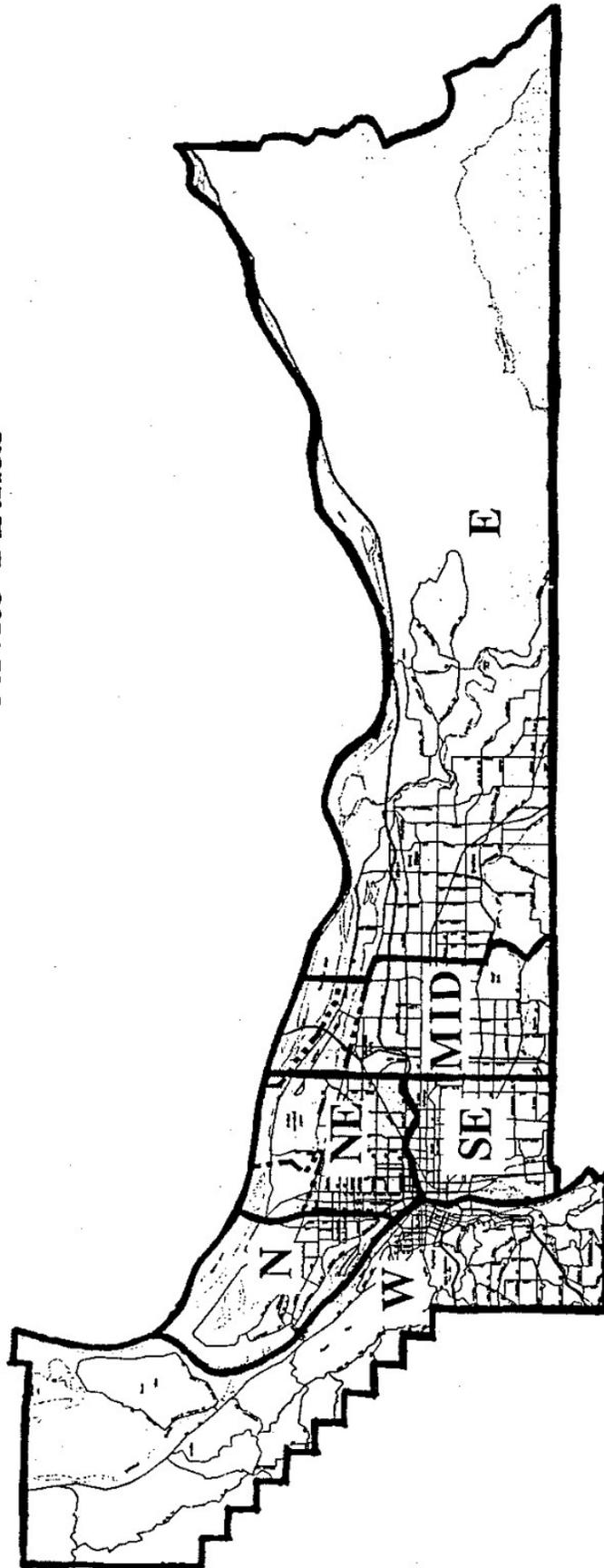


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Intergrated Human
Service Districts



General Information

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

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

Population

Multnomah County is one of four counties that make up the Portland Primary Metropolitan Statistical Area (PMSA). The other three Oregon counties are Clackamas, Washington, and Yamhill. The Portland PMSA is the largest metropolitan area in Oregon, with a population of over 1.3 million. Multnomah County is the most populous county in the state, with a 1995 population of 620,000. Portland and Gresham are the largest incorporated cities in the County. Other cities include Fairview, Maywood Park, Troutdale, and Wood Village. Portland, the county seat of Multnomah County, is the largest city in Oregon, and the second largest city in the Pacific Northwest.

POPULATION ESTIMATES

Year	State of Oregon	Portland PMSA*	Multnomah County	City of Portland	City of Gresham
1960	1,768,687	821,897	522,813	372,676	3,944
1970	2,091,533	1,009,139	554,668	379,967	9,875
1980	2,639,915	1,108,700	562,300	370,000	33,230
1981	2,660,735	1,118,300	561,900	372,000	33,920
1982	2,656,185	1,125,875	564,500	367,000	34,375
1983	2,635,000	1,114,700	557,500	365,000	34,340
1984	2,660,000	1,125,800	562,300	371,500	36,370
1985	2,675,800	1,135,600	561,800	379,000	37,480
1986	2,659,500	1,144,800	566,200	398,160	42,715
1987	2,690,000	1,155,500	562,000	419,810	55,530
1988	2,741,000	1,179,500	570,500	429,410	60,315
1989	2,791,000	1,202,200	581,000	432,175	65,470
1990	2,847,000	1,241,600	583,500	440,000	69,000
1991	2,930,000	1,285,100	600,000	453,065	71,225
1992	2,979,000	1,308,700	605,000	458,275	72,210
1993	3,038,000	1,338,900	615,000	471,325	73,185
1994	3,082,000	1,357,800	620,000	495,090	74,625
1995	3,132,000	1,379,700	626,500	497,600	77,240

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

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

Employment

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

Portland PMSA Average Annual Unemployment

Year	PMSA	Oregon	USA
1985	7.4	8.8	7.2
1986	7.2	8.5	7.0
1987	5.3	6.2	6.2
1988	4.8	5.8	5.5
1989	4.5	5.7	5.3
1990	4.2	5.5	5.5
1991	4.7	6.0	6.7
1992	6.2	7.3	7.4
1992	6.2	7.3	7.4
Portland-Vancouver PMSA			
1993	6.0	7.2	6.8
1994	4.4	5.4	6.1
April 1996*	4.0	5.4	5.4

*April 1996 figures are raw rates. Seasonally adjusted rates for Oregon and the U.S. were identical to raw rates in April. Seasonally adjusted rates are not available on a monthly basis below the state level.

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

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

PORTLAND PMSA LABOR FORCE

Year	Residential Civilian Labor Force (000)	Unemployment (000)	Unemployment as a Percent of Labor Force	Total Employment (000)
1985	594.7	44.0	7.4%	550.7
1986	617.0	44.1	7.1%	572.9
1987	630.4	33.5	5.3%	596.9
1988	646.7	31.0	4.8%	615.7
1989	675.5	30.2	4.5%	645.3
1990	686.0	29.0	4.2%	657.0
1991	699.0	33.0	4.7%	666.0
1992	714.4	44.1	6.2%	670.3
<i>Portland-Vancouver PMSA</i>				
1993	904.7	54.2	6.0	850.5
1994	937.0	41.4	4.4	895.6

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

MAJOR EMPLOYERS IN THE PORTLAND METROPOLITAN AREA

Employer	Product or Service	Employment
Manufacturing Employers		
Intel Corporation	Semiconductor integrated circuits	8,000
Freightliner Corporation	Heavy duty trucks	4,780
Tektronix, Inc	Electronic instruments	4,500
Nike, Inc.	Sports shoes and apparel	3,300
Hewlett-Packard Co.	Computer printers	2,700
James River Corporation(1)	Pulp & paper, packaging	2,300
Precision Castparts Corp	Steel castings	2,127
Epson Portland Inc.	Computer printers	1,667
SEH America	Silicon wafers	1,350
Boeing of Portland	Aircraft frame structures	1,200
Wacker Siltronic Corporation	Silicon semiconductor	1,200
Sequent Computer Systems	Supermini computer systems	1,063
Mentor Graphics	CAE software & hardware	1,010
Non-Manufacturing Employers		
Fred Meyer, Inc.	Grocery & retail variety chain	7,803
Kaiser Permanente	Hospitals & clinics	6,071
Providence Health Care	Hospitals & clinics	5,785
U.S. Bancorp	Bank & holding company	4,895
Legacy Health System(2)	Hospital & health services	4,791
First Interstate Bank	Bank	4,063
Safeway Stores	Grocery chain	3,065
U.S. West Communications	Communications utility	2,880
United Parcel Service	Small package transport	2,265
Meier & Frank Co.	Department stores	2,000
Portland General Corp.	Electric utility	1,965
McDonalds Corporation	Fast food franchise	1,943
PacifiCorp	Electricity, mining & telecommunications	1,871
Nordstrom	Retail specialty stores	1,810
Blue Cross & Blue Shield	Medical insurance	1,650
Southwest Washington Medical Ctr.	Health care	1,622
Red Lion Inns	Hotel/motel chain	1,522
Albertson's	Retail grocery chain	1,468
PayLess Drug Stores N.W.	Retail drug & variety chain	1,456
Horizon Air	Airline	1,413
The Greenbriar Companies	Transportation	1,350
Portland Adventist Medical Ctr.	Hospital services	1,306
Standard Insurance Co.	Insurance	1,300
Bank of America Oregon	Financial services	1,290
Delta Air Lines, Inc.	Airline	1,200
Northwest Natural Gas Co.	Natural gas utility	1,027
J.C. Penney Co., Inc.	Department Stores	1,011

Income

In recent years, per capita income in the Portland PMSA has been higher than that of the state as a whole and of the nation, as noted in the table below. Personal income includes wages and salaries, other labor-related income (such as employer contributions to pension funds), proprietors' income, rental income, dividends paid by corporations, interest income from all sources, and transfer payments (such as pensions and welfare assistance). Effective buying income per household, which is defined as personal income less tax and non-tax payments, has also been higher in the PMSA than in the state.

