

Appendix

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General Information

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

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

Population

Multnomah County is the most populous county in the state, with a 1997 population of 639,000. 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

As of July 1	State of Oregon	Portland Metropolitan Area*	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
1990	2,847,000	1,241,600	583,500	440,000	69,000
1991	2,930,000	1,285,100	600,000	453,065	71,225
1992	2,979,000	1,308,700	605,000	458,275	72,210
1993	3,038,000	1,338,900	615,000	471,325	73,185
1994	3,082,000	1,357,800	620,000	495,090	74,625
1995	3,132,000	1,379,700	626,500	497,600	77,240
1996	3,181,000	1,403,200	636,000	503,000	79,350
1997	3,217,000	1,420,900	639,000	508,500	81,865

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

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

Employment

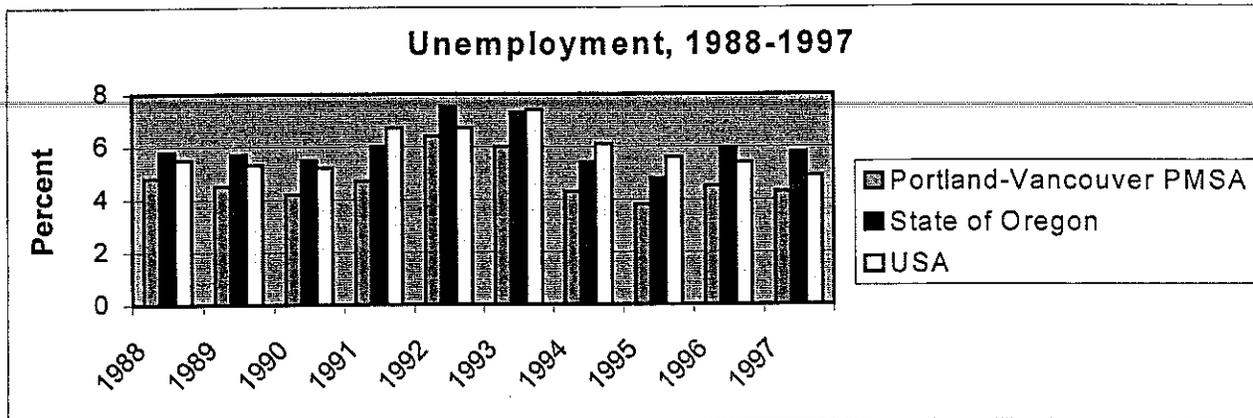
The County is part of the Portland-Vancouver Primary Metropolitan Statistical Area (PMSA). Current employment and unemployment data are available for the PMSA only, which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington. From 1984 through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

The major trend in the metropolitan economy in recent decades has been toward greater diversification. Employment in manufacturing, construction, mining, and government is proportionately lower in Portland than in the United States as a whole. But employment in trade, services, finance, insurance, real estate, and transportation is proportionately greater in Portland.

PORTLAND-VANCOUVER PMSA LABOR FORCE BY PLACE OF RESIDENCE

Year	Resident Civilian Labor Force (000)	Unemployment		Total Employment (000)
		Number (000)	Percent of Labor Force	
1988	780.7	38.7	5.0%	742.0
1989	815.0	38.7	4.7%	776.3
1990	838.7	35.5	4.2%	803.2
1991	854.3	41.9	4.9%	812.4
1992	874.5	56.1	6.4%	818.4
1993	907.1	54.3	6.0%	852.8
1994	936.5	40.3	4.3%	896.2
1995	956.3	36.1	3.8%	920.2
1996	1,003.7	45.5	4.5%	958.2
1997	1,025.7	44.1	4.3%	981.6

Source: State of Oregon Employment Department.



Employment

Appendix

PORTLAND-VANCOUVER PMSA HISTORICAL NON-AGRICULTURAL EMPLOYMENT

	1987		1997		Compounded Annual Average Rate of Change
	Annual Average (000)	Percent of Total	Annual Average (000)	Percent of Total	
Non-Agricultural					
Wage & Salary Employment	554.4	100.00	918.2	100.00	5.17%
Manufacturing	94.4	17.03	147.5	16.06	4.56%
Durable goods	67.3	12.14	106.4	11.59	4.69%
Lumber & wood products	7.7	1.39	8.9	0.97	1.46%
Other durable goods	59.6	10.75	97.7	10.65	5.07%
Nondurable goods	27.1	4.89	41.1	4.48	4.25%
Food products	8.2	1.48	9.8	1.15	1.80%
Other nondurable goods	19.0	3.43	31.1	3.38	5.05%
Nonmanufacturing	460.0	82.97	770.7	83.94	5.30%
Construction	19.1	3.45	54.2	5.90	10.99%
Transportation, communication & utilit	34.6	6.24	52.2	5.69	4.20%
Trade	145.2	26.19	228.3	24.86	4.63%
Finance, insurance & real estate	47.4	8.55	66.7	7.26	3.47%
Services	135.7	24.48	252.4	27.49	6.40%
Government	77.6	14.00	115.9	12.62	4.09%
Labor management disputes	0.1		0.4		

NOTE: Numbers represent jobs by place of employment and covered by employment insurance.

Source: State of Oregon Employment Department.

Employment

Appendix

MAJOR EMPLOYERS IN THE PORTLAND METROPOLITAN AREA*

Manufacturing Employers	Product	1997 Employment
Intel Corporation	Semiconductors	11,000
Tektronix, Incorporated	Electronic testing instruments	4,680
Nike, Incorporated	Sports footwear & apparel	2,850
Sequent Computer Systems	Supermini computer systems	1,650
Epson Portland Incorporated	Electronic computing equipment	1,600
Freightliner Corporation	Heavy duty trucks	4,600
Hewlett-Packard Co.	Computer printers	3,000
Precision Castparts Corporation	Steel castings	2,120
Non-Manufacturing Employers	Service	1997 Employment
Fred Meyer, Inc.	Grocery & retail variety chair	8,905
Kaiser Permanente	Hospitals & clinics	7,663
Providence Health Care System	Hospitals & clinics	8,938
U.S. Bancorp	Bank & holding company	6,242
Legacy Health System*	Hospital & health services	4,900
Wells Fargo & Co.	Bank	4,000
Safeway Stores	Grocery chain	4,000
U.S. West Communications	Communications utility	3,440
Meier & Frank Co.	Department stores	3,154
United Parcel Service	Small package transport	3,100
Thrifty Payless/Rite Aid Corp.	Retail drug stores	2,300
Portland General Corp.	Electric utility	2,250
Blue Cross & Blue Shield	Medical insurance	2,105
Southwest Washington Medical C	Health care	2,000
Shari's Management Corp.	Restaurant chain	2,000
Consolidated Freightways	Transportation	2,000
Public Employers	Sector	1997 Employment
U.S. Government	Government	16,000
Oregon Health Sciences Universit	Higher Education & Research	11,000
State of Oregon	Government	9,900
Portland Public Schools	Education	6,200
City of Portland	Government	5,172
Multnomah County	Government	4,511
Washington County	Government	4,000
Vancouver School District	Education	3,659
Portland State University	Higher Education	3,500
Beaverton School District	Education	2,982
State of Washington	Government	2,900
Bonneville Power Administration	Regional Electricity	2,795

* Includes full and part-time workers.

Source: Portland Chamber of Commerce, Regional Financial Advisors.

Income

Over the past ten 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). Before 1995, effective buying income was defined as personal income less tax and non-tax payments; after 1995 effective buying income was redefined to mean money income less personal income tax, personal contributions to social insurance, and taxes on owner-occupied homes. Money income includes wages and salaries, self-employment income, interest, dividends, transfer payments, and other income.

PORTLAND PMSA INCOME ESTIMATES

Year	PMSA Total Personal Income (millions)	Per Capita Income			Median Household Effective Buying Income	
		Portland PMSA	State of Oregon	USA	Portland PMSA	State of Oregon
1985	\$19,969	\$14,411	\$12,905	\$13,899	\$24,760	\$21,385
1986	21,092	15,015	13,546	14,597	26,078	22,306
1987	22,253	15,687	14,165	15,425	25,963	22,309
1988	24,205	16,706	15,074	16,600	26,430	22,464
1989	26,823	18,101	16,287	17,696	28,192	23,624
1990	29,292	19,188	17,199	18,635	29,982	25,082
1991	31,118	19,809	17,768	19,201	32,961	29,300
1992	33,522	20,867	18,687	20,147	34,351	30,294
1993	35,878	21,817	19,651	21,368	36,159	31,744
1994	38,374	22,890	20,620	22,186	38,729	33,662
1995	42,160	24,553	21,915	23,359	33,713	31,002
1996	NA	NA	23,111	24,436	35,325	30,166

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

Economic Development

Multnomah County encompasses the Cities of Portland, Gresham, Troutdale, Fairview and Wood Village. The area has experienced considerable economic growth. Also, as a transportation hub of the Pacific coast with major water, land and air connections Multnomah County serves expanding international markets. Current growth in Multnomah County and the Portland-Vancouver Metropolitan Statistical Area is reflected in the following selected building and economic development projects.

Downtown Portland: Office and Commercial

- The \$129 million Mark O. Hatfield United States Courthouse, designed to accommodate growth of federal courts through 2020, was completed in late 1997.
- The Department of Veterans Affairs Medical Center broke ground in July 1997 on a new \$32 million, 96,000-square-foot expansion of its current Portland facility. The new building will create the largest cancer research facility in the Portland metropolitan area. Construction is expected to take 18 months.
- The Multnomah County Central Library's \$26 million renovation was completed in April 1997, and the City of Portland recently finished a \$28 million renovation of its City Hall.

