

SECTION H - APPENDIX

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GLOSSARY OF TERMS AND ABBREVIATIONS

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

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

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

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

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

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

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

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

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

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

D.P.A. - Data Processing Authority.

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

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

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

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

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

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

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

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

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

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

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

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

Local Government Sources - Revenues received from other local governments in Multnomah County; consists primarily of local cost-sharing contributions.

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

MCCAA - Multnomah County Community Action Agency.

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

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

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

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

O.R.S. - Oregon Revised Statutes.

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

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

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

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

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

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

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

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

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either (a) the amount of tax levied in any one of the last three years plus 6% thereof or (b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied).

2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdictions.

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

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

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

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

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

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

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

EXPLANATION OF REQUIREMENT DETAIL

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

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

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

REVENUE CLASSIFICATIONS

An attempt has been made to roughly classify resources, especially in the General Fund, in order to distinguish between revenue tied to a particular agency, and that available for general purposes. The classifications are as follows:

a) Dedicated Resources

Resources which are pre-designated for the operation of an organization or program. They include Federal and State revenues designated to the operation of specific services, Federal and State grant matches, and transfers from funds dedicated to certain purposes.

b) Operational Resources

Fees and revenues deriving from the operation of county services. These are the "charges and recoveries" assigned to each department in the General Fund.

c) General Resources

Resources which are independent of the operation of particular agencies or which derive from the operation of several agencies which comprise a system. General resources include tax receipts, interest on investments, fines, and interfund transfers of a general nature. In the Federal-State Fund, general revenues include all local matches to grants and other organizations in the fund.

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DETAIL OF CASH TRANSFERS

- FROM General Fund to Animal Control Fund - \$253,706
General Fund support to the Animal Control program.
- FROM General Fund to the Federal/State Program Fund - \$9,595,650
Money transferred as match to grant programs:
- | | |
|------------------------|-------------|
| Human Services | \$8,719,320 |
| Justice Services | \$ 838,830 |
| General Services | \$ 12,500 |
| Environmental Services | \$ 25,000 |
- FROM General Fund to County School Fund - \$1,088,000
ORS 366.005 designates a County School Fund. \$10 for each child between the ages of 4 and 20 is transferred for support to County school districts.
- FROM General Fund to Insurance Fund - \$729,000
Liability/Property Insurance - \$729,000
- FROM General Fund to Capital Reserve Fund - \$577,000
Payback to the State on construction costs of the Justice Services Center not covered in the fixed price construction agreement and for costs of the elections computer system - \$117,000
Payback for third party lease/purchase - \$460,000
- FROM General Fund to Short-Term Debt Retirement Fund - \$25,728,000
Retirement of Tax Anticipation Notes and Interest
- FROM Road Fund to General Fund - \$286,500
Transfer to cover General Fund expenditures on Road-related activities performed by:
- | | |
|--|-----------|
| Environmental Services Administration | \$170,000 |
| Permit inspection of right-of-way cuts | \$116,500 |
- FROM Road Fund to Bicycle Path Construction Fund - \$76,500
ORS 366.514 designates a special fund in which 1% of State Highway money received by the County are held to be used for footpaths and bicycle paths.
- FROM Road Fund to Insurance Fund - \$81,000
Liability/Property Insurance
- FROM Road Fund to Willamette River Bridge Fund - \$1,060,000
Maintenance and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.
- FROM Road fund to Assessment District Operating Fund - \$85,000
To provide tempory financing of street projects.

FROM Revenue Sharing Fund to General Fund - \$6,000,000

Support for the following services:

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

FROM Sewage Facilities Fund to General Fund - \$195,650

The General Fund provided the financing for the initial transactions of the Sewage Facilities Fund, and all current receipts are transferred back to the General Fund.

FROM Tax Title Land Sales Trust Fund to General Fund - \$18,000

Reimbursement to the General Fund for administrative costs.

FROM General Operating Serial Levy Fund to General Fund - \$4,690,253

Proposed special three-year levy for the support of Justice Services.

FROM Library Levy Fund to General Fund - \$2,731,970

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

FROM Assessment District Improvement Fund to Assessment District Operating Fund - \$24,000

FROM Recreational Facilities Fund to Road Fund - \$342,900

revenues from Glendoveer Golf Course paid to the Road Fund.

FROM Assessment District Operating Fund to Road Fund - \$217,000

To repay Road Fund for temporary financing of street projects.

