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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 amending or modifying the budget for the current fiscal year.

BUDGETING FOR THE COMING FISCAL YEAR

Preliminary Planning (October-December)

In October, the Budget Office (a section of the Finance Division) begins an intensive review of the revenues actually received by Multnomah County in the prior fiscal year. (Refer to the Budget Schedule for the 1987-88 Budget on page A-3 for specific dates). Combining this information with the receipts and expenditures made through the first quarter of the current fiscal year, the 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;
- c. prepares a five year forecast of overall County income and spending using the economic assumptions of the State of Oregon Office of Economic Analysis.

Beginning in late November, taking the long-range condition into account and using preliminary estimates for the coming fiscal year, the 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 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 Budget Office in mid-February.

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

- 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 Relations Division reviews all personnel actions in the budget requests. The Budget Office 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 Budget Office then make the allocation decisions that become the Proposed Budget. The Budget Office 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 Budget Office 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 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 Budget Office 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 Budget Office 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 the plan to be changed.

Budget Modification Resolutions (BUD MODS)

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 MODs (see page HI-122 for a sample of this document). 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 Appendix, "Policy on Contingency Use", page HI-10).

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 devices 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.

**BUDGET SCHEDULE FOR THE
1987-88 BUDGET**

PRELIMINARY PLANNING **October - December**

Budget Office

Estimates 86-87 Spending October 13 - October 24
Estimates 86-87 Revenue October 20 - November 14
Five Year Simulation November 3 - November 14
Estimates 87-88 Revenue November 3 - December 17
Prepares Instructions and Forms December 10 - January 9

BUDGET PREPARATION **January - March**

Departments

Prepares Budget Requests January 12 - February 17

Budget Office

Estimates 86-87 Spending January 12 - January 24
Estimates 87-88 Revenue February 2 - March 13

Chair/Departments

Discuss issues and come to decisions February 9 - March 20

Chair

Makes Final Proposed Budget decision MARCH 20

Budget Office

Prints Proposed Budget April 3

Budget Hearings **April**

Board of County Commissioners

Receives budget and Chair's Budget Message April 9
Holds Public Hearings April 9 - April 20
Holds Work Sessions April 13 - April 29
Approves Budget (Public Hearing) April 30

Budget Office

Prints Approved Budget May 1 - May 11
Delivers Budget to Tax Supervising and Conservation Commission MAY 15 (Legal Deadline)

ADOPTING THE BUDGET **MAY - JUNE**

Tax Supervising

Holds public hearing Sometime between
June 15 and June 26

Board

ADOPTS 87-88 BUDGET JUNE 30 (Legal Deadline)

BUDGET MODIFICATION NO. _____

(For Clerk's Use) Meeting Date _____
Agenda No. _____

REQUEST FOR PLACEMENT ON THE AGENDA FOR _____, =-C--C-----
(Date)

DEPARTMENT _____ DIVISION _____
CONTACT _____ TELEPHONE _____

*NAME(S) OF PERSON MAKING PRESENTATION TO BOARD _____

SUGGESTED

AGENDA TITLE (to assist in preparing a description for the printed agenda)

ESTIMATED TIME NEEDED ON THE AGENDA

DESCRIPTION OF MODIFICATION (Narrative explanation of the reasons for the requested budget change, where appropriations are to be added, what the source of the new appropriation is. Attach additional information if this space is not sufficient.)

[] PERSONNEL CHANGES ARE SHOWN IN DETAIL ON THE ATTACHED SHEET

REVENUE IMPACT (Explanation of revenues being changed and the reason for the change)

TO BE COMPLETED BY FINANCE/BUDGET

Contingency before this modification (as of _____) \$ _____
(Specify Fund) (Date)
After this modification \$ _____

Originated By _____ Date _____ Department Director _____ Date _____

Finance _____ Date _____ Employee Relations _____ Date _____

Board Approval _____ Date _____

GLOSSARY OF TERMS AND ABBREVIATIONS

Accrual Basis of Accounting - The system of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Ad Valorem Taxes - Taxes levied in amounts proportional to the value of the objects of the tax. In Oregon this is largely a tax upon the true cash value of real property.

Appropriation - An authorization from the Board of County Commissioners to spend money for specific purposes - limited to a single fiscal year.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Beginning Working Capital - The net cash or assets available to a fund at the beginning of a fiscal year.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets; generally land, buildings, improvements, and equipment valued at more than \$100 and having a life expectancy greater than one year.

Cash Transfer - Any transfer of resources from one fund to another.

CO - See Capital Outlay

C.C.A. - Community Corrections Act (State of Oregon).

Contingency - An appropriation set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

Continuing Revenue - Money the County expects to receive each year. (See OTO)

Dedicated Resources - Resources tied to a specific operation so that if the County receives money from a certain source, the County can spend that money only on a stipulated program. Grants to the County by the State or by the Federal government are dedicated resources.

D.U.I. - Driving Under the Influence of Intoxicants.

Enterprise Fund - Is established to finance and account for services and commodities furnished by a governmental unit to other governmental units and the general public. Amounts expended from the fund are restored to it by billing the users for the services provided. Enterprise funds differ from working capital funds largely in that the latter provide services only to subdivisions of the County. Examples are the Data Processing Fund and the Inventions Fund.

Federal Source - A contribution from the Federal government to Multnomah County. The contribution is usually made to support a specific function or program, but contributions may also be provided for general purposes.

Fines and Forfeitures - Sums of money imposed as a penalty for an offense and paid to the County.

Fiscal Year - The 12 months beginning July 1 and ending June 30 for Multnomah County and all other local governments in Oregon. The fiscal year for the Federal government begins October 1 and ends September 30.

FTE - Full-time Equivalent, the time an employee works compared to the full work year - 2088 hours (8 hours per day times 261 work days). A person who works 20 hours per week is 0.50 FTE or half a full-time position. So is a person who works 40 hour weeks for six months.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, resources and equities which are segregated for the purpose of carrying on specific activities.

General Fund - Is used to account for resources not allocated to specific purposes by law or contractual agreement; that is, any activity not financed from other funds is automatically financed from the General Fund.

General Revenues - Revenues not pegged to the operation of specific agency, although they may be derived from the operation of several organizations composing a system. These are taxes, fines, interest, and miscellaneous revenues not attached to the operation of a specific organization.

Levy Outside 6% Limitation/Not Subject to Limitation - As provided in Article XI, Section 11, subsection (3) of the Oregon Constitution, "that portion of any tax levied which is specifically voted outside the tax base and the portion of any tax levied which is for the payment of bonded indebtedness and interest thereon is not subject to the 6% tax limitation".

Levy Within the 6% Limitation - Article XI, Section 11, subsection (1) of the Oregon Constitution lays down the basic rule that no taxing district shall levy a tax in excess of its tax base. (See definition of Tax Base). Note: This means that no district can levy a tax amounting to more than 106% of the revenue received the previous year without a vote of the people to either increase the tax base or authorize a levy outside the 6% limitation.

GLOSSARY OF TERMS AND ABBREVIATIONS

Licensing Permits - Charges made in return for legal permission to carry out specific activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County.

Materials and Services - A major budget category which contains contractual and other services, materials and supplies, travel, building management, etc.

MCCAA - Multnomah County Community Action Agency.

Modified Accrual Basis of Accounting - The system of accounting under which revenues and expenditures are generally on an accrual basis; but under which modifications are made such as: Revenues are recorded when received in cash except for those readily available and susceptible to accrual, encumbrances are an admissible accrual, and vacation pay is recorded as an expense when paid.

M & S - See Materials and Services

Nondepartmental Expenditures - Appropriations for organizations and expenditures that do not fall logically under control of one of the four departments of Multnomah County Government.

Operational Resources - Resources which are dependent on the quantity of service provided by the organization, i.e., fees, sales, recoveries, rentals, reimbursements, etc.

O.R.S. - Oregon Revised Statutes.

OTO - "One-Time Only" revenues or expenditures. Revenues the County will only receive once, such as proceeds from the sale of property, as opposed to revenues that will be received each year, such as the business income tax (see continuing revenues). Expenditures that will not be repeated in future years, such as a payment to a city to fund accrued vacation for transferred employees.

Personal Services - A major budget category which contains wages, salaries, fringe benefits, part time, overtime, and special premium pay.

Property Taxes - Ad valorem taxes levied primarily on the true cash value of real property; the major source of local government tax revenue.

Protective Service Workers - Law enforcement personnel.

PS - See Personal Services

Service Reimbursements - Payments made by a County organization to another County organization in a different fund for services and/or commodities; e.g., payments from most organizations to Fleet Management Fund for the use of vehicles.

Short-term Debt - Indebtedness incurred by sale of notes. Multnomah County issues tax anticipation notes which, by State Law, must be repaid within the fiscal year. These notes are accounted for in the Short-term Debt Retirement Fund.

Special Revenue Fund - A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government (e.g., Federal/State Program Fund, Road Fund).

State Sources - A contribution from the State of Oregon to Multnomah County. The contribution comes in either the form of shared revenue (e.g., cigarette tax revenues) or partial support cost sharing of a specific program.

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either (a) the amount of tax levied in any one of the last three years plus 6% thereof or (b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied); 2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdiction.

Tax Levy - The total amount of property taxes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; e.g., 25 dollars per thousand dollars of assessed valuation of taxable property.

Total Cash Revenue - The dollar amount of actual revenues received from any source for any given fund.

Total Requirements - Total cash expenditures plus service reimbursements, contingencies, and cash transfers.

Trust Fund - Is used to account for assets held by a governmental unit as trustee or agent, acting in a fiduciary capacity for other individuals, private organizations or governmental units, having no equity of ownership over such funds.

GLOSSARY OF TERMS AND ABBREVIATIONS

Vector Control - A program to keep down the population of disease-carrying organisms, especially rats and mosquitoes.

Working Capital Fund - Is established to finance and account for services and commodities furnished by one department to another within a single governmental unit. Amount expended from the fund are restored to it by service reimbursements from organizations in other funds. Working capital funds differ from enterprise funds in that the latter provide services to the general public and outside organizations as well as to subdivisions of the government.

