

PROPERTY TAX COMPUTATION

GENERAL FUND (Fund 100)

Tax Base - Fiscal Year ending June 30, 1994	91,014,891
Plus constitutionally Allowed 6% increase	5,460,893
TOTAL GENERAL FUND PROPERTY TAX	96,475,784
Tax Base - Fiscal Year ending June 30, 1995	96,475,784
Less amount exceeding shared 1% Constitutional Limitation	(4,629,648)
Less delinquencies and discounts on amount billed	(6,429,230)
TOTAL AVAILABLE FOR APPROPRIATION	85,416,906

LIBRARY LEVY (Fund 162)

3-year Serial Levy - Fiscal Year ending June 30, 1995	11,789,579
Less amount exceeding shared 1% Constitutional Limitation	(566,564)
Less delinquencies and discounts on amount billed	(785,611)
TOTAL AVAILABLE FOR APPROPRIATION	10,437,404

JAIL LEVY (Fund 169)

3-year Serial Levy - Fiscal Year ending June 30, 1995	15,454,460
Less amount exceeding shared 1% Constitutional Limitation	(743,872)
Less delinquencies and discounts on amount billed	(1,029,744)
TOTAL AVAILABLE FOR APPROPRIATION	13,680,847

LIBRARY BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1995	1,706,150
Less delinquencies and discounts on amount billed	(127,967)
TOTAL AVAILABLE FOR APPROPRIATION	1,578,183

NOTES

Levy amount exceeding shared 1% Constitutional Limitation	(5,940,084)
Loss in appropriation due to property tax limitation and discounts and delinquencies	(14,312,633)
Average property tax discount	2.00%
Property tax delinquency rate	5.00%
Average valuation change	10.00%

TAX LEVY ANALYSIS

	ACTUAL 1991-92	ACTUAL 1992-93	BUDGET 1993-94	BUDGET 1994-95
Levy within 6% limitation	81,002,931	85,863,105	91,014,891	96,475,784
Jail Levy outside 6% limitation	13,500,000	13,500,000	14,443,421	15,454,460
Library Levy outside 6% limitation	10,300,000	10,300,000	11,018,298	11,789,579
Library Bond outside 6% limitation			1,958,561	1,706,150
Total Proposed Levy	104,802,931	109,663,105	118,435,171	125,425,973
Loss due to 1% limitation	(13,111,104)	(8,402,845)	(8,059,443)	(5,940,084)
Total Proposed Levy less Loss	91,691,827	101,260,260	110,375,728	119,485,889

