

Appendix

Table of Contents

- General Information..... 1
- Economic & Demographic Information 1
 - Population 1
 - Employment..... 2
 - Unemployment..... 2
 - Income..... 2
 - Economic Development..... 3
 - Utilities..... 4
 - Sewer Districts 4
 - Water..... 4
 - Fire Protection..... 5
 - Police..... 5
 - Education 5
 - Transportation & Distribution..... 6
 - Tourism, Recreation, and Cultural Attractions 7
 - Natural Resources 8
 - Land Use Planning 8
 - Agriculture 9
 - Housing 9
- Government..... 10
 - Pension Plan..... 11
 - Accrued Vacation..... 11
 - Funding Policy and Annual Pension Cost 12
 - PERS Actuarial Assumptions 12
 - PERS Pension Bonds 13
- Basis of Accounting..... 16
 - General Fund..... 16
 - Special Revenue Funds 17
 - Debt Service Funds 19
 - Capital Projects Funds 20
 - Proprietary Funds..... 21
- Internal Service Funds 22
 - Fiduciary (Agency) Funds 23
- Tax Information 26
 - Property Tax Limitation: History..... 26
 - Assessed Value Limitations..... 27
 - Permanent Tax Rate..... 27
 - Exemptions 27
 - Local Property Tax Option 27
 - Voter Participation 28
 - Exempt Bonded Indebtedness..... 28
 - Prioritization 28

Appendix

Limitations on Shifting Revenue Resources.....	28
Additional School Support.....	28
Property Tax Computation.....	29
Tax Collection.....	30
Budget Process for FY 2000.....	33
Bond and Levy Election Record.....	34
Glossary of Commonly Used Acronyms.....	35
Glossary of Commonly Used Terms.....	38
Management Phone List.....	44
Detail of Service Reimbursements Between Funds.....	48
<i>Detail of Cash Transfers follows Service Reimbursements</i>	

General Information

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles and 80 highway miles from the Pacific Ocean. The County covers 457 square miles, most of which lies in the Willamette Valley, between the Tualatin Mountains west of the Willamette River and the Cascade Mountains to the east. The elevation ranges from 77 feet above sea level in Portland to 322 feet in Gresham and 1,224 feet at Big Bend Mountain in the Cascade foothills.

Early pioneers began settling the area in the 1840s. Portland was founded in 1851, and the County was incorporated in 1854, five years before Oregon was admitted to the Union.

Population

Multnomah County is the most populous county in the state, with a 1998 population of 642,000. Portland and Gresham are the largest incorporated cities in the County. Other cities include Fairview, Maywood Park, Troutdale, and Wood Village. Portland, the county seat of Multnomah County, is the largest city in Oregon, and the second largest city in the Pacific Northwest. See "Employment" herein for a description of the new PMSA.

Population Estimates

As of July 1	State of Oregon	Portland Metropolitan Area*	Multnomah County	City of Portland	City of Gresham
1988	2,741,000	1,179,500	570,500	429,410	60,315
1989	2,791,000	1,202,200	581,000	432,175	65,470
1990	2,847,000	1,241,600	583,500	440,000	69,000
1991	2,930,000	1,285,100	600,000	453,065	71,225
1992	2,979,000	1,308,700	605,000	458,275	72,210
1993	3,038,000	1,338,900	615,000	471,325	73,185
1994	3,082,000	1,357,800	620,000	495,090	74,625
1995	3,132,000	1,379,700	626,500	497,600	77,240
1996	3,181,000	1,403,200	636,000	503,000	79,350
1997	3,217,000	1,420,900	639,000	508,500	81,865
1998	3,267,550	1,445,300	642,000	509,610	83,595
1960	1,768,687	821,897	522,813	372,676	3,944
1970	2,091,533	1,009,139	554,668	379,967	9,875
1980	2,639,915	1,108,700	562,300	370,000	33,230

* Includes Multnomah, Clackamas, Washington, and Yamhill counties.

Source: Under State law, the State Board of Higher Education must estimate annually the population of Oregon cities and counties so that shared revenues may be properly apportioned. The Center for Population Research and Census at Portland State University performs this statutory duty.

Employment

The major trend in the metropolitan economy in recent decades has been toward greater diversification.

The County is part of the Portland-Vancouver Primary Metropolitan Statistical Area (PMSA). Current employment and unemployment data are available for the PMSA only, which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington. From 1984 through 1992 the Portland PMSA consisted of Multnomah, Washington, Clackamas and Yamhill counties in Oregon. Before that, the PMSA included Multnomah, Washington and Clackamas counties in Oregon and Clark County in Washington.

Employment in manufacturing, construction, mining, and government is proportionately lower in Portland than in the United States as a whole. But employment in trade, services, finance, insurance, real estate, and transportation is proportionately greater in Portland.

Portland-Vancouver PMSA Labor Force By Place of Residence

Year	Resident Labor Force (000)	Unemployment		Total Employment (000)
		Number (000)	Percent of Labor Force	
1989	815.0	38.7	4.7%	776.3
1990	838.7	35.5	4.2%	803.2
1991	854.3	41.9	4.9%	812.4
1992	874.5	56.1	6.4%	818.4
1993	907.1	54.3	6.0%	852.8
1994	936.5	40.3	4.3%	896.2
1995	956.3	36.1	3.8%	920.2
1996	1,003.7	45.5	4.5%	958.2
1997	1,025.7	44.1	4.3%	981.6
1998	1,048.8	44.8	4.3%	1,004.0

1. Includes non-agricultural wage and salary, self-employed, unpaid family workers, domestics, agricultural workers and labor disputants.

Unemployment

Over the past ten years, unemployment in the metropolitan area has been lower than in the state as a whole, due to the diversified economy within the PMSA. The Portland area relies less on the wood products industry than does Oregon as a whole; in 1997, the timber industry accounted for approximately four percent of the jobs in Oregon, compared with 0.97 percent in the PMSA.

Income

Over the past ten years, in the Portland PMSA has been higher than that of the state as a whole and of the nation, as noted in the table below. Personal income includes wages and salaries, other labor-related income (such as employer contributions to pension

funds), proprietors' income, rental income, dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Before 1995, effective buying income was defined as personal income less tax and non-tax payments; after 1995 effective buying income was redefined to mean money income less personal income tax, personal contributions to social insurance, and taxes on owner-occupied homes. Money income includes wages and salaries, self-employment income, interest, dividends, transfer payments, and other income.

Portland PMSA Income Estimates

Year	PMSA Total Personal Income (millions)	Per Capita Income			Median Household Effective Buying Income	
		Portland PMSA	State of Oregon	USA	Portland PMSA	State of Oregon
1989	\$26.823	\$18.101	\$16.404	\$17.696	\$28.192	\$23.624
1990	29.292	19.188	17.452	18.635	29.982	25.082
1991	31.118	19.809	17.948	19.201	32.961	29.300
1992	33.522	20.867	18.747	20.147	34.351	30.294
1993	35.878	21.817	19.512	21.368	36.159	31.744
1994	38.374	22.890	20.497	22.186	38.729	33.662
1995	42.160	24.553	21.579	23.359	33.713	31.002
1996*	45.997	26.228	22.852	24.436	35.325	30.166
1997	49.019	27.388	23.920	25.288	37.474	31.807
1998	NA	NA	24.775	26.482	NA	NA

*The definition of effective buying income changed in 1995 and is not comparable with previous years. See "Income" above.

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

Economic Development

Due to the economic situation in Asia, there have been substantial recent layoffs and construction delays in the high technology sector of the Portland-Vancouver PMSA. The County does not know whether these layoffs and delays are temporary or longer lasting. Layoffs and construction delays could negatively affect the local economy and the assessed value of property in the County, reducing the amount of ad valorem tax revenues the County receives from its permanent rate levy. The County cannot estimate the magnitude of these effects at this time.

The Portland Metropolitan Area is divided into three main counties. Multnomah County encompasses the cities of Portland, Gresham, Troutdale, Fairview and Wood Village. Washington County contains Beaverton, Tigard, Tualatin and Hillsboro. Clackamas County

includes Milwaukie, Oregon City and other southern areas. As a major transportation hub of the Pacific Coast with water, land and air connections, Multnomah and Washington Counties serve expanding international markets and have experienced considerable growth. After record-breaking construction of 7 million square feet in 1997, another 835,000 square feet is under construction, with an additional 3.5 million square feet anticipated during the next few years.

Utilities

Portland General Electric Company and Pacific Power & Light provide electric service, and Northwest Natural distributes natural gas. Telephone services are provided by US West Communications and, in some areas, General Telephone of the Northwest.

Sewer Districts

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

Approximately one-third of the 96,200 acres within the City of Portland's Urban Services Boundary and approximately 60 percent of Portland's population is served by combined sanitary and stormwater sewers. During rainstorms the collection system exceeds the capacity of the interceptor system that conveys sewage to the Columbia Boulevard treatment plant, resulting in overflows of untreated sewage directly into the Willamette River and the Columbia Slough. Under an agreement between Portland and the Oregon Department of Environmental Quality, Portland is installing storm sewers throughout Portland to remedy this situation. Costs are estimated at \$700 million (in 1993 dollars) to be invested over 20 years, including a \$400 million treatment plant to be built near the Willamette River.

Water

Portland's 102-square-mile Bull Run Watershed, located in the foothills of the Cascades west of Mt. Hood, is the primary source of water for the Portland metropolitan region.

Eleven water districts and nine private water companies supply water to the unincorporated portions of the County. In urban areas, city water departments provide water service.

Water from Bull Run is gravity-fed to Portland and surrounding areas through three conduits. These conduits are 25 miles long and have a carrying capacity of 210 million gallons per day. Portland installed a groundwater backup system on the Columbia River south shore. The system pumps groundwater into the Powell Butte reservoir, where it is blended with Bull Run surface water. The well field is designed to supply 90 million gallons per day. Portland's storage reservoir capacity in the Bull Run is 16.8 billion gallons; 10.2 billion is available without filtration. Current usage from the Portland water system averages 95 million gallons a day in the winter (November to June) and 150 million gallons a day during the average peak season summer months (July to October).

Fire Protection

Thirteen fire districts, in addition to city fire departments, provide adequate fire protection in most areas of the County, except in rural area. Sauvie Island and the communities of Dodson and Warrendale have fire districts but have levied no taxes for equipment; without fire protection, several homes and a school have been lost to fire in the past few years.

Police

The Multnomah County Sheriff's Office provides police protection throughout the unincorporated areas of the County. Portland, Gresham and Troutdale city police departments serve those needs within their boundaries; Maywood Park and Wood Village contract with the County Sheriff's office for police coverage. The Portland Bureau of Emergency Communications provides central dispatching for all of the County's emergency services, including rural and urban police and fire, operating with a 911 emergency call system.

Education

The City is the educational center for the State of Oregon. Within the Portland Metropolitan area are several post-secondary educational systems.

Portland State University ("PSU"), one of the three large universities in the Oregon State System of Higher Education, is located on a campus encompassing an area of over 28 blocks adjacent to the downtown business and commercial district of Portland. PSU offers baccalaureate and masters degrees in over 32 areas, doctoral degrees in six fields, and certificates in nine areas. Enrollment, as of fall 1998, was 15,230. PSU is noted for the development of programs specifically designed to meet the needs of the urban center.

Portland is the location of Oregon Health Sciences University ("OHSU"), located on 116 acres in the hills west of downtown. OHSU offers academic programs in dentistry, medicine and nursing, as well as continuing education, child development and rehabilitation, clinical training certificates, internships and fellowships. Combined enrollment which includes students, resident and fellows in the fall of 1998 was 1,846.

Independent colleges in the City include Lewis & Clark College, the University of Portland, Reed College, and Marylhurst Education Center, and three small church-affiliated schools, Warner Pacific College, Concordia University, and Columbia Christian College. The Western States Chiropractic College also is located in the City. Community colleges serving the Portland area include Portland Community College; Mt. Hood Community College in Gresham, east of Portland; and Clackamas Community College at Oregon City in Clackamas County. The Division of Continuing Education of the State System of Higher Education offers a diversified program for adult education in the City, principally through evening classes but also through correspondence classes and other services.

Transportation and Distribution

The City of Portland's location at the head of deep-water navigation on the Columbia River system gives it substantial geographic and, therefore, economic advantages for the shipment of freight.

In tonnage of total waterborne commerce, the Port is ranked as the third largest volume port on the West Coast, after Long Beach and Los Angeles.

The airport, one of the

The City of Portland is a leading warehousing and distribution center for the Pacific Northwest, serving a market area of approximately seven million people. The Columbia River ship channel is maintained at a depth of 40 feet from the Portland Harbor to the Pacific Ocean 110 miles downstream. Seven Oregon and Washington port districts have joined to fund a five-year, \$6 million study of the feasibility of deepening the shipping channel of the Columbia River from 40 feet to 43 feet, in order to accommodate today's larger vessels. Primary cargoes include containers, automobiles, grain, and mineral bulks.

Upstream from the City of Portland, the Columbia River provides the only water route through the Cascade Mountains to the agricultural "Inland Empire" of eastern Oregon, Washington, and northern Idaho. This region has been opened to slack-water barge navigation by means of locks installed in a series of federal hydroelectric projects on the lower Columbia River and its largest tributary, the Snake River. In addition, the Columbia River Gorge forms a corridor through the Cascades which, because it is level, provides an economical rail and highway route between Portland and the region east of the mountains.

