

SECTION I - APPENDIX

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GLOSSARY OF TERMS AND ABBREVIATIONS

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

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

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

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

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

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

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

CO - See Capital Outlay

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.

Continuing Revenue - Money the County expects to receive each year. (See OTO)

Dedicated Resources - Resources tied to a specific operation so that if the County receives money from a certain source, the County can spend that money only on a stipulated program. Grants to the County by the State or by the Federal government are dedicated resources.

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

Fines and Forfeitures - Sums of money imposed as a penalty for an offense and paid to the County.

Fiscal Year - The 12 months beginning July 1 and ending June 30 for Multnomah County and all other local governments in Oregon. The fiscal year for the Federal government begins October 1 and ends September 30.

FTE - Full-time Equivalent, the time an employee works compared to the full work year - 2088 hours (8 hours per day times 261 work days). A person who works 20 hours per week is 0.50 FTE or half a full-time position. So is a person who works 40 hour weeks for six months.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording each 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.

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.

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

MCCAA - Multnomah County Community Action Agency.

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

M&S - See Materials and Services

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.

OTO - "One-Time-Only" revenues or expenditures. Revenues the County will only receive once, such as proceeds from the sale of property, as opposed to revenues that will be received each year, such as the business income tax (see continuing revenue). Expenditures that will not be repeated in future years, such as a payment to a city to fund accrued vacation for transferred employees.

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

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

Protective Service Workers - Law enforcement personnel.

PS - See Personal Services

Service Reimbursements - Payments made by a County organization to another County organization in a different fund for services and/or commodities; e.g., payments from most organizations to Fleet Management Fund for the use of vehicles.

Short-term Debt - Indebtedness incurred by sale of notes. Multnomah County issues tax anticipation notes which, by State Law, must be repaid within the fiscal year. These notes are accounted for in the Short-term Debt Retirement Fund.

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 XII, 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 property taxes.

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. Amount 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

Code Object Title and Definition

PERSONAL SERVICES

- 5100 Permanent - Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
- 5200 Temporary - Salaries and wages for straight time for positions that exist less than the full fiscal year.
- 5300 Overtime - Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
- 5400 Premium Pay - Amounts paid in excess of normal hourly rates for shift differential, work out of class, equipment operations, hazardous duty, and holiday work.
- 5500 Fringe Benefits - Amount contributed by the County for employee benefits, including social security, workers' compensation, pensions, and insurance.

MATERIALS AND SERVICES

- 6050 County Supplements - Payments made by the County in support of other jurisdictions or organizations.
- 6060 Pass Through Payments - Payments to contractors when the County receives money from another government which is dedicated to specific contractors by the other government.
- 6110 Professional Services - Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
- 6120 Printing - Rental of reproduction equipment, purchase or reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
- 6130 Utilities - Electricity, water, natural gas, fuel, oil, and garbage service.
- 6140 Communications - Telephone and telegraph charges. The bulk of this expenditure is a service reimbursement to the Telephone Fund.
- 6170 Rentals - Rental of space and equipment from companies or individuals not part of County government.

<u>Code</u>	<u>Object Title and Definition</u>
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MATERIALS AND SERVICES (cont'd)

6180	<u>Repairs and Maintenance</u> - Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.
6200	<u>Postage</u> - Inter-office mail and U.S. postage provided by City-County Distribution.
6230	<u>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;; office supplies; tools and equipment with a unit cost less than \$100.00; janitorial supplies; clothing and uniforms;; maintenance supplies, lumber, asphalt, etc.
6270	<u>Food</u> - Costs of food provided by the County.
6310	<u>Education and Training</u> -- Classes, seminars, etc., and approved travel to such activities.
6330	<u>Travel</u> - Public transit and mileage pay.
6520	<u>Insurance</u> -- Liability insurance, fire insurance, employees' bonding, and other insurance. See 570-Fringe Benefits for personnel insurance.
6530	<u>External Data Processing</u> -- Charges for data processing services when done by contract with private or non-County organizations.
6550	<u>Drugs</u> - Drugs and medicine purchased by the County.
6580	<u>Claims Paid</u> - Payments of insurance claims against the County.
6590	<u>Judgments</u> - Payments ordered by the Courts.
6610	<u>Awards and Premiums</u> - Expenses authorized as recognition of achievement by non-employees.
6620	<u>Dues and Subscriptions</u> - County memberships in organizations and subscriptions to periodicals.
7100	<u>Indirect Costs</u> - Reimbursement to the General Fund for services provided by the County to programs funded with dedicated revenue.
7200	<u>Data Processing Services</u> - Reimbursements to the Data Processing Fund for services provided by the Information Services Division.
7300	<u>Motor Pool Services</u> -- Reimbursements to the Fleet Management Fund for use of County vehicles.

Code Object Title and Definition

MATERIALS AND SERVICES (cont'd)

- 7400 Building Management Services -- Reimbursements to the General Fund for services provided or paid for by the Facilities Management Division.
- 7500 Other Internal Services -- For services provided to organizations in one fund by an organization in another fund.
- 7810 Debt Retirement -- Payments for bonds and notes.
- 7820 Interest - payments for interest on bonds, notes, and other borrowing.

CAPITAL OUTLAY

- 8100 Land - For purchase of land.
- 8200 Buildings -- For purchase, construction, or betterment of buildings owned or leased by the County.
- 8300 Other Improvements - For the purchase, construction, or betterment of structures other than buildings (such as roads, sewers, etc.).
- 8400 Equipment - For the purchase of equipment with a unit cost of \$100.00 or more and a life span of more than one year.