EXPLANATION OF REQUIREMENT DETAIL

Code Object Title and Definition

PERSONAL SERVICES

- 5100 Permanent - Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
- 5200 Temporary - Salaries and wages for straight time for positions that exist less than the full fiscal year.
- 5300 Overtime - Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
- 5400 Premium Pay - Amounts paid in excess of normal hourly rates for shift differential, work out of class, equipment operations, hazardous duty, and holiday work.
- 5500 Fringe Benefits - Amount contributed by the County for employee social security and pensions.
- 5550 Insurance Benefits - Cost of County-provided health, dental, life, unemployment and workers' compensation insurance.

MATERIALS AND SERVICES

- 6050 County Supplements - Payments made by the County in support of other jurisdictions or organizations.
- 6060 Pass Through Payments - Payments to contractors when the County receives money from another government which is dedicated to specific contractors by the other government.
- 6110 Professional Services - Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
- 6120 Printing - Rental of reproduction equipment, purchase or reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by CityCounty duplicating.
- 6130 Utilities - Electricity, water, natural gas, fuel, oil, and garbage service.
- 6140 Communications - Telephone and telegraph charges.
- 6170 Rentals - Rental of space and equipment from companies or individuals not part of County government.
- 6180 Repairs and Maintenance - Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.
- 6200 Postage - Inter-office mail and U.S. postage provided by CityCounty Distribution.
- 6230 Supplies - Fuel, oil, parts, and other motor vehicle repair and maintenance items; plumbing and electrical supplies; chemicals, drugs, and other items consumed in the normal course of operations; office supplies; tools and equipment with a unit cost less than \$100.00; janitorial supplies; clothing and uniforms; maintenance supplies, lumber, asphalt, etc.
- 6270 Food - Costs of food provided by the County.
- 6310 Education and Training - Classes, seminars, etc., and approved travel to such activities.
- 6330 Travel - Public transit and mileage pay.
- 6520 Insurance - Liability insurance, fire insurance, employees' bonding, and other insurance. See 570-Fringe Benefits for personnel insurance.
- 6530 External Data Processing - Charges for data processing services when done by contract with private or non-County organizations.
- 6550 Drugs - Drugs and medicine purchased by the County.
- 6580 Claims Paid - Payments of insurance claims against the County.
- 6590 Judgments - Payments ordered by the Courts.
- 6610 Awards and Premiums - Expenses authorized as recognition of achievement by non-employees.
- 6620 Dues and Subscriptions - County memberships in organizations and subscriptions to periodicals.

EXPLANATION OF REQUIREMENT DETAIL

Code Object Title and Definition

MATERIALS AND SERVICES (cont'd)

- 7100 Indirect Costs - Reimbursement to the General Fund for services provided by the County to programs funded with dedicated revenue.
- 7150 Telephone - Reimbursement to the Telephone Fund for equipment, line costs, and long distance costs using County-owned phone equipment.
- 7200 Data Processing Services - Reimbursements to the Data Processing Fund for services provided by the Information Services Division.
- 7300 Motor Pool Services - Reimbursements to the Fleet Management Fund for use of County vehicles.
- 7400 Building Management Services - Reimbursements to the General Fund for services provided or paid for by the Facilities Management Division.
- 7500 Other Internal Services - For services provided to organizations in one fund by an organization in another fund.
- 7810 Debt Retirement - Payments for bonds and notes.
- 7820 Interest - payments for interest on bonds, notes, and other borrowing.

CAPITAL OUTLAY

- 8100 Land - For purchase of land.
- 8200 Buildings - For purchase, construction, or betterment of buildings owned or leased by the County.
- 8300 Other Improvements - For the purchase, construction, or betterment of structures other than buildings (such as roads, sewers, etc.).
- 8400 Equipment - For the purchase of equipment with a unit cost of \$250 or more and a life span of more than one year.

DETAIL OF CASH TRANSFERS

FROM General Fund to the Road Fund - \$250,000 ✓

Transfer of Recording Fees designated for public land corner preservation per ORS 209.104.

FROM General Fund to the Federal/State Program Fund - \$15,021,624

General Fund match to grant programs:

Human Services	\$13,990,800 ✓
Justice Services	\$ 757,139 ✓
Environmental Services	\$ 169,713 ✓
Nondepartmental	\$ 103,932 ✓

FROM General Fund to County School Fund - \$1,148,660

ORS 366.005 designates a County School Fund. \$10 for each child between the ages of 4 and 20 is transferred for support to County school districts.

FROM General Fund to Animal Control Fund - \$1,087,960 ✓

General Fund support to the Animal Control program.

FROM General Fund to Short-Term Debt Retirement Fund - \$9,280,000 ✓

Retirement of Tax Anticipation Notes and Interest

FROM General Fund to Capital Reserve - \$169,715 ✓

Payback to the State on construction costs of the Justice Services Center not covered in the fixed price construction agreement - \$40,000

Payment to the State of Oregon for elections equipment - \$129,715

FROM General Fund to Insurance Fund - \$692,403 ✓

Liability/Property Insurance

FROM Road Fund to General Fund - \$238,100

Transfer to cover General Fund expenditures on Road-related activities performed by:

5010 - Environmental Services Administration	\$167,600
5035 - Electronic Services	\$ 50,000
0200 - Vector Control - Department of Human Services	\$ 20,500

FROM Road Fund to Bicycle Path Fund - \$110,000

ORS 366.514 designates a special fund in which 1% of State Highway money received by the County are held to be used for footpaths and bicycle paths.

FROM Road Fund to Willamette River Bridge Fund - \$2,624,425

Maintenance, operation and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.

FROM Road Fund to Assessment District Operating Fund - \$126,091

To pay the costs of Petition Street Construction until bonds are sold or property is assessed.

FROM Road Fund to Insurance Fund - \$80,000

Liability/Property Insurance

FROM Recreational Facilities Fund to Road Fund - \$326,235

For maintenance of Glendoveer Jogging Trail and administration of the golf course contract.

FROM Library Levy Fund to General Fund - \$7,022,463

This amount represents the anticipated collections from the library levy and will be passed on to the Library.

FROM Fair Fund to General Fund - \$154,210

For Capital improvements at the Exposition Center.

FROM Capital Reserve Fund to General Fund - \$102,797

Return of excess reserve over life of the agreement.

FROM Serial Levy Fund to General Fund - \$4,277,000

This amount represents the anticipated collections from the Corrections serial levy to be used to fund 190 jail beds.

FROM Assessment District Operating Fund to Road Fund - \$237,000

To repay front-end costs funded by Road Fund transfer in current or prior years.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

INSURANCE BENEFITS (\$550) - PAID TO the Insurance Fund to cover Workers' Compensation, and long-term disability insurance to County employees-- \$6,800,094.

FROM

General Fund	4,082,751
Road Fund	427,076
Federal/State Fund	1,790,529
Animal Control Fund	112,602
Willamette River Bridge Fund	105,447
Cable TV Fund	6,174
County Fair Fund	6,584
Data Processing Fund	183,236
Insurance Fund	10,400
Fleet Management Fund	75,295

INDIRECT COSTS (7100) - PAID TO the General Fund to cover administration and overhead expenditures billed to grants and other dedicated revenues - \$1,904,433. The charges are made based on rates negotiated with the Federal Department of Health and Human Services.

FROM

Road Fund	DES	496,221
Bike Path Fund	DES	3,018
Federal/State Fund	DHS	562,829
	DJS	170,152
	DES	70,453
	NONO	7,987
Willamette River Bridges Fund	DES	115,983
Cable TV Fund	DGS	9,867
County Fair Fund	DES	18,543
Data Processing Fund	DGS	449,310

TELEPHONE COSTS (7150) - PAID TO the Telephone Fund to cover the costs of telephone lines and equipment provided by the County-owned phone system-- \$733,646.

FROM

General Fund	OHS	76,022
	DJS	179,130
	DES	33,121
	DGS	91,350
	NOND	32,384
Road Fund	DES	27,518
Federal/State Fund	DHS	182,707
	DJS	32,616
	DES	8,000
Animal Control Fund	DES	7,117
Willamette River Bridge Fund	DES	6,027
Cable TV Fund	DGS	1,461
Data Processing Fund	DGS	51,564
Insurance Fund	DGS	628
Fleet Management Fund	DES	4,000

DATA PROCESSING (7200) - PAID TO the Data Processing Fund to cover the costs of developing and running computer programs - \$3,725,286.

FROM

General Fund	NONO	3,264,032
Road Fund	DES	60,000
Federal/State Fund	OHS	291,920
	OES	1,000
Animal Control Fund	DES	63,542
Telephone Fund	OGS	44,742

MOTOR POOL (7300) - PAID TO the Fleet Fund to cover use of County-owned vehicles, including both cars and vans for transportation and heavy equipment used in road construction - \$2,867,566.

FROM

General Fund	OHS	73,767
	DJS	724,234
	DES	212,957
	DGS	16,919
	NONO	9,108
Road Fund	DES	1,294,127
Federal/State Fund	OHS	57,488
	DJS	14,891
	DES	4,224
Animal Control Fund	DES	79,660
Willamette River Bridge Fund	DES	73,787
Data Processing Fund	DGS	6,384

BUILDING MANAGEMENT (7400) - PAID TO the General Fund to cover the costs of office space and buildings maintained by Facilities Management - \$648,031.

FROM

Road Fund	DES	46,820
Federal/State Fund	OHS	222,581
	DJS	54,402
	DES	6,000
	NONO	355
Animal Control Fund	DES	85,000
Cable TV Fund	DGS	4,888
Insurance Fund	DGS	2,200
Data Processing Fund	DGS	22,785
Fleet Management Fund	DES	3,000

OTHER INTERNAL SERVICES (7500) - Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another - \$868,446. Unlike the other service reimbursement categories, the specific service is noted below.