The Port of Portland is a port district encompassing Multnomah, Clackamas and Washington counties. The district provides public facilities including extensive marine terminals and cargo-handling facilities, grain storage and handling facilities, ship dry dock and repair facilities, industrial properties, Portland International Airport and satellite general aviation airports at Troutdale fifteen miles east of Portland, at Hillsboro west of Portland in Washington County, and at Mulino south and east of Portland in Clackamas County. The Port's 982-foot floating dry dock at the Swan Island Ship Repair Yard is the largest in the Americas and the third largest in the world.

Exports include wheat and barley, beef pulp pellets, baled hay, forest products (logs, lumber, plywood and wood chips), paper and newsprint, scrap metal, soda ash and aluminum products. Imports include cement, ore (limestone, iron ore and alumina), iron and steel products, petroleum products, crude salt, autos and trucks. Total waterborne tonnage moving through the Port decreased 11.3% in 1996, with a total of over 10.5 million short tons of cargo. Approximately 39% of that tonnage was grain. The total value of waterborne trade including imports and exports on the Columbia River was \$12.95 billion in 1996.

Portland International Airport handled 12.8 million passengers in 1997, a nearly 2% increase over 1996; and 263,521 short tons of air cargo in 1997, an increase of 8.8% over 1996. Twenty-one passenger airlines and fifteen cargo airlines operate out of the airport.

fastest growing international airports in the nation, has undergone extensive expansion over the past four years, including construction of \$100 million in new terminal facilities which were the first phase of an \$800 million plan for ten years of parking, road and terminal improvements.

Tourism, Recreation, and Cultural Attractions

Two major railroads -- the Burlington Northern Santa Fe and Union Pacific -- plus the Amtrak passenger train system, serve the City. Transportation is facilitated by a highway system that includes Interstate 5, the primary north-south highway artery of the West Coast, and by-pass routes I-205 and I-405 within and around Portland. The primary east-west highway system is Interstate 84 which begins at Portland and heads east along the Columbia River to Idaho and beyond.

The Tri-County Metropolitan Transportation District ("Tri-Met"), the regional public transit agency, provides bus service through the region. Tri-Met's light rail system ("MAX") began operation in the fall of 1986 with the opening of the 15-mile line between downtown Portland and the City of Gresham to the east. The Westside extension, completed in 1998, extends the line out to the cities of Beaverton and Hillsboro. This project was funded by federal transportation funds, the Oregon State Lottery, a \$125 million bond measure and \$21 million pledged by local governments. Planning is now under way for an additional expansion north to the Portland International Airport.

Portland is Oregon's largest city and the center of business and transportation routes in the state. Therefore, the City of Portland accommodates a large share of Oregon's tourist and business visitors. The City of Portland also attracts many tourists itself with many cultural and recreational facilities, including a major symphony and associated musical organizations, civic theater, an opera association, art museum, Oregon Historical Society Museum, Oregon Museum of Science and Industry, Western Forestry Center, Japanese Gardens, International Rose Test Gardens, and the Washington Park Zoo and Zoological Gardens. The Memorial Coliseum and the Rose Garden arena are centers for conventions, expositions and sports events.

The Oregon Convention Center, completed in 1990 on the east side of the Willamette River across from the downtown area, includes 500,000 square feet of exhibit hall, meeting room, and ballroom space. Usage has exceeded projections. In 1996, an estimated 629,000 convention delegates visited the City, attending meetings and exhibits in the Oregon Convention Center and other facilities.

Major resorts in the state outside the metropolitan region include Sunriver Lodge and Resort, Salishan Lodge, Kah-Nee-Ta Resort and Convention Center, the Inn at Spanish Head, Timberline Lodge and the Flying "M" Ranch.

Natural Resources

Mineral and aggregate deposits in the County include stone, crushed rock, sand and gravel. The metropolitan area is Oregon's leading producer and consumer of these resources. However, if demand for mineral and aggregate remains roughly the same, existing sites will be depleted by the year 2015, according to the Metro Comprehensive Plan.

Multnomah County has 0.7 percent of the state's commercial timber.

About half of the commercial timber lands in the County are in the Mt. Hood National Forest; the other half of the timber land is in the northwest part of the County and in the area between the Sandy River and the National Forest boundary. The lumber industry is Oregon's largest industry, but its importance in Multnomah County's economy is not as great as for other parts of the state. Lumber and wood products employment accounted for 6.0 percent of all manufacturing jobs and less than 1 percent of all employment in the PMSA in 1997.

Land Use Planning

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

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

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

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

As part of a comprehensive plan, an urban growth boundary for the year 2000 must be established. This boundary is designed to contain urban sprawl and should encompass adequate land in each zoning category to support predicted growth. In the Portland metropolitan area, Metro has responsibility for adoption, amendment and maintenance of a regional urban growth boundary. Local comprehensive plans must conform to the regional growth boundary.

Metro has the authority to expand the urban growth boundary when it can demonstrate the need for more urban land. In December 1995, the Metro Council adopted the Region 2040 Growth Concept, which encourages compact development near existing and future transit to reduce land consumption and the need to convert rural land to urban uses, preserves existing neighborhoods, identifies "rural reserve areas" as areas not subject to urban growth boundary expansion that serve as separation between urban areas, sets goals for providing permanent open space areas inside the urban growth boundary and recognizes that cities on the boundary will grow and that cooperation is necessary to address common issues.

Agriculture

Agriculture is Oregon's second largest industry and is still an important factor in the County's economy, although croplands have been lost to urban uses as the metropolitan area expanded. Major crops include small fruits and berries, nursery stock, fresh market produce and processing vegetables, grains and hay. A number of large wholesale nurseries located in the area serve national markets.

Housing

According to the U.S. Census, there were 245,970 housing units in Multnomah County in 1980 and 242,140 units in 1990. In 1980, 53.7 percent of housing was owner occupied, and in 1990, that number had increased to 55.3 percent.

Building Activity in the County

Year	Permits for Residential Units		Costs of Construction & Alteration	
	Single Family	Multi-Family	Residential (\$000)	Non-Residential (\$000)
1988	973	381	123,012	281,379
1989	1,137	1,189	167,368	272,724
1990	1,259	1,342	188,219	359,452
1991	1,345	731	208,193	240,363
1992	1,478	821	210,327	266,282
1993	1,535	730	254,669	211,211
1994	1,607	884	235,703	414,597
1995	868	554	128,981	323,947
1996	1,849	3,062	348,513	NA*
1997	1,669	2,662	350,666	NA*
1998	1,679	2,325	353,060	NA*

* Nonresidential building data is no longer available from the state.

Sources: 1988-1993 -- Oregon Housing and Community Services Department.
 1994-1998 -- County data from the Center for Population Research & Census, Portland State University.

Government

The Board of County Commissioners conducts all legislative business of the County in one formal Board meeting per week.

The County is governed by a Board of County Commissioners consisting of four non-partisan members elected from designated districts within the County and the Chair of the Board elected at large. Some Board meetings are held in different county locations for greater citizen access.

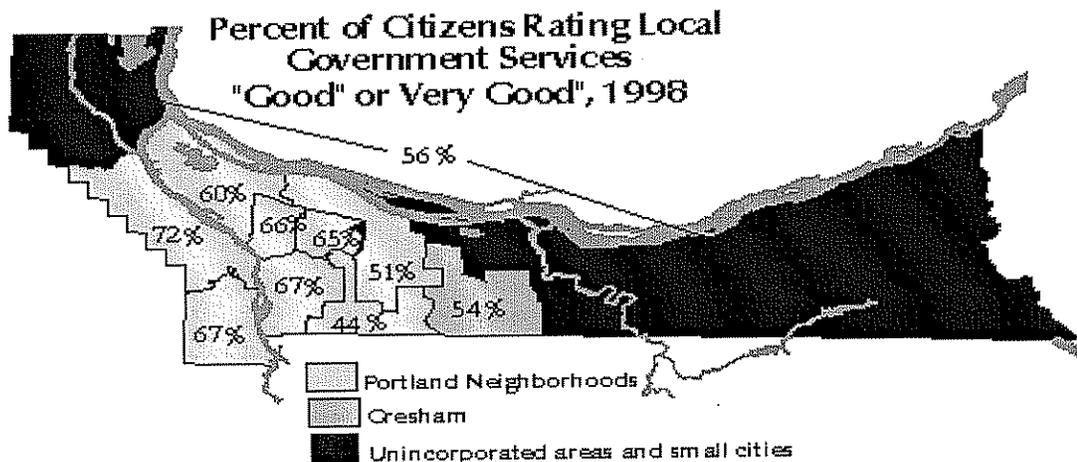
The FY 2000 adopted budget contains 4890.27 FTE not including temporary employees. There are nine bargaining units representing 4,164.45 positions, and 725.81 management and exempt positions.

Multnomah County, Oregon -- Principal Officers

Title	Name	Service Began	Term Expires
Board of County Commissioners:			
Chair of Board	Beverly Stein	8/93	12/31/02
District No. 1 ¹	Diane Linn	6/98	12/31/00
District No. 2	Serena Cruz	1/99	12/31/02
District No. 3 ¹	Lisa Naito	6/98	12/31/00
District No. 4	Sharron Kelley	6/89	12/31/00
Other Officers:			
County Auditor	Suzanne Flynn	1/99	12/31/02
County District Attorney	Michael Schrunk	1/83	12/31/00
County Sheriff	Dan Noelle	5/95	12/31/02
Director, Finance Division	David A. Boyer	4/82	Not Elected
Treasury Manager	Harry S. Morton	3/94	Not Elected
County Counsel	Thomas Sponsler	6/97	Not Elected
Director of Support Services	Vickie S. Gates	9/96	Not Elected

1. The two commissioners were elected May 1998 to serve for the remaining term of their predecessors.

Source: Multnomah County.



Source: City / County Citizen Survey

Pension Plan

Benefit provisions and other requirements are established by state statutes.

Substantially all County employees are participants in the State of Oregon Public Employees Retirement System (PERS), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. The County's payroll for employees covered by PERS for the year ended June 30, 1999 was \$174,418,000. The County's total payroll was \$185,859,000.

All County full-time employees are eligible to participate in the PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 (Tier 1) or at age 60 (Tier 2) with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Tier 1 applies to employees hired or vested before January 1, 1996. Tier 2 applies to employees hired or vested on or after January 1, 1996. Compulsory retirement age is 70. Retirement benefits are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. These benefit provisions and other requirements are established by state statutes. The information for retirees, beneficiaries or terminated employees entitled to benefits but not yet receiving them is not presented because PERS pools the risk related to such employees among all employers. PERS fully funds these obligations at the time of retirement or separation from service. Accordingly, the following information covers only current employees.

Accrued Vacation

County employees may accrue vacations and receive reimbursement upon termination of employment. As of June 30, 1998 the total accrued vacation liability in the General Fund and Other Funds was \$11,962,000; \$9,917,000 of the accrued vacation liability is funded.

Funding Policy and Annual Pension Cost

The County is required by the rules applicable to PERS to contribute 12.28 percent of covered employees' salaries to PERS in fiscal year 1999-2000. The contribution rate is determined based on actuarial valuations that are performed by PERS at least every two years. The County pays the required 6 percent employee contribution for all employees.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. Employer contributions are now calculated in conformance with GASB Statement No. 27, which took effect for the first time in FY 1998. The change in accounting method results in an increase of the County's liability. For previous debt issues, the County used GASB Statement No. 5. Based on the assumptions of the December 31, 1997 actuarial valuation, the

County's required contribution, including employees' contributions, was equal to the annual pension cost of \$26,689,000.

Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/96	\$23,900,000	100%	0
6/30/97	23,902,000	100%	0
6/30/98	26,689,000	100%	0

PERS Actuarial Assumptions

Significant actuarial assumptions used in the most recent valuation (December 31, 1997) include (a) a rate of return on the investment of present and future assets of 8% per year, (b) projected salary increases of 4.0% per year attributable to general wage adjustments, (c) additional increases for promotion and longevity that may vary by age and service, (d) projected automatic cost-of-living benefit increases of 2% per year (the maximum allowable), and (e) demographic assumptions that have been chosen to reflect our emerging experience of the members of the system, and are the same as those used to compute the emerging experience of the members of the system, and are the same as those used to compute the actuarially required contributions. The entry age actuarial cost method and level percentage amortization method are used. A thirty year amortization period is used. The actuarial value of assets is based on market value.

Schedule of Funding Progress (\$000)

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a % of Covered Payroll
12/31/93	\$147,577	\$249,433	\$101,856	59%	\$122,873	83%
12/31/95	201,614	330,154	128,540	61%	142,614	90%
12/31/97	291,095	449,588	158,493	65%	155,915	102%

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

The County is issuing the Bonds to pay its estimated UAAL to PERS. The County's employer contribution rate would then be set at 9.21%, a fully funded rate according to PERS, beginning January 1, 2000.

PERS Pension Bonds

On October 14, 1998, the County received notification from PERS of revised employer contribution rates adopted by the PERS Board. These revised contribution rates were the result of PERS' regular two-year actuarial update, and are based on actuarial values as of December 31, 1997. Based on this update, the County's UAAL with PERS (i.e., the difference between the present value of benefit obligations for County employees and existing assets available for those benefits) increased from \$128,540,000 to \$158,493,000. Reasons for the increase in the County's UAAL include the following:

The County's Unfunded Actuarial Accrued Liability (UAAL) with PERS (i.e., the difference between the present value of benefit obligations for County employees and existing assets available for those benefits) increased from \$128,540,000 to \$158,493,000.

