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GLOSSARY OF TERMS AND ABBREVIATIONS

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

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

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

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

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

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

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

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

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

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

D.P.A. - Data Processing Authority.

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

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

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

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

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

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

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

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

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

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

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

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

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

Materials and Services - Contractual and other services, materials and supplies, travel, building management, etc.

MCCAA - Multnomah County Community Action Agency.

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

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

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

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

O.R.S. - Oregon Revised Statutes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPLANATION OF REQUIREMENT DETAIL

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

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

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

REVENUE CLASSIFICATIONS

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

a) Dedicated Resources

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

b) Operational Resources

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

c) General Resources

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

DETAIL OF CASH TRANSFERS

FROM General Fund to Animal Control Fund, \$224,905

General Fund support to the Animal Control program.

FROM General Fund to Federal/State Program Fund, \$266,105

Monies transferred as match to grant programs for:

Justice Services	\$823,661
Human Services	\$7,442,444

FROM General Fund to County School Fund, \$ 1,145,000

ORS 366.005 designates a County School Fund. \$10 per child between the ages of 4 and 20 is transferred for support to County School districts.

FROM General Fund to Insurance Fund, \$949,678

Unemployment Insurance	\$545,275
Medical/Dental Insurance for retired county employees	\$ 50,000
Liability/Property Ins.	\$354,403

FROM General Fund to Capital Reserve Fund, \$326,569

Transfer for:

County phone system replacement cost in excess of dollars available from sale of Certificates of Participation.....	\$ 194,000
Match for Downtown Detention Center planning grant.....	\$ 92,569
Payback to state on advance for Downtown Detention Center costs not covered in fixed price construction agreement.....	\$ 40,000

FROM General Fund to Emergency Communications Fund, \$100,000

Difference between cost of emergency medical system dedicated revenue received from state.

FROM Road Fund to General Fund, \$185,282

Transfer to pay for General Fund expenditures on Road-related activities for:

Right-of-Way permits	\$109,829
Radio Maintenance	44,985
Right-of-Way Maint.	19,468
Word Processing Remodel	11,000

DETAIL OF CASH TRANSFERS

FROM Road Fund to Bicycle Path Fund, \$ 70,250

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

FROM Road Fund to Insurance Fund \$ 67,790

Transfer for liability and property insurance.

FROM Revenue Sharing Fund to General Fund \$6,200,000

For the following:

Aging Services	\$ 240,000
Social Services	70,000
Health Services	1,100,000
Library	2,990,000
Sheriff	1,800,000

FROM Sewage Facilities Fund to General Fund \$172,650

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

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

Reimbursement to the General Fund for administrative costs.

FROM General Operating Serial Levy Fund to General Fund \$2,031,126

Special three-year levy passed in 1981-82 for the support of Health Services, Public Safety, Juvenile Services, District Attorney, and the Library.

FROM Inverness Fund to Road Fund \$24,000

Transfer to cover Road Fund expenditures incurred on behalf of Inverness.

FROM Assessment District Improvement Fund to Road Fund \$266,000

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

FROM Assessment District Operating Fund to Road Fund \$30,000
Repayment of advance from Road Fund.

FROM Road Fund to Assessment District Operating Fund \$30,000
Advance from Road Fund for cash flow purposes.

NOTICE OF PROPERTY TAX LEVY
MULTNOMAH

To the Assessor of _____ County

INFORMATION AND INSTRUCTIONS ON REVERSE SIDE

On 30 June, 1983, the Board of County Commissioners
of Multnomah County (Municipal Corporation) Multnomah County, Oregon, levied a tax as follows:

	FUNDED PARTIALLY BY STATE OF OREGON	FUNDED TOTALLY BY LOCAL TAXPAYERS
1. Levy within the tax base (Cannot exceed Line 15, Part II of this form)	1 \$50,824,356	
2. Special levies to be partially funded by the State of Oregon Itemize these levies in Part IV—reverse side of this form.	2 2,133,655	
3. Special levies to be totally funded by local taxpayers (Amount exceeding Line 13, Part IV of Form LB-60)		3 0
4. The amount levied for payment of bonded indebtedness		4 0
Total amount to be raised by taxation by type of funding (Add boxes 1 and 2, enter in 5a; add boxes 3 and 4, enter in 5b) (5a cannot exceed Line 13, Part IV of Form LB-60)	5a 52,958,011	5b 0
6. TOTAL AMOUNT TO BE RAISED BY TAXATION (Add boxes 5a and 5b)	6	

