

SECTION H - APPENDIX

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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.

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.

Dedicated Resources - Resources stipulated before the commencement of the fiscal year for the operation of an organization with regard for varying quantities of service provided by the agency during the fiscal year. These include grant matches from outside the County.

D.P.A. - Data Processing Authority.

D.U.I.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 Inverness Fund.

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

Fines and Forfeitures - A sum of money imposed as a penalty for an offense.

Fiscal Year - ORS 294.311 prescribes for any municipal corporation with the power to levy taxes a fiscal year commencing on July 1 and closing on June 30.

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.

History Only Fund - A fund which is no longer used; carried for reference purposes only.

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.

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; consists primarily of local cost-sharing contributions.

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.

Modified Cash Basis of Accounting - The system of accounting under which revenues and expenditures are generally on a cash basis; but under which limited modifications are made such as: the accrual of federal and state program receivables or payroll payables. (The Audit Guide for State and Local Government Units lists admissable modifications.)

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.

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.

Service Charges and Fees - Payments for professional or special services, includes public utility charges, health care charges, judicial fees, etc.

Service Reimbursements - Payments made by an organization to a fund for services and/or commodities received therefrom; e.g., payments from most organizations to Fleet Management Fund or Data Processing Fund.

Short-term Debt - Indebtedness incurred by sale of notes. County uses tax anticipation notes which, by State Law, must be repaid within the fiscal year.

Source of Funds - The origin of monies appropriated to each Operating Unit.

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 jurisdictions.

Tax Levy - The total amount of taxes imposed by a governmental unit.

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.

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. Amounts 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

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
<u>PERSONAL SERVICES</u>		
510	<u>Full Time</u>	- Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
520	<u>Part-Time</u>	- Salaries and wages for straight time for positions for less than the standard work week <u>or</u> positions for the standard work week to exist less than the full fiscal year.
540	<u>Overtime</u>	- Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
550	<u>Premium Pay</u>	- Amounts paid in excess of normal hourly rates for shift differential, work out of class, equipment operations, hazardous duty, and holiday work.
570	<u>Fringe Benefits</u>	- Amount contributed by the County for employee benefits, including social security, workmans' compensation, pensions, and insurance.
<u>MATERIALS AND SERVICES</u>		
	<u>External Materials and Services</u>	- Materials and services provided by organizations that are not part of the County government.
611	<u>Professional Services</u>	- Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
612	<u>Printing and Reproduction</u>	- Rental of reproduction equipment, purchase of reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
613	<u>Utilities</u>	- Electricity, water, natural gas, fuel, oil, and garbage service.
614	<u>Communications</u>	- Telephone and telegraph charges.
615	<u>Insurance</u>	- Liability insurance, fire insurance, employees bonding, and other insurance. See <u>570-Fringe Benefits</u> for personnel insurance.
616	<u>External Data Processing</u>	- Charges for data processing services when done by contract with private or non-County organizations.
617	<u>Equipment/Rental</u>	- Rental of equipment from companies or individuals outside the County.
618	<u>Repairs and Maintenance</u>	- Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
620	<u>Postage</u> - Inter-office mail and U.S. postage provided by City-County Distribution.	
621	<u>Office Supplies</u> - Stationary, envelopes, forms, maps, and other consumable office supplies.	
622	<u>Janitorial Supplies</u> - Cleaning and sanitation supplies.	
623	<u>Operating Supplies</u> - 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.	
624	<u>Minor Equipment and Tools</u> - Tools and equipment with a unit cost of \$100 or less.	
625	<u>Clothing and Uniforms</u> - Clothing and uniforms provided by the County.	
626	<u>Maintenance Supplies</u> - Lumber, paint, gravel, asphalt, pipe, concrete, and other supplies used in repair and maintenance activities.	
627	<u>Food</u> - Costs of food provided by the County.	
631	<u>Education and Travel</u> - Classes, seminars, etc., and approved travel to such activities.	
633	<u>Local Travel and Mileage</u> - Public transit and mileage pay.	
651	<u>Space Rentals</u> - Rent of land, buildings, office, storage, etc.	
659	<u>Miscellaneous</u> - Items that cannot be classified in the above object titles.	
	<u>Internal Service Reimbursements</u> - Services provided by County organizations.	
960	<u>Motor Pool Services</u> - For use of County vehicles.	
970	<u>Building Management Services</u> - For services provided by Facilities Management Division.	
950	<u>Data Processing Services</u> - For services provided by Data Processing Authority.	
940	<u>Indirect Costs-Grants</u> - For services provided by the County grant-funded programs.	
990	<u>Other Internal Services</u> - For services provided to organizations in one fund by an organization in another fund.	