PAID TO the General Fund 385,768

FROM

Federal/State Fund	DJS	104,188	From Community Corrections to Corrections Health
	OHS	38,671	From Juvenile Services to Sheriff for food and laundry (12,703) and to Corrections Health (25,968)
Recreation Facilities Fund	DES	55,015	To Parks for maintenance at Glendower Golf Course and study of Vance Park
Insurance Fund	DGS	75,747	To County Counsel for clerical support of the liability and Workers' Comp program and to Labor Relations for the Wellness Program
Tax Title Fund	DJS	112,177	To Sheriff Civil Process for administration of the foreclosure process and maintenance of foreclosed properties

PAID TO the Road Fund

462,680

FROM

General Fund	DJS	1,000	From O.A. for signs
	DES	214,595	To Engineering for surveyors \$100,000
			To Operations and Maintenance for parks construction \$80,381 for paving at Expo \$5,600 for electronic supplies \$3,000
			To Road Fund Accounting for accounting and clerical services \$25,614
	NON	600	From the Board of County Commissioners for signs
Federal/State Fund	DES	10,000	To Engineering for project design
Bike Path Fund	DES	10,000	To Engineering for design and construction
Animal Control Fund	DES	1,000	To Road Fund Accounting for accounting and clerical
Willamette River Bridges Fund	DES	99,600	To Engineering for project design
County Fair Fund	DES	40,865	To Operations and Maintenance for paving at Expo Center
Assessment Dist Operating Fund	DES	60,000	To Engineering for project design and Road Fund Accounting
Fleet Fund	DES	25,000	To Operations and Maintenance for space and supplies

PAID TO the Federal/State Fund

19,987

FROM

General Fund	DES	8,000	To COBG for clerical support
Road Fund	DES	11,987	To CDBG for clerical support

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 23 funds. They are noted throughout the budget document both by name and by the accounting code - a three-digit number used by the computerized accounting system.

	Basis of Accounting
<u>GENERAL FUND (Fund 100)</u> . 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.	Modified Accrual
<u>ROAD FUND (Fund 150)</u> . 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.	Modified Accrual
<u>RECREATION FACILITIES FUND (Fund 152)</u> . 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 accounts for those revenues.	Modified Accrual
<u>EMERGENCY COMMUNICATIONS FUND (Fund 151)</u> . 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.	Modified Accrual
<u>BICYCLE PATH CONSTRUCTION FUND (Fund 154)</u> . 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.	Modified Accrual
<u>REVENUE SHARING FUND (Fund 155)</u> . The Federal Government provided the County with a grant of Federal money. Federal law required that this money, and any interest earned on it, be shown in a separate fund. The money was not dedicated to specific purposes, however, so the County transferred the revenue to the General Fund for expenditure. With the end of Revenue Sharing this fund shows history only.	Modified Accrual
<u>FEDERAL/STATE PROGRAM FUND (Fund 156)</u> . 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.	Modified Accrual
<u>COUNTY SCHOOL FUND (Fund 157)</u> . 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.	Modified Accrual
<u>TAX TITLE LAND SALES FUND (Fund 158)</u> . 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 Sheriff's expenses are deducted, are distributed to all taxing districts within the County.	Modified Accrual
<u>ANIMAL CONTROL FUND (Fund 159)</u> . State law requires a fund to account for revenues from the sale of dog licenses. The County uses this fund to account for expenditures for animal control, including the operation of an animal shelter. Although dedicated animal license fees are accounted for in this fund, the bulk of its expenses are paid for by a transfer of undedicated revenue from the General Fund.	Modified Accrual
<u>SERIAL LEVY FUND (Fund 160)</u> . This fund accounts for the proceeds of a \$4,700,000 three year serial levy beginning in 1987-88. The levy is for operation of a 190 bed jail facility.	Modified Accrual
<u>WILLAMETTE RIVER BRIDGE FUND (Fund 161)</u> . 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. Beginning in 1987-88 all costs of bridge maintenance are shown in this fund.	Modified Accrual
<u>LIBRARY SERIAL LEVY FUND (Fund 162)</u> . The County collects a voter approved tax levy dedicated to the Multnomah County Library. The proceeds from that levy are shown in this fund and transferred to the General Fund for payment to the Library.	Modified Accrual

FUND DESCRIPTIONS

	Basis of Accounting
CABLE TELEVISION FUND (Fund 163).. The County acts as fiscal agent for a consortium (including all 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 paid to all the jurisdictions and records the expenditures for cable regulation and "citizen access" programming.	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.	Modified Accrual
TELEPHONE FUND (Fund 165).. 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".	Modified Accrual
CONVENTION CENTER FUND (Fund 166).. The County collects a 2.88% dedicated "transient lodging tax" from all hotels and motels in the County. These revenues can only be used for a proposed Convention Center.	Modified Accrual
SHORT-TERM DEBT RETIREMENT FUND (Fund 200).. The County borrows money during the Fall to pay its expenses until property taxes begin to be received in November. This fund accounts for the repayment of the money borrowed and the costs of borrowing it.	Full Accrual
CAPITAL RESERVE 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.	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.	Modified Accrual
ASSESSMENT DISTRICT BOND SINKING FUND (Fund 252).. This Fund is used to account 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.	Modified Accrual
INVERNESS FUND (Fund 300).. The County provides administrative support to the Central County Sewer Service District. The Inverness Fund (originally created to track the costs of the Inverness Sewage Treatment Plant now operated by the City of Portland) records the costs of these administrative services and the reimbursement for them. This fund shows history only.	Full 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 non-County organizations including the State court system and the City of Portland.	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.	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".	Full Accrual

DESCRIPTION OF PERSONNEL CATEGORIES

Throughout the departmental spending plans in the budget there is information about the number of Full Time Equivalent (FTE) employees working for organizations. This information is categorized into six groups. What follows is a brief description of those six groupings.

Officials and Administrators:

Occupations in which employees set broad policies, exercise overall responsibility for execution of these policies, or direct individual departments or special phases of the agency's operations, or provide specialized consultation on regional, district or area basis. Includes: department heads, bureau chiefs, division chiefs, directors, deputy directors, consultants, examiners, inspectors, superintendents, sheriffs, police and fire chiefs and inspectors and kindred workers.

Professionals:

Occupations which require specialized and theoretical knowledge which is usually acquired through college training or through work experience and other training which provides comparable knowledge. Includes: personnel and labor relations workers, social workers, doctors, psychologists, registered nurses, economists, dietitians, lawyers, system analysts, accountants, engineers, employment and vocational rehabilitation counselors, teachers or instructors, police and fire captains and lieutenants and kindred workers.

Technicians and Paraprofessionals:

Technicians:

Occupations which require a combination of basic scientific or technical knowledge and manual skill which can be obtained through specialized post-secondary school education or through equivalent on-the-job training. Includes: computer programmers and operators, technical illustrators, highway technicians, technicians (medical, dental, electronic, physical sciences), assessors, inspectors, police and fire sergeants and kindred workers.

Paraprofessionals:

Occupations in which workers perform some of the duties of a professional or technician in a supportive role, which usually require less formal training and/or experience normally required for professional or technical status. Such positions may fall within an identified pattern of staff development and promotion under a "New Careers" concept. Includes: research assistants, medical aides, child support workers, welfare service aides, and kindred workers.

Protective Service Workers:

Occupations in which workers are entrusted with public safety, security and protection from destructive forces. Includes: police patrol officers, animal control officers, guards, deputy sheriffs, bailiffs, correctional officers, detectives, marshals, and kindred workers.

Office and Clerical:

Occupations in which workers are responsible for internal and external communication, recording and retrieval of data and/or information and other paperwork required in an office. Includes: bookkeepers, messengers, office machine operators, clerk-typists, stenographers, statistical clerks, dispatchers, license distributors, payroll clerks and kindred workers.

Skilled Craft and Service/Maintenance Workers:

Skilled Craft Workers:

Occupations in which workers perform jobs which require special manual skill and a thorough and comprehensive knowledge of the processes involved in the work which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes: mechanics and repairers, electricians, heavy equipment operators, stationary engineers, skilled machining occupations, carpenters, and kindred workers.

Service Maintenance:

Occupations in which workers perform duties which result in or contribute to the comfort, convenience, hygiene or safety of the general public or which contribute to the upkeep and care of buildings, facilities or grounds of public property. Workers in this group may operate machinery. Includes: truck drivers, bus drivers, bus drivers, garage laborers, custodial employees, gardeners and groundkeepers, construction laborers.

COUNTY POLICY ON USE OF THE GENERAL FUND CONTINGENCY ACCOUNT

According to the Oregon Administrative Rules (OAR 150-294.352(88)), 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.

In 1982 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, Multnomah County in its role as a general purpose government provides necessary and valuable services to a broad range of needs in the community.

WHEREAS, it is necessary to protect the stability and continuity of those services by maintaining clearly defined fiscal guidelines and policies.

WHEREAS, Multnomah County enunciated such guidelines and policies in December 1976 in the form of Financial Planning Report #7;

WHEREAS, adherence to those principles has served County government well as the fiscal parameters for budgetary decisions.

THEREFORE BE IT RESOLVED that the Board of County Commissioners affirms its support of the recommendations outlined in FPR #7; and

BE IT FURTHER RESOLVED that in support of the fundamental principle that in order to avoid financial instability, "continuing requirements cannot increase faster than continuing revenue;" the following are guidelines to be used by the Board in considering requests from the Contingency Funds:

- 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.

In May 1986 the Board further restricted access to the contingency account by limiting its consideration of transfer requests to quarterly meetings.

WHEREAS, the Board finds that appropriation transfers from the General Fund contingency have a significant effect on the annual budget process by reducing the amount of the cash carry-over to subsequent fiscal years; and

WHEREAS, transfers from the General Fund contingency should be reviewed in the context of other budget decisions so that higher priority projects are not jeopardized by ad hoc decisions regarding use of contingency appropriations; and

WHEREAS, the Board currently lacks any procedure to assure that budget priorities are adequately considered at the time transfers from the General Fund contingency are considered;

NOW, THEREFORE, BE IT RESOLVED that the following procedures shall be used when requests for transfers from the General Fund contingency are submitted to the Board.

1. Requests for transfers from the General Fund contingency will be reviewed on a quarterly basis, unless an emergency is found to exist as described below.
2. 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 underappropriated 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.
3. At the time of each quarterly review of requests for contingency account transfers, the Budget Division shall submit 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.
4. In special circumstances, 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.