Part II: TAX BASE WORKSHEET

7. VOTED TAX BASE, IF ANY—On 18 May, 1983,
a majority of the voters approved a tax base in the amount of \$11,985,000

8. CONSTITUTIONAL LIMITATION

Tax Base Portion of Preceding Three Levies

8a \$42,673,110

8b \$45,233,496

8c \$47,947,506

1980 -1981

1981 -1982

1982 -1983

9. Largest of 8a, 8b and 8c: \$47,947,506 multiplied by 1.06 = \$50,824,356

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR (See Example for Part II on reverse side)

10. Assessed Value of Area Annexed on _____, 19____
(attach list of annexation dates and valuations) 10

11. Tax Base of the annexing entity for fiscal year 1982-83 11

12. Assessed Value of annexing entity on January 1, 1982 12

13. Tax Base Rate of annexing entity (Divide line 11 by line 12) 13

14. Annexation Increase (Line 10 times Line 13) = 14a multiplied by 1.06 = 14b
ADJUSTED TAX BASE

15. Largest of (Line 9b plus Line 14b) or (Line 7 plus Line 14b if Line 7 has never been levied in full) 15 \$50,824,356

Part III: LIMITATIONS PER OREGON REVISED STATUTES

(Does Not Apply To All Municipal Corporations. Refer to the ORS chapter under which the municipal corporation was organized.)

(DOES NOT APPLY TO BOND LIMITATIONS)

16. True Cash Value of Municipal Corporation from most recent tax roll 16

17. Statutory limitation of Municipal Corporation per ORS _____ of TCV 17

18. Total dollar amount authorized by statutory limit (line 16 multiplied by line 17) 18

19. The TOTAL amount of line 6 levied within statutory limitation 19

Any amount outside statutory limitation must be specifically allowed by statute, and have special voter approval.

By: [Signature]
(Signature of Authorized Official)

Date: 13 July, 1983
Title: County Executive Bus. Phone: 248-3308

THIS NOTICE MUST BE SIGNED
THIS NOTICE MUST BE COMPLETED
NO LATER THAN JULY 15



Part IV: SCHEDULE OF SPECIAL LEVIES

FORM LB-60 AND SAMPLE BALLOTS FOR LEVY ELECTIONS (INCLUDING TAX BASE ELECTIONS) APPROVED IN CALENDAR YEARS 1982 AND 1983 FOR THE 1983-84 FISCAL YEAR MUST BE ATTACHED TO THIS FORM.

Purpose of Levy	Date voters approved ballot measure authorizing tax levy	Amount of taxes levied "inside"/"outside" the adjusted levy from box 9, form LB-60?	CONTINUING LEVY (see note below this schedule)	First Year Levied	Final Year To Be Levied	Continuing Tax Authorized Each Year	Total tax levy authorized by voters in ballot measure	Amount of tax levied this year as a result of voter approval
One-year Special Levy Outside Tax Base		"inside"/"outside"						
Three-Year Serial Levy Outside Tax Base	6/30/81	2,133,655/	\$2,133,655	1981-82	1983-84		\$6,400,965	\$2,133,655
		/						
		/						

TOTAL SPECIAL LEVIES: (This amount should equal total of Lines 2 and 3 Part I of this form)

NOTE: If approved prior to July 21, 1953 enter as mills. If approved September 13, 1967 to January 1, 1972 enter tax rate. Enter estimated true cash value used to determine the amount of taxes levied this year:

GENERAL INSTRUCTIONS

H
1
8

The Notice of Property Tax Levy is used to certify the property tax levy of your district to the county assessor.

