

Appendix

Table of Contents

General Information	1
Population	1
Employment	2
Unemployment	3
Income	3
Economic Development	4
Public Facilities: Water and Sewer Districts	4
Public Facilities: Fire Protection	5
Public Facilities: Police	5
Education	5
Transportation and Distribution	6
Tourism, Recreation, and Cultural Attractions.....	7
Land Use Planning	8
Government	10
Insurance.....	10
Pension Plan	12
Funding Policy and Annual Pension Cost.....	12
Most Recent PERS Valuation	13
Initiative Process	14
Future Initiative Measures	15
Measure 7	15
Basis of Accounting	17
General Fund	17
Debt Service Funds.....	17
Special Revenue Funds.....	18
Capital Projects Funds	20
Proprietary Funds	21
Internal Service Funds	22
Fiduciary (Agency) Funds	23
Tax Information.....	26
Property Tax Limitation: History	26
Tax Collection	29
Glossary of Commonly Used Terms	33
Management Phone List	38
Detail of Service Reimbursements Between Funds	41
Detail of Cash Transfers Between Funds	53

Appendix

This page intentionally left blank.

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 465 square miles, most of which lie 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 2001 population of 666,350, according to the Center for Population Research at Portland State University. Multnomah County experienced a compounded annual rate of growth of 1.11% from 1991 to 2000. 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.

POPULATION ESTIMATES

As of July 1	State of Oregon	Portland Metropolitan Area*	Multnomah County	City of Portland	City of Gresham
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
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
1999	3,300,800	1,461,600	646,850	512,395	85,435
2000	3,436,750	1,537,150	662,400	531,600	90,835
2001	3,471,700	1,553,700	666,350	536,240	91,420

* 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. The 2000 population estimates are revised as of July 1, 2000 based on the US Census.

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, as well as Clark County in Washington. From 1984 through 1992, the 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.

The major trend in the metropolitan economy in recent decades has been toward greater diversification. Employment in manufacturing, construction, mining, and government is proportionately lower in Portland than in the United States as a whole. 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 ¹	Resident Civilian Labor Force (000)	Unemployment		Total Employment ² (000)
		Number (000)	Percent of Labor Force	
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	940.0	40.5	4.3	899.5
1995	956.5	35.5	3.7	921.0
1996	1,000.9	45.3	4.5	955.6
1997	1,024.8	44.0	4.3	980.8
1998	1,046.9	44.8	4.3	1,002.1
1999	1,048.7	47.3	4.5	1,001.4
2000	1,069.1	41.3	3.9	1,027.8

1. From 1984 through 1992 the Portland PMSA consisted of Multnomah, Washington, Clackamas and Yamhill counties in Oregon.
2. Includes non-agricultural wage and salary, self-employed, unpaid family workers, domestics, agricultural workers and labor disputants.

Source: State of Oregon Employment Department

Unemployment

The Portland PMSA, like the state and the nation, experienced an increase in the jobless rate in 2001. This trend continued into 2002. The state of Oregon Employment Department reported the employment rate in the PMSA of 7.6% (not seasonally adjusted) for the month of April 2002, which is the most current information available.

Portland PMSA Average Annual Unemployment

Year	Portland-Vancouver PMSA	State of Oregon	USA
1991	4.9	6.0	6.8
1992	6.4	7.5	7.5
1993	6.0	7.3	6.9
1994	4.3	5.5	6.1
1995	3.7	4.8	5.6
1996	4.5	5.9	5.4
1997	4.3	5.8	4.9
1998	4.3	5.6	4.5
1999	4.5	5.7	4.2
2000	3.9	4.8	4.0
2001	5.9	6.3	4.8

Source: State of Oregon Employment Department

Income

The following table shows personal income for the Portland PMSA and per capita income for the Portland PMSA, compared to similar data for the State of Oregon and the United States. The compound annual rate of change in total personal income for the Portland PMSA (1989-1999) was 7.19 percent. The compound annual rate of change in per capita income for the Portland PMSA was 4.84 percent for 1989 to 1999, compared with 4.61 percent for the State of Oregon and 4.39 percent for the nation as a whole.

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
1990	31,139	20,400	18,253	19,584	29,982	25,082
1991	32,843	20,920	18,806	20,089	32,961	29,300
1992	34,968	21,777	19,558	21,082	34,351	30,294
1993	37,466	22,785	20,404	21,718	36,159	31,744
1994	40,127	23,923	21,421	22,581	38,729	33,662
1995	43,490	25,396	22,668	23,562	33,713	31,002
1996	46,765	26,660	23,649	24,651	35,325	30,166
1997	50,433	28,164	24,845	25,874	37,474	31,807
1998	53,638	29,471	25,958	27,322	38,654	32,547
1999	56,616	30,672	27,023	28,542	40,643	34,212
2000	60,856	31,620	27,649	29,451	43,014	35,992

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

Economic Development

The Portland metropolitan area is home to more than 50,000 businesses.

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, Lake Oswego, and West Linn. As a major Pacific Coast transportation hub, with water, land, and air connections, Multnomah and Washington counties serve expanding international markets and have lately experienced considerable growth.

There are approximately 293 industrial and business parks in the Portland metropolitan area; 82 of these are located within the City of Portland. Other major metropolitan locations for industrial and business parks are the Columbia Corridor (along the Columbia River from Hayden Island on the west past the Portland International Airport to the east) and along the Willamette River (in northwest and north Portland areas). The I-5 Corridor, which extends from southwest Portland to the City of Wilsonville, includes some of the area's most rapidly-growing distribution and warehouse operations. This area includes nearly 1,000 acres of vacant industrial land.

The Portland metropolitan area is home to more than 51,000 businesses. Of these, about 2,400 are classified as headquarter firms. Five companies included on Fortune magazine's list of the 500 largest corporations in the United States have world headquarters in the Portland metropolitan area: Louisiana-Pacific Corporation, Precision Castparts, Tektronix Inc., and Nike, Inc. The Portland-area communities of Hillsboro, Aloha, and Beaverton host Intel Corporation's largest sites worldwide.

Public Facilities: Water and Sewer Districts

Multnomah County and the Portland metropolitan area have two high quality water sources: the Bull Run watershed and the Columbia South Shore well field. These sources serve more than a quarter of all Oregonians. Water from Bull Run and the Columbia South Shore well field consistently meets or surpasses federal and state regulations.

Located east of Portland in the foothills of the Cascades, the Bull Run watershed became Portland's primary source of drinking water in 1895. The City of Portland and the U.S. Forest Service jointly manage this highly protected watershed, which can supply up to 225 million gallons of water per day (mgd). Average winter usage for the system is about 100 mgd; summertime use is about 150 mgd. The Columbia South Shore well field is south of the Columbia River and just east of the Portland International Airport. More than 20 production wells produce as much as 90 mgd.

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

Public Facilities: Fire Protection

Nine fire districts, including city fire departments, provide fire protection for the County, except in rural areas. A total of 462 paid firefighters serve these districts and departments, and approximately 118 volunteer firefighters provide support services.

Public Facilities: Police

The Multnomah County Sheriff's Office provides police protection throughout the unincorporated areas of the County. The Portland, Gresham, and Troutdale city police departments serve 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

Multnomah County and the Portland metropolitan area form the educational center for the State of Oregon. Within the Portland Metropolitan area, there are several post-secondary educational systems.

The City is the educational center for the State of Oregon. Within the Portland Metropolitan area, there 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 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. PSU is noted for the development of programs specifically designed to meet the needs of the urban center.

Oregon State University and the University of Oregon, also in the Oregon State System of Higher Education, have field offices and extension activities in the Portland metropolitan area.

Portland is the location of Oregon Health Sciences University ("OHSU"), which is 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, and internships and fellowships. OHSU is not only dedicated to the education of health professionals, but is also a leader in biomedical research, receiving nearly \$100 million in grants for research annually. OHSU is also dedicated to public service and to patient care through the University Hospital, the Oregon Poison Center, the School of Dentistry, and Doernbecher Children's Hospital. Independent colleges located in Multnomah County include Lewis & Clark College, the University of Portland, Reed College, and Marylhurst University, as well as three smaller church-affiliated schools, Warner Pacific College, Concordia University, and Columbia Christian College.

Transportation and Distribution

Multnomah County and the Portland metropolitan area form a transportation hub for the Pacific Northwest, and this network supports a broad range of industry needs. The region's system provides integrated highway, railroad, and airport facilities, as well as river barges linked to the second highest volume waterborne export port on the West Coast.

The City of Portland's location at the head of the Columbia River gives it substantial geographic, and therefore economic, advantages for freight shipment

The Port of Portland is a port district for Multnomah, Clackamas, and Washington counties. It owns and operates a system of four airports, designed to meet the needs of both commercial aviation and smaller personal and business aircraft: Hillsboro, Troutdale, Mulino, and Portland International. Portland International, a full-service international airport, lies just 11 miles from downtown, and from 1994 through 1999, it experienced an average annual growth rate of 6.7% in passenger traffic. It handled 13.7 million passengers in 1999, a 5.4% increase over 1998, as well as 274,971 short- tons of air cargo, an increase of 6.0%. Passenger airlines and cargo carriers provide services to over 120 cities worldwide, including destinations throughout the Pacific Rim. Sixteen passenger airlines and sixteen cargo airlines operate out of the airport.

The Port is ranked as the third largest-volume port on the West Coast, after Long Beach and Los Angeles.

The County's location at the head of the Columbia River gives it substantial geographic, and therefore economic, advantages for freight shipment. The Columbia River ship channel is maintained at a depth of 40 feet from the Portland Harbor to the Pacific Ocean 110 miles downstream. The City of Portland is a regular port of call for 16 regularly scheduled major steamship lines serving major world trade routes.

