

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 33 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 collected a voter approved tax levy of \$10.3 million dedicated to the Multnomah County Library (for fiscal years 1990-91 through 1992-93). A new three year rate-based levy beginning in fiscal year 1993-94 has been proposed as a replacement for the expiring levy. The rate is \$0.4034 per \$1000 of assessed value for each of the three years. The proceeds from that levy are shown in this fund which 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 collected a voter approved tax levy (for fiscal years 1990-91 through 1992-93) of \$13.5 million. A new three year rate-based levy beginning in fiscal year 1993-94 has been proposed as a replacement for the expiring levy. The rate is \$0.5288 per \$1000 of assessed value for each of the three years. The proceeds are dedicated to operation of the Inverness Jail and operation of residential alcohol and drug programs for criminals.

Basis of Accounting - Modified Accrual

JUSTICE SERVICES SPECIAL OPERATIONS FUND (Fund 180)

This fund was established in the 1993-94 budget to account for revenues previously placed in the General Fund that are dedicated to Justice Services in the Community Corrections Department, the District Attorney's Office and the Sheriff's Office.

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

LIBRARY BOND SINKING FUND (Fund 226)

This fund accounts for the retirement of the General Obligation bonds issued to repair and renovate the Central Library and for expansion of the Midland Library.

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

FUND DESCRIPTIONS

LIBRARY CONSTRUCTION FUND (Fund 236)

This fund accounts for expenditures for renovation and repair of the Central Library, and for expansion of the Midland Library.

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

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

FUND DESCRIPTIONS

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

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

COMPONENTS OF FRINGE/INSURANCE RATES

APPENDIX-12

	Bargaining Unit	# FICA	PERS	Tri-Met	TOTAL \$500 PCT	Worker's Comp	Liability	Unemploy	Retiree Medical	LTD	Benefits Admin	Life	TOTAL \$550 PCT
Social Services	Nurses	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0036	0.0050		0.0401
	Local 88	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0054	0.0050		0.0419
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0080	0.0050	0.0017	0.0462
	Health Nurses	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0036	0.0050		0.0401
	Local 88	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0054	0.0050		0.0419
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0130	0.0050	0.0025	0.0110	0.0080	0.0050	0.0017	0.0462
	DCC Local 88	0.0765	0.1880	0.00494	0.2694	0.0101	0.0075	0.0025	0.0110	0.0054	0.0050		0.0415
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0101	0.0075	0.0025	0.0110	0.0080	0.0050	0.0017	0.0458
	Dist. Attorney Local 88	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0054	0.0050		0.0369
	Deputy DA's	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0019	0.0050		0.0334
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0080	0.0050	0.0017	0.0412
	MCSO Local 88	0.0765	0.1880	0.00494	0.2694	0.0197	0.0163	0.0025	0.0110	0.0054	0.0050		0.0599
	Dep. Sheriffs	0.0765	0.2720	0.00494	0.3534	0.0197	0.0163	0.0025	0.0110	0.0065	0.0050		0.0610
	CO's	0.0765	0.2720	0.00494	0.3534	0.0197	0.0163	0.0025	0.0110	0.0055	0.0050		0.0600
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0197	0.0163	0.0025	0.0110	0.0080	0.0050	0.0017	0.0642
	DES Local 88												
	A	0.0765	0.1880	0.00494	0.2694	0.0130	0.0054	0.0025	0.0110	0.0054	0.0050		0.0423
	B	0.0765	0.1880	0.00494	0.2694	0.0330	0.0181	0.0025	0.0110	0.0054	0.0050		0.0750
	Crafts A	0.0765	0.1880	0.00494	0.2694	0.0130	0.0054	0.0025	0.0110	0.0054	0.0050		0.0423
	B	0.0765	0.1880	0.00494	0.2694	0.0330	0.0181	0.0025	0.0110	0.0054	0.0050		0.0750
	Exempt A	0.0765	0.1880	0.00494	0.2694	0.0130	0.0054	0.0025	0.0110	0.0080	0.0050	0.0017	0.0466
	B	0.0765	0.1880	0.00494	0.2694	0.0330	0.0181	0.0025	0.0110	0.0080	0.0050	0.0017	0.0793
	NON-D Local 88	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0054	0.0050		0.0369
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0080	0.0050	0.0017	0.0412
	Library Local 88	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0054	0.0050		0.0369
	Exempt	0.0765	0.1880	0.00494	0.2694	0.0058	0.0072	0.0025	0.0110	0.0080	0.0050	0.0017	0.0412