FROM Federal State Program Fund to General Fund - \$30,526

To repay General Fund for money spent on the Jail Commissary account.

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building
Portland, Oregon 97204

1120 S.W. Fifth Avenue
503/248-3054

June 15, 1984

MULTNOMAH COUNTY
OREGON
1984 JUN 22 PM 2:27
BOARD OF
COUNTY COMMISSIONERS

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

Dear Board Members:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 14, 1984 conducted a meeting and public hearing on the 1984-85 budget for Multnomah County. The budget is certified with the following objections and recommendations.

1. Fund totals reported on the Financial Summary and Estimate Sheets for the Federal/State, Assessment District, Data Processing and Fleet Management Funds are at variance and need adjustment. Also on the Financial Summary the Total Budget all funds combined for the prior years, pages B-0 and B-3, show conflicting numbers.
2. The Federal/State resource schedule omits a \$12,500 revenue related to a General Services match.
3. The following fund service reimbursements and fund transfers appear to be unbalanced and we recommend the transactions be verified before adopting the budget.

Service Reimbursements

General Fund:

	<u>Revenue/Expense</u>
Building Management	0/1500
Justice Services - Fed. St.	439,347/436,917
Human Services	388,322/387,222
General Services - Fed. St.	0/25,002

Road Fund:
General Fund 338,500/294,600
Bike Path Fund 35,000/38,167
Federal/State Fund 4,600/3,437
Animal Control Fund 2,200/1,700
Data Processing Fund 100/0
Willamette Bridges Fund 0/45,000

Fleet Management Fund:
Federal/State Fund 105,160/106,948

Data Processing Fund:
Federal/State Fund 385,677/386,189

Fund Transfers

Federal/State Fund:
General Fund 9,389,613/9,378,613

Other

Road Fund:
County Service Districts 121,000/173,500

4. We recommend a reconsideration of beginning fund balance estimates for the following funds because of significant differences between actual balances on May 31st and budget estimates. These funds are: Animal Control, Data Processing, Emergency Communication, Fleet Management, Inverness, Capital Reserve and County School. In this connection it is important to note that unpaid inter-fund loans at the end of a fiscal year must be budgeted for repayment in the ensuing year.

Last year it was recommended that the Estimate Sheets be brought into compliance with ORS 294.376 and 294.635 with regard to display of current budget and prior year information. This was not done for 1984-85. We understand that redesign of the Financial Management System is proceeding and accordingly we believe that the 1985-86 budget should demonstrate full compliance with the Local Budget Law.

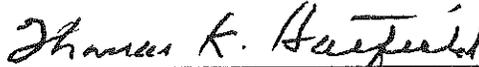
Please file a copy of the ordinance/resolution adopting the budget, making appropriations and levying taxes.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION



Richard A. Rocci, Chair



Thomas K. Hatfield, Commissioner



Chet McRobert, Jr., Commissioner



Cynthia L. Barrett, Commissioner



Oliver I. Norville, Commissioner

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the 1984-85
Budget for Multnomah County, Oregon, for the
Fiscal Year July 1, 1984, to June 30, 1985,
and Making the Appropriations thereunder,
Pursuant to ORS 294.435.

The above-entitled matter is before the Board to
consider the adoption of the budget for Multnomah
County for the fiscal year July 1, 1984, to June 30,
1985; and,

It appearing to the Board that the Multnomah County
budget as prepared by the duly appointed Budget Officer
has been duly considered and approved by the Board;
that a public hearing was held before the Multnomah
County Tax Supervising and Conservation Commission on
the 14th day of June, 1984, and that said budget was
duly certified by the said Tax Supervising and Conser-
vation Commission with certain recommendations; and,

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

The budget, a copy of which is appended hereto,
and which is on file in the Department of General
Services, and as amended herein, is hereby adopted as
the budget of Multnomah County, Oregon, for the fiscal
year July 1, 1984, to June 30, 1985, and the Board
makes the following responses to the points of the
Multnomah County Tax Supervising and Conservation
Commission:

1. The Tax Supervising and Conservation Commission has pointed out that "a \$12,500 revenue related to a General Services match" is missing from the Federal/State resource schedule; that match is included in the Adopted Budget.
2. Verification of the cash transfers and service reimbursements included by the Tax Supervising and Conservation Commission has been completed and the results communicated to the Commission. The net effect of these verifications is included in the Adopted Budget as follows:

General Fund \$10,472

Road Fund \$60,304

No other funds appear to be affected by the items in question.