The Port of Portland's geographic location, its five marine terminals, its four dry docks and its integrated transportation have enabled it to become the nation's seventh largest export gateway, its largest wheat exporter, its sixth largest auto port, and its fourteenth-ranked container port.

The airport has undergone extensive expansion, including the construction of \$100 million in new terminal facilities.

Multnomah County is the western terminus for the east-west rail corridor which runs at river grade along the Columbia River. The County and surrounding metropolitan region are served by two transcontinental railroads: the Burlington Northern, and Santa Fe and Union Pacific. The metropolitan area is also served by the Amtrak passenger train system.

Transportation in the County 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 is Interstate 84, which begins in Portland and heads east along the Columbia River, to Idaho and beyond. The area is also served by U.S. highways 26 and 30; Oregon Highways 43, 213, 217, 224, 99E, and 99W; the Tualatin Valley Highway; the historic Columbia River Highway; nine bridges across the Willamette River; and two bridges across the Columbia. One hundred national, regional, and local truck lines serve the Portland metropolitan area.

The Tri-County Metropolitan Transportation District ("Tri-Met"), the regional public transit agency, provides bus service to approximately 600 square miles of the metropolitan area. Tri-Met's ridership is at a current record level of 76 million rides per year.

Tri-Met operates the 33-mile Metropolitan Area Express (MAX) light rail line, along with 102 bus routes. MAX connects the cities of Portland, Gresham, Beaverton, and Hillsboro, carrying more than 64,000 riders daily. A 5.5 mile-extension to the Portland International Airport was completed in the fall of 2001, and a 5.6 mile-extension through North Portland is in the planning stages. The north spur of the light rail system would run along the east side of the Willamette River from the Rose Garden to the Portland Metropolitan Exposition Center. Estimated costs are about \$350 million, including \$240 million in federal dollars. Local sources include \$55 million in Metro regional money, \$25 million from Tri-Met, and \$30 million from the City of Portland. The project does not require an increase in property taxes.

Tourism, Recreation, and Cultural Attractions

The City of Portland (and thus Multnomah County) accommodates a large share of Oregon's tourist and business visitors; Portland is a destination for many tourists who are drawn to its diverse cultural and recreational facilities. These include the Oregon Symphony and associated musical organizations, the Portland Civic Theater, the Oregon Ballet, the Portland Opera, the Portland Art Museum, the Oregon Historical Society Museum, the Children's Museum, the Oregon Museum of Science and Industry, the Western Forestry Center, the Japanese Gardens, the Classical Chinese Gardens, the International Rose Test Gardens, and the Oregon Zoo and Zoological Gardens. The metropolitan area includes more than 40 other local theater and performance art companies as well as ten additional gardens of special interest. Portland is the home of Forest Park, the largest urban park in the United States, with a total of more than 5,000 acres.

A 90-minute drive from Portland in almost any direction provides access to numerous recreational, educational, and leisure activities.

Professional sports teams including the Portland Trail Blazers basketball team (NBA), Portland Fire basketball team (WNBA), and the Portland Winterhawks hockey team, play at the Rose Garden Arena complex and the Memorial Coliseum. The Portland Beavers (Aaa Baseball) and Portland Timbers (professional soccer) play at the newly renovated PGE Park. A prime tourist attraction for Portland, which is known as the City of Roses, is the three-week long Portland Rose Festival held each June. More than two million participants take part annually. It includes car races and a two-day Rose Festival Air Show that is rated as one of the top five air shows in the nation; it routinely attracts a quarter million spectators.

The Oregon Convention Center, completed in 1990 on the east side of the Willamette River across from downtown, has 500,000 square feet of exhibit hall, meeting room, and ballroom space. According to the Portland Oregon Visitor's Association (POVA), an estimated 307,605 convention delegates visited in 1999, attending events in the Convention Center that generated an economic impact of approximately \$96 million. Memorial Coliseum also holds conventions, expositions, and sports events.

A 90-minute drive from Portland in almost any direction provides access to numerous recreational, educational, and leisure activities. The Pacific Ocean and the Oregon Coast to the west; the Columbia Gorge and Mt. Hood, Mt. St. Helens, and Mt. Adams in the Cascade Range to the east; and the fertile Willamette Valley to the south offer opportunities for hiking, camping, swimming, fishing, sailboarding, skiing, wildlife watching, and numerous other outdoor activities.

Land Use Planning

Oregon law requires comprehensive land use planning at the city and county levels.

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

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

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

As part of the comprehensive plan, an urban growth boundary was established. This boundary is designed to contain urban sprawl and to encompass adequate land in each zoning category to support predicted growth. Metro, the Portland-area regional government, is responsible for the adoption, amendment, and maintenance of the regional urban growth boundary. Local comprehensive plans must conform to this boundary.

Metro has the authority to expand the urban growth boundary when it can demonstrate the need for more urban land. Metro's Region 2040 growth management program began in 1991 to explore how the metropolitan region might accommodate growth over the next 50 years, and to link land-use and transportation planning. 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. It also preserves existing neighborhoods, identifies "rural reserve areas" (not subject to 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.

The Metro charter adopted a more detailed plan, the 2040 Framework, in December, 1997. The 2040 Framework specifies how the region and local communities are to implement the 2040 Growth Concept and provides performance measurements for local governments to meet. The 2040 Framework complies with state and regional planning goals.

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 has expanded. Major crops include small fruits and berries, nursery stock, fresh market produce and processing vegetables, and grains and hay. A number of large wholesale nurseries located in the area serve national markets.

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.

As of March 2002, the average residential sales price in the Portland metropolitan area was \$203,100, according to the Portland Metropolitan Area Multiple Listing Service.

Building Activity in the County

Year	Permits for Residential Units		Cost of Construction & Alteration	
	Single Family	Multi- Residential		Non- Residential
			(\$000)	(\$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*
1999	1,583	2,058	315,125	NA*
2000	1,420	1,171	266,445	NA*
2001	1,688	1,208	352,975	NA*

* Nonresidential building data is no longer available from Portland State University.

Source: 1988-1993 -- Oregon Housing and Community Services Department

1994-1999 -- County data from the Center for Population Research & Census, Portland State

Government

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 (elected at-large). The County organization and the basic services it provides are as follows:

The Board of County Commissioners conducts all the legislative business of the County in one formal Board meeting per week. It holds one informal meeting per week for the purpose of reviewing the formal agenda; hearing information briefings from staff, departments, and outside agencies; and receiving citizen input on agenda items. The Board also holds hearings as required by State law or County Charter. Some meetings are held outside the Multnomah Building for greater citizen access. The following table lists the principal officers and administrators for the County.

Multnomah County, Oregon -- Principal Officers

Title	Name	Service Began	Term Expires
Board of County Commissioners:			
Chair of Board	Diane Linn	Jun-01	12/31/02
District No. 1	Maria Rojo De Steffey	Jun-01	12/31/04
District No. 2	Serena Cruz	Jan-99	12/31/02
District No. 3	Lisa Naito	Jun-98	12/31/04
District No. 4	Lonnie Roberts	Jan-01	12/31/04
Other Officers:			
County Auditor	Suzanne Flynn	Jan-99	12/31/02
County District Attorney	Michael Schrunk	Jan-83	12/31/04
County Sheriff	Dan Noelle	May-95	12/31/02
Director, Support Services	Cecilia Johnson	Nov-00	Not Elected
Director, Finance Department	David A. Boyer	Apr-82	Not Elected
Treasury Manager	Harry S. Morton	Mar-94	Not Elected
County Attorney	Thomas Sponsler	Jun-97	Not Elected

Source: Multnomah County

Insurance

The County is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established a Risk Management Fund (an internal service fund) to account for risk management activities, including payment of insurance policy premiums and payment of claims, and to finance its uninsured risks of loss. The Risk Management Fund is governed by an ordinance adopted by the Board of County Commissioners. The ordinance requires that a financial status report be submitted to the Board of County Commissioners on an annual basis. Every two years an actuarial valuation is performed on the workers'

The Risk Management Fund allocates the cost of providing claims servicing and claims payment by charging a premium to the various County programs based on the actuarial estimates or actual insurance premiums paid.

compensation and liability programs to evaluate the County's Incurred But Not Reported ("IBNR") claims. The medical and dental IBNR claims are based on projected monthly claims costs, projected enrollment, and the number of days it takes an average claim to clear the claims paying system. All IBNR claims are recorded as an expense in the year they are incurred and a corresponding liability is recorded in the Risk Management Fund. These liabilities are fully funded and totaled \$9,378,000 for the Fiscal Year ended June 30, 2001.

The Risk Management Fund provides risk of loss coverage as follows:

- General liability, bodily injury, and property damage of third parties resulting from the negligence of the County or its employees and errors and omissions risks;
- Property damage to County-owned facilities: The property coverage covers individual claims in excess of \$50,000 for other perils and extra expense; \$250,000 for flood; and \$100,000 for earthquakes;
- Workers' compensation, bodily injury or illness to the employees while in the course of employment; individual workers' claims up to \$500,000 are covered by the Risk Management Fund. The County has an insurance policy for any claim that exceeds \$500,000;
- Employee medical, dental, vision, life insurance, and disability benefits: The County has a portion of these benefits covered by insurance and the remaining benefits are covered by the Risk Management Fund. On the portion covered by the Risk Management Fund, the County has stop loss protection for medical claims per individual that exceed \$250,000; and
- Unemployment insurance: All unemployment claims are covered by the Risk Management Fund.

The County has not had significant reduction in insurance coverage from the prior year. The County has not experienced settlements in excess of insurance coverage in prior years. The County also monitors risk activity to ensure that proper reserves are maintained. Various County funds participate in the program.