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

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

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

SPECIFIC INSTRUCTIONS

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

- Line 1—Enter the portion of the tax levy that is within your tax base as computed in Part II.
- Line 2—Enter the total of those special levies for operating purposes (one year, serial, millage, or fixed) that were approved by the voters within the maximum amount determined on Form LB-60, Part IV, Line 13. These special levies should be itemized in Part IV of this form as "inside" the adjusted levy.
- Line 3—Enter the total of tax levies approved by the voters in excess of the amount shown on Form LB-60, Part IV, Line 13. These special levies should also be itemized in Part IV of this form as "outside" the adjusted levy.
- Line 4—Enter the portion of the tax levy necessary for the payment of Bonded Indebtedness.
- Line 5—Sub-total the tax levy depending on whether it is partially financed by the state or totally financed by local taxpayers. (Add lines 1 and 2, enter in 5a; add lines 3 and 4, enter in 5b.)
- Line 6—The total tax levy must be equal to or less than the amount published in the newspaper. If the total tax levy is greater than the amount published, the municipal corporation must republish the entire budget summary with revisions and hold another public hearing.

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

- Line 7—Enter the most recent voter approved tax base and date of voter approval.
- Line 8—Enter the tax base portion only of the preceding three levies and indicate the year of the levy.
- Line 9—Enter the largest of the tax base portion shown in 8 and multiply by 1.06.
- Line 10—If the municipal corporation has annexed adjoining property during the 1982-83 fiscal year enter the date of annexation and the 1982-83 assessed value of the annexed property. If more than one annexation, please attach an additional schedule listing separately the date of annexation and the 1982-83 assessed value of the annexed property.
- Line 11—Enter the tax base of the annexing entity for fiscal year 1982-83.
- Line 12—Enter the total assessed value of the annexing entity as of January 1, 1982.
- Line 13—Enter tax base rate per \$1,000 of assessed value from 1982-83 fiscal year for the annexing entity.
- Line 14—Multiply line 10 by line 13 and enter in 14a. Multiply 14a by 1.06 and enter in 14b.
- Line 15—Determine the adjusted tax base by entering the largest amount of (Line 9b plus 14b) or (Line 7 plus 14b if Line 7 has never been levied in full).

EXAMPLE FOR PART II

Assessed value of annexing entity—as of January 1, 1982	\$400 Million
Tax Base of annexing entity—in fiscal year 1982-83	\$2 Million
Tax Base rate (2,000,000 ÷ 400,000,000 = .005)	\$5 per \$1,000
Assessed value of annexed area—as of January 1, 1982	\$100 Million
Annexation increase (100,000,000 × .005 × 1.06)	\$530,000

PART III—All municipal corporations are subject to a 6% levy limitation imposed by the Oregon Constitution, and some are further limited by statutory provisions. For those districts that are subject to statutory limitations such as hospital districts, road districts, vector control districts, etc., complete items 16-19b by inserting the dollar amount the district can levy within the statutory limitation and any amounts which were authorized to be approved outside the statutory authorization. The percentage limitation imposed by the statute and the true cash valuation of the taxing unit from the most recent tax roll are used in computing this limitation. Refer to publications by the Department of Revenue or contact your county assessor to determine your statutory limitation.

PART IV—Enter all special levies on the schedule. This includes one year special, fixed dollar serial, tax rate serial, millage, capital construction and mixed serial levies. DO NOT enter levies for bonded indebtedness or tax base levies. The total of this schedule should equal the total of lines 2 and 3 in Part I of this form.

NOTE: If you require assistance in completing this form, please contact your county assessor or the Department of Revenue, Local Budget Unit, Salem. (Phone 378-3603 or use the toll-free WATS number 1-800-452-7813, extension 83603 and we will return your call.)

Budget

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building
Portland, Oregon 97204

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

June 23, 1983

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

Ladies and Gentlemen:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 17th conducted a meeting and public hearing on the 1983-84 budget for Multnomah County. The budget is certified with the following objections and recommendations.

1. Certain adjustments, listed on the accompanying page, should be made to the adopted budget. Changes to 1983-84 estimates may result after reconciling Service District reimbursements with budgeted resource estimates.
2. County Auditor Report No. 1-83 recommended the establishment of a special revenue fund to account for institutional commissary functions. The 1983-84 budget does not report this activity either as a trust fund or as a special revenue fund. We recommend that the budget be amended, before adoption, to include the commissary fund. Estimates may have to be refined and amended at a later date, however, we believe it important that effective controls be applied to the commissary accounts beginning July 1st.
3. We recommend that the 1984-85 budget document include estimate sheets displaying information specified by ORS 294.376 and ORS 294.635 in a more complete format than appears in the 1983-84 budget document. In developing an alternate format we would appreciate the opportunity to consult with your staff.

