

# Appendix

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### General Information

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles and 80 highway miles from the Pacific Ocean. The County covers 457 square miles, most of which lies in the Willamette Valley, between the Tualatin Mountains west of the Willamette River and the Cascade Mountains to the east. The elevation ranges from 77 feet above sea level in Portland to 322 feet in Gresham and 1,224 feet at Big Bend Mountain in the Cascade foothills.

Early pioneers began settling the area in the 1840s. Portland was founded in 1851, and the County was incorporated in 1854, five years before Oregon was admitted to the Union.

### Population

Multnomah County is the most populous county in the state, with a 1998 population of 642,000. Portland and Gresham are the largest incorporated cities in the County. Other cities include Fairview, Maywood Park, Troutdale, and Wood Village. Portland, the county seat of Multnomah County, is the largest city in Oregon, and the second largest city in the Pacific Northwest. See "Employment" herein for a description of the new PMSA.

#### *Population Estimates*

As of July 1	State of Oregon	Portland Metropolitan Area*	Multnomah County	City of Portland	City of Gresham
1988	2,741,000	1,179,500	570,500	429,410	60,315
1989	2,791,000	1,202,200	581,000	432,175	65,470
1990	2,847,000	1,241,600	583,500	440,000	69,000
1991	2,930,000	1,285,100	600,000	453,065	71,225
1992	2,979,000	1,308,700	605,000	458,275	72,210
1993	3,038,000	1,338,900	615,000	471,325	73,185
1994	3,082,000	1,357,800	620,000	495,090	74,625
1995	3,132,000	1,379,700	626,500	497,600	77,240
1996	3,181,000	1,403,200	636,000	503,000	79,350
1997	3,217,000	1,420,900	639,000	508,500	81,865
1998	3,267,550	1,445,300	642,000	509,610	83,595
1960	1,768,687	821,897	522,813	372,676	3,944
1970	2,091,533	1,009,139	554,668	379,967	9,875
1980	2,639,915	1,108,700	562,300	370,000	33,230

\* Includes Multnomah, Clackamas, Washington, and Yamhill counties.

Source: Under State law, the State Board of Higher Education must estimate annually the population of Oregon cities and counties so that shared revenues may be properly apportioned. The Center for Population Research and Census at Portland State University performs this statutory duty.

### Employment

*The major trend in the metropolitan economy in recent decades has been toward greater diversification.*

The County is part of the Portland-Vancouver Primary Metropolitan Statistical Area (PMSA). Current employment and unemployment data are available for the PMSA only, which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington. From 1984 through 1992 the Portland PMSA consisted of Multnomah, Washington, Clackamas and Yamhill counties in Oregon. Before that, the PMSA included Multnomah, Washington and Clackamas counties in Oregon and Clark County in Washington.

Employment in manufacturing, construction, mining, and government is proportionately lower in Portland than in the United States as a whole. But employment in trade, services, finance, insurance, real estate, and transportation is proportionately greater in Portland.

#### *Portland-Vancouver PMSA Labor Force By Place of Residence*

Year	Resident Labor Force (000)	Unemployment		Total Employment (000)
		Number (000)	Percent of Labor Force	
1989	815.0	38.7	4.7%	776.3
1990	838.7	35.5	4.2%	803.2
1991	854.3	41.9	4.9%	812.4
1992	874.5	56.1	6.4%	818.4
1993	907.1	54.3	6.0%	852.8
1994	936.5	40.3	4.3%	896.2
1995	956.3	36.1	3.8%	920.2
1996	1,003.7	45.5	4.5%	958.2
1997	1,025.7	44.1	4.3%	981.6
1998	1,048.8	44.8	4.3%	1,004.0

1. Includes non-agricultural wage and salary, self-employed, unpaid family workers, domestics, agricultural workers and labor disputants.

### Unemployment

Over the past ten years, unemployment in the metropolitan area has been lower than in the state as a whole, due to the diversified economy within the PMSA. The Portland area relies less on the wood products industry than does Oregon as a whole; in 1997, the timber industry accounted for approximately four percent of the jobs in Oregon, compared with 0.97 percent in the PMSA.

### Income

Over the past ten years, in the Portland PMSA has been higher than that of the state as a whole and of the nation, as noted in the table below. Personal income includes wages and salaries, other



labor-related income (such as employer contributions to pension funds), proprietors' income, rental income, dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Before 1995, effective buying income was defined as personal income less tax and non-tax payments; after 1995 effective buying income was redefined to mean money income less personal income tax, personal contributions to social insurance, and taxes on owner-occupied homes. Money income includes wages and salaries, self-employment income, interest, dividends, transfer payments, and other income.

### Portland PMSA Income Estimates

Year	PMSA Total Personal Income (millions)	Per Capita Income			Median Household Effective Buying Income	
		Portland PMSA	State of Oregon	USA	Portland PMSA	State of Oregon
1988	\$ 24.205	\$ 16.706	\$15.334	\$ 16.600	\$ 26.430	\$ 22.464
1989	26.823	18.101	16.404	17.696	28.192	23.624
1990	29.292	19.188	17.452	18.635	29.982	25.082
1991	31.118	19.809	17.948	19.201	32.961	29.300
1992	33.522	20.867	18.747	20.147	34.351	30.294
1993	35.878	21.817	19.512	21.368	36.159	31.744
1994	38.374	22.890	20.497	22.186	38.729	33.662
1995	42.160	24.553	21.579	23.359	33.713	31.002
1996*	45.997	26.228	22.852	24.436	35.325	30.166
1997	NA	NA	23.984	25.598	37.474	31.807

\*The definition of effective buying income changed in 1995 and is not comparable with previous years. See "Income" above.

Source: U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. Sales & Marketing Management, *Survey of Buying Power*.

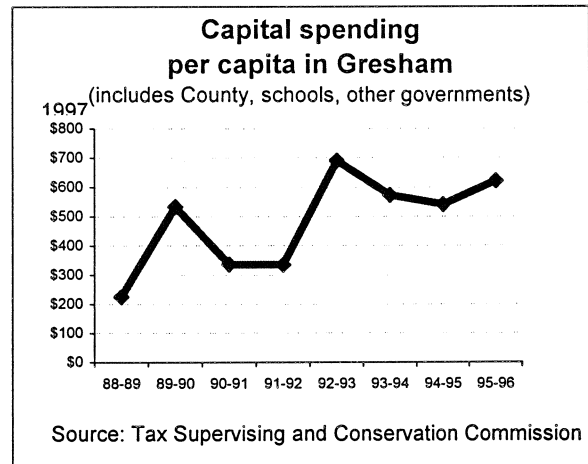
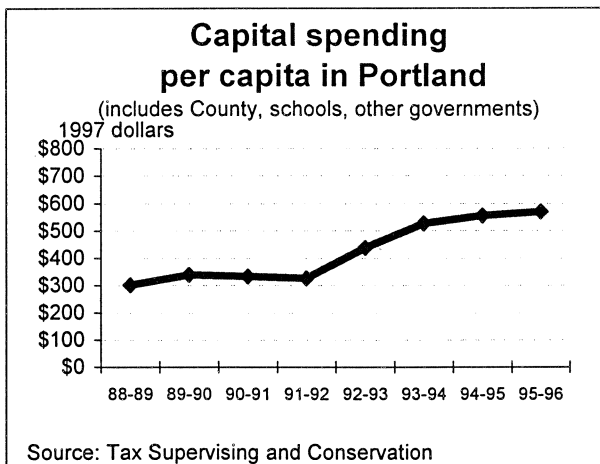
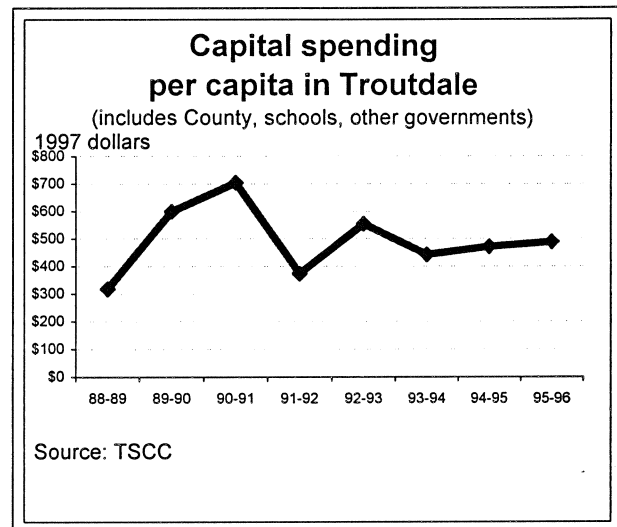
## Economic Development

Due to the economic situation in Asia, there have been substantial recent layoffs and construction delays in the high technology sector of the Portland-Vancouver PMSA. The County does not know whether these layoffs and delays are temporary or longer lasting. Layoffs and construction delays could negatively affect the local economy and the assessed value of property in the County, reducing the amount of ad valorem tax revenues the County receives from its permanent rate levy. The County cannot estimate the magnitude of these effects at this time.

The Portland Metropolitan Area is divided into three main counties. Multnomah County encompasses the cities of Portland, Gresham, Troutdale, Fairview and Wood Village. Washington County contains Beaverton, Tigard, Tualatin and Hillsboro. Clackamas County

includes Milwaukie, Oregon City and other southern areas. As a major transportation hub of the Pacific Coast with water, land and air connections, Multnomah and Washington Counties serve expanding international markets and have experienced considerable growth. After record-breaking construction of 7 million square feet in 1997, another 835,000 square feet is under construction, with an additional 3.5 million square feet anticipated during the next few years.

*Graphs at right and below show governmental capital spending in fiscal years from 1988 through 1996.*



## Utilities

Portland General Electric Company and Pacific Power & Light provide electric service, and Northwest Natural distributes natural gas. Telephone services are provided by US West Communications and, in some areas, General Telephone of the Northwest.

## Sewer Districts

*Three sanitary sewer districts and four cities provide sewer service to urban areas, including some unincorporated parts of the County.*

Approximately one-third of the 96,200 acres within the City of Portland's Urban Services Boundary and approximately 60 percent of Portland's population is served by combined sanitary and stormwater sewers. During rainstorms the collection system exceeds the capacity of the interceptor system that conveys sewage to the Columbia Boulevard treatment plant, resulting in overflows of untreated sewage directly into the Willamette River and the Columbia Slough. Under an agreement between Portland and the Oregon Department of Environmental Quality, Portland is installing storm sewers throughout Portland to remedy this situation. Costs are estimated at \$700 million (in 1993 dollars) to be invested over 20 years, including a \$400 million treatment plant to be built near the Willamette River.

## Water

*Portland's 102-square-mile Bull Run Watershed, located in the foothills of the Cascades west of Mt. Hood, is the primary source of water for the Portland metropolitan region.*

Eleven water districts and nine private water companies supply water to the unincorporated portions of the County. In urban areas, city water departments provide water service.

Water from Bull Run is gravity-fed to Portland and surrounding areas through three conduits. These conduits are 25 miles long and have a carrying capacity of 210 million gallons per day. Portland installed a groundwater backup system on the Columbia River south shore. The system pumps groundwater into the Powell Butte reservoir, where it is blended with Bull Run surface water. The well field is designed to supply 90 million gallons per day. Portland's storage reservoir capacity in the Bull Run is 16.8 billion gallons; 10.2 billion is available without filtration. Current usage from the Portland water system averages 95 million gallons a day in the winter (November to June) and 150 million gallons a day during the average peak season summer months (July to October).

## Fire Protection

Thirteen fire districts, in addition to city fire departments, provide adequate fire protection in most areas of the County, except in rural area. Sauvie Island and the communities of Dodson and Warrendale have fire districts but have levied no taxes for equipment; without fire protection, several homes and a school have been lost to fire in the past few years.

## Police

The Multnomah County Sheriff's Office provides police protection throughout the unincorporated areas of the County. Portland, Gresham and Troutdale city police departments serve those needs within their boundaries; Maywood Park and Wood Village contract with the County Sheriff's office for police coverage. The Portland Bureau of Emergency Communications provides central dispatching for all of the County's emergency services, including rural and urban police and fire, operating with a 911 emergency call system.

### Education

*The City is the educational center for the State of Oregon. Within the Portland Metropolitan area are several post-secondary educational systems.*

Portland State University ("PSU"), one of the three large universities in the Oregon State System of Higher Education, is located on a campus encompassing an area of over 28 blocks adjacent to the downtown business and commercial district of Portland. PSU offers baccalaureate and masters degrees in over 32 areas, doctoral degrees in six fields, and certificates in nine areas. Enrollment, as of fall 1998, was 15,230. PSU is noted for the development of programs specifically designed to meet the needs of the urban center.

Portland is the location of Oregon Health Sciences University ("OHSU"), located on 116 acres in the hills west of downtown. OHSU offers academic programs in dentistry, medicine and nursing, as well as continuing education, child development and rehabilitation, clinical training certificates, internships and fellowships. Combined enrollment which includes students, resident and fellows in the fall of 1998 was 1,846.

Independent colleges in the City include Lewis & Clark College, the University of Portland, Reed College, and Marylhurst Education Center, and three small church-affiliated schools, Warner Pacific College, Concordia University, and Columbia Christian College. The Western States Chiropractic College also is located in the City. Community colleges serving the Portland area include Portland Community College; Mt. Hood Community College in Gresham, east of Portland; and Clackamas Community College at Oregon City in Clackamas County. The Division of Continuing Education of the State System of Higher Education offers a diversified program for adult education in the City, principally through evening classes but also through correspondence classes and other services.

### Transportation and Distribution

The City of Portland is a leading warehousing and distribution center for the Pacific Northwest, serving a market area of approximately seven million people. The Columbia River ship channel is maintained at a depth of 40 feet from the Portland Harbor to the Pacific Ocean 110 miles downstream. Seven Oregon and Washington port districts have joined to fund a five-year, \$6 million study of the feasibility of deepening the shipping channel of the Columbia River from 40 feet to 43 feet, in order to accommodate today's larger vessels. Primary cargoes include containers, automobiles, grain, and mineral bulks.

Upstream from the City of Portland, the Columbia River provides the only water route through the Cascade Mountains to the agricultural "Inland Empire" of eastern Oregon, Washington, and northern Idaho. This region has been opened to slack-water barge navigation by means of locks installed in a series of federal hydroelectric projects on the lower Columbia River and its largest tributary, the Snake River. In

*The City of Portland's location at the head of deep-water navigation on the Columbia River system gives it substantial geographic and, therefore, economic advantages for the shipment of freight.*

*In tonnage of total waterborne commerce, the Port is ranked as the third largest volume port on the West Coast, after Long Beach and Los Angeles.*

*The airport, one of the fastest growing international airports in the nation, has undergone extensive expansion over the past four years, including construction of \$100 million in new terminal facilities which were the first phase of an \$800 million plan for ten years of parking, road and terminal improvements.*

addition, the Columbia River Gorge forms a corridor through the Cascades which, because it is level, provides an economical rail and highway route between Portland and the region east of the mountains.