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
<u>CAPITAL OUTLAY</u>		
710	<u>Land</u>	- For purchase of land.
720	<u>Buildings</u>	- For purchase, construction, or betterment of buildings owned by the County.
730	<u>Other Improvements</u>	- For the purchase, construction, or betterment of structures other than buildings (such as roads, sewers, etc.)
740	<u>Equipment</u>	- For the purchase of equipment with a unit cost of \$100 or more and a lifespan of more than one year.

DETAIL OF CASH TRANSFERS

FROM General Fund to the Federal/State Program Fund - \$11,688,408
 General Fund match to grant programs:

Human Services	\$10,486,673
Justice Services	\$ 1,189,235
General Services	\$ 12,500

FROM General Fund to Animal Control Fund - \$951,321
 General Fund support to the Animal Control program.

FROM General Fund to Capital Reserve - \$541,000
 Payback to the State on construction costs of the Justice Services Center not covered in the fixed price construction agreement - \$40,000

Payback for third party lease/purchase - \$359,589

Payment to the State of Oregon for elections equipment - \$141,411

FROM General Fund to County School Fund - \$1,099,550
 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 Insurance Fund - \$666,000
 Liability/Property Insurance.

FROM General Fund to Short-Term Debt Retirement Fund - \$25,470,000
 Retirement of Tax Anticipation Notes and Interest.

FROM Road Fund to General Fund \$376,135
 Transfer to cover General Fund expenditures on Road-related activities performed by:

Environmental Services Administration	\$202,292
Permit inspection of right-of-way cuts	\$109,378
Radio Activities	\$ 45,000
Vector Control - Department of Human Services	\$ 19,465

FROM Road Fund to Assessment District Operating Fund - \$360,000
 To provide temporary financing of street projects.

FROM Road Fund to Bicycle Path Fund - \$82,000
 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 Insurance Fund - \$80,000
 Liability/Property Insurance.

FROM Road Fund to Willamette River Bridge Fund - \$1,078,582
 Maintenance and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.

DETAIL OF CASH TRANSFERS
(continued)

FROM Federal/State Program Fund to General Fund - \$110,000
Transfer of D.A. Civil Forfeiture Receipts from 1984-85.

FROM Federal/State Program Fund to Cable Television Fund - \$122,923
To transfer remaining receipts from 1984-85.

FROM Assessment District Operating Fund to Road Fund - \$360,000
To repay Road Fund for temporary financing of street project.

FROM Bicycle Paths Fund to Road Fund - \$21,291
For transfer to the City of Portland as part of the Urban Services Intergovernmental Agreement.

FROM Cable Television Fund to General Fund - \$46,988
Transfers balance of prefranchising reimbursement to General Fund where costs were originally incurred.

FROM Library Levy Fund to General Fund - \$2,831,750
This amount represents the anticipated collections from the proposed library levy and will be passed on to the Library.

FROM Recreational Facilities Fund to General Fund - \$15,500
For maintenance of Glendoveer Jogging Trail.

FROM Recreational Facilities Fund to Road Fund - \$301,500
Revenues from Glendoveer Golf Course paid to the Road Fund.

FROM Revenue Sharing Fund to General Fund - \$6,000,000
Support for the following services:

Area Agency on Aging	\$ 300,000
Health Services	\$1,064,000
Library	\$2,894,000
Sheriff	\$1,742,000

FROM Sewage Facilities Fund to General Fund - \$165,150
The General Fund provided the financing for the initial transactions of the Sewage Facilities Fund, and all current receipts are transferred back to the General Fund in repayment.

0399B/27-28



MULTNOMAH COUNTY OREGON

OFFICE OF THE COUNTY EXECUTIVE
ROOM 1500 THE PORTLAND BUILDING
PORTLAND, OREGON 97204
(503) 248-3308

DENNIS BUCHANAN
COUNTY EXECUTIVE

1985-86
EXECUTIVE BUDGET MESSAGE
APRIL 11, 1985

The Executive budget I present to you today represents as never before the new priorities of Multnomah County government.

County government has been changing direction for the past two years. Funds once expended for municipal services for one quarter of the County are now being directed to those services that benefit all of the County's citizens. But never before to the degree represented by this budget.

I am calling for a total expenditure of \$248,852,450 for the fiscal year 1985-'86. This is a decrease of \$4,802,121, or 2%, from the current fiscal year. The budget maintains Countywide programs at their current service levels and adds \$2.5 million in new programs. These new programs add jail facilities so badly needed in the County's struggle to deal effectively with criminals, and begins to restore human services, which were reduced so severely in recent years.