Numerous shopping and hotel complexes are being built in downtown Portland:

- The Portland Development Commission and Rouse Company have begun construction on a five-story fourth block of Pioneer Place, expected to cost \$41 million.
- TMT Development Company began construction in the spring of 1997 on the \$90 million 28-story Fox Tower. The tower will have lower level retail space, eight levels of parking and 18 floors of office space.
- Impac Hotel Development is planning to open a 20-story 252-room Marriott Hotel in early 1999, adjacent to BPM Associates' 70,000-square-foot parking and retail project, which is now under construction.
- ITT Sheraton plans to convert a 13-story building in downtown Portland to a 16-story Sheraton hotel. When completed in 1999, the hotel will be 176,375 square feet, including 266 guest rooms and 5,800 square feet of meeting space.
- The \$14 million Avalon Hotel with 116 rooms and an 80-slip marina, is in the planning stages near Southwest Macadam Avenue.

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 first project will be 680 row houses and apartments on 7.5 acres near Union Station, with the first phase to be completed in 1998.~~ The City expects that \$150 million in public funds will be invested in the projects, with over \$700 million from private funds.

North/Northeast Portland

- **Enterprise Zone** - The Enterprise Zone, administered by the Portland Development Commission, is a program of property tax exemption of the new property taxes generated during the first three to five years of a non-retail business investment in the Enterprise Zone. In return, the business provides jobs for Enterprise Zone residents. The boundaries of the Enterprise Zone include north and northeast Portland residential, commercial and industrial land west of Interstate 205 and north of Broadway Street.
- **Enterprise Community** - U.S. Department of Housing and Urban Development has designated 15 census tracts in inner north and northeast Portland, the Columbia Corridor and commercial downtown as the Portland Enterprise Community. The designation provides \$3 million of grant funding and \$20 million public bonding capacity for business development projects.

- **Jantzen Beach/Delta Park** - A \$50 million renovation of Jantzen Beach Shopping Center was completed in 1996; the old enclosed mall was replaced by a 730,000-square-foot center housing several major discount retailers. Fulton Provision Co., a wholesaler of meat products, completed construction of a \$5 million food processing plant in Northeast Portland in April 1997. Contractors Inc. completed a \$2.3 million sports complex which includes five softball fields at East Delta Park in May 1997.
- **Northwest Industrial Area** - Wacker Siltronic Corporation completed a \$250 million plant expansion in the summer of 1996. The new facility quadruples the company's capacity to produce silicon wafers. The firm also invested \$40 million in upgrading the existing plant. Wacker, which employs about 1,200 workers, received a property tax exemption of approximately \$10.8 million over five years, through the City's enterprise zone program.
- **Eastside Development** - The City has approved a master plan for a park along the Willamette River across from downtown. The project will be phased and will redevelop 27 blocks along the riverbank. A developer is developing three office buildings with a total of 300,000 square feet of space and 1,050 parking spaces on PGE-owned land south of the Oregon Museum of Science and Industry in the central eastside industrial area. The first phase, a 45,000-square-foot headquarters building for KPTV has been completed.
- A \$40 million, 17-story, 350,000-square-foot office building called the Liberty Center was completed in late 1997 in the Lloyd Center district. A 600-space parking garage is planned across the street. The \$25 million renovation and expansion of the Holiday Inn near the Oregon Convention Center is nearing completion of its first phase with remaining projects to be completed over the remainder of 1998. Renovation has begun on the Eastport Plaza mall; a Wal-Mart store is the anchor store and was completed in the fall of 1997.
- **Rivergate Industrial Park and Airport Way (the Columbia Corridor)** - The Rivergate area qualifies local businesses for participation in the Enterprise Zone and related tax incentives. Food processor Pasco Corporation developed a new 63,000-square-foot, \$20 million dough factory there. Oregon Steel Mills, Inc., built a \$180 million expansion to double the capacity of its mill in the Rivergate area, in 1996.
- Froedtert Malt Corporation plans to build a \$65 million malt manufacturing and export operation that will produce about 140,000 tons of malt each year. The facility, located in South Rivergate, is expected to be completed in the summer of 1998. Oregon Metal Slitters, Inc., plans to build a \$7 million, 100,000-square-foot plant that will produce flat rolled steel, with completion expected in 1998. ANI America plans to build plants for two of its subsidiaries, a \$40 million plant for Welded Tube Company, maker of structural tubing, and a plant for Helser Machine Works, producer of rock-crushing machinery.
- Burlington Northern Santa Fe Railroad recently completed several rail bridges and added 14,000 feet of track costing more than \$15 million. The projects increase flexibility and capacity to Rivergate and Terminal 4.
- 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 Port of Portland issued \$45 million in tax-exempt revenue bonds to finance the construction of a \$50 million mineral bulk facility on a 60-65 acre site at the Port of Portland's Terminal 5. When it became operational in the spring of 1997, the facility began exporting potash fertilizer to overseas markets. The Port plans to invest \$25 million on improvements to Terminal 6 over the next few years, which will be the first phase of a long-term \$60 million expansion plan. The Port of Portland in collaboration with the City of Portland began work in the spring of 1998 on a \$1.58 million roadway construction project to improve the south entrance to Rivergate Industrial Park.

Gresham, Troutdale

- LSI Logic, the largest manufacturer of its kind in the world, chose the City of Gresham as the location for a new microelectronics plant. LSI plans to develop the facilities over a 15-year period and invest more than \$4 billion. Phase I is expected to be fully operational in 1998.
- Fujitsu, owned by Fujitsu Japan, the world's second largest computer manufacturer, has added approximately 500,000 square feet of space to its facilities, at a cost of \$1.3 billion, and added 100 employees, bringing its employee count up to 571
- DuPont Photomask is developing a 60,000-square-foot, \$75 million facility over the next four years, with employment expected to be up to 200 people. Photomasks are high purity quartz plates that contain microscopic images of electronic circuits.
- **Troutdale** is home to the Columbia Gorge Factory Stores, a 42 factory outlet and retail store shopping facility which lies on I-84, the primary east-west route along the Columbia River to Idaho and the Midwest. Columbia Gorge Factory Stores is currently adding 15,000 square feet of space which will house two large additional stores in the Fall of 1998.

Per capita spending on capital by the local governments serving the residents of Gresham and Troutdale has been growing. Capital spending covers construction projects such as airport expansion, sewers, school building repairs, and mass transit. State and federal contributions for these projects is not always included in these figures.

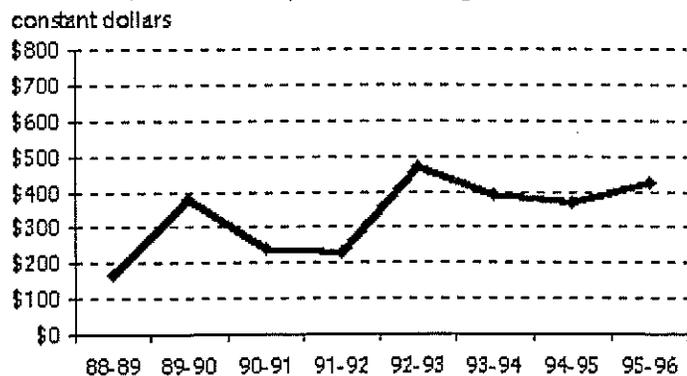
Capital spending often fluctuates from year to year but is generally driven by growth, aging facilities, and economic development.

Capital spending per Gresham resident increased from \$167 in FY 1988-1989 to \$335 per resident in FY 1995-1996, when corrected for inflation.

Source: Portland/Multnomah Progress Board

Capital spending per capita in Gresham

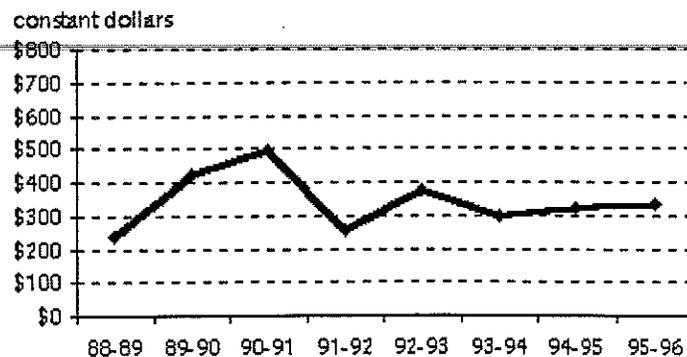
(includes County, schools, other governments)



Source: Tax Supervising and Conservation Commission

Capital spending per capita in Troutdale

(includes County, schools, other governments)



Source: Tax Supervising and Conservation Commission

Housing

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

BUILDING ACTIVITY IN THE COUNTY

Year	Permits for Residential Units		Costs of Construction & Alteration	
	Single Family	Multi-Family	Residential (\$000)	Non-Residential (\$000)
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
1995	868	554	128,981	323,947
1996	1,849	3,062	348,513	NA*
1997	1,669	2,662	350,666	NA*

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

Sources: 1985-1993 -- Oregon Housing and Community Services Department.
 1994-1996 -- County data from the Center for Population Research & Census, Portland State University.