PORTLAND PMSA INCOME ESTIMATES

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

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

RETAIL TRADE IN THE PORTLAND PMSA (000)

Year	Portland PMSA	Multnomah County	State of Oregon
1984	6,986,524	3,815,310	14,267,550
1985	7,441,991	4,061,500	15,159,386
1986	7,870,161	4,316,460	15,872,208
1987	8,132,744	4,448,417	16,183,394
1988	8,944,810	4,877,758	17,724,240
1989	9,768,019	4,693,774	20,225,882
1990	10,811,738	5,203,048	22,416,935
1991	11,286,876	5,366,436	23,262,179
1992	13,914,356	5,805,218	25,235,324
1993	15,362,788	6,421,562	27,767,436
1994	16,601,340	6,540,724	29,608,571

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

Economic Development

THE CITY OF PORTLAND

Office and Commercial within the Downtown. A new \$100 million federal courthouse, designed to accommodate growth of federal courts through 2020, is under construction in the downtown area. Completion of the 565,000-square-foot, 17-floor building is expected in 1997. Louis Dreyfus Property Group is building a 16-story, 300,000-square-foot office tower in downtown. The Portland Development Commission and Rouse Company are planning a five-story fourth block of Pioneer Place, expected to cost \$41 million and to begin construction in 1997. The renovation of the vacant Frederick and Nelson store as a hotel and retail facility was completed in the spring of 1996. The old Multnomah Hotel will be renovated into a 262-unit Embassy Suites Hotel, to be completed in 1997. The old City police headquarters will be renovated to accommodate 113 low-income apartments. TMT Development Company plans to begin construction in 1997 on a 28-story office tower. Melvin Mark Company plans a 25-story office tower, and the Morrison Tower is a 21-story office tower also in the planning stages.

In 1995 Pacific Gas Transmission Company, which operates natural gas pipelines in western U.S., completed an eight-story, \$21 million office building and parking structure in RiverPlace. RiverPlace is a mixed-use development on 73 acres along the west bank of the Willamette River, with apartments, restaurants, shops and office space. A \$15 million project with 182 apartments and townhouses is now under construction on 2.7 acres south of RiverPlace.

Thiele Square, a 32,900-square-foot, two-story retail center with two levels of parking, was completed in 1995 on West Burnside Street. The \$8.8 million, 45,000-square-foot Food Innovation Center to be built near Union Station will be a joint project of Oregon State University's Agricultural Experiment Station and the Oregon Department of Agriculture, and is expected to be completed in 1997.

The Multnomah County Central Library is undergoing a \$26 million renovation, to be completed in 1997. The Portland City Hall is undergoing a major renovation, to be completed in 1998.

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 1997. The City expects that \$150 million in public funds will be invested in the projects, with over \$700 million from private funds.

Northwest Industrial Area. Wacker Siltronic Corporation completed a \$200 million plant expansion that is expected to create 200 to 400 new jobs when it becomes fully operational 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 1,000 workers, received a property tax exemption of approximately \$10.8 million over five years, through the City's enterprise zone program.

Montgomery Park, an historic mixed-use complex, completed a \$3 million, 417-space garage on an existing surface parking lot north of the building.

Eastside Development. Construction was completed in 1995 on the new Portland Trail Blazers arena on City-owned land adjacent to the Memorial Coliseum, three blocks from the Oregon Convention Center. The facility, known as the Rose Garden, was developed and financed through a business partnership between the City and the Portland Trail Blazers National Basketball Association franchise. The City financed \$34.5 million of a total development package of \$262 million, with the balance financed by the Trail Blazers.

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 OMSI in the central eastside industrial area. The first phase has been completed, a 45,000-square-foot headquarters building for KPTV.

A \$40 million, 17-story, 350,000-square-foot office building called the Liberty Center is planned for the Lloyd Center District. A 600-space parking garage is planned across the street.

Jantzen Beach Shopping Center is undergoing a \$50 million renovation, replacing the old mall with a 730,000-square-foot center that will house several major discount retailers.

Rivergate Industrial Park and Airport Way (the Columbia Corridor). The Rivergate Industrial Area is a 3,000-acre area owned by the Port of Portland in north Portland. Food processor Pasco Corporation has asked the City for tax exemptions when it develops a new 63,000-square-foot, \$20 million dough factory there. This is expected to provide 35 jobs when it begins operation in 1996. Kanto Corporation, a Japanese reagent manufacturer, plans to build a distribution facility on 11.2 acres purchased from the Port. Columbia Sportswear, Inc., completed a \$4.5 million, 150,000-square-foot warehouse and distribution center. In September 1994, the Port approved the sale of seven acres for construction of a 100,000-square-foot auto parts distribution center. American Steel is planning to build a \$15 million plant that is expected to be operational in two years. Oregon Steel Mills, Inc., has begun construction of a \$180-million expansion to double the capacity of its mill in the Rivergate area, expected to be completed in late 1996. In late 1995, Graziano Produce Company built a 52,000-square-foot food processing facility in the area. Spieker Properties plans to build a \$7 million, 225,000-square-foot industrial warehouse center and a 104,000-square-foot warehouse in the area.

The Port of Portland authorized the issuance of up to \$45 million in tax-exempt revenue bonds to finance the construction of a \$44 million mineral bulk facility on a 60 to 65 acre site at the Port of Portland's Terminal 5. When it opens in late 1996, the facility will export potash fertilizer to overseas markets.

The City annexed the Airport Way industrial area in the early 1980s and established the Airport Way Urban Renewal Area east of the airport in 1986. The Area includes 2,880 acres of developable land close to downtown, the airport, freeways, and residential areas in the vicinity of a relatively new major arterial street that is currently under development. This is one of a few remaining large tracts of developable industrial land within the metropolitan area. The City of Portland, the state and the county invested a total of \$80.6 million in public infrastructure improvements between 1986 and 1994. Since 1990, assessed value within the Airport Way Urban Renewal Area has increased by 55 percent, from \$198 million to \$306 million.

Private sector investment between 1986 and 1994 is estimated at \$116 million, building 1.6 million square feet of new commercial and industrial development. Businesses in the area include air transportation related business, car rental agencies, warehouses, industrial parks, and hotels and motels.

CITY OF GRESHAM

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

Five major industrial parks in the City encompass 332.5 acres of land. The five industrial parks include: the 7.5-acre Birdsdale Industrial Park, the 45-acre Clear Creek Business Park, the 155-acre Rockwood Industrial Park, the 15-acre Rockwood Industry Center, and the 110-acre Banfield Corporate Park. The Columbia South Shore area is a part of the Columbia Corridor project. This is a multi-jurisdictional effort to develop the 16-mile stretch of land between the Willamette and Sandy rivers on the south shore of the Columbia River, which contains approximately 7,000 acres of land for industrial development. Access to this corridor is provided by three interstate highways, two airports, two railroads, and marine cargo facilities. Since 1986 the South Shore area of the City has attracted major industrial and office developments, and today this area accounts for over 40 percent of the City's industrial development. Approximately 1,100 acres of the South Shore area lie within the City. Winmar Corporation has received tentative approval of the Interlachen Commerce Center, an industrial subdivision containing 30 sites and covering 228 acres.

