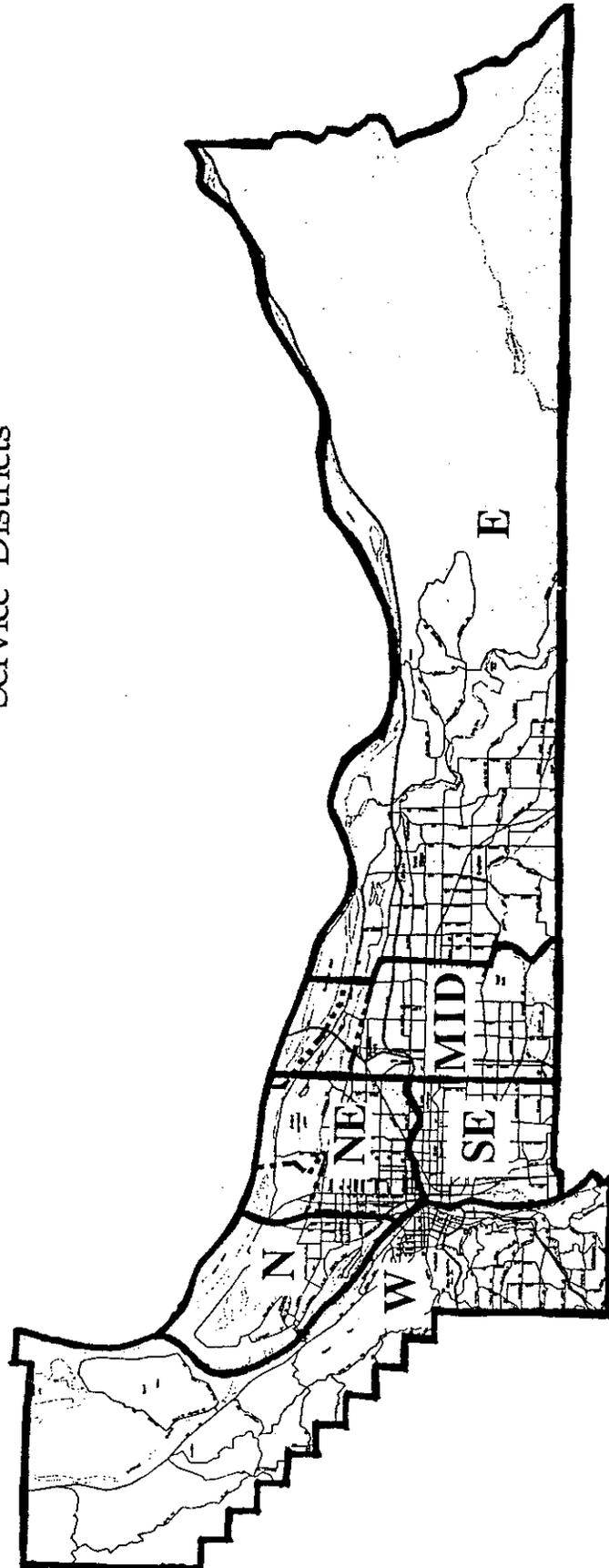


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Intergrated Human
Service Districts



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 the state was admitted to the Union.

Population

Multnomah County is one of four counties that make up the Portland Primary Metropolitan Statistical Area (PMSA). The other three Oregon counties are Clackamas, Washington, and Yamhill. The Portland PMSA is the largest metropolitan area in Oregon, with a population of over 1.3 million. Multnomah County is the most populous county in the state, with a 1995 population of 620,000. 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.

POPULATION ESTIMATES

Year	State of Oregon	Portland PMSA*	Multnomah County	City of Portland	City of Gresham
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
1981	2,660,735	1,118,300	561,900	372,000	33,920
1982	2,656,185	1,125,875	564,500	367,000	34,375
1983	2,635,000	1,114,700	557,500	365,000	34,340
1984	2,660,000	1,125,800	562,300	371,500	36,370
1985	2,675,800	1,135,600	561,800	379,000	37,480
1986	2,659,500	1,144,800	566,200	398,160	42,715
1987	2,690,000	1,155,500	562,000	419,810	55,530
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

* 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

Current employment data are available for the Portland PMSA, which consists of Multnomah, Washington, Clackamas and Yamhill counties.

PORTLAND PMSA AVERAGE ANNUAL UNEMPLOYMENT

Year	PMSA	Oregon	USA
1985	7.4	8.8	7.2
1986	7.2	8.5	7.0
1987	5.3	6.2	6.2
1988	4.8	5.8	5.5
1989	4.5	5.7	5.3
1990	4.2	5.5	5.5
1991	4.7	6.0	6.7
1992	6.2	7.3	7.4
<i>Portland-Vancouver PMSA</i>			
1993	6.0	7.2	6.8
December 1994*	3.9	4.8	5.1

*December 1994 figures are raw rates. Seasonally adjusted rates for Oregon and the U.S. were 5.1 and 5.4 percent, respectively. Seasonally adjusted rates are not available on a monthly basis below the state level.

Source: State of Oregon Employment Division, Department of Human Resources.

The major trend in the Portland economy since the 1970s has been toward greater diversification. Employment in manufacturing, construction, mining and government is proportionately lower in Portland than in the United States. But employment in trade, services, finance, insurance, real estate and transportation is proportionately greater in Portland than in the United States.

PORTLAND PMSA LABOR FORCE

Year	Residential Civilian Labor Force (000)	Unemployment (000)	Unemployment as a Percent of Labor Force	Total Employment (000)
1985	594.7	44.0	7.4%	550.7
1986	617.0	44.1	7.1%	572.9
1987	630.4	33.5	5.3%	596.9
1988	646.7	31.0	4.8%	615.7
1989	675.5	30.2	4.5%	645.3
1990	686.0	29.0	4.2%	657.0
1991	699.0	33.0	4.7%	666.0
1992	714.4	44.1	6.2%	670.3
<i>Portland-Vancouver PMSA</i>				
1993	904.7	54.2	6.0%	850.5

Source: State of Oregon Employment Division, Department of Human Resources.

Demographic and Economic Information

Appendix

MAJOR EMPLOYERS IN THE PORTLAND METROPOLITAN AREA

Employer	Industry	1994 Employment
Manufacturing		
Tektronix, Inc.	Electronic instruments	6,800
Intel Corporation	Semiconductor integrated circuits	6,600
Freightliner Corporation	Heavy duty trucks	3,042
Nike, Inc.	Sports shoes and apparel	2,480
Hewlett-Packard Co.	Computer printers	2,300
Precision Castparts Corporation	Steel castings	2,000
James River Corporation	Pulp & paper, packaging	1,800
Boeing of Portland	Aircraft frame structures	1,611
Mentor Graphics	CAE software & hardware	1,500
Gunderson, Inc.	Railroad freight cars	1,300
SEH America	Silicon wafers	1,200
The Oregonian	Newspaper	1,170
Tuality Healthcare	Health care	1,105
Wacker Siltronic Corporation	Silicon semiconductor materials	1,050
Sequent Computer Systems	Supermini computer systems	1,000
Oregon Cutting Systems	Saw chains & accessories	1,000
Jantzen Inc.	Sportswear & swimwear	1,000
Non Manufacturing		
Kaiser Permanente	Hospitals & clinics	7,229
Providence Health Care System	Hospitals & clinics	7,200
Legacy Health System(2)	Hospital & health services	6,937
U.S. Bancorp	Bank & holding company	6,835
Fred Meyer, Inc.	Grocery & retail variety chain	5,800
Safeway Stores	Grocery chain	4,000
U.S. West Communications	Communications utility	3,500
First Interstate Bank	Bank	3,220
PacifiCorp	Electricity, mining & telecommunications	2,247
McDonalds Corporation	Fast food franchise	2,200
Consolidated Freightways	Trucking	2,200
Portland General Corp.	Electric utility	2,149
Meier & Frank Co.	Department stores	1,985
Southwest Washington Medical Ctr.	Health care	1,933
United Parcel Service	Small package transport	1,831
Blue Cross & Blue Shield	Medical insurance	1,800
Nordstrom	Retail specialty stores	1,800
Horizon Air	Airline	1,800
Red Lion Inns	Hotel/motel chain	1,750
PayLess Drug Stores N.W.	Retail drug & variety chain	1,565
Portland Adventist Medical Ctr.	Hospital services	1,500
Albertson's	Retail grocery chain	1,232
Delta Air Lines, Inc.	Airline	1,221
Holland, Inc.	Fast food franchise	1,200
Bank of America Oregon	Financial services	1,200
Sears Roebuck & Co.	Retail department store	1,153
Standard Insurance Co.	Insurance	1,122
Tuality Health Care	Health care	1,105
Restaurant Management Northwest, Inc.	Fast food franchise	1,100
Northwest Natural Gas Co.	Natural gas utility	1,020
GI Joe's	Sports & auto retail	1,000

Demographic and Economic Information

Appendix

Income

In recent years, per capita income 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). Effective buying income per household, which is defined as personal income less tax and non-tax payments, has also been higher in the PMSA than in the state.

PORTLAND PMSA INCOME ESTIMATES

Year	PMSA Total Personal Income (in millions)	Per Capita Income			Median Household Effective Buying Income	
		Portland PMSA	State of Oregon	USA	Portland PMSA	State of Oregon
1981	\$13,401	\$11,922	\$10,448	\$10,949	\$21,712	\$19,036
1982	13,678	12,104	10,589	11,482	22,443	19,571
1983	14,358	12,753	11,281	12,100	23,926	20,825
1984	15,658	13,718	12,069	13,116	26,264	22,796
1985	16,394	14,343	12,641	13,899	24,760	21,385
1986	17,129	14,795	13,128	14,597	26,078	22,306
1987	18,217	15,619	13,851	15,425	25,963	22,309
1988	19,952	16,786	15,002	16,600	26,430	22,464
1989	26,442	17,844	16,193	17,696	28,192	23,624
1990	28,633	18,744	17,038	18,635	29,982	25,082
1991	30,198	19,235	17,495	19,091	32,961	29,300
1993	33,193	20,681	18,605	20,105	34,351	30,294
1993	NA	NA	NA	NA	36,159	31,744

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

RETAIL TRADE IN THE PORTLAND PMSA (000)

Year	Portland PMSA	Multnomah County	State of Oregon
1983	6,833,390	3,704,561	14,879,990
1984	6,986,524	3,815,310	14,267,550
1985	7,441,991	4,061,500	15,159,386
1986	7,870,161	4,316,460	15,872,208
1987	8,132,744	4,448,417	16,183,394
1988	8,944,810	4,877,758	17,724,240
1989	9,768,019	4,693,774	20,225,882
1990	10,811,738	5,203,048	22,416,935
1991	11,286,876	5,366,436	23,262,179
1992	13,914,356	5,805,218	25,235,324
1993	15,362,788	6,421,562	27,767,436

Source: Sales & Marketing Management, *Survey of Buying Power*.