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 -- PRINCIPAL OFFICERS

Title	Name	Length of Service	Term Expires
Board of County Commissioners:			
Chair of Board	Beverly Stein	5½ Years	12/31/02
District No. 1	Lisa Naito	0 Years ¹	12/31/00
District No. 2	Gary Hansen	8 Years	12/31/98
District No. 3	Diane Linn	0 Years ¹	12/31/00
District No. 4	Sharron Kelley	10 Years	12/31/00
Other Officers:			
County Auditor	Gary Blackmer	8 Years	12/31/98
County District Attorney	Michael Schrunk	17 Years	12/31/00
County Sheriff	Dan Noelle	4 Years	12/31/02
Director, Finance Division	David A. Boyer	16½ Years	Not Elected
Treasury Manager	Harry S. Morton	4½ Years	Not Elected
County Counsel	Thomas Sponsler	1 Year	Not Elected
Director of Support Services	Vickie S. Gates	1½ Years	Not Elected

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

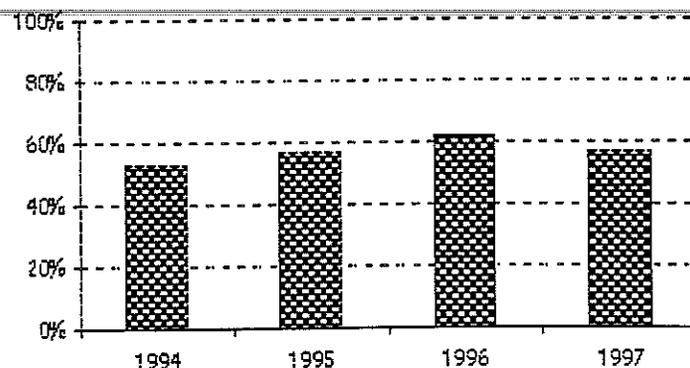
Government Performance

Citizen rating of local government service

In 1997, 57.5% of citizens in Multnomah County rated their local government services as Good or Very Good, while only 9% rated them Bad or Very Bad.

The general decline may be a result of declining satisfaction with particular services. Declines from the last year occurred in satisfaction with libraries, elections, recreation centers, animal control and street maintenance. In the past year, libraries reduced hours and a polling place election was conducted, which is less popular with citizens than vote-by-mail.

Percent who rate service 'Good' or 'Very Good'



Source: Portland/County citizen survey

Source: Portland-Multnomah Progress Board

Staff

The 1998-1999 Budget authorizes 4,667.69 positions. There are nine bargaining units representing employees in 3,979.66 positions, as well as 688.03 management and exempt positions.

BARGAINING UNITS AND STATUS OF CONTRACTS¹

Bargaining Unit	Number of Employees	Termination Date of Current Contract ¹
General Employees (Local 88)	2,875.5	June 30, 1998
Electricians (Local 48)	21.4	June 30, 1998
Operating Engineers Unit (Local 701)	14	June 30, 1998
Painter Makers (Local 55)	3	June 30, 1998
Corrections (Teamsters Local 1094)	543.21	June 30, 1998
Deputy Sheriffs Association	96.5	June 30, 1998
Oregon Nurses Association	252.65	June 30, 1998
Juvenile Group Workers (Local 86)	90.2	June 30, 1998
Prosecuting Attorneys Association ¹	83.2	June 30, 2000
	<u>3,979.66</u>	

1. The County is currently negotiating contracts which expire June 30, 1998. The County is optimistic that these contracts will be settled without any major difficulties. The Corrections, Deputy Sheriff's Association and Juvenile Group Workers 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

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 by the rules applicable to PERS to contribute 10.66 percent of covered employees' salaries to PERS. The required employee contribution of 6 percent of covered compensation has been paid by the County pursuant to collective bargaining agreements.

Accrued Vacation

County employees may accrue vacations and receive reimbursement upon termination of employment. As of June 30, 1997, the total accrued vacation liability in the General Fund and Other Funds was \$10,671,000. \$8,874,000 of the accrued vacation liability is funded.

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.

Strategic Investment Program Fund (140) – Accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are partly restricted by contractual obligations, and partly are at the discretion of the County for Community Service Fees, the statutorily required payment by the companies that equals one fourth of the annual tax savings enjoyed by the company.

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 apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

Emergency Communications Fund (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.

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.

Recreation Fund (155) – Accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments to Metro to which the County transferred all parks operations in 1994.

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.

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

Willamette River Bridge Fund (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 Hawthorne, Morrison, Burnside, Sellwood, 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.

Transient Lodging Tax (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 and regional arts and culture purposes pursuant to Multnomah County Code 5.50. Prior to 1997-98 the fund was named Convention Center Fund.

Land Corner Preservation Fund (167) - Accounts for the collection of 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 Public Safety Levy originally approved by the voters in November 1989 and renewed in May 1993 and May 1996. Property taxes are the principal source of revenue. The expenditures recorded in this fund are those of the Inverness Jail, and related Corrections programs.

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 accounts for revenues and expenditures that are dedicated to Justice Services in the Community Corrections Department, the District Attorney's Office, and the Sheriff's Office. Revenues are primarily probation fees, criminal processing assessment fees, conciliation court fees and marriage license fees for the Community Corrections Department. This fund also accounts for revenues received from forfeitures and video lottery for the District Attorney's Office. In addition to the above, this fund 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.

DEBT SERVICE FUNDS

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

Revenue Bond Sinking Fund (224) – Accounts for the principal and interest payments on bonds issued to construct the Edgefield Children's Center and bonds issued for monies spent on deferred maintenance to County facilities. The revenues are derived from lease of the facility to the Edgefield Children's Center, Inc. and from the pledge of the Motor Vehicle Rental Tax, a General Fund Revenue.

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 - 1993 (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.

Library Bond Sinking Fund - 1996 (227) - This fund accounts for the retirement of General Obligation Bonds approved in May 1996 to repair branch libraries and improve the computer systems and linkages of the Library system. Proceeds are derived from property taxes.

Public Safety Bond Sinking Fund (228) - This fund accounts for the retirement of General Obligation Bonds approved in May 1996 to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from 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.

Justice Bond Project Fund (230) - This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996.

Edgefield Children's Center Fund (231) – Accounts for the construction of an expanded Edgefield Children's Center. The proceeds are from issue of revenue bonds to be repaid from operational revenues of the Center.

SB 1145 Fund (232) – Accounts for State revenue to build jail beds to house convicted felons with sentences under twelve months. Until 1997, these felons were historically a responsibility of the State. The 1995 Legislature (in SB 1145) shifted that responsibility to counties and agreed to fund the construction of detention facilities and operational costs so that counties could assume the task of supervising these felons. The revenues are payments from the State of Oregon.

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.

Library Construction Fund (237) - This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996.

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 96-138.

Capital Acquisition Fund (245) - Accounts for capital purchases with economic payoffs of less than five years. Initial resources were a transfer from the discontinued Natural Areas Acquisition and Protection Fund. Expenditures will be reimbursed over time by service reimbursements charged to the budgets of programs for which equipment is purchased.

PROPRIETARY FUNDS

Basis of Accounting

The County maintains all Proprietary Fund Types including Enterprise Funds using the full 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

Behavioral Health Managed Care Fund (395) - Accounts for all financial activity associated with the State required Children's Capitated Mental Health program. Revenues are capitation payments from the State.

INTERNAL SERVICE FUNDS

Risk Management 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. This fund includes replacement and upgrade of personal computers and a standard software suite common to all County users.

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.

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.

Inmate Trust (854) - Accounts for the personal cash transactions of inmates lodged in the County jails.

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 Care Trust (888) - Accounts for private donations held in trust to provide special or extended care (above the basic level of humane care) to animals housed at the Animal Control Shelter.

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.

Lea Wikman Memorial Trust (902) - Accounts for donations held in trust to provide funding of projects that primarily benefit low income east Multnomah County residents.

Debt Information

Appendix

DEBT INFORMATION -- As of July 2, 1998

Debt and Other Obligations Summary

Outstanding debt	
Short-term (tax, revenue and bond anticipation notes)	\$11,000,000
Long-term	
Gross bonded debt (all debt with a general obligation pledge)	\$128,470,000
Gross bonded debt including certificates of participation (COPs)	\$194,665,000
Net direct debt (all debt paid in whole or in part by taxes)	\$128,470,000
Certificates of participation	\$ 66,195,000
Net overlapping debt (as of May 28, 1998)	\$697,825,307
Total net direct and overlapping debt	\$826,295,307
Total net direct, COPs and net overlapping debt	\$892,490,307

Debt Ratios

	Values	Per Capita	Percent of RMV
1997 estimated population	639,000		
1997-98 real market value (RMV)	\$42,267,791,000	\$66,147	
Gross bonded debt	\$128,470,000	\$201	0.30%
Gross bonded debt including COPs	\$194,665,000	\$305	0.46%
Net direct debt	\$128,470,000	\$201	0.30%
Net direct debt (G.O.) and overlapping debt	\$826,295,307	\$1,293	1.95%
Gross bonded debt, COPs and overlapping debt	\$892,490,307	\$1,397	2.11%

Future Financing Plans

Revenue Bonds. The County is currently negotiating with Regional Children's Campus (RCC), a 501(c)(3) non-profit agency, to issue approximately \$3,155,000 in revenue bonds to construct a regional campus and treatment center. The County will pledge its Motor Vehicle Rental Tax to these bonds, however, the debt service will be covered by lease payments made by RCC to the County.

The County plans to issue revenue bonds in the amount of approximately \$6,000,000 to \$8,000,000 for deferred maintenance sometime after January 1999.

Lease-Purchase Financing. The County is developing plans to relocate a health clinic, aging services field office and sheriff's office facility to one location in Gresham. This facility is estimated to cost between \$20 to \$25 million and is expected to be financed by issuing certificates of participation. Lease payments currently being paid by these programs are expected to be used to help offset the annual lease payment. This financing is expected to take place in the late fall of 1998 or early spring 1999.