LSI Logic Corporation, a computer chip manufacturer, is building the first phase of \$600 million to \$800 million project that is expected to employ 400 people in Gresham. The firm also plans to build a research and development facility that would employ 600, at the same site.

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

Utilities

Portland General Electric and Pacific Power and Light companies supply electric power within the County. Northwest Natural Gas distributes natural gas to the area. Telephone service is provided by U.S. West Communications and General Telephone of the Northwest.

Public Facilities

SEWER

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

Until recent years, most of the unincorporated area between Portland and Gresham and some of the incorporated area was unsewered and relied on cesspools and septic tanks for sewage disposal. In 1984 the Oregon Environmental Quality Commission found that a threat to drinking water existed within a portion of that area, and in 1986 the Commission placed the area under order to construct sewage facilities. The study set forth a plan to implement the improvements by the year 2005, with total costs of \$250 million. The plan is now being implemented and is ahead of schedule, with construction to be completed by 1998.

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

WATER

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

Portland's 102-square-mile Bull Run Watershed, located in the foothills of the Cascades west of Mt. Hood, is the primary source of water for the Portland metropolitan region. Water is gravity-fed to the City and surrounding areas through three conduits. These conduits are 25 miles long and have a carrying capacity of 210 million gallons per day. The City installed a groundwater backup system on the Columbia River south shore. The system pumps groundwater into the Powell Butte reservoir, where it is blended with Bull Run surface water. The well field is designed to supply 90 million gallons per day. Actual use is considerably constrained while the City evaluates the threat of industrial pollution in the area. While the water in Portland's wells is not contaminated, City officials are investigating the impact of well use on moving contamination in the area. Portland expects to regain full use of the well field through remediation measures. Portland's storage reservoir capacity in the Bull Run is 16.8 billion gallons; 10.2 billion is available without filtration. Current usage from the Portland water system averages 95 million gallons a day in the winter (November to June) and 150 million gallons a day during the average peak season summer months (July to October).

FIRE PROTECTION

Thirteen fire districts, in addition to city fire departments, provide adequate fire protection in most areas of the County, except in rural area. Sauvie Island and the communities of Dodson and Warrendale have fire

districts but have levied no taxes for equipment; without fire protection, several homes and a school have been lost to fire in the past few years.

POLICE

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

EDUCATION

Fourteen school districts provide elementary and secondary education in the County; the largest of these is the Portland School District, with approximately 50,000 students. The 1994-95 average daily attendance at all these schools was approximately 84,400.

Portland State University ("PSU"), one of the three large universities in the Oregon State System of Higher Education, is located on a campus encompassing an area of over 28 blocks adjacent to the downtown business and commercial district of Portland. PSU offers baccalaureate and masters degrees in over 32 areas, doctoral degrees in six fields, and certificates in ten areas. Enrollment, as of fall 1995, was 14,348.

Also located in Portland is the Oregon Health Sciences University ("OHSU"), located on 116 acres in the hills west of downtown. OHSU offers academic programs in dentistry, medicine and nursing, as well as continuing education, child development and rehabilitation, clinical training certificates, internships and fellowships. Combined enrollment in the fall of 1995 was 2,600 students and trainees.

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

Transportation

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

The Port of Portland is a port district encompassing Multnomah, Clackamas and Washington counties. The district provides public facilities including extensive marine terminals and cargo-handling facilities, grain storage and handling facilities, ship dry dock and repair facilities, industrial properties, Portland International Airport and satellite general aviation airports at Troutdale fifteen miles east of Portland, at Hillsboro west of Portland in Washington County, and at Mulino south and east of Portland in Clackamas County. The Port's 982-foot floating dry dock at the Swan Island Ship Repair Yard is the largest in the Americas and the third largest in the world. In 1994, the Port approved a \$60 million, ten-year plan to build out Terminal 6, which will expand its capacity to handle container units and larger ships. In addition, the Port plans to invest \$12 million in rail infrastructure improvements over the next two years.

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

(limestone, iron ore and alumina), iron and steel products, petroleum products, salt, automobiles and trucks.

Upstream from Portland, the Columbia River provides the only water route through the Cascade Mountains to the agricultural area of eastern Oregon and Washington and northern Idaho. In addition, the Columbia River Gorge forms a corridor through the Cascades, which, because it is level, provides economical rail and highway routes between Portland and the region east of the mountains. The metropolitan area also serves the Willamette River Valley, which extends approximately 145 miles south and is a diversified and productive agricultural region and food processing center. Interstate Highway 5 traverses the valley, connecting the region with metropolitan areas to the north and south. Interstate Highway 84 begins in Portland and is a major connection with regions to the east. Three transcontinental railroads serve the metropolitan area.

Portland International Airport handled 11.2 million passengers in 1995, a 13 percent increase over 1994; and 241,573 short tons of air cargo in 1995, an increase of 19 percent over 1994. Seventeen passenger airlines operate out of the airport. Major airlines include American, Continental, Delta, Northwest, Southwest, TWA, and United; national airlines include Alaska, American West, Western Pacific, and Hawaiian; regional airlines include Air BC, Horizon, SkyWest Reno Air and United Express. The airport, one of the fastest growing international airports in the nation, has undergone extensive expansion over the past four years, including construction of \$100 million in new terminal facilities which were the first phase of an \$800 million plan for ten years of parking, road and terminal improvements. These improvements will include the south terminal expansion project, a 2,700-space addition to the existing parking garage, a new 250-foot air traffic control tower (funded by the FAA), and the widening of the roadway in front of the ticket lobby from four lanes to eight lanes. Toward the end of the ten years, a second terminal building will be built east of the existing terminal and connected with it by a long concourse, and light rail stations will be added to each terminal building.

Three major railroads -- the Burlington Northern, Southern Pacific and Union Pacific -- plus the Amtrak passenger train system, serve the County. Transportation is facilitated by a highway system that includes Interstate 5, the primary north-south highway artery of the West Coast, and east-west Interstate 84. The Tri-County Metropolitan Transportation District (Tri-Met), the regional public transit agency, provides bus service throughout the County. In the fall of 1986, Tri-Met's light rail system (MAX) began operation of the 15-mile line between downtown Portland and the City of Gresham to the east. An extension of the light rail line west into Washington County is now under construction. When completed in 1998, the Westside extension will extend the line out to the City of Hillsboro. Planning is now under way for additional expansions north along two corridors to Vancouver, Washington, and the Portland International Airport, and south in four corridors to Tigard, Lake Oswego, Milwaukie and Oregon City.

Tourism and Recreation

Portland serves as the center of the state's tourism industry, which is the third largest industry. Attractions include the Pacific Coast, the Cascade and Coast mountain ranges, and the wilderness areas of eastern and southern Oregon. Sightseeing, hunting, fishing, boating, skiing, hiking, backpacking and mountain climbing are among the activities that draw visitors to the state each year. According to the Oregon Tourism Division, preliminary figures indicate that in 1994 travel-related expenditures in the state amounted to approximately \$3.6 billion, a 6 percent increase over 1993 and a 100 percent increase over 1987. The tourism industry generated approximately 55,500 jobs with an estimated total payroll of \$672 million in 1994.

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

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

The Oregon Convention Center, completed in 1990 on the east side of the Willamette River across from the downtown area, includes 500,000 square feet of exhibit hall, meeting room, and ballroom space. Use has exceeded projections. In 1995, an estimated 400,000 convention delegates visited the City of Portland, attending meetings and exhibits in the Oregon Convention Center and other facilities. They represented expenditures of approximately \$260 million in the City. Another 3.5 million visitors to the City spent an estimated \$750 million.

The Portland Oregon Visitors Association lists 120 hotels and motels within the metropolitan area, with a total of 13,948 units. Occupancy rates ran at 80 percent in the summer of 1994, compared with a national average of 67 percent. Three developers have announced plans to build approximately 800 rooms in three facilities in or near the Portland downtown area within the next few years. These projects include: the planned conversion of the vacant Frederick and Nelson retail store to a 221-suite hotel, with retail shops on the ground floor; the 200-unit expansion of the Holiday Inn Downtown, near the Convention Center; and a 180-unit hotel to be completed in 1997. Another facility, the \$21 million, 241-suite Embassy Suites hotel, is planned for the airport area.

