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GLOSSARY OF TERMS AND ABBREVIATIONS

A & P - Administration and Planning

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 original cash or asset advance appropriated to a fund in order to continue that fund.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets; 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)

C.E.T.A. - Comprehensive Employment and Training Act.

C.H.P.A. - Comprehensive Health Planning Agency.

Contingency - Resources set aside to provide for unforeseen expenditures or for anticipated expenditures or uncertain amount.

CRISS - Columbia Regional Information Sharing System.

Dedicated Resources - Resources stipulated before the commencement of the fiscal year for the operation of an organization without regard for varying quantities of service provided by the agency during the fiscal year. These include grant matches from outside the County.

Detox - Detoxification, an alcoholic recovery program.

D.M.V. - Department of Motor Vehicles.

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 Data Processing Fund and the Recreation Facilities Fund.

Federal Sources - A contribution from the federal government to Multnomah County. The contribution is usually made to support a specified 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; mainly traffic and parking fines.

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

H.C.D.S. - Health Care Delivery System.

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

I.D. - Identification.

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 with 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 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 specified activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County; consists primarily of local costs-sharing contributions (e.g., Health Contract with the City of Portland).

Materials and Services - 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 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 admissible modifications.)

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

O.C.M. - Office of County Management

O.E.O. - Office of Economic Opportunity.

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 - Wages, salaries, fringe benefits, part time, overtime and special premium.

P.R.C. - Police Records Clerk.

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 service; 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.

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, Alcohol-Narcotic Enforcement 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 (e.g., Medicaid Demonstration Project).

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; for example, 25 mills per dollar 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 plus service reimbursements 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.

Unfunded Liability - An actuarial term describing a situation where projected commitments to expend money exceed the projected resources that will be available to make the payment.

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, workman's 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.
620	<u>Postage</u>	- Inter-office mail and U.S. postage provided by City-County Distribution.
615	<u>Insurance</u>	- Liability insurance, fire insurance, employees bonding, and other insurance. See 570-Fringe Benefits 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>
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, offices, 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 to grant-funded programs.
990	<u>Other Internal Services</u>	- For services provided to organizations in one fund by an organization in another fund.
 <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 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 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.

BASIS OF ACCOUNTING - ALL FUNDS

FUND	BASIS OF ACCOUNTING
General Fund	Modified Accrual
Road Fund	Modified Accrual
Federal-State Program Fund	Accrual
Animal Control Fund	Modified Accrual
Alcohol-Narcotic Law Enforcement Fund	Modified Accrual
Assessment District Bond Sinking Fund	Modified Accrual
Assessment District Bond Operating Fund	Accrual
Assessment District Improvement Fund	Accrual
Bicycle Path Construction Fund	Accrual
Capital Reserve Fund	Accrual
County School Fund	Modified Accrual
Data Processing Fund	Accrual
Debt Fund	Modified Accrual
Inverness Fund	Accrual
Insurance Fund	Accrual
Library Serial Levy Fund	Modified Accrual
Motor Pool Fund	Accrual
Recreational Facilities Fund	Modified Accrual
Revenue Sharing Fund	Accrual
Sewage Facilities Fund	Accrual
Tax Title Land Sales Trust Fund	Modified Accrual
Emergency Communications Fund	Modified Accrual
Urban Renewal Fund	Modified Accrual

DETAIL OF CASH TRANSFERS

From Revenue Sharing to General Fund, \$8,800,000.

Library	\$5,056,200
Public Safety	1,845,976
Health Services	1,340,736
Aging Programs - AAA	310,583
MCCAA	102,562
Public Guardian	93,521
Food Stamps	50,422

From Sewage Facilities Fund to General Fund, \$165,150.

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

From Tax Title Land Sales Fund to General Fund, \$18,000.

This transfer is to reimburse the General Fund for administrative overhead costs.

From General Fund to Urban Renewal Fund, \$95,214.

From Federal-State Program Fund to Urban Renewal Fund, \$50,000.

This transfer is a planning reimbursement from the HUD Community Development BLOC Grant to the Community Development Agency.

From Road Fund to Bicycle Path Fund, \$65,960.

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

From General Fund to County School Fund, \$1,334,700

ORS 328.005 designates a County School Fund. \$10 per child between the ages of 4 and 20 is budgeted for support to county school districts.

