

## **APPENDIX**

<b>Overview of the Budget Process</b>	<b>Appendix – 1</b>
<b>Policy on Contingency Use</b>	<b>Appendix – 4</b>
<b>Fund Descriptions</b>	<b>Appendix – 6</b>
<b>Detail of Cash Transfers</b>	<b>Appendix – 11</b>
<b>Detail of Service Reimbursements</b>	<b>Appendix – 14</b>

## 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 30 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**

### RECREATION FACILITIES FUND (Fund 152)

No longer active

The County receives a percentage of the greens fees at the County-owned Glendoveer Golf course under the terms of the contract with the course operators. This fund accounted for those revenues. They are now accounted for in Fund 330 - Recreation Fund.

**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)

## FUND DESCRIPTIONS

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**

### 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 the construction of the Inverness Jail.

**Basis of Accounting - Modified Accrual**

### WILLAMETTE RIVER BRIDGE 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 these bridges.

## FUND DESCRIPTIONS

### **Basis of Accounting - Modified Accrual**

#### **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 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 the 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 populations below 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**

#### **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**

## FUND DESCRIPTIONS

### 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**

### JUSTICE FACILITIES BOND SINKING FUND (Fund 226)

No longer active

This fund was to account for property taxes used to amortize bonds planned to be issued in the Justice Facilities Bond Fund. The proposed projects and bond were not approved by the voters.

**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**

### JUSTICE FACILITIES BOND FUND (Fund 236)

No longer active

This fund was to account for the proceeds from sale of general obligations bonds to be used for reconstruction of the Juvenile Detention Facility, Courthouse renovation, courtroom construction, and relocation of the District Attorney. The project was not approved by the voters.

**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 property owners.

**Basis of Accounting - Modified Accrual**

### 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

## FUND DESCRIPTIONS

used to pay off the Bonds.

### **Basis of Accounting - Modified Accrual**

#### **DATA PROCESSING FUND (Fund 301)**

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 reimbursements are budgeted in object code "7200-Data Processing". This fund is also reimbursed for its services by a number of no-County organizations including the State court system.

### **Basis of Accounting - Full 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 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 - Full Accrual**

#### **INSURANCE FUND (Fund 400)**

The County has determined that 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, workers' 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 under object code "7300 - Motor Pool".

### **Basis of Accounting - Full Accrual**

#### **TELEPHONE FUND (Fund 402)**

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

### **Basis of Accounting - Modified Accrual**

**DETAIL OF CASH TRANSFERS**

**FROM FUND 100 – GENERAL FUND**

<b>TO FUND #</b>	<b>156 Federal State Program Fund</b>	
	General Fund support of grant programs	
	DHS	26,720,017
	DCC	118,105
	DA	302,988
	MCSO	141,855
	DES	137,145
	<b>Subtotal</b>	<b>28,483,056</b>

**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.

<b>NONDEPARTMENTAL</b>	<b>1,238,880</b>
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**TO FUND # 162 Library Serial Levy Fund**  
 General Fund support of the County Library System

<b>NONDEPARTMENTAL</b>	<b>5,102,028</b>
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**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.

<b>MCSO</b>	<b>1,554,594</b>
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**TO FUND # 225 Capital Lease Retirement Fund**  
 Payback to the state for construction costs of the Justice Center which are not covered in the fixed price construction agreement.

<b>NOND</b>	<b>40,000</b>
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**TO FUND # 330 Recreation Fund**  
 Transfer Parks carryover from General Fund to new Recreation Fund.

<b>DES</b>	<b>108,687</b>
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<b>TOTAL CASH TRANSFERS FROM THE GENERAL FUND</b>	<b>\$36,527,245</b>
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**FROM FUND 150 – ROAD FUND**

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

DES	Administration	143,200
DES	Electronic Services	50,000
DES	Animal Control	100,949
DGS	Accounting Services	112,077
	Subtotal	406,226

DETAIL OF CASH TRANSFERS

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 3,174,350

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

DES 60,000

**TOTAL CASH TRANSFERS FROM THE ROAD FUND \$3,640,576**

**FROM FUND 152 – RECREATIONAL FACILITIES FUND**

TO FUND # 330 Recreation Fund  
 Transfer of ending fund balance in Recreational Facilities Fund, prior to closing fund.