This is the first time in four years that we have not been forced to cut the budget to deal with revenue reductions. In the last three years, we cut \$21 million to balance the budget. Human services felt the brunt of those cuts.

Most of the funds to finance the new programs in this budget are directly attributable to the County government's decision two years ago to reduce the level of municipal services to the unincorporated mid-County area. \$1.2 million was saved with the transfer of 60 deputy sheriffs to the Portland Police Department. \$700,000 will come from a cut I am recommending in the administrative overhead in the Sheriff's office. The remainder will come from normal revenue increases.

All of the Countywide services performed by the Sheriff's office -- river patrol, emergency management and civil process -- are funded at their current service levels. There is no need to reduce further the level of police patrols in the unincorporated area; they, too, are fully funded.

JUSTICE SERVICES

The real need in Multnomah County's justice system at this time is to provide the means for dealing with those truly dangerous persons among us who threaten our lives and our property. I have added more than \$1 million to increase some of these means.

A shortage of jail beds for the past four years has created a crisis in the County's justice system. The crisis is now at the point where it undermines the system, which costs taxpayers \$80 million a year. I am, therefore, allocating almost \$798,000 to reopen the Claire Argow Center for women prisoners on January 1. With the move of women prisoners from the Justice Center jail, up to 60 beds will be made available for higher-risk offenders. It is not the entire answer to dealing with the jail crisis, but it does increase the certainty of punishment that is now lacking in our justice system.

The County also has need for an increased sentencing alternative to give our courts more options for dealing with offenders. This budget provides \$83,000 to permit the close street supervision of 100 more convicted persons, beginning October 1.

Also in the area of justice services, I have budgeted just over \$84,000 to hire a clerk and two new probation officers to supervise convicted drunk drivers, whose number is expected to double in the next fiscal year. This is yet another method for dealing with those who threaten our lives and our property.

At the same time, more domestic violence clients are being placed under the supervision of the County's Probation Services, the only County agency available to the courts to monitor therapy and intervene in domestic violence cases. To help deal with this growing social problem, I have allocated more than \$33,000 to provide one additional probation officer for next year. And I have budgeted almost \$84,000 to help the District Attorney's office prosecute an increased number of domestic violence cases. This will give our criminal prosecutor greater muscle in his effort to curb this kind of crime.

HUMAN SERVICES

Our greatest need now in the area of human services is to offer some additional care to those least fortunate among us and to place even greater emphasis on protecting public health and prevention of disease. To accomplish this, I have allocated an additional \$1 million for the Department of Human Services.

\$250,000 of the one million is earmarked for programs to treat more than 300 of the estimated three thousand youth in the County who are problem drinkers. At the present time, there are no residential services for low-income youth with serious alcohol or drug problems. If we can treat them effectively now, the chances are good that they will not become an even more serious and costly problem for the County in the future.

Almost \$200,000 will increase prenatal clinic care and maternity services for 600 more low-income women, many of whom are now unable to begin prenatal care until after the fifth month of pregnancy. Again, this is a means for insuring the health of our citizens and preventing serious difficulties in the future.

I also have budgeted \$180,000 to restructure and expand the Multicare program for 500 additional persons. Considering the need -- 35 thousand medically indigent for whom we can do nothing -- this is a small step. But is a move forward.

Again in the area of disease prevention, I have earmarked \$122,000 to try to better protect public health by heading off such chronic health problems as heart disease, lung cancer and emphysema.

\$115,000 will develop the first phase of a coordinated crisis response system to deal with alcoholics and the emotionally disturbed. The Hooper Detox Center would be remodeled to serve alcoholics who now go to jail because they are too violent for Hooper and to create the room to serve emotionally disturbed persons. New mental and emotional treatment services would be made available to the mentally ill users of the Burnside area shelters. And a clean-up center would be fully funded and operated seven days a week.

I am adding almost \$81,000 to finance the first phase of a two-step effort to expand the Public Guardian program for elderly persons who might otherwise be sent to an institution or require more expensive care because of alcohol and drug problems and/or mental health problems. As in so many areas of need, Multnomah County government is the only source of protective care for these individuals. The program also provides for a full time Mental Health Gerontology Program Coordinator to assist those elderly with chronic mental health disorders and emotional difficulties.

Finally, I have added more than \$52,000 to establish a school-based Teen Health Clinic to help those youngsters from low-income families and minorities who are not now receiving proper medical care, and to reduce the number of adolescent pregnancies.