If a 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.



GLADYS McCOY, Multnomah County Chair

Room 134, County Courthouse
1021 S.W. Fourth Avenue
Portland, Oregon 97204
(503) 248-3308

Executive Budget Message April 9, 1987

The 1987-88 budget I present to the Board of County Commissioners today continues Multnomah County's movement toward delivering the services we can provide evenly to all the citizens of our basically urban County.

This budget:

- maintains services at last year's levels,
- bolsters management systems beginning to show evidence of chronic neglect,
- expands our youth component in a manner that indicates the future direction of this government, and
- recognizes the need for additional public safety measures.

I am presenting a \$204,829,388 budget for 1987-88. It includes \$51,659,521 for Human Services, \$50,489,225 for Environmental Services, \$60,954,012 for legal mandates and support, \$26,783,529 for the Sheriff, \$6,805,995 for the District Attorney and \$8,137,106 for other Justice Services.

Youth

This budget provides funding for one of my highest priorities and one of the community's most valuable assets - youth. We will begin to provide coordinated services for youth. I am proud to say the County has allocated \$508,266 to take over management of all the Youth Service Centers. The new centers, five from Portland, along with the existing Youth Service Center in the unincorporated mid-County area, mean we have become the primary service provider for all youth in Multnomah County. This transfer of responsibility is what the Board had in mind when it adopted Resolution A in 1983.

This is Multnomah County's first year without benefit of general revenue sharing funds since the federal subsidy program was initiated. We have successfully absorbed the loss of that revenue. Now we must begin to address the negative results of cutting back some of our fundamental "tools and resources" of modern local government.

Management

We need to investigate ways to improve all our computer information systems. I have continued the practice of setting aside \$200,000 for new programs and equipment. Additionally, this year I have allocated \$75,000 of one-third only money for programmers. They will begin to work on the \$3 million backlog of requested projects. These projects should create greater efficiencies. I look to the Data Processing Management Committee to recommend a funding level that is adequate to pay for the long-range data processing plan.

I closely examined the results of another across-the-board 4% cutback and decided Multnomah County has cut enough. What waste there was, I am convinced, is already eliminated. We have to use the revenue currently available to us to preserve the programs we have in order to provide the services our citizens expect and require.

One of the County's objectives, according to our work plan, is "to promote quality management of County programs," and I believe there may be more efficient ways to do business. While recognizing excellent performance from our employees, I have continued funding for the Management Analysis Team in my office to find our strengths and weaknesses. But making systematic changes necessary to save dollars, without further reducing services, will take time. And it may require allocation of scarce resources to prime the pump before new systems can begin to work.

The Assessment and Taxation Division offers a good example. It needs to replace the property maps with a computer data base. I have allocated \$249,000 to a joint project with the State Department of Revenue to address this need. It will take ten years to complete the project, but we must begin. I have determined that now is the time.

Mid-County

One of the County's guiding principles is to provide equity and fairness in the delivery of County-wide services.

As we move to the future when Multnomah County will be almost completely urbanized, we cannot forget our obligation to the residents of the mid-County area. We are their government. I believe we have been lax in providing them with services they should be able to reach conveniently. This budget includes money to plan for a full-service mid-County health clinic in the future.

I am pleased that Multnomah County voters decided to support the Library through the approval of a three-year \$22.5 million serial levy. The levy will allow the Library to provide more services to mid-County by expanding branch services there.

We will continue our funding of the Library with \$4.8 million out of general funds. Over the life of the serial levy, the Library has the opportunity to establish a tax base of its own so that it can operate independently.

Public Safety

The Youth Service Centers are a key component in Multnomah County's "continuum" of services stretching across the departments of Human Services and Justice Services. The continuum concept, an issue upon which we will continue to work throughout the year, is based on the idea of providing County services in the way which best serves citizens. Prevention is the key. By providing an appropriate continuum of human services, we expect to divert people from Justice Services, and allow the County to reduce the huge expense of jailing people.

Still, one of the major responsibilities of Multnomah County is providing local jails for pre-sentenced inmates.

Jails are necessary for public safety. We must continue to provide humane and effective lock-up facilities, under the authority of the Sheriff, to back up other justice programs. But we need additional resources.

This is the year Multnomah County hammered out a comprehensive jails and public safety plan to address the expensive problems of overcrowding we have faced since before the Multnomah County Detention Center opened in 1983.

The County will decide within the next two weeks on a proposed increase in the business income tax designed to fund corrections. The new revenue will allow us to hire the Corrections Officers we need to house 50 extra inmates in the Multnomah County Detention Center. It will also help ease overcrowding by allowing for an increase in the number of offenders involved in intensive supervision programs and the electronic "bracelet" surveillance program. I support that increase.

On June 30, voters will be asked to approve a three-year serial levy dedicated to obtaining additional secure jail space and operating costs. A 100-bed work camp for men and a 90-bed residential facility for women, under the supervision of the Sheriff, will relieve our overcrowding problems. I believe the voters will see the need for this levy. I will work to see that it passes.

Multnomah County will provide services to all the citizens in this County. This budget moves us closer to meeting that goal with equity.

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

In the Matter of Accepting the Executive Budget,)
As Amended, and Preparation of the Approved)
Multnomah County Budget for Submittal to the)
Tax Supervising and Conservation Commission)

O R D E R

The above-entitled matter is before the Board sitting as the Budget Committee under ORS Ch. 294., to consider approval of the Multnomah County Executive Budget, as amended, for the fiscal year July 1, 1987 to June 30, 1988; and

It appearing that on the 9th day of April, 1987., the Board of County Commissioners, sitting as the Budget Committee, received the budget message from the Multnomah County Chair and the draft budget document in compliance with ORS Ch. 294.401; and

It further appearing that thereafter hearings were held in Room 602 of the Multnomah County Courthouse in compliance with ORS Ch. 294., Local Budget Law, as follows:

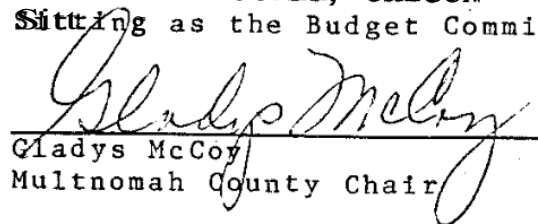
April 10., 1987	9:00 A.M.	External Organizations including Library
April 13., 1987	9:00 A.M.	Sheriff's Office
April 14., 1987	9:30 A.M.	Nondept'l Organizations
April 15., 1987	9:00 A.M.	Dept. of Human Services
April 16., 1987	9:30 A.M.	Dept. of Environmental Services
April 17., 1987	9:00 A.M.	Dept. of Justice Services
April 29., 1987	9:00 A.M.	Review Budget Changes and Approval of Budget

The Executive Budget is amended in accordance with the attached amendment documents and the Budget Office shall prepare the approved Multnomah County Budget for final adoption and forward it to the Tax Supervising and Conservation Commission.

Adopted this 30th day of April, 1987..

(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON
Sitting as the Budget Committee


Gladys McCoy
Multnomah County Chair

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Fund 155 - REVENUE SHARING		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	6,000,000	1,229,484	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	43,907	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	6,043,907	1,229,484	0
10.	Total Resources	6,043,907	1,229,484	FUND ABOLISHED

Fund 156 - FEDERAL/STATE		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	18,448,981	19,438,256	22,114,121
2.	Total Materials and Services	27,629,768	32,168,435	35,698,964
3.	Total Capital Outlay	506,015	1,702,837	100,310
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	278,668	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	46,863,432	53,300,528	57,908,395
10.	Total Resources	46,863,432	53,300,528	57,908,395

Fund 157 - COUNTY SCHOOL FUND		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	1,239,154	1,303,997	1,353,042
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	32,430	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	1,271,584	1,303,997	1,353,042
10.	Total Resources	1,271,584	1,303,997	1,353,042

Fund 158 - TAX TITLE LAND SALES		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	78,078	870,217	570,290
3.	Total Capital Outlay	15,049	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	360,215	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	454,242	870,217	570,290
10.	Total Resources	454,242	879,217	570,290

Fund 159 - ANIMAL CONTROL		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	983,125	1,110,404	1,193,704
2.	Total Materials and Services	480,251	432,728	432,611
3.	Total Capital Outlay	12,826	3,700	5,250
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	205,873	142,029
7.	Total Unappropriated Ending Fund Balance	28,312	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	1,504,514	1,752,705	1,773,594
10.	Total Resources	1,504,514	1,752,705	1,773,594

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
Fund	161 - WILLAMETTE BRIDGES CAPITAL			
1.	Total Personal Services	0	0	1,118,956
2.	Total Materials and Services	337,984	199,210	704,624
3.	Total Capital Outlay	1,071,041	1,842,590	2,664,483
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	652,252	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	2,061,277	2,041,800	4,485,063
10.	Total Resources	2,061,277	2,041,800	4,485,063

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
Fund	163 - CABLE TELEVISION			
1.	Total Personal Services	59,908	114,645	83,284
2.	Total Materials and Services	469,026	823,262	728,104
3.	Total Capital Outlay	0	600	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	19,638	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	148,444	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	737,016	938,507	812,178
10.	Total Resources	737,016	938,507	812,178

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
Fund	164 - FAIR			
1.	Total Personal Services	75,696	76,994	100,575
2.	Total Materials and Services	383,000	314,055	533,535
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	154,210
6.	Total Contingencies	0	51,571	0
7.	Total Unappropriated Ending Fund Balance	64,876	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	443,572	442,600	788,320
10.	Total Resources	443,572	442,600	788,320

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
Fund	165 - TELEPHONE			
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	1,430,328	881,126
3.	Total Capital Outlay	0	45,000	90,000
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	23,062
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	1,475,328	994,188
10.	Total Resources	0	1,475,328	994,188

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
Fund	166 - CONVENTION CENTER			
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	1,870,740	2,050,000
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	1,870,740	2,050,000
10.	Total Resources	0	1,870,740	2,050,000

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-2

Publish ONLY completed portion of this page. Total Anticipated Requirements must equal Total Resources.