From General Fund to Federal-State Program Fund, \$3,583,506

Human Services	2,998,337
Justice Services	566,827
Intergovernmental Relations	18,342

From General Fund to Insurance Fund, \$732,550

From Road Fund to Insurance Fund, \$72,450.

A special fund has been established for insurance. This fund pays premiums, insurance management, claims and retains contributions toward a catastrophic liability reserve.

From General Fund to Animal Control Fund, \$455,879

General Fund support is required to make up the difference between Animal Control Revenues and expenditures.

From General Fund to Road Fund, \$1,200,000.

This transfer is for the cost of betterments at the new Vance Pit Shop.

From Recreation Facilities Fund to Road Fund, \$194,000.

Profits from the operation of Glendoveer Golf Course are transferred to the Road Fund to support parks.

From Assessment District Improvement Fund to Road Fund, \$100,000.

Recovery of money "front-ended" by the Road Fund for petition street improvements.

From Road Fund to Federal-State Program Fund, \$288,570.

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the
1980-81 Budget for Multnomah County,
Oregon, for the Fiscal Year July 1,
1980 to June 30, 1981, 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, 1980 to June 30, 1981; 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 24th day of June, 1980, and that said budget was duly certified by the said Tax Supervising and Conservation Commission without objection or recommendation; and

It further appearing to the Board that said budget as certified is on file in the Office of County Management 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 Office of County Management, and as amended herein, is hereby adopted as the budget of Multnomah County, Oregon for the fiscal year July 1, 1980, to June 30, 1981; and

Funds are hereby appropriated as follows:

GENERAL FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 5,919,052	
Materials and Services	6,242,610	
Capital Outlay	<u>30,521</u>	
		\$12,192,183

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$23,099,437	
Materials and Services	9,415,851	
Capital Outlay	<u>184,671</u>	
		\$32,699,959

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 3,120,633	
Materials and Services	1,089,954	
Capital Outlay	<u>125,870</u>	\$ 4,336,457

DEPARTMENT OF ADMINISTRATIVE SERVICES

Personal Services	\$ 5,799,247	
Materials and Services	4,420,338	
Capital Outlay	<u>39,102</u>	\$10,258,687

OFFICE OF COUNTY MANAGEMENT

Personal Services	\$ 1,801,965	
Materials and Services	748,179	
Capital Outlay	<u>8,920</u>	\$ 2,559,064

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$ 1,327,955	
Materials and Services	9,128,452	
Capital Outlay	<u>4,216,749</u>	\$14,673,156

DEPARTMENT OF INTERGOVERNMENTAL RELATIONS

Personal Services	\$ 163,933	
Materials and Services	29,243	
Capital Outlay	<u>0</u>	\$ 193,176

TOTAL EXPENDITURES

\$76,912,682

CASH TRANSFERS TO

Road Fund	\$ 1,200,000	
Federal-State Program Fund	3,583,506	
County School Fund	1,334,700	
Insurance Fund	732,550	
Animal Control Fund	455,879	
Urban Renewal Fund	<u>95,214</u>	\$ 7,401,849

OPERATING CONTINGENCY

\$ 3,913,822

ENDING WORKING CAPITAL

\$ 300,000

TOTAL REQUIREMENTS: GENERAL FUND

\$88,528,353

ROAD FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 5,717,732	
Materials and Services	2,710,082	
Capital Outlay	<u>10,190,250</u>	
		\$18,618,064

CASH TRANSFERS TO

Federal-State Program Fund	\$ 288,570	
Insurance Fund	72,450	
Bicycle Path Construction Fund	<u>65,960</u>	
		\$ 426,980

OPERATING CONTINGENCY \$ 421,368

TOTAL REQUIREMENTS: ROAD FUND \$19,466,412

FEDERAL-STATE PROGRAM FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 7,940,747	
Materials and Services	13,586,328	
Capital Outlay	<u>265,535</u>	
		\$21,792,610

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 2,589,957	
Materials and Services	2,168,495	
Capital Outlay	<u>32,951</u>	
		\$ 4,791,403

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 0	
Materials and Services	38,880	
Capital Outlay	<u>593,770</u>	
		\$ 632,650

DEPT. OF ADMINISTRATIVE SVCS.