0088M

DETAIL OF CASH TRANSFERS

FROM General Fund to the Road Fund - \$250,000
 Transfer of Recording Fees designated for public land corner preservation per ORS 209.101.

FROM General Fund to the Federal/State Program Fund - \$11,867,480
 General Fund match to grant programs:

Human Services	\$10,63,300
Justice Services	\$ 1,049,091
Environmental Services	\$ 51,701
General Services	\$ 36,194
Nondepartmental	\$ 99,194

FROM General Fund to County School Fund - \$1,120,000
 --- ORS 366.005 designated a County School Fund. \$10 for each child between the ages of 4 and 20 is transferred for support to County school districts.

FROM General Fund to Animal Control Fund - \$1,015,395
 General Fund support to the Animal Control program.

FROM General Fund to Short-Term Debt Retirement Fund - \$15,400,000
 --- Retirement of Tax Anticipation Notes and Interest

FROM General Fund to Capital Reserve - \$561,700
 Payback to the State on construction costs of the Justice Services Center not covered in the fixed price construction agreement - \$40,000
 Payback for third party lease/purchases - \$380,289
 Payment to the State of Oregon for elections equipment - \$141,411

FROM General Fund to Insurance Fund - \$692,323
 Liability/Property Insurance

FROM Road Fund to General Fund - \$264,706
 --- Transfer to cover General Fund expenditures on Road-related activities performed by:

Environmental Services Administration	\$178,846
Radio Activities	\$ 66,404
Vector Control - Department of Human Services	\$19,456

FROM Road Fund to Bicycle Path Fund - \$104,000
 ORS 366.514 designates a special fund in which 1% of State Highway money received by the County are held to be used for footpaths and bicycle paths.

FROM Road Fund to Willamette River Bridge Fund - \$1,060,000
 Maintenance and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.

DETAIL OF CASH TRANSFERS
(continued)

FROM Road Fund to Assessment District Operating Fund - \$200,500
To provide temporary financing of street projects.

FROM Road Fund to Insurance Fund - \$80,000
Liability/Property Insurance

FROM Recreational Facilities Fund to General Fund - \$426,500
For maintenance of Glendower Jogging Trail and administration of the golf course contract.

FROM Revenue Sharing Fund to General Fund - \$1,229,484
Support for the following services:

Library	\$593,842
Sheriff	356,919
Health Services	217,495
Aging Services	61,228

FROM Library Levy Fund to General Fund - \$2,994,216
This amount represents the anticipated collections from the library levy and will be passed on to the Library.

FROM Assessment District Operating Fund to Road Fund - \$301,700
To repay Road Fund for temporary financing of street projects.

FUND DESCRIPTIONS

Governments traditionally account for dedicated revenues in separate funds. Funds are accounting mechanisms. They are set up to keep track of groups of assets set aside to conduct specified activities or to carry out objectives in accordance with specific regulations.

Multnomah County budgets for 23 funds. They are noted throughout the budget document both by name and by the accounting code - a three-digit number used by the computerized accounting system.

GENERAL FUND (Fund 100). This fund is used to account for all the undedicated resources of the County, the money the County receives without strings attached. General Fund resources, with very few exceptions, can be spent on any activity the County is not prohibited from performing. The County is required by State law, on the other hand, to carry out many of the activities paid for by the General Fund using its general taxing and revenue-raising authority. The biggest revenue source accounted for in the General Fund is the County's property tax base.

ROAD FUND (Fund 150). The Oregon Constitution (Article IX, Section 3a) requires all revenue derived from fuel taxes and licenses of motor vehicles to be used for road and street construction and maintenance. Multnomah County accounts for this revenue (state receipts shared with counties and the County gas tax) in the Road Fund.

RECREATION FACILITIES FUND (Fund 152). The County receives a percentage of the greens fees at the County-owned Glendoveer Golf course under the terms of the contract with the course operators. This fund accounts for those revenues.

EMERGENCY COMMUNICATIONS FUND (Fund 151). The County receives a share of the State Telephone Excise Tax based on the number of residents in the unincorporated area of the County. This revenue is used, as required by statute, to help pay for "911" calls, ambulance dispatch costs, and sheriff patrol dispatch costs incurred by the City of Portland's Bureau of Emergency Communications.

BICYCLE PATH CONSTRUCTION FUND (Fund 154). One percent of all State shared revenue accounted for in the Road Fund is dedicated by statute to the construction and maintenance of bicycle paths and pedestrian paths. The Bicycle Path Construction Fund accounts for the expenditure of this dedicated revenue.

REVENUE SHARING FUND (Fund 155). The Federal Government provides the County with a large grant of Federal money. Federal law requires that this money, and any interest earned on it, be shown in a separate fund. The money is not dedicated to specific purposes, however, so the County transfers the revenue to the General Fund for expenditure.

FEDERAL/STATE PROGRAM FUND (Fund 156). This fund accounts for dedicated grants received from the Federal and State governments and the County's General Fund contribution ("match") to the grant programs.

COUNTY SCHOOL FUND (Fund 157)... The County is required by statute to contribute to the Education Service District \$10 of property tax receipts for each child between the ages of 4 and 20 and one fourth of its revenue from the "Forest Reserve Yield" the County School Fund accounts for this contribution.