DES - (A) includes Fund #'s 100, 163, 175, 402, 403, 404

DES - (B) includes Fund #'s 150, 161, 164, 167, 330, 401

FICA rate for salaries less than \$55,500 only; consult Page 5 in the Budget Manual to calculate amounts greater than \$55,500

		KAISER HEALTH			ODS HEALTH				
		FRINGE (5500) #	INSURANCE (5550) #	SINGLE	2-PARTY	FAMILY	SINGLE	2-PARTY	FAMILY
		Base Times	Base Times	Plus Health/Dental/Life (DEFAULT includes all three) >					
Social Services	Nurses	0.2694	0.0401	\$1,458	\$2,916	\$4,374	\$1,788	\$3,555	\$4,887
	Local 88	0.2694	0.0419	1,599	3,198	4,797	1,836	3,648	5,016
	Exempt	0.2694	0.0462	1,484	2,969	4,453	1,836	3,648	5,016
Health Dept.	Nurses	0.2694	0.0401	1,458	2,916	4,374	1,788	3,555	4,887
	Local 88	0.2694	0.0419	1,599	3,198	4,797	1,836	3,648	5,016
	Exempt	0.2694	0.0462	1,484	2,969	4,453	1,836	3,648	5,016
DCC	Local 88	0.2694	0.0415	1,599	3,198	4,797	1,836	3,648	5,016
	Exempt	0.2694	0.0458	1,484	2,969	4,453	1,836	3,648	5,016
Dist. Attorney	Local 88	0.2694	0.0369	1,599	3,198	4,797	1,836	3,648	5,016
	Deputy DA's	0.2694	0.0334	1,446	2,892	4,339	1,836	3,648	5,016
	Exempt	0.2694	0.0412	1,484	2,969	4,453	1,836	3,648	5,016
MCSO	Local 88	0.2694	0.0599	1,599	3,198	4,797	1,836	3,648	5,016
	Dep. Sheriffs	0.3534	0.0610	1,547	3,094	4,641	1,836	3,648	5,016
	CO's	0.3534	0.0600	1,596	3,192	4,788	1,836	3,648	5,016
	Exempt	0.2694	0.0642	1,484	2,969	4,453	1,836	3,648	5,016
DES	Local 88								
	A	0.2694	0.0423	1,599	3,198	4,797	1,836	3,648	5,016
	B	0.2694	0.0750	1,599	3,198	4,797	1,836	3,648	5,016
	Crafts								
	A	0.2694	0.0423	1,484	2,969	4,453	1,836	3,648	5,016
	B	0.2694	0.0750	1,484	2,969	4,453	1,836	3,648	5,016
	Exempt								
	A	0.2694	0.0466	1,484	2,969	4,453	1,836	3,648	5,016
	B	0.2694	0.0793	1,484	2,969	4,453	1,836	3,648	5,016
NON-D	Local 88	0.2694	0.0369	1,599	3,198	4,797	1,836	3,648	5,016
	Exempt	0.2694	0.0412	1,484	2,969	4,453	1,836	3,648	5,016
Library	Local 88	0.2694	0.0369	1,599	3,198	4,797	1,836	3,648	5,016
	Exempt	0.2694	0.0412	1,484	2,969	4,453	1,836	3,648	5,016

DES - (A) includes Fund #'s 100, 163, 175, 402, 403, 404

DES - (B) includes Fund #'s 150, 161, 164, 167, 330, 401

To see components of these rates, see Appendix (Page A-5) COMPONENTS OF FRINGE/INSURANCE RATES