DES 67,204

**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 941,741

**FROM FUND 160 – SERIAL LEVY FUND**

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

MCSO 1,300,000

**FROM FUND 164 – FAIR FUND**

TO FUND # 330 Recreation Fund  
 For capital improvements at the fair fund.

DES 30,391

**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 104,000

DETAIL OF CASH TRANSFERS

**FROM FUND 301 – DATA PROCESSING FUND**

TO FUND # 100 General Fund  
One time support of General Fund programs.

DGS 500,000

**FROM FUND 330 – RECREATION FUND**

TO FUND # 100 General Fund  
Ongoing supplement of General Fund Activities.

DES 364,928

**FROM FUND 400 – INSURANCE FUND**

TO FUND # 100 General Fund  
Return of over-recovery of limited light duty program costs.

DGS 75,225

**TOTAL CASH TRANSFERS FROM ALL FUNDS**

**\$43,551,310**

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. – \$17,013,065

6600 General Fund	7,715,896
6601 Road Fund	834,400
6602 Federal/State Fund	5,432,363
6603 Animal Control Fund	0
6604 Rec Facilities Fund	0
6606 DPA Fund	275,646
6607 Fleet Management Fund	138,427
6610 Jail Levy Fund	987,900
6618 Insurance Fund	537
6623 Willamette Bridges Fund	219,391
6625 Cable TV Fund	7,249
6626 Fair Fund	370
6627 Telephone Fund	24,673
6635 Library Levy Fund	1,188,655
6640 Recreation Fund	187,558

INDIRECT COSTS (7100) – PAID TO the General Fund to cover the administration and overhead expenditures billed to grants and other dedicated revenues – \$5,404,485.

6601 Road Fund	551,987
6602 Federal/State Fund	4,125,405
6606 DPA Fund	279,611
6610 Jail Levy Fund	0
6619 Bicycle Paths Fund	4,182
6623 Willamette Bridges Fund	126,874
6625 Cable TV Fund	9,817
6626 Fair Fund	23,256
6627 Telephone Fund	81,363
6640 Recreation Fund	201,990

TELEPHONE COSTS (7150) – PAID TO the Telephone Fund to cover the costs of services provided by the County-owned telephone system – \$1,531,294

6600 General Fund	683,005
DHS	118,360
DCC	34,254
DA	127,977
MCSO	145,347
DES	63,599
DGS	147,954
NOND	45,514
6601 Road Fund	38,097

**DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS**

Telephone Costs (Continued)

6602 Federal/State Fund		619,625
DHS	468,355	
DCC	113,905	
DA	28,610	
DES	8,755	
6606 Data Processing Fund		38,596
6607 Fleet Management Fund		6,500
6610 Jail Levy Fund		46,178
DHS	8,500	
DCC	1,002	
MCSO	36,676	
6618 Insurance Fund		9,003
DGS	5,873	
NOND	3,130	
6623 Bridge Fund		9,033
6625 Cable TV Fund		2,537
6635 Library Fund		74,000
6640 Recreation Fund		4,720

DATA PROCESSING (7200) – PAID TO the Data Processing Fund to cover the costs of developing, maintaining, and operating computer programs – \$5,084,106.

6600 General Fund		4,330,609
DHS	20,721	
DES	3000	
DGS	991,456	
NOND	3,315,432	
6601 Road Fund		22,777
6602 Federal/State Fund		645,855
DHS	645,855	
6610 Jail Levy Fund		15,041
MCSO	15,041	
6627 Telephone Fund		69,824

MOTOR POOL – 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. \$3,267,332.