TAX TITLE LAND SALES FUND (Fund 158)... When the Sheriff forecloses on a property and sells it because the owner is more than three years delinquent in paying property taxes, the proceeds are recorded in this fund. The net receipts, after the Sheriff's expenses are deducted, are distributed to all taxing districts within the County.

ANIMAL CONTROL FUND (Fund 159)... State law requires a fund to account for revenues from the sale of dog licenses. The County uses this fund to account for expenditures for animal control, including the operation of an animal shelter. Although dedicated animal license fees are accounted for in this fund, the bulk of its expenses are paid for by a transfer of undedicated revenue from the General Fund.

WILLAMETTE RIVER BRIDGE FUND (Fund 161)... Multnomah County shares Road Fund revenue with the City of Portland in accordance with a contract transferring certain roads to the City. The contract also required the County to set aside in the Willamette River Bridge Fund \$1,060,000 annually for maintenance of the Hawthorne, Morrison, Burnside, Sellwood, and Broadway Bridges.

LIBRARY SERIAL LEVY FUND (Fund 162)... Fiscal year 1986-87 is the third and last year in which the County will collect a voter approved tax levy dedicated to the Multnomah County Library. The proceeds from that levy are shown in this fund and transferred to the General Fund for payment to the Library.

CABLE TELEVISION FUND (Fund 163)... The County acts as fiscal agent for a consortium (including East County cities) that granted a cable franchise for the area outside Portland east of the Willamette River. This fund shows the revenue from franchise fees paid to all the jurisdictions and records the expenditures for cable regulation and "citizen access" programming.

COUNTY FAIR FUND (Fund 164)... This fund, optional in Multnomah County but required in counties with populations below 400,000, is used to show the cost of the County Fair and the revenues the Fair brings in.

TELEPHONE FUND (Fund 165)... This fund is newly created in 1986-87. It shows the operational, maintenance, and line costs of County phone systems, including a payment to the Capital Reserve Fund for the lease purchase of the main system. Its revenues are reimbursements from County organizations that use County-provided phones. The reimbursements are budgeted in object code "6140-communications".

CONVENTION CENTER FUND (Fund 166)... In 1986-87, the County will begin to collect a 2.85% dedicated "transient lodging tax" from all hotels and motels in the County. These revenues can only be used for a proposed Convention Center.

SHORT-TERM DEBT RETIREMENT FUND (Fund 200)... The County borrows money during the Fall to pay its expenses until property taxes begin to be received in November. This fund accounts for the re-payment of the money borrowed and the costs of borrowing it.

CAPITAL RESERVE FUND (Fund 225).. The County accounts for lease purchase payments for buildings and major pieces of equipment in this fund. Its revenues are service reimbursements and cash transfers from other funds.

ASSESSMENT DISTRICT OPERATING FUND (Fund 251).. This Fund is used to account for the construction of local improvement projects such as petition streets. Short-term project financing is provided by loans from the Road Fund. Bonded Bonds provide long-term financing. Bonds are repaid through assessments collected from property owners.

ASSESSMENT DISTRICT BOND SINKING FUND (Fund 252).. This Fund is used to account for the retirement of Bonded Bonds and interest through the collections of Assessment Contract installments. Bonded Bonds are sold to pay for local improvement projects and subsequent assessment payments are used to pay off the Bonds.

INVERNESS FUND (Fund 300).. The County provides administrative support to the Central County Sewer Service District. The Inverness Fund (originally created to track the costs of the Inverness Sewage Treatment Plant now operated by the City of Portland) records the costs of these administrative services and the reimbursement for them. It is anticipated that this fund will no longer be needed after 1986-87 when the County involvement with sewer planning will end.

DATA PROCESSING FUND (Fund 301).. This fund shows the costs of data processing systems operated by the County. County organizations reimburse this fund for their use of computer systems and these reimbursements are budgeted in object code "7200-Data Processing". This fund is also reimbursed for its services by a number of non-County organizations including the State court system and the City of Portland.

INSURANCE FUND (Fund 400).. The County has determined that it is less costly to set aside reserves to pay claims than to buy certain kinds of insurance. Reserves and the costs of administration for liability, workers compensation, unemployment, property damage, and Blue Cross medical/dental claims are shown in this fund. Other funds and organizations contribute to this fund through service reimbursements budgeted in object code "5500-Fringe Benefits" or by cash transfers.

FLEET MANAGEMENT FUND (Fund 401).. This fund accounts for the cost of operating, maintaining, and replacing County-owned vehicles. Organizations using such vehicles pay for them under object code "7300-Motor Pool".

DESCRIPTION OF PERSONNEL CATEGORIES

Throughout the departmental spending plans in the budget there is information about the number of Full Time Equivalent (FTE) employees working for organizations. This information is categorized into six groups. What follows is a brief description of those six groupings.

Officials and Administrators:

Occupations in which employees set broad policies, exercise overall responsibility for execution of these policies, or direct individual departments or special phases of the agency's operations, or provide specialized consultation on regional, district or area basis. Includes: department heads, bureau chiefs, division chiefs, directors, deputy directors, controllers, examiners, wardens, superintendents, sheriffs, police and fire chiefs and inspectors and kindred workers.

Professionals:

Occupations which require specialized and theoretical knowledge which is usually acquired through college training or through work experience and other training which provides comparable knowledge. Includes: personnel and labor relations workers, social workers, doctors, psychologists, registered nurses, economists, dietitians, lawyers, system analysts, accountants, engineers, employment and vocational rehabilitation counselors, teachers or instructors, police and fire captains and lieutenants and kindred workers.