SUMMARY OF RESOURCES

Fund	Beginning Working Capital	Property Taxes	Other Taxes	Intergov'tl Sources	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursements	Cash Transfers	Bonds/ Certificates	Total Resources
General Fund	13,235,633	89,253,044	33,622,939	11,317,190	1,450,918	4,135,082	1,229,000	674,369	154,918,175	14,624,656	1,579,804	0	171,122,635
Road Fund	7,190,462	406,000	7,140,000	22,983,650	20,000	635,000	403,000	75,000	38,853,112	793,399	0	0	39,646,511
Emergency Communications Fund	0	0	0	75,795	0	0	568	0	76,363	0	0	0	76,363
Natural Areas Acquisition Fund	413,649	0	0	0	0	0	37,130	198,500	649,279	0	0	0	649,279
Bicycle Path Construction Fund	123,212	0	0	0	0	0	4,300	0	127,512	130,000	53,071	0	310,583
Federal State Fund	0	0	0	124,255,142	0	2,612,819	10,000	2,005,440	128,883,401	5,565,867	43,166,367	0	177,615,635
County School Fund	53,725	101,500	0	0	0	0	1,750	0	156,975	0	1,275,650	0	1,432,625
Tax Title Fund	56,000	1,850,000	0	18,250	0	0	259,000	0	2,183,250	0	0	0	2,183,250
Animal Control Fund	0	0	0	0	609,000	194,200	0	48,000	851,200	0	0	0	851,200
Willamette River Bridges Fund	3,144,655	0	0	0	0	0	0	0	3,144,655	75,000	3,264,788	0	6,484,443
Library Serial Levy Fund	2,462,803	10,852,033	0	469,664	0	27,882	63,000	1,492,526	15,367,908	82,331	5,969,162	0	21,419,401
Fair Fund	75,450	0	0	34,700	0	0	1,050	190,000	301,200	0	0	0	301,200
Convention Center Fund	0	0	4,440,000	0	0	0	20,000	0	4,460,000	0	0	0	4,460,000
Land Corner Preservation Fund	304,000	0	0	0	0	400,000	0	0	704,000	0	0	0	704,000
Inmate Welfare Fund	0	0	0	0	0	47,000	2,500	1,219,695	1,269,195	0	0	0	1,269,195
Jail Levy Fund	14,236	14,209,064	0	0	0	0	0	0	14,223,300	179,090	1,414,493	0	15,816,883
Assessment & Taxation Fund	0	0	0	2,376,000	0	540,500	0	19,000	2,935,500	807,737	7,642,029	0	11,385,266
Justice Services Special Operation	1,154,549	0	0	1,809,150	334,041	1,084,877	0	695,189	5,077,806	0	119,652	0	5,197,458
Capital Lease Retirement Fund	6,645,400	0	0	0	0	0	140,310	0	6,785,710	5,841,799	0	0	12,627,509
Library Bond Sinking Fund	1,925,000	1,635,183	0	0	0	0	66,744	0	3,626,927	0	0	0	3,626,927
Equipment Lease/Purchase Fund	0	0	0	0	0	0	0	0	0	0	0	1,583,020	1,583,020
Lease/Purchase Project Fund	18,522,044	0	0	0	0	0	0	0	18,522,044	0	0	1,912,000	20,434,044
Library Construction Fund	29,540,000	0	0	0	0	0	0	0	29,540,000	0	0	2,954,000	32,494,000
Capital Improvement Fund	1,871,892	0	0	215,715	0	40,000	41,650	198,000	2,367,257	156,950	3,860,032	0	6,384,239
Recreation Fund	0	0	120,000	286,000	0	0	0	42,003	448,003	0	10,300	0	458,303
Entrepreneurial Initiatives Fund	10,000	0	0	0	0	13,971	0	17,484	41,455	0	0	0	41,455
Care Oregon Fund	0	0	0	52,980,000	0	0	0	0	52,980,000	0	49,649	0	53,029,649
Insurance Fund	5,300,000	0	0	0	0	12,000	420,000	761,000	6,493,000	21,668,193	0	0	28,161,193
Fleet Fund	1,809,079	0	0	239,300	0	37,500	42,000	50,000	2,177,879	3,977,681	0	0	6,155,560
Telephone Fund	295,498	0	0	0	0	298,760	15,570	0	609,828	2,117,621	0	0	2,727,449
Data Processing Fund	598,817	0	0	0	0	205,018	43,750	0	847,585	6,592,399	0	0	7,439,984
Distribution Fund	78,040	0	0	0	0	0	0	0	78,040	1,275,447	0	0	1,353,487
Facilities Management Fund	0	0	0	0	0	1,308,028	770	2,098	1,310,896	17,176,663	224,257	0	18,711,816
Total	94,824,144	118,306,824	45,322,939	217,060,556	2,413,959	11,592,637	2,802,092	7,688,304	500,011,455	81,064,833	68,629,254	6,449,020	656,154,562