Personal Services	\$ 69,456	
Materials and Services	46,838	
Capital Outlay	<u>0</u>	
		\$ 116,294

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$ 0	
Materials and Services	9,640,003	
Capital Outlay	<u>30,612</u>	
		\$ 9,670,615

DEPARTMENT OF INTERGOVERNMENTAL
RELATIONS

Personal Services	\$	81,954	
Materials and Services		0	
Capital Outlay		<u>0</u>	
	\$		81,954
<u>TOTAL EXPENDITURES</u>			\$37,085,526
<u>CASH TRANSFER TO</u>			
Urban Renewal Fund	\$		50,000
<u>TOTAL REQUIREMENTS: FEDERAL-STATE FUND</u>			\$37,135,526

ANIMAL CONTROL FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL
SERVICES

Personal Services	\$	638,400	
Materials and Services		212,306	
Capital Outlay		<u>6,700</u>	
	\$		857,406
<u>OPERATING CONTINGENCY</u>			173
<u>TOTAL REQUIREMENT: ANIMAL CONTROL FUND</u>	\$		857,579

ASSESSMENT DISTRICT BOND SINKING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL
SERVICES

Personal Services	\$	0	
Materials and Services		438,050	
Capital Outlay		<u>0</u>	
	\$		438,050
<u>TOTAL REQUIREMENTS: ASSESSMENT DISTRICT BOND SINKING FUND</u>	\$		438,050

ASSESSMENT DISTRICT IMPROVEMENT FUND

CASH TRANSFER TO

Road Fund	\$		100,000
<u>OPERATING CONTINGENCY</u>	\$		113,900
<u>TOTAL REQUIREMENTS: ASSESSMENT DISTRICT IMPROVEMENT FUND</u>	\$		213,900

DATA PROCESSING FUND

EXPENDITURES

OFFICE OF COUNTY MANAGEMENT

Personal Services	\$ 1,831,304	
Materials and Services	1,518,226	
Capital Outlay	<u>28,377</u>	
		\$ 3,377,907

OPERATING CONTINGENCY \$ 559,596

TOTAL REQUIREMENTS: DATA PROCESSING FUND \$ 3,937,503

EMERGENCY COMMUNICATIONS FUND

EXPENDITURES

DEPT. OF ADMINISTRATIVE SVCS.

Materials and Services	\$ 480,605	
		\$ 480,605

OPERATING CONTINGENCY \$ 179,395

TOTAL REQUIREMENTS: EMERGENCY COMMUNICATIONS FUND \$ 660,000

FLEET MANAGEMENT FUND

EXPENDITURES

DEPARTMENT OF ADMINISTRATIVE SERVICES

Personal Services	\$ 53,047	
Materials and Services	825,845	
Capital Outlay	<u>411,044</u>	
		\$ 1,289,936

OPERATING CONTINGENCY \$ 369,828

TOTAL REQUIREMENTS: FLEET MANAGEMENT FUND \$ 1,659,764

INSURANCE FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials and Services	\$ 3,179,000	
		\$ 3,179,000

<u>OPERATING CONTINGENCY</u>	\$ 2,320,443
<u>TOTAL REQUIREMENTS: INSURANCE FUND</u>	\$ 5,499,443

INVERNESS FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 178,142	
Materials and Services	287,060	
Capital Outlay	<u>102,000</u>	
		\$ 567,202

<u>OPERATING CONTINGENCY</u>	\$ 768,288
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<u>TOTAL REQUIREMENTS: INVERNESS FUND</u>	\$ 1,335,490
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LIBRARY SERIAL LEVY FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials and Services	\$ 46,200
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<u>TOTAL REQUIREMENTS: LIBRARY SERIAL LEVY FUND</u>	\$ 46,200
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RECREATIONAL FACILITIES FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials and Services	\$ 3,000
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\$ 3,000

<u>CASH TRANSFER TO</u>	
Road Fund	

\$ 194,000

<u>TOTAL REQUIREMENTS: RECREATIONAL FACILITIES FUND</u>	\$ 197,000
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REVENUE SHARING FUND

<u>CASH TRANSFER TO</u>	
General Fund	

\$ 8,800,000

<u>OPERATING CONTINGENCY</u>	\$ 6,654,645
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<u>TOTAL REQUIREMENTS: REVENUE SHARING FUND</u>	\$15,454,645
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SEWAGE FACILITIES FUND