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

Natural Resources

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

About half of the commercial timber lands in the County are in the Mt. Hood National Forest; the other half of the timber land is in the northwest part of the County and in the area between the Sandy River and the National Forest boundary. Multnomah County has 0.7 percent of the state's commercial timber. The lumber industry is Oregon's largest industry, but its importance in Multnomah County's economy is not as great as for other parts of the state. Lumber and wood products employment accounted for 7 percent of all manufacturing jobs and 1 percent of all employment in the PMSA in 1994.

Agriculture

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

Housing

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

BUILDING ACTIVITY IN THE COUNTY

Year	Permits for Residential Units		Costs of Construction & Alteration	
	Single Family	Multi-Family	Residential (000)	Non-Residential (000)
1983	963	363	\$110,478	\$169,650
1984	847	501	89,217	141,713
1985	757	316	79,505	201,411
1986	846	429	94,498	215,927
1987	854	1,106	113,507	186,435
1988	973	381	123,012	281,379
1989	1,137	1,189	167,368	272,724
1990	1,259	1,342	188,219	359,452
1991	1,345	731	208,193	240,363
1992	1,478	821	210,327	266,282
1993	1,535	730	254,669	211,211
1994	1,607	884	235,703	414,597
1995	868	554	128,981	323,947

Source: Oregon Housing and Community Services Department.

**MULTNOMAH COUNTY, OREGON
INCORPORATION**

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

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

Government

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

**MULTNOMAH COUNTY, OREGON
ELECTED OFFICIALS**

Title	Name	Length of Service	Term Expires
Board of County Commissioners:			
Chair of Board	Beverly Stein	3 Years	12/31/98
District No. 1	Dan Saltzman	3½ Years	12/31/00
District No. 2	Gary Hansen	5½ Years	12/31/98
District No. 3	Tanya Collier	3½ Years	12/31/00
District No. 4	Sharron Kelley	7½ Years	12/31/00
County Auditor	Gary Blackmer	5½ Years	12/31/98
County District Attorney	Michael Schrunk	14½ Years	12/31/00
County Sheriff	Dan Noelle	1 ¼ Years	12/31/98

TAX INFORMATION

Property Tax Limitation

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

Limitations on Levy Rates

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

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

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

Exemptions for Bonded Indebtedness

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

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

Tax Levy

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

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

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

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

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

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

Impact of Tax Limitation on Consolidated Rates

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

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

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

Impact of Tax Limitation on County Property Tax Revenues

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

	<u>Fiscal Year</u>	<u>Levy Amount*</u>	<u>Loss due to Tax Limitation</u>	<u>Percent Loss</u>
(Actual)	1991-92	\$104,802,931	\$13,111,104	12.51%
(Actual)	1992-93	109,663,105	8,402,845	7.66%
(Actual)	1993-94	118,435,171	7,144,722	6.03%
(Actual)	1994-95	125,425,973	4,269,512	3.48%
(Actual)	1995-96	134,750,217	0	0

Assessment and Equalization

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

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

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

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

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

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

<u>Fiscal Year</u>	<u>Personal Property</u>	<u>Public Utility Property</u>	<u>Commercial Property</u>	<u>Residential Property</u>	<u>Total</u>
1986	1,015,729	1,147,113	7,570,973	8,575,756	18,309,571
1987	1,055,869	1,223,434	7,512,220	8,450,475	18,241,998
1988	1,023,969	1,288,194	7,490,818	8,445,202	18,248,183
1989	1,004,733	1,303,507	7,499,167	8,464,224	18,271,631
1990	1,032,886	1,417,606	7,631,464	8,579,922	18,661,878
1991	1,131,574	1,517,037	8,164,555	9,362,368	20,175,534
1992	1,130,602	1,426,209	9,761,548	11,007,703	23,326,062
1993	1,236,666	1,530,373	9,880,502	12,879,169	25,526,710
1994	1,203,111	1,628,475	9,941,135	14,727,420	27,500,141
1995	1,217,470	1,575,251	10,751,202	17,167,573	30,711,496
1996	1,330,246	1,647,640	11,938,742	19,766,868	34,683,496

Collection

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

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

TAX COLLECTION RECORD

<u>Fiscal Year</u>	<u>Real Market Valuation (000)</u>	<u>Percent Change</u>	<u>Total Levy (000)</u>	<u>Percent Change</u>	<u>Tax Rate /\$1000</u>	<u>Percent Collected Yr. of Levy</u>	<u>Percent Collected As of 4/30/94</u>
1985-86	18,309,571	0.80%	60,424	6.01%	3.30	91.52%	99.96%
1986-87	18,241,998	(0.37%)	63,839	5.65%	3.49	90.60%	99.97%
1987-88	18,248,183	0.03%	76,598	19.99%	4.19	91.23%	99.97%
1988-89	18,271,631	0.13%	80,476	5.06%	4.39	91.34%	98.40%
1989-90	18,661,878	2.14%	84,647	5.18%	4.54	92.24%	98.43%
1990-91	20,175,534	8.11%	100,605	18.85%	4.99	92.41%	98.19%
1991-92	23,326,062	15.62%	91,957	(8.60%)	3.94	91.56%	95.59%
1992-93	25,526,710	9.43%	101,479	10.35%	3.98	93.24%	95.64%
1993-94	27,500,141	7.73%	110,598	8.99%	4.02	95.33%	95.33%
1994-95	30,711,496	11.90%	123,498	11.80%	4.08	96.36%	98.29%
1995-96	34,683,496	12.93%	134,6341	9.02%	3.882	91.84%	91.84%

Financial Information

Budgeting Process

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

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.

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. The fund was created by Supplemental Budget action in 1996.

Road Fund (150) - In accordance with ORS 366.524 - 366.542 and ORS 368.705, accounts for revenues primarily received from the State of Oregon motor vehicle fee apportionments, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

Emergency Communications Fund (151) - Accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, pursuant to Multnomah County Code 5.90.060.

Natural Areas Acquisition and Protection Fund (153) - Accounted for the acquisition, protection and management of natural areas. Revenues were derived from the sale of property and interest income. Authorized by Resolution 90-57, as amended by Resolution 93-338. With the transfer of the County parks program to Metro, accompanied by a \$1.2 million payment from this fund, the need for the fund will cease in Fiscal Year 1997-98.

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.

County Fair Fund (164) - In accordance with ORS 565.210 - 565.450, accounts for the State Racing Apportionment paid to the County to supplement the costs of presenting an annual County Fair. The actual operations of the Fair are conducted by a private non-profit group, the Friends of the Fair. The expenditures in the Fund are payments to the Friends of the Fair.

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

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

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. The revenues are derived from lease of the facility to the Edgefield Children's Center, Inc. The fund was created by Supplemental Budget action in 1996.

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. The fund was created in the 1996-97 Adopted Budget.

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. The fund was created in the 1996-97 Adopted Budget.

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. The fund was created in the 1996-97 Adopted Budget.

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. The fund was created by Supplemental Budget action in 1996.

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. The fund was created in the 1996-97 Adopted Budget.

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, 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 18, 1993 and 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 90-57, as amended by Resolution 93-338.

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. The fund was created in the 1996-97 Adopted Budget.

PROPRIETARY FUNDS

Basis of Accounting

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

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

ENTERPRISE FUNDS

Library Entrepreneurial Initiatives Fund (362) - Accounted for all miscellaneous non-tax revenues received by the Library, with the exception of the "Title Wave" bookstore. The fund is dedicated solely for Library improvement or enhancement purposes. The 1996-97 Budget transfers all balances and revenues to the Library Fund. This fund will cease to exist in Fiscal Year 1997-98.

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

Children's Capitation Project Fund (395) - Accounts for all financial activity associated with the State required Children's Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State to the County. The fund was created by Supplemental Budget action in 1996.

INTERNAL SERVICE FUNDS

Insurance Fund (400) - Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs pursuant to Multnomah County Code 2.60.115 to 2.60.150.

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

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

Data Processing Fund (403) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing services and operations. Beginning in 1996-97, this 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. Prior to Fiscal Year 1994-95 operations were accounted for in General Fund (100).