** Life Insurance for exempt employees is included in Insurance (5550) amount

		KAISER DENTAL			ODS DENTAL			BLUE CROSS/DENTACARE			LIFE	DEFAULT
		SINGLE	2-PARTY	FAMILY	SINGLE	2-PARTY	FAMILY	SINGLE	2-PARTY	FAMILY		
Plus Health/Dental/Life (DEFAULT includes all three) >												
Social Services	Nurses	\$326	\$651	\$977	\$294	\$576	\$786				\$41	\$4,000
	Local 88	331	662	993	300	588	804				53	4,000
	Exempt	331	662	993	300	588	804				**	4,000
Health Dept.	Nurses	326	651	977	294	576	786				41	4,000
	Local 88	331	662	993	300	588	804				53	4,000
	Exempt	331	662	993	300	588	804				**	4,000
DCC	Local 88	331	662	993	300	588	804				53	4,000
	Exempt	331	662	993	300	588	804				**	4,000
Dist. Attorney	Local 88	331	662	993	300	588	804				53	4,000
	Deputy DA's	331	662	993	300	588	804	234	537	603	96	4,000
	Exempt	331	662	993	300	588	804				**	4,000
MCSO	Local 88	331	662	993	300	588	804				53	4,000
	Dep. Sheriffs	331	662	993	300	588	804				110	4,000
	CO's	331	662	993	300	588	804	234	537	603	90	4,000
	Exempt	331	662	993	300	588	804				**	4,000
DES	Local 88											
	A	331	662	993	300	588	804				53	4,000
	B	331	662	993	300	588	804				53	4,000
	Crafts											
	A	331	662	993	300	588	804				53	4,000
	B	331	662	993	300	588	804				53	4,000
	Exempt											
	A	331	662	993	300	588	804				53	4,000
B	331	662	993	300	588	804				53	4,000	
NON-D	Local 88	331	662	993	300	588	804				53	4,000
	Exempt	331	662	993	300	588	804				**	4,000
Library	Local 88	331	662	993	300	588	804				53	4,000
	Exempt	331	662	993	300	588	804				**	4,000

DES - (A) includes Fund #'s 100, 163, 175, 402, 403, 404

DES - (B) includes Fund #'s 150, 161, 164, 167, 330, 401

To see components of these rates, see Appendix (Page A-5) COMPONENTS OF FRINGE/INSURANCE RATES

** Life Insurance for exempt employees is included in Insurance (\$550) amount

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
GENERAL FUND	FEDERAL STATE FUND	36,323,158	
	SOCIAL SERVICES	13,558,255	General Fund support of grant programs.
	HEALTH DEPARTMENT	20,316,883	General Fund support of grant programs.
	COMMUNITY CORRECTIONS	1,977,372	General Fund support of grant programs.
	DISTRICT ATTORNEY	282,064	General Fund support of grant programs.
	SHERIFF'S OFFICE	78,153	General Fund support of grant programs.
	NON DEPARTMENTAL	110,631	General Fund support of grant programs.
GENERAL FUND	COUNTY SCHOOL FUND	1,232,260	
	NON DEPARTMENTAL	1,232,260	ORS 386.005 requires a transfer from the General Fund of \$10 for every child between 4 & 20. Transferred to Educ. Svc. District.
GENERAL FUND	LIBRARY SERIAL LEVY FUND	5,871,749	
	LIBRARY DEPARTMENT	5,871,749	Support of County Library System.
GENERAL FUND	JAIL LEVY FUND	2,247,452	
	HEALTH DEPARTMENT	286,691	Operations and overhead at Inverness Jail.
	COMMUNITY CORRECTIONS	280,494	Operations and overhead at Inverness Jail.
	SHERIFF'S OFFICE	1,607,003	Operations and overhead at Inverness Jail.
	ENVIRONMENTAL SERVICES	73,264	Operations and overhead at Inverness Jail.
GENERAL FUND	ASSESSMENT & TAXATION FUND	6,992,688	
	ENVIRONMENTAL SERVICES	6,992,688	General Fund support of assessment and taxation activities.
GENERAL FUND	JUSTICE SERVICES SPECIAL OPERATIONS	1,405,977	
	DISTRICT ATTORNEY	1,371,684	Payment for Indirect Costs and accounting for beginning working capital.
	SHERIFF'S OFFICE	34,293	Payment for Indirect Costs.
ROAD FUND	GENERAL FUND	198,000	
	ENVIRONMENTAL SERVICES	198,000	Covers cost of General Fund expenditures on Road Fund related activities.
ROAD FUND	BICYCLE WAYS FUND	108,886	
	ENVIRONMENTAL SERVICES	108,886	State requirement that 1% of motor vehicle fees go toward bike paths.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND	3,205,109	
	ENVIRONMENTAL SERVICES	3,205,109	Covers maintenance, operation, and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County Services Agreement.
NATURAL AREAS ACQUISITION FUND	GENERAL FUND	30,000	
	ENVIRONMENTAL SERVICES	30,000	Pays the cost of a Senior Planner in DES Planning for the Comprehensive Framework Rural Sub Region Plans project.