ENVIRONMENTAL SERVICES

My proposals for the Department of Environmental Services reflect the decreasing role of the department next year. We will continue our efforts to shift responsibility for permits delivery to the cities of Portland and Gresham. Sewer operations will be transferred to Portland. And, on January 1, road engineering and operations will be combined, eliminating the need for one division manager. This is another example of the savings made available to the County by discontinuing the delivery of municipal services to the mid-County area.

I have allocated \$100,000 for economic development next year. This includes \$80,000 for development of regionally financed and managed convention, trade and spectator facilities, and \$12,500 for marketing of the Columbia Corridor and development of the County Farm property.

I also establish a funding mechanism to add \$1.5 million for the completion of Airport Way, the main route to the new South Shore industrial area. This will allow for full development of the area, now annexed to the City of Portland, adding to the city's tax base and creating new jobs.

I also propose that major services be restored to Animal Control, including a much more responsive customer service at the animal shelter. Emergency night services will be brought back to respond to police requests and to deal with injured and vicious animals. Police officers have been providing this service, for which they have neither the obligation nor the training. The effect of this is to provide more compassionate care for animals and animal owners in the County and to allow the police to concentrate more on their law enforcement duties.

GENERAL SERVICES

This budget provides still another savings due to the shrinking role of County management. In the General Services Department, Finance, Purchasing and Budgeting will be combined into a single division. Three management positions will be eliminated and, along with some other shifts of responsibility, save the County almost \$194,000 next year.

I am adding to the Department of General Services \$54,000 to improve the budget document with which we work this year. The purpose: to make the document more understandable to the general public.

Almost \$44,000 will add one additional attorney for the County Counsel's staff to help with the growing number of tort cases. The staff is now overwhelmed with such cases and other County legal obligations.

In all, this budget, together with my plan for County government, which I presented to you last week, defines the present and, to a large extent, the future of Multnomah County. We are moving forward in our attempt to plan, finance and deliver services to all citizens and properties in the County, and to deliver those services efficiently and fairly in order to promote public confidence in government.

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building

Portland, Oregon 97204-1950

1120 S.W. Fifth Avenue

503/248-3054

June 17, 1985

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

BOARD OF
COUNTY COMMISSIONERS
1985 JUN 20 PM 3:11
MULTNOMAH COUNTY
OREGON

Dear Commissioners:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 14th conducted a public hearing on the County's 1985-86 annual budget. As discussed at our meeting, this financial plan represents a commendable effort in addressing the county's varied interests and responsibilities. Although certain parts of the presentation do not yet meet minimum standards of the Local Budget Law the document shows that a base has been prepared to enable more complete compliance next year. Accordingly, we believe that the budget is in substantial compliance with the Local Budget Law and hereby certify it without objections or recommendations.

This certification, made pursuant to ORS 294.645, is based on the following budget estimates and tax levies:

Budget Estimates:

General Fund	\$114,877,819
Unappropriated Balance	(575,000)
Road Fund	23,303,517
Federal/State Fund	51,671,307
Animal Control Fund	1,511,321
Assessment District Bond Sinking Fund	1,572,500
Unappropriated Balance	(991,441)
Assessment District Operating Fund	636,790
Bicycle Paths Construction Fund	403,800
Cable Television Fund	736,350
Capital Reserve Fund	1,715,200
Unappropriated Balance	(96,308)
County Fair Fund	475,485
County School Fund	1,291,883
Data Processing Fund	4,641,430
Emergency Communications Fund	380,000
Fleet Management Working Capital Fund	3,545,253
Insurance Fund	9,693,500
Inverness Fund	208,492

Budget Estimates - Continued:

Library Serial Levy Fund	2,831,750	
Recreational Facilities Fund		322,000
Revenue Sharing Fund	6,395,000	
Sewage Facilities Fund	165,150	
Short-Term Debt Retirement Fund	26,875,000	
Tax Title Land Sales Trust Fund	239,200	
Willamette Bridges Capital Fund	<u>1,582,379</u>	
Total Budget Estimates		\$255,075,126
Total Unappropriated Balance		(1,662,749)

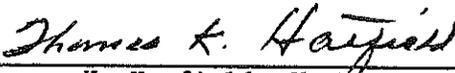
Tax Levy:

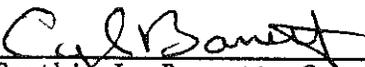
General Fund - Within 6% Limitation	\$ 57,106,246	
Library Serial Levy Fund - Outside 6% Limitation	<u>3,000,000</u>	
Total Tax Levy		\$ 60,106,246

The Board may now proceed to adopt the budget, make appropriations and levy taxes. Please forward a copy of the completed proceedings as specified in ORS 294.555 and related administrative rules.