The Port of Portland is a port district encompassing Multnomah, Clackamas and Washington counties. The district provides public facilities including extensive marine terminals and cargo-handling facilities, grain storage and handling facilities, ship dry dock and repair facilities, industrial properties, Portland International Airport and satellite general aviation airports at Troutdale fifteen miles east of Portland, at Hillsboro west of Portland in Washington County, and at Mulino south and east of Portland in Clackamas County. The Port's 982-foot floating dry dock at the Swan Island Ship Repair Yard is the largest in the Americas and the third largest in the world.

Exports include wheat and barley, beef pulp pellets, baled hay, forest products (logs, lumber, plywood and wood chips), paper and newsprint, scrap metal, soda ash and aluminum products. Imports include cement, ore (limestone, iron ore and alumina), iron and steel products, petroleum products, crude salt, autos and trucks. Total waterborne tonnage moving through the Port decreased 11.3% in 1996, with a total of over 10.5 million short tons of cargo. Approximately 39% of that tonnage was grain. The total value of waterborne trade including imports and exports on the Columbia River was \$12.95 billion in 1996.

Portland International Airport handled 12.8 million passengers in 1997, a nearly 2% increase over 1996; and 263,521 short tons of air cargo in 1997, an increase of 8.8% over 1996. Twenty-one passenger airlines and fifteen cargo airlines operate out of the airport.

Two major railroads -- the Burlington Northern Santa Fe and Union Pacific -- plus the Amtrak passenger train system, serve the City. Transportation is facilitated by a highway system that includes Interstate 5, the primary north-south highway artery of the West Coast, and by-pass routes I-205 and I-405 within and around Portland. The primary east-west highway system is Interstate 84 which begins at Portland and heads east along the Columbia River to Idaho and beyond.

The Tri-County Metropolitan Transportation District ("Tri-Met"), the regional public transit agency, provides bus service through the region. Tri-Met's light rail system ("MAX") began operation in the fall of 1986 with the opening of the 15-mile line between downtown Portland and the City of Gresham to the east. The Westside extension, completed in 1998, extends the line out to the cities of Beaverton and Hillsboro. This project was funded by federal transportation funds, the Oregon

### Tourism, Recreation, and Cultural Attractions

State Lottery, a \$125 million bond measure and \$21 million pledged by local governments. Planning is now under way for an additional expansion north to the Portland International Airport.

Portland is Oregon's largest city and the center of business and transportation routes in the state. Therefore, the City of Portland accommodates a large share of Oregon's tourist and business visitors. The City of Portland also attracts many tourists itself with many cultural and recreational facilities, including a major symphony and associated musical organizations, civic theater, an opera association, art museum, Oregon Historical Society Museum, Oregon Museum of Science and Industry, Western Forestry Center, Japanese Gardens, International Rose Test Gardens, and the Washington Park Zoo and Zoological Gardens. The Memorial Coliseum and the Rose Garden arena are centers for conventions, expositions and sports events.

The Oregon Convention Center, completed in 1990 on the east side of the Willamette River across from the downtown area, includes 500,000 square feet of exhibit hall, meeting room, and ballroom space. Usage has exceeded projections. In 1996, an estimated 629,000 convention delegates visited the City, attending meetings and exhibits in the Oregon Convention Center and other facilities.

Major resorts in the state outside the metropolitan region include Sunriver Lodge and Resort, Salishan Lodge, Kah-Nee-Ta Resort and Convention Center, the Inn at Spanish Head, Timberline Lodge and the Flying "M" Ranch.

### Natural Resources

Mineral and aggregate deposits in the County include stone, crushed rock, sand and gravel. The metropolitan area is Oregon's leading producer and consumer of these resources. However, if demand for mineral and aggregate remains roughly the same, existing sites will be depleted by the year 2015, according to the Metro Comprehensive Plan.

*Multnomah County has 0.7 percent of the state's commercial timber.*

About half of the commercial timber lands in the County are in the Mt. Hood National Forest; the other half of the timber land is in the northwest part of the County and in the area between the Sandy River and the National Forest boundary. The lumber industry is Oregon's largest industry, but its importance in Multnomah County's economy is not as great as for other parts of the state. Lumber and wood products employment accounted for 6.0 percent of all manufacturing jobs and less than 1 percent of all employment in the PMSA in 1997.

### Land Use Planning

To provide common direction and consistency within each city and county comprehensive plan, Oregon law directs the Land Conservation and Development Commission (LCDC) to adopt statewide planning goals and guidelines. All zoning and development within a city or county must conform to the comprehensive plan for that area.

*Oregon law requires that comprehensive land use planning be done at the city and county levels.*

Multnomah County submitted its comprehensive plan to LCDC for approval in 1979. LCDC ordered changes in the plan, which were made, and the plan was resubmitted in 1980. LCDC approved the plan in July 1980. The County updates its plan periodically.

As part of a comprehensive plan, an urban growth boundary for the year 2000 must be established. This boundary is designed to contain urban sprawl and should encompass adequate land in each zoning category to support predicted growth. In the Portland metropolitan area, Metro has responsibility for adoption, amendment and maintenance of a regional urban growth boundary. Local comprehensive plans must conform to the regional growth boundary.

*Metro's Region 2040 growth management program began in 1991 to explore how the metropolitan region might accommodate expected growth over the next 50 years and to link land-use and transportation planning.*

Metro has the authority to expand the urban growth boundary when it can demonstrate the need for more urban land. In December 1995, the Metro Council adopted the Region 2040 Growth Concept, which encourages compact development near existing and future transit to reduce land consumption and the need to convert rural land to urban uses, preserves existing neighborhoods, identifies "rural reserve areas" as areas not subject to urban growth boundary expansion that serve as separation between urban areas, sets goals for providing permanent open space areas inside the urban growth boundary and recognizes that cities on the boundary will grow and that cooperation is necessary to address common issues.

### Agriculture

Agriculture is Oregon's second largest industry and is still an important factor in the County's economy, although croplands have been lost to urban uses as the metropolitan area expanded. Major crops include small fruits and berries, nursery stock, fresh market produce and processing vegetables, grains and hay. A number of large wholesale nurseries located in the area serve national markets.

# Economic & Demographic Information

## Appendix

### Housing

According to the U.S. Census, there were 245,970 housing units in Multnomah County in 1980 and 242,140 units in 1990. In 1980, 53.7 percent of housing was owner occupied, and in 1990, that number had increased to 55.3 percent.

#### *Building Activity in the County*

Year	Permits for Residential Units		Costs of Construction & Alteration	
	Single Family	Multi-Family	Residential (\$000)	Non-Residential (\$000)
1988	973	381	123,012	281,379
1989	1,137	1,189	167,368	272,724
1990	1,259	1,342	188,219	359,452
1991	1,345	731	208,193	240,363
1992	1,478	821	210,327	266,282
1993	1,535	730	254,669	211,211
1994	1,607	884	235,703	414,597
1995	868	554	128,981	323,947
1996	1,849	3,062	348,513	NA*
1997	1,669	2,662	350,666	NA*
1998	1,679	2,325	353,060	NA*

\* Nonresidential building data is no longer available from the state.

Sources: 1988-1993 -- Oregon Housing and Community Services Department.  
1994-1998 -- County data from the Center for Population Research & Census, Portland State University.



## Government

*The Board of County Commissioners conducts all legislative business of the County in one formal Board meeting per week.*

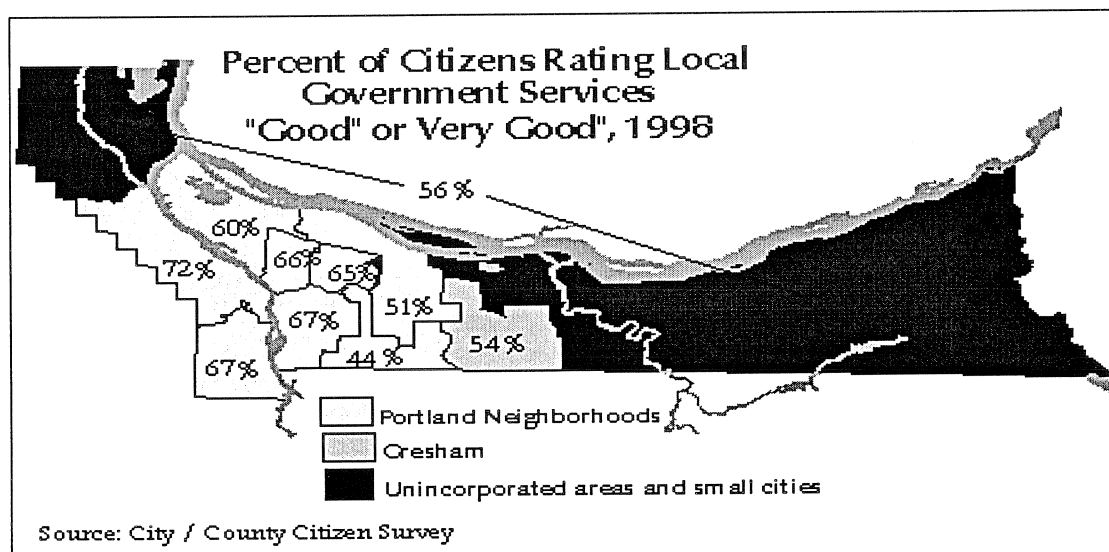
The County is governed by a Board of County Commissioners consisting of four non-partisan members elected from designated districts within the County and the Chair of the Board elected at large. Some Board meetings are held in different county locations for greater citizen access.

The FY 2000 adopted budget contains 4890.27 FTE not including temporary employees. There are nine bargaining units representing 4,164.45 positions, and 725.81 management and exempt positions.

### Multnomah County, Oregon -- Principal Officers

Title	Name	Service Began	Term Expires
<b>Board of County Commissioners:</b>			
Chair of Board	Beverly Stein	8/93	12/31/02
District No. 1 <sup>1</sup>	Diane Linn	6/98	12/31/00
District No. 2	Serena Cruz	1/99	12/31/02
District No. 3 <sup>1</sup>	Lisa Naito	6/98	12/31/00
District No. 4	Sharron Kelley	6/89	12/31/00
<b>Other Officers:</b>			
County Auditor	Suzanne Flynn	1/99	12/31/02
County District Attorney	Michael Schrunk	1/83	12/31/00
County Sheriff	Dan Noelle	5/95	12/31/02
Director, Finance Division	David A. Boyer	4/82	Not Elected
Treasury Manager	Harry S. Morton	3/94	Not Elected
County Counsel	Thomas Sponsler	6/97	Not Elected
Director of Support Services	Vickie S. Gates	9/96	Not Elected

1. The two commissioners were elected May 1998 to serve for the remaining term of their predecessors.



## Pension Plan

*Benefit provisions and other requirements are established by state statutes.*

Substantially all County employees are participants in the State of Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. The County's payroll for employees covered by PERS for the year ended June 30, 1998 was \$160,197,000. The County's total payroll was \$170,627,000.

All County full-time employees are eligible to participate in the PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 (Tier 1) or at age 60 (Tier 2) with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Tier 1 applies to employees hired or vested before January 1, 1996. Tier 2 applies to employees hired or vested on or after January 1, 1996. Compulsory retirement age is 70. Retirement benefits are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. The information for retirees, beneficiaries or terminated employees entitled to benefits but not yet receiving them is not presented because PERS pools the risk related to such employees among all employers. PERS fully funds these obligations at the time of retirement or separation from service.

## Accrued Vacation

County employees may accrue vacations and receive reimbursement upon termination of employment. As of June 30, 1998 the total accrued vacation liability in the General Fund and Other Funds was \$11,962,000; \$9,917,000 of the accrued vacation liability is funded.

## Funding Policy and Annual Pension Cost

The County is required by the rules applicable to PERS to contribute 10.66 percent of covered employees' salaries to PERS. The contribution rate is determined based on actuarial valuations which are performed by PERS at least every two years. The County withholds the required 6 percent employee contribution from all employee paychecks.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. Employer contributions are now calculated in conformance with GASB Statement No. 27, which took effect for the first time in FY 1998. The change in accounting method results in an increase of the County's liability. For previous debt issues, the County used GASB Statement No. 5. Based on the assumptions of the December 31, 1997 actuarial valuation, the County's required contribution, including employees' contributions,

## PERS Actuarial Assumptions

was equal to the annual pension cost of \$26,689,000.

Significant actuarial assumptions used in the most recent valuation (December 31, 1997) include (a) a rate of return on the investment of present and future assets of 8% per year, (b) projected salary increases of 4.0% per year attributable to general wage adjustments, (c) additional increases for promotion and longevity that may vary by age and service, (d) projected automatic cost-of-living benefit increases of 2% per year (the maximum allowable), and (e) demographic assumptions that have been chosen to reflect our emerging experience of the members of the system, and are the same as those used to compute the emerging experience of the members of the system, and are the same as those used to compute the actuarially required contributions. The entry age actuarial cost method and level percentage amortization method are used. A thirty year amortization period is used. The actuarial value of assets is based on market value.

**Schedule of Funding Progress (\$000)**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a % of Covered Payroll
12/31/93	\$147,577	\$249,433	\$101,856	59%	\$122,873	83%
12/31/95	201,614	330,154	128,540	61%	142,614	90%
12/31/97	291,095	449,588	158,493	65%	155,915	102%

## PERS Benefits and Rate Changes

On October 14, 1998, the County received notification from the State of Oregon Public Employees Retirement System (PERS) of revised employer contribution rates adopted by the PERS Board. These revised contribution rates were the result of PERS' regular two-year actuarial update; and are based on actuarial values as of December 31, 1997. Based on this update, the County's unfunded actuarial liability with PERS increased from \$128,540,000 to \$158,493,000. The reasons for this increase are complex but relate primarily to decisions made by the State regarding the taxation of PERS retirement benefits, costs associated with retirement benefits under the "Money Match" option, and changes in economic and demographic assumptions. The County's employer contribution rate of covered payroll will increase from 10.66% to 12.36% effective July 1, 1999. This increased contribution rate will cost the County an estimated \$3,000,000 annually. The full text of the County's 1997 actuarial valuation should be read to gain a better understanding of the PERS rate changes.