The County is issuing the PERS Pension Bonds to pay its estimated UAAL to PERS. The County's employer contribution rate would then be set at 9.21%, a fully funded rate according to PERS, beginning January 1, 2000.

- Taxation of retirement benefits.** Historically, PERS pension income has been exempt from State of Oregon income taxation. Following a 1989 ruling by the U.S. Supreme Court that States cannot tax federal and state retirees differently, the 1991 Oregon Legislature made PERS benefits subject to state income tax. The Oregon Supreme Court ruled that benefits for service after the date of the law (September 29, 1991) could be taxed, but benefits for service performed before that date could be taxed only if a "remedy" was provided. To compensate for Oregon personal income taxation, the 1995 Legislature passed HB 3349, which provided a maximum 9.89% benefit increase on benefits earned before October 1991. The total cost of the Legislature's action is approximately \$1.3 billion for all PERS employers, including \$311 million to be paid in refunds to PERS retirees who had been taxed and about \$1 billion in extra benefits to offset state taxes over the next 30 years. Beginning in Fiscal Year ("FY") 1999-2000, PERS will pass these costs on to employers. Approximately \$25 million of the County's UAAL is attributable to these costs.
- Retirement and investment options.** Permitted investment options for employer and employee pension contributions, combined with options available to calculate an employee's retirement benefit, have also contributed to the higher UAAL. As described above, PERS selects the method for which an employee is eligible and which produces the highest amount to determine the retirement benefit. In recent years, strong investment performance has resulted in more employees retiring under an option known as "Money Match." Under Money Match, an employee's account balance is matched by an equal amount from the employer. Employees may opt to have contributions made on their behalf invested in a "regular" account which is invested in a mix of equities (no more than 60 percent), bonds, real estate and other interest bearing certificates. Alternatively, they may choose to have up to 75 percent of their contributions placed in a variable account for which 100 percent of its assets are invested in U.S.

The County expects to pay debt service on the Bonds from contributions by County departments that have PERS-covered employees. Each department will be allocated a share of the annual debt service of the Bonds in proportion to its contribution to PERS in the most recent fiscal year for which actual results are available. These allocations will be incorporated into the County's annual budget.

equities. Employer contributions may only be invested in the regular account. Earnings for the variable account have been significantly higher on average than earnings in the regular account and the rate of return for employer accounts has not kept pace with employee accounts. This mismatch in investment returns has created a shortfall in employer accounts. The County and other local governments are currently attempting to make changes in the way employer contributions may be invested by working directly with PERS.

In the absence of other funding arrangements, the UAAL is amortized by PERS at an interest rate of 8% over thirty years, and is collected by PERS through an employer contribution rate charged to covered employees' salary. Under this option, the County would pay a contribution rate charged to covered employees' salary of 12.28% in FY 1999-2000, 13.89% in FY 2000-2001 and then 15.51% over the remaining thirty-year amortization period.

The County is currently engaged in discussions intended to make changes to the PERS system in order to help mitigate future problems in funding pension obligations. The County, other PERS employers, and the PERS Board of Directors are evaluating administrative rule changes that would correct practices that have contributed to the County's UAAL.

The proceeds of the Bonds will be turned over to PERS to reduce or eliminate the County's UAAL. However, the County makes no representation that the issuance of the Bonds will fully fund the County's pension liability currently or over the long run. The County's employer contribution rate is subject to future adjustment based on factors such as the results of subsequent actuarial valuations, the outcome of discussions with PERS regarding issues such as the treatment of County employees, investment of employer contributions under the Money Match option described above, crediting of interest earnings to employer and employee accounts, changes in benefits awarded by PERS, and legislative changes.

The County expects to pay debt service on the Bonds from contributions by County departments that have PERS-covered employees. Each department will be allocated a share of the annual debt service of the Bonds in proportion to its contribution to PERS in the most recent fiscal year for which actual results are available. These allocations will be incorporated into the County's annual budget. Using this approach, it is expected that approximately 60% of the debt service will be allocable to the General Fund, and the remainder will be paid from the County's various enterprise and special revenue funds.

Year 2000

In Fiscal Year 1996-97 the County established a Year 2000 Project Office with oversight responsibility for Year 2000 compliance activity. The areas of responsibility include: assessment and remediation of legacy/centralized systems, assessment and remediation of non-information technology embedded microprocessor systems, internal and external information technology interfaces, contingency planning, public awareness, legal and risk management issues, oversight of assessment, and prioritization and remediation of County departments' decentralized information technology systems.

In Fiscal Year 1997-98 the County budgeted \$4.3 million to assess and remediate central/legacy systems. Individual departments included funds in their respective department budgets to address each individual department's Year 2000 compliance issues.

The County retained COMSYS Technical Services, Inc. to assess and remediate the centralized information technology systems residing on the County's enterprise server. The County has also been working with departments, suppliers, external business partners and customers to assess and remediate all non-compliant mission critical information technology and non-information technology applications.

As of October 31, 1999, the County has accomplished the following Year 2000 activities. The County adopted a Year 2000 acquisition and contracting policy requiring that all information, technology, and non-technology equipment, software, etc. be year 2000 compliant. The policy includes boilerplate language to be included in County contracts or intergovernmental agreements requiring parties doing business with the County to provide services, data and/or goods that meet the definition of Year 2000 compliant. The County adopted a certification policy requiring all County Departments to report progress made on Year 2000 departmental projects to the Year 2000 Project Office. The County inventoried and assessed all legacy/central systems and client server applications, 75% of all personal computers, all phone systems, LAN's and WAN's, and 25% of all non-information technology systems. The County has inventoried and evaluated 25% of the County's supply chain, formed partnerships with certain external partners to test Year 2000 technology interfaces and briefed the Board of County Commissioners and upper level management regularly on status of Year 2000 progress.

Three major mission-critical systems that the County relies on are the property tax assessment and collection system, accounting system and payroll system. The status of these three systems is as follows: the County has installed a Year 2000 compliant property tax system, installed a Year 2000 compliant upgraded version of its accounting system that is now compliant and has installed a Year 2000 compliant upgraded version of its payroll system. The County has completed its Year 2000 project and has a contingency plan developed in the event the County discovers that other mission critical systems are not Year 2000 compliant by December 31, 1999.

Basis of Accounting

The County maintains all Governmental Fund Types including: the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded in the accounting period in which they become measurable and available, and expenditures are recorded at the time liabilities are incurred.

General Fund (1000)

Accounts for the financial operations of the County which are not accounted for in any other fund. The principal sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, intergovernmental revenue, and interest income. Primary expenditures in the General Fund are made for general government, public safety, health services, aging services, and youth and family services.

The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

Special Revenue Funds

Special Revenue Funds are authorized for a specific purpose and generally operate on a year-to-year basis until the Fund is discontinued or revised by proper legislative authority. If the Fund is discontinued, any excess would be returned to the originating jurisdiction or the County General Fund.

Strategic Investment Program Fund (1500)

Accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are restricted by contractual obligations, and are at the discretion of the County for Community Service Fees, the statutorily required payment by the companies equal to ¼ of the annual tax savings enjoyed by the company.

Road Fund (1501)

In accordance with ORS 366.524 – 366.542 and ORS 368.705, accounts for revenues primarily received from the State of Oregon motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

Emergency Communications Fund (1502)

Accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, (Multnomah County Code 5.90.060.)

Bicycle Path Construction Fund (1503)

Accounts for one percent of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS for bicycle path construction and maintenance.

Recreation Fund (1504)

Accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments made to Metro under an Intergovernmental Agreement entered into in 1994.

Federal/State Program Fund (1505)

Accounts for the majority of dedicated revenues and expenditures related to federal and state financial assistance programs (grants). Also accounts for General Fund contributions (match) and operational revenues.

County School Fund (1506)

Accounts for funds transferred from General Fund and Forest Reserve yield revenues received from the State pursuant to ORS 328.005 – 328.035. Funds are distributed to the County School districts.

Tax Title Land Sales Fund (1507)	Accounts for the receipt and sale of foreclosed properties. Under the provision of ORS 275.275, these revenues are distributed to the taxing districts in Multnomah County.
Animal Control Fund (1508)	Accounts for revenues from dog and cat licenses, control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund (1509)	Accounts for State of Oregon Motor Vehicle fees and County gasoline taxes that are transferred from the Road Fund. Expenditures are made for inspections and maintenance of Multnomah County Bridges.
Library Fund (1510)	Accounts for the Multnomah County Public Library operations. Property taxes from a five-year special serial levy and transfers from the General Fund are the principal revenue sources. The Multnomah County Library was established by Ordinance 649 pursuant to ORS 357.400 – 375.610.
Special Excise Taxes Fund (1511)	Accounts for a portion of the County’s transient lodging taxes collected from all hotels and motels in the County and motor vehicle rental tax collected from rental agencies. Expenditures are to be used for Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to Multnomah County Code 11.300 and 11.400.
Land Corner Preservation Fund (1512)	Accounts for recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.
Inmate Welfare Fund (168) 1513	Accounts for the proceeds from the sale of commissary items. Purchases are made for supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions.
Public Safety Fund (169) 1514	Accounts for public safety programs. Property taxes transferred from the General Fund are the principal source of revenue. Expenditures recorded in this fund are those of the Inverness Jail and Corrections programs.
Assessment and Taxation Fund (175) 1515	This fund was established as a result of the adoption of a statewide system aimed at assuring the quality and consistency of property assessment and tax collection of all counties, by the Oregon Legislature in 1989. This system involves State Department of Revenue examination of all Oregon counties’ Assessment and Taxation budgets, includes a partial subsidy of those budgets based on recording fees imposed in 1989.
Justice Services Special Operations Fund 1516	Accounts for revenues and expenditures that are dedicated to Justice Services in the Department of Community Justice, the District Attorney’s Office, and the Sheriff’s Office. Revenues include probation fees, criminal processing assessment fees, conciliation court fees, marriage license fees, forfeitures, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees collected for civil processing inspection.

Debt Service Funds

Debt Service Funds exist until all long-term debt is repaid. Once the debt is repaid, any receipts remaining in the fund are returned to the originating jurisdiction or County General Fund.

Revenue Bond Sinking Fund 2001

Accounts for the principal and interest payments on bonds issued to acquire and construct non-profit facilities that are being financed in partnership with the County. The revenues are derived from lease of the facilities constructed with bond proceeds and from the pledge of the Motor Vehicle Rental Tax, a General Fund Revenue.

Capital Debt Retirement Fund 2002

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

General Obligation Bond Fund 2003

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

PERS Pension Bond Fund (2004)

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

Capital Projects Funds

Capital Projects Funds operate until the capital project is completed. Upon completion, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of designated fixed assets or to the originating source of the funds.

Justice Bond Project Fund 2500

This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and interest earned on these proceeds.

Revenue Bond Projects Fund 2501

Accounts for the acquisition and construction of non-profit facilities that are being financed in partnership with the County. The proceeds are from issue of revenue bonds to be repaid from operational revenues of the facilities financed by revenue bonds and fund raising revenues.

SB 1145 Fund 2502

Accounts for State revenue to build jail beds to house convicted felons with sentences under twelve months. Until 1997, these felons were a responsibility of the State. The 1995 Legislature (in SB 1145) shifted that responsibility to counties and agreed to fund the construction of detention facilities and operational costs so that counties could supervise these felons. The revenues are payments from the State of Oregon.

Equipment Acquisition Fund 2503

Accounts for expenditures for purchases of equipment. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.

Building Projects Fund (235) 2504

Accounts for expenditures for acquiring property, remodeling, and construction of County facilities. Resources are derived from certificates of participation or other financing proceeds and General Fund service reimbursements.

Deferred Maintenance Projects Fund 2505

Accounts for expenditures for building deferred maintenance projects. Resources are derived from certificates of participation or other financing proceeds.

Library Construction Fund 2506

This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and interest earned on these proceeds.

Capital Improvement Fund 2507

Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions, capital renovations or for the retirement of debt.

Capital Acquisition Fund (245) 2508 Accounts for capital purchases with economic payoffs of less than five years and acquisition of computer equipment . Expenditures will be reimbursed over time by service reimbursements charged to the budgets of programs for which equipment is purchased and by service reimbursement charges for the computers funded by the flat fee program.

Asset Preservation Projects Fund 2509 Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement etc. Resources are derived from a asset preservation fee that is part of the facilities charges assessed to building tenants.

Proprietary Funds

The County maintains all Proprietary Fund Types including: Enterprise Funds using the full accrual basis of accounting. Under the accrual basis of accounting, revenues are recorded at the time they are earned, and expenses are recorded at the time liabilities are incurred.

Internal Service Funds are entirely or predominantly self-supporting by user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.470, are considered to have indefinite life. In the event the fund is discontinued, any excess funds would be returned to the originating jurisdictions or County Fund.

Dunthorpe-Riverdale Service District No. 1 General Fund (3000) Accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County.

Mid County Service District No. 14 Fund (3001) Accounts for the operations of street lights throughout unincorporated Multnomah County.

Behavioral Health Managed Care Fund (395) 3002 Accounts for all financial activity associated with the State required Children’s Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State to the County.

Internal Service Funds

Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.

Risk Management Fund (400) 3500

Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.

Fleet Management Fund (401) 3501

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet and electronics.

Telephone Fund (402) 3502

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's telephone system.

Data Processing Fund (403) 3503

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing services and operations. This fund includes replacement and upgrade of personal computers and a standard software suite common to all County users.

Mail Distribution Fund (404) 3504

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery.