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
<i>ANIMAL CONTROL FUND</i>	<i>GENERAL FUND</i>	<i>1,267,787</i>	
	ENVIRONMENTAL SERVICES	1,267,787	Animal license fees and other revenue used to offset the cost of the animal Control program.
<i>SERIAL LEVY FUND</i>	<i>GENERAL FUND</i>	<i>77,000</i>	
	OVERALL COUNTY	77,000	Transfer of Fund balance.
<i>JUSTICE SERVICES SPECIAL OPERATIONS</i>	<i>GENERAL FUND</i>	<i>98,274</i>	
	SHERIFF'S OFFICE	98,274	Video Lottery Funds transferred from District Attorney's budget to cover the cost of two Sheriff's detectives.
<i>JUSTICE SERVICES SPECIAL OPERATIONS</i>	<i>FEDERAL STATE FUND</i>	<i>100,000</i>	
	COMMUNITY CORRECTIONS	100,000	Forfeiture funds transferred from District Attorney's budget to cover the cost of STOP Drug Diversion program.
<i>ASSESSMENT DIST OPER FUND</i>	<i>ROAD FUND</i>	<i>29,860</i>	
	ENVIRONMENTAL SERVICES	29,860	To repay front-end costs funded by the Road Fund in current or prior years.
<i>ASSESSMENT DIST BOND FUND</i>	<i>GENERAL FUND</i>	<i>320,140</i>	
	OVERALL COUNTY	320,140	Transfer of fund balance.
<i>ASSESSMENT DIST BOND FUND</i>	<i>ASSESSMENT DIST OPER FUND</i>	<i>44,860</i>	
	ENVIRONMENTAL SERVICES	44,860	Support of Assessment District administration.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Insurance Benefits (object code 5550)

Paid to the Insurance Fund (400) to cover worker's compensation, medical, life, dental, unemployment and long-term disability insurance.

General Fund	7,470,382
SOCIAL SERVICES	931,152
HEALTH DEPARTMENT	497,163
COMMUNITY CORRECTIONS	120,416
DISTRICT ATTORNEY	779,109
SHERIFF'S OFFICE	3,550,566
ENVIRONMENTAL SERVICES	912,867
NON DEPARTMENTAL	679,109
Road Fund	983,311
ENVIRONMENTAL SERVICES	983,311
Federal State Fund	7,033,062
SOCIAL SERVICES	2,216,314
HEALTH DEPARTMENT	3,246,462
COMMUNITY CORRECTIONS	1,299,889
DISTRICT ATTORNEY	171,925
SHERIFF'S OFFICE	78,458
NON DEPARTMENTAL	20,014
Data Processing Fund	338,967
Fleet Management Fund	163,777
Assessment & Taxation Fund	848,431
Jail Levy Fund	1,191,446
HEALTH DEPARTMENT	108,338
COMMUNITY CORRECTIONS	13,386
SHERIFF'S OFFICE	1,050,372
ENVIRONMENTAL SERVICES	19,350
Special Operations Fund	158,767
SHERIFF'S OFFICE	84,062
COMMUNITY CORRECTIONS	55,073
DISTRICT ATTORNEY	19,632
Insurance Fund	105,218
Inmate Welfare Fund	27,236
Bridge Fund	268,816
Telephone Fund	33,187
Library Levy Fund	1,357,163
Recreation Fund	66,806
Fair Fund	246
Distribution Fund	47,787
Total Payments to the Insurance Fund	20,094,602

Indirect Costs (object code 7100)

Paid to the General Fund (100) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

Road Fund	531,880
ENVIRONMENTAL SERVICES	531,880
Federal State Fund	8,525,179
SOCIAL SERVICES	2,637,534
HEALTH DEPARTMENT	5,008,771