Economic Development

The City of Portland

Office and Commercial within the Downtown. A new \$100 million federal courthouse, designed to accommodate growth of federal courts through 2020, is under construction in the downtown area. Completion of the 565,000-square-foot, 17-floor building is expected in two years. Louis Dreyfus Property Group is building a 16-story, 300,000-square-foot office tower in downtown. Also under construction in the area is a \$54 million, 29-story office building, to be completed in mid-1995. Thiele Square is a 32,900-square-foot, two-story retail center with two levels of parking, now under construction on West Burnside Street. The \$8.8 million, 45,000-square-foot Food Innovation Center to be built near Union Station will be a joint project of Oregon State University's Agricultural Experiment Station and the Oregon Department of Agriculture.

The vacant Frederick and Nelson store has been purchased and will be developed for a hotel and retail facility, to be completed in 1995. RiverPlace is a mixed-use development on 73 acres along the west bank of the Willamette River, with apartments, restaurants, shops and office space. Pacific Gas Transmission Company, which operates natural gas pipelines in western U.S., is building an eight-story, \$21 million office building and parking structure in RiverPlace. A \$15 million project with 182 apartments and townhouses is now under construction on 2.7 acres south of RiverPlace.

The River District. The Portland Development Commission recently created the River District, a 100-acre site south of Union Station and along Northwest Front Avenue. The \$870 million mixed-use project will be developed over 20 years and will include 5,500 housing units, mostly rentals, and 2 million square feet of commercial space. The development team will be chosen in 1995, and construction of housing is expected to begin in 1996. The first project will be 600 housing units on 7.5 acres near Union Station. The City expects that \$150 million in public funds will be invested in the projects, with over \$700 million from private funds.

Northwest Industrial Area. Wacker Siltronic Corporation is now building a \$200 million plant expansion that is expected to create 200 to 400 new jobs when it is completed in 1996. The new facility will quadruple the company's capacity to produce silicon wafers. The firm is also investing \$40 million in upgrading the existing plant. Wacker, which now employs about 1,000 workers, received a property tax exemption of approximately \$10.8 million over five years, through the City's enterprise zone program. Montgomery Park, an historic mixed-use complex, has received City approval for a \$3 million, 417-space garage on an existing surface parking lot north of the building.

Eastside Development. In 1992 the City entered into a business partnership with the Portland Trail Blazers National Basketball Association franchise for their construction of a new arena on City-owned land adjacent to the Memorial Coliseum, three blocks from the Oregon Convention Center. The City will finance \$34.5 million of a total development package of \$262 million, with the balance financed by the Trail Blazers. Debt service on the City's contribution will be paid by revenues from the new arena and related operations. Completion is scheduled for 1995. The project will include a 20,000-seat arena; an eight-level, 1,060-space parking garage attached to the arena; a 62,000-square-foot entertainment and office complex that will include three restaurants, a centralized ticket office and a 370-space parking garage; two City-owned parking structures and a surface lot with 1,200 to 1,400 spaces; a public plaza; a \$2.8 million interior and structural upgrade of the Coliseum; and relocation and/or reconstruction of three major roads fronting the site.

The City has approved a master plan for a park along the Willamette River across from downtown. The project will be phased and will develop 27 blocks along the riverbank. A developer has proposed three office buildings with a total of 300,000 square feet of space and 1,050 parking spaces on PGE-owned land

south of OMSI in the central eastside industrial area. The first phase would be a 45,000-square-foot headquarters building for KPTV.

The City has funded a \$50,000 study to examine alternative southbound routes to I-5 from the eastside industrial district. Recommendations will be complete in the spring of 1995.

The City's Police Department plans to build a new 18,000-square-foot eastside precinct headquarters by March 1996.

Rivergate Industrial Park and Airport Way. The Rivergate Industrial Area is a 3,000-acre area owned by the Port of Portland in north Portland. Food processor Pasco Corporation has asked the City for tax exemptions when it develops a new 63,000-square-foot, \$20 million dough factory there. Completion is expected by the end of 1995, with 35 jobs when it begins operation in early 1996. Kanto Corporation, a Japanese reagent manufacturer, plans to build a distribution facility on 11.2 acres purchased from the Port. Columbia Sportswear, Inc., is building a \$4.5 million, 150,000-square-foot warehouse and distribution center, to be completed in mid-1995. A \$4 million seven acre, 100,000 square-foot auto parts distribution center is expected to be completed in the fall of 1995. American Steel is planning to build a \$15 million plant that is expected to be operational in two years. Oregon Steel Mills, Inc., has begun construction of a \$180-million expansion to double the capacity of its mill in the Rivergate area, expected to be completed in late 1996.

The City annexed the Airport Way industrial area in the early 1980s and established the Airport Way Urban Renewal Area east of the airport in 1986. The Area includes 2,880 acres of developable land close to downtown, the airport, freeways, and residential areas in the vicinity of a relatively new major arterial street that is currently under development. This is one of a few remaining large tracts of developable industrial land within the metropolitan area. The City of Portland, the state and the county invested a total of \$80.6 million in public infrastructure improvements between 1986 and 1994. The City recently widened and expanded four miles of Airport Way, a \$4.7 million project. Other related infrastructure improvements have opened up 1,000 acres to new development. Since 1990, assessed value within the Airport Way Urban Renewal Area has increased by 55 percent, from \$198 million to \$306 million. Private sector investment between 1986 and 1994 is estimated at \$116 million, building 1.6 million square feet of new commercial and industrial development. Businesses in the area include air transportation related business, car rental agencies, warehouses, industrial parks, and hotels and motels.

City of Gresham

Industrial Development. The Gresham Community Development Department estimates a vacant industrial land inventory of approximately 1,500 acres. Much of the vacant industrial land is located in the Columbia South Shore industrial area along the Columbia River.

Five major industrial parks in the city encompass 332.5 acres of land. The five industrial parks include: the 7.5-acre Birdsdale Industrial Park, the 45-acre Clear Creek Business Park, the 155-acre Rockwood Industrial Park, the 15-acre Rockwood Industry Center, and the 110-acre Banfield Corporate Park.

The Columbia South Shore area is a part of the Columbia Corridor project. This is a multi-jurisdictional effort to develop the 16-mile stretch of land between the Willamette and Sandy rivers on the south shore of the Columbia River, which contains approximately 7,000 acres of land for industrial development. Access to this corridor is provided by three interstate highways, two airports, two railroads, and marine cargo facilities. Approximately 1,100 acres of the South Shore area lie within the City. Since 1986 the South Shore area has attracted major industrial and office developments, and today this area accounts for over 40 percent of the city's industrial development. Winmar Corporation has received tentative approval of the Interlachen Commerce Center, an industrial subdivision containing 30 sites and covering 228 acres.

Some of the recent and most significant industrial developments over \$250,000 include:

- Fujitsu improved its facilities with a \$300,000 remodeling of its microprocessing facility and has received a tax abatement from the county as encouragement for another \$500,000 expansion to be completed in 1996.
- Boeing of Portland is the largest manufacturing employer in Gresham, with a 143-acre site. Boeing has continued to expand and modernize its facility with recent construction projects.
- Penske Truck Leasing completed a \$260,000 expansion.
- Albertson's expanded its warehouse by \$46,000 square feet, at a cost of \$1.75 million.
- A new 14,880-square-foot office/warehouse facility was completed, at a cost of \$447,000.
- The city constructed a water tank at a cost of \$1 million.

Commercial Development. The city has an estimated inventory of 300 acres of buildable vacant commercial land. Total commercial development increased from just over 500 acres in 1986 to about 600 acres in 1993. This growth includes over one million square feet of new commercial development.

The City continues to see growth in smaller retail and service establishments. Some of the recent and most significant commercial developments over \$250,000 include:

- Albertson's food store remodeling, at a cost of \$500,000.
- A Gold Club addition of 2,000 square feet, at a cost of \$250,000.
- Reconstruction of a car dealership showroom, at a cost of \$654,000.
- A 24,000-square-foot Goodwill Industries facility, at a cost of \$630,000.

The City has also seen an increase in construction of public schools. The most recent major improvements include:

- Construction of new classrooms and remodeling of an existing building. The \$4.9 million project included the addition of 75,788 square feet of space.

Regional Economic Development

According to the Daily Journal of Commerce, 1.3 million square feet of retail space was added within the Portland metropolitan area in 1994, and 221,000 square feet was added in 1993. Potential retail construction in 1995 includes a 500,000-square-foot renovation of the Jantzen Beach Center, 420,000 square feet of space in the second phase of Tanasbourne Town Center, and 300,000 square feet at Clackamas Crossing. Over 600,000 square feet of industrial space was built in 1994, 502,000 in 1993.

Vacancy rates in several building categories dropped in the metropolitan area in 1994. For retail space, the vacancy rate in 1994 was 3.9 percent, compared with 4.8 percent in 1993 and 6.4 percent in 1990. Industrial vacancy rates dropped from 10.8 percent in 1993 to 5.5 percent in 1994. Industrial park vacancy rates went from 9.0 percent in 1993 to 5.6 percent in 1994. Manufacturing and distribution space rates went from 9.2 percent to 4.4 percent vacancy.

Trammell Crow Residential plans to build 500 rental units on 43 acres in Beaverton at a cost of \$35 million, as part of the 124-acre Murray West mixed-use project planned at a future light rail stop. Trammell Crow is also planning to expand Commerce Park Tualatin from 115,000 square feet in three buildings on 8 acres, to 821,000 square feet on 54 acres, with a total value of \$36 million.

Demographic and Economic Information

Appendix

Cornell Oaks Corporate Center, a 140-acre office park in Washington County, will undergo a \$13 million expansion with two additional buildings, for a total of 142,000 square feet of additional space.

Intel, Inc., a major computer chip manufacturer, has four campuses with a total of 2.6 million square feet of space and 7,700 employees in Washington County. Intel Corporation has begun construction on a new \$565 million manufacturing and development plant in Hillsboro, on the 300-acre Ronler Acres industrial campus. The facilities are expected to be completed in 1997 and will include a 500,000-square-foot wafer fabrication plant, an office building and various support buildings. This is the first building of the firm's fifth campus; when the campus is completed in 1999, total costs will amount to \$2.2 billion. Intel is also completing a \$705 million expansion to an existing process technology development facility in Aloha, and recently opened a \$67 million, four-story building for engineers and administrative staff. Intel has received tax exemptions from Washington County for these projects.

Integrated Device Technology, Inc., (IDT) is building a two-phase, 192,000-square-foot, \$400 million computer chip manufacturing plant. The firm plans to complete the first phase in 1996 and will employ 500 to 600 workers.

Hewlett Packard recently completed a 250,000-square-foot expansion of its factory in Vancouver, Washington, and leased 200,000 square feet of office space from Tektronix.