3. The beginning fund balances noted for reconsideration by the Tax Supervising and Conservation Commission appear to the Board of Commissioners to be conservative but acceptable as included in the Approved Budget with the exception of the beginning balance of the County School Fund which is increased in the Adopted Budget from \$0 to \$70,000 and the Emergency Communications Fund which is increased from \$0 to \$44,000.
4. ORS 294.376 and ORS 294.635 cited by the Commission relate to display of four years of information on the detailed estimate sheets in the budget document. It is the Board's understanding that the Tax Supervising and Conservation Commission recommends that four years of expenditure information be included on the personnel detail pages of the document. The Board further understands that redesign of the Financial Management System as it is now contemplated will not provide for inclusion in the document the information recommended by the Tax Supervising and Conservation Commission, and that compiling this information may strain County resources. During 1984-85 the County will attempt to arrive at a format for presenting information that will satisfy the Commission but not require significant reallocation of budgeted County staff or significant additional funding to gather.

The funds are hereby appropriated as follows.

GENERAL FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 3,172,237	
Materials & Services	2,466,068	
Capital Outlay	20,857	
	<hr/>	\$ 5,659,162

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 25,473,513	
Materials & Services	11,138,044	
Capital Outlay	177,294	
	<hr/>	\$ 36,788,851

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 2,319,888	
Materials & Services	1,207,572	
Capital Outlay	36,120	
	<hr/>	\$ 3,563,580

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$ 4,014,209	
Materials & Services	4,995,155	
Capital Outlay	38,797	
	<hr/>	\$ 9,048,161

NONDEPARTMENTAL APPROPRIATIONS

Board of Commissioners - District 1 - 1984

Personal Services	\$	72,980	
Materials & Services		7,186	
			\$ 80,166

Board of Commissioners - District 3 - 1984

Personal Services	\$	73,726	
Materials & Services		8,067	
Capital Outlay		400	
			\$ 82,193

Board of Commissioners - District 5 - 1984

Personal Services	\$	69,982	
Materials & Services		10,474	
			\$ 80,456

All Other Nondepartmental

Personal Services	\$	5,641,779	
Materials & Services		12,917,603	
Capital Outlay		1,818,937	
			\$ 20,378,319

TOTAL EXPENDITURES \$ 75,680,888

CASH TRANSFER TO

Federal/State Program Fund	\$	9,595,650	
County School Fund		1,088,000	
Insurance Fund		729,000	
Animal Control Fund		253,706	
Capital Reserve Fund		577,000	
Bicycle Paths Fund		20,000	
			\$ 12,263,356

OPERATING CONTINGENCY \$ 2,356,891

SUBTOTAL \$ 90,301,135

TRANSFER TO SHORT TERM DEBT RETIREMENT FUND \$ 25,728,000

TOTAL REQUIREMENTS: GENERAL FUND \$ 116,029,135

ROAD FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 7,069,800	
Materials & Services	6,248,476	
Capital Outlay	6,757,678	
		\$ 20,075,954

CASH TRANSFERS TO

General Fund	\$ 286,500	
Assessment District		
Operating Fund	85,000	
Insurance Fund	81,000	
Bicycle Path Construction Fund	76,500	
Willamette River Bridge Fund	1,060,000	
		\$ 1,589,000

OPERATING CONTINGENCY \$ 437,964

TOTAL REQUIREMENTS: ROAD FUND \$ 22,102,918

FEDERAL/STATE PROGRAM FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 10,995,608	
Materials & Services	22,785,100	
Capital Outlay	32,370	
		\$ 33,813,078

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 2,905,252	
Materials & Services	2,197,513	
Capital Outlay	37,280	
		\$ 5,140,045

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 224,245	
Materials & Services	7,869,199	
Capital Outlay	202,606	
		\$ 8,296,050

FEDERAL/STATE PROGRAM FUND (continued)

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$	128,669	
Materials & Services		686,442	
Capital Outlay		5,200	
		<hr/>	
	\$		820,311

CASH TRANSFER TO GENERAL FUND \$ 30,526

TOTAL REQUIREMENTS: FEDERAL/STATE PROGRAM FUND \$ 48,100,010

ANIMAL CONTROL FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$	861,954	
Materials & Services		491,605	
Capital Outlay		4,200	
		<hr/>	

TOTAL REQUIREMENTS: ANIMAL CONTROL FUND \$ 1,357,759

ASSESSMENT DISTRICT BOND SINKING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials & Services	\$	620,318	
		<hr/>	