Technicians and Paraprofessionals:

Technicians:

Occupations which require a combination of basic scientific or technical knowledge and manual skill which can be obtained through specialized post-secondary school education or through the equivalent on-the-job training. Includes: computer programmers and operators, technical illustrators, highway technicians, technicians (medical, dental, electronic, physical sciences), assessors, inspectors, police and fire sergeants and kindred workers.

Paraprofessionals:

Occupations in which workers perform some of the duties of a professional or technician in a supportive role, which usually require less formal training and/or experience normally required for professional or technical status. Such positions may fall within an identified pattern of staff development and promotion under a "New Careers" concept. Includes: research assistants, medical aides, child support workers, welfare service aides, and kindred workers.

DESCRIPTION OF PERSONNEL CATEGORIES

Protective Service Workers:

Occupations in which workers are entrusted with public safety, security and protection from destructive forces. Includes: police patrol officers, animal control officers, guards, deputy sheriffs, bailiffs, correctional officers, detectives, marshals, and kindred workers.

Office and Clerical:

Occupations in which workers are responsible for internal and external communication, recording and retrieval of data and/or information and other paperwork required in an office. Includes: bookkeepers, messengers, office machine operators, clerk-typists, stenographers, statistical clerks, dispatchers, license distributors, payroll clerks and kindred workers.

Skilled Craft and Service Maintenance Workers:

Skilled Craft Workers:

Occupations in which workers perform jobs which require special manual skill and a thorough and comprehensive knowledge of the processes involved in the work which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes: mechanics and repairers, electricians, heavy equipment operators, stationary engineers, skilled machining occupations, carpenters, and kindred workers.

Service Maintenance:

Occupations in which workers perform duties which result in or contribute to the comfort, convenience, hygiene or safety of the general public or which contribute to the upkeep and care of buildings, facilities or grounds of public property. Workers in this group may operate machinery. Includes: truck drivers, bus drivers, bus drivers, garage laborers, custodial employees, gardeners and groundkeepers, construction laborers.

1986 - 1987 EXECUTIVE BUDGET MESSAGE

I am pleased to announce a hold-the-line budget that maintains current Multnomah County programs for the fiscal year 1986-87.

The general funding level I propose for next year totals \$94,045,124. This is about a quarter of a million dollars less than we are spending this year.

The maintenance of current service levels despite the loss of several million dollars in federal revenue sharing money was accomplished by tight management. Department heads are holding their spending this year to 97 per cent of appropriations. The budgets they submitted to me for next year totaled 99.5 per cent of this year's expenditures. Moreover, every department is absorbing cost increases in materials and services caused by inflation. And, the Board of County Commissioners wisely froze additional spending from the County's contingency fund.

The result is a beginning working capital for next year of about \$6 million. This allows for continued spending for most of the increases in critical programs started at the beginning of this year.

In human services, for example, pre-natal care for low income women continues to be a top priority, as does youth alcohol and drug services. The Teen Health Clinic at Roosevelt High School will continue to be operated by the County. And we are negotiating with the state to secure funds for a second school-based clinic to address teen health problems, with special emphasis on reducing teenage pregnancies.

But, while good management allows human services delivery to continue on course, it does not -- in fact, cannot -- provide enough money to meet a crisis in our judicial system -- the shortage of jail beds. Therefore, I challenge the Board of Commissioners to confront the crisis by adopting an ordinance increasing the County business income tax to finance the re-opening of the Claine Argow Center and the Courthouse Jail. One hundred thirty jail beds would be made available this summer, rather than a year later, should the initiative now underway be approved by the voters in an election next fall. Combined with the 60 to 80 beds in a work release center already approved by the Board, the immediate crisis would be met -- met by a responsible act of government, rather than reliance on citizen action in a petition drive.

This budget continues the County's transition out of the delivery of municipal services with two new steps: transfer of the County's permit section and five west side County parks to the City of Portland.

To encourage continued annexation of unincorporated mid-County areas to the cities of Portland and Gresham, I am including in the budget funds for the three persons assigned to work on the project full time. Rapid annexation is essential to increase the level of police protection in mid-County. The cities of Portland and Gresham are able to raise the level of service, while the County cannot. Furthermore, about \$3 million would be made available for future spending on critically needed Countywide services after annexations are completed.

Difficult decisions lie ahead for this Board. Much remains to be done on the Countywide human services agenda. There are some glaring program gaps to be filled and more are likely to occur if federal funds are cut back as a result of Gramm-Rudman. Included are critical services not now available for youth.

Future years will see more severe revenue shortages. As the Board directed, this budget spends all available one-time-only money. Thus, it is predicted that the 1987-88 budget will have a beginning working capital of only \$2.5 million, compared to about \$6 million in this year.

Moreover, the County will receive its last federal revenue sharing dollar in October of this year. And no one can predict the full impact on local government of the federal government's attempts to cut spending to deal with the massive federal debt.

Still, the County's needs will continue. In addition to human service programs and the pressing need for more jail beds, the County Library's serial levy runs out at the end of this year and either must be offered to the voters once more or replaced by a more solid financial base.

I urge the County's Revenue Advisory Committee and the Board of Commissioners to place a new County tax base on the ballot in the election in November. The new tax base should include full financing of the County Library.

I recommend also that funding sources be established from the tri-county area to support the Metropolitan Arts Commission and other cultural programs. Residents of the entire area benefit from those programs but bear none of their expense.