Transportation

The metropolitan area is a leading warehousing and distribution center in the Pacific Northwest, serving a market area of approximately seven million people. Located at the head of a deep-water navigation on the Columbia River system, it has substantial geographic and economic advantages for the shipment of freight.

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. In 1994, the Port approved a \$60 million, ten-year plan to build out Terminal 6, which will expand its capacity to handle container units and larger ships. In addition, the Port plans to invest \$12 million in rail infrastructure improvements over the next two years.

In tonnage of total waterborne commerce, Portland is ranked as the third largest port on the West Coast, after Long Beach and Los Angeles. Exports include wheat and barley, forest products (logs, lumber, plywood and wood chips), pulp and paper, and scrap metal and aluminum products. Imports include ore (limestone, iron ore and alumina), iron and steel products, petroleum products, salt, automobiles and trucks.

Upstream from Portland, the Columbia River provides the only water route through the Cascade Mountains to the agricultural area of eastern Oregon and Washington and northern Idaho. In addition, the Columbia River Gorge forms a corridor through the Cascades, which, because it is level, provides economical rail and highway routes between Portland and the region east of the mountains.

The metropolitan area also serves the Willamette River Valley, which extends approximately 145 miles south and is a diversified and productive agricultural region and food processing center. Interstate Highway 5 runs along the valley, connecting the region with metropolitan areas to the north and south. Interstate Highway 84 begins in Portland and is a major connection with regions to the east. Three transcontinental railroads serve the metropolitan area.

Portland International Airport handled 9.9 million passengers in 1994, a 16 percent increase over 1993; and more than 202,729 short tons of air cargo in 1994, an increase of 14.5 percent over 1993. Fourteen passenger airlines operate out of the airport. Major airlines include American, Delta, Northwest, Southwest, TWA, US Air and United; national airlines include Alaska, American West, American Transair, and Hawaiian; regional airlines include Air BC, Horizon, Pacific Air, Reno Air and United Express. The airport, one of the fastest growing international airports on the West Coast, has undergone extensive remodeling over the past four years, including construction of a new parking facility, and has moved into the \$101 million first phase of an \$800 million plan for ten years of future terminal improvements. These improvements will include the south terminal expansion project, a 3,000-space parking garage east of the existing parking garage, a new 250-foot air traffic control tower (funded by the FAA), the widening of the roadway in front of the ticket lobby from four lanes to eight lanes, and the addition of 1,800 surface parking spaces to the economy parking lot east of the terminal. Toward the end of the ten years, a second terminal building will be built east of the existing terminal and connected with it by a long concourse, and light rail stations will be added to each terminal building.

Three major railroads -- the Burlington Northern, Southern Pacific and Union Pacific -- plus the Amtrak passenger train system, serve the County.

The Tri-County Metropolitan Transportation District (Tri-Met), the regional public transit agency, provides bus service throughout the County. Tri-Met's light rail system (MAX) operates a 15-mile line between downtown Portland and the City of Gresham to the east. An extension of the light rail line west into Washington County is now under construction. When completed in 1997, the Westside extension will extend the line out to the Hillsboro, the county seat of Washington County. Planning is now under way for additional expansions north along two corridors to Vancouver, Washington, and the Portland International Airport, and south in four corridors to Tigard, Lake Oswego, Milwaukie and Oregon City.

Tourism and Recreation

Portland serves as the center of the state's tourism industry, which is the third largest industry. Attractions include the Pacific Coast, the Cascade and Coast mountain ranges, and the wilderness areas of eastern and southern Oregon. Sightseeing, hunting, fishing, boating, skiing, hiking, backpacking and mountain climbing are among the activities that draw visitors to the state each year. According to the Oregon Tourism Division, in 1988 travel-related expenditures amounted to more than \$2 billion, a 15 percent increase over the previous year, and generated approximately 40,000 jobs with a total payroll of \$375 million.

Within the County, Metro's Washington Park Zoo, the Oregon Museum of Science and Industry, the Rose Garden and the Japanese Garden provide recreation in the summer and throughout the year. Other activities include boating on the Willamette and Columbia rivers, attending the parade and other events of the annual Rose Festival, and taking part in the annual Mt. Hood Festival of Jazz.

Major cultural attractions include the Portland Art Museum and many small galleries; the Portland Opera, the Oregon Symphony Orchestra, the Portland Youth Philharmonic, many other musical organizations; and the Oregon Historical Society Museum.

The Oregon Convention Center, 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. In 1994, an estimated 400,000 convention delegates visited the City of Portland, attending meetings and exhibits in the Oregon Convention Center and other facilities. They represented expenditures of approximately \$260 million in the City. Another 3.5 million visitors to the City spent an estimated \$700 million.

The Portland Oregon Visitors Association lists 120 hotels and motels within the metropolitan area, with a total of 13,948 units. Occupancy rates ran at 80 percent in the summer of 1994, compared with a national average of 67 percent. Three developers have announced plans to build approximately 800 rooms in

three facilities in or near the Portland downtown area within the next few years. These projects include: the planned conversion of the vacant Frederick and Nelson retail store to a 221-suite hotel, with retail shops on the ground floor, a \$23 million to \$28 million project; the 200-unit expansion of the Holiday Inn Downtown, near the Convention Center; and a 180-unit hotel to be completed in 1997. Another facility, the \$21 million, 241-suite Embassy Suites hotel, is planned for the airport area, with construction to begin in 1995.

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 Comprehensive Plan.

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 7 percent of all manufacturing jobs and 1 percent of all employment in the PMSA in 1993.

About half of the commercial timber lands in the County are in the Mt. Hood National Forest; the remainder is in the northwest part of the County and in the area between the Sandy River and the National Forest boundary. Multnomah County has 0.7 percent of the state's commercial timber.

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. In 1994, 11,685 acres of crops were harvested in Multnomah County. That amount has remained relatively stable over the past ten years. Land use controls have limited the changes from agricultural to urban uses in recent years.

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. In 1994, the Oregon State University Extension Service estimated the value of crops and livestock sales in Multnomah County at \$56,822,000.

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

<u>Year</u>	<u>Permits for Residential Units</u>		<u>Costs of Construction & Alteration</u>	
	<u>Single Family</u>	<u>Multi-Family</u>	<u>Residential (000)</u>	<u>Non-Residential (000)</u>
1983	963	363	\$110,478	\$169,650
1984	847	501	89,217	141,713
1985	757	316	79,505	201,411
1986	846	429	94,498	215,927
1987	854	1,106	113,507	186,435
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

Source: Oregon Housing and Community Services Department.

MULTNOMAH COUNTY, OREGON INCORPORATION

Multnomah County was incorporated in 1854 and was formed from parts of Clackamas and Washington counties as they existed at that time. Multnomah is the smallest county in the state (470 square miles) but is the most populous, with about 620,000 inhabitants as of July 1995. Portland, the county seat, was established in 1851 and is the state's largest city, with a July 1993 population of about 471,000.

Multnomah County's present Home Rule Charter was adopted in January 1967. The Charter has been amended several times by the voters of Multnomah County.

Government

The County is governed by a Board of County Commissioners consisting of four non-partisan members elected from designated districts within the County and the Chair of the Board elected at large. The Board of County Commissioners conducts all legislative business of the County in one formal Board meeting per week. Some meetings are held outside the Courthouse for greater citizen access.

MULTNOMAH COUNTY, OREGON ELECTED OFFICIALS

<u>Title</u>	<u>Name</u>	<u>Length of Service</u>	<u>Term Expires</u>
Board of County Commissioners:			
Chair of Board	Beverly Stein	2 Years	12/31/98
District No. 1	Dan Saltzman	2½ Years	12/31/96
District No. 2	Gary Hansen	4½ Years	12/31/98
District No. 3	Tanya Collier	2½ Years	12/31/96
District No. 4	Sharron Kelley	6½ Years	12/31/96
County Auditor	Gary Blackmer	4½ Years	12/31/98
County District Attorney	Michael Schrunk	13½ Years	12/31/96
County Sheriff	Dan Noelle	¼ Years	12/31/98

Staff

The County has 3,878 full time equivalent positions. There are eight bargaining units representing 3,299 employees as listed below. The County is represented by its Labor Relations Division in all negotiations. Not represented are approximately 545 management and exempt employees and 41 independent or elected officials.

<u>Bargaining Unit</u>	<u>Number of Employees</u>	<u>Termination Date of Current Contract</u>
General Employees (Local 88 & 86)	2,488	June 30, 1998
Crafts Unions	20	June 30, 1998
Corrections (Teamsters Local 223) ¹	365	June 30, 1998
Deputy Sheriffs Association ¹	113	June 30, 1998
Oregon Nurses Association	252	June 30, 1998
Prosecuting Attorneys Association ¹	<u>61</u>	June 30, 1996
	<u>3,299</u>	

1. The Corrections, Deputy Sheriffs and Prosecuting Attorneys contracts are not subject to strike, according to state law. These contracts are required to be settled by binding arbitration if the normal negotiations are not successful. The arbitrator would be selected from a list maintained by the State Employment Relations Board, and his or her awards are binding.

Pension Plan

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, 1994 was \$117,934,000.

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 with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. 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 County is required to contribute 13.03 percent of covered employees' salaries to PERS; employees other than Prosecuting Attorneys contribute 6 percent of covered compensation.

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted to the effects of projected salary increases estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of PERS on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits, and is independent of the funding method used to determine contributions to PERS.

The pension benefit obligation was computed as part of an actuarial valuation performed as of December 31, 1991 and is the most recent available. Significant actuarial assumptions used in the valuation include (a) a rate of return on the investment of present and future assets of 8 percent, (b) projected salary increases of 6 percent per year in addition to salary increases due to promotions and longevity, (c)

post-retirement benefit increases of 2 percent per year (the maximum allowable), and (d) a 10 percent final increase in the benefits for members who utilize unused sick leave to increase the final average salary to calculate their pension. No obligation for retirees is attributed to the County as PERS pools the risk related to retired employees among all employers. Accordingly, the County's separate actuarial valuation covers only current employees.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. The contribution rate for normal cost is determined using the "entry age actuarial cost method." A thirty-year amortization, which started in 1976, is used to amortize the costs of the unfunded actuarial liabilities. Any ad hoc benefit increases are funded over 30 years.

The excess of the actuarial present value of accrued benefits applicable to the County's employees over the actuarial value of the assets at December 31, 1992 and December 31, 1993, are as follows:

	<u>December 31, 1992</u>	<u>December 31, 1993</u>
Actuarial Value of Assets	<u>\$123,045,000</u>	<u>\$149,961,000</u>
Pension benefit obligation - current employees		
Member account balances	76,006,000	89,114,000
Vested accrued benefits	86,898,000	107,927,000
Non-vested accrued benefits	<u>11,077,000</u>	<u>13,046,000</u>
TOTAL	<u>173,981,000</u>	<u>201,087,000</u>
Excess of obligation over actuarial value of assets	<u>\$ 50,936,000</u>	<u>\$60,126,000</u>

The actuarial value of assets represented approximately 71 percent of the pension obligation at December 31, 1992 and 71.5 percent at December 31, 1993.