TOTAL REQUIREMENTS: ASSESSMENT DISTRICT
BOND SINKING FUND \$ 620,318

ASSESSMENT DISTRICT IMPROVEMENT FUND

CASH TRANSFER TO

Assessment District Operating Fund \$ 24,000

TOTAL REQUIREMENTS: ASSESSMENT DISTRICT \$ 24,000
IMPROVEMENT FUND

ASSESSMENT DISTRICT OPERATING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 0
Materials & Services 361,100
Capital Outlay 85,000

\$ 446,100

CASH TRANSFER TO ROAD FUND \$ 217,000

CONTINGENCY \$ 24,000

TOTAL REQUIREMENTS: ASSESSMENT DISTRICT \$ 687,100
OPERATING FUND

BICYCLE PATHS CONSTRUCTION FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 0
Materials & Services 106,757
Capital Outlay 197,000

\$ 303,757

OPERATING CONTINGENCY \$ 43,993

TOTAL REQUIREMENTS: BICYCLE PATHS \$ 347,750
CONSTRUCTION FUND

CAPITAL RESERVE FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials & Services	\$ 1,527,006	
	<hr/>	\$ 1,527,006

OPERATING CONTINGENCY \$ 15,000

TOTAL REQUIREMENTS: CAPITAL RESERVE FUND \$ 1,542,006

COUNTY SCHOOL FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials & Services		\$ 1,291,333
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TOTAL REQUIREMENTS: COUNTY SCHOOL FUND \$ 1,291,333

DATA PROCESSING FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$ 2,122,195	
Materials & Services	2,725,334	
Capital Outlay	11,052	
	<hr/>	\$ 4,858,581

OPERATING CONTINGENCY \$ 440,930

TOTAL REQUIREMENTS: DATA PROCESSING FUND \$ 5,299,511

EMERGENCY COMMUNICATIONS FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Materials & Services	\$	484,000
<u>TOTAL REQUIREMENTS: EMERGENCY</u>	\$	484,000
<u>COMMUNICATIONS FUND</u>		

FLEET MANAGEMENT FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$	74,656	
Materials & Services		873,750	
Capital Outlay		533,924	
		<hr/>	\$ 1,482,330
<u>OPERATING CONTINGENCY</u>	\$		613,561
<u>TOTAL REQUIREMENTS: FLEET MANAGEMENT FUND</u>	\$		2,095,891

INSURANCE FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$ 247,212	
Materials & Services	4,773,680	
Capital Outlay	11,550	
		\$ 5,034,442

OPERATING CONTINGENCY \$ 3,992,964

TOTAL REQUIREMENTS: INSURANCE FUND \$ 9,025,406

INVERNESS FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 338,418	
Materials & Services	4,220	
Capital Outlay	0	
		\$ 342,638

OPERATING CONTINGENCY \$ 1,683

TOTAL REQUIREMENTS: INVERNESS FUND \$ 344,321

LIBRARY SERIAL LEVY FUND

CASH TRANSFER TO

General Fund	\$ 2,731,970
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TOTAL REQUIREMENTS: LIBRARY SERIAL LEVY FUND \$ 2,731,970

RECREATIONAL FACILITIES FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials & Services	\$ 3,000
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CASH TRANSFER TO

Road Fund	\$ 342,900
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TOTAL REQUIREMENTS: RECREATIONAL FACILITIES FUND \$ 345,900

REVENUE SHARING FUND

CASH TRANSFER TO

General Fund \$ 6,000,000

OPERATING CONTINGENCY

\$ 240,000

TOTAL REQUIREMENTS: REVENUE SHARING FUND

\$ 6,240,000

SEWAGE FACILITIES FUND

CASH TRANSFER TO

General Fund \$ 195,650

TOTAL REQUIREMENTS: SEWAGE FACILITIES FUND

\$ 195,650

SHORT-TERM DEBT RETIREMENT FUND

NONDEPARTMENTAL APPROPRIATIONS

Principal Repayment	\$ 25,000,000
Interest	1,750,000
Cost of Issue	<u>140,000</u>

TOTAL REQUIREMENTS: SHORT-TERM DEBT
RETIREMENT FUND

\$ 26,890,000

TAX TITLE LAND SALES TRUST FUND

EXPENDITURES

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 28,029
Materials & Services	143,900
Capital Outlay	<u>7,000</u>