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

COMMUNITY CORRECTIONS	654,933	
DISTRICT ATTORNEY	155,549	
SHERIFF'S OFFICE	59,792	
ENVIRONMENTAL SERVICES	668	
NON DEPARTMENTAL	7,932	
Data Processing Fund		235,624
Capital Lease Retirement Fund		4,490
Assessment & Taxation Fund		349,755
Jail Levy Fund		868,907
HEALTH DEPARTMENT	176,391	
COMMUNITY CORRECTIONS	18,060	
SHERIFF'S OFFICE	657,475	
ENVIRONMENTAL SERVICES	16,981	
Justice Services Special Operations Fund		159,384
DISTRICT ATTORNEY	88,480	
SHERIFF'S OFFICE	70,904	
Bike Path Fund		1,008
Bridge Fund		126,712
Telephone Fund		77,743
Library Levy Fund		1,123,711
Recreation Fund		97,623
Fair Fund		8,917
Emergency Communications Fund		899
Total Payments to the General Fund for Indirect Costs		12,111,832

Telephone Costs (object code 7150)

Paid to the Telephone Fund (402) to cover the costs of services provided by the County-owned telephone system.

General Fund		716,522
SOCIAL SERVICES	95,372	
HEALTH DEPARTMENT	36,300	
COMMUNITY CORRECTIONS	7,193	
DISTRICT ATTORNEY	168,469	
SHERIFF'S OFFICE	208,415	
ENVIRONMENTAL SERVICES	111,276	
NON DEPARTMENTAL	89,497	
Road Fund		48,200
ENVIRONMENTAL SERVICES	48,200	
Federal State Fund		790,432
SOCIAL SERVICES	221,073	
HEALTH DEPARTMENT	369,635	
COMMUNITY CORRECTIONS	159,737	
DISTRICT ATTORNEY	38,462	
SHERIFF'S OFFICE	0	
NON DEPARTMENTAL	1,525	
Data Processing Fund		48,914
Fleet Management Fund		7,240
Assessment & Taxation Fund		77,291
Jail Levy Fund		42,923
HEALTH DEPARTMENT	3,142	
SHERIFF'S OFFICE	39,781	

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

ENVIRONMENTAL SERVICES		
Special Operations Fund		15,000
COMMUNITY CORRECTIONS	5,000	
SHERIFF'S OFFICE	10,000	
Insurance Fund		12,619
Bridge Fund		10,535
Cable Television Fund		
Inmate Welfare Fund		500
Library Levy Fund		96,472
Recreation Fund		3,900
Distribution Fund		1,381
Total Payments to the Telephone Fund		1,871,929

Data Processing Fund (object code 7200)

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

General Fund		3,457,784
ENVIRONMENTAL SERVICES	1,220	
NON DEPARTMENTAL	3,456,564	
Road Fund		24,194
Federal State Fund		904,443
SOCIAL SERVICES	12,560	
HEALTH DEPARTMENT	891,383	
NONDEPARTMENTAL	500	
Assessment & Taxation Fund		1,087,325
Jail Levy Fund		15,567
SHERIFF'S OFFICE	15,567	
Telephone Fund		85,501
Total Payments to the Data Processing Fund		5,574,814

Motor Pool (object code 7300)

Paid to the 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.

General Fund		1,259,548
SOCIAL SERVICES	32,183	
HEALTH DEPARTMENT	74,823	
COMMUNITY CORRECTIONS	4,970	
DISTRICT ATTORNEY	50,187	
SHERIFF'S OFFICE	848,390	
ENVIRONMENTAL SERVICES	229,763	
NON DEPARTMENTAL	19,232	
Road Fund		1,391,500
ENVIRONMENTAL SERVICES	1,391,500	
Federal State Fund		599,808
SOCIAL SERVICES	120,931	
HEALTH DEPARTMENT	59,011	
COMMUNITY CORRECTIONS	397,130	
DISTRICT ATTORNEY	960	
SHERIFF'S OFFICE	21,776	

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Data Processing Fund		2,476
Assessment & Taxation Fund		42,109
Jail Levy Fund		46,484
SHERIFF'S OFFICE	40,223	
ENVIRONMENTAL SERVICES	6,261	
Special Operations Fund		59,127
COMMUNITY CORRECTIONS	100	
SHERIFF'S OFFICE	59,027	
Insurance Fund		1,538
Bridge Fund		77,000
Telephone Fund		2,592
Recreation Fund		51,025
Library Levy Fund		49,000
Distribution Fund		50,000
Total Payments to the Fleet Fund		3,632,207

Building Management (object code 7400)

Paid to the General Fund to cover the cost of office space and buildings maintained by Facilities Management.