The County's contribution rate is determined through the actuarial valuation performed as of December 31, 1993. The County's total payroll, contribution amount and contribution rate for the last nine years are:

COUNTY CONTRIBUTION TO PERS

Fiscal Year	Total Payroll	Employer Contribution	Contribution Rate
1986	\$ 51,340,190	\$ 6,149,000	11.30%
1987	55,423,854	6,191,317	11.30 - 11.54%
1988	60,341,184	7,193,071	11.54 - 13.30%
1989	63,950,000	9,016,000	13.30%
1990	68,104,000	9,601,000	13.30%
1991	83,888,000	11,826,000	13.30%
1992	92,691,000	13,068,000	13.30%
1993	107,734,000	14,880,000	13.30%
1994	117,934,000	16,289,000	13.03%

Impact of Ballot Measure 8

On November 8, 1994, the voters approved Ballot Measure 8. Measure 8 amended the Oregon Constitution, requiring public sector employees to contribute 6 percent of their salaries to PERS and disallowing the use of unused sick leave to increase a retiree's benefits. On December 7, 1994, the Board of County Commissioners granted all employees, except the Prosecuting Attorneys Association, a 5.6 percent increase to offset the requirement that employees pay a 6 percent retirement contribution. The action taken by the Board required no additional funds for the 1994-95 budget.

The Prosecuting Attorneys Association voted not to open their contract and will begin to have their 6 percent retirement contribution withheld from their checks effective July 1996, when their collective bargaining agreement terminates.

Source: Multnomah County.

Accounting Structure

GOVERNMENTAL FUNDS

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

General Fund (100) - 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. In the event the Fund is discontinued, any excess funds would be returned to the originating jurisdiction or the County General Fund.

Road Fund (150) - 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 apportionments, 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 (151) - 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, pursuant to Multnomah County Code 5.90.060.

Recreational Facilities Fund (History Only) (152) - This fund accounted for green fees at the County-owned Glendoveer Golf Course under terms of a contract with course operators.

Natural Areas Acquisition and Protection Fund (153) - Accounts for the acquisition, protection and management of natural areas. Revenues are derived from the sale of property and interest income. Authorized by Resolution 90-57, as amended by Resolution 93-338.

Bicycle Path Construction Fund (154) - 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.

Federal/State Program Fund (156) - 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 (157) - 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 (158) - 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 after County expenditures to maintain the property prior to sale are deducted.

Animal Control Fund (159) - Accounts for revenues from dog and cat licenses, and control fees. Cash transfers are made to the General Fund for animal control activities.

Serial Levy Fund (History Only) (160) - This fund accounted for the proceeds of a \$4.7 million levy collected from 1987-88 through 1989-90 used to amortize the Certificates of Participation used to pay for the construction of the Inverness Jail.

Willamette River Bridge Fund (161) - Accounts for State of Oregon Motor Vehicle fees and County gasoline taxes which are transferred from the Road Fund. Expenditures are made for inspections and maintenance of the Sellwood, Hawthorne, Morrison, Burnside, and Broadway bridges.

Library Fund (162) - Accounts for the Multnomah County Public Library operations. Property taxes from a three-year special serial levy and transfers from the General Fund are the principal sources of revenue. The Multnomah County Public Library was established by Ordinance 649 pursuant to ORS 357.400 - 375.610.

Cable TV Fund (History Only) (163) - The County acted as a fiscal agent for a consortium that granted a cable franchise for the area outside Portland east of the Willamette River. This fund showed the revenue from franchise fees (and payments by the cable company in lieu of franchise fees) paid to all the jurisdictions and recorded the expenditures for cable regulation and citizen access programming.

County Fair Fund (164) - In accordance with ORS 565.210 - 565.450, accounts for revenues given to the County for purposes of holding an annual County Fair.

Convention Center Fund (166) - Accounts for a portion of the County's transient lodging taxes collected from all hotels and motels in the County. Expenditures are to be used for Convention Center purposes pursuant to Multnomah County Code 5.50.

Land Corner Preservation Fund (167) - Accounts for the collection of dedicated 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 and Multnomah County Code 5.10.270.

Inmate Welfare Fund (168) - 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.

Jail Levy Fund (169) - Accounts for the three-year Inverness Jail levy approved by the voters in November 1989 and May 1993. Property taxes are the principal source of revenue. The Inverness Jail Operating expenditures are also recorded in this fund.

Assessment and Taxation Fund (175) - 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 (180) - This fund was established in the 1993-94 budget to account for revenues previously placed in the General Fund that are dedicated to Justice Services in the Community Corrections Department, the District Attorney's Office, and the Sheriff's Office. This fund accounts for probation fees, criminal processing assessment fees, conciliation court fees and marriage license fees for the Community Corrections Department. This fund accounts for revenues received from forfeitures for the District Attorney's Office. This fund also accounts for the Sheriff's Office revenues received from forfeitures, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees collected for civil processing inspection.

Recreation Fund (155) - Accounts for the collection and disbursement of revenues from various funding sources on a pass through basis. Parks Services and Exposition Center operations were transferred to Metro on January 1, 1994. This fund was formerly an Enterprise Fund.

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.

Capital Lease Retirement Fund (225) - Accounts for lease/purchase principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other lease/purchase arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.

Library Bond Sinking Fund (226) - This fund accounts for the retirement of General Obligation Bonds approved in May 1993 to repair the Central Library and construction of the Midland Library. Proceeds are derived from property taxes.

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.

Equipment Lease/Purchase Fund (234) - Accounts for expenditures for long-term lease purchases of equipment. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.

Facilities Lease/Purchase Project Fund (235) - Accounts for expenditures for long-term lease/purchases of property, remodeling, and construction of County facilities. Resources are derived from certificates of participation proceeds and other lease/purchase agreements and General Fund service reimbursements.

Library Construction Fund (236) - This fund accounts for the expansion of the Midland Library and renovation of the Central Library. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 18, 1993.

Capital Improvement Fund (240) - 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 or for the retirement of lease/purchases. Authorized by Resolution 90-57, as amended by Resolution 93-338.

Assessment District Operating Fund (History Only) (251) - This fund was used to account for the construction of local improvement projects such as petition streets. Short-Term financing was provided by loans from the Road Fund, and Bancroft Roads provided long-term financing. Bonds were repaid through assessments collected from property owners.

Assessment District Bond Fund (History Only) (252) - This fund accounted for the retirement of Bancroft Bonds and interest through the collections of Assessment Contract installments.

PROPRIETARY FUNDS

Basis of Accounting

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.

ENTERPRISE FUNDS

Library Entrepreneurial Initiatives Fund (362) - Accounts for all miscellaneous non-tax revenues received by the Library, with the exception of the "Title Wave" bookstore. The fund is dedicated solely for Library improvement or enhancement purposes.

CareOregon Fund (390) - Accounts for all financial activity associated with the operation of a managed health care system known as CareOregon. This includes payments to providers with whom the County has contracted for service to enrollees. Multnomah County is administrative agent for this collaborative partnership between Multnomah County Health Department, Oregon Health Science University, Clackamas County Health Department, and private nonprofit Community and Migrant Health Centers across Oregon.

INTERNAL SERVICE FUNDS

Insurance Fund (400) - 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 2.60.115 to 2.60.150.

Fleet Management Fund (401) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet.

Telephone Fund (402) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's telephone system.

Data Processing Fund (403) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing services and operations.

Mail Distribution Fund (404) - 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) - 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. Prior to Fiscal Year 1994-95 operations were accounted for in General Fund (100).

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

Library Retirement Fund (480) - 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.

Sundry Taxing Bodies Fund (500) - Accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.

Clearing Fund (503) - Accounts for Multnomah County checks outstanding, accrued payroll and payroll deductions payable and investments.

Deferred Compensation Fund (515) - Accounts for voluntary withholdings from employee's wages on which income taxes are deferred until the time of withdrawal.

Department and Offices Agency Fund (505) - 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:

Sheriff's Revolving (853) - Accounts for the costs of extraditing prisoners which are prepaid by the County. Reimbursement is received from the State of Oregon as specified in ORS 206.315.

Fair Apportionment (859) - Accounts for payments made to specified exhibitors at the Multnomah County Fair. Payments are made from the County's apportionment of State racing revenue as specified in ORS 565.280 and 565.290.

Medical Examiner (865) - Accounts for funds belonging to deceased persons. The County holds these funds until they are claimed by the deceased's heirs or, after five years, are transferred to the State Land Board.

MCSO Forfeitures (880) - Accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

Animal Control Grooming Area (887) - Accounts for donations held in trust to remodel the existing grooming area at Animal Control and for new equipment.

Animal Control Adoption Outreach Project (889) - Accounts for donations held in trust to operate the Second Chance Adoption Program at Clackamas Town Center storefront for animals not adopted at regional Animal Control Centers.

DEBT INFORMATION As of July 1, 1994

Debt and Other Obligations Summary

Outstanding debt	
Short-Term (tax anticipation notes)	\$11,000,000
Long-Term	
Gross bonded debt (all debt with a general obligation pledge)	\$29,705,000
Gross debt including certificates of participation (COPs)	\$84,035,000
Net direct debt (all debt paid in whole or in part by taxes)	\$29,705,000
Certificates of participation	\$54,330,000
Net overlapping debt (as of May 9, 1994)	\$346,066,314
Total net direct and overlapping debt	\$375,771,341
Total net direct, COPs and net overlapping debt	\$430,101,314

Debt Ratios (Long-Term Obligations Only)

	<u>Values</u>	<u>Per Capita</u>	<u>Percent of RMV</u>
1995 estimated population	620,000	--	--
1994-95 real market value (RMV)	\$30,711,496,000	\$49,535	--
Gross debt	\$29,705,000	\$48	0.10%
Gross debt including COPs	\$84,035,000	\$136	0.27%
Net direct debt (G.O. only)	\$29,705,000	\$48	0.10%
Net direct debt (G.O.) and overlapping debt	\$375,771,341	\$606	1.22%
Gross (all) and overlapping debt	\$430,101,314	\$694	1.40%

Debt Limitations

ORS 287.054 limits indebtedness for general obligation bonds by counties to two percent of the latest true cash value of the County, subject to voter authorization. As provided in ORS 288.165, tax anticipation notes are not subject to general obligation debt limits. Certificates of participation are not considered bonded debt under Oregon law and do not have limitations.