Facilities Management Fund (410) 3505

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's property management, custodial, maintenance and leasing of all County-owned and leased property.

Fiduciary (Agency) Funds

These agency funds account for resources received and held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund. The agency funds are as follows:

Public Guardian Fund (450) 4000

Accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

Library Retirement Fund (480) 4001

Accounts for the receipt and disbursement of funds for the Library Retirement Plan. The fund was established in Fiscal Year 1990-91 as a result of the Library merging with the County.

Property Tax Funds (Series 4500 to Series 5501)

Accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.

Department Trust Funds (Series 6000 to 6524)

Accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund:

MCSO Forfeitures (7000 and 7001)

Accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

Law enforcement and ROCN (Series 7500 to 8001)

Accounts for various law enforcement trust funds.

Debt Information

DEBT AND OTHER OBLIGATIONS SUMMARY

Outstanding debt	
Short-term (tax, revenue and bond anticipation notes)	\$11,000,000
Long-term	
Gross direct debt ¹	\$401,064,160
Net direct debt (all debt paid in whole or in part by taxes) ²	\$401,064,160
Net overlapping debt (as of September 9, 1999)	\$1,093,353,541
Total net direct and overlapping debt	\$1,494,417,701

1. Gross Direct Debt includes all Voter Approved General Obligation bonds, Limited Tax bonds and any other debt, Certificates of Participation or leases backed by the full faith and credit of the County.
2. Net Direct Debt is Gross Bonded Debt less debt or leases paid from non-tax sources.

DEBT RATIOS

	<u>Values</u>	<u>Per Capita</u>	<u>Percent of RMV</u>
1998 estimated population	642,000	--	--
1998-99 Real Market Value (RMV)	\$45,532,239,070	\$70,922	--
Gross Direct Debt	\$401,064,160	\$625	0.88%
Net Overlapping Debt	\$1,093,353,541	\$1,703	2.40%
Net Direct Debt	\$401,064,160	\$625	0.88%
Net Direct Debt and Net Overlapping Debt	\$1,494,417,701	\$2,328	3.28%

Debt Limitations

Certificates of participation issued by counties, prior to October 23, 1999, that are subject to annual appropriation are not considered bonded debt under Oregon law and therefore, are not subject to statutory, constitutional or charter debt limitations. The County is in compliance with current debt limitations.

ORS 287.054 limits indebtedness for general obligation bonds by counties to two percent of the latest Real Market Value of the County, subject to voter authorization.

1998-99 RMV	\$45,532,239,070
Debt limitation (2.00 % of RMV)	\$910,644,781
Applicable bonded debt	\$115,555,000
Debt margin	\$795,089,781
Percent of limit issued	12.69%

ORS 287.054 limits "limited tax bonded indebtedness" (such as the Bonds) by counties to one percent of the latest Real Market Value of the County.

1998-99 RMV	\$45,532,239,070
Debt limitation (1.00 % of RMV)	\$455,322,391
This issue	\$184,548,160
Debt margin	\$270,774,231
Percent of limit issued	40.53%

Outstanding Obligations (As of December 8, 1999)

	Issue Date	Maturity Date	Amount Issued	Principal Outstanding
SECURED BY THE FULL FAITH AND CREDIT OF THE COUNTY				
General Obligation Bonds				
Series 1994 Library Bonds	03/01/94	10/01/13	\$ 22,000,000	\$ 6,010,000
Series 1994B Library Bonds	10/01/94	10/01/14	9,000,000	1,840,000
Series 1996A Library Bonds	10/01/96	10/01/16	29,000,000	11,035,000
Series 1996B Public Safety Bonds	10/01/96	10/01/16	79,700,000	30,580,000
Series 1999 Adv. Ref. G.O. Bonds	02/01/99	10/01/14	66,115,000	66,090,000
Total general obligations bonds			\$205,815,000	\$115,555,000
Certificates of Participation (subject to annual appropriation)				
1990 Probation Services	07/01/90	07/01/01	\$ 455,000	\$ 60,000
1993A Advance Refunding	05/01/93	07/01/13	17,845,000	11,915,000
1993B Advance Refunding	05/01/93	07/01/13	2,045,000	1,560,000
1996 Telecommunications	06/01/96	12/01/00	1,845,000	405,000
1998 Facilities and Advance Refunding	02/01/98	08/01/17	48,615,000	44,084,000
1999A Multnomah Building and Facilities ¹	04/01/99	08/01/19	36,125,000	36,125,000
Total Certificates of Participation			\$106,930,000	\$94,184,000
Limited Tax Revenue Bonds (NOT subject to annual appropriation)				
1999 Pension Bonds (this issue)	12/01/99	06/01/30	\$184,548,160	\$184,548,160
Leases and Contracts				
Portland Building -- purchase of two floors -- Intergovernmental agreement	01/22/81	01/22/08	\$ 3,475,000	\$ 2,024,000
IBM Computer Lease	03/10/99	03/10/02	1,656,597	1,528,000
Ameritech Lease (Computer)	01/10/96	01/10/00	317,000	70,000
Total leases and contracts			\$ 5,448,597	\$ 3,622,000
SECURED BY A SPECIFIC TAX				
Revenue Bonds				
Series 1998 (Regional Children's Campus)	10/01/98	10/01/14	\$ 3,155,000	\$ 3,155,000
Total Net Direct Debt				\$401,064,160
Total Gross Direct Debt				\$401,064,160
Short Term Debt				
Tax Anticipation Notes	07/01/99	06/30/00	\$ 11,000,000	\$11,000,000

The County expects to convert this issue to a full faith and credit obligation, not subject to annual appropriation in January, 2000.

Tax Information

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

Federal, state, and local taxes are collected in Multnomah County. Generally, local taxes have been declining while State and Federal taxes have increased.

Property tax administration governed by the Oregon Constitution, the State's taxation laws and regulations of the Department of Revenue, includes the process of assessment, equalization, levy and collection of taxes. A tax limitation measure ("Ballot Measure 50") that affects property tax collections was approved by the voters in the May 1997 special election. The Oregon Legislature implemented legislation for the new constitutional provisions of Measure 50. The implementing legislation has changed the property tax administration system substantially, including changes to levy rates, assessments and equalization.

The State of Oregon has not levied property taxes for general fund purposes since 1941 and obtains its revenue principally from income taxation. The Oregon Constitution places certain limits on property tax rates for general purposes.

Property Tax Limitation: History

Article XI of the Oregon Constitution contains limitations on property taxes levied by local jurisdictions. The Constitution calls for taxes imposed upon property to be segregated into two categories; one to fund the public school system and community colleges and one to fund government operations other than public school systems. In 1990, the voters approved a citizen initiative ("Measure 5") which became Article XI, Section 11b of the Oregon Constitution. Measure 5 limited property taxes and certain other charges on property, and generally provided that property taxes for purposes other than payment of voter approved bonds could not exceed \$5/\$1,000 of the estimated fair market value ("Real Market Value") of property if the tax was levied.

Ballot Measure 50 ("Measure 50") was approved by voters of the State of Oregon at a special election held on May 20, 1997. Measure 50 repealed Measure 47 (frequently referred to in common terms as the "Cut and Cap Measure," which was approved at the general election held on November 5, 1996) and replaced it with new ad valorem property tax limitations to be inserted in Article XI of the Oregon Constitution. Measure 50 retains, with certain modifications, many of Measure 47's key features, including a reduction of property taxes to previous levels and a limit on the growth in annual assessed valuation, which will result in a limit on tax increases in subsequent years. Measure 50 also attempts to define legal terms and procedures, many of which were ambiguous under Measure 47, to facilitate implementation of the amended property tax limits.

Assessed Value
Limitations

Measure 50 rolls back the assessed value of each unit of property for the tax year 1997-98 to its 1995-96 "real market value," less ten percent (i.e., 90 percent of its 1995-96 value). The Measure limits any increase in assessed value to 3 percent per year for tax years after 1997-98. There are special exemptions for property that is substantially improved, rezoned, subdivided or annexed, and when property ceases to qualify for a property tax exemption. Changed property will be assigned an assessed value equal to assessed value of comparable property in the area.

Permanent Tax
Rates

Each local taxing district which imposes operating ad valorem taxes in fiscal year 1997-98 received a permanent tax rate. The permanent tax rate was calculated by dividing the total operating ad valorem taxes (including a Library levy and a Public Safety Levy) imposed by the County in fiscal year 1997-98 (reduced by an average of approximately 17 percent statewide) by the assessed value in the County. Measure 50 prohibits increases in permanent tax rates. The County's permanent tax rate is \$4.34/\$1,000, which is expected to generate \$146 million in 1998-99 for County operations.

Exemptions

Portions of a local taxing district levy are **not** subject to the 17 percent cut or the 3 percent limitation if they pay:

- (1) Principal and interest for bonds issued, or any other formal, written borrowing of moneys, executed before December 5, 1996, and secured by ad valorem property taxes (including refundings thereof).
- (2) Local government pension and disability plan obligations that commit ad valorem property taxes, and ad valorem property taxes imposed to fulfill those obligations.
- (3) Bonded indebtedness as defined in subsection 11(d) of Measure 50 and described below.

However, these portions are subject to the limitations imposed under Section 11b of Article XI ("Measure 5 limitations"), unless the bonds or debt qualifies as bonded indebtedness under subsection 11(d) of Measure 50.

Local Property Tax
Option

On November 4, 1997, the voters of Multnomah County approved a five-year Public Library Levy

Local governments other than school districts can override Measure 50 for limited term levies with voter approval that meets the voter participation requirements discussed below. Local option levies may be up to five years for any purpose or ten years for capital projects. Current legislation prohibits school districts from using local option levies.

The local option tax levy dedicated to library operations is estimated to provide \$19,700,000 in fiscal year 1998-99, \$20,400,000 in fiscal year 1999-00, \$21,300,000 in fiscal year 2000-01, \$22,100,000 in fiscal year

(local option tax). The levy will cost property tax owners about 59 cents per thousand of assessed value per year.

2001-02 and \$23,000,000 in fiscal year 2002-03. The County anticipates that this levy will cause property taxes for various accounts to exceed the constitutional \$10 per \$1,000 of real market value limit for local governments and therefore reduce this local property tax revenue. This library local property tax option will absorb most of the compression. The County estimates the loss to be approximately \$4,200,000.

Voter Participation

Any property tax increase, whether for general obligation bonds or local option levies must be approved by a majority of the voters voting on the question either: (i) at a general election in an even numbered year, or (ii) at any other election in which not less than fifty percent (50%) of the registered voters eligible to vote on the question cast a ballot.

Exempt Bonded Indebtedness

Bonded indebtedness described in subsection 11(d) of Measure 50 is not subject to the limits of Measure 50 or Article XI, Section 11(b) of the Oregon Constitution. Bonded indebtedness includes

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

Prioritization

In 1997 the Oregon Legislature did not establish priorities for tax reductions.

Measure 50 specifically authorizes the Oregon Legislature to adopt legislation to carry out the Measure's provisions. One of those provisions states, "It shall be the policy of this state and the local taxing districts of this state to prioritize public safety and public education in responding to the reductions caused by this paragraph while minimizing the loss of decision-making control of local taxing districts."

Limitations on Shifting Revenue Sources

In 1997-1998, Measure 50 directs the Oregon Legislature to limit the ability of local taxing districts to impose new or additional fees, taxes, assessments, or other charges for the purpose of using the proceeds as alternative sources of funding to make up for ad valorem property tax revenue reductions unless the new or additional fee, tax, assessment or other charge is approved by voters.

Additional School Support

Measure 50 requires the Legislative Assembly to replace the estimated \$395 million in revenues that the public school system would lose in the 1997-99 biennium because of the property tax limitation.

Tax Information

PROPERTY TAX COMPUTATION

GENERAL FUND (Fund 100)

Taxes From Permanent Rate - Fiscal Year Ending June 30, 2000	\$ 163,289,309
Plus Estimated Assessed Value Growth	8,164,465
TOTAL GENERAL FUND PROPERTY TAX	\$ 171,453,774
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2001	\$ 171,453,774
Less amount exceeding shared 1% Constitutional Limitation	(1,493,358)
Less delinquencies and discounts on amount billed	(10,197,625)
TOTAL AVAILABLE FOR APPROPRIATION	\$ 159,762,791

LIBRARY LEVY (Fund 162)

5-year Serial Levy - Fiscal Year ending June 30, 2003	\$ 23,479,301
Less amount exceeding shared 1% Constitutional Limitation	(3,401,350)
Less delinquencies and discounts on amount billed	(1,204,677)
TOTAL AVAILABLE FOR APPROPRIATION	\$ 18,873,274

GENERAL OBLIGATION BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1998	\$ 14,535,183
Less delinquencies and discounts on amount billed	(872,111)
TOTAL AVAILABLE FOR APPROPRIATION	\$ 13,663,072

TAX LEVY ANALYSIS

	ACTUAL 1997-98	ACTUAL 1998-99	BUDGET 1999-00	BUDGET 2000-2001
Levy within 6% limitation	\$ 94,894,251	\$ 146,566,663	\$ 161,610,695	\$ 171,453,774
Public Safety Levy outside 6% limitation *	27,137,002	0	0	0
Library Levy outside 6% limitation	14,041,901	20,217,070	22,131,365	23,479,301
GO Bond Levies outside 6% limitation	17,030,080	15,421,661	11,859,047	14,535,183
Total Proposed Levy	153,103,234	182,205,395	195,601,107	209,468,258
Loss due to 1% limitation	0	(4,488,767)	(4,661,627)	(4,894,708)
Loss in appropriation due to discounts and delinquencies	-	-	(11,455,968)	(12,274,413)
Total Proposed Levy less Loss	\$ 153,103,234	\$ 177,716,628	\$ 179,483,512	\$ 192,299,137

Note: The GO Bond Sinking Fund was established in FY 99-00 to account for tax proceeds from the two Library Bond levy funds and the Public Safety Bond levy fund. Historical figures represent totals for all three funds.