## Year 2000 Preparations

*In Fiscal Year 1997-98 the County budgeted \$4.3 million to assess and remediate central/legacy systems.*

*The County has been working with departments, suppliers, external business partners and customers to assess and remediate all non-compliant mission critical information technology and non-information technology applications.*

**This Year 2000 Statement is being designated as a “Year 2000 Readiness Disclosure” pursuant to the Year 2000 Information and Readiness Disclosure Act, Public Law 105-271 (1998).**

In Fiscal Year 1996-97 the County established a Year 2000 Project Office with oversight responsibility for Year 2000 compliance activity. The County’s Year 2000 Project scope includes:

- Inventory, Assessment and remediation of legacy/centralized systems
- Inventory, Assessment and remediation of non-information technology embedded microprocessor systems
- Assessment of Internal and external information technology interfaces that support County services
- Contingency planning as needed
- Participation in Public awareness activities
- Assessment and mitigation of the County’s risk associated with Year 2000
- Inventory, assessment, prioritization and remediation of County departments' decentralized information technology systems
- Response to readiness inquiries from the public and County business partners

In Fiscal Year 1997-98 the County budgeted \$4.3 million to assess and remediate and/or replace central/legacy systems. Individual departments included funds in their respective department budgets to address each individual department’s Year 2000 compliance issues.

The County retained COMSYS Technical Services, Inc. to inventory, assess and remediate the centralized information technology systems residing on the County’s enterprise server. The County has also been working with departments, suppliers, and external business partners to inventory, assess and remediate the County’s non-compliant critical information technology and non-information technology applications. County departments are communicating with critical suppliers and service providers to determine their readiness for Year 2000.

As of June 1, 1999, the County has accomplished the following Year 2000 activities:

- Adopted a Year 2000 acquisition and contracting policy requiring all information, technology, and non-technology equipment, software, etc. be year 2000 compliant. The policy includes boilerplate language to be included in County contracts or intergovernmental agreements requiring parties doing business with the County to provide services, data and/or goods that meet the

*Multnomah County has created communications mechanisms, including a web site <http://www.multnomah.lib.or.us/isd/Year2000/>, to inform County staff, external organizations and the public about the County's Year 2000 efforts.*

- definition of Year 2000 compliant.
- Implemented County-wide project management structure to monitor and assist County departments in developing and implementing their plans for Y2K readiness.
- Inventoried and assessed all legacy/central systems and client server applications.
- Remediated all legacy/central systems except two (Assessment and Taxation and Community Justice Juvenile Information systems) which are scheduled for replacement by September 1999.
- Inventoried and assessed phone system, LAN's and WAN's.
- Worked with external partners to test Year 2000 technology interfaces.
- Established a Year 2000 Coordinators' Group to share information and resources for Year 2000 readiness among County departments.
- Created communications mechanisms, including a web site <http://www.multnomah.lib.or.us/isd/Year2000/>, to inform County staff, external organizations and the public about the County's Year 2000 efforts.
- Regularly briefed Board of County Commissioners and upper level management on status of Year 2000 progress.

### Basis of Accounting

The County maintains all Governmental Fund Types including the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become measurable and available, and expenditures are recorded at the time liabilities are incurred.

### General Fund (100)

Accounts for the financial operations of the County which are not accounted for in any other fund. The principal sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, intergovernmental revenue, and interest income. Primary expenditures in the General Fund are made for general government, public safety, health services, aging services, and youth and family services.

The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

### Special Revenue Funds

Special Revenue Funds are authorized for a specific purpose and generally operate on a year-to-year basis until the Fund is discontinued or revised by proper legislative authority. In the event the Fund is discontinued, any excess funds would be returned to the originating jurisdiction or the County General Fund.

### Strategic Investment Program Fund (140)

Accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are partly restricted by contractual obligations, and partly are at the discretion of the County for Community Service Fees, the statutorily required payment by the companies that equals one fourth of the annual tax savings enjoyed by the company.

### Road Fund (150)

In accordance with ORS 366.524 - 366.542 and ORS 368.705, accounts for revenues primarily received from the State of Oregon motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

### Emergency Communications Fund (151)

Accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, pursuant to Multnomah County Code 5.90.060.

# Basis of Accounting/Funds

## Appendix

Bicycle Path Construction Fund (154)	Accounts for one percent of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS for bicycle path construction and maintenance.
Recreation Fund (155)	Accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments to Metro to which the County transferred all parks operations in 1994.
Federal/State Program Fund (156)	Accounts for the majority of dedicated revenues and expenditures related to federal and state financial assistance programs (grants). Also accounts for General Fund contributions (match) and operational revenues.
County School Fund (157)	Accounts for funds transferred from General Fund and Forest Reserve yield revenues received from the State pursuant to ORS 328.005 - 328.035. Funds are distributed to the County School districts.
Tax Title Land Sales Fund (158)	Accounts for the receipt and sale of foreclosed properties. Under the provision of ORS 275.275, these revenues are distributed to the taxing districts in Multnomah County.
Animal Control Fund (159)	Accounts for revenues from dog and cat licenses, control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund (161)	Accounts for State of Oregon Motor Vehicle fees and County gasoline taxes which are transferred from the Road Fund. Expenditures are made for inspections and maintenance of the Hawthorne, Morrison, Burnside, Sellwood, and Broadway bridges.
Library Fund (162)	Accounts for the Multnomah County Public Library operations. Property taxes from a three-year special serial levy and transfers from the General Fund are the principal sources of revenue. The Multnomah County Public Library was established by Ordinance 649 pursuant to ORS 357.400 - 375.610.
Special Excise Taxes Fund (166)	Accounts for a portion of the County's transient lodging taxes collected from all hotels and motels in the County and motor vehicle rental tax collected from rental agencies. Expenditures are to be used for Convention Center and regional arts and culture purposes pursuant to Multnomah County Code 11.300 and 11.400. Prior to 1999-2000 the fund was named Transient Lodging Tax Fund.

Land Corner Preservation Fund (167)	Accounts for the collection of recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.
Inmate Welfare Fund (168)	Accounts for the proceeds from the sale of commissary items. Purchases are made for supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions.
Jail Levy Fund (169)	Accounts for public safety programs. Property taxes transferred from the General Fund are the principal source of revenue. The expenditures recorded in this fund are those of the Inverness Jail, and related Corrections programs.
Assessment and Taxation Fund (175)	This fund was established as a result of the adoption of a statewide system aimed at assuring the quality and consistency of property assessment and tax collection of all counties, by the Oregon Legislature in 1989. This system involves State Department of Revenue examination of all Oregon counties' Assessment and Taxation budgets, includes a partial subsidy of those budgets based on recording fees imposed in 1989.
Justice Services Special Operations Fund (180)	This fund accounts for revenues and expenditures that are dedicated to Justice Services in the Community Justice Department, the District Attorney's Office, and the Sheriff's Office. Revenues are primarily probation fees, criminal processing assessment fees, conciliation court fees and marriage license fees for the Community Justice Department. This fund also accounts for revenues received from forfeitures and video lottery for the District Attorney's Office. In addition to the above, this fund accounts for the Sheriff's Office revenues received from forfeitures, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees collected for civil processing inspection.
Debt Service Funds	Debt Service Funds exist until all long-term debt is repaid. Once the debt is repaid, any receipts remaining in the fund are returned to the originating jurisdiction or County General Fund.
Revenue Bond Sinking Fund (224)	Accounts for the principal and interest payments on bonds issued to construct non-profit facilities that are being financed in partnership with the County. The revenues are derived from lease of the facilities constructed with bond proceeds and from the pledge of the Motor Vehicle Rental Tax, a General fund Revenue.



Capital Lease Retirement Fund (225)	Accounts for lease/purchase principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other lease/purchase arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.
General Obligation Bond Sinking Fund (226)	This fund accounts for the retirement of General Obligation Bonds approved in May 1993 to repair the Central Library and construction of the Midland Library. Proceeds are derived from property taxes and interest earned on cash balances.
Capital Projects Funds	Capital Projects Funds operate until the capital project is completed. Upon completion, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of designated fixed assets or to the originating source of the funds.
Justice Bond Project Fund (230)	This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and interest earned on these proceeds.
Revenue Bond Projects Fund (231)	Accounts for the acquisition and construction of non-profit facilities that are being financed in partnership with the County. The proceeds are from issue of revenue bonds to be repaid from operational revenues of the facilities financed by revenue bonds and fund raising revenues.
SB 1145 Fund (232)	Accounts for State revenue to build jail beds to house convicted felons with sentences under twelve months. Until 1997, these felons were historically a responsibility of the State. The 1995 Legislature (in SB 1145) shifted that responsibility to counties and agreed to fund the construction of detention facilities and operational costs so that counties could assume the task of supervising these felons. The revenues are payments from the State of Oregon.
Equipment Lease/Purchase Fund (234)	Accounts for expenditures for long-term lease purchases of equipment. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.
Facilities Lease/Purchase Project Fund (235)	Accounts for expenditures for long-term lease/purchases of property, remodeling, and construction of County facilities. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.

**Library Construction Fund (236)** This fund accounts for the expansion of the Midland Library and renovation of the Central Library. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 18, 1993 and interest earned on these proceeds.

**Library Construction Fund (237)** This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and interest earned on these proceeds.

**Capital Improvement Fund (240)** Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Resolution 96-138.

**Capital Acquisition Fund (245)** Accounts for capital purchases with economic payoffs of less than five years and for acquisition of computer equipment. Expenditures will be reimbursed over time by service reimbursements charged to the budgets of programs for which equipment is purchased and by service reimbursement charges for the computers funded by the flat fee program.

**Proprietary Funds** The County maintains all Proprietary Fund Types including Enterprise Funds using the full accrual basis of accounting: revenues are recorded at the time they are earned, and expenses are recorded at the time liabilities are incurred.

Internal Service Funds are entirely or predominantly self-supporting by user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.470, are considered to have indefinite life. In the event the fund is discontinued, any excess funds would be returned to the originating jurisdictions or County General Fund.

**Behavioral Health Managed Care Fund (395)** Accounts for all financial activity associated with the State required Children's Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State to the County.

**Risk Management Fund (400)** Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.

# Basis of Accounting/Funds

## Appendix

Fleet Management Fund (401)	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet and electronics.
Telephone Fund (402)	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's telephone system.
Data Processing Fund (403)	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing services and operations. This fund includes replacement and upgrade of personal computers and a standard software suite common to all County users.
Mail Distribution Fund (404)	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery.
Facilities Management Fund (410)	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's property management, custodial, maintenance and leasing of all County-owned and leased property.
Fiduciary (Agency) Funds	These agency funds account for resources received and held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund. The agency funds are as follows:
Public Guardian Fund (450)	Accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.
Library Retirement Fund (480)	Accounts for the receipt and disbursement of funds for the Library Retirement Plan. The fund was established in Fiscal Year 1990-91 as a result of the Library merging with the County.
Sundry Taxing Bodies Fund (500)	Accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.
Clearing Fund (503)	Accounts for Multnomah County checks outstanding, accrued payroll and payroll deductions payable and investments.
Deferred Compensation Fund (515)	Accounts for voluntary withholdings from employee's wages on which income taxes are deferred until the time of withdrawal.

# Basis of Accounting/Funds

## Appendix

Department and Offices Agency Fund (505)	Accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund:
Sheriff's Revolving (853)	Accounts for the costs of extraditing prisoners which are prepaid by the County. Reimbursement is received from the State of Oregon as specified in ORS 206.315.
Inmate Trust (854)	Accounts for the personal cash transactions of inmates lodged in the County jails.
Medical Examiner (865)	Accounts for funds belonging to deceased persons. The County holds these funds until they are claimed by the deceased's heirs or, after five years, are transferred to the State Land Board.
MCSO Forfeitures (880)	Accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.
Animal Control Grooming Area (887)	Accounts for donations held in trust to remodel the existing grooming area at Animal Control and for new equipment.
Animal Care Trust (888)	Accounts for private donations held in trust to provide special or extended care (above the basic level of humane care) to animals housed at the Animal Control Shelter.
Animal Control Adoption Outreach Project (889)	Accounts for donations held in trust to operate the Second Chance Adoption Program at Clackamas Town Center storefront for animals not adopted at regional Animal Control Centers.
Lea Wikman Memorial Trust (902)	Accounts for donations held in trust to provide funding of projects that primarily benefit low income east Multnomah County residents.

# Debt Information

## Appendix

### Future Financing Plans

The County plans to issue approximately \$62,000,000 in financing obligations in the fall or winter of 1999. The proceeds will be used to complete the East County Facilities, acquire property for a possible future site for the County Courthouse, deferred maintenance and computer software equipment. The principal and interest payments will be partially offset by several leases that the County will be able to terminate or avoid. Other County-owned facilities that will be vacated as a result of constructing the multi-use facility will be sold. The sales proceeds will also be used to help offset a portion of the costs related to the financing.

#### Debt and Other Obligations Summary

<b>Outstanding debt</b>	
Short-term (tax, revenue and bond anticipation notes)	\$ 11,000,000
Long-term	
Revenue Bonds	\$ 3,155,000
<b>Gross direct debt <sup>1</sup></b>	<b>\$228,713,000</b>
Net direct debt (all debt paid in whole or in part by taxes) <sup>2</sup>	\$228,713,000
Net direct debt including COPs	
Net overlapping debt (as of March 23, 1999)	\$775,118,578
<b>Total net direct and overlapping debt</b>	<b>\$1,003,831,578</b>

\* Certificates of participation issued by counties that are subject to annual appropriation are not considered bonded debt under Oregon law and therefore, are not subject to statutory, constitutional or charter debt limitations.

1. Gross Direct Debt includes all Voter Approved General Obligation bonds, Limited Tax bonds and any other debt or leases backed by the full faith and credit of the County.
2. Net Direct Debt is Gross Bonded Debt less debt or leases paid from non-tax sources.

#### Debt Ratios

	<u>Values</u>	<u>Per Capita</u>	<u>Percent of RMV</u>
1998 estimated population	642,000	--	--
1998-99 Real Market Value (RMV)	\$45,532,239,070	\$70,922	--
Gross Direct Debt	\$228,713,000	\$356	0.50%
Net Overlapping Debt	\$775,118,578	\$1,207	1.70%
Net Direct Debt	\$228,713,000	\$356	0.50%
<b>Net Direct Debt and Net Overlapping Debt</b>	<b>\$1,003,831,578</b>	<b>\$1,564</b>	<b>2.20%</b>

# Debt Information

## Appendix

### Debt Limitations

Certificates of Participation are not subject to any debt limitation.

ORS 287.054 limits indebtedness for general obligation bonds by counties to two percent of the latest Real Market Value of the County, subject to voter authorization.

