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GLOSSARY OF TERMS AND ABBREVIATIONS

A & P - Administration and Planning

Accrual Basis of Accounting - The system of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Ad Valorem Taxes - Taxes levied in amounts proportional to the value of the objects of the tax. In Oregon this is largely a tax upon the true cash value of real property.

Appropriation - An authorization from the Board of County Commissioners to spend money for specific purposes - limited to a single fiscal year.

A.R.A. - Alcohol Rehabilitation Association.

Assessed Valuation - A valuation set upon real estate or other property as a basis for levying taxes.

Beginning Working Capital - The original cash or asset advance appropriated to a fund in order to continue that fund.

Capital Outlay - Expenditures which result in the acquisition of or addition to fixed assets; land, buildings, improvements, and equipment valued at more than \$100 and having a life expectancy greater than one year.

Cash Basis of Accounting - The system of accounting under which revenues are accounted for only when received in cash and expenditures are accounted upon payment.

Cash Carried Over - Cash not spent at the end of the fiscal year that is carried forward as a resource for the next fiscal year.

Cash Transfer - Any transfer of resources from one fund to another.

C.C.A. - Community Corrections Act (State of Oregon).

C.E.T.A. - Comprehensive Employment and Training Act.

CHPA - Comprehensive Health Planning Agency.

Contingency - Resources set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

CRISS - Columbia Regional Information Sharing System.

Dedicated Resources - Resources stipulated before the commencement of the fiscal year for the operation of an organization without regard for varying quantities of service provided by the agency during the fiscal year. These include grant matches from outside the County.

Detox - Detoxification, an alcoholic recovery program.

DMV - Department of Motor Vehicles.

DPA - Data Processing Authority.

DUIL - Driving Under the Influence of Intoxicating Liquor.

Enterprise Fund - Is established to finance and account for services and commodities furnished by a governmental unit to other governmental units and the general public. Amounts expended from the fund are restored to it by billing the users for the services provided. Enterprise funds differ from working capital funds largely in that the latter provide services only to subdivisions of the government unit, not to outside agencies. County enterprise funds are the Data Processing Fund and the Recreation Facilities Fund.

Federal Sources - A contribution from the federal government to Multnomah County. The contribution is usually made to support a specified function or program, but it may also be provided for general purposes.

Fines and Forfeitures - A sum of money imposed as a penalty for an offense; mainly traffic and parking fines.

Fiscal Year - ORS 294.311 prescribes for any municipal corporation with the power to levy taxes a fiscal year commencing on July 1 and closing on June 30.

Fund - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and-or other resources together with all related liabilities, obligations, resources and equities which are segregated for the purpose of carrying on specific activities.

General Fund - Is used to account for resources not allocated to specific purposes by law or contractual agreement; that is, any activity not financed from other funds is automatically financed from the General Fund.

General Revenues - Revenues not pegged to the operation of a specific agency, although they may be derived from the operation of several organizations comprising a system. These are taxes, fines, interest and miscellaneous revenues not attached to the operation of a specific organization.

HCDS - Health Care Delivery Systems.

History Only Fund - A fund which is no longer used; carried for reference purposes only.

I.D. - Identification.

Levy Outside 6% Limitation/Not Subject to Limitation - As provided in Article XI, Section 11, subsection (3) of the Oregon Constitution that portion of any tax levied which is specifically voted outside the tax base and the portion of any tax levied which is for the payment of bonded indebtedness and interest thereon is not subject to the 6% tax limitation.

Levy Within the 6% Limitation - Article XI, Section 11, subsection (1) of the Oregon Constitution lays down the basic rule that no taxing district shall levy a tax in excess of its tax base. (See definition of Tax Base) Note: This means that no district can levy tax amounting to more than 106% of the revenue received the previous year without a vote of the people to either increase the tax base or authorize a levy outside the 6% limitation.

Licensing Permits - Charges made in return for legal permission to carry out specified activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County; consists primarily of local costs-sharing contributions. (e.g., Health Contract with the City of Portland).

Materials and Services - Contractual and other services, materials and supplies, travel, building management, etc.

MCCAA - Multnomah County Community Action Agency.

Modified Accrual Basis of Accounting - The system of accounting under which revenues and expenditures are generally on an accrual basis; but under which modifications are made such as: revenues are recorded when received in cash except for those readily available and susceptible to accrual, encumbrances are an admissible accrual, and vacation pay is recorded as expense when paid.

Modified Cash Basis of Accounting - The system of accounting under which revenues and expenditures are generally on a cash basis; but under which limited modifications are made, such as: the accrual of federal and state program receivables or payroll payables. (The Audit Guide for State and local Governmental Units lists admissible modifications).