NOTES

The Public Safety Levy, passed in November 1996, became part of the Permanent Rate calculation as a result of Measure 50. The County is not obligated to account separately for this portion of the Permanent Rate.	
Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	5.00%

Tax Collection

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes and makes periodic remittances of collections to tax levying units.

In general, property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value.

County tax collectors are charged with calculating public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

Tax collections are now segregated into two pools, one for public schools and one for local governments, and each taxing body shares in its pool on the basis of its tax rate (adjusted as needed with tax limitation rate caps), regardless of the actual collection experience within each taxing body. Therefore, in application, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90 percent of the county-wide levy indicates a 90 percent tax levy collection for each taxing body.

Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. (Due to the implementation of Measure 50, the first installment of property taxes for the tax year 1997-98 was due on December 19th, 1997) Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. A three-percent discount is allowed if full payment is made by the due date, two-percent for a two-thirds payment. For late payments interest accrues at a rate of 1.33 percent per month. Property is subject to foreclosure proceedings four years after the tax due date.

A Senior Citizen Property Tax Deferral Program (1963) allows homeowners to defer taxes until death or sale of the home. Qualifications include a minimum age of 62 and household income under \$19,500 for claims filed after January 1, 1991; \$18,500 if filed during 1990; or \$17,500 if filed prior to January 1, 1990. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6 percent.

The burden of local taxes on individuals has been generally decreasing. The graph on the left (*below*) shows taxes collected on residential properties, which are generally paid by individuals, as a percent of total personal income of Multnomah County residents. Total residential property taxes declined from \$500 million in 1990 to \$400 million in 1995. Increased collections in 1996 and 1997 are a result of voter-approved levies for jails, libraries, school building repairs, and parks.

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

Fiscal Year	Personal Property	Public Utility Property	Commercial Property	Residential Property	Total
1989	\$1,004,733	\$1,303,507	\$ 7,499,167	\$ 8,464,224	\$18,271,631
1990	1,032,886	1,417,606	7,631,464	8,579,922	18,661,878
1991	1,131,574	1,517,037	8,164,555	9,362,368	20,175,534
1992	1,130,602	1,426,209	9,761,548	11,007,703	23,326,062
1993	1,236,666	1,530,373	9,880,502	12,879,169	25,526,710
1994	1,203,111	1,628,475	9,941,135	14,727,420	27,500,141
1995	1,217,470	1,575,251	10,751,202	17,167,573	30,711,496
1996	1,330,246	1,647,640	11,938,742	19,766,868	34,683,496
1997	1,517,728	1,794,013	12,768,546	22,380,651	38,460,938
1998	1,757,402	2,101,301	14,078,289	24,330,799	42,267,791
1999	2,032,070	2,222,076	NA	NA	45,532,239

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

Consolidated Tax Rates¹ -- Last Ten Fiscal Years

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total Local Government	Education Districts	Total All Districts
1989	\$4.39	\$6.43	\$0.76	\$0.02	\$0.37	\$0.90	\$12.87	\$18.45	\$31.32
1990	4.54	7.48	0.74	0.02	0.34	1.05	14.17	19.22	33.39
1991	4.99	7.54	0.69	0.01	0.29	1.11	14.63	18.83	33.46
1992 ²	3.94	5.87	0.55	0.01	0.27	0.76	11.40	15.62	27.02
1993	3.98	5.91	0.71	0.01	0.22	0.00	10.83	13.33	24.16
1994	4.02	5.92	0.62	0.01	0.19	0.00	10.76	10.76	21.52
1995	4.03	5.92	0.49	0.01	0.07	0.00	10.52	8.12	18.64
1996	3.30	5.79	0.68	0.00	0.08	0.07	10.52	5.58	16.10
1997 ³	4.24	5.47	0.55	0.00	0.07	0.54	10.80	6.20	17.00
1998	4.86	6.03	0.68	0.00	0.07	1.08	12.65	7.27	19.99
1999	5.28	5.98	0.67	0.00	0.07	1.00	13.00	6.95	19.95

1. Rates are stated in dollar and cents per \$1,000 of assessed value.

2. Property Tax Limitation Measure 5 went into effect.

3. Measure 50 went in effect which decreases the assessed valuation and results in an increase in tax rates.

Source: Multnomah County Division of Assessment and Taxation current and prior years' annual reports.

Consolidated Tax Levies -- Last Ten Fiscal Years (\$000)

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Education Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total
1989	\$ 80,476	\$117,471	\$15,805	\$337,013	\$269	\$6,785	\$16,520	\$574,339
1990	84,647	139,605	13,869	358,770	298	6,266	19,566	623,021
1991	100,605	152,122	13,875	379,882	277	5,852	22,338	674,951
1992 ¹	91,957	136,958	12,780	364,468	260	6,362	17,656	630,441
1993	101,479	150,788	18,124	340,345	273	5,539	23	616,571
1994	110,598	162,870	17,068	295,852	290	5,298	21	591,997
1995	123,672	181,848	15,110	249,441	307	2,145	25	572,548
1996	135,104	200,896	23,515	193,685	155	2,633	2,520	558,508
1997 ²	162,985	210,568	20,970	238,347	169	2,763	18,020	653,822
1998	158,856	196,846	22,318	237,275	154	2,323	35,347	653,119
1999	188,837	214,148	23,798	248,622	159	2,422	35,911	713,897

1. Property Tax Limitation Measure 5 went into effect.
2. Property Tax Limitation Measure 50 went into effect.

Source: Multnomah County Division of Assessment and Taxation current and prior years' annual reports.

Budgeting for 2000-2001

Multnomah County prepares annual budgets in accordance with the provision of Oregon law for municipalities with a population exceeding 500,000 and with a Tax Supervising and Conservation Commission (TSCC).

Basis of Budgeting

The County budgets its funds on the modified accrual basis of accounting. Revenues are recognized when they become both measurable (the amount can be determined) and available (collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period). Expenditures are recognized when they are incurred.

Financial reports are prepared in accordance with the guidelines established by the Government Finance Officers Association of the United States (GFOA). The annual budget conforms with Generally Accepted Accounting Principles (GAAP) unless such procedures prevent compliance with Oregon Governmental accounting regulations as stipulated in statute. Differences between the budget basis and GAAP are reconciled at year-end as shown in the Comprehensive Annual Financial Report (CAFR).

Modifying the Budget During the Fiscal Year

The Adopted Budget is the County's financial and operational plan for the fiscal year. During the year, however, things happen which require that plan to be changed. State law gives the Board of County Commissioners wide latitude to change the budget during the year. Generally, County departments request the changes on forms called Bud Mod's. During a normal year there are between 150 and 200 such requests. Using these resolutions, the Board has the authority to:

- alter appropriations to reflect changed priorities during the year,
- incorporate new grant revenue into the expenditure plan,
- change approved staffing levels; and
- transfer appropriations from contingency accounts.

Supplemental Budgets

If the County receives additional revenues not anticipated in the budget, the Board cannot simply appropriate them.

The Board can reduce appropriations to deal with decreases in estimated revenues using Bud Mod resolutions. Unless these revenues are "grants, gifts, bequests, or devises transferred . . . in trust for specific purposes" (ORS 294.326), the County must go through a more elaborate process. If such transactions constitute increases that cumulatively total less than a ten percent increase in the size a fund, the Board can deal with them as a supplemental budget by advertising the nature of the change and calling a hearing on the matter.

If such transactions are more sizable or require interfund transactions, the Board must sit as the Budget Committee, approve a full

supplemental budget, submit the supplemental budget to TSCC, attend a TSCC hearing, and finally adopt the supplemental budget. Such a process is time consuming and is reserved for major changes in available finances.

TABLE 11 -- Bond and Levy Election Record

Year	Purpose	Amount Requested	Votes			Percent Passed (Failed)
			Yes	No	Margin	
1993	G.O. Library Bonds	31,000,000	98,239	44,278	53,961	68.93%
1993	3-yr. Library Levy	7,500,000 /yr	80,887	54,630	26,257	59.69
1993	3-yr. Jail Levy	4,700,000 /yr	111,713	40,373	71,340	73.45
1996	G.O. Library Bonds	29,000,000	73,281	44,458	28,823	62.24
1996	G.O. Public Safety Bonds	79,700,000	64,135	51,736	12,399	55.35
1996	3-yr. Library Levy	16,353,000 /yr ¹	85,923	32,794	53,129	72.38
1996	3-yr. Jail Levy	29,933,000 /yr ²	68,431	47,339	21,092	59.11
1997	5-Yr Library Levy	\$21,300,000 ²	112,095	100,560	11,535	52.71

1. Three-year average.

2. Five-year average.

3.

Source: Multnomah County.

Glossary of Commonly Used Acronyms

A&D	Alcohol & Drug
A&T	Multnomah County Assessment and Taxation Division
AARP	American Association of Retired Persons
ADA	Federal Americans with Disabilities Act
ADAPT	Alcohol and Drug Addict Prenatal Program
AFDC	Aid to Families with Dependent Children
ADS	Aging and Disability Services
BCC	Board of County Commissioners
Benchmark	Goal against which Multnomah County measures its progress
BIT	Business Income Tax
BOE	Board of Equalization
BHC	Burnside Health Center
CAAMS	Criterion Affirmative Action Management System
CAAP	Computer Aided Appraisal Program
CAMI	Child Abuse Multidisciplinary Intervention Grant
CFS	Multnomah County Community and Family Services Division
CIC	Citizen Involvement Committee
Coalition Clinic	Non-profit community health center
CPI	Consumer Price Index
CSAT	Community Substance Abuse Treatment
CSD	State Children's Services Division
Dammasch Hospital	State of Oregon hospital for the mentally ill.
DA	Multnomah County District Attorney
DACTS	District Attorney Case Tracking System
DARE	Drug Awareness Resistance Education
DARTS	District Attorney Referral Tracking System (juv. offenders)
DCJ	Department of Community Justice
DCO	Dental Care Organization
DES	Multnomah County Department of Environmental Services
DRC	Day Reporting Center
DROP	Drug Return Offender Program
DSS	Department of Support Services
DUII	Driving under the influence of intoxicants
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services
EMT	Emergency Medical Technician
ESD	Education Service District

Glossary of Commonly Used Acronyms

F/S	Federal / State
FINVEST	Financial Investigation grant, Federal Bureau of Justice Assist.
FREDS	Multnomah County, Fleet, Records, Electronics, and Distribution Services Division
FTE	Full Time Equivalent, based on 2080 hours of work time per yr.
GF	General Fund
ISIS	State of Oregon computerized criminal information system
ISD	Multnomah County Information Services Division
LGFS	Local Government Financial System. The County's accounting system.
MAC	Metropolitan Arts Commission
MCCF	Multnomah Commission on Children and Families – an advisory body directing the allocations of state funding to CFS.
MCCF	Multnomah County Correctional Facility – a medium security jail at Troutdale
MCSO	Multnomah County Sheriff's Office
MDT	Multi-Disciplinary Team, generally directed at child abuse and problems of the elderly
METRO	Metropolitan Services District
MHRC	Metropolitan Human Rights Commission
NPDES	National Pollution Discharge Elimination System
NSA	National Scenic Area
OAR	Oregon Administrative Rules
OBRA	Omnibus Budget Reconciliation Act
OCLPPP	Oregon Childhood Lead Poisoning Prevention Program
OHP	Oregon Health Plan
OHSU	Oregon Health Sciences University
OMAP	Oregon Medical Assistance Program
ONA	Oregon Nurses Association
ORLAW	Database of Oregon legal documents
ORS	Oregon Revised Statutes
OSU	Oregon State University
OTO	One-Time-Only, an expenditure or revenue not expected to recur in future fiscal years.

Glossary of Commonly Used Acronyms

PC	Personal Computer
PCC	Portland Community College
PCO	Physicians Care Organization
PCP	Primary Care Provider
PERS	Public Employees Retirement System
PHS	Public Health Service
PMPM	Per member/per month – generally a capitation rate
PPS	Portland Public Schools
PRSP	Pretrial Release Supervision Program
PUC	Public Utilities Commission
QI	Quality Improvement
RBIP	Risk Behavior Intervention Project
RDA	Recommended Dietary Allowance
RESULTS	Reaching Excellent Service Using Leadership and Team Strategies, the County's quality improvement program
RFP	Request for Proposal
ROCN	Regional Organized Crime and Narcotics grant agency
SAT	Safety Action Team, a community policing program
SB1145	Legislation passed in 1997 that transferred responsibility for felony offenders sentenced to one year or less from the State to the County.
SBHC	School Based Health Center
SRO	School Resource Officer
SRO	Single Room Occupancy
STD	Sexually transmitted disease
STOP	Sanctions Treatment Opportunities Progress Program, drug diversion for probation and parole clients
TAN	Tax Anticipation Notes
T-BILL	Treasury Bill
TSCC	Tax Supervising and Conservation Commission
UA	Urinalysis
USDA	United States Department of Agriculture
WIC	Women Infant and Children's Grant
WTS	Women's Transition Services

Glossary of Commonly Used Acronyms

ACCOUNT	A classification of expenditure or revenue. Example “supplies” is an account in the Materials & Services category.
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Multnomah County, the Board of Commissioners are responsible for approving an adopted budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget document is approved as a result of the Tax Supervising Conservation Commission’s deliberations. This document is then passed to the Board of County Commissioners for revision and, finally adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year’s operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BENCHMARK	General measurements of the quality of life in Multnomah County or Oregon
BUDGET	Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.
BUDGET MESSAGE	Written explanation of the budget and the local government’s financial priorities. Prepared by the chairperson of the governing body.