RECEIVED
 JUN 27 1983
 COUNTY CLERK
 MULTNOMAH COUNTY, OREGON

4. This certification excludes amounts derived from the sale of Certificates of Participation as reported in the Capital Projects Fund. A similar exclusion was made in the 1982-83 budget. The Commission can find no basis for recognizing Certificate of Participation income or providing for its appropriation and disbursement. The Third Party contracts with Imperial Municipal Services provide specifically for an Escrow Agent to receive, hold, invest and disburse "directly to the payee" money obtained from the sale of the certificates.

It has been explained that the procedure followed by Multnomah County is one whereby equipment is acquired and paid for with county funds. Subsequently, the title or other evidence of ownership is delivered to the Escrow Agent with a request for reimbursement to Multnomah County. If this is the procedure the county desired to follow it should have been so stated in the Third Party contracts. We question the authority of the county to mortgage or otherwise encumber equipment or similar assets.

We have not and do not now question the basis of accounting. Under ORS 294.445 the county may select whatever basis of accounting it desires. It is significant, however, that the June 3, 1983 clarification provided by the Department of Revenue, on request of Multnomah County, states that reporting by Multnomah County of Third Party financing in accordance with NCGA Statement 5 would represent a change in the basis of accounting. ORS 294.416 allows a change in the basis of accounting at the start of each fiscal year provided that a prescribed notice and explanation is given. Such notice was not given in the 1982-83 or 1983-84 budget document.

Another issue to which we want to direct your attention is the question of indebtedness arising from implementation of NCGA Statement 5. This statement requires that in a lease purchase plan the lease purchase be treated like ordinary purchases at the inception of the agreement and that a liability in the same amount be recorded simultaneously. The liability would appear to be subject to the \$5,000 debt limit specified for counties in Article XI, Section 10, Oregon Constitution. Applying contemporary interpretations of the Attorney General and Oregon Courts, we note that the current and proposed budgets do not include appropriations or identified unappropriated fund balances in amounts sufficient to cover the existing Third Party debt.

We recommend that the 1983-84 budget be adjusted to delete all transactions related to Third Party finance except for the scheduled interest payment due on the contract. The Third Party projects should be accomplished by having the Trustee directly pay the vendor selected by the county.

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

Budget Estimates:

General Fund	\$ 81,197,704	
Unappropriated Balance	(450,000)	
Road Fund	19,066,263	
Federal/State Program Fund	38,377,490	
Animal Control Fund	1,263,985	
Assessment District Bond Sinking Fund	1,241,200	
Unappropriated Balance	(667,164)	
Assessment District Improvement Fund	24,000	
Assessment District Operating Fund	945,000	
Bicycle Paths Construction Fund	370,750	
Capital Reserve Fund	853,130	
County School Fund	1,308,333	
Data Processing Fund	4,602,543	
Emergency Communications Fund	380,000	
Fleet Management Fund	1,729,192	
General Operating Serial Levy Fund	2,031,126	
Insurance Fund	10,201,979	
Inverness Fund	554,010	
Recreational Facilities Fund	269,000	
Revenue Sharing Fund	6,580,000	
Sewage Facilities	165,150	
Tax Title Land Sales	288,800	
Unappropriated Balance	<u>(94,186)</u>	
Total Budget Estimates		\$171,449,655
Total Unappropriated Balance		(1,211,350)

Tax Levy:

General Fund - Tax Base	\$ 50,824,356	
General Operating Serial Levy Fund - Outside 6% Limitation - Serial Levy	<u>2,133,655</u>	
Total Tax Levy		\$ 52,958,011

Board of County Commissioners
Multnomah County

June 23, 1983
Page 4

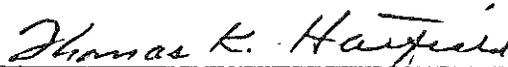
Please file a copy of the ordinance/resolution adopting the budget, making appropriations and levying taxes.