FIDUCIARY (AGENCY) FUNDS

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

Public Guardian Fund (450) - Accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

Library Retirement Fund (480) - Accounts for the receipt and disbursement of funds for the Library Retirement Plan. The fund was established in Fiscal Year 1990-91 as a result of the Library merging with the County.

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

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

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

Department and Offices Agency Fund (505) - Accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund:

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

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

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

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

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

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

MANAGEMENT PHONE LIST

Name	Function	Phone
Board of County Commissioners:		
Beverly Stein	County Chair	248-3308
Bill Farver	Executive Assistant	248-3958
Norm Monroe	Community Pub. Safety Liaison	248-3962
Melinda Peterson	RESULTS	248-3971
Maria Rojo de Steffey	BCC/Interdepartmental Issues	248-3955
Sharon Timko	Land Use/Planning	248-3960
Rhys Scholes	Media and Comm. Svcs Issues	248-3928
Jo Ann Bowman	Comm. Svcs./Partnerships	248-3963
Delma Farrell	Support Svcs Coordinator	248-3953
Lyne Martin	Chair Stein's Calendar	248-3308
Peter Ozanne	Public Safety Coordinator	248-3956
Eddie Campbell	Communications Specialist	248-3960
Dan Saltzman	Commissioner, District 1	248-5220
Cameron Vaughn-Tyler	Staff Assistant	248-5220
Gary Hansen	Commissioner, District 2	248-5219
Mike Delman	Staff Assistant	248-5219
Tanya Collier	Commissioner, District 3	248-5217
Darlene Carlson	Staff Assistant	248-5217
Sharron Kelley	Commissioner, District 4	248-5213
Robert Trachtenberg	Staff Assistant	248-5213
Others:		
Deborah Bogstad	Board Clerk	248-3277
Department of Support Services:		
Larry Kressel	County Counsel	248-3138
Jean Miley	Risk Management	248-3882
Michael J. Gilsdorf	Emergency Management	251-2466
Ken Upton	Labor Relations	248-5135
Curtis Smith	Employee Services	248-5015
Robert Phillips	Affirmative Action	823-4164
Barry Crook	Budget & Quality Office	248-3575
Dave Boyer	Finance	248-3903
Satish Nath	Accounts Payable	248-3316
Jean Uzelac	General Ledger	248-3786
Mindy Harris	Payroll	248-3432
Franna Hathaway	Purchasing	248-5111
Brian Lewis	Central Stores	248-3669
Harry Morton	Treasury	248-3290

Further Information Sources

Appendix

<u>Name</u>	<u>Function</u>	<u>Phone</u>
Independent Organizations:		
Carol Wire	Mult. Co. Comm. on Families	248-3982
John Legry	Citizen Involvement	248-3450
Courtney Wilton	Tax Supv. & Conserv. Comm.	248-3054
City/County Organizations:		
Pamela Wev	Portland-Multnomah Progress Board	823-6990
Helen Cheek	Metro. Humans Relations Comm.	823-5136
Becky Wehrli	Port./Mult. Co. Comm. on Aging	823-5269
Departments:		
Aging Services:		
Jim McConnell	Director	248-3620
Kathy Gillette	Admin. Svcs. Officer	248-3620
Bill Grossie	Program Dev. Specialist	248-3620
Community & Family Services:		
Lorenzo Poe	Director	248-3691
Howard Klink	Deputy Director	248-3691
Kathy Tinkle	Admin. Svcs. Officer	248-3691
Susan Clark	Support Svcs. Manager	248-3691
Community Corrections:		
Tamara Holden	Director	248-3701
Patrick Brun	Administration (Budget)	248-3701
Cary Harkaway	Administration	248-3701
Judith Duncan	Diagnostic	248-3081
Michael Haines	Integrated Service Districts (West)	248-3456
Horace Howard	Integrated Service Districts (SE)	248-5051
Bill Jackson	Integrated Service Districts (NE)	248-3393
Jim Rood	Integrated Service Districts (Mid)	248-3236
County Auditor:		
Gary Blackmer	County Auditor	248-3320
District Attorney:		
Mike Schrunk	District Attorney	248-3162
Environmental Services:		
Larry Nicholas	Acting Director	248-5012
Mike Oswald	Administration (Budget)	248-5001
Kathy Busse	Planning, Transportation, & Land Use	248-5108
Wayne George	Facilities & Prop. Mgmt.	248-3322
David Flagler	Animal Control	248-3790
Tom Guiney	Fleet, Records, Elec., Distribution Svcs	248-5353
Janice Druian	Assessment & Taxation	248-3345
Vicki Ervin	Elections	248-3720
Jim Munz	Information Services	248-3749

Further Information Sources

Appendix

<u>Name</u>	<u>Function</u>	<u>Phone</u>
Health:		
Billi Odegaard	Director	248-3674
Tom Fronk	Bus. & Admin. Svcs.(Budget)	248-3674
Dr. Gary Oxman	Regulatory Health	248-3674
Jeanne Gould	HIV/STD Services	248-3674
Jan Sinclair	Specialty Care Clinics	248-3674
Mary Lou Hennrich	CareOregon	306-5900
Shari Blakeslee	Primary Care	248-3674
Gordon Empy	Dental Services	248-3674
Dwayne Prather	Support Services	248-3674
Kathy Page	Corrections Health	248-3674
Juvenile Justice Services:		
Elyse Clawson	Director	248-3460
Joanne Fuller	Deputy Director	248-3460
Jim Anderson	Detention & Alternatives	248-3594
Marie Eighmey	Fiscal Program Services (Budget)	248-3550
Jann Brown	Information & Business Services	248-3544
Bill Morris	Community & Court Services	248-3532
Library:		
Ginnie Cooper	Director	248-5403
Jeanne Goodrich	Deputy Director	248-5492
Becky Cobb	Technical & Support Svcs. Dir.	248-5499
Sheriff's Office:		
Dan Noelle	Sheriff	251-2400
Barbara Simon	Executive Assistant	251-2503
Larry Aab	Fiscal Officer	251-2489
Sharon Owen	Research Analyst	251-2446

Glossary

A&D	Alcohol and Drug
A & T	Multnomah County Assessment and Taxation Division
AARP	American Association of Retired Persons
ADA	Federal Americans with Disabilities Act
ADAPT	Alcohol and Drug Addict prenatal Program
AFDC	Aid to Families with Dependent Children
ASD	Aging Services Department
Benchmark	General measurements of the quality of life in Multnomah County or Oregon
BIT	Business Income Tax
BLL	Blood Lead Level
BOE	Board of Equalization
BORR	Board of Ratio Review
BHC	Burnside Health Center
CAAMS	Criterion Affirmative Action Management System
CAAP	Computer Aided Appraisal Program
CAMI	Child Abuse Multidisciplinary Intervention grant
CCYSC	Community Children and Youth Services Commission
CFS	Multnomah County Community and Family Services Division
CIC	Citizen Involvement Committee
CLIA 88	Clinical Laboratory Improvement Act grant
Coalition Clinic	Nonprofit community health center
CPI	Consumer Price Index
CQI	Continuous Quality Improvement
CSAT	Community Substance Abuse Treatment
CSD	State Children's Services Division
Dammasch Hospital	State of Oregon hospital for the mentally ill.
DA	Multnomah County District Attorney
DACTS	District Attorney Case Tracking System
DALAW	District Attorney data base of commonly used documents
DARE	Drug Awareness Resistance Education
DARTS	District Attorney Referral Tracking System (for juvenile offenders)
DCC	Multnomah County Department of Community Corrections
DCO	Dental Care Organization
DES	Multnomah County Department of Environmental Services
DRC	Day Reporting Center
DROP	Drug Return Offender Program
DUII	Driving under the influence of intoxicants
EEO	Equal Employment Opportunity
EMS	Emergency Medical Services (Health), Emergency Management System (Nondepartmental)
EMT	Emergency Medical Technician
ESD	Education Service District
FINVEST	Financial Investigation grant, Federal Bureau of Justice Assistance
FREDS	Multnomah County Fleet, Records, Electronics, and Distribution