Debt Information

Appendix

OUTSTANDING OBLIGATIONS (AS OF JULY 2, 1998)

	Dated Date	Maturity Date	Amount Issued	Principal Outstanding
General Obligation Bonds				
Tax supported				
Series 1994 Library Bonds	03/01/94	10/01/13	\$ 22,000,000	\$ 18,430,000
Series 1994B Library Bonds	10/01/94	10/01/14	9,000,000	8,175,000
Series 1996A Library Bonds	10/01/96	10/01/16	29,000,000	25,745,000
Series 1996B Public Safety Bonds	10/01/96	10/01/16	79,700,000	76,120,000
Total general obligation bonds			\$139,700,000	\$128,470,000
General Obligation Improvement (Bancroft) Bonds			\$ 0	\$ 0
Certificates of Participation				
Probation services	07/01/90	07/01/01	\$ 455,000	\$ 115,000
1993A & B Advance Refunding	05/01/93	07/01/13	19,890,000	15,265,000
1995 Telecommunications	03/01/95	09/01/99	2,445,000	1,045,000
1996 Telecommunications	06/01/96	12/01/00	1,845,000	1,155,000
1998 Juvenile Justice & Equipment	02/01/98	08/01/17	48,615,000	48,615,000
Total certificates of participation			\$ 73,250,000	\$ 66,195,000
Revenue Bonds			\$ 0	\$ 0
Short Term Debt				
Tax/Revenue Anticipation Notes (this issue)	07/02/98	06/30/99	\$ 11,000,000	\$ 11,000,000
Leases and Contracts				
Computer equipment -- various leases	02/01/94	02/01/99	\$ 534,000	\$ 97,000
Portland Building -- purchase of two floors --				
Intergovernmental agreement	01/22/81	01/22/08	3,475,000	2,170,000
IBM Lease (Computer)	03/21/96	04/01/99	1,787,000	520,000
Ameritech Lease (Computer)	01/10/96	01/10/00	317,000	137,000
Total leases and contracts			\$ 6,113,000	\$ 2,924,000

Tax Information

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

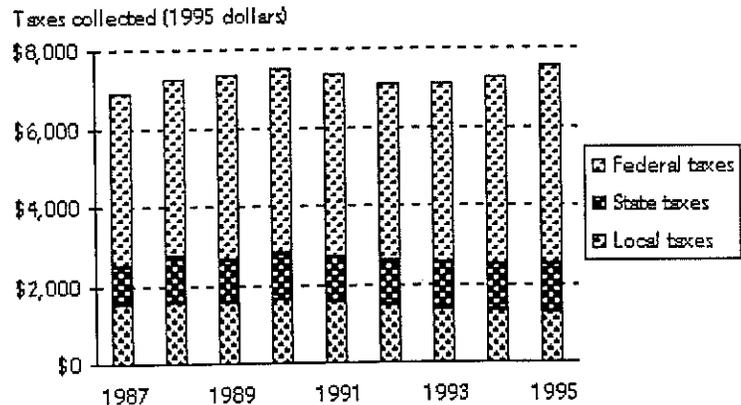
In the past nine years, local government taxes have declined from 22% to 16% of total taxes collected. When corrected for inflation, local taxes have declined from \$1,540 per capita to \$1,200 per capita.

The State taxes collected in Multnomah County increased from \$940 per capita in 1987 to \$1,260 in 1995. In the past nine years the State's share of the total tax burden increased from 14% to 17%. Some of the revenues collected by Federal and State governments are transferred to local governments to provide for specific services such as road building, health clinics, and corrections.

Federal taxes collected in Oregon increased from \$4,420 per capita to \$5,040 per capita when corrected for inflation. As a result, Federal taxes grew from 64% to 67% of the total tax burden.

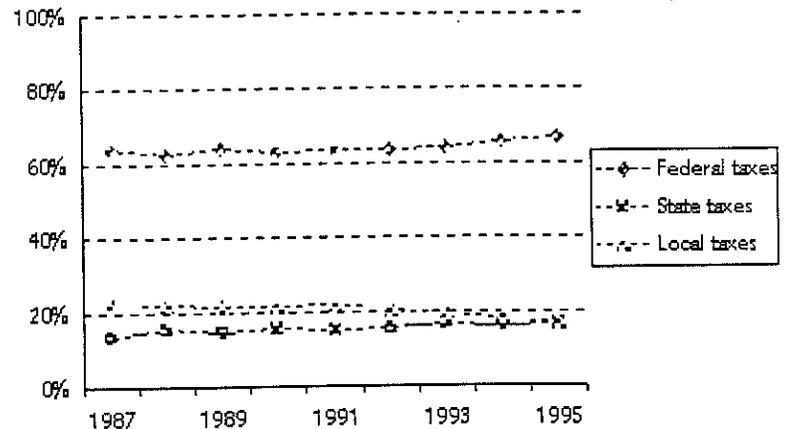
Source: Portland-Multnomah Progress Board

Per Capita Tax Burden



Sources: Tax Supervising and Conservation Commission, OR Dept. of Revenue, Tax Foundation

Share of taxes collected in Multnomah County



Sources: Tax Supervising and Conservation Commission, OR Dept. of Revenue, Tax Foundation

The property tax is used by Oregon cities, counties, schools and other special districts to raise revenue to partially defray the expense of local government. The State of Oregon has not levied property taxes for general fund purposes since 1941 and obtains its revenue principally from income taxation.

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

The Oregon Constitution places certain limits on property tax rates for general purposes.

Property Tax Limitation

History

Article XI of the Oregon Constitution contains various limitations on property taxes levied by local jurisdictions. The Constitution calls for taxes imposed upon property to be segregated into two categories; one to fund the public school system and community colleges and one to fund government operations other than public school systems.

In 1990, the voters approved a citizen initiative ("Measure 5") which became Article XI, Section 11b of the Oregon Constitution. Measure 5 limited property taxes and certain other charges on property, and generally provided that property taxes for purposes other than payment of voter approved bonds could not exceed \$5/\$1,000 of the estimated fair market value ("Real Market Value") of property if the tax was levied.

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

Assessed Value Limitations

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

Permanent Tax Rates

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

Exemptions

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

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

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

Local Property Tax Option

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

On November 4, 1997, the voters of Multnomah County approved a five-year Public Library Levy (local option tax). The levy will cost property tax owners about 59 cents per thousand of assessed value per year. The levy dedicated to library operations is estimated to provide \$19,700,000 in fiscal year 1998-99, \$20,400,000 in fiscal year 1999-00, \$21,300,000 in fiscal year 2000-01, \$22,100,000 in fiscal year 2001-02 and \$23,000,000 in fiscal year 2002-03. The County anticipates that this levy will cause property taxes for various accounts to exceed the constitutional \$10 per \$1,000 of real market value limit for local governments and therefore reduce this local property tax revenue. This library local property tax option will absorb most of the compression. The County estimates the loss to be approximately \$4,200,000.

Voter Participation

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

Exempt Bonded Indebtedness

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

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

Prioritization

Measure 50 specifically authorizes the Oregon Legislature to adopt legislation to carry out the Measure's provisions. One of those provisions states, "It shall be the policy of this state and the local taxing districts of this state to prioritize public safety and public education in responding to the reductions caused by this paragraph while minimizing the loss of decision-making control of local taxing districts." In 1997 the Oregon Legislature did not establish priorities for tax reductions.

Limitations on Shifting Revenue Sources

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

Additional School Support

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

PROPERTY TAX COMPUTATION

GENERAL FUND (Fund 100)

Tax Base - Fiscal Year ending June 30, 1998	164,906,993
Plus constitutionally Allowed 6% increase	8,151,457
TOTAL GENERAL FUND PROPERTY TAX	173,058,450
Tax Base - Fiscal Year ending June 30, 1998	173,058,450
Less amount exceeding shared 1% Constitutional Limitation	0
Less amount exceeding M47/50 Limitation	(22,385,200)
Less delinquencies and discounts on amount billed	(9,040,395)
TOTAL AVAILABLE FOR APPROPRIATION	141,632,856

LIBRARY LEVY (Fund 162)

3-year Serial Levy - Fiscal Year ending June 30, 1999	20,671,723
Less amount exceeding shared 1% Constitutional Limitation	0
Less amount exceeding M47/50 Limitation	(4,229,593)
Less delinquencies and discounts on amount billed	(986,528)
TOTAL AVAILABLE FOR APPROPRIATION	15,455,602

LIBRARY BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1998	2,716,748
Less delinquencies and discounts on amount billed	163,005
TOTAL AVAILABLE FOR APPROPRIATION	2,553,743

LIBRARY BOND SINKING FUND (Fund 227)

General Obligation bond - Fiscal Year ending June 30, 1998	5,178,253
Less delinquencies and discounts on amount billed	310,695
TOTAL AVAILABLE FOR APPROPRIATION	4,867,558

Tax Information

Appendix

PUBLIC SAFETY BOND SINKING FUND (Fund 228)

General Obligation bond - Fiscal Year ending June 30, 1998	8,386,018
Less delinquencies and discounts on amount billed	503,161
TOTAL AVAILABLE FOR APPROPRIATION	7,882,857

TAX LEVY ANALYSIS

	ACTUAL <u>1995-96</u>	ACTUAL <u>1996-97</u>	BUDGET <u>1997-98</u>	BUDGET <u>1998-99</u>
Levy within 6% limitation	102,264,330	108,400,187	114,904,198	173,058,450
Public Safety Levy outside 6% limitation *	16,536,272	26,538,000	32,951,969	0
Library Levy outside 6% limitation	12,614,849	15,250,541	17,050,826	20,671,723
Library Bond outside 6% limitation	3,334,766	2,388,557	2,278,374	2,716,748
Library Bond outside 6% limitation		2,649,050	7,058,603	5,178,253
Public Safety Bond outside 6% limitation		7,373,545	8,280,740	8,386,018
Total Proposed Levy	134,750,217	162,599,880	182,524,710	210,011,192
Loss due to 1% limitation	0	0	0	0
Loss due to M47/50 limitation	0	0	(24,438,568)	(26,614,793)
Total Proposed Levy less Loss	134,750,217	162,599,880	158,086,142	183,396,399

NOTES

Levy amount exceeding shared 1% Constitutional Limitation	0
Levy amount exceeding M47/50 Limitation	(26,614,793)
Loss in appropriation due to property tax limitation and discounts and delinquencies	(9,050,062)
Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	3.50%

Collection

The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes and makes periodic remittances of collections to tax levying units. County tax collectors are charged with calculating public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.