1994-95 RMV	\$30,711,496,000
Debt limitation (2.00 % of RMV)	\$614,229,920
Applicable bonded debt	\$29,705,000
Debt margin	\$584,524,920
Percent of limit issued	4.84%

Debt Management

The County has not defaulted on any debt or lease obligation.

Future Financing Plans

Long-Term Bonded Debt. No additional general obligation bonded debt is authorized. The County does not have a plan to issue additional general obligation bonded debt within the near future. Discussions regarding the sufficiency of the County's capital plant suggest that such a plan will be prepared during the next year.

Outstanding Obligations (As of March 1, 1995)

	<u>Dated</u>	<u>Maturity Date</u>	<u>Amount Issued</u>	<u>Principal Outstanding</u>
General Obligation Bonds				
Tax-supported				
Series 1994 Library Bonds	03/01/94	10/01/13	\$22,000,000	\$20,705,000
Series 1994B Library Bonds	10/01/94	10/01/14	9,000,000	9,000,000
Self-supporting (None)				<u>0</u>
Total general obligations bonds				\$29,705,000
General Obligation Improvement (Bancroft) Bonds				
0				
Certificates of Participation				
1992 Juvenile Justice Complex	08/01/92	08/01/12	\$36,000,000	\$34,930,000
1993A Advance Refunding	05/01/93	07/01/13	17,845,000	15,750,000
1993B Advance Refunding	05/01/93	07/01/13	2,045,000	1,955,000
Probation services	07/01/90	07/01/01	455,000	305,000
1995 Telecommunications	03/01/95		<u>2,500,000</u>	<u>2,500,000</u>
Total certificates of participation			\$58,845,000	\$54,330,000
Revenue Bonds				
0				
Short-Term Debt				
Tax Anticipation Notes	07/01/94	06/30/95	\$11,000,000	\$11,000,000
Leases and Contracts				
Computer equipment -- various leases	02/01/94	02/01/99	\$534,000	\$424,000
Portland Building -- purchase of two floors -- intergovernmental agreement	01/22/81	01/22/08	\$3,475,000	\$2,542,000

Accrued Vacation

County employees may accrue vacations and receive reimbursement upon termination of employment. As of June 30, 1994, the total accrued vacation liability in the General Fund and Other Funds was \$8,999,000. \$7,129,000 of the accrued vacation liability is fully funded.

Source: Multnomah County.

TAX INFORMATION

Property Tax Limitation

In the November 6, 1990, General Election, Oregon voters approved Ballot Measure 5 (now Article XI, Section 11b of the Oregon Constitution), a property tax limitation measure. State laws related to the adoption of Measure 5 and its requirements are included in Oregon Revised Statutes (ORS) Chapters 305 through 312.

Limitations on Levy Rates

Taxes imposed on property are segregated into three categories: all taxes levied for funding the public school system; all taxes levied for funding government; and all taxes levied for paying principal and interest on exempt bonded indebtedness.

For public school systems, ORS 310.150 (3) (a) provides for phasing in the property tax limitation rates over a five-year period, beginning in 1991-92. In 1995-96 and thereafter, the maximum allowable tax rate for public schools is \$5 for each \$1,000 of Real Market Value (RMV). (Real Market Value is defined in the later section entitled "Assessment and Equalization.")

All non-school local governments are required to share a tax rate of \$10 per \$1,000 of RMV.

Exemptions for Bonded Indebtedness

Taxes collected for exempt bonded indebtedness are not limited. "Exempt bonded indebtedness" is:

- a. Bonded indebtedness authorized by a specific provision of the Oregon Constitution.
- b. Bonded Indebtedness incurred for capital construction that was issued as a general obligation of the issuing government on or before November 6, 1990.
- c. Bonded indebtedness incurred for capital construction or capital improvements, that was issued after November 6, 1990, with the approval of the electors of the issuing governmental unit.

Tax Levy

Authority to levy property taxes is vested with the governing body of each school district and local government. The governing body determines the levy annually as part of the budget process. Annual budgets for local units are based on a fiscal year which begins July 1 and ends the following June 30. Constitutional and statutory limitations on the amount that a governing body may levy are:

- **Levy Within Six-Percent Limitation (Tax Base Levy).** A **tax base**, approved by a majority of voters at a primary or general election, represents permanent authority to levy annually a dollar amount which cannot exceed the highest amount levied in the three most recent years, PLUS six percent thereof. A local unit is permitted only one tax base levy, and proceeds may be used for any purpose for which the unit may lawfully expend funds.

- **Levy Outside Six-Percent Limitation (Special, Serial or Continuing Levy).** Special and serial levies are temporary taxing authority, approved by a majority of voters, permitting the levy of a **specific dollar amount** for up to ten years. Since 1978 serial levies may also be established based on a specified tax **rate** but the term may not exceed three years. Not more than four serial levy measures may be proposed in a year.

Should school or local government combined taxes exceed the rate limits in ORS 310.150, the taxes owed each jurisdiction are reduced by an **equal percentage** to bring the total tax rate in line with rate limits.

• **Levy Not Subject to Six-Percent Limitation (Debt Levy).** Local units levy annually an amount sufficient to pay principal and interest costs for bonded debt. Bond measures must be approved by a majority of voters. Proceeds from a debt levy cannot be diverted to another purpose.

Taxes imposed to pay the principal and interest for bonded debt are not subject to rate limits.

Impact of Tax Limitation on Consolidated Rates

When the consolidated tax rate subject to the rate limits for operating levies for governments or schools exceeds the constitutional amount within a given tax code area, the following formula is used to calculate the rates that apply to properties within that levy code area.

Maximum rate divided by consolidated rate, which produces a percentage, which is then applied to each tax rate.

The Multnomah County Assessor's Office determines tax rates on a property by property basis. Therefore, if any fee, charge or assessment is a "tax" under Article XI, individual properties may differ in their tax rates within the same tax code area.

Multnomah County Current Levies

Article XI, Section II of the Oregon Constitution restricts the annual growth of property taxes levied as a tax base to six percent. In 1956 County voters approved a **tax base** of \$11,985,000. The tax base increases annually by no more than six percent, unless the voters approve a new tax base. The 1995-96 Multnomah County General Fund tax base is \$102,264,329, of which it expects to collect \$95,105,826 after discounts and delinquencies of \$7,158,503.

In addition, on May 18, 1993, the voters approved two separate three-year **rate based serial levies** for library and jail operations. The County expects to collect \$11,731,810 for library operation and \$15,378,733 for jail operation in 1995-96.

Bond and Levy Election Record

Year	Purpose	Amount Requested	Votes			Percent
			Yes	No	Margin Passed (Failed)	
1993	G.O. Library Bonds	\$31,000,000	98,239	44,278	53,961	68.93%
1993	3-yr. Library Levy	\$0.4034/\$1,000.	75,685	56,846	18,839	57.11
1993	3-yr. Jail Levy	\$0.5288/\$1,000.	89,983	58,138	31,845	60.75
1990	G.O. Juvenile Justice Bonds	23,800,000	49,395	79,465	(30,070)	(61.67)
1990	3-yr. Library Levy	7,500,000/yr.	80,887	54,630	26,257	59.69
1989	3-yr. Jail Levy	4,700,000/yr.	111,713	40,373	71,340	73.45

Impact of Tax Limitation on County Property Tax Revenues

The effect of compression on the County's revenues since passage of the tax limitation measure is shown below:

	Fiscal Year	Levy Amount*	Loss due to Tax Limitation	Percent Loss
(Actual)	1991-92	\$104,802,931	\$13,111,104	12.51%
(Actual)	1992-93	109,663,105	8,402,845	7.66%
(Actual)	1993-94	118,435,171	7,144,722	6.03%
(Actual)	1994-95	125,425,973	4,269,512	3.48%

Assessment and Equalization

The process of identifying and assigning a value to taxable property is termed **assessment**, and the process of maintaining uniformity of values between property owners and various classes of property is termed **equalization**. Assessment of property is administered by the County Assessor, except for public utility property, which is assessed by the State Department of Revenue. All property is reappraised in six-year cycles, and values are adjusted annually to maintain assessments within a specified range of county-wide market value.

Property taxes are calculated based on the "Real Market Value" (RMV) of each property. The date on which the value of property is determined for tax purposes, is July 1, the beginning of each tax year. ORS 308.205 defines RMV as the minimum amount in cash which could reasonably be expected by an informed seller acting without compulsion, or the minimum amount a typical seller would accept or the highest amount a typical buyer would offer which could be reasonably expected by the seller of property.

ORS 309.010 through 309.990 establish a permanent equalization, notification and appeals process. The property identification date is July 1, value notices and tax statements are sent together in October, and valuation appeal proceedings commence after tax statements are received. There are two appeals processes, one which begins in December which permits property owners to appeal the real market value shown on their October tax statements, and a second appeals process beginning the end of each fiscal year which allows property owners to challenge that the RMV of their property, determined as of the prior July 1, was not the **minimum** RMV during the year.

ORS 309.070 through 309.200 provide for county Boards of Ratio Review (BORR) which perform ratio review and equalization and are responsible for the fiscal year end valuation appeals process. County Boards of Equalization are responsible for hearing the regular RMV appeals which begin each December.

Property which is assessed for taxation includes all privately owned real property (land, buildings and improvements) and personal property (machinery, office furniture, equipment and livestock). There is no property tax on household furnishings (exempt in 1913), personal belongings, automobiles (exempt in 1920), crops, orchards, business inventories or intangible property such as stocks, bonds or bank accounts. Property used for religious, fraternal and governmental purposes is exempt, and reductions in assessments are granted for veterans' homesteads, certain open space farm lands and historic buildings.

REAL MARKET VALUE OF TAXABLE PROPERTY LAST TEN FISCAL YEARS (amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Personal Property</u>	<u>Public Utility Property</u>	<u>Commercial Property</u>	<u>Residential Property</u>	<u>Total</u>
1985	\$898,302	\$1,069,512	\$6,762,007	\$9,434,934	\$18,164,755
1986	1,015,729	1,147,113	7,570,973	8,575,756	18,309,571
1987	1,055,869	1,223,434	7,512,220	8,450,475	18,241,998
1988	1,023,969	1,288,194	7,490,818	8,445,202	18,248,183
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

Collection

The County Tax Collector computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to tax levying units. County tax collectors calculate public school and local government taxes separately, calculate any tax rate reductions to comply with tax limitation law, and develop percentage distribution schedules. The tax collector reports to each taxing district the amount of taxes imposed.

Tax collections are 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 levy (adjusted as needed for tax limitation rate caps), regardless of the actual collections within the boundaries of each taxing body. Therefore, the amount for each taxing body becomes a pro rata share of the total tax collection of all taxing bodies within the County. Thus, an overall collection rate of 90 percent of the county-wide levy indicates a 90 percent tax levy collection for each taxing body.

Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. 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.