The County also funds post-retirement benefits for a portion of medical insurance benefits for retirees between the ages of 58 to 65. Every two years an actuarial valuation is performed on the program to evaluate the unfunded liability and funding requirements. As of June 30, 2001, the total liability was \$10,788,000, of which 75% was funded. The funded portion is included in retained earnings of the Risk Management Fund.

Pension Plan

Substantially all County employees are participants in 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. PERS issues a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing:

PERS

PO Box 23700

Tigard, OR 97281-3700

The County's payroll for employees covered by PERS for the year ended June 30, 2001 was \$200,956,000. The County's total payroll was \$211,977,000. All full-time County employees are eligible to participate in 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 prior to January 1, 1996. Compulsory retirement age is 70. Tier 2 applies to employees hired after January 1, 1996. Retirement benefits, which are based on salary and length of service, are calculated using a formula and are payable either in a lump sum or monthly, using several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes. The information for retirees, beneficiaries, or terminated employees entitled to benefits but not yet receiving them is not present 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. Accordingly, the following information covers only current employees.

Funding Policy and Annual Pension Cost

The County is required by the rules applicable to PERS to contribute a percentage of covered employees' salaries to PERS. The contribution rate is determined based on actuarial valuations which are performed by PERS every two years. The contribution rate was 12.28% on July 1, 1999 and was reduced to 9.21% on January 1, 2000. The County's contribution rate decreased to 8.12% effective July 1, 2001. The County withholds the required 6% employee contribution from all employees' paychecks. PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. Based on the assumptions of the December 31, 1999 actuarial valuation, the County's required contribution, including employees' contributions, was equal to the annual pension cost of \$32,339,000.

Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/96	\$23,900,000	100%	0
6/30/97	23,902,000	100%	0
6/30/98	26,689,000	100%	0
6/30/99	29,411,000	100%	0
6/30/00	32,339,000 (1)	100%	0
6/30/01	31,607,000	100%	0

(1) Does not include lump-sum payment of \$180,000,000 to fund estimated unfunded liability.

Most Recent PERS Valuation

Significant actuarial assumptions used in the most recent valuation (December 31, 1999) 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 the experience of the members of the system, which 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 (Funded) Actuarial Accrued Liability (UAAL)	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%
12/31/99	923,745	859,337	(76,408)	109	191,152	(40%)

Information for years prior to those shown is not available from PERS.

On December 1, 1999, the County issued \$184,548,160 in taxable Limited Tax Pension Obligation Revenue Bonds to pay its estimated UAAL to PERS. The County's employer contribution rate was adjusted to 9.21%, a fully funded rate according to PERS, beginning January 1, 2000.

On April 24, 2002, the County received notice from PERS that employers could be receiving an increase of between 3.5% to 4.25% on the County's payroll contribution rate which is currently 8.12%. The County's actual rate increase will not be known until the fall of 2002. This increase is due to the PERS fund investment return losses for 2002 and 2001 and the PERS system guarantee of an 8% return for Tier 1 members.

Initiative Process

The Oregon Constitution, Article IV, Section 1, reserves to the people of the state initiative and referendum power, pursuant to which measures designed to amend the state Constitution or enact legislation can be placed on the statewide general election ballot for consideration. "Referendum" generally means measures referred to the electors by a legislative body such as the State Legislative Assembly, or the governing body of a district, city, county, or other political subdivision. "Initiative" generally means a measure placed before the voters as a result of a petition circulated by one or more private citizens.

Any person may file a proposed initiative with the Oregon Secretary of State's office.

The Oregon Attorney General (AG) is required by law to draft a proposed ballot title for each initiative. Public comment on the draft ballot title is then solicited by the Secretary of State. After considering any public comments submitted, the AG will either certify the draft ballot title or revise it. Any elector that submitted written comments who is dissatisfied with the ballot title certified by the Attorney General may petition the Oregon Supreme Court seeking a revision of the certified ballot title.

Over the past decade, Oregon has witnessed increasing activity in the number of initiative petitions that have qualified for the statewide general election.

To have an initiative placed on a general election ballot, its proponents must submit to the Secretary of State petitions signed by a number of qualified voters equal to a percentage of the total number of votes cast for all candidates for governor at a gubernatorial election at which a governor was elected for the four-year term preceding the filing of the petition with the Secretary of State. For the 2000 general election, the requirements were eight percent (89,048 signatures) for a constitutional measure and six percent (66,786 signatures) for a statutory initiative. Any elector may sign a petition for any measure on which the elector is entitled to vote.

The initiative petition must be filed with the Secretary of State not less than four months prior to the general election in which it is to be voted upon. As a practical matter, proponents of an initiative have approximately two years in which to gather the necessary number of signatures. State law permits persons circulating petitions to pay money to persons obtaining signatures for the petition. If the person obtaining signatures is being paid, the signature sheet must contain a notice of such payment.

Year of General Election	Number of Initiatives on Ballot	Number of Initiatives Passed
1988	5	3
1990	8	3
1992	7	0
1994	16	9
1996	16	4
1998	10	6
2000	18	5

Future Initiative Measures

Recent experience in Oregon is that many more initiative measures are proposed than receive the number of signatures required. Consequently, the County cannot accurately predict whether future initiative measures that may have an adverse effect on the County's financial operations will obtain sufficient signatures to be placed on a ballot for voter approval, or whether, if placed on a ballot, they will be approved by voters.

Measure 7

The County has adopted zoning ordinances and other land use restrictions which could be the subject of compensation claims under Measure 7.

Ballot Measure 7 ("Measure 7") amends the Oregon Constitution to require the state and all local governments to pay private real property owners when a state or local government regulation restricts the use of real property and reduces its value. "Regulation" is defined as "any law, rule, ordinance, resolution, goal or other enforceable enactment of government." "Real Property" is defined to include "any structure built or sited on the property, aggregate and other removeable minerals and any forest product or other crop grown on the property."

The Oregon Constitution already prohibited taking private property for public use without compensating the owner for the value of the property. However, the Oregon Constitution did not require any payment when the value of the property is reduced by a regulation that only restricts the use of private property.

Claims may be filed against the County at any time. Because the scope and constitutionality of Measure 7 are not clear, the County does not expect to be able to evaluate the merits of any Measure 7 claims quickly.

The League of Oregon Cities and others have filed lawsuits seeking an injunction against Measure 7. On December 6, 2000, a temporary injunction to block the measure was issued. In its 12-page ruling, the Marion County Circuit Court said Measure 7 appears constitutionally vulnerable on two counts: (i) it deals with multiple subjects, violating the single subject rule; and (ii) it writes new features into the State Constitution that weren't explained to voters, such as a definition of compensation to include for the first time, attorneys' fees and court costs.

On February 22, 2001, the Marion County District Court Judge ruled that Measure 7 violated two provisions for constitutional amendments, deeming it unconstitutional. Proponents for Measure 7 have appealed the Circuit Court ruling and the appeal is pending before the Oregon Supreme Court on an expedited schedule. A number of motions have been or are expected to be filed on procedural aspects of the case. In a separate case, the Oregon Supreme Court recently considered a request to declare the measure in effect and determined that it would not be in effect immediately. The Oregon Legislature did not take action relating to the measure in the current session.

Measure 7 requires payment to a landowner if an existing or future regulation is adopted, first enforced or applied after the current owner became the owner and still applies to the property 90 days after the owner seeks payment. The payment required is the difference in fair market value of the property before and after a regulation is applied. If a claim is denied or remains unpaid 90 days after the claim is made, "just

compensation” would also include reasonable attorney fees and necessary collection expenses.

Measure 7 makes exceptions for “historically and commonly recognized nuisance laws,” for regulations required to implement federal law and for regulations that prohibit the use of a property for selling pornography, performing nude dancing, selling alcoholic beverages or other controlled substances or operating a casino or a gaming parlor. The measure directs that the nuisance law exception be construed narrowly to favor a finding that payment is required.

Should Measure 7 withstand constitutional challenges, State and local governments will have a choice: pay owners of real property under the measure; repeal or change a regulation that is subject to the measure; or contest the application of the measure in court.

Measure 7 specifically identifies requirements to “protect, provide, or preserve wildlife habitat, natural areas, wetlands, ecosystems, scenery, open space, historical, archaeological or cultural resources, or low income housing” as regulations requiring payments to landowners. However, its stated coverage is broad enough to cover every regulation, with certain exceptions, that decreases the value of real property by restricting its use.

The financial impacts of Measure 7 are difficult to gauge because of the vagueness of its language and because it contains no limits on payouts. Direct costs to the state are estimated to be \$1.6 billion per year. Local government direct costs are estimated to be \$3.8 billion per year. There is no state or local government revenue impact. Measure 7, if fully effective, will not effect the County’s ability to levy property taxes.

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

The General Fund 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.

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

This accounts for the principal and interest payments on bonds issued to acquire and construct non-profit facilities 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 Debt Retirement Fund

This accounts for the principal and interest payments on limited tax obligation bonds; for full faith and credit obligations; and for Certificates of Participation or other financing agreements issued to acquire equipment, land, or facilities, and/or to construct facilities for County use. Revenues are service reimbursements and cash transfers from other County funds.

General Obligation Bond Fund

This fund accounts for the retirement of General Obligation Bonds approved in May 1993 and in May 1996 to repair the Central Library and construction of the Midland Library. Proceeds are derived from property taxes and interest earned on the cash balances.

PERS Pension Bond Fund

Accounts for the principal and interest payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on their departmental personnel cost.