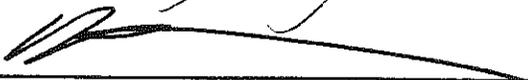
Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


Thomas K. Hatfield, Chair


Cynthia L. Barrett, Commissioner


Chet McRobert, Jr., Commissioner


Richard A. Rocci, Commissioner

GJG:pj

cc: Earl Blumenauer, Presiding Officer
Dennis Buchanan, County Executive
Duane Kline, Budget Officer

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the 1985-86 Budget
for Multnomah County, Oregon, for the Fiscal Year
July 1, 1985, to June 30, 1986, 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, 1985, to June 30, 1986; 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 14th day
of June, 1985, and that said budget was duly certified
by the said Tax Supervising and Conservation Commission
without objection or recommendation; 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 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,
1985, to June 30, 1986:

Appropriations are hereby made as follow:

GENERAL FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES		
PERSONAL SERVICES	3,266,612	
MATERIALS & SERVICES	841,350	
CAPITAL OUTLAY	57,385	
		4,165,347
DEPARTMENT OF JUSTICE SERVICES		
PERSONAL SERVICES	24,310,402	
MATERIALS & SERVICES	8,179,078	
CAPITAL OUTLAY	178,937	
		32,668,417
DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	2,570,299	
MATERIALS & SERVICES	983,713	
CAPITAL OUTLAY	38,246	
		3,592,258
DEPARTMENT OF GENERAL SERVICES		
PERSONAL SERVICES	9,157,292	
MATERIALS & SERVICES	6,353,394	
CAPITAL OUTLAY	110,267	
		15,620,953
NONDEPARTMENTAL EXPENDITURES		
PERSONAL SERVICES	1,777,691	
MATERIALS & SERVICES	14,451,035	
CAPITAL OUTLAY	1,484,283	
		17,713,009
SUBTOTAL EXPENDITURES		73,759,984
CASH TRANSFERS TO:		
FEDERAL/STATE PROGRAM FUND	11,688,408	
COUNTY SCHOOL FUND	1,099,550	
INSURANCE FUND	666,000	
ANIMAL CONTROL FUND	951,321	
CAPITAL RESERVE FUND	541,000	
		14,946,279
OPERATING CONTINGENCY		4,532,569
SUBTOTAL		93,238,832
TRANSFER TO SHORT-TERM DEBT FUND		25,470,000
TOTAL REQUIREMENTS - GENERAL FUND		118,708,832

ROAD FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	6,435,927	
MATERIALS & SERVICES	9,520,934	
CAPITAL OUTLAY	5,043,670	21,000,531
CASH TRANSFERS TO		
INSURANCE FUND	80,000	
BIKE PATH CONSTRUCTION FUND	82,000	
GENERAL FUND	376,135	
ASSESSMENT DISTRICT OPERATING FUND	360,000	
WILLAMETTE RIVER BRIDGE FUND	1,078,582	1,976,717
OPERATING CONTINGENCY		329,423
TOTAL REQUIREMENTS - ROAD FUND		23,306,671

FEDERAL/STATE FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES		
PERSONAL SERVICES	15,136,885	
MATERIALS & SERVICES	25,352,903	
CAPITAL OUTLAY	92,903	40,582,691
DEPARTMENT OF JUSTICE SERVICES		
PERSONAL SERVICES	3,386,825	
MATERIALS & SERVICES	2,433,620	
CAPITAL OUTLAY	43,736	5,864,181
DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	313,622	
MATERIALS & SERVICES	2,921,316	
CAPITAL OUTLAY	1,403,633	4,638,571
DEPARTMENT OF GENERAL SERVICES		
PERSONAL SERVICES	52,313	
MATERIALS & SERVICES	35,187	
CAPITAL OUTLAY	0	87,500
TOTAL EXPENDITURES		51,172,943

CASH TRANSFER TO		
GENERAL FUND	110,000	
CABLE T V FUND	122,923	
		232,923
TOTAL REQUIREMENTS - FEDERAL/STATE FUND		51,405,866
ANIMAL CONTROL FUND		

EXPENDITURES		

DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	1,049,577	
MATERIALS & SERVICES	451,744	
CAPITAL OUTLAY	20,000	
		1,521,321
ASSESSMENT DISTRICT BOND SINKING FUND		

EXPENDITURES		

DEPARTMENT OF ENVIRONMENTAL SERVICES		
DEBT SERVICE PRINCIPAL	364,000	
DEBT SERVICE INTEREST	217,059	
		581,059
ASSESSMENT DISTRICT OPERATING FUND		