Nondepartmental Expenditures - Appropriations for organizations and expenditures that do not fall logically under control of one of the five departments of Multnomah County government.

OCM - Office of County Management.

OEO - Office of Economic Opportunity.

Operational Resources - Resources which are dependent on the quantity of service provided by the organization, i.e., fees, sales, recoveries, rentals, reimbursements, etc.

O.R.S. - Oregon Revised Statutes.

Personnel Services - Wages, salaries, fringe benefits, part time, overtime, and special premium.

PRC - Police Records Clerk.

Property Taxes - Ad valorem taxes levied primarily on the true cash value of real property; the major source of local government tax revenue.

Service Charges and Fees - Payments for professional or special service; includes public utility charges, health care charges, judicial fees, etc.

Service Reimbursements - Payments made by an organization to a fund for services and/or commodities received therefrom; e.g., payments from most organizations to Motor Pool Fund and Data Processing Fund.

Source of Funds - The origin of monies appropriated to each Operating Unit.

Special Revenue Fund - A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government (e.g. Federal/State Program Fund, Road Fund, Alcohol-Narcotic Enforcement Fund).

State Sources - A contribution from the State of Oregon to Multnomah County. The contribution comes in either the form of shared revenue (e.g., cigarette tax revenues) or partial support cost sharing of a specific program (e.g., Medicaid Demonstration Project).

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either a) the amount of tax levied in any one of the last three years plus 6% thereof or b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied).

2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdictions.

Tax Levy - The total amount of taxes imposed by a governmental unit.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; for example, 25 mills per dollar of assessed valuation of taxable property.

Total Cash, Revenue - The dollar amount of actual revenues received from any source for any given fund.

Total Requirements - Total cash plus service reimbursements and cash transfers.

Trust Fund - Is used to account for assets held by a governmental unit as trustee or agent, acting in a fiduciary capacity for other individuals, private organizations or governmental units, having no equity of ownership over such funds.

Unfunded Liability - An actuarial term describing a situation where projected commitments to expend money exceed the projected resources that will be available to make the payment.

Vector Control - A program to keep down the population of disease-carrying organisms, especially rats and mosquitoes.

Working Capital Fund - Is established to finance and account for services and commodities furnished by one department to another within a single governmental unit. Amounts expended from the fund are restored to it by service reimbursements from organizations in other funds. Working capital funds differ from enterprise funds in that the latter provide services to the general public and outside organizations as well as to subdivisions of the government.

EXPLANATION OF REQUIREMENT DETAIL

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
<u>PERSONAL SERVICES</u>		
510	<u>Full Time</u>	Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
520	<u>Part-Time</u>	Salaries and wages for straight time for positions for less than the standard work week or positions for the standard work week to exist less than the full fiscal year.
540	<u>Overtime</u>	Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
550	<u>Premium Pay</u>	Amounts paid in excess of normal hourly rates for shift differential, work out of class, equipment operations, hazardous duty, and holiday work.
570	<u>Fringe Benefits</u>	Amount contributed by the County for employee benefits, including social security, workman's compensation, pensions, and insurance.
<u>MATERIALS AND SERVICES</u>		
	<u>External Materials and Services</u>	Materials and services provided by organizations that are not part of the County government.
611	<u>Professional Services</u>	Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
612	<u>Printing and Reproduction</u>	Rental of reproduction equipment, purchase of reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
613	<u>Utilities</u>	Electricity, water, natural gas, fuel, oil, and garbage service.
614	<u>Communications</u>	Telephone and telegraph charges.
620	<u>Postage</u>	Inter-office mail and U.S. postage provided by City-County Distribution.
615	<u>Insurance</u>	Liability insurance, fire insurance, employees bonding, and other insurance. See 570-Fringe Benefits for personnel insurance.
616	<u>External Data Processing</u>	Charges for data processing services when done by contract with private or non-County organizations.
617	<u>Equipment Rental</u>	Rental of equipment from companies or individuals outside the County.
618	<u>Repairs and Maintenance</u>	Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.