TAX COLLECTION RECORD

<u>Fiscal Year</u>	<u>Real Market Valuation (000)</u>	<u>Percent Change</u>	<u>Total Levy (000)</u>	<u>Percent Change</u>	<u>Tax Rate /\$1000</u>	<u>Percent Collected Yr. of Levy</u>	<u>Percent Collected As of 4/30/94</u>
1984-85	\$18,164,755	5.69%	\$56,996	7.29%	\$3.13	91.28%	99.97%
1985-86	18,309,571	0.80%	60,424	6.01%	3.30	91.52%	99.96%
1986-87	18,241,998	(0.37%)	63,839	5.65%	3.49	90.60%	99.97%
1987-88	18,248,183	0.03%	76,598	19.99%	4.19	91.23%	99.97%
1988-89	18,271,631	0.13%	80,476	5.06%	4.39	91.34%	98.40%
1989-90	18,661,878	2.14%	84,647	5.18%	4.54	92.24%	98.43%
1990-91	20,175,534	8.11%	100,605	18.85%	4.99	92.41%	98.19%
1991-92	23,326,062	15.62%	91,957	(8.60%)	3.94	91.56%	95.59%
1992-93	25,526,710	9.43%	101,479	10.35%	3.98	93.24%	95.64%
1993-94	27,500,141	7.73%	110,598	8.99%	4.02	95.33%	95.33%
1994-95	30,711,496	11.9%	123,498	11.8%	4.08	NA	NA

FINANCIAL INFORMATION

Budgeting Process

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

Budgeting for 1995-96

Preliminary Planning

In November, County Commissioners received the first **Performance Report**, including both a financial overview of the County and the first comprehensive update by departments of the efficiency and effectiveness measurements included in the 1994-95 budget. This report was discussed in December.

On a parallel track, the Board of Commissioners and a joint committee representing most of the local governments in Multnomah County (the Progress Board) worked through the Fall to identify the most important measurements of the viability of the community in Multnomah County, the **Benchmarks**. The Board adopted the benchmarks that the County found most urgent.

Budget Preparation

Beginning in December 1994, operating organizations prepared budgets intended to continue the 1994-95 level of programs into the next fiscal year. They also identified new initiatives to address issues isolated through the benchmarking process.

In March, the Chair prepared a proposal for the 1995-96 budget. This proposal was transmitted to the Board of Commissioners in April. The first week in May opened seven weeks of budget hearings. The budget was reviewed by TSCC. The Board adopted the budget on June 15.

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.

Budget Modification Resolutions (Bud Mod's)

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:

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

Supplemental Budgets

The Board can reduce appropriations to deal with decreases in estimated revenues using Bud Mod resolutions. However, if the County receives additional revenues not anticipated in the budget, the Board cannot simply appropriate them. 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.

MANAGEMENT PHONE LIST

Name	Function	Phone
Board of County Commissioners:		
Beverly Stein	County Chair	248-3308
Bill Farver	Executive Assistant	248-3958
Norm Monroe	Pub. Safety Liaison	248-3962
Melinda Peterson	RESULTS	248-3971
Meganne Steele	MSS Liaison, Benchmarks	248-3961
Maria Rojo de Steffey	MSS Liaison, Housing	248-3955
Sharon Timko	Land Use/Planning	248-3960
Rhys Scholes	Media and Comm. Svcs Issues	248-3928
Jo Ann Bowman	Comm. Svcs./Partnerships	248-3963
Betsy Williams	Special Assistant	248-3840
Delma Farrell	Support Svcs Coordinator	248-3953
Lyne Martin	Chair Stein's Calendar	248-3308
Dan Saltzman	Commissioner, District 1	248-5220
Mark Wiener	Staff Assistant	248-5220
Gary Hansen	Commissioner, District 2	248-5219
Mike Delman	Staff Assistant	248-5219
Tanya Collier	Commissioner, District 3	248-5217
Darlene Carlson	Staff Assistant	248-5217
Sharron Kelley	Commissioner, District 4	248-5213
Robert Trachtenberg	Staff Assistant	248-5213
Others:		
Deborah Bogstad	Board Clerk	248-3277
Carrie Parkerson	Board Clerk	248-5222
Management Support Services:		
Larry Kressel	County Counsel	248-3138
Jean Miley	Risk Management	248-3882
Michael J. Gilsdorf	Emergency Management	251-2466
Ken Upton	Labor Relations	248-5135
Curtis Smith	Employee Services	248-5015
Robert Phillips	Affirmative Action	823-4164
Barry Crook	Budget & Quality Office	248-3575
Dave Boyer	Finance	248-3903
Patrick Brun	Accounts Payable	248-3316
Jean Uzelac	General Ledger	248-3786
Mindy Harris	Payroll	248-3432
Franna Hathaway	Purchasing	248-5111
Brian Lewis	Central Stores	248-3669
Harry Morton	Treasury	248-3290
Independent Organizations:		
Helen Richardson	Mult. Co. Comm. on Families	248-3982
John Legry	Citizen Involvement	248-3450
Courtney Wilton	Tax Supv. & Conserv. Comm.	248-3054

Further Information Sources

Appendix

Name	Function	Phone
<i>City/County Organizations:</i>		
Pamela Wev	Portland-Multnomah Progress Board	823-6990
Helen Cheek	Metro. Humans Relations Comm.	823-5136
Becky Wehrli	Port./Mult. Co. Comm. on Aging	823-5269
<i>Departments:</i>		
<i>Aging Services:</i>		
Jim McConnell	Director	248-3620
Kathy Gillette	Admin. Svcs. Officer	248-3620
Bill Grossie	Program Dev. Specialist	248-3620
<i>Community & Family Services:</i>		
Lorenzo Poe	Director	248-3691
Kathy Tinkle	Admin. Svcs. Officer	248-3691
Susan Clark	Support Svcs. Manager	248-3691
<i>Community Corrections:</i>		
Tamara Holden	Director	248-3701
Susan Kaeser	Administration (Budget)	248-3701
Cary Harkaway	Administration	248-3701
Judith Duncan	Diagnostic	248-3081
Michael Haines	Integrated Service Districts (West)	248-3456
Horace Howard	Integrated Service Districts (SE)	248-5051
Bill Jackson	Integrated Service Districts (NE)	248-3393
Jim Rood	Integrated Service Districts (Mid)	248-3236
<i>County Auditor:</i>		
Gary Blackmer	County Auditor	248-3320
<i>District Attorney:</i>		
Mike Schrunk	District Attorney	248-3162
<i>Environmental Services:</i>		
Mike Oswald	Acting Director	248-5001
Lance Duncan	Administration (Budget)	248-3278
Scott Pemble	Planning	248-3182
Wayne George	Facilities & Prop. Mgmt.	248-3322
David Flagler	Animal Control	248-3790
Tom Guiney	Fleet, Records, Elec., Distribution Svcs	248-5353
Larry Nicholas	Transportation	248-5050
Janice Druian	Assessment & Taxation	248-3345
Vicki Ervin	Elections	248-3720
Jim Munz	Information Services	248-3749
<i>Health:</i>		
Billi Odegaard	Director	248-3674
Tom Fronk	Bus. & Admin. Svcs.(Budget)	248-3674
Dr. Gary Oxman	Regulatory Health	248-3674
Jeanne Gould	HIV/STD Services	248-3674
Jan Sinclair	Specialty Care Clinics	248-3674
Mary Lou Hennrich	CareOregon	306-5900
Shari Blakeslee	Primary Care	248-3674

Further Information Sources

Appendix

<u>Name</u>	<u>Function</u>	<u>Phone</u>
Gordon Empy	Dental Services	248-3674
Dwayne Prather	Support Services	248-3674
Kathy Page	Corrections Health	248-3674
 <u>Juvenile Justice Services:</u>		
Elyse Clawson	Director	248-3460
Joanne Fuller	Deputy Director	248-3460
Jim Anderson	Detention & Alternatives	248-3594
Marie Eighmey	Fiscal Program Services (Budget)	248-3550
Jann Brown	Information & Business Services	248-3544
Bill Morris	Community & Court Services	248-3532
 <u>Library:</u>		
Ginnie Cooper	Director	248-5403
Jeanne Goodrich	Deputy Director	248-5492
Margaret Epting	Technical & Support Svcs. Dir.	248-5499
 <u>Sheriff's Office:</u>		
Dan Noelle	Sheriff	251-2400
Barbara Simon	Executive Assistant	251-2503
Dan Oldham	Executive Assistant	251-2519
Larry Aab	Fiscal Officer	251-2489
Sharon Owen	Research Analyst	251-2446

Glossary

A&D	Alcohol and 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
ASD	Aging Services Department
Benchmark	General measurements of the quality of life in Multnomah County or Oregon
BIT	Business Income Tax
BLL	Blood Lead Level
BOE	Board of Equalization
BORR	Board of Ratio Review
BHC	Burnside Health Center
CAAMS	Criterion Affirmative Action Management System
CAAP	Computer Aided Appraisal Program
CAMI	Child Abuse Multidisciplinary Intervention grant
CCYSC	Community Children and Youth Services Commission
CFS	Multnomah County Community and Family Services Division
CIC	Citizen Involvement Committee
CLIA 88	Clinical Laboratory Improvement Act grant
Coalition Clinic	Nonprofit community health center
CPI	Consumer Price Index
CQI	Continuous Quality Improvement
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
DALAW	District Attorney data base of commonly used documents
DARE	Drug Awareness Resistance Education
DARTS	District Attorney Referral Tracking System (for juvenile offenders)
DCC	Multnomah County Department of Community Corrections
DCO	Dental Care Organization
DES	Multnomah County Department of Environmental Services
DRC	Day Reporting Center
DROP	Drug Return Offender Program
DUII	Driving under the influence of intoxicants
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services (Health), Emergency Management System (Nondepartmental)
EMT	Emergency Medical Technician
ESD	Education Service District
FINVEST	Financial Investigation grant, Federal Bureau of Justice Assistance
FREDS	Multnomah County Fleet, Records, Electronics, and Distribution

	Services Division
FTE	Full Time Equivalent, generally based on 2080 hours of work time per year.
Gatekeeper	A cooperative program between Multnomah County, utility companies and other public and private agencies aimed at identifying citizens with serious economic, health, or mental problems and referring them to appropriate services
GF	General Fund
IACP	International Association of Chiefs of Police
IDU	Injection Drug User
IHC	International Health Center
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
MAINSTEM	Fleet Management's computer system
MCCF	Multnomah Commission on Children and Families
MCCF	Multnomah County Correctional Facility - medium security jail at Troutdale. Multnomah Commission on Children and Families, advisory body directing allocations of State funding to Community and Family Services programs
MCSO	Multnomah County Sheriff's Office
MDT	Multi-Disciplinary Team, the County participates in MDT's directed at child abuse and at the problems of the elderly
METRO/Metro	Metropolitan Service District
MHRC	Metropolitan Human Rights Commission
NIDA	National Institute of Drug Abuse
NOAH	No One Alone with HIV grant
NPDES	National Pollution Discharge Elimination System
NSA	National Scenic Area
OAR	Oregon Administrative Rule
OBRA	Omnibus Budget Reconciliation Act
OCLPPP	Oregon Childhood Lead Poisoning Prevention Program
OHP	Oregon Health Plan
OMAP	Oregon Medical Assistance Program
ONA	Oregon Nurses Association -- bargaining agent for County nurses
OPI	Oregon Project Independence, a State of Oregon funded program intended to help elderly people remain in their own homes.
ORLAW	Data base 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
PC	Personal Computer
PCC	Portland Community College