\$ 178,929

CASH TRANSFER TO

General Fund \$ 18,000

OPERATING CONTINGENCY \$ 5,150

TOTAL REQUIREMENTS: TAX TITLE LAND \$ 202,079
SALES TRUST FUND

WILLAMETTE BRIDGES CAPITAL FUND

ENVIRONMENTAL SERVICES

Personal Services \$ 0
Materials and Services 156,216
Capital Outlay 191,000

\$ 347,216

OPERATING CONTINGENCY \$ 712,784

TOTAL REQUIRMENTS: WILLAMETTE BRIDGES CAPITAL
FUND \$ 1,060,000

June 28, 1984

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Annita Baska
Presiding Officer

APPROVED AS TO FORM:

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

By John B. Leahy

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

Ad valorem property tax levy for MULTNOMAH
COUNTY, OREGON, for fiscal year 1984-85.

On April 26, 1984, the Board of County Commissioners, after duly noticed hearings, approved a budget for Multnomah County, Oregon, for the fiscal year beginning July 1, 1984, and ending June 30, 1985.

On June 14, 1984, the Tax Supervising and Conservation Commission met and discussed the amended budget. On June 1984, the Commission certified the budget with recommendations.

On June 28, 1984, in accordance with that certification, the Board of County Commissioners adopted the budget for Multnomah County, Oregon, for the fiscal year commencing July 1, 1984, and ending June 30, 1985. That budget required ad valorem property tax levy on all property in Multnomah County in the amount of \$56,873,817.00.

Now, therefore, a tax for Multnomah County is levied in the amount of \$56,873,817.00 on all taxable property in Multnomah County and this tax levy is certified to the Director of Assessment and Taxation of Multnomah County and the Department of Revenue of the State of Oregon.

June 28, 1984

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

(SEAL)

By

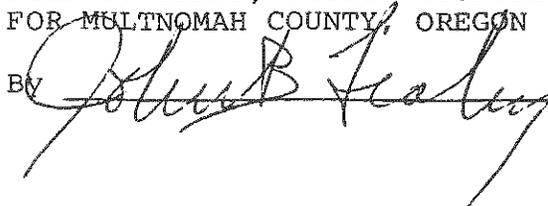


Presiding Officer

APPROVED AS TO FORM:

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

By



NOTICE OF PROPERTY TAX LEVY
To Assessor of Multnomah County

- File no later than JULY 15
- Information and instructions on reverse side

Part I: TOTAL PROPERTY TAX LEVY

County levying tax <u>Multnomah</u>	Governing body <u>Multnomah County Commissioners</u>
Municipal Corporation <u>Multnomah County</u>	Date of levy <u>28 June, 1984</u>

	Funded Partially by State of Oregon	Funded Totally by Local Taxpayers
1. Levy within the tax base (cannot exceed line 17, Part II)	<u>1 53,873,817</u>	
2. One-year special levies (itemize these levies in Part IV, back of form)	<u>2a 0</u>	<u>2b 0</u>
3. TOTAL AMOUNT subject to net tax rate limitation (add boxes 1, 2a & 2b) (Box 3 cannot exceed line 37, Part III of Form LB-70.)	<u>3 53,873,817</u>	
4. Continuing levies (millage and fixed) (itemize in Part IV, back of form)	<u>4 0</u>	
5. Serial levies (itemize in Part IV, back of form)	<u>5a 22,321</u>	<u>5b 2,977,679</u>
6. Amount levied for payment of bonded indebtedness		<u>6 0</u>
7. Total amount to be raised by taxation by type of funding (add boxes 1, 2a, 4 and 5a - enter in 7a. Add boxes 2b, 5b and 6 - enter in 7b.) (Box 7a cannot exceed line 15, Part IV of Form LB-60.)	<u>7a 53,896,138</u>	<u>7b 2,977,679</u>
8. TOTAL AMOUNT to be raised by taxation (add boxes 7a and 7b)	<u>8 56,873,817</u>	

Part II: TAX BASE WORKSHEET

9. VOTED TAX BASE, if any. 18 May, 1956 9 11,985,000
Date of voter approval

10. Constitutional limitation. Tax base portion of preceding three levies.

<u>10a 45,233,496</u>	Fiscal year <u>1981-82</u>	<u>10b 47,947,506</u>	Fiscal year <u>1982-83</u>	<u>10c 50,824,356</u>	Fiscal year <u>1983-84</u>
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11. Largest of 10a, 10b and 10c 11a 50,824,356 multiplied by 1.06 = 11b 53,873,817
ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR (see example for Part II on reverse side)