6600 General Fund		1,247,989
DHS	76,268	
DCC	15,667	
DA	35,915	
MCSO	874,180	
DES	196,408	
DGS	42,743	

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Motor Pool Costs (Continued)	NOND	6,808	
6601 Road Fund			1,326,500
6602 Federal/State Fund			345,667
DHS	98,103		
DCC	241,645		
DA	2,287		
MCSO	472		
DES	3,160		
6606 Data Processing Fund			4,385
6610 Jail Levy Fund			67,294
MCSO	48,763		
DES	3,531		
6618 Insurance Fund			943
DGS	610		
NOND	333		
6623 Bridge Fund			72,000
6627 Telephone Fund			2,500
6635 Library Fund			15,000
6640 Recreation Fund			185,054

BUILDING MANAGEMENT (7400) – PAID TO the General Fund to cover the cost of office space and buildings maintained by Facilities Management – \$3,366,820

6601 Road Fund			78,125
6602 Federal/State Fund			1,417,206
DHS	1,332,679		
DCC	14,000		
DA	64,408		
DES	6,119		
6606 Data Processing Fund			235,679
6607 Fleet Management Fund			2,950
6610 Jail Levy Fund			2,400
DHS	2,400		
6618 Insurance Fund			10,860
DGS			
6625 Cable TV Fund			2,117
6626 Fair Fund			2,300
6627 Telephone Fund			16,170
6635 Library Levy Fund			1,599,013

**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. Total \$2,190,339.

<b>SERVICE REIMBURSEMENT TO: General Fund</b>		<b>Total Reimbursement:</b>	<b>1,073,440</b>
6602 Federal State Fund	DHS	459,546	Title XIX \$ for Adult Hsg/Public Guardian
	DCC	88,799	Corrections Health
	DA	93,443	Reimburse MCSO for ROCN Management
6610 Jail Levy Fund	DES	51,084	To Electronics Svcs for Electronics position
6624 Tax Title	DES	311,848	Administration of Tax Title Program
6635 Library Fund	LIB	58,720	Library security provided by Sheriff
6699 Recreation Fund	DES	10,000	To Sheriff for Parks Patrol

<b>SERVICE REIMBURSEMENT TO: Road Fund</b>		<b>Total Reimbursement:</b>	<b>876,453</b>
<b>From</b>			
6600 General Fund	MCSO	2,737	To Road Accounting; Film liaison.
	NOND	1,000	From Clerk of the Board for signs
	DES/Admin	9,000	Film liaison.
	DES/Ping	17,212	For RF Accounting; receptionist time.
	DES/Elect	1,065	Share of Yeon Shops maint, materials, services
	DES/Survey	87,840	From Survey for work performed
6602 Fed/State Fund	DES/CDBG	6,400	For RF Acctg, and engineering services
6607 Fleet Fund	DES	28,000	For various RF materials and services
6619 Bike Paths Fund	DES	172,829	Planning, engineering, and maintenance services
6620 ADOF	DES	21,800	Collection and maintenance of bancroft liens
6623 Bridges Fund	DES	224,000	Reimb for various Transportation services
6626 Fair Fund	DES	3,750	Road Fund Accounting
6628 Land Corner Fund	DES	250,000	Reimb to Surveyor for Land Corner maintenance
6699 Recreation Fund	DES	50,820	For RF acctg., word proc., maint. services

<b>To: Federal State Fund</b>		<b>Total Reimbursement:</b>	<b>56,510</b>
<b>From</b>			
6600 General Fund	DES/Admin	20,510	To CDBG for receptionist
6610 Jail Levy Fund	DHS/Health	36,000	For lab fees for inmates

<b>To: Library Fund</b>		<b>Total Reimbursement:</b>	<b>65,000</b>
<b>From</b>			
Inmate Welfare Fund	MCSO	65,000	Library outreach to the jails

<b>To: Recreation Fund</b>		<b>Total Reimbursement:</b>	<b>118,936</b>
<b>From:</b>			
6626 Fair Fund	DES	118,936	To Expo for rental, staff time, etc.

**TOTAL ALL OTHER INTERNAL SERVICE REIMBURSEMENTS** **2,190,339**

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

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

6600 General Fund		2,241,900
MCSO	28,900	
DES	2,055,600	
DGS	157,400	