PCO	Physicians Care Organization
PCP	Primary care provider
PERS	Public Employees Retirement System
PHS	Public Health Service
PMCoA	Portland/Multnomah Commission on Aging
PMPM	Per member per month -- generally a capitation rate
PPS	Portland Public Schools
PSI	Postponing Sexual Involvement program (Health), Presentence Investigations (Community Corrections)
PRSP	Pretrial Release Supervision Program
PUC	Public Utilities Commission
QI	Quality Improvement
RBIP	Risk Behavior Intervention Project
RDA	Recommended Dietary Allowance
REEP	Refugee Early Employment Program - Federal health, employment training and language education program
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 Sheriff's community policing team
SBHC	School Based Health Center
SRO	Single room occupancy (Health, Community and Family Services), School Resource Officer (Sheriff)
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
Urgent Benchmark	One of twelve quality of life measurements selected by the Board of County Commissioners as primary indicators of the effect of County programs on crucial problems.
USDA	United States Department of Agriculture
WIC	Women Infant and Children grant
WTS	Women's Transition Services

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
<i>GENERAL FUND</i>	<i>FEDERAL STATE FUND</i>	<i>45,561,081</i>	
	COMMUNITY & FAMILY SERVICES	16,021,715	General Fund Support of Grant Programs.
	AGING SERVICES	2,108,741	General Fund Support of Grant Programs.
	JUVENILE JUSTICE SERVICES	109,695	General Fund Support of Grant Programs.
	HEALTH DEPARTMENT	23,904,132	General Fund Support of Grant Programs.
	COMMUNITY CORRECTIONS	2,806,821	General Fund Support of Grant Programs.
	DISTRICT ATTORNEY	344,693	General Fund Support of Grant Programs.
	SHERIFF'S OFFICE	32,776	General Fund Support of Grant Programs.
	NON DEPARTMENTAL	232,508	General Fund Support of Grant Programs.
<i>GENERAL FUND</i>	<i>COUNTY SCHOOL FUND</i>	<i>1,301,520</i>	
	NON DEPARTMENTAL	1,301,520	ORS 366.005 Requires a Transfer From the General Fund of \$10 for Every Child Between 4 & 20. Transferred to ESD.
<i>GENERAL FUND</i>	<i>LIBRARY SERIAL LEVY FUND</i>	<i>6,516,430</i>	
	LIBRARY DEPARTMENT	6,516,430	General Fund Support of County Library System.
<i>GENERAL FUND</i>	<i>JAIL LEVY FUND</i>	<i>182,834</i>	
	HEALTH DEPARTMENT	34,631	Operations and Overhead at Inverness Jail.
	SHERIFF'S OFFICE	148,203	Operations and Overhead at Inverness Jail.
<i>GENERAL FUND</i>	<i>ASSESSMENT & TAXATION FUND</i>	<i>7,604,156</i>	
	ENVIRONMENTAL SERVICES	7,604,156	General Fund Support of Assessment and Taxation Activities.
<i>GENERAL FUND</i>	<i>JUSTICE SERVICES SPECIAL OPERATIONS</i>	<i>109,776</i>	
	DISTRICT ATTORNEY	25,510	Payment of Indirect Costs.
	SHERIFF'S OFFICE	84,266	Payment of Indirect Costs.
<i>GENERAL FUND</i>	<i>CAPITAL IMPROVEMENT FUND</i>	<i>2,255,000</i>	
	ENVIRONMENTAL SERVICES	2,255,000	General Fund Support of Capital Improvement Program.
<i>GENERAL FUND</i>	<i>RECREATION FUND</i>	<i>10,300</i>	
	ENVIRONMENTAL SERVICES	10,300	Payment to Oregon Historical Society.
<i>ROAD FUND</i>	<i>GENERAL FUND</i>	<i>50,000</i>	
	ENVIRONMENTAL SERVICES	50,000	Covers Costs of Electronics Work for Road Fund.
<i>ROAD FUND</i>	<i>BICYCLE PATH CONSTRUCTION FUND</i>	<i>46,814</i>	
	ENVIRONMENTAL SERVICES	46,814	One Percent of Motor Vehicle Fees Go Toward Bike Paths.

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
<i>ROAD FUND</i>	<i>WILLAMETTE RIVER BRIDGES FUND</i>	<i>3,328,489</i>	
	ENVIRONMENTAL SERVICES	3,328,489	Covers Maintenance, Operation and Repair of the Willamette River Bridges in Accordance With the Portland/Multnomah County Services Agreement.
<i>NATURAL AREAS ACQUISITION FUND</i>	<i>GENERAL FUND</i>	<i>21,850</i>	
	ENVIRONMENTAL SERVICES	21,850	Johnson Creek/Water Quality Program.
<i>ANIMAL CONTROL FUND</i>	<i>GENERAL FUND</i>	<i>1,265,700</i>	
	ENVIRONMENTAL SERVICES	1,265,700	Animal License Fees and Other Revenue Used to Offset the Cost of the Animal Control Program.
<i>JUSTICE SERVICES SPECIAL OPERATIONS</i>	<i>CAPITAL IMPROVEMENT FUND</i>	<i>56,000</i>	
	ENVIRONMENTAL SERVICES	56,000	Renovation of Courthouse/8th Floor.
<i>LIBRARY BOND SINKING FUND</i>	<i>GENERAL FUND</i>	<i>249,853</i>	
	OVERALL COUNTY	249,853	Repayment of Inter-Fund Loan.
<i>ASSESSMENT DIST OPER FUND</i>	<i>GENERAL FUND</i>	<i>8,000</i>	
	NON DEPARTMENTAL	8,000	Transfer of Fund Balance.
<i>FACILITIES MANAGEMENT FUND</i>	<i>CAPITAL IMPROVEMENT FUND</i>	<i>750,000</i>	
	ENVIRONMENTAL SERVICES	750,000	Facilities Management Support of Capital Improvement Program.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Insurance Benefits (object code 5550)

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

General Fund		7,805,432
AGING SERVICES	138,095	
JUVENILE JUSTICE SERVICES	1,021,240	
HEALTH DEPARTMENT	566,724	
COMMUNITY CORRECTIONS	288,954	
DISTRICT ATTORNEY	828,685	
SHERIFF'S OFFICE	3,663,233	
ENVIRONMENTAL SERVICES	532,622	
NON DEPARTMENTAL	765,879	
Road Fund		835,485
Federal State Fund		8,064,562
COMMUNITY & FAMILY SERVICES	1,762,217	
AGING SERVICES	831,498	
JUVENILE JUSTICE SERVICES	188,302	
HEALTH DEPARTMENT	3,527,064	
COMMUNITY CORRECTIONS	1,386,750	
DISTRICT ATTORNEY	202,860	
SHERIFF'S OFFICE	121,103	
NON DEPARTMENTAL	44,768	
Data Processing Fund		360,017
Fleet Management Fund		147,625
Assessment & Taxation Fund		824,683
Jail Levy Fund		1,272,064
HEALTH DEPARTMENT	110,249	
SHERIFF'S OFFICE	1,161,815	
Special Operations Fund		203,912
SHERIFF'S OFFICE	62,472	
COMMUNITY CORRECTIONS	15,451	
DISTRICT ATTORNEY	125,989	
Insurance Fund		132,593
Inmate Welfare Fund		38,610
Bridge Fund		252,823
Telephone Fund		40,207
Library Levy Fund		1,375,668
Tax Title Fund		31,089
Distribution Fund		36,858
Capital Improvement Fund		67,863
Entrepreneurial Initiatives Fund		9,104
CareOregon Fund		133,526
Facilities Management Fund		456,826
Total Payments to the Insurance Fund		22,088,947

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

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.

Road Fund		516,722
Federal State Fund		8,085,945
COMMUNITY & FAMILY SERVICES	1,133,563	
AGING SERVICES	381,411	
JUVENILE JUSTICE SERVICES	85,563	
HEALTH DEPARTMENT	5,489,735	
COMMUNITY CORRECTIONS	774,944	
DISTRICT ATTORNEY	128,568	
SHERIFF'S OFFICE	71,999	
NON DEPARTMENTAL	20,162	
Data Processing Fund		304,561
Assessment & Taxation Fund		461,946
Jail Levy Fund		869,736
HEALTH DEPARTMENT	165,065	
COMMUNITY CORRECTIONS	11,608	
SHERIFF'S OFFICE	693,063	
Justice Services Special Operations Fund		158,062
COMMUNITY CORRECTIONS	29,160	
DISTRICT ATTORNEY	30,012	
SHERIFF'S OFFICE	98,890	
Bike Path Fund		63
Recreation Fund		2,808
Tax Title Fund		43,565
Bridge Fund		133,815
Corner Preservation Fund		16,122
Telephone Fund		109,529
Library Levy Fund		1,488,438
Fair Fund		267
Emergency Communications Fund		606
CareOregon Fund		469,693
Entrepreneurial Initiatives Fund		8,020
Total Payments to the General Fund for Indirect Costs		12,669,898

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

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		691,808
AGING SERVICES	11,211	
JUVENILE JUSTICE SERVICES	96,879	
HEALTH DEPARTMENT	51,536	
COMMUNITY CORRECTIONS	45,448	
DISTRICT ATTORNEY	176,494	
SHERIFF'S OFFICE	132,380	
ENVIRONMENTAL SERVICES	85,787	
NON DEPARTMENTAL	92,073	
Road Fund		45,500
Federal State Fund		1,015,798
COMMUNITY & FAMILY SERVICES	188,130	
AGING SERVICES	102,174	
JUVENILE JUSTICE SERVICES	18,853	
HEALTH DEPARTMENT	475,507	
COMMUNITY CORRECTIONS	185,489	
DISTRICT ATTORNEY	35,559	
SHERIFF'S OFFICE	6,000	
NON DEPARTMENTAL	4,086	
Data Processing Fund		56,361
Fleet Management Fund		9,060
Tax Title Fund		2,947
Assessment & Taxation Fund		76,202
Jail Levy Fund		45,729
HEALTH DEPARTMENT	5,948	
SHERIFF'S OFFICE	39,781	
Special Operations Fund		6,885
COMMUNITY CORRECTIONS	5,885	
SHERIFF'S OFFICE	1,000	
Insurance Fund		13,951
Bridge Fund		10,700
Inmate Welfare Fund		6,614
Library Levy Fund		105,174
Entrepreneurial Initiatives Fund		1,475
Distribution Fund		1,678
Capital Improvement Fund		6,219
Care Oregon Fund		20,700
Facilities Management Fund		56,534
Total Payments to the Telephone Fund		2,173,335

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Data Processing Fund (object code 7200)

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

General Fund		5,700,343
HEALTH DEPARTMENT	1,087	
ENVIRONMENTAL SERVICES	1,000	
NON DEPARTMENTAL	5,698,256	
Road Fund		24,349
Federal State Fund		54,285
COMMUNITY & FAMILY SERVICES	7,200	
AGING SERVICES	5,376	
HEALTH DEPARTMENT	41,684	
NONDEPARTMENTAL	25	
Jail Levy Fund		14,829
Assessment & Taxation Fund		1,210,085
Telephone Fund		94,492
Facilities Management Fund		45,235
Total Payments to the Data Processing Fund		7,143,618

Capital Lease Retirement Fund (object code 7550)

Reimbursements made for lease/purchase payments.