12. Assessed value of area annexed on _____, 19____ 12
(attach list of annexation dates and valuations)

13. Tax base of the annexing entity for fiscal year 1983-84 13

14. Assessed value of annexing entity on January 1, 1983 14

15. Tax base rate of annexing entity (divide box 13 by box 14) 15

16. Annexation increase (multiply line 12 by line 15) 16a × 1.06 = 16b

17. ADJUSTED TAX BASE (Largest of line 11b plus line 16b; or line 9 plus line 16b if line 9 has never been levied in full.) 17 53,873,817

Part III: LIMITATIONS PER OREGON REVISED STATUTES

(Does not apply to ALL municipal corporations. Refer to ORS Chapter under which municipal corp. organized. DOES NOT apply to Bond Limitations.)

18. True cash value of municipal corporation from most recent tax roll 18

19. Statutory limitation of municipal corporation per ORS _____ 19 of TCV

20. Total dollar amount authorized by statutory limit (line 18 multiplied by line 19) 20

21. TOTAL amount of line 8 levied within statutory limitation 21
Any amount outside statutory limitation must be specifically allowed by statute, and have special voter approval.

X Dennis Buchanan COUNTY EXECUTIVE 7/13/84 248-3308
Signature of authorized official Title Date Bus. Telephone

Part IV: SCHEDULE OF SPECIAL LEVIES

FORM LB-60, LB-70 AND SAMPLE BALLOTS FOR LEVY ELECTIONS (INCLUDING TAX BASE ELECTIONS) APPROVED IN CALENDAR YEARS 1983 AND 1984 FOR THE 1984-85 FISCAL YEAR MUST BE ATTACHED TO THIS FORM.

Type of Levy (One-year, serial, or continuing)	Purpose (Operating, capital con- struction, or mixed)	Date voters approved ballot measure authorizing tax levy	First Year Levied	Final Year to be Levied	Total tax levy authorized per year by voters in ballot measure (see note below)	Amount of tax levied this year as a result of voter approval
Three - Year Serial Levy	Library	May 15, 1984	1984-85	1986-87	9,000,000	3,000,000

TOTAL SPECIAL LEVIES: (This amount should equal total of boxes 1, 2a, 2b, 4, 5a and 5b of Part I of this form)

NOTE: For tax rate serial and continuing millage levies, enter mills or tax rate approved. The estimated true cash or assessed value used to determine the amount of taxes levied in 1984-85 is \$ _____.

GENERAL INSTRUCTIONS

The Notice of Property Tax Levy is used to certify the property tax levy of your district to the county assessor. The Notice is to be completed after the public hearing(s) has been held, the proper ordinance or resolution enacted, the appropriations made and the property tax levy determined. The Notice and other required documents are to be submitted on or before July 15. Should circumstances exist that prevent these items from being filed by July 15, AN EXTENSION OF TIME MUST BE REQUESTED FROM THE COUNTY ASSESSOR.

The Notice of Property Tax Levy, a true and complete copy of the adopted budget document, the resolution or ordinance adopting and appropriating the budget, Form LB-60 (Levy Computation Worksheet), Form LB-70 (Net Tax Rate Levy Computation Worksheet), sample ballots of any levy elections approved for the ensuing fiscal year, and either a newspaper clipping; or, if posted or mailed, a copy of the financial summary (from Publication Packet) are to be distributed as follows:

- (1) One copy to the county clerk.
- (2) Two copies to the assessor of the county in which the district is located.
- (3) If a joint district, two copies to the assessor of the primary county and one copy to the assessor of each joint county.
- (4) One copy to the county treasurer if the district's bonded indebtedness is paid by that office. School districts are also required to send one copy to the ESD Superintendent, and one copy to the Oregon Department of Education, School Finance Section, Salem, OR 97310.

Line 8—The total tax levy must be equal to or less than the amount published in the newspaper. If the total tax levy is greater than the amount published, the municipal corporation must republish the entire budget summary with revisions and hold another public hearing.

Part II—Enter the appropriate information concerning the approved tax base, if any.

Line 9—Enter the most recent voter approved tax base and date of voter approval.

Line 10—Enter the tax base portion only of the preceding three levies and indicate the year of the levy.

Line 11—Enter the largest of the tax base portion shown in 10 and multiply by 1.06.

