



**Tax Supervising  
& Conservation  
Commission**

PO Box 8428  
Portland, Oregon  
97207-8428

Telephone (503) 988-3054

Fax: (503) 988-3053

E-Mail:  
TSCC@co.multnomah.or.us

Web Site:  
[www.multnomah.lib.or.us/tsccl/](http://www.multnomah.lib.or.us/tsccl/)

June 13, 2001

**ATTACHMENT C**

Board of County Commissioners  
Multnomah County  
501 SE Hawthorne Blvd, 6<sup>th</sup> Floor  
Portland, Oregon 97214

Dear Board of Commissioners:

The Tax Supervising and Conservation Commission met on June 7, 2001 to review, discuss and conduct a public hearing on the Multnomah County 2001-02 budget. This hearing was conducted 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 the district.

The 2001-02 budget, filed May 11, 2001, is hereby certified by a majority vote of members of the Commission with the following objection and recommendation.

**Objection:**

The Debt Service Unappropriated Ending Fund Balance amount is \$3,737,889 higher than will be needed to make the debt service payment due October 2002. At the time of adoption the Board shall reduce the Debt Service Levy to \$11,391,057.

**Recommendation:**

Local Budget Law (ORS 294.401 (5)) requires that the notice of the budget committee meeting must be published twice, five to 30 days before the committee meeting with the publications separated by at least five days. The County published only once on April 16, 2001. This should be corrected for next year.

Aside from the exceptions, estimates were judged to be reasonable for the purpose shown and the document was found to be in substantial compliance with Local Budget Law. The budget estimates and levy amounts are shown on the following page.

Please file a complete copy of the adopted budget with the Commission within 15 days of adoption. The required response to the Commission objection will be satisfied in the resolution that sets the debt service levy at the reduced amount.

We appreciate having the opportunity to discuss this budget with you.

Yours very truly,

**TAX SUPERVISING & CONSERVATION COMMISSION**

Richard Anderson, Commissioner

Anthony Jankans, Commissioner

Lynn McNamara, Commissioner

Julie Van Noy, Commissioner

**Commissioners**  
Richard Anderson  
Anthony Jankans  
Lynn McNamara  
Carol Samuels  
Julie Van Noy

	<u>Budget Estimates</u>	<u>Portion Unappropriated</u>
General Fund	\$297,185,676	\$4,500,000
Strategic Investment Program Fund	2,554,503	
Road Fund	40,906,221	
Emergency Communications Fund	180,646	
Bicycle Path Construction Fund	376,285	
Recreation Fund	185,300	
Federal State Fund	312,313,223	
County School Fund	1,753,750	
Tax Title Fund	1,490,000	
Animal Control Fund	1,432,000	
Willamette River Bridge Fund	7,265,599	
Library Serial Levy Fund	44,751,511	
Special Excise Taxes Fund	15,723,000	
Public Land Corner Preservation Fund	936,892	
Inmate Welfare Fund	1,611,557	
Jail Levy Fund	42,043,174	
Assessment & Taxation Fund	11,072,418	
Justice Services Special Operating Fund	3,676,700	
Revenue Bond Sinking Fund	1,082,595	523,332
Capital Debt Retirement Fund	17,501,758	2,162,267
GO Bond Sinking Fund*	23,116,786	8,803,185
PERS Bond Sinking Fund	11,568,687	2,620,558
Justice Bond Project Fund	60,689,772	
Revenue Bond Project Fund	2,546,509	
SB 1145 Construction	10,666,060	
Equipment Lease Purchase Fund	1,500,000	
Building Projects Fund (2504)	25,300,000	
Library Construction Fund 1996	11,967,842	
Capital Improvement Fund	12,858,550	
Capital Acquisition Fund	5,556,745	
Asset Preservation Fund	9,680,271	
Deferred Maintenance Project Fund	5,800,000	
Behavioral Health Managed Care	42,436,176	
Risk Management	48,909,390	
Fleet Fund	8,556,852	
Telephone Fund	6,442,201	
Data Processing Fund	21,787,409	
Mail Distribution Fund	1,499,649	
Facilities Management Fund	42,828,330	
Total Budget Estimates	\$1,157,754,037	
Total Unappropriated Balance		\$ 18,609,342

Tax Levies:

Permanent Rate - General Fund	\$ 4.3434
GO Bond Debt Service Levies - Not Subject to Limit*	\$ 11,391,057
Library Local Option Levy - General Government	\$ 0.5947

\*Per TSCC Objection