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. If the Fund is discontinued, any excess would be returned to the originating jurisdiction or the County General Fund.
Strategic Investment Program Fund	This fund 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 restricted by contractual obligations, and are at the discretion of the County for Community Service Fees. The statutorily required payment by the companies is equal to ¼ of the annual tax savings enjoyed by the company.
Road Fund	In accordance with ORS 366.524 – 366.542 and ORS 368.705, this 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	This 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, (Multnomah County Code 5.90.060.)
Bicycle Path Construction Fund	This accounts for one percent of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS to bicycle path construction and maintenance.
Recreation Fund	This 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 made to Metro under an Intergovernmental Agreement entered into in 1994.
Federal/State Program Fund	This fund 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	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	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	This accounts for revenues from dog and cat licenses, and control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund	This accounts for State of Oregon Motor Vehicle fees and County gasoline taxes that are transferred from the Road Fund. Expenditures are made for inspections and maintenance of Multnomah County Bridges.
Library Fund	This accounts for the Multnomah County Public Library operations. Property taxes from a five-year special serial levy and transfers from the General Fund are the principal revenue sources. The Multnomah County Library was established by Ordinance 649 pursuant to ORS 357.400 – 375.610.
Special Excise Taxes Fund	This 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, visitor development purposes, regional arts and culture purposes, and other uses, pursuant to Multnomah County Code 11.300 and 11.400.
Land Corner Preservation Fund	This accounts for 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	This 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 amenities such as recreation equipment for the institutions.
Assessment and Taxation Fund	This fund was established as a result of the adoption by the Oregon Legislature in 1989 of a statewide system aimed at assuring the quality and consistency of property assessment and tax collection in all Oregon counties. This system involves State Department of Revenue examination of all Oregon counties' Assessment and Taxation budgets, and includes a partial subsidy of those budgets based on recording fees imposed in 1989.
Justice Services Special Operations Fund	This fund accounts for revenues and expenditures that are dedicated to Justice Services in the Department of Community Justice, the District Attorney's Office, and the Sheriff's Office. Revenues include probation fees, criminal processing assessment fees, conciliation court fees, marriage license fees, forfeitures, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees collected for civil processing inspection.
General Reserve Fund	This fund accounts for General Fund revenues held in reserve to be used only in case of a serious financial emergency.

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	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 from interest earned on these proceeds.
Revenue Bond Projects Fund	This fund 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 fundraising revenues.
SB 1145 Fund	This accounts for State revenue to build jail beds to house convicted felons with sentences of less than twelve months. Until 1997, these felons were 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 supervise these felons. The revenues are payments from the State of Oregon.
Equipment Acquisition Fund	This accounts for expenditures for purchases of equipment. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.
Building Projects Fund	This fund accounts for expenditures for acquiring property, for remodeling, and for construction of County facilities. Resources are derived from certificates of participation or other financing proceeds and General Fund service reimbursements.
Deferred Maintenance Projects Fund	This accounts for expenditures for building deferred maintenance projects. Resources are derived from certificates of participation or other financing proceeds.
Library Construction Fund	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 from interest earned on these proceeds.
Capital Improvement Fund	This 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, capital renovations or for the retirement of debt.

Capital Acquisition Fund	This fund accounts for capital purchases with economic payoffs of less than five years and 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.
Asset Preservation Projects Fund	Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement etc. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.
Proprietary Funds	<p>The County maintains all Proprietary Fund Types, including Enterprise Funds, using the full accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned, and expenses are recorded at the time liabilities are incurred.</p> <p>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 Fund.</p>
Dunthorpe-Riverdale Service District No. 1	This accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County.
Mid County Service District No. 14	This accounts for the operations of street lights throughout unincorporated Multnomah County.
Behavioral Health Managed Care Fund	This fund 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.

Internal Service Funds	Internal Service Funds account 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.
Risk Management Fund	This fund 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.
Fleet Management Fund	This 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	This accounts for internal service reimbursements, revenues, and expenses associated with the operation of the County's telephone system.
Data Processing Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's data processing services. It includes replacement and upgrade of personal computers and a standard software suite common to all County users.
Mail Distribution Fund	This 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	This fund 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	This accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.
Library Retirement Fund	This 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.
Property Tax Funds	This accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.
Department Trust Funds	This 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:
MCSO Forfeitures	This accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.
Law enforcement and ROCN	This accounts for various law enforcement trust funds.

Debt Ratios¹

	<u>Values</u>	<u>Per Capita</u>	<u>Percent RMV</u>
2001 estimated population	666,350		
2002-03 Real Market Value (RMV)	\$61,161,372,355	\$95,786	
Gross Direct Debt ²	424,315,943	\$637	0.69%
Net Direct Debt ³	415,980,943	\$624	0.68
Net Overlapping Debt	1,029,806,159	\$1,545	1.68
Net Direct and Net Overlapping Debt	1,455,787,102	\$2,170	2.36%

1. Outstanding debt information is as of June 2, 2002 except for the overlapping debt calculation. The overlapping debt calculation was performed by Municipal Debt Advisory Commission as of May 7, 2002.
 2. Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds and any other obligations, Certificates of Participation or leases backed by the full faith and credit of the County. Debt whose term is less than one year is not included.
 3. Net Direct Debt is Gross Direct Debt less obligations or leases paid from non-tax sources.
- Source: Multnomah County

Debt Limitations

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.

2001-02 RMV	\$61,161,372,355
Debt limitation (2.00 % of RMV)	1,223,227,447
Applicable bonded debt	96,535,000
Debt margin	1,126,692,447
Percent of limit issued	7.89%

ORS 287.053 limits "limited tax bonded indebtedness" by counties to one percent of the latest Real Market Value of the County.

2001-02 RMV	\$61,161,372,355
Debt limitation (1.00 % of RMV)	611,613,724
Applicable bonded debt, including this issue	274,340,943
Debt margin	337,272,781
Percent of limit issued	44.86%

Debt Management:

The County has never defaulted on any debt or lease obligation.

Debt Authorization:

None authorized but not issued at this time.

Future Financing Plans:

The County has budgeted \$4,775,000 in bond proceeds for computer technology upgrades to complete the migration off of the County's mainframe computer. Currently, the County is paying license fees of approximately \$1,600,000 for its mainframe applications. Once the County has completed the migration, the \$1,600,000 will be available to repay the bonds. The County estimates the bonds will mature over a five-year period and will not be issued until January or February of 2003.

Debt Information

Appendix

Outstanding Obligations

	Dated Date	Maturity Date	Amount Issued	Amount Outstanding: As of 6/2/02
GO Bonds				
1994A Library Bonds	3/1/94	10/1/13	\$22,000,000	\$4,190,000
1994B Library Bonds	10/1/94	10/1/14	9,000,000	1,160,000
1996A Library Bonds	10/1/96	10/1/16	29,000,000	3,475,000
1996B Public Safety	10/1/96	10/1/16	79,700,000	22,270,000
1999 Advance Refunding	2/1/99	10/1/16	66,115,000	65,440,000
Total GO			\$205,815,000	\$96,535,000
Certificates of Participation (subject to annual appropriation)				
1993A Health (Advance Refunding)	5/1/93	7/1/13	\$17,845,000	\$10,155,000
1993B Health (Advance Refunding)	5/1/93	7/1/13	2,045,000	1,360,000
1998 Facilities and Advance Refunding	2/1/98	8/1/17	48,615,000	33,590,000
Total COP			\$68,505,000	\$45,105,000
Full Faith & Credit Obligations (NOT subject to annual appropriation)				
1999 Multnomah Building and Facilities	4/1/99	8/1/19	\$36,125,000	\$33,745,000
1999 Limited Tax Pension Obligations (taxable)	12/1/99	6/1/30	184,548,160	184,018,160
2000A Full Faith and Credit	4/1/00	4/1/20	61,215,000	55,070,000
Total FF&C			\$281,888,160	\$272,833,160
Leases and Contracts				
Portland Building - purchase two floors - Intergovernmental agreement	1/22/81	1/22/08	\$3,475,000	\$1,507,783
Total Leases			\$3,475,000	\$1,507,783
Total Net Direct Debt¹			\$559,683,160	\$415,980,943
Revenue Bonds (Self-Supporting - Not included in Total Net Direct Calculations)				
Series 1998 (Regional Children's Campus)	10/1/98	10/1/14	\$3,155,000	\$2,835,000
Series 2000A (Port City Development Center)	11/1/00	11/1/15	2,000,000	2,000,000
Series 2000B (Oregon Food Bank)	11/1/00	11/1/15	3,500,000	3,500,000
Total Revenue Bonds			\$8,655,000	\$8,335,000
Total Gross Direct Debt²			\$568,338,160	\$424,315,943
Short Term Debt				
Tax Anticipation Notes (this issue)	7/3/01	6/28/02	\$20,000,000	\$20,000,000

1. Net Direct Debt is Gross Direct Debt less obligations or leases paid from non-tax sources.
2. Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds and any other obligations, Certificates of Participation or leases backed by the full faith and credit of the County. Debt whose term is less than one year is not included.

Source: Multnomah County

Tax Information

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

Property Tax Limitation: History

The State of Oregon has not levied property taxes for general fund purposes since 1941, and obtains its revenue principally from income taxation.

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 ("Measure 50") affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

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 (including community colleges) and one to fund government operations other than the public school system. Measure 5, passed by voters in 1990, limits combined property tax rates for non-school government operations to \$10 per \$1,000 of Real Market Value ("RMV") per county-assigned tax code area. Similarly, combined property tax rates for the public school system are limited to \$5 per \$1,000 RMV for each tax code area. Property taxes are also subject to the new limitations of Ballot Measure 50.

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 includes a reduction of property taxes with a rollback of property values used to calculate taxes for purposes of Measure 50, and a limitation on future increases in those values. The limitation on future increases in value restricts collections under Measure 50's permanent tax rate limits.

Measure 50 did not repeal Measure 5, and the limits of the two measures both apply to property tax collections. Measure 5's \$5/\$1,000 limit on school operating taxes and \$10/\$1,000 limit on non-school operating taxes (the "Measure 5 limitations") are calculated based on RMV. Measure 50 limits tax collections under permanent rate limits by preventing Assessed Values from increasing by more than three percent unless the condition of the property changes.