<u>CASH TRANSFER TO</u> General Fund	\$	165,150
<u>TOTAL REQUIREMENTS: SEWAGE FACILITIES FUND</u>	\$	165,150

TAX TITLE LAND SALES TRUST FUND

EXPENDITURES

<u>DEPT. OF ADMINISTRATIVE SVCS.</u> Materials and Services	\$	65,500	\$	65,500
<u>CASH TRANSFER TO</u> General Fund			\$	18,000
<u>OPERATING CONTINGENCY</u>			\$	36,000
<u>TOTAL REQUIREMENTS: TAX TITLE LAND SALES</u> <u>TRUST FUND</u>			\$	119,500

URBAN RENEWAL FUND

EXPENDITURES

<u>NONDEPARTMENTAL APPROPRIATIONS</u> Materials and Services	\$	145,214		
<u>TOTAL REQUIREMENTS: URBAN RENEWAL FUND</u>			\$	145,214

June 26, 1980

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Dennis Buchanan (BA)
Presiding Officer

APPROVED AS TO FORM:

JOHN B. LEAHY
County Counsel for
Multnomah County, Oregon

John B. Leahy

To the Assessor of Multnomah County

INFORMATION AND INSTRUCTIONS ON REVERSE SIDE

Part I: TOTAL PROPERTY TAX LEVY

On 26 June, 19 80, the Board of County Commissioners (Governing Body)
of Multnomah County (Municipal Corporation), Multnomah County, Oregon, levied a tax as follows:

	Funded Partially By State of Oregon	Funded Totally By Local Taxpayers
1. Levy within the tax base (no larger than the amount of Part II, Line 11)	1 42,673,110	
2. Special levies to be partially funded by the State of Oregon (Cannot exceed Form LB-60, Line 17, minus Line 1 above) Itemize these levies in Part IV—reverse side of this form.	2	
3. Special levies to be totally funded by local taxpayers (Cannot exceed Form LB-60, Line 17, minus Line 4 below) Itemize these levies in Part IV—reverse side of this form.		3
4. The amount levied for payment of bonded indebtedness		4
5. The amount of money to be raised by taxation (Total Lines 1, 2, 3 and 4)	5 42,673,110	5

Part II: TAX BASE WORKSHEET

ATTENTION: Action by the 1979 Legislature requires that a new tax base be voted on at the next General or Primary Election if the taxing unit has levied outside its tax base. School districts who levied taxes outside their tax bases for general operations in 1978-79 must vote on a new tax base. All other districts who have, in any three of the last four fiscal years, submitted the question to the voters, received approval to levy and levied outside its tax base for general operation, must also vote on a new tax base.

6. VOTED TAX BASE, IF ANY—On 18 May, 19 56, a majority of the voters approved a tax base in the amount of 11,985,000

CONSTITUTIONAL LIMITATION

Tax Base Portion of Preceding Three Levies

<u>35,829,116</u> 7-1-19 <u>77</u>	<u>37,978,916</u> 7-1-19 <u>78</u>	<u>40,257,651</u> 7-1-19 <u>79</u>
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7. Largest of above: 7a 40,257,651 multiplied by 1.06 = 7b 42,673,110

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

8. True Cash Value of area annexed on _____, 19____ (attach list of annexation dates and valuations) 8 _____
9. Tax Base Rate per \$1,000 True Cash Value of annexing entity 9 _____
Annexation Increase:
10. (line 8 times line 9) = 10a _____ multiplied by 1.06 = 10b _____

ADJUSTED TAX BASE

11. Largest of (Line 7b plus Line 10b) or (Line 6 plus Line 10b) 11 42,673,110

**Part III: LIMITATIONS PER OREGON REVISED STATUTES
(Does Not Apply To All Municipal Corporations)**

12. The TOTAL amount of Line 5 levied within the statutory limitation 12 42,673,110
13. The TOTAL amount of Line 5 levied outside the statutory limitation 13 --

By: Donald Clark Date: 14 June, 19 80
(Signature of Authorized Official) Title: County Executive Bus. Phone: 248-3308

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of LEVYING TAXES for
MULTNOMAH COUNTY, OREGON, upon the
1980-81 County Tax and Assessment
Roll to Meet Budget Appropriations
for the Multnomah County Budget for
the Fiscal Year July 1, 1980 to and
including June 30, 1981.