EXPENDITURES		

DEPARTMENT OF ENVIRONMENTAL SERVICES		
MATERIALS & SERVICES	95,190	
CAPITAL OUTLAY	176,000	
		271,190
OPERATING CONTINGENCY		5,600
CASH TRANSFER TO ROAD FUND		360,000
TOTAL REQUIREMENTS - A D O F		636,790

BICYCLE PATHS CONSTRUCTION FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	31,986	
MATERIALS & SERVICES	53,055	
CAPITAL OUTLAY	268,657	
		353,698
CASH TRANSFER TO ROAD FUND		21,291
OPERATING CONTINGENCY		20,001
TOTAL REQUIREMENTS - BIKE PATH FUND		394,990

CABLE TELEVISION FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES		
PERSONAL SERVICES	106,206	
MATERIALS & SERVICES	620,933	
CAPITAL OUTLAY	300	
		727,439
OPERATING CONTINGENCY		23,331
CASH TRANSFER TO GENERAL FUND		49,688
TOTAL REQUIREMENTS - CABLE TV FUND		800,458

CAPITAL RESERVE FUND

EXPENDITURES

NONDEPARTMENTAL		
MATERIALS & SERVICES	1,598,892	
		1,598,892
OPERATING CONTINGENCY		20,000
TOTAL REQUIREMENTS - CAPITAL RESERVE FD		1,618,892

COUNTY FAIR FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	77,989	
MATERIALS & SERVICES	313,040	
		391,029
OPERATING CONTINGENCY		84,456
TOTAL REQUIREMENTS - COUNTY FAIR FUND		475,485

COUNTY SCHOOL FUND

EXPENDITURES

NONDEPARTMENTAL
MATERIALS AND SERVICES 1,291,883
TOTAL REQUIREMENTS - COUNTY SCHOOL FUND

DATA PROCESSING FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES
PERSONAL SERVICES 2,209,055
MATERIALS AND SERVICES 2,166,100
CAPITAL OUTLAY 20,693
OPERATING CONTINGENCY 4,395,848
TOTAL REQUIREMENTS - DATA PROCESSING FD 708,541
5,104,389

EMERGENCY COMMUNICATIONS FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES
MATERIALS AND SERVICES 418,000
TOTAL REQUIREMENTS - EMERGENCY COMM FUND 418,000

FLEET MANAGEMENT FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES
PERSONAL SERVICES 913,473
MATERIALS AND SERVICES 945,958
CAPITAL OUTLAY 274,950
OPERATING CONTINGENCY 2,134,381
TOTAL REQUIREMENTS - FLEET MANAGEMENT FD 1,081,672
3,216,053

INSURANCE FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES
MATERIALS AND SERVICES 5,547,954
CAPITAL OUTLAY 7,000
OPERATING CONTINGENCY 5,554,954
TOTAL REQUIREMENTS - INSURANCE FUND 4,138,546
9,693,500

INVERNESS FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
PERSONAL SERVICES	78,663	
MATERIALS AND SERVICES	129,829	
		208,492

LIBRARY SERIAL LEVY FUND

CASH TRANSFER TO GENERAL FUND	2,831,750	
TOTAL REQUIREMENTS - LIBRARY SERIAL LEVY		2,831,750

RECREATIONAL FACILITIES FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
MATERIALS AND SERVICES	5,000	5,000
CASH TRANSFER TO:		
ROAD FUND	301,500	
GENERAL FUND	15,500	
		317,000
TOTAL REQUIREMENTS - REC FAC FUND		322,000

REVENUE SHARING FUND

CASH TRANSFER TO GENERAL FUND	6,000,000	
OPERATING CONTINGENCY	395,000	
TOTAL REQUIREMENTS - REVENUE SHARING FD		6,395,000

SEWAGE FACILITIES FUND

CASH TRANSFER TO GENERAL FUND	165,150	
TOTAL REQUIREMENTS - SEWAGE FAC FUND		165,150

SHORT-TERM DEBT RETIREMENT FUND

EXPENDITURES

NONDEPARTMENTAL		
MATERIALS & SERVICES	125,000	
DEBT RETIREMENT PRINCIPAL	25,000,000	
DEBT RETIREMENT INTEREST	1,750,000	
TOTAL REQUIREMENTS - SHORT-TERM DEBT FD		26,875,000

TAX TITLE LAND SALES TRUST FUND

EXPENDITURES

DEPARTMENT OF JUSTICE SERVICES		
MATERIALS AND SERVICES	239,200	
TOTAL REQUIREMENTS - TAX TITLE FUND		239,200

WILLAMETTE BRIDGES CAPITAL FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES		
MATERIALS AND SERVICES	398,582	
CAPITAL OUTLAY	1,233,797	
TOTAL REQUIREMENT - WILLAMETTE BRIDGE FD		1,632,379

(SEAL)

June 26, 1985

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Carl Blumenau
Presiding Officer

APPROVED AS TO FORM

JOHN B. LEAHY, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

By

John B. Leahy

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

Ad valorem property tax levy for MULTNOMAH
COUNTY, OREGON, for fiscal year 1985-86.