Assessed Value Limitations	Measure 50 reduced property values for most property tax purposes (except calculation of the Measure 5 limitations) to "Assessed Value." In tax year 1997-98, each property was assigned an Assessed Value which was equal to its 1995-96 RMV, less ten percent. Measure 50 limits any increase in Assessed Value (and therefore any increase in tax revenues) to 3 percent per year for tax years after 1997-98. There are special exceptions for property that is substantially improved, rezoned, subdivided, or annexed, and also for property that 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 imposed 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 imposed by the County in Fiscal Year 1997-98 (reduced by an average of approximately 17 percent statewide) by the Assessed Value of that property. Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County's permanent tax rate is \$4.3434 per \$1,000 assessed value, which produced \$172 million in 2000-01. Measure 5 limitations reduced the amount received from the levy by \$3.1 million.
Exemptions	<p>Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. See "General Obligation Bonded Indebtedness" below. Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:</p> <ol style="list-style-type: none"> 1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes. 2. Certain local government pension levies. <p>The County has no levies of the type described in paragraphs 1 and 2, above.</p>
Local Property Tax Option	<p>Local governments will be able to override Measure 50 for limited-term local option levies with voter approval that meet the voter participation requirements discussed below. Local option levies may be up to five years for any purpose or ten years for capital projects.</p> <p>Local option levies are subject to "special compression" under Measure 5. If operating taxes for non-school purposes exceed Measure 5's \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. Thus, local option levies can be entirely displaced by future approval of permanent rate levies for new</p>

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

governments, or by urban renewal and the City of Portland's pension levy.

On November 4, 1997, the voters of Multnomah County approved a five-year Public Library Levy (local option tax). The levy will cost property owners about 59 cents per thousand of assessed value per year. For Fiscal Year 2001-02, the library levy would have totaled \$24,822,267.

However, this levy caused property tax rates for various accounts to exceed the constitutional \$10, per \$1,000 of real market value limit for local governments and therefore cause this local property tax option to fall into compression. IN fiscal year 2000-01 library local option tax collections were reduced by \$4,107,602 due to compression. In 2001-02, the amount the levy raised after the impacts of Measure 5 and Measure 50 was \$20,714,666.

The existing local option levy expires in fiscal year 2001-02. Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than fifty percent of the registered voters cast a ballot. In May of 2002, voters approved an extension of the Library Levy but less than fifty percent of the registered voters cast a ballot. Therefore, the Library Levy failed. The County is considering resubmitting the Library Local Option levy to voters in November of 2002.

Voter Participation

In order to be exempt from the cap provisions of Measure 50, general obligation bonds other than refunding bonds 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

Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and the Measure 5 limitations:

1. General obligation bonds authorized by a provision of the Oregon Constitution;
2. General obligation bonds issued on or before November 6, 1990; or
3. General obligation bonds incurred for capital construction or capital improvements; and
 - a) if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
 - b) if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.

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.

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. 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 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. 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. If property taxes are paid in full by November 15, a three-percent discount is allowed; if two-thirds of property taxes are paid by November 15, a two-percent discount is allowed. 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 allows homeowners to defer taxes until death or sale of the home. Qualifications include a minimum age of 62 and household income under \$24,500 for claims filed between January 1 and December 31, 2000 and \$27,500 for claims filed after January 1, 2001. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6 percent.

Tax Collection Record

Fiscal Year	Assessed Valuation (\$000) ¹	Percent Change	Total Levy (\$000) ²	Percent Change	Tax Rate/\$1000 ²	Percent Collected Yr. of Levy	Percent Collected As of 2/28/01
1990-91	\$20,175,534	8.11%	\$100,605	18.85%	\$4.99	92.97%	99.9%
1991-92	23,326,062	15.62	91,957	-8.60	3.94	92.26	99.9
1992-93	25,526,710	9.43	101,479	10.35	3.98	93.62	99.9
1993-94	27,500,141	7.73	110,598	8.99	4.02	95.33	99.9
1994-95	30,711,496	11.68	123,672	11.82	4.03	94.65	99.9
1995-96	34,683,496	12.93	134,643	8.87	3.90	94.76	99.9
1996-97	38,460,938	10.89	162,985	21.05	4.24	94.93	99.5
1997-98	32,657,161	-15.09	158,856	-2.53	4.86	95.39	98.8
1998-99 ³	35,783,015	9.57	187,084	17.77	5.39	94.81	97.6
1999-00	37,600,873	5.08	193,073	3.20	5.25	96.60	97.6
2000-01	39,595,778	5.31	203,103	5.20	5.31	88.00	88.0
2001-02 ⁴	41,739,141	5.41	212,116	4.44	5.34	N/A	81.85

1. The Assessed Value for 1997-98 and thereafter is not comparable to prior years because in previous years properties were assessed at Real Market Value. From 1997-98 on the Assessed Value is not the Real Market Value but a generally lower Assessed Value for tax purposes. The Real Market Value for 2000-01 is \$56,315,243,286. Currently Assessed Value is limited to a 3% maximum annual increase plus new growth before tax rates are applied because of Measure 50. See "Property Tax Limitation" herein.
2. The total levy and the tax rates include General Fund tax base, library and jail serial levies, and bond levies.
3. This is the first year of the Library Local option tax that added a tax rate of \$0.59 to the total tax rate for the County.
4. Tax collection amount for 2000-01 are partial year totals (calculated as of 2/28/01).

Source: Multnomah County Division of Assessment and Taxation and prior year financial statements

Five-Year Historical Impact of the \$10/\$1,000 Tax Limitation on County Property Tax Revenues

Fiscal Year	Levy Used to Compute Rate ¹	Loss Due to Tax Limitation	Percent Loss
1995-96	\$134,750,216	\$0	0.00%
1996-97	162,985,880	0	0.00
1997-98	159,579,218	1,495,520	0.94
1998-99	176,675,058	4,488,767	2.55
1999-00	197,506,103	5,834,238	2.54
2000-01	210,054,539	6,951,230	3.31
2001-02	217,502,664	7,319,197	3.37

1. Includes General Fund tax base, library and jail serial levies, and bond levies. This is the amount estimated to be raised before Measure 5 limit is applied.

Source: Multnomah County.

Principal Taxpayers in Multnomah County 2001-02

Taxpayer Account	Type of Business	2001-02 Taxes Imposed	2001-02 Assessed Valuation	Percentage of Total AV ¹
Fujitsu Microelectronics Inc. ³	Computers and electronics	\$10,308,293	\$613,853,280	1.00%
Qwest Corporation	Telephone/communications	7,307,627	424,689,138	0.69
Portland General Electric	Electric utility	5,432,831	323,029,140	0.53
Pacific Power & Light ²	Electric utility	4,215,048	245,345,100	0.40
Wacker Siltronic	Silicon semiconductor	3,766,901	262,214,230	0.43
Alaska Airlines Inc.	Airline	3,152,627	180,000,000	0.29
Boeing Co	Aircraft Parts	2,940,946	177,582,610	0.29
United Airlines Inc.	Airline	2,529,585	144,242,900	0.24
NW Natural Gas Co	Utility	2,477,125	148,724,948	0.24
Glimcher Lloyd Venture LLC	Property Management	2,631,338	208,677,072	0.34
Totals		\$44,762,321	\$2,728,358,418	4.46%

1. The Real Market Valuation is \$61,161,372,355.
 2. Pacific Power and Light is a subsidiary of PacifiCorp.
 3. On November 29, 2110, Fujitsu Microelectronics, Inc. announced that it would be closing its plant.
- Source: Multnomah County Division of Assessment and Taxation.

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

Fiscal Year	Real Market Valuation (RMV)	Percent Change	Assessed Valuation (AV) ¹	Percent Change	AV as Percent of RMV
1990-91	\$20,175,534	8.11%	\$20,175,534	8.11%	100.00%
1991-92	23,326,062	15.62%	23,326,062	15.62%	100.00%
1992-93	25,526,710	9.43%	25,526,710	9.43%	100.00%
1993-94	27,500,141	7.73%	27,500,141	7.73%	100.00%
1994-95	30,711,496	11.68%	30,711,496	11.68%	100.00%
1995-96	34,683,496	12.93%	34,683,496	12.93%	100.00%
1996-97	38,460,938	10.89%	38,460,938	10.89%	100.00%
1997-98	42,267,791	9.90%	32,657,161	-15.09%	77.26%
1998-99	45,532,239	7.72%	35,783,015	9.57%	78.59%
1999-00	52,327,850	14.92%	37,600,873	5.08%	71.86%
2000-01	56,315,243	7.62%	39,595,778	5.31%	70.31%
2001-02	61,161,372	8.61%	41,739,141	5.41%	68.24%

1. The Assessed Value for 1997-98 and thereafter is not comparable to prior years because in previous years properties were assessed at Real Market Value. From 1997-98 on the Assessed Value is not the Real Market Value but a generally lower Assessed Value for tax purposes. Currently Assessed Value is limited to a 3% maximum annual increase plus new growth before tax rates are applied because of Measure 50. See "Property Tax Limitation" herein.

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

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 ¹	85,923	32,794	53,129	72.38
1996	3-yr. Jail Levy	29,933,000 /yr ¹	68,431	47,339	21,092	59.11
1997	5-yr. Library Levy	21,300,000 /yr ²	112,095	100,560	11,535	52.71
2002	5-yr. Library Levy	27,900,000 /yr	90,285	62,901	27,384	58.94**

1. Three-year average. The levies were combined into the County's Permanent Rate according to Measure 50.

2. Five-year average.

** Measure 50, which passed in 1997, requires that general obligation bonds and local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than fifty percent of the registered voters cast a ballot. In May of 2002, voters approved an extension of the Library Levy but less than fifty percent of the registered voters cast a ballot. Therefore, the Library Levy failed. The County is considering resubmitting the Library Local Option levy to voters in November of 2002. The results of the 2002 Primary Election are the County's final unofficial results as of May 23, 2002. The final official results are available at the County Elections Division no later than June 10, 2002.