General Fund		4,200
SOCIAL SERVICES	4,200	
Road Fund		78,000
Federal State Fund		2,382,031
SOCIAL SERVICES	670,061	
HEALTH DEPARTMENT	1,549,037	
COMMUNITY CORRECTIONS	81,900	
DISTRICT ATTORNEY	80,548	
NON DEPARTMENTAL	485	
Justice Services Spec Ops Fund		540,869
DISTRICT ATTORNEY	540,869	
Data Processing Fund		235,679
Fleet Management Fund		3,000
Assessment & Taxation Fund		297,323
Fair Fund		2,000
Recreation Fund		2,000
Insurance Fund		16,506
Telephone Fund		35,940
Library Levy Fund		1,464,408
Total Payments to the General Fund for Building Mgmt.		5,061,956

Capital Lease Retirement Fund (object code 7550)

Reimbursements made for lease/purchase payments.

General Fund		4,552,280
SHERIFF'S OFFICE	142,110	
ENVIRONMENTAL SERVICES	4,410,170	
Federal State Fund		63,770
COMMUNITY CORRECTIONS	63,770	
Fleet Fund		2,000
Assessment & Taxation Fund		72,800
Total Payments to the Capital Lease Retirement Fund		4,690,850

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Distribution Fund (object code 7560)

Paid to the Distribution Fund (404) for mail distribution and delivery.

General Fund		429,701
SOCIAL SERVICES	39,589	
HEALTH DEPARTMENT	21,270	
COMMUNITY CORRECTIONS	3,360	
DISTRICT ATTORNEY	48,760	
SHERIFF'S OFFICE	60,270	
ENVIRONMENTAL SERVICES	139,915	
NON DEPARTMENTAL	116,537	
Road Fund		17,600
Federal State Fund		398,594
SOCIAL SERVICES	104,886	
HEALTH DEPARTMENT	245,050	
COMMUNITY CORRECTIONS	38,543	
DISTRICT ATTORNEY	10,115	
SHERIFF'S OFFICE	0	
ENVIRONMENTAL SERVICES	0	
NON DEPARTMENTAL	0	
Data Processing Fund		9,118
Assessment & Taxation Fund		209,726
Jail Levy Fund		5,387
SHERIFF'S OFFICE	5,387	
Special Operations Fund		66,725
COMMUNITY CORRECTIONS	3,325	
SHERIFF'S OFFICE	63,400	
Insurance Fund		10,648
Fleet Management Fund		2,000
Bike Path Fund		2,000
Bridge Fund		1,550
Telephone Fund		2,218
Recreation fund		1,925
Library Levy Fund		2,230
Total Payments to the Distribution Fund		1,159,422

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another.

Unlike other service reimbursement categories, the specific service is noted below.

From	For	Amount	To
SERVICE REIMBURSEMENT TO THE GENERAL FUND			
ROAD FUND	MCSO	FOR PUC ENFORCEMENT	255,390 MCSO PUC ENFORCEMENT
	DES	FOR DEAD ANIMAL PICKUP	117,019 DES ANIMAL CONTROL
FEDERAL STATE FUND	DSS	TITLE 19 PROGRAMS	663,097 DSS AGING SERVICES
	HD	CORRECTIONS HEALTH SERVICES	51,750 DCC
	DCC	TREASURY DEPT COLLECTION OF PROBATION FEES.	67,461 NOND FINANCE
JAIL LEVY FUND		ELECTRONIC SERVICES POSITION	57,037 DES ELECTRONICS
LIBRARY LEVY FUND		LIBRARY SECURITY	67,894 MCSO CORRECTIONS
SERIAL LEVY FUND	FINANCE		60,000 NOND FINANCE
RECREATION FUND	PARKS-OXB	SIGNAGE, FENCE REPAIR, ADMIN SERVICES	14,000 DES TRANSPORTATION
	PARKS-BL	ROOF REPAIR	20,925 DES FACILITIES
ASSESSMENT DIST OP FUND			15,000 NOND FINANCE
TOTAL REIMBURSEMENTS			1,389,573