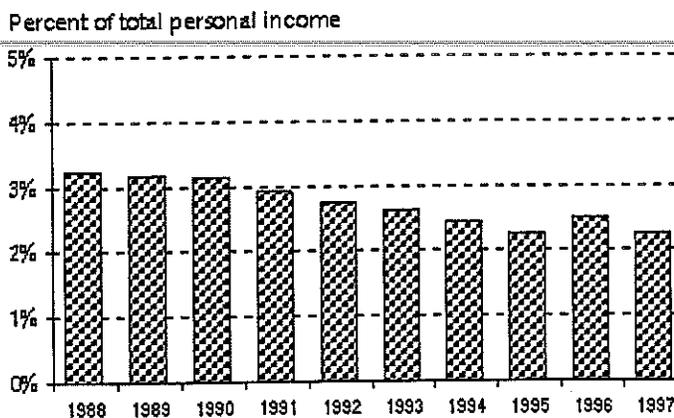
Tax collections are now segregated into two pools, one for public schools and one for local governments, and each taxing body shares in its pool on the basis of its tax rate (adjusted as needed with tax limitation rate caps), regardless of the actual collection experience within each taxing body. Therefore,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

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

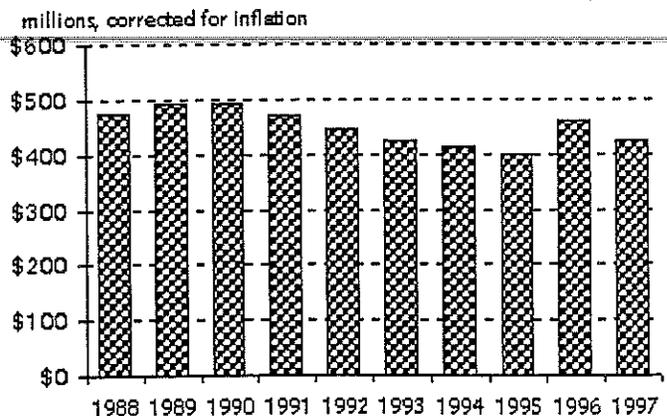
A Senior Citizen Property Tax Deferral Program (1963) allows homeowners to defer taxes until death or sale of the home. Qualifications include a minimum age of 62 and household income under \$19,500 for claims filed after January 1, 1991; \$18,500 if filed during 1990; or \$17,500 if filed prior to January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

The burden of local taxes on individuals has been generally decreasing. The graph on the left shows taxes collected on residential properties, which are generally paid by individuals, as a percent of total personal income of Multnomah County residents. In general, property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value. Total residential property taxes declined from \$500 million in 1990 to \$400 million in 1995. Increased collections in 1996 and 1997 are a result of voter-approved levies for jails, libraries, school building repairs, and parks.

Property Tax Burden on Households



Residential Property Taxes



Source: Portland/Multnomah Progress Board

Tax Information

Appendix

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

Fiscal Year	Personal Property	Public Utility Property	Commercial Property	Residential Property	Total
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
1996	1,330,246	1,647,640	11,938,742	19,766,868	34,683,496
1997	1,517,728	1,794,013	12,768,546	22,380,651	38,460,938
1998	1,757,402	2,101,301	14,078,289	24,330,799	42,267,791

CONSOLIDATED TAX RATES¹ -- LAST TEN FISCAL YEARS

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

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

2. Property Tax Limitation Measure 5 went into effect.

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

Tax Information

Appendix

CONSOLIDATED TAX LEVIES -- LAST TEN FISCAL YEARS (\$000)

Fiscal Year	Multnomah County	Cities	Special Purpose Districts	Education Districts	Water Districts	Rural Fire Districts	Urban Renewal Districts	Total
1989	80,476	117,471	15,805	337,013	269	6,785	16,520	574,339
1990	84,647	139,605	13,869	358,770	298	6,266	19,566	623,021
1991	100,605	152,122	13,875	379,882	277	5,852	22,338	674,951
1992 ¹	91,957	136,958	12,780	364,468	260	6,362	17,656	630,441
1993	101,479	150,788	18,124	340,345	273	5,539	23	616,571
1994	110,598	162,870	17,068	295,852	290	5,298	21	591,997
1995	123,672	181,848	15,110	249,441	307	2,145	25	572,548
1996	135,104	200,896	23,515	193,685	155	2,633	2,520	558,508
1997	162,985	210,568	20,970	238,347	169	2,763	18,020	653,822
1998 ²	158,084	195,977	42,005	252,822	173	1,678	35,281	686,020

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

PRINCIPAL TAXPAYERS 1997-98

Taxpayer Account	Type of Business	1997-98 Assessed Valuation	Percentage of Total Assessed Valuation ¹
U.S. West Communications	Telephone utility	\$409,075,814	1.25%
Portland General Electric	Electric utility	227,561,200	0.70%
PacifiCorp ²	Electric utility	179,415,600	0.55%
Boeing Company	Aircraft parts	163,906,560	0.50%
Oregon Arena Corporation	Property management	133,920,000	0.41%
Alaska Airlines, Inc.	Airline	127,188,000	0.39%
United Airlines, Inc.	Airline	114,845,000	0.35%
Delta Airlines, Inc.	Airline	91,756,000	0.28%
SI - Lloyd Associates	Property management	88,937,640	0.27%
Fujitsu Microelectronics Inc.	Computers & electronics	75,087,980	0.23%
Totals		\$1,611,693,79	4.94%

1. The 1997-98 assessed valuation is \$32,657,161,000; the real market valuation is \$42,267,791,000.
2. Pacific Power and Light is a subsidiary of PacifiCorp.

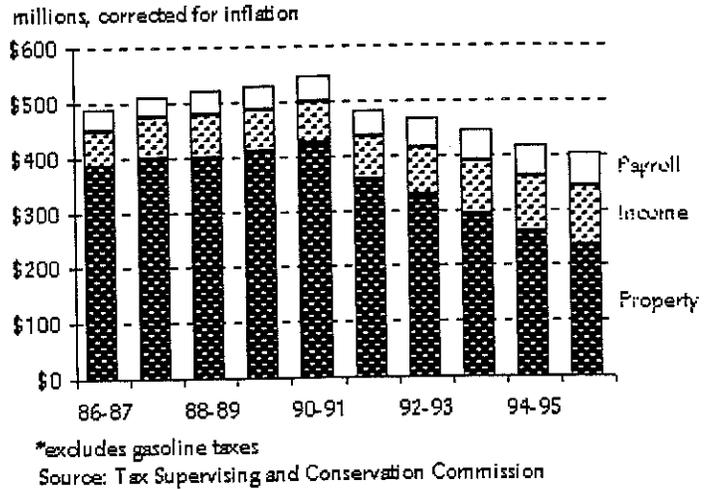
Sources: Multnomah County Division of Assessment and Taxation and Multnomah County Tax Supervisory Commission current and prior years' annual reports.

The graph shows total taxes collected by all local governments in Multnomah County. The local gasoline tax of 3 cents per gallon is excluded because the share paid by businesses cannot be distinguished. Business income is not available.

In the past five years, the tax burden on businesses has declined about \$150 million or 26% when adjusted for inflation, largely as a result of Ballot Measure 5 which reduced the property tax rate. The strong economy has increased collections of the Portland license fee, County income tax, and Tri-met payroll tax.

Source: Portland/Multnomah Progress Board.

Local Business Tax Burden*



BOND AND LEVY ELECTION RECORD

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

1. Five-year average.
2. Three-year average.

Source: Multnomah County.

BUDGETING PROCESS

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

Budgeting for 1998-99

Preliminary Planning

The 1997-98 County budget was a major policy undertaking as the organization reacted to two changes in the constitutional property tax system. The 1998-99 budget was a challenge of a much simpler nature: how to sustain the same level of programs without further cuts.

General Fund property taxes were anticipated to grow between 3% and 4%. Overall ongoing General Fund revenues were anticipated to increase less than 5%. The County expected CPI increases in the 2.5% to 2.7% range. All bargaining units were negotiating contracts with the County to replace those that expire June 30, 1998. The County faced several familiar funding issues as well:

- Primary care health clinics (funded in 1997-98 with one-time-only revenue)
- Animal Control (also funded with one-time-only revenue)
- A new Health MIS system
- A new Assessment and Taxation computer system
- Year 2000 remediation for the other major systems run by the Information Services Division.

In addition, the County's building inventory needs significant upgrading and a long term solution to that problem needed to be addressed.

Departments were given General Fund expenditure targets 3% greater than their 1997-98 funding and asked to prepare their initial budget requests within those constraints.

Budget Preparation

Departments worked with the Chair's Office through January and February to prepare their requests. At the same time, the County placed on the March ballot a temporary surcharge on the Business Income Tax to support the local school districts for a year. Passage of that measure on March 10 presented the County with the additional financial pressure of assuring that the full tax amount reached the districts during 1998-99 even though only about 80% of the revenue would be collected by June 30 1999. The County chose to contribute ~~\$2.25 million to accelerate payment of the tax to the schools.~~ In addition, the County put almost \$3 million into a school attendance initiative to increase school attendance and contributed another \$3 million of one-time-only support to districts throughout the county.

The Tax Supervising and Conservation Commission (TSCC), a regulatory institution appointed by the Governor of Oregon, supervises budgeting and taxing activities of local governments in Multnomah County. TSCC held a hearing on the Multnomah County budget in May to satisfy itself that the document and process met legal requirements, and certified both the budget and the levies it included. The Board of Commissioners adopted the budget on May 28.

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.