The above-entitled matter is before the Board to consider the amount of taxes to be levied on the Multnomah County Tax and Assessment Roll for the year 1980-81 as required by the budget of Multnomah County, Oregon, heretofore approved and adopted by the Board for the fiscal year July 1, 1980 to and including June 30, 1981; and

It appearing that the Multnomah County Tax Supervising and Conservation Commission has held a public hearing on the budget of Multnomah County at the time and in the manner prescribed by law and has duly approved said budget, and that Multnomah County through its Board of Commissioners did duly appropriate the monies as specified in said budget as amended, and did by order this date adopt said budget as the budget of Multnomah County, Oregon, for the fiscal year 1980-81 as it appears on file in the Department of Administrative Services; and

It further appearing to the Board that it is necessary to make a levy upon real and personal taxable property in Multnomah County, Oregon, to provide the necessary funds to meet the said budget appropriations; and the Board being fully advised in the premises; and

It further appearing to the Board that the total amount of funds required to be raised by a levy of taxes under said budget sum of \$42,673, 110; therefore

There is hereby levied by Multnomah County, Oregon, upon all taxable property in Multnomah County, Oregon, on January 1, 1980 the sum of \$42,673,110 for Multnomah County in accordance with said budget; and

The Director of the Department of Administrative Services shall certify to the Director of the Division of Assessment and Taxation of Multnomah County, Oregon, and the Department of Revenue of the

State of Oregon, at its office in Salem, Oregon, the tax levy made by this action and file with them a copy of the budget as finally adopted.

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By Dennis Buchanan (BA)
Presiding Officer

APPROVED AS TO FORM:

JOHN B. LEAHY
County Counsel for
Multnomah County, Oregon

By John B. Leahy



TAX SUPERVISING & CONSERVATION COMMISSION MULTNOMAH COUNTY

1429 Lloyd Building 700 N.E. Multnomah Street Portland, Oregon 97232 (503) 248-3054

June 24, 1980

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

Gentlemen:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 24th conducted a meeting to discuss and hold a public hearing on the 1980-81 budget for Multnomah County. The budget is hereby certified without objection or recommendation.

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

Budget Estimates:

General Fund	\$ 87,986,909
Road Fund	18,963,877
Federal-State Program Fund	36,365,140
Animal Control Fund	853,879
Assessment District Bond Sinking Fund	723,890
Unappropriated Balance	(285,840)
Assessment District Improvement Fund	213,900
Assessment District Operating Fund	3,360,100
Bicycle Paths Construction Fund	415,960
Capital Reserve Fund	5,629,134
County School Fund	1,401,431
Data Processing	3,937,503
Emergency Communications Fund	660,000
Fleet Management Working Capital Fund	1,484,720
Insurance Fund	5,499,443
Inverness Fund	1,335,490
Library Serial Levy Fund	46,200

Budget Estimates - Continued:

Recreational Facilities Fund	197,000	
Revenue Sharing Fund	15,454,645	
Sewage Facilities Fund	165,150	
Tax Title Land Sales Fund	119,500	
Urban Renewal Fund	145,214	
Total Budget Estimates		\$184,959,085
Total Unappropriated Balance		(285,840)

Tax Levy:
General Fund - Tax Base \$ 42,673,110

Yours very truly,

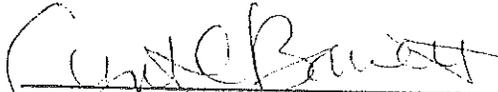
TAX SUPERVISING & CONSERVATION COMMISSION



Oliver I. Norville, Chairman



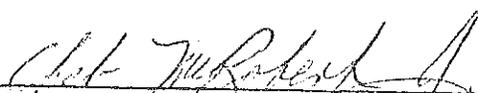
Richard A. Rocci, Commissioner



Cynthia L. Barrett, Commissioner



Thomas K. Hatfield, Commissioner



Chet McRobert, Jr., Commissioner

1980-81 Budget prepared under the direction of:

Donald E. Clark - County Executive

Bruce Lawson - Director, Office of County Management

Felicia Trader - County Budget Officer

David Warren

Mike Ballou

Kathy Innes

John Rist

John Holmes

Tom Feely

Karen Wilson

Shaun Coldwell

July 1980