SERVICE REIMBURSEMENT TO THE ROAD FUND

GENERAL FUND	MCSO	SIGNAGE	10,737 DES	TRANSPORTATION
	NOND	SIGNAGE	1,000 DES	TRANSPORTATION
	DES	FILM COMPANY LIASON	7,500 DES	TRANSPORTATION
	DES	MAINTENANCE AND M&S	1,120 DES	TRANSPORTATION
	DES	SURVEYOR	87,840 DES	TRANSPORTATION
	DES	TUALATIN RIVER BASIN MGMT PLAN	90,000 DES	TRANSPORTATION
NATURAL AREAS FUND	PARKS	SURVEY WORK, GARBAGE REMOVAL, SIGNAGE, MISC.	19,000	
FEDERAL STATE FUND	HCD	ACCOUNTING & ENGINEERING SVCS	87,920 DES	ADMINISTRATION
JAIL LEVY FUND	MCSO	SIGNAGE	10,000 DES	TRANSPORTATION
FLEET FUND		MISC MATERIALS AND SERVICES	30,000 DES	TRANSPORTATION
BIKE PATH FUND		PLANNING, ENGINEERING & MAINT SVCS	100,000 DES	PLANNING
BRIDGE FUND		MISC SERVICES	45,000 DES	TRANSPORTATION
RECREATION FUND	PARKS-ADM	COST ACCOUNTING, FACILITIES COSTS	600 DES	TRANSPORTATION
	PARKS-O&M	SIGNS, ENGINEERING, OTHER PROJECTS	10,240 DES	TRANSPORTATION
	PARKS-MF	SIGNS, STRIPPING, ADMIN SERVICES	3,500 DES	TRANSPORTATION
	PARKS-CEM	SIGNS, STRIPPING, ADMIN SERVICES	2,000 DES	TRANSPORTATION
	PARKS-BL	COST ACCOUNTING	360 DES	TRANSPORTATION
	PARKS-GLEN	COST ACCOUNTING	1,000 DES	TRANSPORTATION
	EXPO	ROAD REPAIR AND SIGNAGE	600 DES	TRANSPORTATION
LAND CORNER FUND		LAND CORNER MAINTENANCE	260,000 DES	SURVEY

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another.
Unlike other service reimbursement categories, the specific service is noted below.

From	For	Amount	To
TOTAL REIMBURSEMENTS		768,417	

SERVICE REIMBURSEMENTS TO THE FEDERAL STATE FUND

JAIL LEVY FUND	HEALTH DEPT	LAB SERVICES	37,440 HD	SUPPORT SERVICES
JUSTICE SERVICE SPEC OPS	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	105,428 DCC	
	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	96,856 DCC	
	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	105,429 DCC	
	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	105,429 DCC	
	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	105,429 DCC	
	DCC	BASIC PAROLE AND PROBATION SUPERVISION ACTIVITY	105,429 DCC	
INSURANCE FUND		BLOOD BORNE PATHOGEN TRAINING	194,430 HD	SUPPORT SERVICES
TOTAL REIMBURSEMENTS			855,870	

SERVICE REIMBURSEMENT TO THE BRIDGE FUND

ROAD FUND		POSITION TO WORK ON NON WILLAMETTE RIVER BRIDGES	91,000 DES	
FAIR FUND		BRIDGE BANNERS	345 DES	
TOTAL REIMBURSEMENTS			91,345	

SERVICE REIMBURSEMENT TO THE LIBRARY FUND

INMATE WELFARE FUND	MCSO	JAIL LIBRARY SERVICES	21,416 DLS	
JUSTICE SERVICE SPEC OPS	DA	LIBRARIAN TO INDEX LEGAL INFORMATION IN DA'S OFFICE	59,000 DLS	
LIBRARY BOND FUND	DES	LIBRARY ADMINISTRATIVE POSITIONS	60,000 DLS	
TOTAL REIMBURSEMENTS			140,416	

SERVICE REIMBURSEMENT TO ASSESSMENT & TAXATION FUND

TAX TITLE FUND		TAX TITLE COSTS	635,199 DES	ASSESSMENT & TAXATION
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SERVICE REIMBURSEMENT TO THE JAIL LEVY FUND

ASSESSMENT & TAXATION		INMATE WORK CREWS	181,760 MCSO	CORRECTIONS
ROAD FUND	TRANS	INMATE WORK CREWS	64,764 MCSO	CORRECTIONS
TOTAL REIMBURSEMENTS			246,524	

SERVICE REIMBURSEMENT TO CAPITAL IMPROVEMNT FUND

DATA PROCESSING FUND		EXTENDED PURCHASING SYSTEM	36,950 DES	INFORMATION SERVICES
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