Fund 200 - SHORT-TERM DEBT RETIREMENT		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	59,029	125,000	75,000
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	26,215,365	15,975,000	9,405,000
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	26,274,394	16,100,000	9,570,000
10.	Total Resources	26,274,394	16,100,000	9,570,000

Fund 225 - CAPITAL RESERVE		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	1,502,654	1,599,874	730,790
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	102,707
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	(177,328)	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	1,425,326	1,599,874	833,587
10.	Total Resources	1,425,326	1,599,874	833,587

Fund 251 - ASSESSMENT DIST OPERATING		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	33,359	66,200	0
3.	Total Capital Outlay	20,087	174,400	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	101,200	301,700	0
6.	Total Contingencies	0	8,800	0
7.	Total Unappropriated Ending Fund Balance	2,102	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	166,648	550,900	0
10.	Total Resources	166,648	550,900	FUND ABOLISHED

Fund 300 - INVERNESS		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	110,189	23,482	0
2.	Total Materials and Services	80,440	2,000	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	(114)	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	198,515	25,482	0
10.	Total Resources	198,515	25,482	FUND ABOLISHED

Fund 301 - DATA PROCESSING		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	2,156,100	2,229,075	2,354,800
2.	Total Materials and Services	2,183,541	2,754,466	2,202,947
3.	Total Capital Outlay	27,911	45,015	47,950
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	894,891	67,053	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	5,262,542	5,096,507	4,605,697
10.	Total Resources	5,262,542	5,096,507	4,695,697

FUNDS NOT REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-2

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Fund 400 - INSURANCE		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	155,806	165,403
2.	Total Materials and Services	4,020,899	5,143,059	7,906,714
3.	Total Capital Outlay	10,067	2,200	1,800
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	4,075,793
7.	Total Unappropriated Ending Fund Balance	4,184,681	4,311,549	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	9,096,547	9,612,614	12,149,700
10.	Total Resources	9,096,547	9,612,614	12,149,700

Fund 401 - FLEET MANAGEMENT		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	800,137	048,255	084,829
2.	Total Materials and Services	930,424	000,404	781,048
3.	Total Capital Outlay	366,843	731,181	817,000
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	366,505	617,225
7.	Total Unappropriated Ending Fund Balance	1,340,966	771,817	533,909
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	3,528,370	3,718,252	3,734,011
10.	Total Resources	3,528,370	3,718,252	3,734,011

Fund 252 - ASSESSMENT DIST. BOND SINKING		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	581,059	600,421	591,810
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	1,335,845	1,388,179	1,263,581
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	1,916,904	1,988,600	1,855,400
10.	Total Resources	1,916,904	1,988,600	1,855,400

Fund		Actual Data Last Year	Adopted Budget This Year	Approved Budget Next Year
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	0	0
10.	Total Resources	0	0	0

Fund		Actual Data Last Year	Adopted Budget This Year	Approved Budget Next Year
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	0	0
10.	Total Resources	0	0	0

FUNDS REQUIRING A PROPERTY TAX TO BE LEVIED

FORM LB-3

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Fund	100 - GENERAL	Actual Data	Adopted Budget	Approved Budget
		Last Year 85-86	This Year 86-87	Next Year 87-88
1.	Total Personal Services	41,206,451	43,791,493	51,447,118
2.	Total Materials and Services	21,410,012	20,626,085	33,843,375
3.	Total Capital Outlay	3,563,507	4,107,417	3,932,317
4.	Total Debt Service	0	0	0
5.	Total Transfers	99,282,938	30,906,898	26,685,526
6.	Total Contingencies	0	3,562,411	2,662,639
7.	Total Unappropriated Ending Fund Balance	9,484,057	550,000	400,000
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	122,927,865	112,544,904	118,960,975
10.	Total Resources Except Property Taxes	70,590,822	67,460,219	60,571,209
11.	Property Taxes Received	52,335,043	55,094,685	58,380,766
12.	Property Taxes Required to Balance	111,111,111,111,111,111	5,447,936	5,774,812
13.	Estimated Property Taxes Not to be Received	111,111,111,111,111,111	60,532,621	64,164,578
14.	Total Property Tax Levy	111,111,111,111,111,111	60,532,621	64,164,578
15.	Levy Within Tax Base	111,111,111,111,111,111	0	0
16.	One-Year Levies Outside Tax Base	111,111,111,111,111,111	0	0
17.	Serial and Continuing Levies	111,111,111,111,111,111	0	0
18.	Levy for Payment of Bonded Debt	111,111,111,111,111,111	0	0
Fund	160 - SERIAL LEVY	Actual Data	Adopted Budget	Approved Budget
		Last Year 85-86	This Year 86-87	Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	4,277,000
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	0	4,277,000
10.	Total Resources Except Property Taxes	0	0	0
11.	Property Taxes Received	0	111,111,111,111,111,111	111,111,111,111,111,111
12.	Property Taxes Required to Balance	111,111,111,111,111,111	4,277,000	4,277,000
13.	Estimated Property Taxes Not to be Received	111,111,111,111,111,111	423,000	4,700,000
14.	Total Property Tax Levy	111,111,111,111,111,111	4,700,000	4,700,000
15.	Levy Within Tax Base	111,111,111,111,111,111	0	0
16.	One-Year Levies Outside Tax Base	111,111,111,111,111,111	0	0
17.	Serial and Continuing Levies	111,111,111,111,111,111	4,700,000	4,700,000
18.	Levy for Payment of Bonded Debt	111,111,111,111,111,111	0	0
Fund	162 - LIBRARY SERIAL LEVY	Actual Data	Adopted Budget	Approved Budget
		Last Year 85-86	This Year 86-87	Next Year 87-88
1.	Total Personal Services	0	0	0
2.	Total Materials and Services	0	0	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	2,816,040	2,994,216	6,071,500
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	67,646	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	2,884,586	2,994,216	6,071,500
10.	Total Resources Except Property Taxes	141,282	264,216	184,000
11.	Property Taxes Received	2,743,304	111,111,111,111,111,111	111,111,111,111,111,111
12.	Property Taxes Required to Balance	111,111,111,111,111,111	2,730,000	6,787,500
13.	Estimated Property Taxes Not to be Received	111,111,111,111,111,111	271,000	772,500
14.	Total Property Tax Levy	111,111,111,111,111,111	3,000,000	7,500,000
15.	Levy Within Tax Base	111,111,111,111,111,111	0	0
16.	One-Year Levies Outside Tax Base	111,111,111,111,111,111	0	0
17.	Serial and Continuing Levies	111,111,111,111,111,111	3,000,000	7,500,000
18.	Levy for Payment of Bonded Debt	111,111,111,111,111,111	0	0

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IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

010 - DEPARTMENT OF HUMAN SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
100 - GENERAL FUND			
1. Total Personal Services	3,243,544	3,426,400	3,917,665
2. Total Materials and Services	780,347	679,322	999,718
3. Total Capital Outlay	76,517	40,182	28,923
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	4,100,408	4,145,084	4,946,891

Name of Unit/Program

020 - DEPARTMENT OF JUSTICE SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
100 - GENERAL FUND			
1. Total Personal Services	25,044,457	27,826,999	33,532,454
2. Total Materials and Services	7,899,490	7,130,407	6,509,593
3. Total Capital Outlay	1,757,707	239,733	1,529,422
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	34,501,654	35,197,139	41,671,379

Name of Unit/Program

030 - DEPARTMENT OF ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
100 - GENERAL FUND			
1. Total Personal Services	2,478,483	1,078,978	3,557,313
2. Total Materials and Services	919,649	1,283,581	5,288,022
3. Total Capital Outlay	34,774	686,496	438,932
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	3,432,906	3,644,055	9,284,267

Name of Unit/Program

040 - DEPARTMENT OF GENERAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
100 - GENERAL FUND			
1. Total Personal Services	9,723,577	9,142,115	8,377,810
2. Total Materials and Services	6,184,912	6,473,939	2,622,046
3. Total Capital Outlay	130,470	237,876	162,157
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	15,038,959	15,855,030	11,162,013

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IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-41

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Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
100 - GENERAL FUND			
1. Total Personal Services	1,716,390	1,721,921	2,061,876
2. Total Materials and Services	13,817,514	14,057,436	18,615,501
3. Total Capital Outlay	1,564,039	2,903,130	1,580,883
4. Total Debt Service	0	0	0
5. Total Transfers	39,282,938	30,906,898	26,685,526
6. Total Contingencies	0	3,562,411	2,662,630
7. Total Unappropriated Ending Fund Balance	9,467,057	590,000	490,000
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	65,847,938	53,701,796	51,096,425

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
150 - ROAD FUND			
1. Total Personal Services	6,189,310	6,369,838	5,445,070
2. Total Materials and Services	7,343,810	12,115,196	13,764,861
3. Total Capital Outlay	1,358,543	8,652,041	7,465,723
4. Total Debt Service	0	0	0
5. Total Transfers	1,753,115	1,700,206	3,052,525
6. Total Contingencies	0	644,501	291,640
7. Total Unappropriated Ending Fund Balance	9,546,908	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	26,191,688	29,401,682	30,020,719

Name of Unit/Program

010 - HUMAN SERVICES

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
151 - EMERGENCY COMMUNICATIONS			
1. Total Personal Services	0	0	0
2. Total Materials and Services	383,146	380,000	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	383,146	380,000	0

Name of Unit/Program

020 - JUSTICE SERVICES

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
151 - EMERGENCY COMMUNICATIONS			
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	315,465
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	0	0	315,465

J3M/2

IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

090 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
152 - RECREATIONAL FACILITIES			
1. Total Personal Services	0	0	0
2. Total Materials and Services	5,888	71,540	107,015
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	317,000	426,500	351,235
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	112,250	10	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	434,250	448,000	458,250

Name of Unit/Program

090 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
153 - SEWAGE FACILITIES			
1. Total Personal Services	0		
2. Total Materials and Services	0		
3. Total Capital Outlay	0		
4. Total Debt Service	0	0	0
5. Total Transfers	165,927	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	165,327	FUND ABOLISHED	FUND ABOLISHED