SUMMARY OF REQUIREMENTS

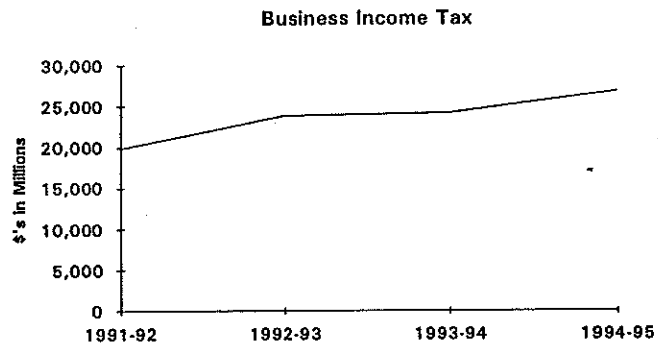
Fund	Social Services	Health Department	Community Corrections	District Attorney	Sheriff	Environmental Services	Nondepartmental	Library	Total Expenditures	Cash Transfers	Contingency	Ending Balance	Total Requirements
General Fund	13,781,372	7,070,829	1,652,308	9,596,558	40,755,747	8,374,829	20,590,524	0	101,822,167	62,775,591	1,914,877	4,610,000	171,122,635
Road Fund	0	0	0	0	151,648	35,726,332	0	0	35,877,980	3,515,859	252,672	0	39,646,511
Emergency Communications Fund	0	0	0	0	76,363	0	0	0	76,363	0	0	0	76,363
Natural Areas Acquisition Fund	0	0	0	0	0	559,279	0	0	559,279	60,000	30,000	0	649,279
Bicycle Path Construction Fund	0	0	0	0	0	310,583	0	0	310,583	0	0	0	310,583
Federal State Fund	101,267,094	50,386,152	22,064,067	2,209,025	1,121,329	70,000	497,968	0	177,615,635	0	0	0	177,615,635
County School Fund	0	0	0	0	0	0	1,432,625	0	1,432,625	0	0	0	1,432,625
Tax Title Fund	0	0	0	0	0	2,127,250	0	0	2,127,250	56,000	0	0	2,183,250
Animal Control Fund	0	0	0	0	0	0	0	0	0	851,200	0	0	851,200
Willamette River Bridges Fund	0	0	0	0	0	6,484,443	0	0	6,484,443	0	0	0	6,484,443
Library Serial Levy Fund	0	0	0	0	0	0	0	20,912,623	20,912,623	470,604	36,174	0	21,419,401
Fair Fund	0	0	0	0	0	245,535	0	0	245,535	0	55,665	0	301,200
Convention Center Fund	0	0	0	0	0	0	4,440,000	0	4,440,000	0	20,000	0	4,460,000
Land Corner Preservation Fund	0	0	0	0	0	576,000	0	0	576,000	0	128,000	0	704,000
Inmate Welfare Fund	47,000	0	0	0	941,013	0	0	0	988,013	0	281,182	0	1,269,195
Jail Levy Fund	0	1,634,223	1,669,908	0	12,512,752	0	0	0	15,816,883	0	0	0	15,816,883
Assessment & Taxation Fund	0	0	0	0	0	11,385,266	0	0	11,385,266	0	0	0	11,385,266
Justice Services Special Operation	0	0	552,282	2,674,393	1,820,793	0	0	0	5,047,458	150,000	0	0	5,197,458
Capital Lease Retirement Fund	0	0	0	0	0	0	7,107,287	0	7,107,287	0	5,520,222	0	12,627,509
Library Bond Sinking Fund	0	0	0	0	0	0	2,397,145	0	2,397,145	0	0	1,229,782	3,626,927
Equipment Lease/Purchase Fund	0	0	0	0	0	0	1,583,020	0	1,583,020	0	0	0	1,583,020
Lease/Purchase Project Fund	0	0	0	0	0	20,434,044	0	0	20,434,044	0	0	0	20,434,044
Library Construction Fund	0	0	0	0	0	32,494,000	0	0	32,494,000	0	0	0	32,494,000
Capital Improvement Fund	0	0	0	0	0	6,232,059	0	0	6,232,059	0	152,180	0	6,384,239
Recreation Fund	0	0	0	0	0	458,303	0	0	458,303	0	0	0	458,303
Entrepreneurial Initiatives Fund	0	0	0	0	0	0	0	41,455	41,455	0	0	0	41,455
Care Oregon Fund	0	53,029,649	0	0	0	0	0	0	53,029,649	0	0	0	53,029,649
Insurance Fund	0	0	0	0	0	0	22,472,768	0	22,472,768	0	5,688,425	0	28,161,193
Fleet Fund	0	0	0	0	0	4,454,560	0	0	4,454,560	0	1,400,000	301,000	6,155,560
Telephone Fund	0	0	0	0	0	2,487,093	0	0	2,487,093	0	240,356	0	2,727,449
Data Processing Fund	0	0	0	0	0	6,982,939	0	0	6,982,939	0	457,045	0	7,439,984
Distribution Fund	0	0	0	0	0	1,290,825	0	0	1,290,825	0	62,662	0	1,353,487
Facilities Management Fund	0	0	0	0	0	17,563,942	0	0	17,563,942	750,000	397,874	0	18,711,816
Total	115,095,466	112,120,853	25,938,565	14,479,966	57,379,645	158,257,282	60,521,337	20,954,078	564,747,192	68,629,254	16,637,334	6,140,782	656,154,562

REVENUE HIGHLIGHTS FY 94-95

BUSINESS INCOME TAX

Companies and proprietorships which do business within Multnomah County are subject to a 1.45% tax on income derived from sales made in the county.

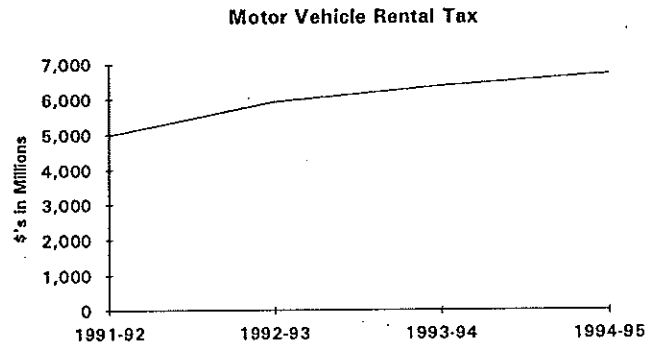
BIT receipts have grown significantly over the past several years and it is now the second largest single source of revenue in the General Fund. Business Income Tax appears to closely parallel State of Oregon corporate tax revenue and, thus, is a good indicator of the overall health of the regional economy.



MOTOR VEHICLE RENTAL TAX

Vehicle rentals in Multnomah County are subject to a 10% tax on the gross rental fee. In addition, each commercial rental establishment is required to pay a licensing fee of \$15 per year.