1998-99 RMV	\$45,532,239,070
Debt limitation (2.00 % of RMV)	\$910,644,781
Applicable bonded debt	\$124,170,000
Debt margin	\$786,474,781
<b>Percent of limit issued</b>	<b>13.64%</b>

### Outstanding Obligations (As of April 29, 1999)

SECURED BY THE FULL FAITH AND CREDIT OF THE COUNTY	Issue Date	Maturity Date	Amount Issued	Principal Outstanding
<b>General Obligation Bonds</b>				
Series 1994 Library Bonds	03/01/94	10/01/13	\$22,000,000	\$ 6,865,000
Series 1994B Library Bonds	10/01/94	10/01/14	9,000,000	2,155,000
Series 1996A Library Bonds	10/01/96	10/01/16	29,000,000	14,570,000
Series 1996B Public Safety Bonds	10/01/96	10/01/16	79,700,000	34,465,000
Series 1999 Adv. Ref. G.O. Bonds	02/01/99	10/01/14	66,115,000	66,115,000
Total general obligations bonds			<u>\$205,815,000</u>	<u>\$124,170,000</u>
<b>Certificates of Participation</b>				
1990 Probation Services	07/01/90	07/01/01	455,000	115,000
1993A Advance Refunding	05/01/93	07/01/13	\$ 17,845,000	\$ 12,745,000
1993B Advance Refunding	05/01/93	07/01/13	2,045,000	1,645,000
1995 Telecommunications	03/01/95	09/01/99	2,445,000	535,000
1996 Telecommunications	06/01/96	12/01/00	1,845,000	790,000
1998 Advance Refunding and Facilities	02/01/98	08/01/17	48,615,000	44,745,000
1999A Multnomah Building & Facilities (this issue)	04/29/99	08/01/19	37,000,000*	37,000,000*
Total certificates of participation			<u>\$110,250,000</u>	<u>\$97,575,000</u>
<b>Leases and Contracts (as of 4/29/99)</b>				
Portland Building -- purchase of two floors --				
Intergovernmental agreement	01/22/81	01/22/08	3,475,000	\$2,170,000
IBM Computer Lease	3/10/99	3/10/02	1,656,597	1,656,597
Ameritech Lease (Computer)	01/10/96	01/10/00	317,000	200,000
Total leases and contracts			<u>\$ 6,113,000</u>	<u>\$ 3,813,000</u>
<b>Revenue Bonds</b>				
Series 1998 (Regional Children's Campus)	10/01/98	10/01/14	\$ 3,155,000	\$ 3,155,000
<b>Total Net Direct Debt</b>			<u>\$325,333,000</u>	<u>\$228,713,000</u>
<b>Total Gross Direct Debt</b>			<u>\$325,333,000</u>	<u>\$228,713,000</u>
<b>Short Term Debt</b>				
Tax Anticipation Notes	07/01/98	06/30/99	\$ 11,000,000	\$11,000,000

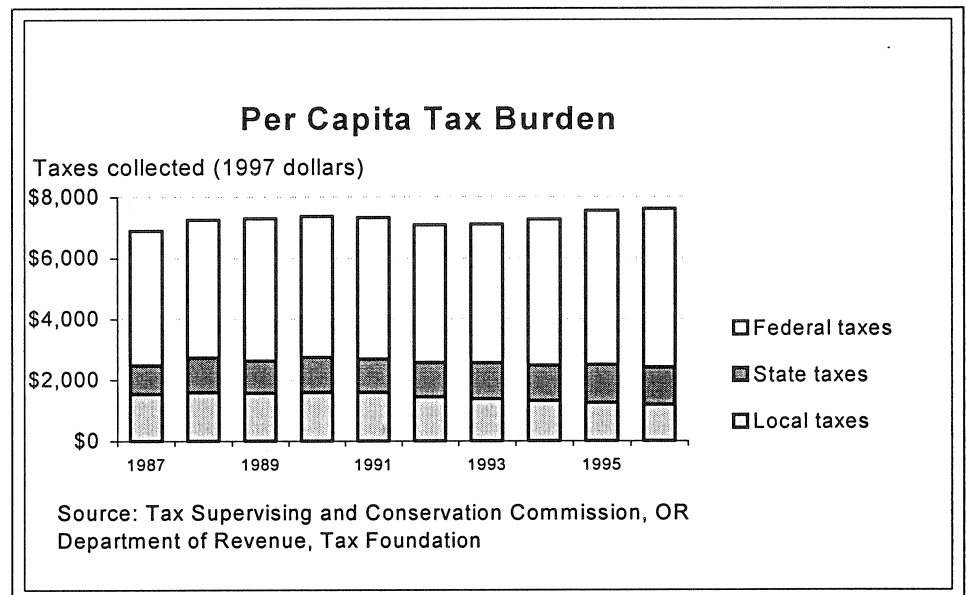
## Tax Information

*The property tax is used by Oregon cities, counties, schools and other special districts to raise revenue to partially defray the expense of local government.*

Federal, state, and local taxes are collected in Multnomah County. Generally, local taxes have been declining while State and Federal taxes have increased.

Property tax administration governed by the Oregon Constitution, the State's taxation laws and regulations of the Department of Revenue, includes the process of assessment, equalization, levy and collection of taxes. A tax limitation measure ("Ballot Measure 50") that affects property tax collections was approved by the voters in the May 1997 special election. The Oregon Legislature implemented legislation for the new constitutional provisions of Measure 50. The implementing legislation has changed the property tax administration system substantially, including changes to levy rates, assessments and equalization.

The State of Oregon has not levied property taxes for general fund purposes since 1941 and obtains its revenue principally from income taxation. The Oregon Constitution places certain limits on property tax rates for general purposes.



## Property Tax Limitation: History

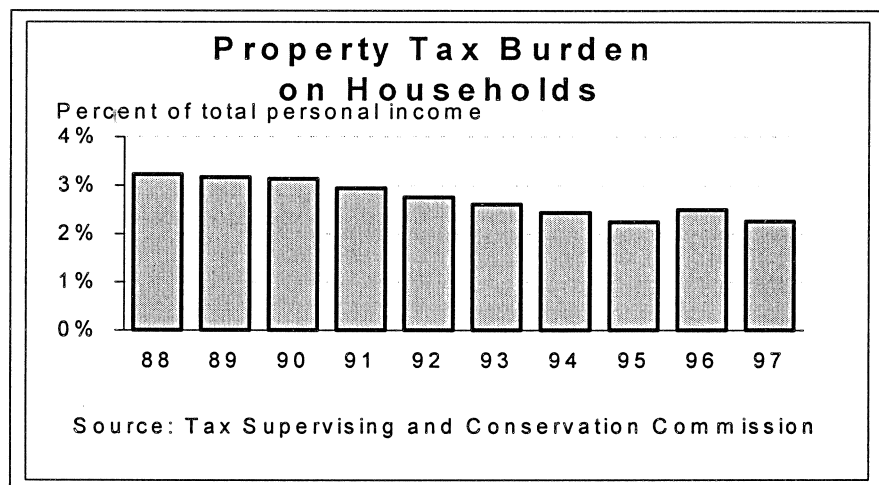
Article XI of the Oregon Constitution contains various limitations on property taxes levied by local jurisdictions. The Constitution calls for taxes imposed upon property to be segregated into two categories; one to fund the public school system and community colleges and one to fund government operations other than public school systems. In 1990, the voters approved a citizen initiative ("Measure 5") which became Article XI, Section 11b of the Oregon Constitution. Measure 5 limited property taxes and certain other charges on property, and

generally provided that property taxes for purposes other than payment of voter approved bonds could not exceed \$5/\$1,000 of the estimated fair market value ("Real Market Value") of property if the tax was levied.

Ballot Measure 50 ("Measure 50") was approved by voters of the State of Oregon at a special election held on May 20, 1997. Measure 50 repealed Measure 47 (frequently referred to in common terms as the "Cut and Cap Measure," which was approved at the general election held on November 5, 1996) and replaced it with new ad valorem property tax limitations to be inserted in Article XI of the Oregon Constitution. Measure 50 retains, with certain modifications, many of Measure 47's key features, including a reduction of property taxes to previous levels and a limit on the growth in annual assessed valuation, which will result in a limit on tax increases in subsequent years. Measure 50 also attempts to define legal terms and procedures, many of which were ambiguous under Measure 47, to facilitate implementation of the amended property tax limits.

### Assessed Value Limitations

Measure 50 rolls back the assessed value of each unit of property for the tax year 1997-98 to its 1995-96 "real market value," less ten percent (i.e., 90 percent of its 1995-96 value). The Measure limits any increase in assessed value to 3 percent per year for tax years after 1997-98. There are special exemptions for property that is substantially improved, rezoned, subdivided or annexed, and when property ceases to qualify for a property tax exemption. Changed property will be assigned an assessed value equal to assessed value of comparable property in the area.





## Permanent Tax Rates

Each local taxing district which imposes operating ad valorem taxes in fiscal year 1997-98 received a permanent tax rate. The permanent tax rate was calculated by dividing the total operating ad valorem taxes (including a Library levy and a Public Safety Levy) imposed by the County in fiscal year 1997-98 (reduced by an average of approximately 17 percent statewide) by the assessed value in the County. Measure 50 prohibits increases in permanent tax rates. The County's permanent tax rate is \$4.34/\$1,000, which is expected to generate \$146 million in 1998-99 for County operations.

## Exemptions

Portions of a local taxing district levy are **not** subject to the 17 percent cut or the 3 percent limitation if they pay:

- (1) Principal and interest for bonds issued, or any other formal, written borrowing of moneys, executed before December 5, 1996, and secured by ad valorem property taxes (including refundings thereof).
- (2) Local government pension and disability plan obligations that commit ad valorem property taxes, and ad valorem property taxes imposed to fulfill those obligations.
- (3) Bonded indebtedness as defined in subsection 11(d) of Measure 50 and described below.

However, these portions are subject to the limitations imposed under Section 11b of Article XI ("Measure 5 limitations"), unless the bonds or debt qualifies as bonded indebtedness under subsection 11(d) of Measure 50.

## Local Property Tax Option

*On November 4, 1997, the voters of Multnomah County approved a five-year Public Library Levy (local option tax). The levy will cost property tax owners about 59 cents per thousand of assessed value per year.*

Local governments other than school districts can override Measure 50 for limited term levies with voter approval that meets the voter participation requirements discussed below. Local option levies may be up to five years for any purpose or ten years for capital projects. Current legislation prohibits school districts from using local option levies.

The local option tax levy dedicated to library operations is estimated to provide \$19,700,000 in fiscal year 1998-99, \$20,400,000 in fiscal year 1999-00, \$21,300,000 in fiscal year 2000-01, \$22,100,000 in fiscal year 2001-02 and \$23,000,000 in fiscal year 2002-03. The County anticipates that this levy will cause property taxes for various accounts to exceed the constitutional \$10 per \$1,000 of real market value limit for local governments and therefore reduce this local property tax revenue. This library local property tax option will absorb most of the compression. The County estimates the loss to be approximately \$4,200,000.

Voter Participation	Any property tax increase, whether for general obligation bonds or local option levies must be approved by a majority of the voters voting on the question either: (i) at a general election in an even numbered year, or (ii) at any other election in which not less than fifty percent (50%) of the registered voters eligible to vote on the question cast a ballot.
Exempt Bonded Indebtedness	<p>Bonded indebtedness described in subsection 11(d) of Measure 50 is not subject to the limits of Measure 50 or Article XI, Section 11(b) of the Oregon Constitution. Bonded indebtedness includes</p> <ol style="list-style-type: none"> <li>1) bonds authorized by a provision of the Oregon Constitution;</li> <li>2) bonds issued on or before November 6, 1990; or</li> <li>3) bonds incurred for capital construction or capital improvements; and               <ol style="list-style-type: none"> <li>a) if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or</li> <li>b) if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements or</li> </ol> </li> <li>4) obligations issued to refund certain bonded indebtedness.</li> </ol>
Prioritization	Measure 50 specifically authorizes the Oregon Legislature to adopt legislation to carry out the Measure's provisions. One of those provisions states, "It shall be the policy of this state and the local taxing districts of this state to prioritize public safety and public education in responding to the reductions caused by this paragraph while minimizing the loss of decision-making control of local taxing districts." In 1997 the Oregon Legislature did not establish priorities for tax reductions.
Limitations on Shifting Revenue Sources	In 1997-1998, Measure 50 directs the Oregon Legislature to limit the ability of local taxing districts to impose new or additional fees, taxes, assessments, or other charges for the purpose of using the proceeds as alternative sources of funding to make up for ad valorem property tax revenue reductions unless the new or additional fee, tax, assessment or other charge is approved by voters.
Additional School Support	Measure 50 requires the Legislative Assembly to replace the estimated \$395 million in revenues that the public school system would lose in the 1997-99 biennium because of the property tax limitation.

# Tax Information

## Appendix

### PROPERTY TAX COMPUTATION

#### GENERAL FUND (Fund 100)

Tax Base - Fiscal Year ending June 30, 1999	173,058,450
Plus constitutionally Allowed 6% increase	10,383,507
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>183,441,957</b>
Tax Base - Fiscal Year ending June 30, 2000	183,441,957
Less amount exceeding shared 1% Constitutional Limitation	(1,065,351)
Less amount exceeding M47/50 Limitation	(21,831,262)
Less delinquencies and discounts on amount billed	(9,632,721)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>150,912,623</b>

#### LIBRARY LEVY (Fund 162)

5-year Serial Levy - Fiscal Year ending June 30, 2003	22,131,365
Less amount exceeding shared 1% Constitutional Limitation	(3,602,967)
Less amount exceeding M47/50 Limitation	0
Less delinquencies and discounts on amount billed	(1,111,704)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>17,416,695</b>

#### GENERAL OBLIGATION BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1998	11,859,047
Less delinquencies and discounts on amount billed	711,543
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>11,147,504</b>

#### TAX LEVY ANALYSIS

	ACTUAL 1996-97	ACTUAL 1997-98	BUDGET 1998-99	BUDGET 1999-2000
Levy within 6% limitation	103,021,543	94,894,251	173,058,450	183,441,957
Public Safety Levy outside 6% limitation *	25,222,108	27,137,002	0	0
Library Levy outside 6% limitation	14,494,340	14,041,901	20,671,723	22,131,365
GO Bond Levies outside 6% limitation	11,814,362	17,030,080	16,281,019	11,859,047
Total Proposed Levy	154,552,353	153,103,234	210,011,192	217,432,369
Loss due to 1% limitation	0	0	0	(4,668,318)
Loss due to M47/50 limitation	0	(22,943,047)	(26,614,793)	(21,831,262)
<b>Total Proposed Levy less Loss</b>	<b>154,552,353</b>	<b>130,160,187</b>	<b>183,396,399</b>	<b>190,932,790</b>

Note: The GO Bond Sinking Fund has been established in FY 99-00 to account for tax proceeds from the two Library Bond levy funds and the Public Safety Bond levy fund. Historical figures represent totals for all three funds.