Yours very truly,

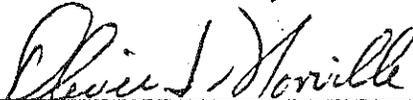
TAX SUPERVISING & CONSERVATION COMMISSION



Richard A. Rocci, Chairman



Thomas K. Hatfield, Commissioner



Oliver I. Norville, Commissioner

Corrections for 1983-84 Multnomah County Budget

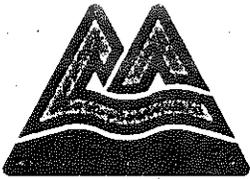
1. Page A-9. Summary columns do not add.
2. Page B-29/32. 1981-82 data does not match audit statement.
3. Page B-63-64. 1981-82 data does not match audit statement.
4. Page E-74. Wrong fund designation.
5. Page E-101. 1982-83 budget data incorrect.
6. Transactions between county funds and County Service Districts cannot be reconciled.

B-14 General Fund shows \$204,900 revenue; Service District \$219,420.

B-68 Inverness shows \$334,010; Service District \$333,789.

B-73 Sewage Facilities does not report \$7,500 shown in Service District.

E-83 General Fund payment to Service District \$10,100; recorded as \$11,100 in Service District.



MULTNOMAH COUNTY OREGON

DEPARTMENT OF GENERAL SERVICES
BUDGET AND MANAGEMENT ANALYSIS DIVISION
1120 S.W. 5TH AVENUE, SUITE 1400
PORTLAND, OREGON 97204
(503) 248-3883

DENNIS BUCHANAN
COUNTY EXECUTIVE

MEMORANDUM

TO: Gil Gutjahr, Administrative Officer
Tax Supervising & Conservation Commission

FROM: Helen Barney, Director *HAB*
Budget and Management Analysis Division

SUBJECT: Certification of the 1983-84 Capital Reserve Fund

DATE: June 29, 1983

It is our understanding that your intention was to certify those portions of the Capital Reserve Fund dealing with jail construction and payment of principal and interest on the Third Party Lease/Purchase agreement. We believe the resources of the fund, in that case, should be:

Beginning Working Capital	\$	313,802
Charges and Recoveries		130,000
Federal Sources		39,734
Cash Transfer from General Fund		297,769
Service Reimbursements		660,000
TOTAL RESOURCES	\$	1,441,305

The appropriations for 1983-84 will be:

Personal Services	\$	49,468
Materials & Services		441,860
Capital Outlay		507,802
Expenditures	\$	999,130
Contingency	\$	50,000

Remaining unappropriated as a reserve for future lease payments to the escrow agent will be \$392,175.

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building
Portland, Oregon 97204

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

June 29, 1983

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

Ladies and Gentlemen:

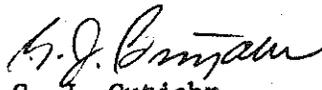
The Commission's certification dated June 23, 1983 of the 1983-84 Multnomah County budget is hereby amended as follows:

	<u>From</u>	<u>To</u>
Capital Reserve Fund	\$ 853,130	\$ 1,441,305
Unappropriated Balance	0	(392,175)
Total Budget Estimates	\$171,449,655	\$172,037,830
Total Unappropriated Balance	(1,211,350)	(1,603,525)

As is noted in the June 29th memorandum from Helen Barney, Budget Officer, it was indeed the Commission's intent to include in the certification all estimates concerned with jail construction and lease payments. The certification error resulted from a wrongful interpretation of the Estimate Sheets and we regret any inconvenience this may have caused.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


G. J. Gutjahr
Administrative Officer

GJG:pj

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the 1983-84
Budget for Multnomah County, Oregon, for the
Fiscal Year July 1, 1983, to June 30, 1984,
and Making the Appropriations thereunder,
Pursuant to ORS 294.435.