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
154 - BIKE PATH CONSTRUCTION			
1. Total Personal Services	19,578	0	0
2. Total Materials and Services	77,997	89,150	48,818
3. Total Capital Outlay	152,213	106,452	139,192
4. Total Debt Service	0	0	0
5. Total Transfers	211,291	0	0
6. Total Contingencies	0	32,790	0
7. Total Unappropriated Ending Fund Balance	122,621	0	38,442
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	393,698	228,392	226,452

Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
155 - REVENUE SHARING			
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	6,000,000	1,229,484	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	43,907	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	6,043,907	1,229,484	0

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IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

010 - HUMAN SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
156 - FEDERAL/STATE				
1.	Total Personal Services	14,515,939	15,716,151	18,195,074
2.	Total Materials and Services	24,463,825	26,218,734	28,810,028
3.	Total Capital Outlay	106,076	68,204	76,210
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	278,668	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	39,354,506	42,003,089	47,072,212

Name of Unit/Program

020 - JUSTICE SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
156 - FEDERAL/STATE				
1.	Total Personal Services	3,444,133	3,169,014	3,339,518
2.	Total Materials and Services	2,147,526	2,781,410	2,753,443
3.	Total Capital Outlay	40,040	31,585	15,600
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	5,701,690	5,982,018	6,108,561

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
156 - FEDERAL/STATE				
1.	Total Personal Services	938,203	300,532	470,778
2.	Total Materials and Services	963,464	3,093,162	4,065,622
3.	Total Capital Outlay	399,890	1,590,155	5,000
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	1,661,656	5,073,849	4,541,400

Name of Unit/Program

040 - GENERAL SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
156 - FEDERAL/STATE				
1.	Total Personal Services	40,164	49,034	0
2.	Total Materials and Services	29,046	23,354	0
3.	Total Capital Outlay	0	0	0
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	70,110	72,388	0

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IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
156 - FEDERAL/STATE			
1. Total Personal Services	40,452	118,626	118,751
2. Total Materials and Services	24,989	51,076	63,971
3. Total Capital Outlay	0	12,898	2,500
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	65,441	178,184	186,222

Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
157 - COUNTY SCHOOL FUND			
1. Total Personal Services	0	0	0
2. Total Materials and Services	1,230,154	1,303,097	1,353,042
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	32,430	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	1,271,584	1,303,997	1,353,042

Name of Unit/Program

020 - JUSTICE SERVICES

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
158 - TAX TITLE LAND SALES			
1. Total Personal Services	0	0	0
2. Total Materials and Services	78,078	870,217	570,290
3. Total Capital Outlay	15,049	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	360,215	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	454,242	870,217	570,290

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year <u>85-86</u>	Adopted Budget This Year <u>86-87</u>	Approved Budget Next Year <u>87-88</u>
159 - ANIMAL CONTROL			
1. Total Personal Services	983,126	1,110,404	1,193,704
2. Total Materials and Services	480,261	432,728	432,611
3. Total Capital Outlay	12,826	3,700	5,250
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	205,818	142,029
7. Total Unappropriated Ending Fund Balance	28,312	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	1,504,514	1,752,705	1,773,594

0593M/5

IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

Publish ONLY completed Portion of This Page

Name of Unit/Program			
045 - OVERALL COUNTY			
Fund	Actual Data	Adopted Budget	Approved Budget
160 - SERIAL LEVY	Last Year <u>85-86</u>	This Year <u>86-87</u>	Next Year <u>87-88</u>
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	4,277,000
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	0	0	4,277,000

Name of Unit/Program			
030 - ENVIRONMENTAL SERVICES			
Fund	Actual Data	Adopted Budget	Approved Budget
161 - WILLAMETTE BRIDGES CAPITAL	Last Year <u>85-86</u>	This Year <u>86-87</u>	Next Year <u>87-88</u>
1. Total Personal Services	0	0	1,115,956
2. Total Materials and Services	337,984	199,210	704,624
3. Total Capital Outlay	1,071,041	1,842,900	2,564,483
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	652,252	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	2,061,277	2,041,800	4,485,063

Name of Unit/Program			
050 - NONDEPARTMENTAL			
Fund	Actual Data	Adopted Budget	Approved Budget
162 - LIBRARY SERIAL LEVY	Last Year <u>85-86</u>	This Year <u>86-87</u>	Next Year <u>87-88</u>
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	2,816,040	2,994,216	6,071,500
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	67,646	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	2,884,586	2,994,216	6,071,500

Name of Unit/Program			
040 - GENERAL SERVICES			
Fund	Actual Data	Adopted Budget	Approved Budget
163 - CABLE TELEVISION	Last Year <u>85-86</u>	This Year <u>86-87</u>	Next Year <u>87-88</u>
1. Total Personal Services	09,008	114,645	83,984
2. Total Materials and Services	460,026	823,262	728,194
3. Total Capital Outlay	0	600	0
4. Total Debt Service	0	0	0
5. Total Transfers	19,638	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	148,444	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	677,016	938,507	812,178

J3M/6

IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
164 - FAIR			
1. Total Personal Services	75,695	76,094	100,575
2. Total Materials and Services	303,140	314,035	598,535
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	154,210
6. Total Contingencies	0	51,571	0
7. Total Unappropriated Ending Fund Balance	64,976	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	443,572	442,600	788,320

Name of Unit/Program

040 - GENERAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
165 - TELEPHONE			
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	1,430,328	881,126
3. Total Capital Outlay	0	45,000	90,000
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	23,062
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	0	1,475,328	994,188

Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
166 - CONVENTION CENTER			
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	1,870,740	2,050,000
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	0	1,870,740	2,050,000

Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
200 - SHORT-TERM DEBT RETIREMENT			
1. Total Personal Services	0		
2. Total Materials and Services	50,029	125,000	75,000
3. Total Capital Outlay	0		
4. Total Debt Service	26,215,365	15,075,000	9,405,000
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	0	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	26,274,804	16,100,000	9,570,000

0593M/7

IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

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Name of Unit/Program

050 - NONDEPARTMENTAL

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
225 - CAPITAL RESERVE			
1. Total Personal Services	0	0	0
2. Total Materials and Services	1,602,654	1,599,874	730,700
3. Total Capital Outlay	0	0	0
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	102,707
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	1177,328	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	1,425,326	1,599,874	833,587

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
251 - ASSESSMENT DIST OPERATING			
1. Total Personal Services	0	0	
2. Total Materials and Services	93,359	66,200	
3. Total Capital Outlay	29,987	174,400	
4. Total Debt Service	0	0	0
5. Total Transfers	101,200	301,700	0
6. Total Contingencies	0	8,600	0
7. Total Unappropriated Ending Fund Balance	2,102	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	165,648	550,900	FUND ABOLISHED

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
252 - ASSESSMENT DIST BOND SINKING			
1. Total Personal Services	0	0	0
2. Total Materials and Services	0	0	0
3. Total Capital Outlay	0	0	0
4. Total Debt Service	581,059	600,421	591,819
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	1,335,846	1,388,179	1,263,581
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	1,916,004	1,988,600	1,855,400

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund	Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
300 - INVERNESS			
1. Total Personal Services	118,189	23,482	
2. Total Materials and Services	80,440	2,000	
3. Total Capital Outlay	0	0	
4. Total Debt Service	0	0	0
5. Total Transfers	0	0	0
6. Total Contingencies	0	0	0
7. Total Unappropriated Ending Fund Balance	114	0	0
8. Total All Other Expenditures and Requirements	0	0	0
9. Total Anticipated Requirements	198,515	25,482	FUND ABOLISHED

IDENTIFICATION OF FUNDS BY UNIT/PROGRAM

FORM LB-4

Publish ONLY completed Portion of This Page

Name of Unit/Program

040 - GENERAL SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
	301 - DATA PROCESSING			
1.	Total Personal Services	2,155,199	2,229,075	2,354,800
2.	Total Materials and Services	2,188,541	2,784,466	2,202,047
3.	Total Capital Outlay	27,911	45,013	47,850
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	894,891	62,053	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	5,262,542	5,096,507	4,695,697

Name of Unit/Program

040 - GENERAL SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
	400 - INSURANCE			
1.	Total Personal Services	0	155,806	165,403
2.	Total Materials and Services	4,920,899	5,143,059	7,006,714
3.	Total Capital Outlay	10,967	2,200	1,800
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	4,075,783
7.	Total Unappropriated Ending Fund Balance	4,164,681	4,311,549	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	9,006,547	9,612,614	12,140,700

Name of Unit/Program

030 - ENVIRONMENTAL SERVICES

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
	401 - FLEET MANAGEMENT			
1.	Total Personal Services	890,137	948,255	904,829
2.	Total Materials and Services	930,424	900,494	781,048
3.	Total Capital Outlay	366,843	131,181	817,000
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	366,505	817,225
7.	Total Unappropriated Ending Fund Balance	1,340,966	771,817	533,809
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	3,528,370	3,718,252	3,734,011

Name of Unit/Program

Fund		Actual Data Last Year 85-86	Adopted Budget This Year 86-87	Approved Budget Next Year 87-88
1.	Total Personal Services			
2.	Total Materials and Services			
3.	Total Capital Outlay			
4.	Total Debt Service	0	0	0
5.	Total Transfers	0	0	0
6.	Total Contingencies	0	0	0
7.	Total Unappropriated Ending Fund Balance	0	0	0
8.	Total All Other Expenditures and Requirements	0	0	0
9.	Total Anticipated Requirements	0	0	0

0593N/9

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building

1120 S.W. Fifth Avenue

Portland, Oregon 97204-9960

503/2483654

June 23, 1987

Board of County Commissioners
Multnomah County
606 County Courthouse
Portland, Oregon 97204

Dear Board Members:

Following discussion at a public meeting on June 18, 1987, the Tax Supervising and Conservation Commission has completed review and consideration of the county's 1987-88 annual budget. This review was undertaken pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of county affairs.

The 1987-88 budget, filed May 15, 1987, is hereby certified with the following recommendations and objections. Aside from these exceptions, the budget was found to be in substantial compliance with the law and the estimates were judged to be reasonable for the purposes stated.