Glossary of Commonly Used Acronyms

BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the budget.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. For Multnomah County purposes, a capital outlay must cost over \$5,000
CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including building, building improvements and land purchases.
CONTRACTED SERVICES	Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.
COUNTY-WIDE PROGRAMS	Programs that benefit all areas of the county, both within the city limits and outside the city limits.
CURRENT SERVICE LEVEL	The calculated cost of continuing current adopted programs into future fiscal years.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for, and serviced by a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.

Glossary of Commonly Used Acronyms

DEPARTMENT	An organization device used by County management to group programs of like nature.
EARMARKED FUNDS	Revenues designated by statute or constitution for specific purposes.
EMPLOYEE BENEFITS	Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are 1) group health or life insurance payments, 2) contributions to employee retirement, 3) Social Security taxes, and 4) Workers' Compensation and unemployment insurance benefits.
ENCUMBRANCE	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid.
FEDERAL FUNDS	Money from the federal government to fund specific agencies and programs.
FINANCIAL MANAGEMENT SYSTEM	The County's centralized, automated fiscal system used to account, control and report budgetary appropriations, expenditures and revenues for County departments.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is from July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture and other equipment.
FULL TIME EQUIVALENT	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a like full-time position.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a distinct financial or fiscal entity.

Glossary of Commonly Used Acronyms

GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for county-wide activities. The bulk of the property tax rate is represented by this fund/
GOVERNING BODY	County Courts, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICES FUND	Consists of organizations created to perform specified services for other County Departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County Departments and programs.
MUNICIPAL SERVICES	An enhances level of services that benefit a specific geographical area or target population that is smaller than the county-wide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office or division).
PER CAPITA	Amount per individual.
PERFORMANCE MEASURE	Standards used by agencies to measure progress toward desired

Glossary of Commonly Used Acronyms

outcomes.

PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Tax Supervising Commission for review.
REAL PROPERTY	Land and the structures attached to it.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or persons.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, sales taxes)
ROAD FUND	Accounts for expenditures on road, street and bridge construction, maintenance and improvements.
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs.
SCHEDULE	A listing of financial data in a format prescribed by the state.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting).
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can not be used to authorize a tax levy.

Glossary of Commonly Used Acronyms

TAX BASE	Pursuant to Oregon Law, a local government may levy annually an amount up to its voter-approved tax rate without further authorization from the voters. This amount may increase annually by up to 3 percent at the option of the County.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing service performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carry-over to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the county outside city boundaries.

Management Phone List

Appendix

<i>Name</i>	<i>Function</i>	<i>Phone</i>
Board of County Commissioners		
Beverly Stein	County Chair	988-3308
<i>mult.chair@co.multnomah.or.us</i>		
Bill Farver	Chief of Staff	988-3958
<i>bill.m.farver@co.multnomah.or.us</i>		
Carol Ford	Staff Assistant/Acting Budget Manager	988-3956
<i>carol.m.ford@co.multnomah.or.us</i>		
Deb Bogstad	Board Clerk	988-3277
<i>deborah.l.bogstad@co.multnomah.or.us</i>		
Delma Farrell	Office Manager/Internal Services	988-3953
<i>delma.d.farrell@co.multnomah.or.us</i>		
Jeff Cogen	Communications Director	306-5834
<i>jeff.s.cogen@co.multnomah.or.us</i>		
JoAnn Bowman	Board Liaison/Policy Advisor	988-3963
<i>joann.a.bowman@co.multnomah.or.us</i>		
John Rakowitz	Business Liaison	306-5797
<i>john.a.rakowitz@co.multnomah.or.us</i>		
Lyne Martin	Scheduler	306-5772
<i>lyne.r.martin@co.multnomah.or.us</i>		
Maria Lisa Johnson	Community Outreach	988-3960
<i>marialisa.johnson@co.multnomah.or.us</i>		
Rhys Scholes	Senior Policy Advisor	988-3928
<i>rhys.r.scholes@co.multnomah.or.us</i>		
Melinda Petersen	Deputy Chief of Staff	988-3971
<i>melinda.g.petersen@co.multnomah.or.us</i>		
Cynthia Phillips	Customer Service Specialist	988-3308
<i>cynthia.a.phillips@co.multnomah.or.us</i>		
Norm Monroe	Community Investment Coordinator	988-3962
<i>norm.w.monroe@co.multnomah.or.us</i>		
Diane Linn	Commissioner, District 1	988-5220
<i>diane.m.linn@co.multnomah.or.us</i>		
Ramsay Weit	Staff Assistant	988-5137
<i>ramsay.weit@co.multnomah.or.us</i>		
Serena Cruz	Commissioner, District 2	988-5219
<i>serena.m.cruz@co.multnomah.or.us</i>		
Mary P. Carroll	Staff Assistant	988-5275
<i>mary.p.carroll@co.multnomah.or.us</i>		
Lisa Naito	Commissioner, District 3	988-5217
<i>lisa.h.naito@co.multnomah.or.us</i>		
Jeanne Kaliszewski	Staff Assistant	988-5217
<i>jeanne.kaliszewski@co.multnomah.or.us</i>		
Sharron Kelley	Commissioner, District 4	988-5213
<i>sharron.e.kelley@co.multnomah.or.us</i>		
Robert Trachtenberg	Staff Assistant	988-5213
<i>robert.j.trachtenberg@co.multnomah.or.us</i>		

Management Phone List

Appendix

Departments

Aging & Disability Services

Jim McConnell	Director	988-3441
<i>jim.mcconnell@co.multnomah.or.us</i>		
Don Carlson	Admin. Svcs. Officer	988-3620
<i>donald.e.carlson@co.multnomah.or.us</i>		

Community & Family Services

Lorenzo Poe	Director	988-3691
<i>lorenzo.t.poe@co.multnomah.or.us</i>		
Denise Chuckovich	Chief Deputy Director	988-3691
<i>denise.e.chuckovich@co.multnomah.or.us</i>		
Kathy Tinkle	Deputy Director	988-3691
<i>kathy.m.tinkle@co.multnomah.or.us</i>		

Community Justice

Elyse Clawson	Director	988-3470
<i>elyse.clawson@co.multnomah.or.us</i>		
Joanne Fuller	Deputy Director Juvenile Justice	988-5599
<i>joanne.fuller@co.multnomah.or.us</i>		
Jim Rood	Deputy Director Adult Justice	988-5038
<i>jim.rood@co.multnomah.or.us</i>		
Meganne Steele	Resource Management	988-3961
<i>meganne.steele@co.multnomah.or.us</i>		
Jann Brown	Information Services	988-3544
<i>jann.o.brown@co.multnomah.or.us</i>		

County Auditor

Suzanne Flynn	Auditor	988-3320
<i>suzanne.j.flynn@co.multnomah.or.us</i>		

District Attorney

Mike Schrunk	District Attorney	988-3162
<i>michael.d.schrunk@co.multnomah.or.us</i>		
Tom Simpson	Management Assistant	988-3863
<i>thomas.g.simpson@co.multnomah.or.us</i>		

Management Phone List

Appendix

Departments

Environmental Services

Larry Nicholas	Director	988-3355
<i>larry.f.nicholas@co.multnomah.or.us</i>		
Mike Oswald	Deputy Director	988-5001
<i>michael.l.oswald@co.multnomah.or.us</i>		
Bob Thomas	Fiscal Officer	988-3838
<i>bob.c.thomas@co.multnomah.or.us</i>		
Dan Brown	Facilities Director	988-3322
<i>dan.r.brown@co.multnomah.or.us</i>		
Peg Minter	Administrative Services Officer	988-6275
<i>peg.j.minter@co.multnomah.or.us</i>		
Tom Guiney	FREDS Director	988-5353
<i>tom.m.guiney@co.multnomah.or.us</i>		
Gary Hendel	Animal Control Director	988-3790
<i>gary.l.hendel@co.multnomah.or.us</i>		
Kathy Busse	Land Use Planning Director	988-5651
<i>kathy.a.busse@co.multnomah.or.us</i>		
Harold Lasely	Transportation Manager	248-3838
<i>harold.e.lasley@co.multnomah.or.us</i>		
Kathy Tuneberg	Tax Collection & Records Manager	988-3326
<i>kathleen.a.tuneberg@co.multnomah.or.us</i>		
Vicki Ervin	Elections Manager	988-3720
<i>vicki.k.ervin@co.multnomah.or.us</i>		
Bob Ellis	Property Valuation Manager	988-3090
<i>bob.l.ellis@co.multnomah.or.us</i>		

Health

Lillian Shirley	Director	988-3674
<i>lillian.m.shirley@co.multnomah.or.us</i>		
Carol Ford	Deputy Director	
<i>carol.m.ford@co.multnomah.or.us</i>		
Tom Fronk	Bus. & Admin. Svcs.	988-3056
<i>tom.r.fronk@co.multnomah.or.us</i>		
Dr. Gary Oxman	Health Officer	988-3674
<i>gary.l.oxman@co.multnomah.or.us</i>		

Library

Ginnie Cooper	Director	988-5403
<i>ginnie.cooper@co.multnomah.or.us</i>		

Management Phone List

Appendix

Sheriff's Office

Dan Noelle	Sheriff	255-3600
Mel Hedgepeth <i>mel.l.hedgepeth@co.multnomah.or.us</i>	Undersheriff	255-3600
Dan Oldhan <i>daniel.h.oldham@co.multnomah.or.us</i>	Executive Assistant	255-3600
Barbara Simon <i>barbara.m.simon@co.multnomah.or.us</i>	Executive Assistant	255-3600
Larry Aab <i>larry.a.aab@co.multnomah.or.us</i>	Fiscal Officer	255-3600

Support Service

Dave Boyer <i>dave.a.boyer@co.multnomah.or.us</i>	Interim Director	988-5880
George Fetzer <i>george.h.fetzer@co.multnomah.or.us</i>	Risk Management	988-3882
Doug McGillivray <i>doug.mcgillivray@co.multnomah.or.us</i>	Emergency Management	618-2526
David Rhys <i>david.j.rhys@co.multnomah.or.us</i>	Labor Relations	988-3543
Fernando Conill <i>fernando.conill@co.multnomah.or.us</i>	Human Resources	988-3113
Robert Phillips <i>robert.e.phillips@co.multnomah.or.us</i>	Affirmative Action	823-4164
Dave Warren <i>dave.c.warren@co.multnomah.or.us</i>	Budget & Quality	988-3822
Dave Boyer <i>dave.a.boyer@co.multnomah.or.us</i>	Finance	988-3903
Lisa Yeo <i>lisa.m.yeo@co.multnomah.or.us</i>	Information Services Division	988-3749

Detail of Service Reimbursements Between Funds

Appendix

Insurance Benefits (object code 5550)

Paid to the Risk Management Fund (400) to cover worker's compensation, medical, life, dental, unemployment and long-term disability insurance.

General Fund		11,920,238
AGING SERVICES	171,671	
HEALTH DEPARTMENT	1,152,795	
COMMUNITY JUSTICE	2,596,119	
DISTRICT ATTORNEY	1,219,388	
SHERIFF'S OFFICE	4,958,033	
ENVIRONMENTAL SERVICES	679,051	
NON DEPARTMENTAL	351,504	
SUPPORT SERVICES	791,677	
Strategic Investment Program Fund		2,841
Road Fund		1,037,037
Federal State Fund		13,030,354
COMMUNITY & FAMILY SERVICES	2,877,077	
AGING SERVICES	2,413,973	
HEALTH DEPARTMENT	4,924,715	
COMMUNITY JUSTICE	2,331,171	
DISTRICT ATTORNEY	353,477	
SHERIFF'S OFFICE	1,060	
ENVIRONMENTAL SERVICES	2,925	
NON DEPARTMENTAL	102,377	
SUPPORT SERVICES	23,580	
Tax Title Fund		23,390
Bridge Fund		376,468
Library Levy Fund		2,684,140
Inmate Welfare Fund		80,187
Public Safety Levy Fund		3,830,082
HEALTH DEPARTMENT	288,711	
SHERIFF'S OFFICE	3,541,372	
Assessment & Taxation Fund		925,521
Special Operations Fund		301,315
COMMUNITY JUSTICE	69,526	
DISTRICT ATTORNEY	39,717	
SHERIFF'S OFFICE	192,072	
Lease Purchase Project Fund		16,002
Library Construction Fund		6,591
Behavioral Health Managed Care Fund		194,978
Risk Management Fund		322,632
NON DEPARTMENTAL	165,249	
SUPPORT SERVICES	157,383	
Fleet Management Fund		290,109
Telephone Fund		86,695
Data Processing Fund		435,969
Distribution Fund		57,012
Facilities Management Fund		896,327
Total Payments to the Risk Management Fund		\$ 36,517,890

Detail of Service Reimbursements Between Funds

Appendix

Insurance Benefits (object code 5550)

Paid to the PERS Bond Sinking Fund (229) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