- A&D Alcohol & Drug
- A&T Multnomah County Assessment and Taxation Division
- AARP American Association of Retired Persons
- ADA Federal Americans with Disabilities Act
- ADAPT Alcohol and Drug Addict Prenatal Program
- AFDC Aid to Families with Dependent Children
- ADS Aging and Disability Services

- BCC Board of County Commissioners
- Benchmark A goal against which the well-being of County residents is measured

- BIT Business Income Tax
- BOE Board of Equalization
- BHC Burnside Health Center

- CAAMS Criterion Affirmative Action Management System
- CAAP Computer Aided Appraisal Program
- CAMI Child Abuse Multidisciplinary Intervention Grant
- CFS Multnomah County Community and Family Services Division
- CIC Citizen Involvement Committee
- Coalition Clinic Non-profit community health center
- CPI Consumer Price Index
- CSAT Community Substance Abuse Treatment
- CSD State Children's Services Division

- Dammasch Hospital State of Oregon hospital for the mentally ill (now closed).
- DA Multnomah County District Attorney
- DACTS District Attorney Case Tracking System
- DARE Drug Awareness Resistance Education
- DARTS District Attorney Referral Tracking System (juv. offenders)
- DCJ Department of Community Justice
- DCO Dental Care Organization
- DES Multnomah County Department of Environmental Services
- DRC Day Reporting Center
- DROP Drug Return Offender Program
- DSS Department of Support Services
- DUII Driving under the influence of intoxicants

- EEO Equal Employment Opportunity
- EMS Emergency Medical Services
- EMT Emergency Medical Technician
- ESD Education Service District

- F/S Federal / State

FINVEST	Financial Investigation grant, Federal Bureau of Justice Assist.
FREDS	Multnomah County, Fleet, Records, Electronics, and Distribution Services Division
FTE	Full Time Equivalent, based on 2088 hours of work time per year.
GF	General Fund
ISIS	State of Oregon computerized criminal information system
ISD	Multnomah County Information Services Division
LGFS	Local Government Financial System. The County's accounting system.
MCCF	Multnomah Commission on Children and Families – an advisory body directing the allocations of state funding to CFS.
MCCF	Multnomah County Correctional Facility – a medium security jail at Troutdale
MCSO	Multnomah County Sheriff's Office
MDT	Multi-Disciplinary Team, generally directed at child abuse and problems of the elderly
METRO	Metropolitan Services District
MHRC	Metropolitan Human Rights Commission
NPDES	National Pollution Discharge Elimination System
NSA	National Scenic Area
OAR	Oregon Administrative Rules
OCLPPP	Oregon Childhood Lead Poisoning Prevention Program
OHP	Oregon Health Plan
OHSU	Oregon Health Sciences University
OMAP	Oregon Medical Assistance Program
ONA	Oregon Nurses Association
ORLAW	Database of Oregon legal documents
OQA	Oregon Quality Award
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

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

ACCOUNT	A classification of expenditure or revenue. Example "supplies" is an account in the Materials & Services category.
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Multnomah County, the Board of Commissioners are responsible for approving an adopted budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROVED BUDGET	The budget document is approved and forwarded to the Tax Supervising Conservation Commission's for its deliberations. This document is then returned to the Board of County Commissioners for adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year's operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BENCHMARK	General measurements of the quality of life in Multnomah County or Oregon
BUDGET	Written report showing the local government's comprehensive financial plan for one fiscal year. By law, it must include a balanced statement of actual revenues and expenditures during each of the last two years, estimated revenues and expenditures for the current and upcoming year.
BUDGET MESSAGE	Written explanation of the budget and the local government's financial priorities. Prepared by the chair of the governing body.
BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the budget.
CAPITAL OUTLAY	Items which generally have a useful life of one or more years, such as machinery, land, furniture, equipment or buildings. For Multnomah County purposes, a capital outlay must cost over \$5,000

Glossary of Terms

Appendix

CAPITAL PROJECT	A program itemizing the County's acquisitions, additions and improvements to fixed assets, including building, building improvements and land purchases.
CONTRACTED SERVICES	Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.
COUNTY-WIDE PROGRAMS	Programs that benefit all areas of the county, both within the city limits and outside the city limits.
CURRENT SERVICE LEVEL	The calculated cost of continuing current adopted programs into future fiscal years.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for, and serviced by a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid or converted into tax liens.
DEPARTMENT	An organization device used by County management to group programs of like nature.
EARMARKED FUNDS	Revenues designated by statute or constitution for specific purposed.
ENCUMBRANCE	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
EXPENDITURE	Designates the cost of goods delivered or services rendered whether paid or unpaid.
FEDERAL FUNDS	Money from the federal government to fund specific agencies and programs.

Glossary of Terms

Appendix

FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is from July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture and other equipment.
FULL TIME EQUIVALENT	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. A fund is a distinct financial or fiscal entity.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for county-wide activities. The bulk of the property tax rate is represented by this fund/
GOVERNING BODY	Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other governing board of local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INSURANCE BENEFITS	Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are 1) group health or life insurance payments, 2) contributions to employee retirement, 3) Social Security taxes, and 4) Workers' Compensation and unemployment insurance benefits.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes and reimbursements for services.
INTERNAL SERVICES FUND	Consists of organizations created to perform specified services for other County Departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
MATERIALS & SERVICES	Accounts which establish expenditures for the non-personnel, non-capital operating expenses of County Departments and programs.

MUNICIPAL SERVICES	An enhances level of services that benefit a specific geographical area or target population that is smaller than the county-wide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.
ORDINANCE	Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision.
PER CAPITA	Amount per individual.
PERFORMANCE MEASURE	Standards used by agencies to measure progress toward desired outcomes.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Board of County Commissioners sitting as the budget committee.
REAL PROPERTY	Land, the structures attached to it, and business capital equipment.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, agency or persons.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, sales taxes)

Glossary of Terms

ROAD FUND	Accounts for expenditures on road, street and bridge construction, maintenance and improvements.
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single function (e.g., street lighting).
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can not be used to authorize a tax levy.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing service performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carry-over to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the county outside city boundaries.

MANAGEMENT PHONE LIST

<i>Name</i>	<i>Function</i>	<i>Phone</i>
<u>Board of County Commissioners</u>		
Beverly Stein	County Chair	248-3308
Bill Farver	Executive Assistant	248-3308
Carol Ford	Board Liaison, Benchmarks & Strategic Plan	248-3956
Deb Bogstad	Board Clerk	248-3277
Delma Farrell	Office Manager/Internal Services	248-3953
Eddie Campbell	Communications Director	306-5834
JoAnn Bowman	Community Partnership Specialist	248-3963
John Rakowitz	Business Liaison	306-5797
Lyne Martin	Scheduler	306-5772
Maria Lisa Johnson	Community Outreach	248-3960
Rhys Scholes	Senior Policy Advisor	248-3928
Melinda Petersen	Quality Management Specialist	248-3971
Norm Monroe	Community Investment Coordinator	248-3962
Diane Linn	Commissioner, District 1	248-5220
Ramsey Weit	Staff Assistant	248-5137
Gary Hansen	Commissioner, District 2	248-5219
Mike Delman	Staff Assistant	248-5275
Lisa Naito	Commissioner, District 3	248-5217
Steve March	Staff Assistant	248-5126
Sharron Kelley	Commissioner, District 4	248-5213
Robert Trachtenberg	Staff Assistant	248-5213

MANAGEMENT PHONE LIST

<i>Name</i>	<i>Function</i>	<i>Phone</i>
<u>Departments</u>		
Aging & Disability Services		
Jim McConnell	Director	248-3620
Don Carlson	Admin. Svcs. Officer	248-3620
Community & Family Services		
Lorenzo Poe	Director	248-3691
Iris Bell	Deputy Director	248-3691
Kathy Tinkle	Admin. Svcs. Officer	248-3691
Community Justice		
Elyse Clawson	Director	248-3460
Joanne Fuller	Deputy Director Juvenile Justice	306-5599
Jim Rood	Deputy Director Adult Justice	248-3701
Meganne Steele	Resource Management	248-3961
Jann Brown	Information Services	248-3544
County Auditor		
Gary Blackmer	Auditor	248-3320
Suzanne Flynn	Deputy Auditor	248-3320
District Attorney		
Mike Schrunk	District Attorney	248-3162
Tom Simpson	Management Assistant	248-3863
County Counsel		
Tom Sponsler	County Counsel	248-3138
Sandra Duffy	Chief Asst County Counsel	248-3138
Environmental Services		
Larry Nicholas	Director	248-5000
Mike Oswald	Deputy Director	248-5001
Wayne George	Facilities & Property Mngmt Director	248-3322
Shaun Coldwell	Admin. Svcs. Officer	248-3322
Lance Duncan	Admin. Svcs. Officer	248-3278
Tom Guiney	FREDS Director	248-5353
Hank Miggins	Animal Control Director	248-3790
Kathy Busse	Land Use Planning Director	306-5651
Bob Thomas	Transportation & Support Service Manager	248-3838
Kathy Tuneberg	Tax Collection & Records Manager	248-3326
Vicki Ervin	Elections Manager	248-3720
Bob Ellis	Property Valuation Manager	248-3090