Line 12—If the municipal corporation has annexed adjoining property during the 1983-84 fiscal year enter the date of annexation and the 1983-84 assessed value of the annexed property. If more than one annexation, please attach an additional schedule listing separately the date of annexation and the 1983-84 assessed value of the annexed property.

Line 13—Enter the tax base of the annexing entity for fiscal year 1983-84.

Line 14—Enter the total assessed value of the annexing entity as of January 1, 1983.

Line 15—Enter tax base rate per \$1,000 of assessed value from 1983-84 fiscal year for the annexing entity.

Line 16—Multiply line 12 by line 15 and enter in 16a. Multiply 16a by 1.06 and enter in 16b.

Line 17—Determine the adjusted tax base by entering the largest amount of (Line 11b plus 16b) or (Line 9 plus 16b if line 9 has never been levied in full).

EXAMPLE FOR PART II

Assessed value of annexing entity—as of January 1, 1983	\$400 Million
Tax Base of annexing entity—in fiscal year 1983-84	\$2 Million
Tax Base rate (2,000,000 ÷ 400,000,000 = .005)	\$5 per \$1,000
Assessed value of annexed area—as of January 1, 1983	\$100 Million
Annexation Increase (100,000,000 × .005 × 1.06)	\$530,000

PART III—All municipal corporations are subject to a 6% levy limitation imposed by the Oregon Constitution, and some are further limited by statutory provisions. For those districts that are subject to statutory limitations such as hospital districts, road districts, vector control districts, etc., complete items 18-21 by inserting the dollar amount the district can levy within the statutory limitation and any amounts which were authorized to be approved outside the statutory authorization. The percentage limitation imposed by the statute and the true cash valuation of the taxing unit from the most recent tax roll are used in computing this limitation. Refer to publications by the Department of Revenue or contact your county assessor to determine your statutory limitation.

PART IV—Enter all special levies on the schedule. This includes one-year special, continuing and serial levies. DO NOT enter levies for bonded indebtedness or tax base levies. The total of this schedule should equal the total of boxes 1, 2a, 2b, 4, 5a and 5b in Part I of this form.

NOTE: If you require assistance in completing this form, please contact your county assessor or the Department of Revenue, Local Government Finance and Taxation, Salem, OR 97310.

SPECIFIC INSTRUCTIONS

Part I—Enter the date, name of governing body, name of municipal corporation, and county in the appropriate spaces.

Line 1—Enter the portion of the tax levy that is within your tax base as computed in Part II.

Line 2—Enter the total of all one-year special levies. In box 2a, enter the total of all one-year special levies for operating purposes approved by the voters within the adjusted levy amount determined on Form LB-60, Part IV, line 9. In box 2b, enter the total of those one-year special levies approved by the voters in excess of the adjusted levy on Form LB-60, Part IV, line 9.

Line 3—Enter the total tax levy subject to the net tax rate limitation. (Add boxes 1, 2a and 2b.) This figure cannot exceed the amount on Form LB-70, Part III, line 37 (if required to complete this form).

Line 4—Enter the total of all continuing levies (millage or fixed).

Line 5—Enter the total of all serial levies. In box 5a, enter the total of all serial levies within the amount on Form LB-60, Part IV, line 15 (if required to complete this form). In box 5b, enter the total of all serial levies in excess of the amount on Form LB-60, Part IV, line 15 (if required to complete this form).

Line 6—Enter the portion of the tax levy necessary for the payment of Bonded Indebtedness.

Line 7—Sub-total the tax levy depending on whether it is partially financed by the state or totally financed by local taxpayers.

H-42

- Attach to Form LB-50 and submit to county assessor.
- If assistance is needed in completing this form, contact the Dept. of Revenue, Local Government Finance & Taxation Unit.

THIS FORM MUST BE COMPLETED FOR 1984-85 IF TAXES ARE LEVIED FOR OPERATING PURPOSES OUTSIDE THE TAX BASE

Levies for operating purposes DO NOT include: 1. bonded indebtedness; 2. serial levies wholly or partially for capital construction.