	Services Division
FTE	Full Time Equivalent, generally based on 2080 hours of work time per year.
Gatekeeper	A cooperative program between Multnomah County, utility companies and other public and private agencies aimed at identifying citizens with serious economic, health, or mental problems and referring them to appropriate services
GF	General Fund
IACP	International Association of Chiefs of Police
IDU	Injection Drug User
IHC	International Health Center
ISIS	State of Oregon computerized criminal information system
ISD	Multnomah County Information Services Division
LGFS	Local Government Financial System. The County's accounting system.
MAC	Metropolitan Arts Commission
MAINSTEM	Fleet Management's computer system
MCCF	Multnomah Commission on Children and Families
MCCF	Multnomah County Correctional Facility - medium security jail at Troutdale. Multnomah Commission on Children and Families, advisory body directing allocations of State funding to Community and Family Services programs
MCSO	Multnomah County Sheriff's Office
MDT	Multi-Disciplinary Team, the County participates in MDT's directed at child abuse and at the problems of the elderly
METRO/Metro	Metropolitan Service District
MHRC	Metropolitan Human Rights Commission
NIDA	National Institute of Drug Abuse
NOAH	No One Alone with HIV grant
NPDES	National Pollution Discharge Elimination System
NSA	National Scenic Area
OAR	Oregon Administrative Rule
OBRA	Omnibus Budget Reconciliation Act
OCLPPP	Oregon Childhood Lead Poisoning Prevention Program
OHP	Oregon Health Plan
OMAP	Oregon Medical Assistance Program
ONA	Oregon Nurses Association -- bargaining agent for County nurses
OPI	Oregon Project Independence, a State of Oregon funded program intended to help elderly people remain in their own homes.
ORLAW	Data base of Oregon legal documents
ORS	Oregon Revised Statutes
OSU	Oregon State University
OTO	One Time Only, an expenditure or revenue not expected to recur in future fiscal years
PC	Personal Computer
PCC	Portland Community College

DETAIL OF CASH TRANSFERS

From	To	Amount Detail
GENERAL FUND	SIP FUND NON DEPARTMENTAL	122,419 Support of Program Start Up Costs.
GENERAL FUND	FEDERAL STATE FUND	55,351,380
	COMMUNITY & FAMILY SERVICES	20,421,058 General Fund Support of Grant Programs.
	AGING SERVICES	2,487,974 General Fund Support of Grant Programs.
	JUVENILE JUSTICE SERVICES	97,610 General Fund Support of Grant Programs.
	HEALTH DEPARTMENT	26,383,879 General Fund Support of Grant Programs.
	COMMUNITY CORRECTIONS	4,156,982 General Fund Support of Grant Programs.
	DISTRICT ATTORNEY	385,517 General Fund Support of Grant Programs.
	SHERIFF'S OFFICE	903,752 General Fund Support of Grant Programs.
	NON DEPARTMENTAL	372,892 General Fund Support of Grant Programs.
	SUPPORT SERVICES	141,916 General Fund Support of Grant Programs.
GENERAL FUND	COUNTY SCHOOL FUND	1,382,950
	NON DEPARTMENTAL	1,382,950 ORS 366.005 Requires a Transfer From the General Fund of \$10 for Every Child Between 4 & 20.
GENERAL FUND	GEN'L OPERATING SERIAL LEVY FUND	1,200
	LIBRARY DEPARTMENT	1,200 Payment of Indirect Costs.
GENERAL FUND	LIBRARY SERIAL LEVY FUND	6,351,234
	LIBRARY DEPARTMENT	6,351,234 General Fund Support of County Library System.
GENERAL FUND	ASSESSMENT & TAXATION FUND	8,093,808
	ENVIRONMENTAL SERVICES	8,093,808 General Fund Support of Assessment and Taxation.
GENERAL FUND	JUSTICE SERVICES SPECIAL OPERATIONS	140,647
	DISTRICT ATTORNEY	43,670 Payment of Indirect Costs.
	SHERIFF'S OFFICE	96,977 Payment of Indirect Costs.
GENERAL FUND	LEASE PURCHASE PROJECT FUND	350,000
	ENVIRONMENTAL SERVICES	350,000 Walnut Park construction
GENERAL FUND	CAPITAL IMPROVEMENT FUND	1,101,315
	ENVIRONMENTAL SERVICES	1,101,315 General Fund Support of Capital Improvement Program.
GENERAL FUND	RECREATION FUND	10,300
	ENVIRONMENTAL SERVICES	10,300 Payment to Oregon Historical Society.
GENERAL FUND	CARE OREGON FUND	322,778
	HEALTH DEPARTMENT	322,778 Payment of Indirect Costs.
GENERAL FUND	CHILDREN'S CAPITATION PROJECT FUND	455,124
	COMMUNITY & FAMILY SERVICES	455,124 Payment of Indirect Costs.
GENERAL FUND	DATA PROCESSING FUND	1,402,600
	SUPPORT SERVICES	1,402,600 Contribution for DP Equipment Repair and Replacement.

DETAIL OF CASH TRANSFERS

From	To	Amount	Detail
GENERAL FUND	DISTRIBUTION FUND	500	
	ENVIRONMENTAL SERVICES	500	
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND	48,284	One Percent of Motor Vehicle Fees Go Toward Bike Paths.
	ENVIRONMENTAL SERVICES	48,284	
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND	3,366,887	Covers Maintenance, Operation and Repair of the Willamette River Bridges in Accordance With the Portland/Multnomah County Services Agreement.
	ENVIRONMENTAL SERVICES	3,366,887	
NATURAL AREAS ACQUISITION FUND	CAPITAL ACQUISITION FUND	178,900	
	ENVIRONMENTAL SERVICES	178,900	
FEDERAL/STATE FUND	CHILDREN'S CAPITATION PROJECT FUND	250,000	
	COMMUNITY & FAMILY SERVICES	250,000	Provide for Required Reserve.
ANIMAL CONTROL FUND	GENERAL FUND	1,301,027	
	ENVIRONMENTAL SERVICES	1,301,027	Animal License Fees and Other Revenue Used to Offset the Cost of the Animal Control Program.
JUSTICE SERVICES SPECIAL OPERATIONS	CAPITAL IMPROVEMENT FUND	458,905	
	DISTRICT ATTORNEY	458,905	Courthouse Remodeling Project.
JUSTICE BOND PROJECT FUND	CAPITAL IMPROVEMENT FUND	1,000,000	
	ENVIRONMENTAL SERVICES	1,000,000	New Jail Design/Construction.
FACILITIES MANAGEMENT FUND	DATA PROCESSING FUND	78,639	
	LIBRARY DEPARTMENT	78,639	Support of Library Technology Initiatives.

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Insurance Benefits (object code 5550)

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

General Fund		7,884,316
AGING SERVICES	129,208	
JUVENILE JUSTICE SERVICES	1,062,396	
HEALTH DEPARTMENT	579,254	
COMMUNITY CORRECTIONS	274,392	
DISTRICT ATTORNEY	874,693	
SHERIFF'S OFFICE	3,641,872	
ENVIRONMENTAL SERVICES	483,839	
NON DEPARTMENTAL	313,304	
SUPPORT SERVICES	525,358	
Road Fund		885,001
Federal State Fund		8,622,508
COMMUNITY & FAMILY SERVICES	1,815,290	
AGING SERVICES	882,568	
JUVENILE JUSTICE SERVICES	176,908	
HEALTH DEPARTMENT	3,732,635	
COMMUNITY CORRECTIONS	1,497,315	
DISTRICT ATTORNEY	217,047	
SHERIFF'S OFFICE	231,895	
ENVIRONMENTAL SERVICES	667	
NON DEPARTMENTAL	47,574	
SUPPORT SERVICES	20,609	
Data Processing Fund		345,132
Fleet Management Fund		192,081
Assessment & Taxation Fund		825,233
Public Safety Levy Fund		1,518,114
HEALTH DEPARTMENT	135,436	
SHERIFF'S OFFICE	1,382,678	
Special Operations Fund		213,354
COMMUNITY CORRECTIONS	63,687	
DISTRICT ATTORNEY	11,537	
SHERIFF'S OFFICE	138,130	
Insurance Fund		132,230
NON DEPARTMENTAL	64,370	
SUPPORT SERVICES	67,860	
Inmate Welfare Fund		55,944
Bridge Fund		272,646
Telephone Fund		34,380
Library Levy Fund		1,552,378
Tax Title Fund		18,346
Distribution Fund		35,539
Children's Capitation Project Fund		160,220
CareOregon Fund		153,025
Facilities Management Fund		582,465
Strategic Investment Program Fund		7,926
Total Payments to the Insurance Fund		23,490,838