On April 24, 1985, the Board of County Commissioners, after duly noticed hearings, approved a budget for Multnomah County, Oregon, for the fiscal year beginning July 1, 1985, and ending June 30, 1986.

On June 14, 1985, the Tax Supervising and Conservation Commission met and discussed the amended budget. On June , 1985, the commission certified the budget with recommendations.

On June 26, 1985, in accordance with that certification, the Board of County Commissioners adopted the budget for Multnomah County, Oregon, for the fiscal year commencing July 1, 1985, and ending June 30, 1986. That budget required ad valorem property tax levy on all property in Multnomah County in the amount of \$60,106,246.00.

Now, therefore, a tax for Multnomah County is levied in the amount of \$60,106,246.00 on all taxable property in Multnomah County 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 26, 1985

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

(SEAL)

By Carl Blumenauer
Presiding Officer

APPROVED AS TO FORM:

JOHN B. LEAHY, COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

BY John B. Leahy

0545B

- File no later than JULY 15.
- Be sure to read the instructions on page 2, Property Tax Certification Forms and Instructions booklet.

On July 1, 19 85, the Board of County Commissioners
Governing Body
of Multnomah County, Multnomah County, Oregon, levied a tax as follows:

SIGN HERE Dennis Buchanan/c County Executive 248-3308 7/12/85
Signature of Authorized Official Title Business Telephone Date

PART I: TOTAL PROPERTY TAX LEVY

	Partially Funded State	Totally Funded Local
1. Levy within the tax base (cannot exceed box 13, Part II)	1a 57,106,246	
2. One-year special levies (itemize these levies in Part V on back of form)	2a	2b
3. TOTAL AMOUNT subject to net tax rate limitation. Add boxes 1a, 2a and 2b	3 57,106,246	
4. Continuing levies (millage and fixed) (itemize in Part V on back of form)	4a	
5. Serial levies (itemize in Part V on back of form)	5a	5b 3,000,000
6. Amount levied for payment of bonded indebtedness		6b
7. Total amount to be raised by type of funding. Add boxes 1a, 2a, 4a and 5a, and enter in box 7a. Add boxes 2b, 5b and 6b and enter in box 7b	7a 57,106,246	7b 3,000,000
8. TOTAL AMOUNT to be raised by taxation. Add boxes 7a and 7b	8 60,106,246	

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 9 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 47,947,506	1982-83	10b 50,824,356	1983-84	10c 53,873,817	1984-85

11. Largest of 10a, 10b or 10c 11a 53,873,817 multiplied by 1.06 = 11b 57,106,246

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

12. Annexation increase from Part IV, box 7, on back of form 12

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 57,106,246

PART III: LIMITATIONS PER OREGON REVISED STATUTES (Refer to the ORS Chapter under which the municipal corporation was organized. 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
15. Statutory limitation of municipal corporation per ORS	15 of TVC
16. Total dollar amount authorized by statutory limit (box 14 multiplied by box 15)	16
17. Total amount of box 8 levied within statutory limitation	17

PART IV: ANNEXATION WORKSHEET

1.	Area	Effective Date of Annexation	1984 Assessed Value of Area Annexed
	A		
	B		
	C		
	D		

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

- 2. TOTAL for 1984 assessed value of annexed areas (sum A thru D)
- 3. Tax base levied by annexing entity for fiscal year 1984-85
- 4. Assessed value of annexing entity on January 1, 1984
- 5. Tax base rate of annexing entity. Divide box 3 by box 4
- 6. Annexation increase. Multiply box 2 by box 5
- 7. TOTAL ANNEXATION INCREASE. Multiply box 6 by 1.06.
Enter this amount in box 12, Part II, on front of form

PART V: SCHEDULE OF SPECIAL LEVIES

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-Oper.	5/15/84	84-85	86-87	3,000,000	3,000,000

If more than four levies, attach sheet showing the above information for each.

TOTAL SPECIAL LEVIES (This amount should equal the total of boxes 2a, 2b, 4a, 5a and 5b, Part I on front of form)

File with your assessor no later than July 15

This form **must** be completed if the district has a one-year or a serial levy for operating purposes outside the tax base. Levies for operating purposes do not include 1) bonded indebtedness; 2) serial levies wholly or partially for capital construction.

