund	85,926

**TOTAL PAYMENTS TO DATA PROCESSING FUND: 5,363,089**

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

**MOTOR POOL (7300) – PAID TO Fleet Management Fund to cover the use and maintenance of County–owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.**

6600 General Fund	
DSS	29,703
HD	73,161
DCC	24,432
DA	53,284
MCSO	886,187
DES	203,901
NOND	19,633
6601 Road Fund	1,326,500
6602 Federal/State Fund	
DSS	106,362
HD	76,500
DCC	113,418
DA	500
6606 Data Processing Fund	2,476
6609 Assessment & Taxation Fund	41,298
6610 Jail Levy Fund	
MCSO	42,397
DES	6,261
6618 Insurance Fund	1,243
6623 Bridge Fund	72,000
6627 Telephone Fund	2,500
6635 Library Fund	21,745
6640 Recreation Fund	186,200
6645 Distribution Fund	58,500

**TOTAL PAYMENTS TO FLEET FUND:**

**3,348,201**

**BUILDING MANAGEMENT (7400) – PAID TO the General Fund to cover the cost of office space and buildings maintained by Facilities Management.**

6601 Road Fund	78,250
6602 Federal/State Fund	
DSS	360,983
HD	983,334
DCC	30,599
DA	64,408
NOND	450
6606 Data Processing Fund	235,679
6607 Fleet Management Fund	3,000
6609 Assessment & Taxation Fund	302,112
6618 Insurance Fund	11,273
6625 Cable TV Fund	2,117
6627 Telephone Fund	33,805
6635 Library Levy Fund	1,464,408

**TOTAL PAYMENTS TO GENERAL FUND FOR BUILDING MANAGEMEN**

**3,570,418**

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

**OTHER INTERNAL SERVICES (7500)** – Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another. Unlike the other service reimbursement categories, the specific service is noted below.

<b>SERVICE REIMBURSEMENT TO: General Fund</b>	<b>Total Reimbursement: 1,188,784</b>
6601 Road Fund	
DES	108,243 To Animal Control for dead animal pickup.
MCSO	249,119 To Sheriff for PUC Enforcement.
6602 Federal State Fund	
DHS	540,009 To Aging Services for Title 19 programs.
DCC	88,799 To Health Dept. for Corrections Health services.
DCC	65,000 To Treasury Dept for collection of probation fees.
DA	1,000 To Facilities for signage costs.
6609 Jail Levy Fund – DES	53,638 To Electronics Svcs for Electronics position.
6620 ADOF – DES	11,560 To DES Administration for accounting services.
6635 Library Fund – Library	61,416 To Sheriff for library security.
6640 Recreation Fund – Parks	10,000 To Sheriff for Parks Patrol.
 <b>SERVICE REIMBURSEMENT TO: Road Fund</b>	 <b>Total Reimbursement: 762,644</b>
6600 General Fund	
MCSO – Services & Corrections	2,737 To Transportation Division for signage.
NOND – Clerk of the Board	1,000 To Transportation Division for signage.
DES – Administration	6,919 To Transportation Division for film company liaison.
DES – Planning	16,398 To Transportation Division for accounting & reception.
DES – Electronics	1,100 To Yeon Shops for share of maint, materials, services.
DES – Survey	87,840 To Transportation for work performed.
DES – Transportation	30,000 To Transportation for mngmt. plan for Tualatin River Basin.
6602 Fed/State Fund – Comm Development	3,000 To RF Acctg. and engineering services.
6607 Fleet Fund	30,000 For various RF materials and services.
6619 Bike Paths Fund	86,200 For Planning, engineering, and maintenance services.
6623 Bridges Fund	200,000 For reimb. for various Transportation services.
6628 Land Corner Fund	250,000 For reimb to Surveyor for Land Corner maintenance.
6699 Recreation Fund	47,450 For RF acctg., word proc., maint. services.
 <b>SERVICE REIMBURSEMENT TO: Federal State Fund (156)</b>	 <b>Total Reimbursement: 462,932</b>
6610 Jail Levy Fund – Health Department	37,440 To Health Department for inmate lab fees.
6618 Insurance Fund	425,492 To Health Department for blood borne pathogen training.
 <b>SERVICE REIMBURSEMENT TO: Bridge Fund (161)</b>	 <b>Total Reimbursement: 46,755</b>
6601 Road Fund	46,755 Transfer of position to work on non Willamette River bridges.
 <b>SERVICE REIMBURSEMENT TO: Library Fund (162)</b>	 <b>Total Reimbursement: 20,592</b>
6630 Inmate Welfare Fund	20,592 To Library for jail library service.
 <b>SERVICE REIMBURSEMENT TO: Assessmnt &amp; Taxtn Fund (175)</b>	 <b>Total Reimbursement: 414,732</b>
6624 Tax Title Fund	414,732 To Tax Title for costs in the A&T Fund.
 <b>SERVICE REIMBURSEMENT TO: Recreation Fund (330)</b>	 <b>Total Reimbursement: 94,717</b>
6626 Fair Fund	94,717 To Expo for rental, staff time, etc.
 <b>TOTAL ALL OTHER INTERNAL SERVICE REIMBURSEMENTS</b>	 <b>2,991,156</b>

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

**CAPITAL LEASE RETIREMENT FUND 225 (7550) – reimbursements to cover lease/purchase payments.**

6600 General Fund	
MCSO	30,800
DES	1,986,608
DCC	64,578
DSS	1,300,000
6607 Fleet Fund	2,000
6609 Assess & Tax Fund	74,100
6623 Bridge Fund	1,200

**TOTAL PAYMENTS TO CAPITAL LEASE RETIREMENT FUND 3,459,286**

**DISTRIBUTION FUND 404 (7560) – PAID TO the Distribution Fund (404) for mail distribution and delivery.**

6600 General Fund	
DHS	40,193
HD	15,054
DCC	13,481
DA	48,542
MCSO	114,270
DES	105,248
NOND	122,566
6601 Road Fund	5,575
6602 Federal State Fund	
DHS	96,158
HD	218,845
DCC	32,436
DA	8,944
6606 Data Processing Fund	9,118
6609 Assessment & Taxation Fund	210,826
6610 Jail Levy Fund	
HD	1,600
MCSO	5,205
6618 Insurance Fund	11,985
6619 Bike Path Fund	2,000
6623 Bridge Fund	975
6625 Cable Television Fund	2,450
6626 Fair Fund	700
6627 Telephone Fund	2,112
6635 Library Fund	2,084
6640 Recreation Fund	8,539

**TOTAL PAYMENTS TO DISTRIBUTION FUND: 1,078,906**

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