General Fund		3,102,987
AGING SERVICES	43,773	
HEALTH DEPARTMENT	332,509	
COMMUNITY JUSTICE	652,060	
DISTRICT ATTORNEY	362,352	
SHERIFF'S OFFICE	1,198,538	
ENVIRONMENTAL SERVICES	172,946	
NON DEPARTMENTAL	112,951	
SUPPORT SERVICES	227,858	
Strategic Investment Program Fund		819
Road Fund		250,669
Federal State Fund		3,335,266
COMMUNITY & FAMILY SERVICES	700,841	
AGING SERVICES	603,806	
HEALTH DEPARTMENT	1,329,792	
COMMUNITY JUSTICE	562,816	
DISTRICT ATTORNEY	99,918	
SHERIFF'S OFFICE	782	
ENVIRONMENTAL SERVICES	893	
NON DEPARTMENTAL	30,430	
SUPPORT SERVICES	5,987	
Tax Title Fund		5,459
Bridge Fund		91,978
Library Levy Fund		711,235
Inmate Welfare Fund		17,191
Public Safety Levy Fund		978,358
HEALTH DEPARTMENT	99,114	
SHERIFF'S OFFICE	879,243	
Assessment & Taxation Fund		229,062
Special Operations Fund		74,951
COMMUNITY JUSTICE	18,824	
DISTRICT ATTORNEY	12,992	
SHERIFF'S OFFICE	43,136	
Lease Purchase Project Fund		1,321
Library Construction Fund		3,588
Behavioral Health Managed Care Fund		90,312
Risk Management Fund		100,882
NON DEPARTMENTAL	53,311	
SUPPORT SERVICES	47,571	
Fleet Management Fund		71,149
Telephone Fund		21,037
Data Processing Fund		153,715
Distribution Fund		12,134
Facilities Management Fund		228,361
Total Payments to the PERS Bond Sinking Fund		\$ 9,480,472

Detail of Service Reimbursements Between Funds

Appendix

Indirect Costs (object code 7100)

Paid to the General Fund (100) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

Strategic Investment Program Fund		28,211
Road Fund		556,409
Emergency Communications Fund		1,169
Bike Path Fund		171
Recreation Fund		1,472
Federal State Fund		16,131,212
COMMUNITY & FAMILY SERVICES	5,058,576	
AGING SERVICES	1,359,327	
HEALTH DEPARTMENT	7,965,578	
COMMUNITY JUSTICE	1,453,659	
DISTRICT ATTORNEY	213,660	
SHERIFF'S OFFICE	3,033	
ENVIRONMENTAL SERVICES	4,257	
NON DEPARTMENTAL	61,957	
SUPPORT SERVICES	11,165	
Tax Title Fund		15,215
Bridge Fund		160,476
Library Levy Fund		2,110,980
Corner Preservation Fund		5,159
Inmate Welfare Fund		175,635
COMMUNITY JUSTICE	3,588	
SHERIFF'S OFFICE	172,047	
Public Safety Levy Fund		4,990,354
HEALTH DEPARTMENT	501,747	
SHERIFF'S OFFICE	4,488,607	
Assessment & Taxation Fund		372,392
Special Operations Fund		321,483
COMMUNITY JUSTICE	38,718	
DISTRICT ATTORNEY	56,191	
SHERIFF'S OFFICE	226,574	
Library Construction Fund		166,842
Behavioral Health Managed Care Fund		551,340
Telephone Fund		138,836
Data Processing Fund		313,915
Total Payments to GF for Indirect Costs		\$ 26,041,271

Detail of Service Reimbursements Between Funds

Appendix

Telephone Costs (object code 7150)

*Paid to the Telephone Fund (402) to cover the costs of services provided
by the County-owned telephone system.*

General Fund		1,388,982
AGING SERVICES	21,247	
HEALTH DEPARTMENT	110,940	
COMMUNITY JUSTICE	433,212	
DISTRICT ATTORNEY	245,464	
SHERIFF'S OFFICE	321,721	
ENVIRONMENTAL SERVICES	107,784	
NON DEPARTMENTAL	52,343	
SUPPORT SERVICES	96,271	
Road Fund		66,541
Federal State Fund		1,717,340
COMMUNITY & FAMILY SERVICES	276,356	
AGING SERVICES	341,087	
HEALTH DEPARTMENT	724,272	
COMMUNITY JUSTICE	306,526	
DISTRICT ATTORNEY	52,193	
NON DEPARTMENTAL	15,506	
SUPPORT SERVICES	1,400	
Tax Title Fund		2,031
Bridge Fund		28,277
Library Levy Fund		249,523
Inmate Welfare Fund		11,021
Public Safety Levy Fund		96,075
HEALTH DEPARTMENT	14,000	
SHERIFF'S OFFICE	82,075	
Assessment & Taxation Fund		85,437
Special Operations Fund		7,887
COMMUNITY JUSTICE	7,153	
DISTRICT ATTORNEY	734	
Behavioral Health Managed Care Fund		39,712
Risk Management Fund		40,664
NON DEPARTMENTAL	17,951	
SUPPORT SERVICES	22,713	
Fleet Management Fund		18,678
Data Processing Fund		67,621
Distribution Fund		2,316
Facilities Management Fund		111,356
Total Payments to the Telephone Fund		\$ 3,933,461

Detail of Service Reimbursements Between Funds

Appendix

Data Processing Fund (object code 7200)

Paid to the Data Processing Fund (403) to cover the costs of developing, maintaining, and operating computer programs.

General Fund		5,508,094
HEALTH DEPARTMENT	1,052,578	
COMMUNITY JUSTICE	425,616	
DISTRICT ATTORNEY	755,948	
SHERIFF'S OFFICE	964,529	
ENVIRONMENTAL SERVICES	91,026	
NON DEPARTMENTAL	5,600	
SUPPORT SERVICES	2,212,797	
Road Fund		28,616
Federal State Fund		504,397
COMMUNITY & FAMILY SERVICES	127,277	
AGING SERVICES	332,500	
HEALTH DEPARTMENT	20,000	
DISTRICT ATTORNEY	24,495	
SUPPORT SERVICES	125	
Bridge Fund		23,595
Library Levy Fund		23,595
Inmate Welfare Fund		80,553
Public Safety Levy Fund		965,547
Assessment & Taxation Fund		594,506
Special Operations Fund		117,400
Risk Management Fund		25,116
Telephone Fund		34,873
Facilities Management Fund		70,413
Total Payments to the Data Processing Fund		\$ 7,976,705

Detail of Service Reimbursements Between Funds

Appendix

PC Flat Fee (object code 7250)

Paid to the Capital Asset Acquisition Fund (245) to cover maintenance and replacement of county owned personal computers.

General Fund		1,472,100
HEALTH DEPARTMENT	105,700	
COMMUNITY JUSTICE	570,400	
DISTRICT ATTORNEY	184,000	
SHERIFF'S OFFICE	360,000	
ENVIRONMENTAL SERVICES	81,600	
NON DEPARTMENTAL	44,000	
SUPPORT SERVICES	126,400	
Road Fund		62,400
Federal State Fund		970,413
COMMUNITY & FAMILY SERVICES	352,800	
AGING SERVICES	120,800	
HEALTH DEPARTMENT	438,413	
COMMUNITY JUSTICE	13,600	
DISTRICT ATTORNEY	31,200	
NON DEPARTMENTAL	11,200	
SUPPORT SERVICES	2,400	
Tax Title Fund		2,400
Bridge Fund		20,800
Library Levy Fund		367,200
Corner Preservation Fund		2,400
Public Safety Levy Fund		19,200
Assessment & Taxation Fund		157,600
Behavioral Health Managed Care Fund		40,800
Risk Management Fund		34,400
NON DEPARTMENTAL	17,600	
SUPPORT SERVICES	16,800	
Fleet Management Fund		11,200
Telephone Fund		9,600
Data Processing Fund		55,200
Distribution Fund		1,600
Facilities Management Fund		58,400
Total Payments to the Capital Asset Acquisition Fund		\$ 3,285,713

Detail of Service Reimbursements Between Funds

Appendix

Technology Asset Replacement (object code 7251)

Paid to the Capital Asset Acquisition Fund (245) to cover maintenance and replacement of network servers and associated hardware.

General Fund		7,500
DISTRICT ATTORNEY	7,500	

Total Payments to the Capital Asset Acquisition Fund	\$	7,500
---	-----------	--------------

Detail of Service Reimbursements Between Funds

Appendix

Motor Pool (object code 7300)

Paid to the Fleet Management Fund (401) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.

General Fund		1,479,397
AGING SERVICES	10,413	
HEALTH DEPARTMENT	91,414	
COMMUNITY JUSTICE	171,483	
DISTRICT ATTORNEY	82,947	
SHERIFF'S OFFICE	991,013	
ENVIRONMENTAL SERVICES	122,680	
NON DEPARTMENTAL	2,654	
SUPPORT SERVICES	6,793	
Road Fund		1,047,335
Federal State Fund		595,124
COMMUNITY & FAMILY SERVICES	94,658	
AGING SERVICES	113,971	
HEALTH DEPARTMENT	103,207	
COMMUNITY JUSTICE	253,810	
DISTRICT ATTORNEY	20,758	
NON DEPARTMENTAL	3,165	
SUPPORT SERVICES	5,555	
Tax Title Fund		1,500
Bridge Fund		72,361
Library Levy Fund		66,542
Corner Preservation Fund		9,329
Public Safety Levy Fund		156,008
Assessment & Taxation Fund		50,954
Special Operations Fund		39,820
COMMUNITY JUSTICE	80	
SHERIFF'S OFFICE	39,740	
Behavioral Health Managed Care Fund		1,673
Risk Management Fund		1,257
NON DEPARTMENTAL	607	
SUPPORT SERVICES	650	
Telephone Fund		4,508
Data Processing Fund		1,428
Distribution Fund		50,000
Facilities Management Fund		235,252
Total Payments to the Fleet Fund		\$ 3,812,488

Detail of Service Reimbursements Between Funds

Appendix

Electronics (object code 7350)

Paid to the Fleet Management Fund (401) to cover the use and maintenance of electronic/radio equipment used by various County departments.

General Fund		469,583
HEALTH DEPARTMENT	1,215	
COMMUNITY JUSTICE	65,968	
DISTRICT ATTORNEY	2,488	
SHERIFF'S OFFICE	356,949	
ENVIRONMENTAL SERVICES	16,363	
NON DEPARTMENTAL	26,600	
Road Fund		21,265
Federal State Fund		4,942
HEALTH DEPARTMENT	1,380	
SUPPORT SERVICES	3,562	
Bridge Fund		3,295
Library Levy Fund		4,000
Corner Preservation Fund		2,776
Inmate Welfare Fund		6,520
Justice Bond Project Fund		85,200
SHERIFF'S OFFICE	5,200	
ENVIRONMENTAL SERVICES	80,000	
Data Processing Fund		3,000
Distribution Fund		588
Facilities Management Fund		5,500
Total Payments to the Fleet Fund		\$ 606,669

Detail of Service Reimbursements Between Funds

Appendix

Building Management (object code 7400)

Paid to the Facilities Mgmt Fund (410) to cover the cost of office space and buildings.

General Fund		15,484,485
AGING SERVICES	121,140	
HEALTH DEPARTMENT	506,342	
COMMUNITY JUSTICE	4,594,858	
DISTRICT ATTORNEY	583,696	
SHERIFF'S OFFICE	4,969,840	
ENVIRONMENTAL SERVICES	860,391	
NON DEPARTMENTAL	2,911,176	
SUPPORT SERVICES	937,042	
Road Fund		745,663
Federal State Fund		9,722,837
COMMUNITY & FAMILY SERVICES	1,269,668	
AGING SERVICES	2,234,065	
HEALTH DEPARTMENT	3,975,862	
COMMUNITY JUSTICE	1,971,251	
DISTRICT ATTORNEY	196,100	
NON DEPARTMENTAL	75,891	
Tax Title Fund		1,500
Bridge Fund		54,109
Library Levy Fund		3,026,932
Public Safety Levy Fund		2,655,639
HEALTH DEPARTMENT	50,000	
SHERIFF'S OFFICE	2,605,639	
Assessment & Taxation Fund		801,094
Special Operations Fund		23,535
Justice Bond Project Fund		352,152
SHERIFF'S OFFICE	56,152	
ENVIRONMENTAL SERVICES	296,000	
Children's Center Construction Fund		9,000
SB 1145 Construction Fund		43,000
Lease Purchase Project Fund		755,000
Library Construction Fund		178,000
Capital Improvement Fund		164,731
Asset Preservation Fund		179,205
Deferred Maintenance Project Fund		94,000
Behavioral Health Managed Care Fund		128,536
Risk Management Fund		399,380
NON DEPARTMENTAL	193,197	
SUPPORT SERVICES	206,183	
Fleet Management Fund		299,733
Telephone Fund		89,513
Data Processing Fund		190,800
Distribution Fund		18,781

**Total Payments to the Facilities Management Fund
for Building Management**

\$ 35,417,625

Detail of Service Reimbursements Between Funds

Appendix

Capital Lease Retirement Fund (object code 7550)

*Reimbursements made to the Capital Lease Retirement Fund (225) for
lease/purchase payments.*

General Fund		2,116,371
HEALTH DEPARTMENT	399,614	
SHERIFF'S OFFICE	176,707	
ENVIRONMENTAL SERVICES	225,050	
SUPPORT SERVICES	1,315,000	
Road Fund		288,000
Library Fund		166,000
Assessment & Taxation Fund		460,280
Deferred Maintenance Project Fund		445,000
Facilities Management Fund		10,758,493
Total Payments to the Capital Lease Retirement Fund		\$ 14,234,144

Detail of Service Reimbursements Between Funds

Appendix

Distribution Fund (object code 7560)

Paid to the Distribution Fund (404) for mail distribution and delivery.