1. The allowance for discounts and unpaid taxes in the Library Serial Levy Fund needs to be recalculated from a 9.5% to a 9% rate since the rate for uncollected taxes must be the same in each fund levying a tax. After this adjustment the fund needs to be rebalanced.
2. The budget plan proposes combining the Road Fund and Assessment District Operating Fund. Permitted statutory uses of the Road Fund do not include special assessment administration and assessment procedures followed by the County call for separate special assessment funding. The proposed change should be deleted.

3. We recommend, before adopting the budget, that estimates of prior year property tax income made for the General Fund be reconsidered. Estimates shown in the budget are considerably higher than the Commission estimates.
4. This certification for budget estimates and the tax levy is conditioned to voter approval of the three-year \$4,700,000 jail space serial levy to be voted June 30, 1987.

Budget estimates, identified on the attached schedule, and levy amounts certified herewith are:

Tax Levy:

General Fund - Tax Base	\$ 64,164,5788
Library Fund - Serial Levy	
1987-88, 1988-89, 1989-90	7,500,0000
Corrections Fund - Serial Levy	
1987-88, 1988-89, 1989-90	4,700,0000

Elected Officials Salaries:

Chair of the Board	\$ 43,1880
Commissioner	33,3466
Sheriff	46,0000
Auditor	33,3466

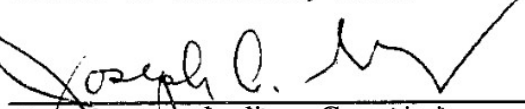
The next procedure is for the Board to adopt the budget, make appropriations and levy taxes. Prior to adoption the Board must consider and take appropriate action on the recommendations and objections as noted. A response to each item must be included in the resolution adopting the budget.

Please file a copy of the complete budget document and adopting resolution within 15 days after its adoption by the Board.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


Oliver I. Norville, Chair


Joseph A. Labadie, Commissioner


Thomas K. Hatfield, Commissioner


Chet McRobert, Commissioner

Multnomah County 1987-88 Budget Certification
Schedule of Funds and Estimates

General Fund	\$118,960,975	
Unappropriated Balance	(490,000)	
Road Fund	30,020,719	
Emergency Communications Fund	315,465	
Recreational Facilities Fund	458,250	
Bicycle Paths Construction Fund	226,452	
Unappropriated Balance	(38,442)	
Federal/State Fund	57,908,395	
County School Fund	1,353,042	
Tax Title Land Sales Trust Fund	570,290	
Animal Control Fund	1,773,594	
Serial Levy Fund	4,277,000	
Willamette River Bridges Fund	4,485,063	
Library Serial Levy Fund	6,971,500	
Cable Television Fund	812,178	
County Fair Fund	788,320	
Telephone Fund	994,188	
Convention Center Fund	2,050,000	
Short Term Debt Retirement Fund	9,570,000	
Capital Reserve Fund	833,587	
Assessment District Bond Sinking Fund	1,855,400	
Unappropriated Balance	(1,263,581)	
Data Processing Fund	4,695,697	
Insurance Fund	12,149,700	
Fleet Management Fund	3,734,011	
Total Budget Estimates		\$264,803,826
Total Unappropriated Balance		(1,792,023)

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR,
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the 1987-88 Budget
for Multnomah County, Oregon, for the Fiscal Year
July 1., 1987, to June 30, 1988, and Making the
Appropriations thereunder, Pursuant to ORS 294.435.

The above entitled matter is before the Board to consider the adoption of the budget for Multnomah County for the fiscal year July 1., 1987 to June 30, 1988; and,

It appearing to the Board that the Multnomah County budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board; that a public hearing was held before the Multnomah County Tax Supervising and Conservation Commission on the 18th day of June, 1987, and that said budget was duly certified by the said Tax Supervising and Conservation Commission with recommendations; and,

It further appearing to the Board that said budget as certified is on file in the Department of General Services of Multnomah County; and that the Board being fully advised in the premises; therefore,

The Board makes the following response to the points raised by the Tax Supervising and Conservation Commission:

1. The Board recognizes the need for consistency in the estimates and amends the Library Serial Levy Fund to reflect total resources of \$7,022,463 and adjusts the General Fund payment to the Library to reflect the additional revenue.
2. The Board restores the Assessment District Operating Fund, making a transfer of \$126,091 from the Road Fund to Assessment District Operating Fund to cover front end construction costs of petition streets, a transfer of \$237,000 from the Assessment District Operating Fund to the Road Fund to repay advances, and accounting for \$262,909 of bond sales and other revenue in the Assessment District Operating Fund consistent with prior years' budgets.
3. The Board recognizes that the Tax Supervising staff's estimate of prior year property taxes, penalties, and interest to be received in 1987-88 is \$4,317,000 and that the 1987-88 Approved Budget estimate for these revenues is \$5,282,000. The Budget Office recommends adjustment of this total to \$4,869,000 in connection with its current estimate of 1986-87 property tax revenue. The Board believes no further adjustment is necessary at this time to reconcile the discrepancy between the revised Budget Office estimate and Tax Supervising estimate.

4. The Board recognizes that if the Corrections Serial Levy fails the Board will either need to modify the 1987-88 Budget or request an extension of time from the Assessor until the next levy election.

The budget, a copy of which is appended hereto, and which is on file in the Department of General Services, and as amended herein, is hereby adopted as the budget of Multnomah County, Oregon, for the fiscal year July 1, 1987, to June 30, 1988:

June 30, 1988

(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Shadys McCarty
Chair

APPROVED AS TO FORM:

LAURENCE KRESSSEL, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

By Laurence Kressel _____
0180M

Appropriations are hereby made as follows:

FUND 100 - GENERAL FUND

EXPENDITURES

HUMAN SERVICES

Personal Services	7,088,350
Materials & Services	920,653
Capital Outlay	<u>23,113</u>
	8,051,116

JUSTICE SERVICES

Personal Services	31,216,880
Materials & Services	6,792,851
Capital Outlay	<u>1,627,232</u>
	39,636,963

ENVIRONMENTAL SERVICES

Personal Services	3,587,664
Materials & Services	5,536,879
Capital Outlay	<u>949,132</u>
	10,073,675

GENERAL SERVICES

Personal Services	8,392,173
Materials & Services	2,641,389
Capital Outlay	<u>181,062</u>
	11,214,624

NONDEPARTMENTAL

Personal Services	2,128,094
Materials & Services	18,880,966
Capital Outlay	<u>2,488,245</u>
	23,497,305

TOTAL EXPENDITURES

92,473,653

CASH TRANSFERS TO

Road Fund	250,000
Fed/State Program Fund	15,021,624
County School Fund	1,143,680
Animal Control Fund	1,087,960
Capital Reserve Fund	169,715
Insurance Fund	<u>692,403</u>

TOTAL CASH TRANSFERS

18,365,352

CONTINGENCY

3,030,289

ENDING WORKING CAPITAL (Inventories)

490,000

SUBTOTAL	113,869,284 -
CASH TRANSFER TO Short-Term Debt Retirement Fund	9,280,000
TOTAL REQUIREMENTS - FUND 100	123,149,284
 FUND 150 - ROAD FUND	
EXPENDITURES	
Environmental Services	
Personal Services	5,322,467
Materials/Services	13,993,464
Capital Outlay	<u>7,284,997</u>
TOTAL EXPENDITURES	26,600,928
 CASH TRANSFERS TO	
General Fund	238,100
Bike Path Fund	110,000
Willamette River Bridges Fund	2,624,425
Assessment Dist. Op. Fund	126,091
Insurance Fund	<u>80,000</u>
TOTAL CASH TRANSFERS	3,178,616
CONTINGENCY	360,486
TOTAL REQUIREMENTS - FUND 150	30,140,030
 FUND 151 - EMERGENCY COMMUNICATIONS	
EXPENDITURES	
Justice Services	
Materials & Services	<u>315,465</u>
TOTAL EXPENDITURES	315,465
TOTAL REQUIREMENTS - FUND 151	315,465
 FUND 152 - RECREATIONAL FACILITIES	
EXPENDITURES	
Environmental Services	
Materials & Services	<u>132,015</u>
TOTAL EXPENDITURES	132,015
CASH TRANSFERS TO Road Fund	326,235
TOTAL CASH TRANSFERS	326,235
TOTAL REQUIREMENTS - FUND 152	458,250

FUND 154 - BICYCLE PATHS CONSTRUCTION**EXPENDITURES**

Environmental Services	
Personal Services	0
Materials & Services	89,078
Capital Outlay	<u>137,374</u>

TOTAL EXPENDITURES	226,452
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TOTAL REQUIREMENTS - FUND 154	226,452
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FUND 156 - FEDERAL/STATE**EXPENDITURES****HUMAN SERVICES**

Personal Services	19,232,088
Materials & Services	31,581,816
Capital Outlay	<u>142,302</u>

50,956,206

JUSTICE SERVICES

Personal Services	2,260,705
Materials & Services	2,206,530
Capital Outlay	<u>15,000</u>

4,482,235

ENVIRONMENTAL SERVICES

Personal Services	470,778
Materials & Services	4,065,622
Capital Outlay	<u>5,000</u>

4,541,400

NONDEPARTMENTAL

Personal Services	118,751
Materials & Services	63,971
Capital Outlay	<u>3,500</u>

186,222

TOTAL EXPENDITURES	60,166,063
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TOTAL REQUIREMENTS - FUND 156	60,166,063
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FUND 157 - COUNTY SCHOOL FUND**EXPENDITURES**

050 Nondepartmental	
Materials & Services	<u>1,353,042</u>

TOTAL EXPENDITURES	1,353,042
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TOTAL REQUIREMENTS - FUND 157	1,353,042
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FUND 158 - TAX TITLE LAND SALES TRUST**EXPENDITURES****Justice Services**