Source: Multnomah County

ACCOUNT	A classification of expenditure or revenue. "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 is 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 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, and 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.
BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the budget.
CAPITAL OUTLAY	Items that 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.

Glossary of Commonly Used Terms

Appendix

CONTRACTED SERVICES	Expense of services rendered under contract by personnel 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.
COUNTYWIDE 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. 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.
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.

Glossary of Commonly Used Terms

Appendix

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 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.
GOVERNING BODY	County Courts, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other 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 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 enhanced level of services that benefit a specific geographical area or target population that is smaller than the countywide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

Glossary of Commonly Used Terms

Appendix

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.
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, another agency, or other 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.

Glossary of Commonly Used Terms

Appendix

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.
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>
Board of County Commissioners		
Diane M. Linn	County Chair	(503)988-3308
<i>mult.chair@co.multnomah.or.us</i>		
John Rakowitz	Chief of Staff	(503)988-5137
<i>john.a.rakowitz@co.multnomah.or.us</i>		
John Ball	Chief Operations Officer	(503)988-3958
<i>john.ball@co.multnomah.or.us</i>		
Deb Bogstad	Board Clerk	(503)988-3277
<i>deborah.l.bogstad@co.multnomah.or.us</i>		
Delma Farrell	Administrative Director	(503)988-3953
<i>delma.d.farrell@co.multnomah.or.us</i>		
Iris Bell	Policy Consultant	(503)988-4034
<i>iris.d.bell@co.multnomah.or.us</i>		
Laura Bridges	Staff Assistant	(503)988-3971
<i>laura.m.bridges@co.multnomah.or.us</i>		
Ken Cheng	Staff Assistant	(503) 988-3308
<i>ken.d.cheng@co.multnomah.or.us</i>		
Steve Novick	Staff Assistant	(503) 988-3982
<i>steve.novick@co.multnomah.or.us</i>		
Maria Rojo de Steffey	Commissioner, District 1	(503)988-5220
<i>maria.rojodesteffey@co.multnomah.or.us</i>		
Shelli Romero	Chief of Staff	(503)988-5137
<i>shelli.d.romero@co.multnomah.or.us</i>		
David Martinez	Staff Assistant	(503)988-6796
<i>david.martinez@co.multnomah.or.us</i>		
Serena Cruz	Commissioner, District 2	(503)988-5219
<i>serena.m.cruz@co.multnomah.or.us</i>		
Mary P. Carroll	Staff Assistant	(503)988-5275
<i>mary.p.carroll@co.multnomah.or.us</i>		
Miriam Calderon	Staff Assistant	(503)988-6786
<i>miriam.e.calderon@co.multnomah.or.us</i>		
Lisa Naito	Commissioner, District 3	(503)988-5217
<i>lisa.h.naito@co.multnomah.or.us</i>		
Terri Naito	Staff Assistant	(503)988-4576
<i>terri.w.naito@co.multnomah.or.us</i>		
Charlotte Comito	Staff Assistant	(503)988-4576
<i>charlotte.a.comito@co.multnomah.or.us</i>		
Lonnie Roberts	Commissioner, District 4	(503)988-5213
<i>lonnie.j.roberts@co.multnomah.or.us</i>		
Gary Walker	Chief of Staff	(503)988-5213
<i>gary.r.walker@co.multnomah.or.us</i>		
Chuck Martin	Staff Assistant	(503)988-5213
<i>chuck.t.martin@co.multnomah.or.us</i>		
Bob Payne	Staff Assistant	(503)988-5213
<i>robert.e.paine@co.multnomah.or.us</i>		
Heather Schraeder	Staff Assistant	(503) 988-5213
<i>heather.m.schraeder@co.multnomah.or.us</i>		

Management Phone List

Appendix

<i>Name</i>	<i>Function</i>	<i>Phone</i>
<u>Departments</u>		
County Human Services		
John Ball	Director (Interim)	(503)988-3441
<i>john.ball@co.multnomah.or.us</i>		
Don Carlson	Admin. Svcs. Officer	(503)988-3764
<i>donald.e.carlson@co.multnomah.or.us</i>		
Office of School & Community Partnerships		
Lorenzo Poe	Director	(503)988-3691
<i>lorenzo.t.poe@co.multnomah.or.us</i>		
Community Justice		
Joanne Fuller	Director	(503)988-5599
<i>joanne.fuller@co.multnomah.or.us</i>		
Jim Rood	Deputy Director Adult Justice	(503)988-5038
<i>jim.rood@co.multnomah.or.us</i>		
Shaun Coldwell	Budget/Policy Manager	(503)988-3961
<i>shaun.m.coldwell@co.multnomah.or.us</i>		
County Auditor		
Suzanne Flynn	Auditor	(503)988-3163
<i>suzanne.j.flynn@co.multnomah.or.us</i>		
District Attorney		
Mike Schrunk	District Attorney	(503)988-3162
<i>michael.d.schrunk@co.multnomah.or.us</i>		
Scott Marcy	Senior Fiscal Specialist	(503)988-3610
<i>scott.marcy@co.multnomah.or.us</i>		
Business & Community Services		
Cecilia Johnson	Director	(503)988-5880
<i>cecilia.johnson@co.multnomah.or.us</i>		
Gail Parnell	Labor Relations/HR	(503)988-3543
<i>gail.e.parnell@co.multnomah.or.us</i>		
Tony Mounts	Budget and Quality	(503)988-4185
<i>tony.d.mounts@co.multnomah.or.us</i>		
Dave Boyer	Finance Director	(503)988-3903
<i>dave.a.boyer@co.multnomah.or.us</i>		
Lisa Yeo	Information Services Division	(503)988-3749
<i>lisa.m.yeo@co.multnomah.or.us</i>		
Tom Simpson	Community Business Operations	(503)988-3090
<i>thomas.g.simpson@co.multnomah.or.us</i>		
Mike Oswald	Community Services Director	(503)988-5001
<i>michael.l.oswald@co.multnomah.or.us</i>		
Tom Guiney	FREDS Director	(503)988-5353
<i>tom.m.guiney@co.multnomah.or.us</i>		

Management Phone List

Appendix

<i>Name</i>	<i>Function</i>	<i>Phone</i>
Business & Community Services continued		
Gary Hendel <i>gary.l.hendel@co.multnomah.or.us</i>	Animal Control Director	(503)988-7387
Kathy Busse <i>kathy.a.busse@co.multnomah.or.us</i>	Land Use Planning Director	(503)988-5651
Harold Lasley <i>harold.e.lasley@co.multnomah.or.us</i>	Transportation Manager	(503)988-5050
Doug McGillivray <i>doug.mcgillivray@co.multnomah.or.us</i>	Emergency Management	(503)793-3305
Health		
Lillian Shirley <i>lillian.m.shirley@co.multnomah.or.us</i>	Director	(503)988-3674
Carol Ford <i>carol.m.ford@co.multnomah.or.us</i>	Deputy Director	(503)988-3674
Dan Kaplan <i>daniel.b.kaplan@co.multnomah.or.us</i>	Bus. & Admin. Svcs.	(503)988-3674
Dr. Gary Oxman <i>gary.l.oxman@co.multnomah.or.us</i>	Health Officer	(503)988-3674
Library		
Ginnie Cooper <i>ginnie.cooper@co.multnomah.or.us</i>	Director	(503)988-5403
Becky Cobb <i>becky.c.cobb@co.multnomah.or.us</i>	Support Services Administrator	(503)988-5499
Sheriff's Office		
Dan Noelle <i>sheriff@co.multnomah.or.us</i>	Sheriff	(503)988-4400
Barbara Simon <i>barbara.m.simon@co.multnomah.or.us</i>	Executive Assistant	(503)988-4326
Sharie Lewis <i>sharie.l.lewis@co.multnomah.or.us</i>	Fiscal Officer	(503)988-4813

Detail of Service Reimbursements between Funds Appendix

Insurance Benefits (60140/60145)

Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

General Fund		4,225,288
NONDEPARTMENTAL	103,511	
DISTRICT ATTORNEY	336,595	
COUNTY HUMAN SERVICES	147,600	
HEALTH DEPARTMENT	387,021	
COMMUNITY JUSTICE	631,354	
SHERIFF'S OFFICE	2,004,213	
BUSINESS & COMMUNITY SERVICES	614,993	
Road Fund		239,312
Federal State Fund		3,513,014
NONDEPARTMENTAL	31,018	
DISTRICT ATTORNEY	110,749	
SCHOOLS & COMMUNITY PARTNERSHIPS	150,029	
COUNTY HUMAN SERVICES	1,091,092	
HEALTH DEPARTMENT	1,598,431	
COMMUNITY JUSTICE	527,228	
SHERIFF'S OFFICE	2,035	
BUSINESS & COMMUNITY SERVICES	2,431	
Tax Title Fund		5,143
Bridge Fund		96,226
Library Levy Fund		735,174
Inmate Welfare Fund		6,683
Special Operations Fund		68,525
DISTRICT ATTORNEY	8,547	
COMMUNITY JUSTICE	18,501	
SHERIFF'S OFFICE	41,477	
Justice Bond Project Fund		8,350
Capital Asset Acquisition Fund		1,890
Behavioral Health Managed Care Fund		16,160
Risk Management Fund		102,594
NONDEPARTMENTAL	58,110	
BUSINESS & COMMUNITY SERVICES	44,484	
Fleet Management Fund		69,779
Telephone Fund		22,127
Data Processing Fund		434,650
Distribution Fund		13,299
Facilities Management Fund		238,005
Total Payments to the PERS Bond Sinking Fund	\$	9,796,220