This is a hold-the-line budget. The County will continue next year to deliver the Countywide Services at about present levels. But the time is not far off when the residents of the County and their government representatives will have to decide exactly what level of service they require and how much they are willing to pay at the local level to accomplish their goals.

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building

1120 S.W. Fifth Avenue

Portland, Oregon 97204-1850

503/24838654

June 23, 1986

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

Dear Board Members:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 19 met to discuss and conduct a public hearing on the 1986-87 Annual Budget. The budget is certified without objection.

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

Budget Estimates:

General Fund	\$110,908,084
Unappropriated Balance	(550,000)
Road Fund	29,011,156
Emergency Communications Fund	380,000
Recreational Facilities Fund	448,000
Bicycle Paths Construction Fund	228,392
Revenue Sharing Fund	1,229,484
Federal/State Fund	51,983,522
County School Fund	1,308,997
Tax Title Land Sales Trust Fund	879,217
Animal Control Fund	1,674,455
Willamette Bridge Capital Fund	2,041,800
Library Serial Levy Fund	2,994,266
Cable Television Fund	878,512
Fair Fund	442,600
Telephone Fund	1,475,388
Convention Center Fund	1,870,740
Short-Term Debt Retirement Fund	16,100,000

Budget Estimates - continued:

Capital Reserve Fund	1,599,874	
Assessment District Operating Fund	550,900	
Assessment District Bond Sinking Fund	1,988,600	
Unappropriated Balance	(1,388,179)	
Investment Fund	25,482	
Data Processing Fund	5,096,507	
Insurance Fund	9,612,644	
Fleet Management Fund	3,564,043	
Total Budget Estimates		\$246,232,483
Total Unappropriated Balance		(1,988,179)

Tax Levy:

General Fund - Within 6% Limitation	\$ 60,532,621	
Library Serial Levy Fund - Outside 6% Limitation	3,000,000	
Total Tax Levy		\$ 63,532,621

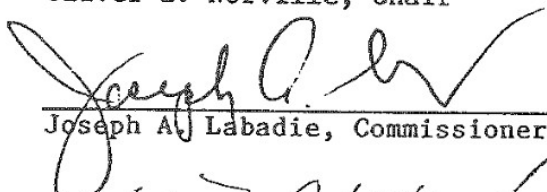
We are asking the City of Portland to contact county officers for the purpose of coordinating the amounts to be budgeted for the various City/County cost sharing and revenue sharing programs. Amounts shown in the City budget are not the same as in the County's budget. We ask your cooperation in resolving the differences.

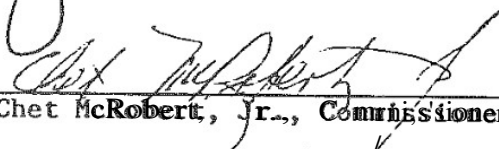
Estimates for the Fleet Management Fund are not structured to be consistent with the purposes of the fund. Amounts related to depreciation, to be used in future years for vehicle replacement, should be budgeted in unappropriated balance rather than contingency.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION


Oliver I. Norville, Chair


Joseph A. Labadie, Commissioner


Chet McRobert, Jr., Commissioner


Thomas K. Hatfield, Commissioner


Richard A. Rocci, Commissioner

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the 1986-87 Budget
for Multnomah County, Oregon, for the Fiscal Year
July 1, 1986, to June 30, 1987, 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, 1986 to June 30, 1987; and,

It appearing to the Board that the Multnomah County budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board; that a public hearing was held before the Multnomah County Tax Supervising and Conservation Commission on the 19th day of June, 1986, and that said budget was duly certified by the said Tax Supervising and Conservation Commission with recommendations; and,

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

The Board makes the following response to the points raised by the Tax Supervising and Conservation Commission:

The Board of County Commissioners agrees with the Tax Supervising recommendation regarding the Fleet Management Fund and leaves unappropriated in the Fleet Management Fund a balance of \$771,817 while allowing a contingency account of \$366,505 for potential unforeseen expenditures during 1986-87. The Board expects the 1987-88 budget and future budget requests for this fund to include analysis of the depreciation related amount to be left unappropriated each year as a reserve for purchases in succeeding years.

The Budget Office is directed to determine the discrepancies between the City of Portland's budget and the County budget and submit a report with recommendations as to how to resolve the discrepancies; and

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, 1986, to June 30, 1987:

June 26, 1986

(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

B~JL
Presiding Officer

APPROVED AS TO FORM:

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

By

0180M

Appropriations are hereby made as follows:

GENERAL FUND

Expenditures

Department of Human Services		
Personal Services	3,426,480	
Materials & Services	679,322	
Capital Outlay	40,182	4,145,984
Department of Justice Services		
Personal Services	27,826,999	
Materials & Services	7,130,407	
Capital Outlay	239,733	35,197,139
Department of Environmental Services		
Personal Services	1,673,978	
Materials & Services	1,283,581	
Capital Outlay	686,496	3,644,055
Department of General Services		
Personal Services	9,142,115	
Materials & Services	6,475,939	
Capital Outlay	237,876	15,855,930
Nondepartmental Expenditures		
Personal Services	1,721,921	
Materials & Services	14,057,486	
Capital Outlay	2,903,180	18,682,487
Subtotal Expenditures		77,525,595
Cash Transfers To:		
Road Fund	250,000	
Federal/State Program Fund	11,867,480	
County School Fund	1,120,000	
Insurance Fund	692,323	
Animal Control Fund	1,015,395	
Capital Reserve Fund	561,700	15,506,898
Operating Contingency		3,562,411
Subtotal		96,594,904
Transfer to Short-Term Debt Fund		15,400,000
Total Appropriations-- General Fund		111,994,904