#### NOTES

Levy amount exceeding shared 1% Constitutional Limitation	(4,668,318)
Levy amount exceeding M47/50 Limitation	(21,831,262)
Loss in appropriation due to property tax limitation and discounts and delinquencies	(10,032,882)
Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	4.00%

## Tax Collection

*The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes and makes periodic remittances of collections to tax levying units.*

*In general, property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value.*

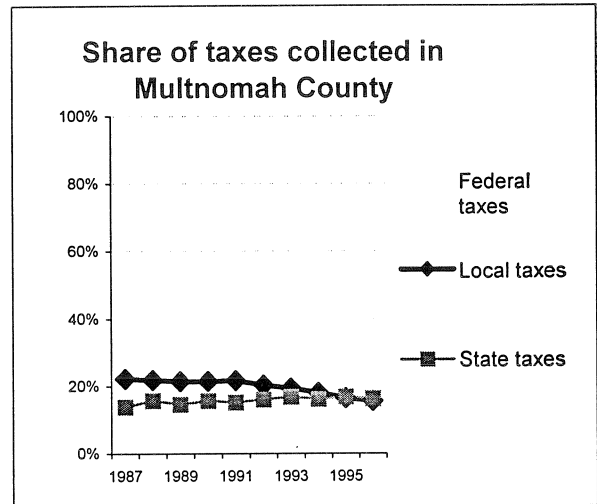
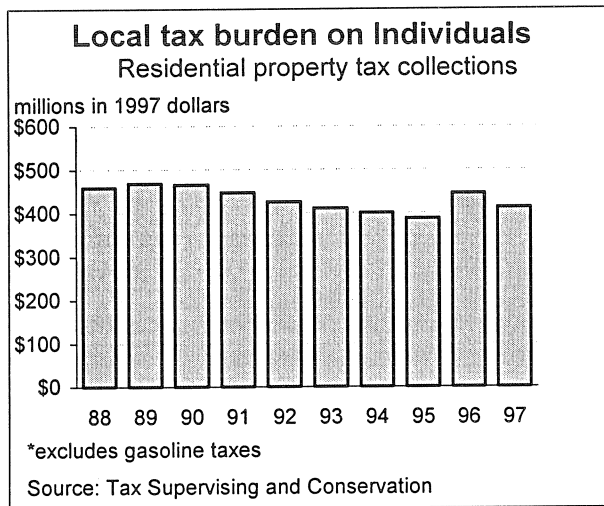
County tax collectors are charged with calculating public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

Tax collections are now segregated into two pools, one for public schools and one for local governments, and each taxing body shares in its pool on the basis of its tax rate (adjusted as needed with tax limitation rate caps), regardless of the actual collection experience within each taxing body. Therefore, in application, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90 percent of the county-wide levy indicates a 90 percent tax levy collection for each taxing body.

Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. (Due to the implementation of Measure 50, the first installment of property taxes for the tax year 1997-98 was due on December 19<sup>th</sup>. 1997) Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. A three-percent discount is allowed if full payment is made by the due date, two-percent for a two-thirds payment. For late payments interest accrues at a rate of 1.33 percent per month. Property is subject to foreclosure proceedings four years after the tax due date.

A Senior Citizen Property Tax Deferral Program (1963) allows homeowners to defer taxes until death or sale of the home. Qualifications include a minimum age of 62 and household income under \$19,500 for claims filed after January 1, 1991; \$18,500 if filed during 1990; or \$17,500 if filed prior to January 1, 1990. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6 percent.

The burden of local taxes on individuals has been generally decreasing. The graph on the left (*below*) shows taxes collected on residential properties, which are generally paid by individuals, as a percent of total personal income of Multnomah County residents. Total residential property taxes declined from \$500 million in 1990 to \$400 million in 1995. Increased collections in 1996 and 1997 are a result of voter-approved levies for jails, libraries, school building repairs, and parks.



## Real Market Value of Taxable Property in Multnomah County (\$000)

Fiscal Year	Personal Property	Public Utility Property	Commercial Property	Residential Property	Total
1989	\$1,004,733	\$1,303,507	\$7,499,167	\$8,464,224	\$18,271,631
1990	1,032,886	1,417,606	7,631,464	8,579,922	18,661,878
1991	1,131,574	1,517,037	8,164,555	9,362,368	20,175,534
1992	1,130,602	1,426,209	9,761,548	11,007,703	23,326,062
1993	1,236,666	1,530,373	9,880,502	12,879,169	25,526,710
1994	1,203,111	1,628,475	9,941,135	14,727,420	27,500,141
1995	1,217,470	1,575,251	10,751,202	17,167,573	30,711,496
1996	1,330,246	1,647,640	11,938,742	19,766,868	34,683,496
1997	1,517,728	1,794,013	12,768,546	22,380,651	38,460,938
1998	1,757,402	2,101,301	14,078,289	24,330,799	42,267,791
1999	2,032,070	2,222,076	NA	NA	45,532,239

Source: Tax Supervising and Conservation Commission; Multnomah County Division of Assessment and Taxation.

# Tax Information

## Appendix

### *Consolidated Tax Rates<sup>1</sup> -- Last Ten Fiscal Years*

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total Local Government	Education Districts	Total All Districts
1989	\$4.39	\$6.43	\$0.76	\$0.02	\$0.37	\$0.90	\$12.87	\$18.45	\$31.32
1990	4.54	7.48	0.74	0.02	0.34	1.05	14.17	19.22	33.39
1991	4.99	7.54	0.69	0.01	0.29	1.11	14.63	18.83	33.46
1992 <sup>2</sup>	3.94	5.87	0.55	0.01	0.27	0.76	11.40	15.62	27.02
1993	3.98	5.91	0.71	0.01	0.22	0.00	10.83	13.33	24.16
1994	4.02	5.92	0.62	0.01	0.19	0.00	10.76	10.76	21.52
1995	4.03	5.92	0.49	0.01	0.07	0.00	10.52	8.12	18.64
1996	3.30	5.79	0.68	0.00	0.08	0.07	10.52	5.58	16.10
1997 <sup>3</sup>	4.24	5.47	0.55	0.00	0.07	0.54	10.80	6.20	17.00
1998	4.86	6.03	0.68	0.00	0.07	1.08	12.65	7.27	19.99
1999	5.28	5.98	0.67	0.00	0.07	1.00	13.00	6.95	19.95

1. Rates are stated in dollar and cents per \$1,000 of assessed value.

2. Property Tax Limitation Measure 5 went into effect.

3. Measure 50 went in effect which decreases the assessed valuation and results in an increase in tax rates.

Source: Multnomah County Division of Assessment and Taxation current and prior years' annual reports.

### *Consolidated Tax Levies -- Last Ten Fiscal Years (\$000)*

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Education Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total
1989	\$ 80,476	\$117,471	\$15,805	\$337,013	\$269	\$6,785	\$16,520	\$574,339
1990	84,647	139,605	13,869	358,770	298	6,266	19,566	623,021
1991	100,605	152,122	13,875	379,882	277	5,852	22,338	674,951
1992 <sup>1</sup>	91,957	136,958	12,780	364,468	260	6,362	17,656	630,441
1993	101,479	150,788	18,124	340,345	273	5,539	23	616,571
1994	110,598	162,870	17,068	295,852	290	5,298	21	591,997
1995	123,672	181,848	15,110	249,441	307	2,145	25	572,548
1996	135,104	200,896	23,515	193,685	155	2,633	2,520	558,508
1997 <sup>2</sup>	162,985	210,568	20,970	238,347	169	2,763	18,020	653,822
1998	158,856	196,846	22,318	237,275	154	2,323	35,347	653,119
1999	188,837	214,148	23,798	248,622	159	2,422	35,911	713,897

1. Property Tax Limitation Measure 5 went into effect.

2. Property Tax Limitation Measure 50 went into effect.

3. Represents actual taxes imposed for 1998-99.

Source: Multnomah County Division of Assessment and Taxation current and prior years' annual reports.

## Budgeting for 1999-2000

Multnomah County prepares annual budgets in accordance with the provision of Oregon law for municipalities with a population exceeding 500,000 and with a Tax Supervising and Conservation Commission (TSCC).

### Preliminary Planning

*General Fund property taxes were anticipated to grow between 3% and 4%. Overall ongoing General Fund revenues were anticipated to increase less than 5%.*

The 1999-00 budget process would have been a relatively normal balancing of expenditure requests with not quite sufficient resources except for two financial factors:

- The employer's contribution required for the Public Employees' Retirement System (PERS),
- The formula whereby State funding is distributed for Community Corrections and Local Control Felons.

The PERS rate to be paid by Multnomah County will increase for the next three years. In 1998-99 the average County contribution was 10.66% of wages. In 1999-00 that rate increases by 1.70% to 12.36% of wages. In each of the following two years it will grow approximately 1.70% again. This change cost the County approximately \$3.2 million in 1999-00, roughly half of that amount being contributed from the General Fund, either directly or indirectly.

*The County expected CPI increases in the 2% to 3% range because of collective bargaining agreements.*

The State's formulas for distributing corrections funding both rely heavily on the probation and post-prison supervision caseload count. Multnomah County has worked very diligently to reduce those counts through diversion programs. Consequently, the formula had an adverse impact on the County – about \$2.3 million of lost revenue.

Departments were given General Fund expenditure targets enough greater than their 1998-99 funding to be able to address these factors and the PERS increase. They were asked to prepare their initial budget requests within those constraints.

### Budget Preparation

*Tax Supervising, a regulatory institution appointed by the Governor of Oregon, supervises budgeting and taxing activities of local governments in Multnomah County.*

Departments worked with the Chair's Office through January and February to prepare their requests. The primary issues dealt with were those around how to absorb the reduced State corrections funding and to annualize or continue new 1998-99 programs. The Chair's recommendation in the proposed budget involved the closure of one floor of the Multnomah County Restitution Center, use of one-time-only revenue from the Federal Immigration and Naturalization Service, and program reductions in Community Justice.

In late May, the Department of Corrections revised its formula to guarantee that no County would receive a reduction in the 1999-2001 biennium from the last biennium. This resulted in a revenue increase of \$2.3 million above the Proposed Budget level and allowed the Board to restore full Restitution Center operations and a number of other

departmental reductions. The Board also approved a proposal to begin an Alcohol and Drug treatment program for inmates at Inverness Jail. Finally, the Board reserved \$1.9 million in General fund Contingency for programs whose cost could not be determined prior to adopting the budget. (See Board Budget Notes in the Budget Message section).

Tax Supervising held a hearing on the Multnomah County budget on May 25 to determine that the document and process met legal requirements, and certified both the budget and the levies it included. The Board of Commissioners adopted the budget on June 24..

### Modifying the Budget During the Fiscal Year

The Adopted Budget is the County's financial and operational plan for the fiscal year. During the year, however, things happen which require that plan to be changed. State law gives the Board of County Commissioners wide latitude to change the budget during the year. Generally, County departments request the changes on forms called Bud Mod's. During a normal year there are between 150 and 200 such requests. Using these resolutions, the Board has the authority to:

- alter appropriations to reflect changed priorities during the year,
- incorporate new grant revenue into the expenditure plan,
- change approved staffing levels; and
- transfer appropriations from contingency accounts.

### Supplemental Budgets

*If the County receives additional revenues not anticipated in the budget, the Board cannot simply appropriate them.*

The Board can reduce appropriations to deal with decreases in estimated revenues using Bud Mod resolutions. Unless these revenues are "grants, gifts, bequests, or devises transferred . . . in trust for specific purposes" (ORS 294.326), the County must go through a more elaborate process. If such transactions constitute increases that cumulatively total less than a ten percent increase in the size a fund, the Board can deal with them as a supplemental budget by advertising the nature of the change and calling a hearing on the matter.

If such transactions are more sizable or require interfund transactions, the Board must sit as the Budget Committee, approve a full supplemental budget, submit 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.



### Bond and Levy Election Record

Year	Purpose	Amount Requested	Votes			Percent Passed (Failed)
			Yes	No	Margin	
1993	G.O. Library Bonds	31,000,000	98,239	44,278	53,961	68.93%
1993	3-yr. Library Levy	7,500,000 /yr	80,887	54,630	26,257	59.69%
1993	3-yr. Jail Levy	4,700,000 /yr	111,713	40,373	71,340	73.45%
1996	G.O. Library Bonds	29,000,000	73,281	44,458	28,823	62.24%
1996	G.O. Public Safety Bonds	79,700,000	64,135	51,736	12,399	55.35%
1996	3-yr. Library Levy	16,353,000 /yr <sup>1</sup>	85,923	32,794	53,129	72.38%
1996	3-yr. Jail Levy	29,933,000 /yr <sup>2</sup>	68,431	47,339	21,092	59.11%
1997	5-Yr Library Levy	\$21,300,000 <sup>2</sup>	112,095	100,560	11,535	52.71%

1. Three-year average.

2. Five-year average.

Source: Multnomah County.

## *Glossary of Commonly Used Acronyms*

A&D	Alcohol & Drug
A&T	Multnomah County Assessment and Taxation Division
AARP	American Association of Retired Persons
ADA	Federal Americans with Disabilities Act
ADAPT	Alcohol and Drug Addict Prenatal Program
AFDC	Aid to Families with Dependent Children
ADS	Aging and Disability Services
BCC	Board of County Commissioners
Benchmark	Goal against which Multnomah County measures its progress
BIT	Business Income Tax
BOE	Board of Equalization
BHC	Burnside Health Center
CAAMS	Criterion Affirmative Action Management System
CAAP	Computer Aided Appraisal Program
CAMI	Child Abuse Multidisciplinary Intervention Grant
CFS	Multnomah County Community and Family Services Division
CIC	Citizen Involvement Committee
Coalition Clinic	Non-profit community health center
CPI	Consumer Price Index
CSAT	Community Substance Abuse Treatment
CSD	State Children's Services Division
Dammasch Hospital	State of Oregon hospital for the mentally ill.
DA	Multnomah County District Attorney
DACTS	District Attorney Case Tracking System
DARE	Drug Awareness Resistance Education
DARTS	District Attorney Referral Tracking System (juv. offenders)
DCJ	Department of Community Justice
DCO	Dental Care Organization
DES	Multnomah County Department of Environmental Services
DRC	Day Reporting Center
DROP	Drug Return Offender Program
DSS	Department of Support Services
DUII	Driving under the influence of intoxicants
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ESD	Education Service District

*Glossary of Commonly Used Acronyms*

F/S	Federal / State
FINVEST	Financial Investigation grant, Federal Bureau of Justice Assist.
FREDS	Multnomah County, Fleet, Records, Electronics, and Distribution Services Division
FTE	Full Time Equivalent, based on 2080 hours of work time per yr.
GF	General Fund
ISIS	State of Oregon computerized criminal information system
ISD	Multnomah County Information Services Division
LGFS	Local Government Financial System. The County's accounting system.
MAC	Metropolitan Arts Commission
MCCF	Multnomah Commission on Children and Families – an advisory body directing the allocations of state funding to CFS.
MCCF	Multnomah County Correctional Facility – a medium security jail at Troutdale
MCSO	Multnomah County Sheriff's Office
MDT	Multi-Disciplinary Team, generally directed at child abuse and problems of the elderly
METRO	Metropolitan Services District
MHRC	Metropolitan Human Rights Commission
NPDES	National Pollution Discharge Elimination System
NSA	National Scenic Area
OAR	Oregon Administrative Rules
OBRA	Omnibus Budget Reconciliation Act
OCLPPP	Oregon Childhood Lead Poisoning Prevention Program
OHP	Oregon Health Plan
OHSU	Oregon Health Sciences University
OMAP	Oregon Medical Assistance Program
ONA	Oregon Nurses Association
ORLAW	Database of Oregon legal documents
ORS	Oregon Revised Statutes
OSU	Oregon State University
OTO	One-Time-Only, an expenditure or revenue not expected to recur in future fiscal years.