MANAGEMENT PHONE LIST

<i>Name</i>	<i>Function</i>	<i>Phone</i>
Health		
Billi Odegaard	Director	248-3674
Tom Fronk	Bus. & Admin. Svcs. Manager	248-3056
Dr. Gary Oxman	Regulatory Health	248-3056
Library		
Ginnie Cooper	Director	248-5403
Jeanne Goodrich	Deputy Director	248-5492
Ruth Metz	Deputy Director	
Becky Cobb	Support Services Administrator	
Sheriff's Office		
Dan Noelle	Sheriff	255-3600
Dan Oldhan	Executive Assistant	251-2519
Barbara Simon	Executive Assistant	251-2503
Larry Aab	Fiscal Officer	255-3600
Support Service		
Vickie Gates	Director	306-5881
Jean Miley	Risk Manager	248-3882
Michael Gilsdorf	Emergency Management	618-2526
Jim Munz	Chief Information Officer	248-3749
Ken Upton	Labor Relations Manager	248-5053
Rudy Williams	Human Resources Manager	248-3113
Robert Phillips	Affirmative Action Manager	823-4164
Dave Warren	Budget & Quality Manager	248-3822
Dave Boyer	Finance Manager	248-3903

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
GENERAL FUND	FEDERAL STATE FUND	\$ 60,405,804	
	COMMUNITY & FAMILY SERVICES	27,580,731	General Fund Support of Grant Programs.
	AGING & DISABILITY SERVICES	2,778,616	General Fund Support of Grant Programs.
	HEALTH DEPARTMENT	26,422,335	General Fund Support of Grant Programs.
	COMMUNITY JUSTICE	1,725,077	General Fund Support of Grant Programs.
	DISTRICT ATTORNEY	434,429	General Fund Support of Grant Programs.
	SHERIFF'S OFFICE	1,132,555	General Fund Support of Grant Programs.
	NON DEPARTMENTAL	175,446	General Fund Support of Grant Programs.
	SUPPORT SERVICES	156,615	General Fund Support of Grant Programs.
GENERAL FUND	COUNTY SCHOOL FUND	\$ 1,450,000	
	NON DEPARTMENTAL	1,450,000	ORS 366.005 Requires a Transfer From the GF of \$10 for Every Child Between 4 & 20.
GENERAL FUND	LIBRARY SERIAL LEVY FUND	\$ 17,752,325	
	LIBRARY DEPARTMENT	17,752,325	Permanent Tax Rate Attributable to "old" Public Safety Serial Levy.
GENERAL FUND	PUBLIC SAFETY LEVY FUND	\$ 31,097,694	
	HEALTH DEPARTMENT	2,318,981	Permanent Tax Rate Attributable to "old" Public Safety Serial Levy.
	COMMUNITY JUSTICE	5,389,545	Permanent Tax Rate Attributable to "old" Public Safety Serial Levy.
	SHERIFF'S OFFICE	20,815,665	Permanent Tax Rate Attributable to "old" Public Safety Serial Levy.
	OVERALL COUNTY	2,573,503	Permanent Tax Rate Attributable to "old" Public Safety Serial Levy.
GENERAL FUND	ASSESSMENT & TAXATION FUND	\$ 7,271,742	
	ENVIRONMENTAL SERVICES	7,271,742	General Fund Support of A&T.
GENERAL FUND	JUSTICE SERVICES SPECIAL OPERATIONS	\$ 227,724	
	SHERIFF'S OFFICE	227,724	Payment of Indirect Costs and One-Time-Only Transfer of Positions from General Fund.
GENERAL FUND	CAPITAL IMPROVEMENT FUND	\$ 1,189,500	
	ENVIRONMENTAL SERVICES	1,189,500	General Fund Support of CIP.
GENERAL FUND	RECREATION FUND	\$ 10,300	
	ENVIRONMENTAL SERVICES	10,300	Payment to Oregon Historical Society.

DETAIL OF CAS. TRANSFERS

From	To	Amount	Detail
GENERAL FUND	BEHAV'L HEALTH MANAGED CARE FUND COMMUNITY & FAMILY SERVICES	\$ 1,022,231	1,022,231 General Fund Support of Grant Programs.
GENERAL FUND	RISK MANAGEMENT FUND NON DEPARTMENTAL	\$ 818,870	818,870 OTO Transfer of County Counsel Expenses; To Be Incorporated in Ratemaking in Future Years.
GENERAL FUND	DATA PROCESSING FUND SUPPORT SERVICES	\$ 1,180,000	1,180,000 Year 2000 Project/COP Payment.
GENERAL FUND	FACILITIES MANAGEMENT FUND ENVIRONMENTAL SERVICES	\$ 452,500	452,500 East County Facility/COP Payment.
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND ENVIRONMENTAL SERVICES	\$ 52,230	52,230 1% of Motor Vehicle Fees Go Toward Bicycle Path Construction.
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND ENVIRONMENTAL SERVICES	\$ 3,484,403	3,484,403 Maintenance/Repair of Willamette River Bridges in Accordance With the PDX/MultCo Services Agreement.
ANIMAL CONTROL FUND	GENERAL FUND ENVIRONMENTAL SERVICES	\$ 1,523,995	1,523,995 Animal License Fees/Other Revenue; Offsets the Cost of the Animal Control Program.
EQUIPMENT LEASE/PURCHASE FUND	CAPITAL IMPROVEMENT FUND ENVIRONMENTAL SERVICES	\$ 485,357	485,357 Lease/Purchase Payments.
DATA PROCESSING FUND	FEDERAL STATE FUND COMMUNITY & FAMILY SERVICES	\$ 264,038	264,038 Funds Earmarked for CFS Projects.
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND ENVIRONMENTAL SERVICES	\$ 3,430,980	3,430,980 Facilities Support of Asset Preservation/Capital Improvement Program.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Insurance Benefits (object code 5550)

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

General Fund		8,398,737
AGING SERVICES	129,949	
HEALTH DEPARTMENT	858,540	
COMMUNITY JUSTICE	1,735,619	
DISTRICT ATTORNEY	946,811	
SHERIFF'S OFFICE	3,440,512	
ENVIRONMENTAL SERVICES	480,256	
NON DEPARTMENTAL	275,694	
SUPPORT SERVICES	531,356	
Strategic Investment Program Fund		2,558
Road Fund		875,740
Federal State Fund		9,157,185
COMMUNITY & FAMILY SERVICES	1,907,848	
AGING SERVICES	1,661,929	
HEALTH DEPARTMENT	3,530,506	
COMMUNITY JUSTICE	1,592,170	
DISTRICT ATTORNEY	260,997	
SHERIFF'S OFFICE	132,382	
ENVIRONMENTAL SERVICES	1,420	
NON DEPARTMENTAL	48,521	
SUPPORT SERVICES	21,412	
Tax Title Fund		14,482
Bridge Fund		278,607
Library Levy Fund		2,085,289
Inmate Welfare Fund		55,800
Public Safety Levy Fund		2,913,971
HEALTH DEPARTMENT	276,600	
COMMUNITY JUSTICE	89,495	
SHERIFF'S OFFICE	2,547,876	
Assessment & Taxation Fund		643,047
Special Operations Fund		275,484
COMMUNITY JUSTICE	67,914	
DISTRICT ATTORNEY	31,449	
SHERIFF'S OFFICE	176,121	
Library Construction Fund		10,586
Behavioral Health Managed Care Fund		214,653
Risk Management Fund		209,912
NON DEPARTMENTAL	112,555	
SUPPORT SERVICES	97,357	
Fleet Management Fund		181,105
Telephone Fund		48,349
Data Processing Fund		346,357
Distribution Fund		35,996
Facilities Management Fund		634,969
Total Payments to the Risk Management Fund		\$ 26,382,827

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.

Strategic Investment Program Fund		51,925
Road Fund		632,004
Emergency Communications Fund		903
Bike Path Fund		116
Recreation Fund		1,434
Federal State Fund		11,824,701
COMMUNITY & FAMILY SERVICES	2,991,750	
AGING SERVICES	569,083	
HEALTH DEPARTMENT	6,648,426	
COMMUNITY JUSTICE	1,114,226	
DISTRICT ATTORNEY	188,092	
SHERIFF'S OFFICE	224,519	
ENVIRONMENTAL SERVICES	2,328	
NON DEPARTMENTAL	77,421	
SUPPORT SERVICES	8,856	
Tax Title Fund		18,549
Bridge Fund		147,909
Library Levy Fund		2,130,369
Corner Preservation Fund		2,773
Inmate Welfare Fund		201,436
COMMUNITY JUSTICE	2,201	
SHERIFF'S OFFICE	199,235	
Public Safety Levy Fund		5,297,456
HEALTH DEPARTMENT	466,972	
COMMUNITY JUSTICE	471,150	
SHERIFF'S OFFICE	4,359,334	
Assessment & Taxation Fund		388,664
Special Operations Fund		342,528
COMMUNITY JUSTICE	37,601	
DISTRICT ATTORNEY	59,054	
SHERIFF'S OFFICE	245,873	
Library Construction Fund		207,820
Behavioral Health Managed Care Fund		466,367
Telephone Fund		125,590
Data Processing Fund		289,831
Total Payments to GF for Indirect Costs		\$ 22,130,375

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		1,073,740
AGING SERVICES	19,377	
HEALTH DEPARTMENT	105,698	
COMMUNITY JUSTICE	294,451	
DISTRICT ATTORNEY	236,333	
SHERIFF'S OFFICE	174,259	
ENVIRONMENTAL SERVICES	121,669	
NON DEPARTMENTAL	50,275	
SUPPORT SERVICES	71,678	
Strategic Investment Program Fund		360
Road Fund		63,735
Federal State Fund		1,519,505
COMMUNITY & FAMILY SERVICES	244,255	
AGING SERVICES	307,261	
HEALTH DEPARTMENT	639,105	
COMMUNITY JUSTICE	280,072	
DISTRICT ATTORNEY	37,200	
SHERIFF'S OFFICE	2,240	
ENVIRONMENTAL SERVICES	475	
NON DEPARTMENTAL	8,757	
SUPPORT SERVICES	140	
Tax Title Fund		2,853
Bridge Fund		16,000
Library Levy Fund		209,892
Inmate Welfare Fund		10,671
Public Safety Levy Fund		106,620
HEALTH DEPARTMENT	14,064	
COMMUNITY JUSTICE	2,390	
SHERIFF'S OFFICE	90,166	
Assessment & Taxation Fund		100,535
Special Operations Fund		9,533
COMMUNITY JUSTICE	7,439	
DISTRICT ATTORNEY	2,094	
Library Construction Fund		1,347
Behavioral Health Managed Care Fund		24,082
Risk Management Fund		24,731
NON DEPARTMENTAL	13,295	
SUPPORT SERVICES	11,436	
Fleet Management Fund		20,723
Data Processing Fund		51,824
Distribution Fund		1,923
Facilities Management Fund		145,198
Total Payments to the Telephone Fund		\$ 3,383,272