The above-entitled matter is before the Board to
consider the adoption of the budget for Multnomah
County for the fiscal year July 1, 1983, to June 30,
1984; and,

It appearing to the Board that the Multnomah County
budget as prepared by the duly appointed Budget Officer
has been duly considered and approved by the Board;
that a public hearing was held before the Multnomah
County Tax Supervising and Conservation Commission on
the 17th day of June, 1983, and that said budget was
duly certified by the said Tax Supervising and Conser-
vation Commission with certain objections and recommend-
ations; and,

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

The budget, a copy of which is appended hereto,
and which is on file in the Department of General
Services, and as amended herein, is hereby adopted as
the budget of Multnomah County, Oregon, for the fiscal
year July 1, 1983, to June 30, 1984, and the Board
makes the following responses to the points of the
Multnomah County Tax Supervising and Conservation
Commission.

POINT 1: Certain adjustments should be made to the Adopted Budget.

RESPONSE: The changes are included in the Adopted Budget.

POINT 2: County Auditor Report No. 1-83 recommended the establishment of a special revenue fund to account for institutional commissary functions. The 1983-84 budget does not report this activity either as a trust fund or as a special revenue fund. We recommend that the budget be amended, before adoption, to include the commissary fund. Estimates may have to be refined and amended at a later date; however, we believe it important that effective controls be applied to the commissary accounts beginning July 1st.

RESPONSE: The appropriation schedule included in this action establishes a commissary account as recommended by County Auditor Report No. 1-83 with resources from operational revenue of \$184,526, authorized expenditures for supplies for inmates of \$150,000, and a cash transfer to the General Fund of \$34,526 to pay back an advance from the General Fund to cover the deficit generated by unbudgeted commissary activities in the past.

POINT 3: We recommend that the 1984-85 budget document include estimate sheets displaying information specified by ORS 294.376 and ORS 294.635 in a more complete format than appears in the 1983-84 budget document.

RESPONSE: The County will attempt to determine what information is required and how to display it in the 1984-85 budget. Before making any final decisions on format modifications, we will review them with T.S.C.C. staff.

POINT 4: The budget should be adjusted to delete all transactions related to Third Party finance except for the scheduled interest payment on the contract.

RESPONSE: In both the 1982-83 and 1983-84 budgets, Multnomah County has chosen a budgetary treatment for Third Party financing transactions which our external auditors believe most accurately complies with the procedures of the Financial Accounting Standards Board; makes the fullest public disclosure of Third Party resources and expenditures;

and has been described by the Attorney General's Office in response to a request from the Department of Revenue as "proper" and "consistent with the basic facts involved and could be used in the preparation of the budget".

As a result, we do not believe the change recommended by the Commission is warranted. However, the litigation that would very likely result from a decision to adopt a budget containing an appropriation greater than that certified by the Commission is not the most appropriate way to resolve the issue.

We have therefore amended the budget as recommended. At the same time, we will seek a formal Attorney General's opinion clarifying the circumstances under which the Tax Supervising and Conservation Commission can strike expenditures and withhold certification of the tax levy so that future differences of opinion can be resolved more expeditiously.

The funds are hereby appropriated as follows:

Summary of Appropriations

ALL FUNDS

General Fund	\$ 81,537,843
Road Fund	20,182,333
Federal/State Program Fund	39,169,902
Animal Control Fund	1,288,355
Assessment District Bond Sinking Fund	574,036
Assessment District Improvement Fund	24,000
Assessment District Operating Fund	960,000
Bicycle Paths Construction Fund	370,750
Capital Reserve Fund	1,470,105
County School Fund	1,308,333
Data Processing Fund	4,645,496
Emergency Communications Fund	380,000
Fleet Management Fund	1,733,673
General Operating Serial Levy Fund	2,031,126
Insurance Fund	9,685,454
Inverness Fund	554,010
Recreational Facilities Fund	269,000
Revenue Sharing Fund	6,580,000
Sewage Facilities Fund	172,650
Tax Title Land Sales Fund	194,614
	<hr/>
	\$ 173,131,680

GENERAL FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 2,816,401	
Materials & Services	841,831	
Capital Outlay	1,300	
	<hr/>	\$ 3,659,532

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 24,067,095	
Materials & Services	10,700,156	
Capital Outlay	10,412	
	<hr/>	\$ 34,777,663

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 2,471,221	
Materials & Services	1,153,951	
Capital Outlay	20,485	
	<hr/>	\$ 3,645,657

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$ 3,808,822	
Materials & Services	4,980,321	
Capital Outlay	39,679	
	<hr/>	\$ 8,828,822