General Fund		694,036
DISTRICT ATTORNEY	49,755	
SHERIFF'S OFFICE	510,330	
ENVIRONMENTAL SERVICES	133,951	
Federal State Fund		112,750
HEALTH DEPARTMENT	103,500	
NONDEPARTMENTAL	9,250	
Assessment & Taxation Fund		52,700
Capital Improvement Fund		420,000
Facilities Management Fund		5,365,082
Total Payments to the Capital Lease Retirement Fund		6,644,568

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Motor Pool (object code 7300)

Paid to the Fleet Management Fund 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		1,233,756
AGING SERVICES	10,436	
JUVENILE JUSTICE SERVICES	27,868	
HEALTH DEPARTMENT	89,606	
COMMUNITY CORRECTIONS	30,231	
DISTRICT ATTORNEY	51,826	
SHERIFF'S OFFICE	884,725	
ENVIRONMENTAL SERVICES	124,228	
NON DEPARTMENTAL	14,836	
Road Fund		1,192,400
Federal State Fund		523,752
COMMUNITY & FAMILY SERVICES	118,852	
AGING SERVICES	51,419	
JUVENILE JUSTICE SERVICES	5,601	
HEALTH DEPARTMENT	53,933	
COMMUNITY CORRECTIONS	269,266	
DISTRICT ATTORNEY	735	
SHERIFF'S OFFICE	23,446	
NONDEPARTMENTAL	500	
Data Processing Fund		2,476
Assessment & Taxation Fund		36,609
Jail Levy Fund		227,012
HEALTH DEPARTMENT	1,140	
SHERIFF'S OFFICE	225,872	
Special Operations Fund		55,889
COMMUNITY CORRECTIONS	935	
SHERIFF'S OFFICE	54,954	
Insurance Fund		1,552
Bridge Fund		103,000
Tax Title Fund		4,100
Telephone Fund		4,386
Capital Improvement Fund		13,785
Library Levy Fund		25,061
Distribution Fund		45,000
Facilities Management Fund		189,042
Total Payments to the Fleet Fund		3,657,820

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Building Management (object code 7400)

Paid to the Facilities Management Fund to cover the cost of office space and buildings.

General Fund		9,880,905
AGING SERVICES	67,185	
JUVENILE JUSTICE SERVICES	3,489,401	
HEALTH DEPARTMENT	265,992	
COMMUNITY CORRECTIONS	268,762	
DISTRICT ATTORNEY	446,866	
SHERIFF'S OFFICE	2,330,219	
ENVIRONMENTAL SERVICES	293,264	
NON DEPARTMENTAL	2,719,216	
Road Fund		216,891
Federal State Fund		5,061,959
COMMUNITY & FAMILY SERVICES	768,305	
AGING SERVICES	812,896	
JUVENILE JUSTICE SERVICES	29,478	
HEALTH DEPARTMENT	2,656,254	
COMMUNITY CORRECTIONS	686,028	
DISTRICT ATTORNEY	96,109	
NON DEPARTMENTAL	12,889	
Tax Title Fund		13,154
Justice Services Spec Ops Fund		13,819
COMMUNITY CORRECTIONS	8,362	
SHERIFF'S OFFICE	5,457	
Data Processing Fund		147,192
Fleet Management Fund		150,471
Assessment & Taxation Fund		349,497
Insurance Fund		144,757
Telephone Fund		57,896
Library Levy Fund		1,531,219
Bridge Fund		14,852
Capital Improvement Fund		71,590
CareOregon Fund		47,250
Distribution Fund		10,500
Jail Levy Fund		469,188
Total Payments to the Facilities Management Fund for Building Management		18,181,140

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Distribution Fund (object code 7560)

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

General Fund		398,965
AGING SERVICES	6,953	
JUVENILE JUSTICE SERVICES	18,553	
HEALTH DEPARTMENT	28,735	
COMMUNITY CORRECTIONS	11,288	
DISTRICT ATTORNEY	55,034	
SHERIFF'S OFFICE	49,770	
ENVIRONMENTAL SERVICES	113,334	
NON DEPARTMENTAL	115,298	
Road Fund		23,829
Federal State Fund		420,436
COMMUNITY & FAMILY SERVICES	75,661	
AGING SERVICES	43,212	
HEALTH DEPARTMENT	243,845	
COMMUNITY CORRECTIONS	33,415	
DISTRICT ATTORNEY	18,608	
SHERIFF'S OFFICE	2,400	
NON DEPARTMENTAL	3,295	
Tax Title		5,000
Data Processing Fund		9,875
Assessment & Taxation Fund		260,165
Jail Levy Fund		8,987
HEALTH DEPARTMENT	3,600	
SHERIFF'S OFFICE	5,387	
Special Operations Fund		65,445
COMMUNITY CORRECTIONS	5,445	
SHERIFF'S OFFICE	60,000	
Insurance Fund		8,391
Fleet Management Fund		3,300
Bridge Fund		1,700
Telephone Fund		2,441
Library Levy Fund		2,325
CareOregon Fund		17,096
Facilities Management Fund		9,104
Total Payments to the Distribution Fund		1,237,059

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
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SERVICE REIMBURSEMENT TO GENERAL FUND

ROAD FUND	MCSO	PUC ENFORCEMENT	154,247	MCSO	PUC ENFORCEMENT
	DES	DEAD ANIMAL PICKUP	129,219	DES	ANIMAL CONTROL
FEDERAL STATE FUND	DSS	TITLE 19 PROGRAMS	965,087	ASD	AGING SERVICES
	HD	VARIOUS HEALTH PROGRAMS	8,456	HD	LAB WORK
		LAN WIRING	88,175	HD	ELECTRONICS
LIBRARY LEVY FUND	MCSO	LIBRARY SECURITY	69,572	MCSO	LAW ENFORCEMENT
JAIL LEVY FUND	HD	CORRECTIONS HEALTH SERVICES	100,154	HD	CORRECTIONS HEALTH
TOTAL REIMBURSEMENTS			1,514,910		

SERVICE REIMBURSEMENT TO ROAD FUND

GENERAL FUND	MCSO	SIGNAGE	11,169	DES	TRANSPORTATION
	NOND	SIGNAGE	500	DES	TRANSPORTATION
	DES	ELECTRONICS	1,000	DES	FREDS
		WATER QUALITY	104,612	DES	TRANSPORTATION
		SURVEYOR	92,500	DES	TRANSPORTATION
		FILM LIAISON	7,500	DES	ADMINISTRATION
NATURAL AREAS FUND		JOHNSON CREEK/WATER QUALITY	15,000	DES	TRANSPORTATION
JAIL LEVY FUND	MCSO	SIGNAGE	10,000	DES	TRANSPORTATION
FLEET FUND	FREDS	MISC MATERIALS AND SERVICES	32,500	DES	TRANSPORTATION
BIKE PATH FUND		PLANNING, ENGINEERING & MAINT SVCS	10,000	DES	PLANNING
BRIDGE FUND		MISC SERVICES	65,000	DES	TRANSPORTATION
LAND CORNER FUND		LAND CORNER MAINTENANCE	320,000	DES	SURVEY
TOTAL REIMBURSEMENTS			669,781		

SERVICE REIMBURSEMENTS TO FEDERAL STATE FUND

JAIL LEVY FUND	HEALTH	LAB SERVICES	42,000	HD	SUPPORT SERVICES
CARE OREGON FUND	HEALTH	MEDICAID PAYMENTS TO PRIMARY CARE CLINICS	4,676,790	HD	PRIMARY CARE
INSURANCE FUND	HEALTH	BLOOD BORNE PATHOGEN TRAINING	117,500	HD	SUPPORT SERVICES
TOTAL REIMBURSEMENTS			4,836,290		

SERVICE REIMBURSEMENT TO BRIDGE FUND

ROAD FUND		POSITION TO WORK ON NON WILLAMETTE RIVER BRIDGES	70,000	DES	
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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
<i>SERVICE REIMBURSEMENT TO LIBRARY FUND</i>			
INMATE WELFARE FUND	MCSO JAIL LIBRARY SERVICES	21,000 DLS	
JUSTICE SERVICE SPEC OPS	DA LIBRARIAN TO INDEX LEGAL INFORMATION IN DA'S OFFICE	60,273 DLS	
TOTAL REIMBURSEMENTS		81,273	
<i>SERVICE REIMBURSEMENT TO ASSESSMENT & TAXATION FUND</i>			
TAX TITLE FUND	TAX TITLE COSTS	15,000 DES	ASSESSMENT & TAXATION
<i>SERVICE REIMBURSEMENT TO JAIL LEVY FUND</i>			
TAX TITLE	INMATE WORK CREWS	104,934 MCSO	CORRECTIONS
ROAD FUND	INMATE WORK CREWS	69,975 MCSO	CORRECTIONS
TOTAL REIMBURSEMENTS		174,909	
<i>SERVICE REIMBURSEMENT TO CAPITAL IMPROVEMENT FUND</i>			
DATA PROCESSING FUND	ISD EXTENDED PURCHASING SYSTEM	36,950 DES	CIP
<i>SERVICE REIMBURSEMENT TO CARE OREGON FUND</i>			
FEDERAL/STATE FUND	HEALTH GRANT DEVELOPMENT SUPPORT	11,249 HD	
<i>SERVICE REIMBURSEMENT TO FLEET MANAGEMENT FUND</i>			
GENERAL FUND	DES SUPPORT OF FREDS ADMINISTRATION	19,497 DES	FREDS
MAIL DISTRIBUTION	DES SUPPORT OF FREDS ADMINISTRATION	46,570 DES	FREDS
TOTAL REIMBURSEMENTS		66,067	