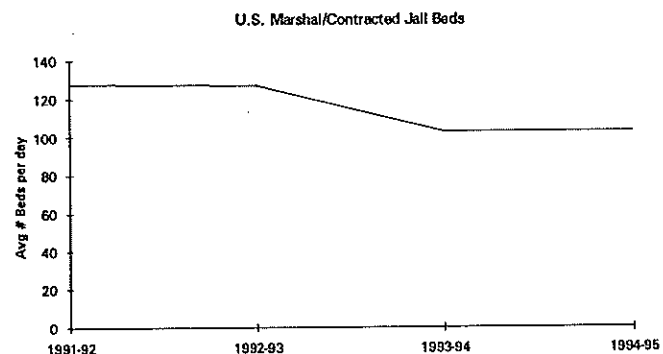
Motor Vehicle Rental Tax revenue has steadily increased over the past few years. This revenue source has a correlation to economic activity (i.e. more passengers coming through Portland International Airport) and, like the BIT, is a good indicator of the region's current economic condition.



U.S. MARSHAL PER DIEM

The U.S. Marshal maintains a contract with the Multnomah County Sheriff's Office for the lease of bed space at county corrections facilities.

The current contract calls for the Marshal's Office to lease up to 172 beds at a rate of \$89.98 per day. Actual usage of the contracted beds varies with the amount of federal court activity taking place in Portland.

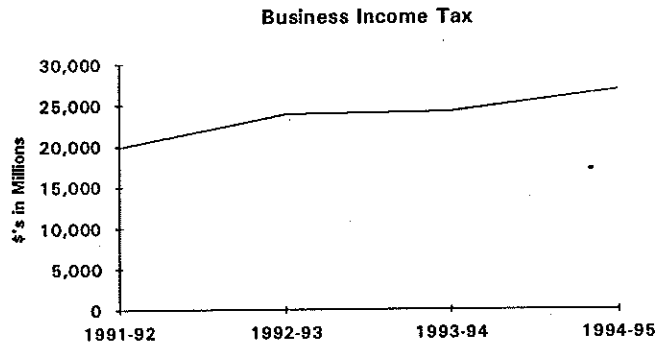


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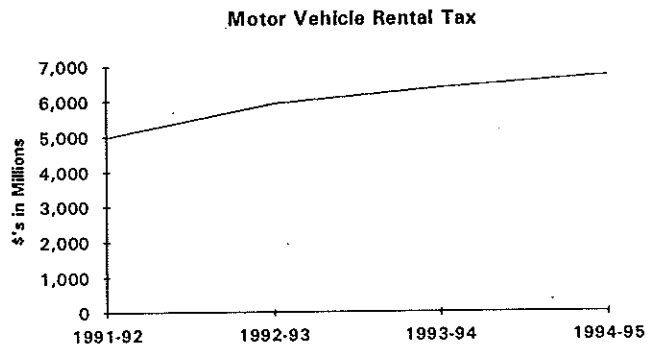
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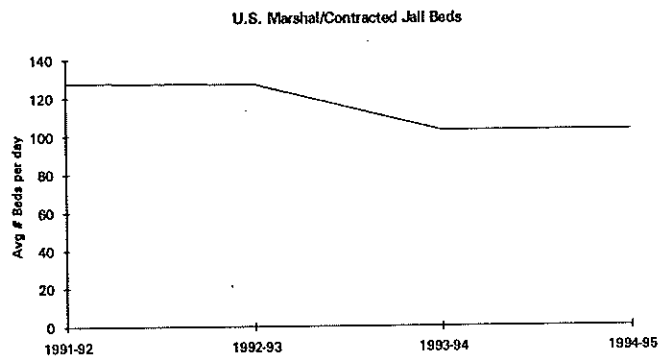
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REVENUE HIGHLIGHTS FY 94-95

INTERGOVERNMENTAL REVENUE

Multnomah County receives over \$130 million from the State of Oregon and the federal government - accounting for nearly one quarter of the county's operating budget. This revenue comes in the form of grants and pass-throughs.

A majority of the revenue received by the county supports mandated programs in the Health and Social Services areas. Although the amount of federal and state revenue received by the county has increased in recent years, it has not kept pace with increasing demands for services.

With greater demands being placed on both the state and federal budgets, it is likely that this trend will continue. Since this revenue plays such a large role in fulfilling the mission of Multnomah County it is a source which will receive greater attention and analysis in coming years.

SERVICE REIMBURSEMENTS

Service reimbursements represent charges paid to the General Fund (or other operating funds) for work performed by that fund. As an example, departments pay a service reimbursement to the Fleet Fund for costs associated with usage and maintenance of the county's vehicle fleet.

Most of the service reimbursement revenue paid to the General Fund (\$12.3 M) represents indirect costs paid by federal and state grants. Detail for the various service reimbursements paid by county departments can be found in the Appendix section of this document.