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$ 5,640,750	
Materials & Services	10,396,013	
Capital Outlay	1,625,177	
	<hr/>	\$ 17,661,940

TOTAL EXPENDITURES

\$ 68,573,614

CASH TRANSFER TO

Federal/State Program Fund	\$ 8,266,105	
County School Fund	1,145,000	
Insurance Fund	949,678	
Animal Control Fund	224,905	
Capital Reserve Fund	326,569	
Emergency Communications Fund	100,000	

\$ 11,012,257

OPERATING CONTINGENCY

\$ 1,951,972

TOTAL REQUIREMENTS: GENERAL FUND

\$ 81,537,843

ROAD FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 7,476,161	
Materials & Services	5,012,705	
Capital Outlay	7,149,677	
	<hr/>	\$ 19,638,543

CASH TRANSFERS TO

General Fund	\$ 185,282	
Assessment District		
Operating Fund	30,000	
Insurance Fund	67,790	
Bicycle Path Construction Fund	70,250	
	<hr/>	\$ 353,322

OPERATING CONTINGENCY \$ 190,468

TOTAL REQUIREMENTS: ROAD FUND \$ 20,182,333

FEDERAL/STATE PROGRAM FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 10,553,807	
Materials & Services	18,513,754	
Capital Outlay	46,879	
	<hr/>	\$ 29,114,400

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 2,857,315	
Materials & Services	1,597,440	
Capital Outlay	2,898	
	<hr/>	\$ 4,457,653

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 108,075	
Materials & Services	702,752	
Capital Outlay	466,207	
	<hr/>	\$ 1,277,034

FEDERAL/STATE PROGRAM FUND (continued)

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$	0	
Materials & Services		3,603,674	
Capital Outlay		0	
			\$ 3,603,674

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$	92,028	
Materials & Services		585,487	
Capital Outlay		5,100	
			\$ 682,615

TOTAL EXPENDITURES \$ 39,135,416

CASH TRANSFER TO GENERAL FUND 34,526

TOTAL REQUIREMENTS: FEDERAL/STATE PROGRAM FUND \$ 39,169,942

ANIMAL CONTROL FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$	887,014	
Materials & Services		397,341	
Capital Outlay		4,000	
			\$ 1,288,355

TOTAL REQUIREMENTS: ANIMAL CONTROL FUND \$ 1,288,355

ASSESSMENT DISTRICT BOND SINKING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$	0	
Materials & Services		574,036	
Capital Outlay		0	
			\$ 574,036

TOTAL REQUIREMENTS: ASSESSMENT DISTRICT \$ 574,036
BOND SINKING FUND

ASSESSMENT DISTRICT IMPROVEMENT FUND

CASH TRANSFER TO

Road Fund \$ 24,000

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

ASSESSMENT DISTRICT OPERATING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 0
Materials & Services 555,000
Capital Outlay 375,000

\$ 930,000

CASH TRANSFER TO ROAD FUND 30,000

TOTAL REQUIREMENTS: ASSESSMENT DISTRICT \$ 960,000
OPERATING FUND

BICYCLE PATHS CONSTRUCTION FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 29,440
Materials & Services 55,048
Capital Outlay 206,000

\$ 290,488

OPERATING CONTINGENCY \$ 80,262

TOTAL REQUIREMENTS: BICYCLE PATHS \$ 370,750
CONSTRUCTION FUND

CAPITAL RESERVE FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$	49,468
Materials & Services		470,660
Capital Outlay		507,802

\$ 1,027,930

OPERATING CONTINGENCY

\$ 50,000

TOTAL REQUIREMENTS: CAPITAL RESERVE FUND

\$ 1,470,105

COUNTY SCHOOL FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials & Services

\$ 1,308,333

TOTAL REQUIREMENTS: COUNTY SCHOOL FUND

\$ 1,308,333

DATA PROCESSING FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$	1,963,341
Materials & Services		2,514,364
Capital Outlay		3,665

\$ 4,481,460

OPERATING CONTINGENCY

\$ 164,036

TOTAL REQUIREMENTS: DATA PROCESSING FUND

\$ 4,645,496

EMERGENCY COMMUNICATIONS FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Materials & Services \$ 380,000