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Indirect Costs (object code 7100)

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

Road Fund	499,783
Federal State Fund	9,281,344
COMMUNITY & FAMILY SERVICES	1,522,799
AGING SERVICES	219,495
JUVENILE JUSTICE SERVICES	122,559
HEALTH DEPARTMENT	5,694,930
COMMUNITY CORRECTIONS	1,143,466
DISTRICT ATTORNEY	161,704
SHERIFF'S OFFICE	209,303
ENVIRONMENTAL SERVICES	2,662
NON DEPARTMENTAL	199,445
SUPPORT SERVICES	4,981
Data Processing Fund	96,411
Assessment & Taxation Fund	448,759
Public Safety Levy Fund	1,816,486
HEALTH DEPARTMENT	231,415
COMMUNITY CORRECTIONS	118,712
SHERIFF'S OFFICE	1,466,359
Justice Services Special Operations Fund	232,243
COMMUNITY CORRECTIONS	36,508
DISTRICT ATTORNEY	43,670
SHERIFF'S OFFICE	152,065
Bike Path Fund	58
Recreation Fund	2,546
Tax Title Fund	21,299
Bridge Fund	145,131
Corner Preservation Fund	2,349
Telephone Fund	134,729
Library Levy Fund	1,376,055
Strategic Investment Program Fund	4,704
Emergency Communications Fund	709
CareOregon Fund	693,802
Inmate Welfare Fund	2,986
Children's Capitation Project Fund	186,311
Total Payments to GF for Indirect Costs	14,945,705

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		785,420
AGING SERVICES	14,263	
JUVENILE JUSTICE SERVICES	137,972	
HEALTH DEPARTMENT	54,863	
COMMUNITY CORRECTIONS	46,504	
DISTRICT ATTORNEY	189,672	
SHERIFF'S OFFICE	155,358	
ENVIRONMENTAL SERVICES	79,283	
NON DEPARTMENTAL	47,388	
SUPPORT SERVICES	60,117	
Road Fund		43,078
Federal State Fund		1,072,612
COMMUNITY & FAMILY SERVICES	186,708	
AGING SERVICES	109,940	
JUVENILE JUSTICE SERVICES	19,853	
HEALTH DEPARTMENT	488,980	
COMMUNITY CORRECTIONS	206,800	
DISTRICT ATTORNEY	41,556	
SHERIFF'S OFFICE	6,000	
ENVIRONMENTAL SERVICES	475	
NON DEPARTMENTAL	11,172	
SUPPORT SERVICES	1,128	
Data Processing Fund		55,658
Fleet Management Fund		11,816
Tax Title Fund		2,323
Assessment & Taxation Fund		74,947
Public Safety Levy Fund		61,953
HEALTH DEPARTMENT	6,134	
SHERIFF'S OFFICE	55,819	
Special Operations Fund		8,018
COMMUNITY CORRECTIONS	6,000	
DISTRICT ATTORNEY	2,018	
Insurance Fund		15,079
NON DEPARTMENTAL	6,551	
SUPPORT SERVICES	8,528	
Bridge Fund		12,600
Inmate Welfare Fund		6,823
Library Levy Fund		136,868
Distribution Fund		1,724
Children's Capitation Project Fund		15,119
Care Oregon Fund		50,700
Strategic Investment Program Fund		959
Facilities Management Fund		89,127
Total Payments to the Telephone Fund		2,444,824

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Data Processing Fund (object code 7200)

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

General Fund		4,895,383
AGING SERVICES	19,214	
JUVENILE JUSTICE SERVICES	277,579	
HEALTH DEPARTMENT	49,736	
DISTRICT ATTORNEY	817,600	
SHERIFF'S OFFICE	1,525,309	
ENVIRONMENTAL SERVICES	222,171	
NON DEPARTMENTAL	65,811	
SUPPORT SERVICES	1,917,963	
Road Fund		66,759
Federal State Fund		858,336
COMMUNITY & FAMILY SERVICES	203,755	
AGING SERVICES	139,135	
JUVENILE JUSTICE SERVICES	15,288	
HEALTH DEPARTMENT	249,711	
COMMUNITY CORRECTIONS	221,626	
DISTRICT ATTORNEY	20,692	
NON DEPARTMENTAL	5,912	
SUPPORT SERVICES	2,217	
Fleet Management Fund		8,129
Library Fund		141,115
Corner Preservation Fund		1,478
Bridge Fund		7,390
Insurance Fund		13,835
NON DEPARTMENTAL	6,814	
SUPPORT SERVICES	7,021	
Public Safety Levy Fund		22,489
Assessment & Taxation Fund		1,218,151
Telephone Fund		104,092
Facilities Management Fund		44,960
Children's Capitation Project Fund		14,041
Distribution Fund		739
Strategic Investment Program Fund		739
Total Payments to the Data Processing Fund		7,397,636

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Motor Pool (object code 7300)

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

General Fund		1,673,235
AGING SERVICES	13,756	
JUVENILE JUSTICE SERVICES	83,498	
HEALTH DEPARTMENT	96,806	
COMMUNITY CORRECTIONS	54,742	
DISTRICT ATTORNEY	67,964	
SHERIFF'S OFFICE	1,139,884	
ENVIRONMENTAL SERVICES	182,882	
NON DEPARTMENTAL	24,260	
SUPPORT SERVICES	9,443	
Road Fund		1,284,400
Federal State Fund		643,315
COMMUNITY & FAMILY SERVICES	98,969	
AGING SERVICES	62,695	
HEALTH DEPARTMENT	97,243	
COMMUNITY CORRECTIONS	334,653	
DISTRICT ATTORNEY	10,716	
SHERIFF'S OFFICE	35,488	
NON DEPARTMENTAL	1,500	
SUPPORT SERVICES	2,051	
Data Processing Fund		4,895
Assessment & Taxation Fund		47,390
Public Safety Levy Fund		234,292
HEALTH DEPARTMENT	3,420	
SHERIFF'S OFFICE	230,872	
Special Operations Fund		32,616
COMMUNITY CORRECTIONS	1,000	
SHERIFF'S OFFICE	31,616	
Insurance Fund		2,425
NON DEPARTMENTAL	1,590	
SUPPORT SERVICES	835	
Bridge Fund		103,000
Telephone Fund		3,195
Children's Capitation Project Fund		9,176
Library Levy Fund		21,072
Distribution Fund		43,500
Care Oregon Fund		5,700
Tax Title Fund		3,378
Strategic Investment Program Fund		100
Facilities Management Fund		329,794
Total Payments to the Fleet Fund		4,441,483

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Building Management (object code 7400)

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

General Fund		9,730,088
AGING SERVICES	66,673	
JUVENILE JUSTICE SERVICES	3,308,392	
HEALTH DEPARTMENT	311,698	
COMMUNITY CORRECTIONS	308,104	
DISTRICT ATTORNEY	445,232	
SHERIFF'S OFFICE	2,350,352	
ENVIRONMENTAL SERVICES	299,684	
NON DEPARTMENTAL	2,292,116	
SUPPORT SERVICES	347,837	
Road Fund		376,495
Federal State Fund		6,093,013
COMMUNITY & FAMILY SERVICES	911,757	
AGING SERVICES	1,029,334	
HEALTH DEPARTMENT	2,919,489	
COMMUNITY CORRECTIONS	1,023,825	
DISTRICT ATTORNEY	123,069	
SHERIFF'S OFFICE	31,113	
NON DEPARTMENTAL	52,500	
SUPPORT SERVICES	1,926	
Tax Title Fund		11,078
Justice Services Spec Ops Fund		14,848
COMMUNITY CORRECTIONS	8,362	
SHERIFF'S OFFICE	6,486	
Data Processing Fund		150,022
Fleet Management Fund		193,000
Assessment & Taxation Fund		369,425
Insurance Fund		142,924
NON DEPARTMENTAL	68,976	
SUPPORT SERVICES	73,948	
Telephone Fund		71,972
Library Levy Fund		1,792,676
Bridge Fund		17,704
Capital Improvement Fund		821,326
CareOregon Fund		78,000
Distribution Fund		10,500
Lease Purchase Project Fund		23,473
Library Construction Fund		156,490
Children's Capitation Project Fund		56,426
Strategic Investment Program Fund		5,814
Public Safety Levy Bond Fund		78,245
SB 1145 Construction Fund		156,490
Public Safety Levy Fund		553,846
Total Payments to the Facilities Management Fund for Building Management		20,903,855

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another. Unlike other service reimbursement categories, the specific service is noted below.