ROAD FUND

Expenditures

Department of Environmental Services

Personal Services	6,300,888	
Materials & Services	12,115,196	
Capital Outlay	8,652,941	

27,1137,9955

Cash Transfers To:

Insurance Fund	80,000	
Bike Path Construction Fund	104,000	
General Fund	264,706	
Assessment District Operating Fund	200,500	
Willamette River Bridge Fund	1,060,000	

1,709,2066

Operating Contingency

644,500

Total Appropriations - Road Fund

29,491,6882

EMERGENCY COMMUNICATIONS FUND

Expenditures

Department of Human Services

Materials and Services	380,000	
------------------------	---------	--

Total Appropriations - Emergency Comm Fund

380,000

RECREATIONAL FACILITIES FUND

Expenditures

Department of Environmental Services

Materials and Services	21,500	
------------------------	--------	--

21,500

Cash Transfers To:

General Fund	426,500	
--------------	---------	--

426,500

Total Appropriations - Rec Fac Fund

448,000

BICYCLE PATHS CONSTRUCTION FUND

Expenditures

Department of Environmental Services

Personal Services	0	
Materials & Services	89,150	
Capital Outlay	106,452	

195,602

Operating Contingency

32,790

Total Appropriations - Bike Path Fund

228,392

REVENUE SHARING FUND

Cash Transfer to General Fund	1,229,484	
Total Appropriations -- Revenue Sharing FD		1,229,484

FEDERAL/STATE FUND

Expenditures

Department of Human Services		
Personal Services	15,716,151	
Materials & Services	26,218,734	
Capital Outlay	68,204	42,003,089
Department of Justice Services		
Personal Services	3,169,014	
Materials & Services	2,781,449	
Capital Outlay	31,585	5,982,008
Department of Environmental Services		
Personal Services	390,532	
Materials & Services	3,093,162	
Capital Outlay	1,590,155	5,073,849
Department of General Services		
Personal Services	49,034	
Materials & Services	23,354	
Capital Outlay	0	72,388
Nondepartmental Expenditures		
Personal Services	113,525	
Materials & Services	51,766	
Capital Outlay	12,893	178,184
Total Appropriations -- Federal/State Fund		53,309,528

COUNTY SCHOOL FUND

Expenditures

Nondepartmental		
Materials and Services	1,303,997	
Total Appropriations -- County School Fund		1,303,997

COUNTY FAIR FUND

Expenditures

Department of Environmental Services

Personal Services

76,9994

Materials & Services

314,035

391,0299

Operating Contingency

51,571

Total Appropriations - County Fair Fund

442,600

TELEPHONE FUND

Expenditures

Department of General Services

Materials & Services

1,430,328

Capital Outlay

45,000

Total Appropriations - Telephone Fund

1,475,328

CONVENTION CENTER FUND

Expenditures

Nondepartmental

Materials & Services

1,870,740

Total Appropriations - Convention Center Fund

1,870,740

SHORT-TERM DEBT RETIREMENT FUND

Expenditures

Nondepartmental

Materials & Services

125,000

Debt Retirement Principal

15,000,000

Debt Retirement Interest

975,000

Total Appropriations - Short-Term Debt FD

16,100,000

CAPITAL RESERVE FUND

Expenditures

Nondepartmental

Materials & Services

1,599,874

Total Appropriations - Capital Reserve Fund

1,599,874

ASSESSMENT DISTRICT OPERATING FUND

Expenditures

Department of Environmental Services		
Materials & Services	66,200	
Capital Outlay	174,400	240,600
Operating Contingency		8,600
Cash Transfer to Road Fund		301,700
Total Appropriations -- ADO F		550,900

ASSESSMENT DISTRICT BOND SINKING FUND

Expenditures

Department of Environmental Services		
Debt Service Principal	400,000	
Debt Service Interest	200,421	600,421
Total Appropriations -- AID BS F		600,421

INVERNESS FUND

Expenditures

Department of Environmental Services		
Personal Services	23,482	
Materials & Services	2,000	
Total Appropriations -- Inverness Fund		25,482

DATA PROCESSING FUND

Expenditure's

Department of General Services		
Personal Services	2,229,075	
Materials & Services	2,754,466	
Capital Outlay	45,913	5,029,454
Operating Contingency		67,053
Total Appropriations -- Data Processing Fund		5,096,507

TAX TITLE LAND SALES TRUST FUND

Expenditures

Department of Justice Services
Materials and Services

879,2177

Total Appropriations - Tax Title Fund

879,2177

ANIMAL CONTROL FUND

Expenditures

Department of Environmental Services

Personal Services

1,110,4004

Materials & Services

432,728

Capital Outlay

3,7000

1,546,8322

Operating Contingency

205,8873

205,8873

Total Appropriations - Animal Control Fund

1,752,7055

WILLAMETTE BRIDGES CAPITAL FUND

Expenditures

Department of Environmental Services

Materials and Services

199,2100

Capital Outlay

1,842,5990

Total Appropriations - Willamette Bridge FD

2,041,8000

LIBRARY SERIAL LEVY FUND

Cash Transfer to General Fund

2,994,2166

Total Appropriations - Library Serial Levy

2,994,2166

CABLE TELEVISION FUND

Expenditures

Department of General Services

Personal Services

114,6465

Materials & Services

823,2662

Capital Outlay

600

938,5007

Total Appropriations - Cable TV Fund

938,5007

INSURANCE FUND

Expenditures

Department of General Services		
Personal Services	155,806	
Materials & Services	5,143,059	
Capital Outlay	2,200	5,301,065
Operating Contingency		4,311,549
Total Appropriations -- Insurance Fund		9,612,614

FLEET MANAGEMENT FUND

Expenditures

Department of Environmental Services		
Personal Services	948,255	
Materials & Services	900,494	
Capital Outlay	731,181	2,579,930
Operating Contingency		366,505
Total Appropriations -- Fleet Management Fund		2,946,435

0180M

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

Ad valorem property tax levy for MULTNOMAH
COUNTY, OREGON, for fiscal year 1986-87.