Name of taxing unit Multnomah County	County Multnomah	
Budget officer 1983-84 Robert S. Moore	Title Budget Director	Telephone number 248-3883

PART I — BASE YEAR

If the levy for operating purposes was entirely inside your tax base in any year since 1979-80, check the box below indicating the most recent fiscal year that the operating levy was entirely inside the tax base (1983-84, 1982-83, 1981-82, 1980-81, 1979-80)

OR

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

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

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

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

PART II — BASE YEAR OPERATING LEVY

If the base year is:

Enter the larger figure from:

- | | |
|---|---|
| <input type="checkbox"/> 1983-84 | Box 1, Form LB-50 for 1983-84
OR boxes 1 and 2, Form LB-50 for 1982-83 (see NOTE*)
OR boxes 1 and 2, Form LB-50 for 1981-82 (see NOTE*) |
| <input type="checkbox"/> 1982-83 | Box 1, Form LB-50 for 1982-83
OR boxes 1 and 2, Form LB-50 for 1981-82 (see NOTE*)
OR boxes 1 and 2, Form LB-50 for 1980-81 (see NOTE*) |
| <input checked="" type="checkbox"/> 1981-82 | Box 1, Form LB-50 for 1981-82
OR boxes 1 and 2, Form LB-50 for 1980-81 (see NOTE*)
OR boxes 1 and 2, Form LB-50 for 1979-80 (see NOTE*) |
| <input type="checkbox"/> 1980-81 | Box 1, Form LB-50 for 1980-81
OR boxes 1 and 2, Form LB-50 for 1979-80 (see NOTE*) |
| <input type="checkbox"/> 1979-80 | Box 9, Form LB-60 for computing the 1980-81 "Adjusted Levy" |

2. BASE YEAR OPERATING LEVY 2. 42,673,110

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

PART III — POPULATION AND INFLATION INDICATOR

Population Indicator (see attached instructions)

3. Enter population on July 1, 1983 3. 557,500

If the base year in box 1, Part I is:

Enter in box 4:

- | | |
|---|----------------------------------|
| <input type="checkbox"/> 1983-84 | population on July 1, 1982 |
| <input type="checkbox"/> 1982-83 | population on July 1, 1981 |
| <input checked="" type="checkbox"/> 1981-82 | population on July 1, 1980 |
| <input type="checkbox"/> 1980-81 | population on July 1, 1979 |
| <input type="checkbox"/> 1979-80 | population on July 1, 1978 |

4. Enter base year population 4. 560,600

PART III — continued

5. Divide box 3 by box 4 (1983 ÷ base year) and enter to nearest 3rd decimal.

If less than 1.000, enter 1.000. This is the POPULATION INDICATOR 5.

1	0	0	0
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Inflation Indicator

If the base year in box 1, Part I is:

Enter in box 6:

- 1983-84 1.018
- 1982-83 1.008
- 1981-82 1.142
- 1980-81 1.263
- 1979-80 1.443

6. The INFLATION INDICATOR is 6.

1	2	6	3
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7. Multiply box 5 by box 6.

THIS IS THE COMBINED POPULATION AND INFLATION INDICATOR 7.

1	2	6	3
---	---	---	---

PART IV — 1984-85 TAX LEVY CALCULATION

8. Enter the BASE YEAR OPERATING LEVY from box 2, Part II of this form 8.

42,673,110

9. Multiply box 8 by box 7. This is the 1984-85 ADJUSTED LEVY 9.

53,896,138

In order to determine the maximum amount of any operating levy submitted to the voters for the 1984-85 fiscal year on which state partial funding is allowed, compute as follows:

10. Enter the 1984-85 levy for operating purposes within:

- a. The tax base (see box 1, Form LB-50 for 1984-85) 10a 53,873,817
- b. Any continuing levies (millage or fixed) 10b 0
- c. Any previously approved serial levies for operating purposes 10c 0
- d. TOTAL of all previously approved operating levies
(add 10a - 10c) 10d 53,873,817

11. Subtract line 10d from box 9. This is the amount of any operating levy submitted to the voters on which state partial funding is allowed. If less than zero, enter 0 11 22,231

12. Enter the 1984-85 levy within:

- a. The tax base 12a 53,873,817
- b. Any continuing levies (millage or fixed) 12b 0
- c. Total of lines 12a and 12b 12c 53,873,817

13. Enter the greater of box 9 or line 12c 13.

53,896,138

14. Enter serial levies wholly or partially for capital construction to be levied in 1983-84 which were approved prior to October 3, 1979 14.

0

15. Add boxes 13 and 14. THIS IS THE AMOUNT USED TO DETERMINE THE PARTIAL PAYMENT BY THE STATE OF OREGON 15.

53,896,138

The 1984-85 Budget Prepared
Under The Direction Of

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