TOTAL REQUIREMENTS: EMERGENCY COMMUNICATIONS FUND \$ 380,000

FLEET MANAGEMENT FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 72,411
Materials & Services 948,196
Capital Outlay 304,500

\$ 1,325,107

OPERATING CONTINGENCY \$ 408,566

TOTAL REQUIREMENTS: FLEET MANAGEMENT FUND 1,733,673

GENERAL OPERATING SERIAL LEVY FUND

CASH TRANSFER TO

General Fund \$ 2,031,126

TOTAL REQUIREMENTS: GENERAL OPERATING SERIAL LEVY FUND \$ 2,031,126

INSURANCE FUND

EXPENDITURES

DEPARTMENT OF GENERAL SERVICES

Personal Services	\$	67,089	
Materials & Services		4,769,484	
Capital Outlay		800	
			\$ 4,837,373

OPERATING CONTINGENCY \$ 4,848,081

TOTAL REQUIREMENTS: INSURANCE FUND \$ 9,685,454

INVERNESS FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$	329,789	
Materials & Services		224,221	
Capital Outlay		0	
			\$ 554,010

TOTAL REQUIREMENTS: INVERNESS FUND \$ 554,010

RECREATIONAL FACILITIES FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials & Services	\$	3,000	
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CASH TRANSFER TO

Road Fund	\$	266,000	
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TOTAL REQUIREMENTS: RECREATIONAL FACILITIES FUND \$ 269,000

REVENUE SHARING FUND

CASH TRANSFER TO

General Fund \$ 6,200,000

OPERATING CONTINGENCY \$ 380,000

TOTAL REQUIREMENTS: REVENUE SHARING FUND \$ 6,580,000

SEWAGE FACILITIES FUND

CASH TRANSFER TO

General Fund \$ 172,650

TOTAL REQUIREMENTS: SEWAGE FACILITIES FUND \$ 172,650

TAX TITLE LAND SALES TRUST FUND

EXPENDITURES

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$ 26,664	
Materials & Services	137,950	
Capital Outlay	7,000	
	<hr/>	\$ 171,614

CASH TRANSFER TO

General Fund \$ 18,000

OPERATING CONTINGENCY \$ 5,000

TOTAL REQUIREMENTS: TAX TITLE LAND SALES TRUST FUND \$ 194,614

June 30, 1983

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By *B. S. [Signature]*
Presiding Officer

APPROVED AS TO FORM:

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

By *John B. Leahy*

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

Ad valorem property tax levy for MULTNOMAH
COUNTY, OREGON, for fiscal year 1983-1984.

On April 28, 1983, the Board of County Commissioners, after duly noticed hearings, approved a budget for Multnomah County, Oregon, for the fiscal year beginning July 1, 1983, and ending June 30, 1984.

On June 17, 1983, the Tax Supervising and Conservation Commission met and discussed the amended budget. On June 23, 1983, the Commission certified the budget with recommendations.

On June 30, 1983, in accordance with that certification, the Board of County Commissioners adopted the budget for Multnomah County, Oregon, for the fiscal year commencing July 1, 1983, and ending June 30, 1984. That budget required ad valorem property tax levy on all property in Multnomah County in the amount of \$52,958,011.00.

Now, therefore, a tax for Multnomah County is levied in the amount of \$52,958,011.00 on all taxable property in Multnomah County and this tax levy is certified to the Director of Assessment and Taxation of Multnomah County and the Department of Revenue of the State of Oregon.

June 30, 1983

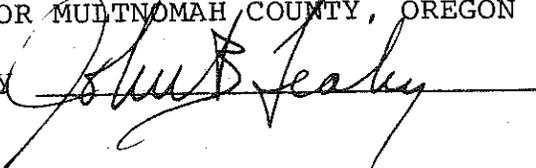
(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By 
Presiding Officer

APPROVED AS TO FORM:

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

By 

The 1983-84 Budget Prepared
Under The Direction Of

The Department of General Services
Felicia Trader, Director

Helen Barney,
County Budget Officer

Mike Ballou
Eleanor Brenne
Shaun Coldwell
Ardys Craghead
Tom Feely
Kathy Innes
Jean Miley
Kathy Nash
John Rist
Dave Warren