## *Glossary of Commonly Used Acronyms*

PC	Personal Computer
PCC	Portland Community College
PCO	Physicians Care Organization
PCP	Primary Care Provider
PERS	Public Employees Retirement System
PHS	Public Health Service
PMPM	Per member/per month – generally a capitation rate
PPS	Portland Public Schools
PRSP	Pretrial Release Supervision Program
PUC	Public Utilities Commission
QI	Quality Improvement
RBIP	Risk Behavior Intervention Project
RDA	Recommended Dietary Allowance
RESULTS	Reaching Excellent Service Using Leadership and Team Strategies, the County's quality improvement program
RFP	Request for Proposal
ROCN	Regional Organized Crime and Narcotics grant agency
SAT	Safety Action Team, a community policing program
SB1145	Legislation passed in 1997 that transferred responsibility for felony offenders sentenced to one year or less from the State to the County.
SBHC	School Based Health Center
SRO	School Resource Officer
SRO	Single Room Occupancy
STD	Sexually transmitted disease
STOP	Sanctions Treatment Opportunities Progress Program, drug diversion for probation and parole clients
TAN	Tax Anticipation Notes
T-BILL	Treasury Bill
TSCC	Tax Supervising and Conservation Commission
UA	Urinalysis
USDA	United States Department of Agriculture
WIC	Women Infant and Children's Grant
WTS	Women's Transition Services

## *Glossary of Commonly Used Terms*

ACCOUNT	A classification of expenditure or revenue. Example “supplies” is an account in the Materials & Services category.
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Multnomah County, the Board of Commissioners are responsible for approving an adopted budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget document is approved as a result of the Tax Supervising Conservation Commission’s deliberations. This document is then passed to the Board of County Commissioners for revision and, finally adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year’s operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BENCHMARK	General measurements of the quality of life in Multnomah County or Oregon
BUDGET	Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.
BUDGET MESSAGE	Written explanation of the budget and the local government’s financial priorities. Prepared by the chairperson of the governing body.

# Further Information Sources

## Appendix

### *Glossary of Commonly Used Terms*

BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the budget.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. For Multnomah County purposes, a capital outlay must cost over \$5,000
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including building, building improvements and land purchases.
CONTRACTED SERVICES	Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.
COUNTY-WIDE PROGRAMS	Programs that benefit all areas of the county, both within the city limits and outside the city limits.
CURRENT SERVICE LEVEL	The calculated cost of continuing current adopted programs into future fiscal years.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for, and serviced by a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.

## *Glossary of Commonly Used Terms*

EARMARKED FUNDS	Revenues designated by statute or constitution for specific purposes.
EMPLOYEE BENEFITS	Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are 1) group health or life insurance payments, 2) contributions to employee retirement, 3) Social Security taxes, and 4) Workers' Compensation and unemployment insurance benefits.
ENCUMBRANCE	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid.
FEDERAL FUNDS	Money from the federal government to fund specific agencies and programs.
FINANCIAL MANAGEMENT SYSTEM	The County's centralized, automated fiscal system used to account, control and report budgetary appropriations, expenditures and revenues for County departments.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is from July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture and other equipment.
FULL TIME EQUIVALENT	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a like full-time position.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a distinct financial or fiscal entity.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for county-wide activities. The bulk of the property tax rate is represented by this fund/

## *Glossary of Commonly Used Terms*

GOVERNING BODY	County Courts, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICES FUND	Consists of organizations created to perform specified services for other County Departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County Departments and programs.
MUNICIPAL SERVICES	An enhances level of services that benefit a specific geographical area or target population that is smaller than the county-wide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
PER CAPITA	Amount per individual.
PERFORMANCE MEASURE	Standards used by agencies to measure progress toward desired outcomes.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.



## *Glossary of Commonly Used Terms*

PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Tax Supervising Conservation Commission for review.
REAL PROPERTY	Land and the structures attached to it.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or persons.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, sales taxes)
ROAD FUND	Accounts for expenditures on road, street and bridge construction, maintenance and improvements.
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs.
SCHEDULE	A listing of financial data in a format prescribed by the state.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting).
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can not be used to authorize a tax levy.
TAX BASE	Pursuant to Oregon Law, a local government may levy annually an amount up to its voter-approved tax rate without further authorization from the voters. This amount may increase annually by up to 3 percent at the option of the County.

### *Glossary of Commonly Used Terms*

TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing service performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carry-over to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the county outside city boundaries.

# Management Phone List

Appendix

<i>Name</i>	<i>Function</i>	<i>Phone</i>
<b><i>Board of County Commissioners</i></b>		
Beverly Stein	County Chair	248-3308
<i>beverly.e.stein@co.multnomah.or.us</i>		
Bill Farver	Executive Assistant	248-3958
<i>bill.m.farver@co.multnomah.or.us</i>		
Carol Ford	Staff Assistant	248-3956
<i>carol.m.ford@co.multnomah.or.us</i>		
Deb Bogstad	Board Clerk	248-3277
<i>deborah.l.bogstad@co.multnomah.or.us</i>		
Delma Farrell	Staff Assistant	248-3953
<i>delma.d.farrell@co.multnomah.or.us</i>		
Eddie Campbell	Staff Assistant	306-5834
<i>edward.a.campbell@co.multnomah.or.us</i>		
JoAnn Bowman	Community Svcs/Partnerships	248-3963
<i>joann.a.bowman@co.multnomah.or.us</i>		
John Rakowitz	Staff Assistant	306-5797
<i>john.a.rakowitz@co.multnomah.or.us</i>		
Lyne Martin	Chair Stein's Calendar	248-3308
<i>lyne.r.martin@co.multnomah.or.us</i>		
Maria Lisa Johnson	Staff Assistant	248-3960
<i>marialisa.johnson@co.multnomah.or.us</i>		
Rhys Scholes	Public Relations	248-3928
<i>rhys.r.scholes@co.multnomah.or.us</i>		
Melinda Petersen	Quality Management Specialist	248-3971
<i>melinda.g.petersen@co.multnomah.or.us</i>		
Norm Monroe	Community Investment Coordinator	248-3962
<i>norm.w.monroe@co.multnomah.or.us</i>		
Diane Linn	Commissioner, District 1	248-5220
<i>diane.m.linn@co.multnomah.or.us</i>		
Ramsay Weit	Staff Assistant	248-5137
<i>ramsay.weit@co.multnomah.or.us</i>		
Serena Cruz	Commissioner, District 2	248-5219
<i>serena.m.cruz@co.multnomah.or.us</i>		
Mary P. Carroll	Staff Assistant	248-5275
<i>mary.p.carroll@co.multnomah.or.us</i>		
Lisa Naito	Commissioner, District 3	248-5217
<i>lisa.h.naito@co.multnomah.or.us</i>		
Steve March	Staff Assistant	248-5126
<i>stephen.j.march@co.multnomah.or.us</i>		
Sharron Kelley	Commissioner, District 4	248-5213
<i>sharron.e.kelley@co.multnomah.or.us</i>		
Robert Trachtenberg	Staff Assistant	248-5213
<i>robert.j.trachtenberg@co.multnomah.or.us</i>		

# Management Phone List

## Appendix

### **Departments**

#### **Aging & Disability Services**

Jim McConnell	Director	248-3441
<i>jim.mcconnell@co.multnomah.or.us</i>		
Don Carlson	Admin. Svcs. Officer	248-3620
<i>donald.e.carlson@co.multnomah.or.us</i>		

#### **Community & Family Services**

Lorenzo Poe	Director	248-3691
<i>lorenzo.t.poe@co.multnomah.or.us</i>		
Iris Bell	Deputy Director	248-3691
<i>iris.m.bell@co.multnomah.or.us</i>		
Kathy Tinkle	Admin. Svcs. Officer	248-3691
<i>kathy.m.tinkle@co.multnomah.or.us</i>		

#### **Community Justice**

Elyse Clawson	Director	248-3470
<i>elyse.clawson@co.multnomah.or.us</i>		
Joanne Fuller	Deputy Director Juvenile Justice	306-5599
<i>joanne.fuller@co.multnomah.or.us</i>		
Jim Rood	Deputy Director Adult Justice	248-3701
<i>jim.rood@co.multnomah.or.us</i>		
Meganne Steele	Resource Management	248-3961
<i>meganne.steele@co.multnomah.or.us</i>		
Jann Brown	Information Services	248-3544
<i>jann.o.brown@co.multnomah.or.us</i>		

#### **County Auditor**

Suzanne Flynn	Auditor	248-3320
<i>suzanne.j.flynn@co.multnomah.or.us</i>		

#### **District Attorney**

Mike Schrunk	District Attorney	248-3162
<i>michael.d.schrunk@co.multnomah.or.us</i>		
Tom Simpson	Management Assistant	248-3863
<i>thomas.g.simpson@co.multnomah.or.us</i>		

# Management Phone List

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### Environmental Services

Larry Nicholas	Director	248-3355
<i><a href="mailto:larry.f.nicholas@co.multnomah.or.us">larry.f.nicholas@co.multnomah.or.us</a></i>		
Mike Oswald	Deputy Director	248-5001
<i><a href="mailto:michael.l.oswald@co.multnomah.or.us">michael.l.oswald@co.multnomah.or.us</a></i>		
Wayne George	Facilities Director	248-3322
<i><a href="mailto:wayne.f.george@co.multnomah.or.us">wayne.f.george@co.multnomah.or.us</a></i>		
Shaun Coldwell	Administrative Services Officer	248-3278
<i><a href="mailto:shaun.m.coldwell@co.multnomah.or.us">shaun.m.coldwell@co.multnomah.or.us</a></i>		
Lance Duncan	Administrative Services Officer	248-3322
<i><a href="mailto:lance.d.duncan@co.multnomah.or.us">lance.d.duncan@co.multnomah.or.us</a></i>		
Tom Guiney	FREDS Director	248-5353
<i><a href="mailto:tom.m.guiney@co.multnomah.or.us">tom.m.guiney@co.multnomah.or.us</a></i>		
Hank Miggins	Animal Control Director	248-3790
<i><a href="mailto:henry.c.miggins@co.multnomah.or.us">henry.c.miggins@co.multnomah.or.us</a></i>		
Kathy Busse	Land Use Planning Director	306-5651
<i><a href="mailto:kathy.a.busse@co.multnomah.or.us">kathy.a.busse@co.multnomah.or.us</a></i>		
Bob Thomas	Transportation & Support Service Manager	248-3838
<i><a href="mailto:bob.c.thomas@co.multnomah.or.us">bob.c.thomas@co.multnomah.or.us</a></i>		
Kathy Tuneberg	Tax Collection & Records Manager	248-3326
<i><a href="mailto:kathleen.a.tuneberg@co.multnomah.or.us">kathleen.a.tuneberg@co.multnomah.or.us</a></i>		
Vicki Ervin	Elections Manager	248-3720
<i><a href="mailto:vicki.k.ervin@co.multnomah.or.us">vicki.k.ervin@co.multnomah.or.us</a></i>		
Bob Ellis	Property Valuation Manager	248-3090
<i><a href="mailto:bob.l.ellis@co.multnomah.or.us">bob.l.ellis@co.multnomah.or.us</a></i>		

### Health

Lillian Shirley	Director	248-3674
Tom Fronk	Bus. & Admin. Svcs.	248-3056
<i><a href="mailto:tom.r.fronk@co.multnomah.or.us">tom.r.fronk@co.multnomah.or.us</a></i>		
Dr. Gary Oxman	Health Officer	248-3674
<i><a href="mailto:gary.l.oxman@co.multnomah.or.us">gary.l.oxman@co.multnomah.or.us</a></i>		

### Library

Ginnie Cooper	Director	248-5403
<i><a href="mailto:ginnie.cooper@co.multnomah.or.us">ginnie.cooper@co.multnomah.or.us</a></i>		
Jeanne Goodrich	Deputy Director	248-5492
<i><a href="mailto:jeanne.goodrich@co.multnomah.or.us">jeanne.goodrich@co.multnomah.or.us</a></i>		

### Sheriff's Office

Dan Noelle	Sheriff	255-3600
Dan Oldham	Executive Assistant	255-3600
<i><a href="mailto:daniel.h.oldham@co.multnomah.or.us">daniel.h.oldham@co.multnomah.or.us</a></i>		
Barbara Simon	Executive Assistant	255-3600
<i><a href="mailto:barbara.m.simon@co.multnomah.or.us">barbara.m.simon@co.multnomah.or.us</a></i>		
Larry Aab	Fiscal Officer	255-3600
<i><a href="mailto:larry.a.aab@co.multnomah.or.us">larry.a.aab@co.multnomah.or.us</a></i>		

# Management Phone List

## Appendix

### Support Service

Vickie Gates	Director	306-5880
<i>vickie.s.gates@co.multnomah.or.us</i>		
George Fetzner	Risk Management	248-3882
<i>george.h.fetzer@co.multnomah.or.us</i>		
Michael Gilsdorf	Emergency Management	618-2526
<i>mike.gilsdorf@co.multnomah.or.us</i>		
Darrell Murray	Labor Relations	248-3543
<i>darrell.p.murray@co.multnomah.or.us</i>		
Fernando Conill	Human Resources	248-3113
<i>fernando.conill@co.multnomah.or.us</i>		
Robert Phillips	Affirmative Action	823-4164
<i>robert.e.phillips@co.multnomah.or.us</i>		
Dave Warren	Budget & Quality	248-3822
<i>dave.c.warren@co.multnomah.or.us</i>		
Dave Boyer	Finance	248-3903
<i>dave.a.boyer@co.multnomah.or.us</i>		
Lisa Yeo	Information Services Division	248-3749
<i>lisa.m.yeo@co.multnomah.or.us</i>		