On April 28, 1986, the Board of County Commissioners, after duly noticed hearings, approved a budget for Multnomah County, Oregon, for the fiscal year beginning July 1, 1986, and ending June 30, 1987.

On June 19, 1986, the Tax Supervising and Conservation Commission met and discussed the amended budget. On June 23, 1986, the commission certified the budget with recommendations.

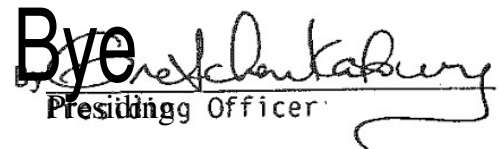
On June 26, 1986, in accordance with that certification, the Board of County Commissioners adopted the budget for Multnomah County, Oregon, for the fiscal year commencing July 1, 1986, and ending June 30, 1987. That budget required ad valorem property tax levy on all property in Multnomah County in the amount of \$63,532,621.00.

Now, therefore, a tax for Multnomah County is levied in the amount of \$63,532,621.00 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 26, 1986

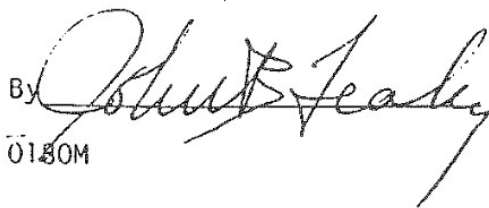
(SEAL)

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By 
Presiding Officer

APPROVED AS TO FORM:

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

By 
JBL:OM

NOTICE OF PROPERTY TAX LEVY

To assessor of Multnomah County

1986

- File no later than JULY 15.
- Be sure to read the instructions on page 2, Property Tax Certification Forms and Instructions booklet.

On June 26, 1986, the Board of County Commissioners

Governing Body

of Multnomah County, Multnomah County, Oregon, levied a tax as follows:

SIGN HERE [Signature] County Executive 248-3808 7/10/86
Signature of Authorized Official Title Business Telephone Date

Is an additional levy requested being submitted for voter approval? ☐ NO ☒ YES (Type of Levy)

PART I: TOTAL PROPERTY TAX LEVY

	Partially Funded State	Totally Funded Local
1. Levy within the tax base (cannot exceed box 13, Part II)	1a 60,532,621	1b
2. One-year special levies (itemize these levies in Part V on back of form)	2a -0-	2b -0-
3. TOTAL AMOUNT subject to net tax rate limitation (Add boxes 1a, 2a and 2b)	3 60,532,621	
4. Continuing levies (millage added) (itemize in Part V on back of form)	4a -0-	4b
5. Serial levies (itemize in Part V on back of form)	5a -0-	5b 3,000,000
6. Amount levied for payment of bonded indebtedness	6a	6b -0-
7. Total amount to be raised by type of funding (Add boxes 1a, 2a, 4a and 5a, and enter in box 7a. Add boxes 2b, 5b and 6b and enter in box 7b)	7a 60,532,621	7b 3,000,000
8. TOTAL AMOUNT to be raised by taxation (Add boxes 7a and 7b)	8 63,532,621	

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first)

9. VOTED TAX BASE, if any: 18 May 1986 11,985,000
Date of Voter Approval

10. CONSTITUTIONAL LIMITATION - Tax base portion of preceding three years actually levied.

Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year
10a 50,824,356	1983-84	10b 53,873,817	1984-85	10c 57,106,246	1985-86

11. Largest of 10a, 10b or 10c 57,106,246 multiplied by 1.06 = 60,532,621

ADJUSTMENT FOR ANNEXATION INCREASE DURING PRECEDING FISCAL YEAR

12. Annexation increase from Part IV, box 7, on back of form -0-

13. Adjusted tax base (largest of box 11b plus box 12; or box 9 plus box 12 if box 9 has never been levied in full) 60,532,621

PART III: LIMITATIONS PER OREGON REVISED STATUTES (Refer to the ORS Chapter under which the municipal corporation was organized. Does NOT apply to Bond Limitations. Does NOT apply to ALL municipal corporations.)

14. True cash value of municipal corporation from most recent tax roll	14
15. Statutory limitation of municipal corporation per ORS	15 of Tcv
16. Total dollar amount authorized by statutory limit (box 14 multiplied by box 15)	16
17. Total amount of box 8 levied within statutory limitation	17

PART IV: ANNEXATION WORKSHEET

1.	Area	Effective Date of Annexation	1985 Assessed Value of Area Annexed
	A		
	B		
	C		
	D		

If more than one annexation is attached, show the above information for each annexation.