Personal Services 0

Materials & Services 570,290

Capital Outlay 0

TOTAL EXPENDITURES

570,290

TOTAL REQUIREMENTS - FUND 158

570,290

FUND 159 - ANIMAL CONTROL**EXPENDITURES**

Environmental Services

Personal Services 1,193,704

Materials & Services 432,611

Capital Outlay 5,250

TOTAL EXPENDITURES

1,631,565

CONTINGENCY

142,029

TOTAL REQUIREMENTS - FUND 159

1,773,594

FUND 160 - SERIAL LEVY

CASH TRANSFER TO

General Fund

4,277,000

TOTAL REQUIREMENTS - FUND 160

4,277,000

FUND 161 - WILLAMETTE RIVER BRIDGES**EXPENDITURES**

Environmental Services

Personal Services 1,115,956

Materials & Services 704,624

Capital Outlay 2,664,488

TOTAL EXPENDITURES

4,485,068

TOTAL REQUIREMENTS - FUND 161

4,485,068

FUND 162 - LIBRARY SERIAL LEVY

CASH TRANSFER TO

General Fund

7,022,468

TOTAL REQUIREMENTS - FUND 162

7,022,468

FUND 163 - CABLE TELEVISION**EXPENDITURES****General Services****Personal Services**

83,984

Materials & Services

809,411

Capital Outlay0**TOTAL EXPENDITURES**

893,395

TOTAL REQUIREMENTS - FUND 163**893,395****FUND 164 - COUNTY FAIR****EXPENDITURES****Environmental Services****Personal Services**

100,575

Materials & Services533,535**TOTAL EXPENDITURES**

634,110

CASH TRANSFER TO - General Fund

154,210

TOTAL REQUIREMENTS - FUND 164**788,320****FUND 165 - TELEPHONE FUND****EXPENDITURES****General Services****Personal Services**

0

Materials & Services

881,126

Capital Outlay90,000**TOTAL EXPENDITURES**

971,126

CONTINGENCY

24,100

TOTAL REQUIREMENTS - FUND 165**995,226****FUND 166 - CONVENTION CENTER****EXPENDITURES****Nondepreciated****Materials & Services**

2,050,000

TOTAL REQUIREMENTS - FUND 166**2,050,000**

FUND 200 - SHORT-TERM DEBT RETIREMENT

EXPENDITURES

Nondepreciable	
Principal Repayment	9,000,000
Interest	495,000
Cost of Issue	<u>75,000</u>

TOTAL EXPENDITURES 9,570,000

TOTAL REQUIREMENTS - FUND 200 9,570,000

FUND 225 - CAPITAL RESERVE FUND

EXPENDITURES

Nondepreciable	
Materials & Services	<u>730,790</u>

TOTAL EXPENDITURES 730,790

CASH TRANSFER TO

General Fund 102,797

TOTAL REQUIREMENTS - FUND 225 833,587

FUND 251 - ASSESSMENT DISTRICT OPERATING

EXPENDITURES

Materials & Services	72,000
Capital Outlay	<u>80,000</u>

TOTAL EXPENDITURES 152,000

CASH TRANSFER TO

Road Fund 237,000

TOTAL REQUIREMENTS - FUND 251 389,000

FUND 252 - ASSESSMENT DISTRICT BOND SINKING

EXPENDITURES

Environmental Services	
Principal	425,000
Interest	<u>166,819</u>

TOTAL EXPENDITURES 591,819

UNEXPENDED BALANCE 1,263,581

TOTAL REQUIREMENTS - FUND 252 1,855,400

FUND 301 - DATA PROCESSING**EXPENDITURES**

General Services	
Personal Services	2,354,800
Materials & Services	2,321,448
Capital Outlay	<u>47,950</u>

TOTAL EXPENDITURES	4,724,198
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CONTINGENCY	70,835
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TOTAL REQUIREMENTS - FUND 301	4,795,033
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FUND 400 - INSURANCE**EXPENDITURES**

General Services	
Personal Services	165,403
Materials & Services	7,921,492
Capital Outlay	<u>1,800</u>

TOTAL EXPENDITURES	8,088,695
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CONTINGENCY	4,121,007
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TOTAL REQUIREMENTS - FUND 400	12,209,702
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FUND 401 - FLEET MANAGEMENT**EXPENDITURES**

Environmental Services	
Personal Services	977,554
Materials & Services	797,342
Capital Outlay	<u>930,362</u>

TOTAL EXPENDITURES	2,705,258
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CONTINGENCY	618,230
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TOTAL REQUIREMENTS - FUND 401	3,323,488
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0633M/DWY/ldl

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

Ad valorem property tax levy for MULTNOMAH
COUNTY, OREGON, for fiscal year 1987-88.

On April 30, 1987, the Board of County Commissioners, after duly noticed hearings, approved a budget for Multnomah County, Oregon, for the fiscal year beginning July 1, 1987, and ending June 30, 1988.

On June 18, 1987, the Tax Supervising and Conservation Commission met and discussed the amended budget. On June 23, 1987, the commission certified the budget with recommendations.

On June 30, 1987, in accordance with that certification, the Board of County Commissioners adopted the budget for Multnomah County, Oregon, for the fiscal year commencing July 1, 1987, and ending June 30, 1988. That budget provides for ad valorem property taxes levied on all property in Multnomah County in the amount of \$76,364,578 distributed among three funds as follows:

General Fund	\$64,164,578
Library Serial Levy Fund	7,500,000
Serial Levy Fund	4,700,000
TOTAL	\$76,364,578

Now, therefore, a tax for Multnomah County is levied in the amount of \$76,364,578 on all taxable property in Multnomah County as of 1:00 a.m., January 1, 1987 and this tax levy is certified to the Director of Assessment and Taxation of Multnomah County and the Department of Revenue of the State of Oregon.

June 30, 1987

(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By 
Chair

APPROVED AS TO FORM:

LAURENCE KRESSHEL, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON



0180M

To assessor of MULTNOMAH County

• File no later than JULY 15.

• Be sure to read the instructions in the Property Tax Certification Forms and Instructions booklet.

On JUNE 30, 19 87, the BOARD OF COUNTY COMMISSIONERS Governing Body
of MULTNOMAH COUNTY MULTNOMAH County, Oregon, levied a tax as follows:

SIGN COUNTY CHAIR 248-33088 7/13/87
HERE Signature of Authorized Official Title Business Telephone Date

Is an additional 1987-88 levy request being submitted for voter approval? ☐ NO ☒ YES (Type of Levy)
If "YES," you must certify and submit your bonded debt levy and budget to the assessor by July 15.

PART I: TOTAL PROPERTY TAX LEVY

1. Levy within the tax base (cannot exceed box 13 Part II)	1. 64,164,578	
2. One-year levies (itemize these levies in Part V on back of form) Complete attached Form LB-70, Net Tax Rate Levy Computation	2. -0-	
3. Total amount subject to net tax rate limitation (Add boxes 1 and 2)		3. 64,164,578
4. Continuing levies (millage and fixed) (itemize in Part V on back of form)	4. -0-	
5. Serial levies (itemize in Part V on back of form)	5. 12,200,000	
6. Amount levied for payment of bonded indebtedness	6. -0-	
7. Total amount not subject to net tax rate limitation (Add boxes 4, 5 and 6)		7. 12,200,000
8. TOTAL AMOUNT to be raised by taxation (Add boxes 3 and 7)		8. 76,364,578

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first)

9. VOTED TAX BASE, if any, 18 MAY 1956 Amount Voter Approve, 11,985,000
Date of Voter Approval

10. CONSTITUTIONAL LIMITATION - Tax base portion of preceding three levies actually levied.

Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year
10a. 53,873,887	1984-85	10b. 57,106,246	1985-86	10c. 60,532,621	1986-87

11. Largest of 10a, 10b or 10c 11a. 60,532,621 multiplied by 1.06 = 11b. 64,164,578

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

12. Annexation increase (from Part IV, box 7, on back of form) 12. -0-
13. Adjusted tax base (largest of box 11b plus box 12; or box 9 plus box 12 if box 9 has never been levied in full) 13. 64,164,578

PART III: LIMITATIONS REQUIRED BY REVENUE-BASED STATUTES (See the ORS Chapter under which the municipal corporation was formed. Does NOT apply to Bond Limitations. Does NOT apply to ALL municipal corporations.)

14. True cash value of municipal corporation from most recent tax roll	14. N/A
15. Statutory limitation of municipal corporation per ORS Formation Chapter	15. N/A of TCV
16. Total dollar amount authorized by statutory limit (box 14 multiplied by box 15)	16. N/A
17. Total amount of box 8 levied within statutory limitation	17. N/A

PART IV: ANNEXATION WORKSHEET

1.	Area	Effective Date of Annexation	1986 Assessed Value of Area Annexed
	A		
	B		
	C		
	D		

If more than four annexations, attach sheets showing the above information for each annexation.

2. Total for 1986 assessed value of annexed areas (sum of A thru D) 2.
3. Tax base levied by annexing entity for fiscal year 1986-87 3.
4. Assessed value of annexing entity on January 1, 1986 4.
5. Tax base rate of annexing entity. (Divide box 3 by box 4) 5. \$
6. Annexation increase. (Multiply box 2 by box 5) 6.
7. TOTAL ANNEXATION INCREASE. (Multiply box 6 by 1.06.) 7. N/A
7. Enter this amount in box 12, Part II, on front of form 1-00 7.

PART V: SCHEDULE OF ALL SPECIAL LEVIES - Enter all special levies on this schedule. If there are more than 100 levies, attach a sheet showing the information for each.

Type of levy (one-year, serial or continuing)	Purpose (operating, capital con- struction, or mixed)	Date voters approved ballot measure authorizing tax levy	First year levied	Final year to be levied	Total tax levy authorized per year by voters	Amount of tax levied this year as a result of voter approval
SERIAL	LIBRARY OPERATING	3-31-87	87-88	89-90	7,500,000	7,500,000
SERIAL	CORRECTIONS OPERATING	6-30-87	87-88	89-90	4,700,000	4,700,000
TOTAL OF ALL SPECIAL LEVIES - The total of this schedule should equal the total of boxes 2, 4 and 5, Part 1						76,364,538
Enter value used to compute millage levies or tax rate serial levies						N/A

File with your assessor's data by July 15.

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**The 1987-88 Budget Prepared
Under the Direction of**

**Department of General Services
Linda Alexander, Director**

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County Budget Officer**

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