Detail of Service Reimbursements between Funds Appendix

Indirect Costs (60350)

Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

General Fund		3,383,592
SCHOOLS & COMMUNITY PARTNERSHIPS	332,122	
COUNTY HUMAN SERVICES	3,039,277	
HEALTH DEPARTMENT	12,193	
Strategic Investment Fund		62,769
SCHOOLS & COMMUNITY PARTNERSHIPS	12,344	
BUSINESS & COMMUNITY SERVICES	50,425	
Road Fund		718,075
Emergency Communications Fund		1,334
Bike Path Fund		158
Recreation Fund		3,617
Federal State Fund		3,157,960
NONDEPARTMENTAL	41,174	
DISTRICT ATTORNEY	119,352	
SCHOOLS & COMMUNITY PARTNERSHIPS	13,538	
COUNTY HUMAN SERVICES	800,059	
HEALTH DEPARTMENT	1,466,145	
COMMUNITY JUSTICE	691,904	
SHERIFF'S OFFICE	7,835	
BUSINESS & COMMUNITY SERVICES	17,953	
Tax Title Fund		12,000
Bridge Fund		92,284
Library Levy Fund		876,869
Special Excise Taxes Fund		62,000
Corner Preservation Fund		21,181
Inmate Welfare Fund		108,755
COMMUNITY JUSTICE	724	
SHERIFF'S OFFICE	108,031	
Special Operations Fund		149,871
DISTRICT ATTORNEY	9,763	
COMMUNITY JUSTICE	19,518	
SHERIFF'S OFFICE	120,590	
Telephone Fund		100,033
Data Processing Fund		309,498
Total Payments to GF for Indirect Costs		\$ 9,059,995

Detail of Service Reimbursements between Funds Appendix

Telephone Costs (object code 60370)

Paid to the Telephone Fund (3502) to cover the costs of services provided by the County-owned telephone system.

General Fund		1,513,208
NONDEPARTMENTAL	48,110	
DISTRICT ATTORNEY	235,764	
SCHOOLS & COMMUNITY PARTNERSHIPS	61,625	
COUNTY HUMAN SERVICES	80,825	
HEALTH DEPARTMENT	118,898	
COMMUNITY JUSTICE	335,977	
SHERIFF'S OFFICE	384,448	
BUSINESS & COMMUNITY SERVICES	247,561	
Road Fund		57,678
Federal State Fund		1,586,408
NONDEPARTMENTAL	4,691	
DISTRICT ATTORNEY	34,827	
SCHOOLS & COMMUNITY PARTNERSHIPS	11,250	
COUNTY HUMAN SERVICES	500,602	
HEALTH DEPARTMENT	793,688	
COMMUNITY JUSTICE	241,350	
Tax Title Fund		3,310
Bridge Fund		23,185
Library Levy Fund		211,904
Inmate Welfare Fund		8,856
Special Operations Fund		5,857
Capital Asset Acquisition Fund		442
Behavioral Health Managed Care Fund		12,770
Risk Management Fund		30,482
NONDEPARTMENTAL	17,951	
BUSINESS & COMMUNITY SERVICES	12,531	
Fleet Management Fund		31,553
Data Processing Fund		182,564
Distribution Fund		6,122
Facilities Management Fund		192,054
Total Payments to the Telephone Fund		\$ 3,866,394

Detail of Service Reimbursements between Funds Appendix

Data Processing Fund (60380)

Paid to the Data Processing Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.

General Fund		17,958,163
NONDEPARTMENTAL	1,062,020	
DISTRICT ATTORNEY	565,580	
SCHOOLS & COMMUNITY PARTNERSHIPS	591,246	
COUNTY HUMAN SERVICES	1,461,492	
HEALTH DEPARTMENT	3,056,558	
COMMUNITY JUSTICE	3,623,086	
SHERIFF'S OFFICE	2,032,340	
BUSINESS & COMMUNITY SERVICES	5,565,841	
Road Fund		151,152
Federal State Fund		1,980,954
NONDEPARTMENTAL	7,000	
DISTRICT ATTORNEY	18,763	
COUNTY HUMAN SERVICES	1,188,028	
COMMUNITY JUSTICE	765,147	
BUSINESS & COMMUNITY SERVICES	2,016	
Bridge Fund		19,366
Library Levy Fund		3,112,348
Inmate Welfare Fund		83,896
Special Operations Fund		116,699
Behavioral Health Managed Care Fund		127,187
Fleet Management Fund		19,288
Telephone Fund		112,826
Facilities Management Fund		260,181
Total Payments to the Data Processing Fund		\$ 23,942,060

Detail of Service Reimbursements between Funds Appendix

PC Flat Fee (object code 60390)

Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of county owned personal computers.

General Fund		989,368
NONDEPARTMENTAL	48,025	
DISTRICT ATTORNEY	182,700	
SCHOOLS & COMMUNITY PARTNERSHIPS	54,375	
COUNTY HUMAN SERVICES	91,453	
HEALTH DEPARTMENT	110,925	
SHERIFF'S OFFICE	326,250	
BUSINESS & COMMUNITY SERVICES	175,640	
Road Fund		52,200
Federal State Fund		1,015,521
NONDEPARTMENTAL	5,075	
DISTRICT ATTORNEY	24,650	
SCHOOLS & COMMUNITY PARTNERSHIPS	11,600	
COUNTY HUMAN SERVICES	464,635	
HEALTH DEPARTMENT	500,389	
COMMUNITY JUSTICE	6,997	
BUSINESS & COMMUNITY SERVICES	2,175	
Tax Title Fund		2,175
Bridge Fund		18,850
Corner Preservation Fund		2,175
Capital Asset Acquisition Fund		800
Behavioral Health Managed Care Fund		13,788
Risk Management Fund		33,169
NONDEPARTMENTAL	15,950	
BUSINESS & COMMUNITY SERVICES	17,219	
Fleet Management Fund		12,325
Telephone Fund		8,700
Data Processing Fund		1,160,589
Distribution Fund		1,450
Facilities Management Fund		57,275
Total Payments to the Capital Asset Acquisition Fund		\$ 3,368,384

Detail of Service Reimbursements between Funds Appendix

Technology Asset Replacement (60400)

Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of network servers and associated hardware.

General Fund		7,500
DISTRICT ATTORNEY	7,500	
Total Payments to the Capital Asset Acquisition Fund		\$ 7,500

Detail of Service Reimbursements between Funds Appendix

Motor Pool (object code 60410)

Paid to the Fleet Management Fund (3501) 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		1,680,468
NONDEPARTMENTAL	3,987	
DISTRICT ATTORNEY	83,525	
SCHOOLS & COMMUNITY PARTNERSHIPS	25,029	
COUNTY HUMAN SERVICES	12,636	
HEALTH DEPARTMENT	67,366	
COMMUNITY JUSTICE	168,917	
SHERIFF'S OFFICE	1,190,748	
BUSINESS & COMMUNITY SERVICES	128,260	
Road Fund		1,095,427
Federal State Fund		486,203
NONDEPARTMENTAL	1,250	
DISTRICT ATTORNEY	7,997	
SCHOOLS & COMMUNITY PARTNERSHIPS	13,092	
COUNTY HUMAN SERVICES	165,059	
HEALTH DEPARTMENT	102,515	
COMMUNITY JUSTICE	189,806	
BUSINESS & COMMUNITY SERVICES	6,484	
Tax Title Fund		1,100
Bridge Fund		79,334
Library Levy Fund		40,000
Corner Preservation Fund		13,249
Special Operations Fund		21,357
COMMUNITY JUSTICE	42	
SHERIFF'S OFFICE	21,315	
Behavioral Health Managed Care Fund		1,769
Risk Management Fund		1,090
Telephone Fund		4,721
Data Processing Fund		14,779
Distribution Fund		48,470
Facilities Management Fund		223,973
Total Payments to the Fleet Fund		\$ 3,711,940

Detail of Service Reimbursements between Funds Appendix

Electronics (60420)

Paid to the Fleet Management Fund (3501) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund		519,320
NONDEPARTMENTAL	31,688	
DISTRICT ATTORNEY	700	
HEALTH DEPARTMENT	665	
COMMUNITY JUSTICE	71,652	
SHERIFF'S OFFICE	394,747	
BUSINESS & COMMUNITY SERVICES	19,868	
Road Fund		31,640
Federal State Fund		11,677
HEALTH DEPARTMENT	1,860	
BUSINESS & COMMUNITY SERVICES	9,817	
Bridge Fund		5,185
Library Levy Fund		4,641
Corner Preservation Fund		599
Inmate Welfare Fund		7,565
Justice Bond Project Fund		5,200
Data Processing Fund		3,481
Facilities Management Fund		66,806
Total Payments to the Fleet Fund	\$	656,114

Detail of Service Reimbursements between Funds Appendix

Building Management (object code 60430)

Paid to the Facilities Mgmt Fund (3505) to cover the cost of office space and buildings.