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Insurance Benefits (object code 5550)

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

General Fund		9,595,918
AGING SERVICES	124,071	
HEALTH DEPARTMENT	913,488	
COMMUNITY JUSTICE	1,962,858	
DISTRICT ATTORNEY	1,054,067	
SHERIFF'S OFFICE	4,015,513	
ENVIRONMENTAL SERVICES	622,005	
NON DEPARTMENTAL	294,613	
SUPPORT SERVICES	609,303	
Strategic Investment Program Fund		2,674
Road Fund		931,038
Federal State Fund		10,045,953
COMMUNITY & FAMILY SERVICES	2,234,012	
AGING SERVICES	1,450,625	
HEALTH DEPARTMENT	4,093,900	
COMMUNITY JUSTICE	1,758,662	
DISTRICT ATTORNEY	275,837	
SHERIFF'S OFFICE	138,962	
ENVIRONMENTAL SERVICES	3,696	
NON DEPARTMENTAL	70,151	
SUPPORT SERVICES	20,108	
Tax Title Fund		17,805
Bridge Fund		297,249
Library Levy Fund		2,235,257
Inmate Welfare Fund		68,893
Public Safety Levy Fund		3,783,547
HEALTH DEPARTMENT	327,905	
COMMUNITY JUSTICE	258,171	
SHERIFF'S OFFICE	3,197,471	
Assessment & Taxation Fund		773,458
Special Operations Fund		258,691
COMMUNITY JUSTICE	64,206	
DISTRICT ATTORNEY	34,741	
SHERIFF'S OFFICE	159,744	
Library Construction Fund		5,790
Behavioral Health Managed Care Fund		235,061
Risk Management Fund		229,275
NON DEPARTMENTAL	131,369	
SUPPORT SERVICES	97,906	
Fleet Management Fund		231,893
Telephone Fund		57,931
Data Processing Fund		392,862
Distribution Fund		57,250
Facilities Management Fund		802,429
<b>Total Payments to the Risk Management Fund</b>		<b>\$ 30,022,974</b>

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Indirect Costs (object code 7100)

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

Strategic Investment Program Fund		41,116
Road Fund		738,168
Emergency Communications Fund		1,091
Bike Path Fund		220
Recreation Fund		1,504
Federal State Fund		13,117,712
COMMUNITY & FAMILY SERVICES	3,161,756	
AGING SERVICES	730,006	
HEALTH DEPARTMENT	7,571,539	
COMMUNITY JUSTICE	1,092,489	
DISTRICT ATTORNEY	277,354	
SHERIFF'S OFFICE	207,854	
ENVIRONMENTAL SERVICES	3,576	
NON DEPARTMENTAL	57,121	
SUPPORT SERVICES	16,017	
Tax Title Fund		19,334
Bridge Fund		154,657
Library Levy Fund		2,542,742
Corner Preservation Fund		12,910
Inmate Welfare Fund		189,262
COMMUNITY JUSTICE	2,236	
SHERIFF'S OFFICE	187,026	
Public Safety Levy Fund		5,257,933
HEALTH DEPARTMENT	377,338	
COMMUNITY JUSTICE	449,310	
SHERIFF'S OFFICE	4,431,285	
Assessment & Taxation Fund		446,267
Special Operations Fund		315,839
COMMUNITY JUSTICE	37,178	
DISTRICT ATTORNEY	53,867	
SHERIFF'S OFFICE	224,794	
Library Construction Fund		217,896
Behavioral Health Managed Care Fund		508,722
Telephone Fund		135,047
Data Processing Fund		310,808
<b>Total Payments to GF for Indirect Costs</b>		<b>\$ 24,011,228</b>



## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Telephone Costs (object code 7150)

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

General Fund		<b>1,207,493</b>
AGING SERVICES	21,237	
HEALTH DEPARTMENT	109,243	
COMMUNITY JUSTICE	375,271	
DISTRICT ATTORNEY	235,987	
SHERIFF'S OFFICE	197,888	
ENVIRONMENTAL SERVICES	121,983	
NON DEPARTMENTAL	50,159	
SUPPORT SERVICES	95,725	
Strategic Investment Program Fund		
Road Fund		<b>71,803</b>
Federal State Fund		<b>1,671,632</b>
COMMUNITY & FAMILY SERVICES	264,118	
AGING SERVICES	312,505	
HEALTH DEPARTMENT	679,600	
COMMUNITY JUSTICE	336,358	
DISTRICT ATTORNEY	60,409	
SHERIFF'S OFFICE		
ENVIRONMENTAL SERVICES	475	
NON DEPARTMENTAL	17,147	
SUPPORT SERVICES	1,020	
Tax Title Fund		<b>2,055</b>
Bridge Fund		<b>18,519</b>
Library Levy Fund		<b>245,001</b>
Inmate Welfare Fund		<b>10,596</b>
Public Safety Levy Fund		<b>124,120</b>
HEALTH DEPARTMENT	14,275	
COMMUNITY JUSTICE	20,395	
SHERIFF'S OFFICE	89,450	
Assessment & Taxation Fund		<b>103,879</b>
Special Operations Fund		<b>7,023</b>
COMMUNITY JUSTICE	7,023	
DISTRICT ATTORNEY		
Behavioral Health Managed Care Fund		<b>29,352</b>
Risk Management Fund		<b>25,510</b>
NON DEPARTMENTAL	13,295	
SUPPORT SERVICES	12,215	
Fleet Management Fund		<b>21,863</b>
Data Processing Fund		<b>64,475</b>
Distribution Fund		<b>2,908</b>
Facilities Management Fund		<b>242,921</b>
<b>Total Payments to the Telephone Fund</b>	<b>\$</b>	<b>3,849,150</b>

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Data Processing Fund (object code 7200)

*Paid to the Data Processing Fund (403) to cover the costs of developing, maintaining, and operating computer programs.*

General Fund		<b>5,430,170</b>
HEALTH DEPARTMENT	383,170	
COMMUNITY JUSTICE	550,439	
DISTRICT ATTORNEY	664,531	
SHERIFF'S OFFICE	1,471,819	
ENVIRONMENTAL SERVICES	127,843	
NON DEPARTMENTAL	6,730	
SUPPORT SERVICES	2,225,638	
Road Fund		<b>36,160</b>
Federal State Fund		<b>263,765</b>
COMMUNITY & FAMILY SERVICES	52,168	
AGING SERVICES	158,992	
HEALTH DEPARTMENT	29,800	
DISTRICT ATTORNEY	22,680	
SUPPORT SERVICES	125	
Bridge Fund		<b>25,171</b>
Library Levy Fund		<b>33,790</b>
Inmate Welfare Fund		<b>49,269</b>
Public Safety Levy Fund		<b>777,073</b>
HEALTH DEPARTMENT	24,000	
SHERIFF'S OFFICE	753,073	
Assessment & Taxation Fund		<b>774,130</b>
Special Operations Fund		<b>108,610</b>
Risk Management Fund		<b>25,366</b>
Telephone Fund		<b>100,137</b>
Facilities Management Fund		<b>40,413</b>
<b>Total Payments to the Data Processing Fund</b>	<b>\$</b>	<b>7,664,054</b>

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### PC Flat Fee (object code 7250)

*Paid to the Capital Asset Acquisition Fund (245) to cover maintenance and replacement of county owned personal computers.*

General Fund		<b>1,382,500</b>
HEALTH DEPARTMENT	93,700	
COMMUNITY JUSTICE	560,800	
DISTRICT ATTORNEY	171,200	
SHERIFF'S OFFICE	360,000	
ENVIRONMENTAL SERVICES	68,800	
NON DEPARTMENTAL	36,800	
SUPPORT SERVICES	91,200	
Strategic Investment Program Fund		
Road Fund		<b>62,400</b>
Federal State Fund		<b>750,883</b>
COMMUNITY & FAMILY SERVICES	322,656	
HEALTH DEPARTMENT	384,227	
DISTRICT ATTORNEY	31,200	
NON DEPARTMENTAL	10,400	
SUPPORT SERVICES	2,400	
Tax Title Fund		<b>800</b>
Bridge Fund		<b>17,600</b>
Library Levy Fund		<b>340,000</b>
Corner Preservation Fund		<b>2,400</b>
Assessment & Taxation Fund		<b>143,200</b>
Behavioral Health Managed Care Fund		<b>28,800</b>
Risk Management Fund		<b>29,600</b>
NON DEPARTMENTAL	16,000	
SUPPORT SERVICES	13,600	
Fleet Management Fund		<b>11,200</b>
Telephone Fund		<b>12,000</b>
Data Processing Fund		<b>57,600</b>
Distribution Fund		<b>1,600</b>
Facilities Management Fund		<b>58,400</b>
<b>Total Payments to the Capital Asset Acquisition Fund</b>		<b>\$ 2,898,983</b>

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

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### Technology Asset Replacement (object code 7251)

*(New Program for FY 99-00)*

*Paid to the Capital Asset Acquisition Fund (245) to cover maintenance and replacement of network servers and associated hardware.*

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General Fund		<b>47,500</b>
COMMUNITY JUSTICE	40,000	
DISTRICT ATTORNEY	7,500	

<b>Total Payments to the Capital Asset Acquisition Fund</b>	<b>\$</b>	<b>47,500</b>
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## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Motor Pool (object code 7300)

*Paid to the Fleet Management Fund (401) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.*

General Fund		<b>1,564,314</b>
AGING SERVICES	13,825	
HEALTH DEPARTMENT	89,530	
COMMUNITY JUSTICE	103,996	
DISTRICT ATTORNEY	82,195	
SHERIFF'S OFFICE	1,057,275	
ENVIRONMENTAL SERVICES	207,708	
NON DEPARTMENTAL	3,720	
SUPPORT SERVICES	6,065	
Road Fund		<b>1,301,095</b>
Federal State Fund		<b>539,710</b>
COMMUNITY & FAMILY SERVICES	81,736	
AGING SERVICES	106,682	
HEALTH DEPARTMENT	98,192	
COMMUNITY JUSTICE	222,345	
DISTRICT ATTORNEY	5,793	
SHERIFF'S OFFICE	17,084	
NON DEPARTMENTAL	2,665	
SUPPORT SERVICES	5,213	
Tax Title Fund		<b>1,500</b>
Bridge Fund		<b>80,241</b>
Library Levy Fund		<b>37,541</b>
Corner Preservation Fund		<b>47,830</b>
Public Safety Levy Fund		<b>379,658</b>
HEALTH DEPARTMENT		
COMMUNITY JUSTICE	103,024	
SHERIFF'S OFFICE	276,634	
Assessment & Taxation Fund		<b>28,580</b>
Special Operations Fund		<b>49,422</b>
COMMUNITY JUSTICE	225	
DISTRICT ATTORNEY		
SHERIFF'S OFFICE	49,197	
Behavioral Health Managed Care Fund		<b>2,805</b>
Risk Management Fund		<b>1,132</b>
NON DEPARTMENTAL	607	
SUPPORT SERVICES	525	
Telephone Fund		<b>4,098</b>
Data Processing Fund		<b>1,428</b>
Distribution Fund		<b>52,302</b>
Facilities Management Fund		<b>260,193</b>
<b>Total Payments to the Fleet Fund</b>	<b>\$</b>	<b>4,351,849</b>

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Electronics (object code 7350)

*Paid to the Fleet Management Fund (401) to cover the use and maintenance of electronic/radio equipment used by various County departments.*

General Fund		<b>476,026</b>
COMMUNITY JUSTICE	82,232	
DISTRICT ATTORNEY	2,936	
SHERIFF'S OFFICE	352,618	
ENVIRONMENTAL SERVICES	14,440	
NON DEPARTMENTAL	23,800	
Road Fund		<b>41,529</b>
Federal State Fund		<b>6,780</b>
HEALTH DEPARTMENT	3,030	
SUPPORT SERVICES	3,750	
Bridge Fund		<b>6,235</b>
Library Levy Fund		<b>4,000</b>
Corner Preservation Fund		<b>2,776</b>
Inmate Welfare Fund		<b>6,520</b>
Assessment & Taxation Fund		<b>600</b>
Public Safety Levy Bond Fund		<b>146,741</b>
Data Processing Fund		<b>3,000</b>
Distribution Fund		<b>588</b>
Facilities Management Fund		<b>5,500</b>

<b>Total Payments to the Fleet Fund</b>	<b>\$</b>	<b>700,295</b>
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## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Building Management (object code 7400)

*Paid to the Facilities Mgmt Fund (410) to cover the cost of office space and buildings.*

General Fund		<b>13,215,955</b>
AGING SERVICES	117,270	
HEALTH DEPARTMENT	485,150	
COMMUNITY JUSTICE	3,768,677	
DISTRICT ATTORNEY	589,791	
SHERIFF'S OFFICE	3,485,788	
ENVIRONMENTAL SERVICES	905,473	
NON DEPARTMENTAL	3,335,572	
SUPPORT SERVICES	528,234	
Strategic Investment Program Fund		
Road Fund		<b>736,591</b>
Federal State Fund		<b>8,255,700</b>
COMMUNITY & FAMILY SERVICES	1,045,874	
AGING SERVICES	2,207,455	
HEALTH DEPARTMENT	3,517,593	
COMMUNITY JUSTICE	1,150,942	
DISTRICT ATTORNEY	178,412	
SHERIFF'S OFFICE	99,605	
NON DEPARTMENTAL	55,819	
Tax Title Fund		<b>1,357</b>
Bridge Fund		<b>55,544</b>
Library Levy Fund		<b>2,720,968</b>
Public Safety Levy Fund		<b>1,148,812</b>
HEALTH DEPARTMENT	20,102	
SHERIFF'S OFFICE	1,128,710	
Assessment & Taxation Fund		<b>439,860</b>
Special Operations Fund		<b>13,242</b>
COMMUNITY JUSTICE	11,711	
SHERIFF'S OFFICE	1,531	
Public Safety Levy Bond Fund		<b>292,231</b>
Children's Center Construction Fund		<b>267,055</b>
SB 1145 Construction Fund		<b>20,511</b>
Lease Purchase Project Fund		<b>1,132,354</b>
Library Construction Fund		<b>215,369</b>
Capital Improvement Fund		<b>878,161</b>
Behavioral Health Managed Care Fund		<b>62,937</b>
Risk Management Fund		<b>209,210</b>
NON DEPARTMENTAL	110,790	
SUPPORT SERVICES	98,420	
Fleet Management Fund		<b>320,411</b>
Telephone Fund		<b>67,746</b>
Data Processing Fund		<b>216,618</b>
Distribution Fund		<b>18,582</b>