General Fund		533,534
AGING SERVICES	14,251	
HEALTH DEPARTMENT	57,250	
COMMUNITY JUSTICE	56,104	
DISTRICT ATTORNEY	75,042	
SHERIFF'S OFFICE	60,914	
ENVIRONMENTAL SERVICES	188,612	
NON DEPARTMENTAL	26,108	
SUPPORT SERVICES	55,253	
Road Fund		28,486
Federal State Fund		501,113
COMMUNITY & FAMILY SERVICES	65,408	
AGING SERVICES	87,865	
HEALTH DEPARTMENT	268,347	
COMMUNITY JUSTICE	48,125	
DISTRICT ATTORNEY	23,698	
NON DEPARTMENTAL	7,530	
SUPPORT SERVICES	140	
Tax Title Fund		3,642
Bridge Fund		2,327
Library Levy Fund		3,151
Inmate Welfare Fund		1,445
Public Safety Levy Fund		6,999
HEALTH DEPARTMENT	2,500	
SHERIFF'S OFFICE	4,499	
Assessment & Taxation Fund		220,977
Special Operations Fund		52,808
COMMUNITY JUSTICE	4,662	
SHERIFF'S OFFICE	48,146	
Behavioral Mental Health Fund		6,351
Risk Management Fund		21,017
NON DEPARTMENTAL	3,042	
SUPPORT SERVICES	17,975	
Fleet Management Fund		5,300
Telephone Fund		3,328
Data Processing Fund		18,184
Facilities Management Fund		13,920
Total Payments to the Distribution Fund		\$ 1,422,582

Detail of Service Reimbursements Between Funds

Appendix

This page intentionally left blank.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another.

Unlike other Service Reimbursement categories, the specific service is noted below.

From		For	Amount	To	
SERVICE REIMBURSEMENTS TO THE GENERAL FUND					
SIP FUND	NOND	SCHOOL TO WORK INITIATIVE	\$ 97,222	DSS	EMPLOYEE SERVICES
	NOND	OCWA COMPLIANCE	8,500	DSS	FINANCE
ROAD FUND	DES	DSS/INFORMATION SERVICES	14,369	DSS	GIS PROGRAM
FEDERAL STATE FUND	AGING	TITLE 19 PROGRAMS	1,389,230	AGING	TITLE 19 PROGRAMS
	DES	DSS/INFORMATION SERVICES	14,369	DSS	GIS PROGRAM
LIBRARY SERIAL LEVY FUND	LIBRARY	FACILITY SECURITY	120,870	MCSO	FACILITY SECURITY
SPECIAL EXCISE TAX FUND	NOND	ADMINISTRATION OF VISITOR DEVELOPMENT FUND	50,700	DSS	FINANCE
A&T FUND	DES	DSS/INFORMATION SERVICES	14,370	DSS	GIS PROGRAM
SPECIAL OPERATIONS FUND	DCJ	FACILITY SECURITY	8,000	MCSO	FACILITY SECURITY
JUSTICE BOND PROJECT FUND	DES	BUYER POSITIONS IN PURCHASING	111,838	DSS	FINANCE
LEASE/PURCHASE FUND	DES	BUYER POSITION IN PURCHASING	57,419	DSS	FINANCE
CAPITAL IMPROVEMENT FUND	DES	BUYER POSITION IN PURCHASING	22,869	NOND	COUNTY CHAIR
TOTAL REIMBURSEMENTS			\$ 1,909,756		

SERVICE REIMBURSEMENTS TO THE ROAD FUND

GENERAL FUND	DES	VARIOUS ADMINISTRATIVE CHARGEBACKS	\$ 85,604	DES	TRANSPORTATION
	MCSO	SIGNAGE	2,500	DES	TRANSPORTATION
FEDERAL STATE FUND	HEALTH	ADMINISTRATIVE CHARGEBACKS/LAND USE PLANNING	35,200	DES	TRANSPORTATION
BRIDGE FUND	DES	MISC SERVICES	70,000	DES	TRANSPORTATION
CORNER FUND	DES	LAND CORNER MAINTENANCE	581,131	DES	SURVEY
A&T FUND	DES	LAN ADMINISTRATION/SUPPORT	19,950	DES	ADMINISTRATION
FLEET FUND	DES	VARIOUS ADMINISTRATIVE CHARGEBACKS	65,000	DES	TRANSPORTATION
TOTAL REIMBURSEMENTS			\$ 859,385		

SERVICE REIMBURSEMENTS TO THE FEDERAL STATE FUND

GENERAL FUND	DCJ	EVALUATION OF SAI PROGRAM	\$ 132,141	HD	NEIGHBORHOOD HEALTH
SIP FUND	NOND	COMMUNITY HOUSING FUND	526,955	CFS	COMMUNITY HOUSING
	NOND	SUN SCHOOLS	250,733	CFS	DIRECTOR'S OFFICE
	NOND	SPECIAL NEEDS HOUSING	101,015	CFS	COMMUNITY HOUSING
INSURANCE FUND	HEALTH	BLOOD BORNE PATHOGEN TRAINING	16,000	HD	SUPPORT SERVICES
TOTAL REIMBURSEMENTS			\$ 1,026,844		

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another.

Unlike other Service Reimbursement categories, the specific service is noted below.

From		For	Amount	To	
SERVICE REIMBURSEMENTS TO THE BRIDGE FUND					
ROAD FUND	DES	NON WILLAMETTE RIVER BRIDGES	\$ 70,000	DES	MAINTENANCE
SERVICE REIMBURSEMENTS TO THE LIBRARY FUND					
GENERAL FUND	DCJ	JUVENILE DETENTION LIBRARY	\$ 28,000	LIB	LIBRARY SERVICES
	DA	LIBRARIAN TO INDEX LEGAL INFORMATION IN DA'S OFFICE	77,935	LIB	LIBRARY SERVICES
INMATE WELFARE FUND	MCSO	JAIL LIBRARIES	29,870	LIB	LIBRARY SERVICES
TOTAL REIMBURSEMENTS			\$ 135,805		
SERVICE REIMBURSEMENTS TO PUBLIC SAFETY LEVY FUND					
ROAD FUND	DES	INMATE WORK CREWS	\$ 76,852	MCSO	CORRECTIONS
SERVICE REIMBURSEMENTS TO ASSESSMENT & TAXATION FUND					
TAX TITLE FUND	DES	TITLE/INSURANCE SEARCHES	\$ 4,000	DES	A&T
SERVICE REIMBURSEMENTS TO CAPITAL ASSET ACQUISITION FUND					
GENERAL FUND	DES	REIMBURSEMENTS FOR SYSTEMS DEVELOPMENT	\$ 6,500	NOND	CIP
FEDERAL STATE FUND	HEALTH	PARKROSE CLINIC IMPROVEMENTS	53,500	NOND	NEIGHBORHOOD HEALTH
LIBRARY SERIAL LEVY FUND	LIBRARY	LIBRARY BRANCH IMPROVEMENTS	27,513	NOND	LIBRARY SERVICES
TOTAL REIMBURSEMENTS			\$ 87,513		
SERVICE REIMBURSEMENTS TO BEHAVIORAL HEALTH MANAGED CARE FUND					
GENERAL FUND	DCJ	SOAP/RAPP CONTRACT	\$ 185,707	CFS	BEHAVIORAL HEALTH
SERVICE REIMBURSEMENTS TO FLEET MANAGEMENT FUND					
GENERAL FUND	DES	GF SHARE OF FREDS ADMINISTRATION	9,784	DES	FREDS
DISTRIBUTION FUND	DES	DISTRIBUTION SHARE OF FREDS ADMINISTRATION	66,707	DES	FREDS
TOTAL REIMBURSEMENTS			\$ 76,491		
SERVICE REIMBURSEMENTS TO DATA PROCESSING FUND					
CAP ASSET ACQUISITION FUND	DSS	ADMIN COSTS ASSOCIATED W/ FLAT FEE PROGRAM	\$ 1,129,337	DSS	ISD

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
<i>GENERAL FUND</i>	<i>FEDERAL STATE FUND</i>	\$ 74,311,433	
	COMMUNITY & FAMILY SERVICES	36,661,298	General Fund Support of Grant Programs.
	AGING & DISABILITY SERVICES	4,376,962	General Fund Support of Grant Programs.
	HEALTH DEPARTMENT	30,357,988	General Fund Support of Grant Programs.
	COMMUNITY JUSTICE	1,985,119	General Fund Support of Grant Programs.
	DISTRICT ATTORNEY	549,770	General Fund Support of Grant Programs.
	NON DEPARTMENTAL	210,296	General Fund Support of Grant Programs.
	SUPPORT SERVICES	170,000	General Fund Support of Grant Programs.
<i>GENERAL FUND</i>	<i>COUNTY SCHOOL FUND</i>	\$ 1,544,000	
	NON DEPARTMENTAL	1,544,000	ORS 366.005 Requires a Transfer From the GF of \$10 for Every Child Between 4 & 20.
<i>GENERAL FUND</i>	<i>LIBRARY SERIAL LEVY FUND</i>	\$ 16,257,327	
	LIBRARY	16,257,327	Permanent Tax Rate Attributable to "Fossil" Public Safety Serial Levy.
<i>GENERAL FUND</i>	<i>PUBLIC SAFETY LEVY FUND</i>	\$ 29,384,596	
	OVERALL COUNTY	29,384,596	Permanent Tax Rate Attributable to "Fossil" Public Safety Serial Levy (less DCJ share budgeted in General Fund.)
<i>GENERAL FUND</i>	<i>ASSESSMENT & TAXATION FUND</i>	\$ 6,800,240	
	ENVIRONMENTAL SERVICES	6,800,240	General Fund Support of A&T.
<i>GENERAL FUND</i>	<i>JUSTICE SERVICES SPECIAL OPERATIONS</i>	\$ 317,713	
	SHERIFF'S OFFICE	317,713	Program Support and Indirect Costs.
<i>GENERAL FUND</i>	<i>DEFERRED MAINTENANCE PROJECT FUND</i>	\$ 445,000	
	ENVIRONMENTAL SERVICES	445,000	Debt Payment for COP Issue (4/00).
<i>GENERAL FUND</i>	<i>RECREATION FUND</i>	\$ 10,300	
	ENVIRONMENTAL SERVICES	10,300	Payment to Oregon Historical Society.
<i>GENERAL FUND</i>	<i>BEHAV'L HEALTH MANAGED CARE FUND</i>	\$ 551,340	
	COMMUNITY & FAMILY SERVICES	551,340	General Fund Support of Grant Programs.
<i>GENERAL FUND</i>	<i>RISK MANAGEMENT FUND</i>	\$ 205,262	
	NON DEPARTMENTAL	100,614	Provide for Multnomah Building debt service.
	SUPPORT SERVICES	104,648	Provide for Multnomah Building debt service.
<i>GENERAL FUND</i>	<i>DATA PROCESSING FUND</i>	\$ 209,054	
	SUPPORT SERVICES	209,054	General Fund Support of ISD.
<i>GENERAL FUND</i>	<i>FACILITITES MANAGEMENT FUND</i>	\$ 2,901,104	
	ENVIROMENTAL SERVICES	2,901,104	Debt Payment for COP Issue (4/00).

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND	\$ 51,115	
	ENVIRONMENTAL SERVICES	51,115	1% of Motor Vehicle Fees Go Toward Bicycle Path Construction.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND	\$ 3,596,950	
	ENVIRONMENTAL SERVICES	3,596,950	Maintenance/Repair of Willamette River Bridges in Accordance With the PDX/MultCo Services Agreement.
ANIMAL CONTROL FUND	GENERAL FUND	\$ 1,145,860	
	ENVIRONMENTAL SERVICES	1,145,860	Animal License Fees/Other Revenue; Offsets the Cost of the Animal Control Program.
JUSTICE BOND PROJECT FUND	GENERAL FUND	\$ 88,848	
	ENVIRONMENTAL SERVICES	88,848	Support for Facilities Coordinator position transferred to Sheriff's Office.
CAPITAL LEASE RETIREMENT FUND	LEASE PURCHASE PROJECT FUND	\$ 2,875,000	
	ENVIRONMENTAL SERVICES	2,875,000	Transfer reserve no longer required. To offset capital construction costs.
CAPITAL IMPROVEMENT FUND	ASSET PRESERVATION FUND	\$ 1,438,380	
	ENVIRONMENTAL SERVICES	1,438,380	Transfer balance to create Asset Preservation Fund (new for FY 00-01).
CAPITAL IMPROVEMENT FUND	DEFERRED MAINTENANCE PROJECT FUND	\$ 7,550,000	
	ENVIRONMENTAL SERVICES	7,550,000	Transfer balance to create Deferred Maintenance Project Fund (new for FY 00-01).
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND	\$ 502,000	
	ENVIRONMENTAL SERVICES	502,000	Facilities Management Support of Capital Improvement Program.
FACILITIES MANAGEMENT FUND	ASSET PRESERVATION FUND	\$ 2,400,000	
	ENVIRONMENTAL SERVICES	2,400,000	Transfer portion of Facilities Management charges attributable to Asset Preservation program.