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Data Processing Fund (object code 7200)

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

General Fund		4,656,297
HEALTH DEPARTMENT	203,190	
COMMUNITY JUSTICE	479,137	
DISTRICT ATTORNEY	634,390	
SHERIFF'S OFFICE	1,100,279	
ENVIRONMENTAL SERVICES	184,098	
NON DEPARTMENTAL	10,183	
SUPPORT SERVICES	2,045,020	
Road Fund		33,160
Federal State Fund		214,384
COMMUNITY & FAMILY SERVICES	51,977	
AGING SERVICES	126,980	
HEALTH DEPARTMENT	35,302	
SUPPORT SERVICES	125	
Bridge Fund		22,382
Library Levy Fund		8,404
Inmate Welfare Fund		89,319
Public Safety Levy Fund		335,412
Assessment & Taxation Fund		1,201,674
Special Operations Fund		109,272
Risk Management Fund		20,836
Telephone Fund		100,137
Facilities Management Fund		31,710
Total Payments to the Data Processing Fund		\$ 6,822,987

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

PC Flat Fee (object code 7250)

Paid to the Data Processing Fund (403) to cover maintenance and replacement of county owned personal computers.

General Fund		1,082,434
AGING SERVICES	21,460	
HEALTH DEPARTMENT	75,416	
COMMUNITY JUSTICE	475,080	
DISTRICT ATTORNEY	155,190	
SHERIFF'S OFFICE	199,530	
ENVIRONMENTAL SERVICES	59,859	
NON DEPARTMENTAL	24,913	
SUPPORT SERVICES	70,986	
Strategic Investment Program Fund		975
Road Fund		58,381
Federal State Fund		777,369
COMMUNITY & FAMILY SERVICES	287,656	
AGING SERVICES	158,360	
HEALTH DEPARTMENT	301,775	
DISTRICT ATTORNEY	19,953	
NON DEPARTMENTAL	7,408	
SUPPORT SERVICES	2,217	
Tax Title Fund		739
Bridge Fund		14,780
Library Levy Fund		295,600
Corner Preservation Fund		2,217
Public Safety Levy Fund		54,195
Assessment & Taxation Fund		109,372
Behavioral Health Managed Care Fund		28,082
Risk Management Fund		24,692
NON DEPARTMENTAL	13,302	
SUPPORT SERVICES	11,390	
Fleet Management Fund		10,346
Telephone Fund		8,868
Data Processing Fund		57,539
Distribution Fund		1,478
Facilities Management Fund		42,847
Total Payments to the Data Processing Fund		\$ 2,569,914

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Motor Pool (object code 7300)

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

General Fund		1,385,891
AGING SERVICES	13,512	
HEALTH DEPARTMENT	92,915	
COMMUNITY JUSTICE	85,683	
DISTRICT ATTORNEY	71,941	
SHERIFF'S OFFICE	988,012	
ENVIRONMENTAL SERVICES	123,422	
NON DEPARTMENTAL	3,580	
SUPPORT SERVICES	6,826	
Road Fund		1,324,927
Federal State Fund		597,423
COMMUNITY & FAMILY SERVICES	83,174	
AGING SERVICES	111,016	
HEALTH DEPARTMENT	122,787	
COMMUNITY JUSTICE	229,921	
DISTRICT ATTORNEY	7,246	
SHERIFF'S OFFICE	37,018	
NON DEPARTMENTAL	1,200	
SUPPORT SERVICES	5,061	
Tax Title Fund		2,000
Bridge Fund		120,000
Library Levy Fund		26,551
Corner Preservation Fund		14,000
Public Safety Levy Fund		392,530
HEALTH DEPARTMENT	4,560	
COMMUNITY JUSTICE	34,129	
SHERIFF'S OFFICE	353,841	
Assessment & Taxation Fund		28,187
Special Operations Fund		43,147
COMMUNITY JUSTICE	560	
DISTRICT ATTORNEY	100	
SHERIFF'S OFFICE	42,487	
Behavioral Health Managed Care Fund		6,692
Risk Management Fund		1,236
NON DEPARTMENTAL	607	
SUPPORT SERVICES	629	
Telephone Fund		4,295
Data Processing Fund		1,428
Distribution Fund		46,838
Facilities Management Fund		248,185
Total Payments to the Fleet Fund		\$ 4,243,330

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Electronics (object code 7350)

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

General Fund		401,083
COMMUNITY JUSTICE	56,908	
DISTRICT ATTORNEY	2,636	
SHERIFF'S OFFICE	310,464	
ENVIRONMENTAL SERVICES	13,800	
NON DEPARTMENTAL	17,275	
Road Fund		32,773
Federal State Fund		5,680
HEALTH DEPARTMENT	1,930	
SUPPORT SERVICES	3,750	
Bridge Fund		6,101
Library Levy Fund		4,000
Corner Preservation Fund		301
Inmate Welfare Fund		5,328
Data Processing Fund		2,500
Distribution Fund		588
Facilities Management Fund		79,500
Total Payments to the Fleet Fund	\$	537,854

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Building Management (object code 7400)

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

General Fund		12,772,534
AGING SERVICES	118,340	
HEALTH DEPARTMENT	494,587	
COMMUNITY JUSTICE	3,761,743	
DISTRICT ATTORNEY	537,676	
SHERIFF'S OFFICE	3,273,742	
ENVIRONMENTAL SERVICES	503,331	
NON DEPARTMENTAL	3,566,980	
SUPPORT SERVICES	516,135	
Strategic Investment Program Fund		1,530
Road Fund		974,298
Federal State Fund		7,990,733
COMMUNITY & FAMILY SERVICES	989,563	
AGING SERVICES	2,097,126	
HEALTH DEPARTMENT	3,508,342	
COMMUNITY JUSTICE	1,095,263	
DISTRICT ATTORNEY	152,877	
SHERIFF'S OFFICE	92,892	
NON DEPARTMENTAL	54,670	
Tax Title Fund		1,320
Bridge Fund		49,516
Library Levy Fund		2,550,609
Public Safety Levy Fund		1,097,378
HEALTH DEPARTMENT	12,908	
SHERIFF'S OFFICE	1,084,470	
Assessment & Taxation Fund		419,642
Special Operations Fund		18,285
COMMUNITY JUSTICE	11,604	
SHERIFF'S OFFICE	6,681	
Public Safety Levy Bond Fund		211,072
Children's Ctr Construction Fund		35,676
SB 1145 Construction Fund		71,354
Lease Purchase Project Fund		178,385
Library Construction Fund (#236)		17,838
Library Construction Fund (#237)		178,384
Capital Improvement Fund		1,247,292
Behavioral Health Managed Care Fund		53,992
Risk Management Fund		209,596
NON DEPARTMENTAL	111,429	
SUPPORT SERVICES	98,167	
Fleet Management Fund		179,799
Telephone Fund		63,719
Data Processing Fund		197,201
Distribution Fund		17,748

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

\$ 28,537,901

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Capital Lease Retirement Fund (object code 7550)

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

General Fund		931,480
HEALTH DEPARTMENT	412,315	
COMMUNITY JUSTICE	47,100	
SHERIFF'S OFFICE	360,770	
ENVIRONMENTAL SERVICES	111,295	
Road Fund		30,000
Federal State Fund		8,870
Bridge Fund		530,000
Library Fund		74,224
Assessment & Taxation Fund		480,340
Capital Improvement Fund		636,341
Facilities Management Fund		6,263,741
Total Payments to the Capital Lease Retirement Fund		\$ 8,954,996

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Distribution Fund (object code 7560)

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

General Fund		442,370
AGING SERVICES	14,970	
HEALTH DEPARTMENT	43,870	
COMMUNITY JUSTICE	49,473	
DISTRICT ATTORNEY	69,542	
SHERIFF'S OFFICE	62,348	
ENVIRONMENTAL SERVICES	121,476	
NON DEPARTMENTAL	30,144	
SUPPORT SERVICES	50,547	
Strategic Investment Program Fund		90
Road Fund		16,078
Federal State Fund		552,269
COMMUNITY & FAMILY SERVICES	62,787	
AGING SERVICES	105,961	
HEALTH DEPARTMENT	297,844	
COMMUNITY JUSTICE	47,855	
DISTRICT ATTORNEY	25,137	
NON DEPARTMENTAL	12,545	
SUPPORT SERVICES	140	
Tax Title Fund		3,500
Bridge Fund		1,800
Library Levy Fund		2,800
Public Safety Levy Fund		18,195
HEALTH DEPARTMENT	8,235	
SHERIFF'S OFFICE	9,960	
Assessment & Taxation Fund		253,184
Special Operations Fund		62,025
COMMUNITY JUSTICE	7,100	
SHERIFF'S OFFICE	54,925	
Children's Capitation Project		4,946
Risk Management Fund		18,274
NON DEPARTMENTAL	2,765	
SUPPORT SERVICES	15,509	
Fleet Management Fund		5,100
Telephone Fund		3,131
Data Processing Fund		12,465
Facilities Management Fund		8,379
Total Payments to the Distribution Fund		\$ 1,404,606



Multnomah County Commissioner Districts