**Total Payments to the Facilities Management Fund  
for Building Management**

**\$ 30,289,214**

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

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### Capital Lease Retirement Fund (object code 7550)

*Reimbursements made to the Capital Lease Retirement Fund (225) for  
lease/purchase payments.*

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General Fund		971,495
HEALTH DEPARTMENT	412,315	
COMMUNITY JUSTICE	26,310	
SHERIFF'S OFFICE	266,575	
ENVIRONMENTAL SERVICES	266,295	
Road Fund		582,735
Federal State Fund		4,950
Library Fund		199,224
Assessment & Taxation Fund		480,340
Capital Improvement Fund		400,000
Facilities Management Fund		6,508,517
<b>Total Payments to the Capital Lease Retirement Fund</b>		<b>\$ 9,147,261</b>



## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Distribution Fund (object code 7560)

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

General Fund		<b>501,636</b>
AGING SERVICES	15,072	
HEALTH DEPARTMENT	51,996	
COMMUNITY JUSTICE	50,963	
DISTRICT ATTORNEY	74,865	
SHERIFF'S OFFICE	59,446	
ENVIRONMENTAL SERVICES	155,974	
NON DEPARTMENTAL	30,181	
SUPPORT SERVICES	63,139	
Strategic Investment Program Fund		
Road Fund		<b>36,097</b>
Federal State Fund		<b>501,740</b>
COMMUNITY & FAMILY SERVICES	68,083	
AGING SERVICES	99,026	
HEALTH DEPARTMENT	247,116	
COMMUNITY JUSTICE	45,882	
DISTRICT ATTORNEY	25,814	
NON DEPARTMENTAL	15,679	
SUPPORT SERVICES	140	
Tax Title Fund		<b>3,642</b>
Bridge Fund		<b>2,327</b>
Library Levy Fund		<b>2,950</b>
Public Safety Levy Fund		<b>14,862</b>
HEALTH DEPARTMENT	8,359	
SHERIFF'S OFFICE	6,503	
Assessment & Taxation Fund		<b>273,636</b>
Special Operations Fund		<b>72,582</b>
COMMUNITY JUSTICE	7,082	
SHERIFF'S OFFICE	65,500	
Behavioral Mental Health Fund		<b>4,936</b>
Risk Management Fund		<b>18,296</b>
NON DEPARTMENTAL	2,765	
SUPPORT SERVICES	15,531	
Fleet Management Fund		<b>5,300</b>
Telephone Fund		<b>3,231</b>
Data Processing Fund		<b>13,204</b>
Facilities Management Fund		<b>13,920</b>

<b>Total Payments to the Distribution Fund</b>	<b>\$</b>	<b>1,468,359</b>
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## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Other Internal Services (object code 7500)

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

Unlike other Service Reimbursement categories, the specific service is noted below.

From		For	Amount	To	
<b>SERVICE REIMBURSEMENTS TO THE GENERAL FUND</b>					
SIP FUND	NOND	SCHOOL TO WORK INITIATIVE	93,079	DSS	EMPLOYEE SERVICES
	NOND	OCWA COMPLIANCE	8,522	DSS	FINANCE
ROAD FUND	DES	PUBLIC AFFAIRS OFFICE	43,106	DSS	GIS PROGRAM
	DES	DEAD ANIMAL PICKUP	137,300	DES	ANIMAL CONTROL
	DES	PUC ENFORCEMENT	53,000	MCSO	PUC/HAZMAT
FEDERAL STATE FUND	AGING	TITLE 19 PROGRAMS	1,261,273	AGING	TITLE 19 PROGRAMS
	CFS	CASEY GRANT FUNDED NURSE	15,500	HD	CORRECTIONS HEALTH
LIBRARY SERIAL LEVY FUND	LIBRARY	FACILITY SECURITY	88,223	MCSO	FACILITY SECURITY
PUBLIC SAFETY LEVY FUND	MCSO	BALANCE INTERNAL SERVICES IN MCSO	416,813	MCSO	VARIOUS
	MCSO	CORRECTIONS HEALTH	71,017	HD	MCRC REDUCTIONS
SPECIAL OPERATIONS FUND	DCJ	FACILITY SECURITY	9,300	MCSO	FACILITY SECURITY
PUBLIC SAFETY BOND FUND	DES	BUYER POSITIONS IN PURCHASING	105,668	DSS	FINANCE
	DES	PUBLIC AFFAIRS OFFICE	37,500	NOND	PUBLIC AFFAIRS
LEASE/PURCHASE FUND	DES	BUYER POSITION IN PURCHASING	52,834	DSS	FINANCE
LIBRARY BOND FUND	DES	PUBLIC AFFAIRS OFFICE	37,500	NOND	PUBLIC AFFAIRS
CAPITAL IMPROVEMENT FUND	DES	BUYER POSITION IN PURCHASING	19,291	NOND	COUNTY CHAIR
VARIOUS DES FUNDS	DES	PUBLIC AFFAIRS OFFICE	59,811	NOND	PUBLIC AFFAIRS
<b>TOTAL REIMBURSEMENTS</b>			<b>\$ 2,509,737</b>		

### SERVICE REIMBURSEMENTS TO THE ROAD FUND

GENERAL FUND	DES	VARIOUS ADMINISTRATIVE CHARGEBACKS	90,658	DES	TRANSPORTATION
	MCSO	SIGNAGE	2,500	DES	TRANSPORTATION
	NOND	SIGNAGE	2,592	DES	TRANSPORTATION
FEDERAL STATE FUND	HEALTH	SIGNAGE	1,500	DES	TRANSPORTATION
BRIDGE FUND	DES	MISC SERVICES	70,000	DES	TRANSPORTATION
CORNER FUND	DES	LAND CORNER MAINTENANCE	588,317	DES	SURVEY
A&T FUND	DES	LAN ADMINISTRATION/SUPPORT	20,598	DES	ADMINISTRATION
FLEET FUND	DES	VARIOUS ADMINISTRATIVE CHARGEBACKS	67,100	DES	TRANSPORTATION
FACILITIES MANAGEMENT FUND	DES	LAN ADMINISTRATION/SUPPORT	5,862	DES	TRANSPORTATION
<b>TOTAL REIMBURSEMENTS</b>			<b>\$ 849,127</b>		

### SERVICE REIMBURSEMENTS TO THE FEDERAL STATE FUND

GENERAL FUND	DCJ	EVALUATION OF SAI PROGRAM	131,811	HD	NEIGHBORHOOD HEALTH
SIP FUND	NOND	COMMUNITY HOUSING FUND	400,000	CFS	COMMUNITY HOUSING
	NOND	SUN SCHOOLS	170,000	CFS	DIRECTOR'S OFFICE
	NOND	SPECIAL NEEDS HOUSING	93,266	CFS	COMMUNITY HOUSING
PUBLIC SAFETY LEVY FUND	HEALTH	REIMBURSEMENTS FOR LAB WORK	30,000	HD	CORRECTIONS HEALTH
INSURANCE FUND	HEALTH	BLOOD BORNE PATHOGEN TRAINING	150,000	HD	SUPPORT SERVICES
<b>TOTAL REIMBURSEMENTS</b>			<b>\$ 975,077</b>		

## DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

### Other Internal Services (object code 7500)

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

Unlike other Service Reimbursement categories, the specific service is noted below.

From		For	Amount		To
SERVICE REIMBURSEMENTS TO THE BRIDGE FUND					
ROAD FUND	DES	NON WILLAMETTE RIVER BRIDGES	\$ 70,000	DES	MAINTENANCE
SERVICE REIMBURSEMENTS TO THE LIBRARY FUND					
GENERAL FUND	DCJ	JUVENILE DETENTION LIBRARY	28,000	LIB	LIBRARY SERVICES
	DA	LIBRARIAN TO INDEX LEGAL INFORMATION IN DA'S OFFICE	75,343	LIB	LIBRARY SERVICES
INMATE WELFARE FUND	MCSO	JAIL LIBRARIES	29,870	LIB	LIBRARY SERVICES
TOTAL REIMBURSEMENTS			\$ 133,213		
SERVICE REIMBURSEMENTS TO PUBLIC SAFETY LEVY FUND					
ROAD FUND	DES	INMATE WORK CREWS	\$ 76,852	MCSO	CORRECTIONS
SERVICE REIMBURSEMENTS TO ASSESSMENT & TAXATION FUND					
TAX TITLE FUND	DES	TITLE/INSURANCE SEARCHES	\$ 2,000	DES	A&T
SERVICE REIMBURSEMENTS TO CAPITAL ASSET ACQUISITION FUND					
GENERAL FUND	DES	REIMBURSEMENTS FOR SYSTEMS DEVELOPMENT	\$ 6,500	NOND	CIP
FEDERAL STATE FUND	HEALTH	PARKROSE CLINIC IMPROVEMENTS	\$ 53,500	NOND	NEIGHBORHOOD HEALTH
LIBRARY SERIAL LEVY FUND	LIBRARY	LIBRARY BRANCH IMPROVEMENTS	95,000	NOND	LIBRARY SERVICES
TOTAL REIMBURSEMENTS			\$ 155,000		
SERVICE REIMBURSEMENTS TO BEHAVIORAL HEALTH MANAGED CARE FUND					
GENERAL FUND	DCJ	SOAP/RAPP CONTRACT	\$ 185,707	CFS	BEHAVIORAL HEALTH
SERVICE REIMBURSEMENTS TO RISK MANAGEMENT FUND					
FEDERAL STATE FUND	HEALTH	TB SCREENING	\$ 2,000	DSS	RISK MANAGEMENT
SERVICE REIMBURSEMENTS TO FLEET MANAGEMENT FUND					
GENERAL FUND	DES	GF SHARE OF FRED'S ADMINISTRATION	11,533	DES	FRED'S
DISTRIBUTION FUND	DES	DISTRIBUTION SHARE OF FRED'S ADMINISTRATION	66,707	DES	FRED'S
TOTAL REIMBURSEMENTS			\$ 78,240		
SERVICE REIMBURSEMENTS TO DATA PROCESSING FUND					
CAP ASSET ACQUISITION FUND	DSS	ADMIN COSTS ASSOCIATED W/ FLAT FEE PROGRAM	\$ 792,604	DSS	ISD

# **DETAIL OF CASH TRANSFERS**

From	To	Amount	Detail
GENERAL FUND	FEDERAL STATE FUND	\$ 71,315,967	
	COMMUNITY & FAMILY SERVICES	33,357,776	General Fund Support of Grant Programs.
	AGING & DISABILITY SERVICES	3,486,953	General Fund Support of Grant Programs.
	HEALTH DEPARTMENT	29,363,835	General Fund Support of Grant Programs.
	COMMUNITY JUSTICE	2,999,169	General Fund Support of Grant Programs.
	DISTRICT ATTORNEY	519,876	General Fund Support of Grant Programs.
	SHERIFF'S OFFICE	1,188,149	General Fund Support of Grant Programs.
	NON DEPARTMENTAL	230,860	General Fund Support of Grant Programs.
	SUPPORT SERVICES	169,349	General Fund Support of Grant Programs.
GENERAL FUND	COUNTY SCHOOL FUND	\$ 1,500,000	
	NON DEPARTMENTAL	1,500,000	ORS 366.005 Requires a Transfer From the GF of \$10 for Every Child Between 4 & 20.
GENERAL FUND	LIBRARY SERIAL LEVY FUND	\$ 15,743,828	
	LIBRARY DEPARTMENT	15,743,828	Permanent Tax Rate Attributable to "Fossil" Public Safety Serial Levy.
GENERAL FUND	PUBLIC SAFETY LEVY FUND	\$ 33,028,088	
	OVERALL COUNTY	33,028,088	Permanent Tax Rate Attributable to "Fossil" Public Safety Serial Levy.
GENERAL FUND	ASSESSMENT & TAXATION FUND	\$ 7,585,327	
	ENVIRONMENTAL SERVICES	7,585,327	General Fund Support of A&T.
GENERAL FUND	JUSTICE SERVICES SPECIAL OPERATIONS	\$ 228,550	
	SHERIFF'S OFFICE	228,550	Program Support and Indirect Costs.
GENERAL FUND	CAPITAL IMPROVEMENT FUND	\$ 1,207,343	
	ENVIRONMENTAL SERVICES	1,207,343	General Fund Support of CIP.
GENERAL FUND	RECREATION FUND	\$ 10,300	
	ENVIRONMENTAL SERVICES	10,300	Payment to Oregon Historical Society.
GENERAL FUND	BEHAV'L HEALTH MANAGED CARE FUND	\$ 979,631	
	COMMUNITY & FAMILY SERVICES	979,631	General Fund Support of Grant Programs.
GENERAL FUND	LEASE/PURCHASE PROJECT FUND	\$ 1,011,067	
	ENVIRONMENTAL SERVICES	1,011,067	Multnomah Building Renovations.
GENERAL FUND	DATA PROCESSING FUND	\$ 1,058,152	
	SUPPORT SERVICES	1,058,152	Year 2000 Project/COP Payment.
GENERAL FUND	FACILITITES MANAGEMENT FUND	\$ 883,357	
	ENVIROMENTAL SERVICES	883,357	East County Facility/COP Payment.

## DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
<i>ROAD FUND</i>	<i>BICYCLE PATH CONSTRUCTION FUND</i>	\$ 61,278	
	ENVIRONMENTAL SERVICES	61,278	1% of Motor Vehicle Fees Go Toward Bicycle Path Construction.
<i>ROAD FUND</i>	<i>WILLAMETTE RIVER BRIDGES FUND</i>	\$ 3,529,961	
	ENVIRONMENTAL SERVICES	3,529,961	Maintenance/Repair of Willamette River Bridges in Accordance With the PDX/MultCo Services Agreement.
<i>ANIMAL CONTROL FUND</i>	<i>GENERAL FUND</i>	\$ 1,824,321	
	ENVIRONMENTAL SERVICES	1,824,321	Animal License Fees/Other Revenue; Offsets the Cost of the Animal Control Program.
<i>PUBLIC SAFETY BOND FUND</i>	<i>GENERAL FUND</i>	\$ 592,000	
	COMMUNITY JUSTICE	592,000	Support for computer applications development.
<i>DATA PROCESSING FUND</i>	<i>FEDERAL STATE FUND</i>	\$ 100,000	
	COMMUNITY & FAMILY SERVICES	100,000	Funds Earmarked for CFS Projects.
<i>FACILITIES MANAGEMENT FUND</i>	<i>CAPITAL IMPROVEMENT FUND</i>	\$ 4,517,887	
	ENVIRONMENTAL SERVICES	4,517,887	Facilities Support of Asset Preservation/Capital Improvement Program.