From	For	Amount	To
SERVICE REIMBURSEMENT TO THE GENERAL FUND			
ROAD FUND	MCSO PUC ENFORCEMENT	188,567	MCSO LAW ENFORCEMENT
	DES DEAD ANIMAL PICKUP	129,219	DES ANIMAL CONTROL
	DES INMATE WORK CREWS	69,975	MCSO CORRECTONS
FEDERAL STATE FUND	AGING TITLE 19 PROGRAMS	1,188,188	AGING TITLE 19 PROGRAMS
	HEALTH HIV/STD	6,488	HD CORRECTIONS HEALTH
LIBRARY SERIAL LEVY FUND	LIBRARY FACILITY SECURITY	80,008	MCSO FACILITY SECURITY
PUBLIC SAFETY LEVY FUND	HEALTH CORRECTIONS HEALTH SERVICES	100,000	HD CORRECTIONS HEALTH
PUBLIC SAFETY BOND FUND	DES BUYER POSITION IN PURCHASING	108,662	MSS FINANCE
TELEPHONE FUND	MSS INFORMATION REFERRAL SERVICES	69,693	NOND COUNTY CHAIR
TOTAL REIMBURSEMENTS		1,940,820	

SERVICE REIMBURSEMENT TO THE ROAD FUND

GENERAL FUND	DES SIGNAGE	500	DES TRANSPORTATION
	MCSO SIGNAGE	2,500	DES TRANSPORTATION
	NOND SIGNAGE	2,516	DES TRANSPORTATION
	DES LAN ADMINISTRATION/SUPPORT	44,072	DES ADMINISTRATION
	MANAGEMENT SUPPORT	50,000	DES ADMINISTRATION
	SURVEYOR	80,000	DES TRANSPORTATION
	FILM LIAISON	7,500	DES ADMINISTRATION
	EROSION CONTROL	25,000	DES TRANSPORTATION
FEDERAL/STATE FUND	DES MANAGEMENT SUPPORT	18,955	DES ADMINISTRATION
BRIDGE FUND	DES MISC SERVICES	65,000	DES TRANSPORTATION
CORNER FUND	DES LAND CORNER MAINTENANCE	467,000	DES SURVEY
PUBLIC SAFETY LEVY FUND	DES SIGNAGE	10,000	DES TRANSPORTATION
A&T FUND	DES LAN ADMINISTRATION/SUPPORT	12,665	DES ADMINISTRATION
FLEET FUND	DES MISC SERVICES	34,500	DES TRANSPORTATION
TOTAL REIMBURSEMENTS		820,208	

SERVICE REIMBURSEMENTS TO THE FEDERAL STATE FUND

PUBLIC SAFETY LEVY FUND	HEALTH LAB SERVICES	46,561	HD SUPPORT SERVICES
CARE OREGON FUND	HEALTH MEDICAID PAYMENTS TO PRIMARY CARE CLINICS	2,140,133	HD PRIMARY CARE
	HEALTH HEALTH	37,900	CFS BEHAVIORAL HEALTH
INSURANCE FUND	HEALTH BLOOD BORNE PATHOGEN TRAINING	168,000	HD SUPPORT SERVICES
TOTAL REIMBURSEMENTS		2,392,594	

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Other Internal Services (object code 7500)

Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another. Unlike other service reimbursement categories, the specific service is noted below.

SERVICE REIMBURSEMENT TO THE BRIDGE FUND

ROAD FUND	DES	NON WILLAMETTE RIVER BRIDGES	65,000 DES	MAINTENANCE
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SERVICE REIMBURSEMENT TO THE LIBRARY FUND

INMATE WELFARE FUND	MC SO	JAIL LIBRARY SERVICES	24,228 LIB	LIBRARY SERVICES
JUSTICE SERVICE SPEC OPS	DA	LIBRARIAN TO INDEX LEGAL INFORMATION IN DA'S OFFICE	61,000 LIB	LIBRARY SERVICES
TOTAL REIMBURSEMENTS			85,228	

SERVICE REIMBURSEMENT TO PUBLIC SAFETY LEVY FUND

TAX TITLE FUND	DES	INMATE WORK CREWS	19,864 MC SO	CORRECTIONS
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SERVICE REIMBURSEMENT TO ASSESSMENT & TAXATION FUND

TAX TITLE FUND	DES	TITLE/INSURANCE SEARCHES	9,000 DES	A&T
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SERVICE REIMBURSEMENT TO CAPITAL IMPROVEMENT FUND

DATA PROCESSING FUND	MSS	EXTENDED PURCHASING SYSTEM	36,950 DES	CIP
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SERVICE REIMBURSEMENT TO FLEET MANAGEMENT FUND

GENERAL FUND	DES	SUPPORT OF FREDS ADMINISTRATION	7,170 DES	FREDS
LIBRARY SERIAL LEVY FUND	LIBRARY	UPGRADE SOUND SYSTEM	750 DES	FREDS
DISTRIBUTION FUND	DES	SUPPORT OF FREDS ADMINISTRATION	53,227 DES	FREDS
TOTAL REIMBURSEMENTS			61,147	

SERVICE REIMBURSEMENT TO DATA PROCESSING FUND

PUBLIC SAFETY LEVY FUND	MC SO	SYSTEM DESIGN/MODIFICATIONS	491,750 MSS	ISD
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DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Capital Lease Retirement Fund (object code 7550)

Reimbursements made for lease/purchase payments.

General Fund		708,180
SHERIFF'S OFFICE	543,330	
ENVIRONMENTAL SERVICES	164,850	
Federal State Fund		159,470
HEALTH DEPARTMENT	103,500	
COMMUNITY CORRECTIONS	47,100	
SUPPORT SERVICES	8,870	
Assessment & Taxation Fund		49,150
Library Fund		74,224
Justice Bond Project Fund		7,400,000
Facilities Management Fund		5,356,040
Total Payments to the Capital Lease Retirement Fund		13,747,064

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

Distribution Fund (object code 7560)

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

General Fund		426,865
AGING SERVICES	13,880	
JUVENILE JUSTICE SERVICES	20,023	
HEALTH DEPARTMENT	39,050	
COMMUNITY CORRECTIONS	11,661	
DISTRICT ATTORNEY	69,593	
SHERIFF'S OFFICE	48,315	
ENVIRONMENTAL SERVICES	128,785	
NON DEPARTMENTAL	34,564	
SUPPORT SERVICES	60,994	
Road Fund		29,423
Federal State Fund		430,748
COMMUNITY & FAMILY SERVICES	69,251	
AGING SERVICES	50,342	
HEALTH DEPARTMENT	225,711	
COMMUNITY CORRECTIONS	55,645	
DISTRICT ATTORNEY	19,849	
SHERIFF'S OFFICE	2,400	
ENVIRONMENTAL SERVICES	500	
NON DEPARTMENTAL	6,500	
SUPPORT SERVICES	550	
Tax Title Fund		5,000
Data Processing Fund		10,112
Assessment & Taxation Fund		240,740
Public Safety Levy Fund		8,987
HEALTH DEPARTMENT	3,600	
SHERIFF'S OFFICE	5,387	
Special Operations Fund		63,501
COMMUNITY CORRECTIONS	5,500	
SHERIFF'S OFFICE	58,001	
Insurance Fund		14,421
NON DEPARTMENTAL	1,326	
SUPPORT SERVICES	13,095	
Fleet Management Fund		3,800
Bridge Fund		1,500
Telephone Fund		2,646
Library Levy Fund		2,400
Children's Capitation Project		6,376
Strategic Investment Program Fund		1,756
Facilities Management Fund		7,102
Total Payments to the Distribution Fund		1,255,377