- Attach to Notice of Property Tax Levy (Form LB-50) and submit to county assessor with budget document.
- Be sure to read instructions in Property Tax Certification Forms and Instructions booklet.

Name of Taxing Unit Multnomah County	County Multnomah	
Budget Officer Duane Kline	Title Director, Budget Mgmt. Analysis Division	Telephone Number 248-3883

Part I - Base Year

If the levy for operating purposes was **entirely inside** your tax base in any year since 1979-80*, check the box below to indicate the most recent fiscal year that this occurred.

OR

If the levy for operating purposes was **outside** the tax base in every year since 1979-80, check the box for the year 1979-80 below.

1. The fiscal year to be used as the base year is:

- 1984-85
 1983-84
 1982-83
 1981-82
 1980-81
 1979-80

This base year must be used to complete Parts II, III and IV.

*See instructions if a continuing levy is used.

Part II - Base Year Operating Levy Determination Table

If the base year is:	Enter the larger figure from:
<input type="checkbox"/> 1984-85	Box 1, Form LB-50 for 1984-85 OR boxes 1 and 2, Form LB-50 for 1983-84* OR boxes 1 and 2, Form LB-50 for 1982-83*
<input type="checkbox"/> 1983-84	Box 1, Form LB-50 for 1983-84 OR boxes 1 and 2, Form LB-50 for 1982-83* OR boxes 1 and 2, Form LB-50 for 1981-82*
<input type="checkbox"/> 1982-83	Box 1, Form LB-50 for 1982-83 OR boxes 1 and 2, Form LB-50 for 1981-82* OR boxes 1 and 2, Form LB-50 for 1980-81*
<input type="checkbox"/> 1981-82	Box 1, Form LB-50 for 1981-82 OR boxes 1 and 2, Form LB-50 for 1980-81* OR boxes 1 and 2, Form LB-50 for 1979-80*
<input checked="" type="checkbox"/> 1980-81	Box 1, Form LB-50 for 1980-81 OR boxes 1 and 2, Form LB-50 for 1979-80*
<input type="checkbox"/> 1979-80	Box 9, Form LB-60 for computing the 1980-81 "Adjusted Levy"

2. Base year operating levy

2. 42,673,110

*If these figures are used, remember to subtract out serial levies that were either wholly or partially for capital construction that were approved prior to October 3, 1979, which are eligible for partial state payment and included on line 2.

Part III - Population and Inflation Indicator

If the base year on line 1, Part 1 is:	Base Year Population (for box 4)	Inflation Indicator (for box 6)
<input type="checkbox"/> 1984-85	population on July 1, 1983	1.031
<input type="checkbox"/> 1983-84	population on July 1, 1982	1.050
<input type="checkbox"/> 1982-83	population on July 1, 1981	1.039
<input type="checkbox"/> 1981-82	population on July 1, 1980	1.178
<input checked="" type="checkbox"/> 1980-81	population on July 1, 1979	1.303
<input type="checkbox"/> 1979-80	population on July 1, 1978	1.489

3. Population on July 1, 1984 (see instructions)	3. 562,300
4. Base year population (see instructions)	4. 560,600
5. Population indicator. (Divide line 3 by line 4 and enter to nearest 3rd decimal. If less than 1.000, enter 1.000.)	5. <u>1</u> <u>0</u> <u>0</u> <u>3</u>
6. Inflation indicator for base year to nearest 3rd decimal (from above)	6. <u>1</u> <u>3</u> <u>0</u> <u>3</u>
7. Combined population and inflation indicator to the nearest 3rd decimal. (Multiply line 5 by line 6.)	7. <u>1</u> <u>3</u> <u>0</u> <u>7</u>

Part IV - 1985-86 Tax Levy Calculation

8. Base year operating levy (from line 2, Part II)		8. 42,673,110
9. 1985-86 adjusted levy. (Multiply line 8 by line 7)	9. 55,773,755	
10. 1985-86 levy within:		
a. The tax base	10a 57,106,246	
b. Any continuing levies (millage or fixed)	10b 0	
c. Total (Add lines 10a and 10b)	10c 57,106,246	
11. The greater of line 9 or line 10c		11. 57,106,246
12. Serial levies wholly or partially for capital construction to be levied in 1985-86 which were approved prior to October 3, 1979		12. 0
13. Amount partially funded by the State of Oregon. Must be equal to or greater than line 7a, Form LB-50. (Add lines 11 and 12.)		13. 57,106,246

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