2. TOTAL for 1985 assessed value of annexed areas (sum A thru D) . 2.
3. Tax base levied by annexing entity for fiscal year 1985-86 3. Sec. _____ J
4. Assessed value of annexing entity on January 1, 1985 4.
5. Tax base rate of annexing entity Divide box 3 by box 4 5.
6. Annexation increase Multiply box 2 by box 5 6.
7. TOTAL ANNEXATION INCREASE Multiply box 6 by 1.06.
Enter this amount in box 12, Part II, on front of form 7.

PART V: SCHEDULE OF ALL SPECIAL LEVIES - Enter all special levies on this schedule. If there are more than four levies, attach a sheet showing the information for each.

Type of levy (one-year, special or continuing)	Purpose (operating capital con- struction, or mixed)	Date voters approved ballot measure authorizing tax levy	First year levied	Final year to be levied	Total tax levy authorized per year by voters	Amount of tax levied this year as result of voter approval
Serial	Library Oper.	5/15/84	84-85	86-87	3,000,000	3,000,000

TOTAL OF ALL SPECIAL LEVIES The total of this schedule should equal the total of boxes 2a, 2b, 4a, 5a and 5b, Part I

3,000,000

File with your assessor no later than July 15.

This form must be completed if the district has a one-year or a serial levy for operating purposes outside the tax base. Levies for operating purposes do not include 1) bonded indebtedness; 2) serial levies wholly or partially for capital construction.

- Attach to Notice of Property Tax Levy (Form LB-505) and submit to county assessor with budget document.
- Be sure to read instructions in Property Tax Certification Form and Instructions booklet.

Name of Taxing Unit Multnomah County	County Multnomah	
Budget Officer Duane G. Kline	Title Director, Finance Division	Telephone Number 248-3883

Part I - Base Year

If the levy for operating purposes was entirely inside your tax base in any year since 1979-80, check the box below to indicate the most recent fiscal year that this occurred.

OR

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

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

☐ 1985-86 ☐ 1984-85 ☐ 1983-84 ☐ 1982-83 ☐ 1981-82 ☒ 1980-81 ☐ 1979-80

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

*See instructions if a continuing levy is used.

Part II - Base Year Operating Levy Determination Table

If the base year is:

- ☐ 1985-86 Box 1, Form LB-500 for 1985-86
OR box 7a, Form LB-500 for 1985-85*
OR boxes 1 and 2, Form LB-500 for 1983-84*
- ☐ 1984-85 Box 1, Form LB-500 for 1984-85
OR boxes 1 and 2, Form LB-500 for 1983-84*
OR boxes 1 and 2, Form LB-500 for 1982-83*
- ☐ 1983-84 Box 1, Form LB-500 for 1983-84
OR boxes 1 and 2, Form LB-500 for 1982-83*
OR boxes 1 and 2, Form LB-500 for 1981-82*
- ☐ 1982-83 Box 1, Form LB-500 for 1982-83
OR boxes 1 and 2, Form LB-500 for 1981-82*
OR boxes 1 and 2, Form LB-500 for 1980-81*

If the base year is:

- ☐ 1981-82 Box 1, Form LB-500 for 1981-82
OR boxes 1 and 2, Form LB-500 for 1980-81*
OR boxes 1 and 2, Form LB-500 for 1979-80*
- ☒ 1980-81 Box 1, Form LB-500 for 1980-81
OR boxes 1 and 2, Form LB-500 for 1979-80*
- ☐ 1979-80 Box 9, Form LB-500 for computing the 1980-81
"Adjusted Levy"

2. Base year operating levy

2-42,673,110

If these figures are used, remember to subtract out serial levies that were either wholly or partially for capital construction that were approved prior to October 3, 1979, which are eligible for partial state payment.

Part III - Population and Inflation Indicator

If the base year on line 1, Part I is:	Base Year Population (for box 4)	Inflation Indicator (for box 6)
<input type="checkbox"/> 1985-86	population on July 1, 1984	1.041
<input type="checkbox"/> 1984-85	population on July 1, 1983	1.074
<input type="checkbox"/> 1983-84	population on July 1, 1982	1.093
<input type="checkbox"/> 1982-83	population on July 1, 1981	1.082
<input type="checkbox"/> 1981-82	population on July 1, 1980	1.226
<input checked="" type="checkbox"/> 1980-81	population on July 1, 1979	1.356
<input type="checkbox"/> 1979-80	population on July 1, 1978	1.550

3. Population on July 11, 1985 (see instructions)	3. 561,800
4. Base year population (see instructions)	4. 560,600
5. Population indicator. (Divide line 3 by line 4 and enter to nearest 3rd decimal. If less than 1.000, enter 1.000.)	5. 1.002
6. Inflation indicator for base year to nearest 3rd decimal (from above)	6. 1.356
7. Combined population and inflation indicator to the nearest 3rd decimal (Multiply line 5 by line 6.)	7. 1.358

Part IV--1986-87 Tax Levy Calculation

8. Base year operating levy (from line 2, Part II)	8. 42,667,310
9. 1986-87 adjusted levy (Multiply line 8 by line 7)	9. 53,682,722
10. 1986-87 levy within:	
a. The tax base	10a. 60,532,621
b. Any continuing levies (millage or fixed)	10b. 0
c. Total (Add lines 10a and 10b)	10c. 60,532,621
11. The greater of line 9 or line 10c	11. 60,532,621
12. Serial levies wholly or partially for capital construction to be levied in 1986-87 which were approved prior to October 8, 1979	12. 0
13. Amount partially funded by the State of Oregon. Must be equal to or greater than line 7a, Form LB500 (Add lines 11 and 12)	13. 60,532,621

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