General Fund		21,152,655
NONDEPARTMENTAL	3,690,878	
DISTRICT ATTORNEY	703,777	
SCHOOLS & COMMUNITY PARTNERSHIPS	189,758	
COUNTY HUMAN SERVICES	517,551	
HEALTH DEPARTMENT	654,646	
COMMUNITY JUSTICE	6,026,547	
SHERIFF'S OFFICE	6,469,219	
BUSINESS & COMMUNITY SERVICES	2,900,279	
Road Fund		935,757
Federal State Fund		9,988,710
NONDEPARTMENTAL	32,734	
DISTRICT ATTORNEY	253,335	
SCHOOLS & COMMUNITY PARTNERSHIPS	60,395	
COUNTY HUMAN SERVICES	3,905,538	
HEALTH DEPARTMENT	5,193,421	
COMMUNITY JUSTICE	534,787	
BUSINESS & COMMUNITY SERVICES	8,500	
Tax Title Fund		11,516
Bridge Fund		119,840
Library Levy Fund		3,438,570
Special Operations Fund		32,551
Justice Bond Project Fund		56,152
SB 1145 Construction Fund		43,000
Behavioral Health Managed Care Fund		60,638
Risk Management Fund		444,480
NONDEPARTMENTAL	255,687	
SUPPORT SERVICES	188,793	
Fleet Management Fund		352,330
Telephone Fund		92,802
Data Processing Fund		908,716
Distribution Fund		18,417
Total Payments to the Facilities Management Fund for Building Management		\$ 37,656,133

Detail of Service Reimbursements between Funds Appendix

Capital Lease Retirement Fund (60450)

*Reimbursements made to the Capital Lease Retirement Fund (2002) for
lease/purchase payments.*

General Fund		2,350,536
HEALTH DEPARTMENT	399,000	
SHERIFF'S OFFICE	92,000	
BUSINESS & COMMUNITY SERVICES	1,859,536	
Road Fund		288,000
Library Levy Fund		166,000
Facilities Management Fund		11,074,679
Total Payments to the Capital Lease Retirement Fund		\$ 13,879,215

Detail of Service Reimbursements between Funds Appendix

Distribution Fund (60460)

Paid to the Distribution Fund (3504) for mail distribution and delivery.

General Fund		760,692
NONDEPARTMENTAL	31,921	
DISTRICT ATTORNEY	81,284	
SCHOOLS & COMMUNITY PARTNERSHIPS	8,635	
COUNTY HUMAN SERVICES	33,321	
HEALTH DEPARTMENT	56,166	
COMMUNITY JUSTICE	66,121	
SHERIFF'S OFFICE	58,878	
BUSINESS & COMMUNITY SERVICES	424,366	
Road Fund		21,000
Federal State Fund		593,838
NONDEPARTMENTAL	3,771	
DISTRICT ATTORNEY	38,905	
SCHOOLS & COMMUNITY PARTNERSHIPS	3,080	
COUNTY HUMAN SERVICES	169,432	
HEALTH DEPARTMENT	329,808	
COMMUNITY JUSTICE	47,842	
BUSINESS & COMMUNITY SERVICES	1,000	
Tax Title Fund		825
Bridge Fund		5,300
Library Levy Fund		4,356
Inmate Welfare Fund		566
Special Operations Fund		6,618
COMMUNITY JUSTICE	5,262	
SHERIFF'S OFFICE	1,356	
Behavioral Mental Health Fund		1,904
Risk Management Fund		27,625
NONDEPARTMENTAL	6,725	
SUPPORT SERVICES	20,900	
Fleet Management Fund		4,461
Telephone Fund		3,591
Data Processing Fund		22,392
Facilities Management Fund		14,000
Total Payments to the Distribution Fund	\$	1,467,168

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (60440)

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 GENERAL FUND					
GENERAL FUND	DCJ	CORRECTIONS HEALTH AT INTERCHANGE	133,600	HD	CORRECTIONS HEALTH
LIBRARY LEVY FUND	LIBRARY	FACILITY SECURITY	135,355	MCSO	FACILITY SECURITY
INMATE WELFARE FUND	MCSO	ADMIN SUPPORT FUNCTIONS	261,535	MCSO	SUPPORT SERVICES
SPECIAL OPERATIONS FUND	DCJ	FACILITY SECURITY	9,000	MCSO	FACILITY SECURITY
FACILITIES MANAGEMENT FUND	MCSO	LANDSCAPING, MAINTENANCE AT SELECTED FACILITIES	175,175	MCSO	FACILITIES
ROAD FUND	BCS	RIGHT OF WAY WORK	91,650	MCSO	FACILITIES
ROAD FUND	BCS	DEAD ANIMAL PICK-UP	45,000	BCS	ANIMAL CONTROL
TAX TITLE FUND	BCS	TAX COLLECTION/ADMIN COSTS	1,000	BCS	A&T
TOTAL REIMBURSEMENTS			\$ 852,315		
SERVICE REIMBURSEMENTS TO THE ROAD FUND					
FEDERAL STATE FUND	BCS	EMERGENCY MANAGEMENT SHARE OF ADMIN COSTS	\$ 29,873	BCS	TRANSPORTATION
BRIDGE FUND	BCS	BRIDGE FUND SHARE OF ADMIN COSTS	\$ 5,000	BCS	TRANSPORTATION
TOTAL REIMBURSEMENTS			\$ 34,873		
SERVICE REIMBURSEMENTS TO THE FEDERAL STATE FUND					
GENERAL FUND	DCJ	EVALUATION OF SAI PROGRAM	\$ 44,141	HD	NEIGHBORHOOD HEALTH
FEDERAL STATE FUND	DA	CASE MANAGER SERVICES	51,500	HD	
RISK MANAGEMENT FUND	BCS	BLOOD BORNE PATHOGEN TRAINING	16,000	HD	SUPPORT SERVICES
TOTAL REIMBURSEMENTS			\$ 111,641		
SERVICE REIMBURSEMENTS TO THE LIBRARY SERIAL LEVY FUND					
FEDERAL STATE FUND	DCJ	BOOKS FOR YOUTH	\$ 28,000	LIB	COMMUNITY SERVICES
TOTAL REIMBURSEMENTS			\$ 28,000		
SERVICE REIMBURSEMENTS TO RISK MANAGEMENT FUND					
FEDERAL STATE FUND	HEALTH	SAFETY TRAINING/ERGONOMIC EVALUATIONS	\$ 5,800	BCS	NEIGHBORHOOD HEALTH
TOTAL REIMBURSEMENTS			\$ 5,800		
SERVICE REIMBURSEMENTS TO FLEET MANAGEMENT FUND					
ROAD FUND	BCS	ROAD FUND SHARE OF FREDS ADMINISTRATION	\$ 25,250	BCS	FREDS
DISTRIBUTION FUND	BCS	DISTRIBUTION SHARE OF FREDS ADMINISTRATION	52,000	BCS	FREDS
TOTAL REIMBURSEMENTS			\$ 77,250		
SERVICE REIMBURSEMENTS TO FACILITIES MANAGEMENT FUND					
FLEET MANAGEMENT FUND	BCS	ROAD FUND SHARE OF FREDS ADMINISTRATION	\$ 15,000	BCS	FREDS
TOTAL REIMBURSEMENTS			\$ 15,000		

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
GENERAL FUND	FEDERAL STATE FUND COMMUNITY JUSTICE	\$ 166,696 166,696	General Fund Support of Grant Programs.
GENERAL FUND	LIBRARY SERIAL LEVY FUND LIBRARY	\$ 18,181,883 18,181,883	Permanent Tax Rate Attributable to "Fossil" Library Levy.
GENERAL FUND	REVENUE BOND SINKING FUND NONDEPARTMENTAL	\$ 64,450 64,450	Debt Payment for Oregon Food Bank Project.
GENERAL FUND	RECREATION FUND BUSINESS & COMMUNITY SERVICES	\$ 10,300 10,300	Payment to Oregon Historical Society.
GENERAL FUND	DATA PROCESSING FUND BUSINESS & COMMUNITY SERVICES	\$ 965,000 965,000	Debt Payment for Y2K COP Issue.
GENERAL FUND	FACILITIES MANAGEMENT FUND BUSINESS & COMMUNITY SERVICES	\$ 259,460 259,460	Debt Payments for East County Building and Hooper Detox.
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND BUSINESS & COMMUNITY SERVICES	\$ 52,000 52,000	1% of Motor Vehicle Fees Dedicated to Bicycle Paths.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND BUSINESS & COMMUNITY SERVICES	\$ 3,716,004 3,716,004	Maintenance/Repair of Willamette River Bridges in Accordance With the PDX/MultCo Services Agreement.
ANIMAL CONTROL FUND	GENERAL FUND BUSINESS & COMMUNITY SERVICES	\$ 1,332,500 1,332,500	Animal License Fees/Other Revenue; Partially offsets the Cost of the Animal Control Program.
REVENUE BOND PROJECT FUND	REVENUE BOND SINKING FUND BUSINESS & COMMUNITY SERVICES	\$ 1,500,000 1,500,000	Debt Payment for Port City Project.
DEFERRED MAINTENANCE FUND	CAPITAL IMPROVEMENT FUND BUSINESS & COMMUNITY SERVICES	\$ 5,602,000 5,602,000	Facilities Support of Capital Improvement Program.
ASSET PRESERVATION FUND	CAPITAL LEASE RETIREMENT FUND BUSINESS & COMMUNITY SERVICES	\$ 1,445,000 1,445,000	Debt Payment for COP Issue (4/00).
BEHAVIORAL HEALTH MANAGED CARE FUND	FEDERAL/STATE FUND COUNTY HUMAN SERVICES	\$ 439,946 439,946	Correct for fiscal year-end accounting entry that was charged to the wrong fund.
FLEET MANAGEMENT FUND	ROAD FUND BUSINESS & COMMUNITY SERVICES	\$ 300,000 300,000	Transfer Portion of Fund Balance for Vehicles Being Taken Off Replacement Schedule.
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND BUSINESS & COMMUNITY SERVICES	\$ 2,473,180 2,473,180	Transfer Portion of Facilities Management Charges Attributable to Asset Preservation Program.
FACILITIES MANAGEMENT FUND	ASSET PRESERVATION FUND BUSINESS & COMMUNITY SERVICES	\$ 1,386,155 1,386,155	Transfer Portion of Facilities Management Charges Attributable to Asset Preservation Program.