<u>Code</u>	<u>Object Title</u>	<u>Definition</u>
621	<u>Office Supplies</u>	- Stationary, envelopes, forms, maps, and other consumable office supplies.
622	<u>Janitorial Supplies</u>	- Cleaning and sanitation supplies.
623	<u>Operating Supplies</u>	- Fuel, oil, parts, and other motor vehicle repair and maintenance items; plumbing and electrical supplies, chemicals, drugs, and other items consumed in the normal course of operations.
624	<u>Minor Equipment and Tools</u>	- Tools and equipment with a unit cost of \$100 or less.
625	<u>Clothing and Uniforms</u>	- Clothing and uniforms provided by the County.
626	<u>Maintenance Supplies</u>	- Lumber, paint, gravel, asphalt, pipe, concrete, and other supplies used in repair and maintenance activities.
627	<u>Food</u>	- Costs of food provided by the County.
631	<u>Education and Travel</u>	- Classes, seminars, etc., and approved travel to such activities.
633	<u>Local Travel and Mileage</u>	- Public transit and mileage pay.
651	<u>Space Rentals</u>	- Rent of land, buildings, offices, storage, etc.
659	<u>Miscellaneous</u>	- Items that cannot be classified in the above object titles.
	<u>Internal Service Reimbursements</u>	- Services provided by County organizations.
960	<u>Motor Pool Services</u>	- For use of County vehicles.
970	<u>Building Management Services</u>	- For services provided by Facilities Management Division.
950	<u>Data Processing Services</u>	- For services provided by Data Processing Authority.
940	<u>Indirect Costs-Grants</u>	- For services provided by the County to grant-funded programs.
990	<u>Other Internal Services</u>	- For services provided to organizations in one fund by an organization in another fund.
 <u>CAPITAL OUTLAY</u>		
710	<u>Land</u>	- For purchase of land.
720	<u>Buildings</u>	- For purchase, construction, or betterment of buildings owned by the County.
730	<u>Other Improvements</u>	- For the purchase, construction, or betterment of of structures other than buildings (such as roads, sewers, etc.)
740	<u>Equipment</u>	- For the purchase of equipment with a unit cost of \$100 or more and a lifespan of more than one year.

REVENUE CLASSIFICATIONS

An attempt has been made to roughly classify resources, especially in the the General Fund, in order to distinguish between revenue tied to a particular agency, and that available for general purposes. The classifications are as follows:

- a) Dedicated Resources
Resources which are pre-designated for the operation of an organization or program. They include federal and state revenues designated to the operation of specific services, federal and state grant matches, and transfers from funds dedicated to certain purposes.
- b) Operational Resources
Fees and revenues deriving from the operation of county services. These are the "charges and recoveries" assigned to each department in the General Fund.
- c) General Resources
Resources which are independent of the operation of particular agencies or which derive from the operation of several agencies which comprise a system. General resources include tax receipts, interest on investments, fines, and interfund transfers of a general nature. In the Federal-State Fund, general revenues include all local matches to grants and other organizations in the fund.

The purpose of these classifications is to tie certain revenues in the organizational detail to the organizations and to demonstrate the effect of an increase in general revenues, to generate more fees and operational resources and to make available more dedicated resources as services are restored.

BASIS OF ACCOUNTING - ALL FUNDS

FUND	BASIS OF ACCOUNTING
General Fund	Modified Accrual
Road Fund	Modified Accrual
Federal-State Program Fund	Accrual
Animal Control Fund	Modified Accrual
Alcohol-Narcotic Law Enforcement Fund	Modified Accrual
Assessment District Bond Sinking Fund	Modified Accrual
Assessment District Bond Operating Fund	Accrual
Assessment District Improvement Fund	Accrual
Bicycle Path Construction Fund	Accrual
Capital Reserve Fund	Accrual
County School Fund	Modified Accrual
Data Processing Fund	Accrual
Debt Fund	Modified Accrual
Inverness Fund	Accrual
Insurance Fund	Accrual
Library Serial Levy Fund	Modified Accrual
Motor Pool Fund	Accrual
Recreational Facilities Fund	Modified Accrual
Revenue Sharing Fund	Accrual
Sewage Facilities Fund	Accrual
Tax Title Land Sales Trust Fund	Modified Accrual

DETAIL OF CASH TRANSFERS

From Revenue Sharing Fund to General Fund, \$8,000,000.
This money transferred to General Fund.

From Sewage Facilities Fund to General Fund, \$165,150.
The General Fund provided the financing for the initial transactions of the Sewage Facilities Fund, and all current receipts are transferred back to the General Fund.

From Tax Title Land Sales Fund to General Fund, \$18,000.
This transfer is to reimburse the General Fund for administrative overhead costs.

From Alcohol-Narcotic Fund to General Fund, \$1,000.
ORS 471.670 and 475.160 provides a special fund for Alcohol and Narcotic fines to be used for enforcement of alcohol and narcotic violations. This money is transferred to the General Fund and used for those purposes.

From Road Fund to Bicycle Path Fund, \$69,880.
ORS 366.514 designates a special fund in which 1% of State Highway monies received by the County are held to be used for footpaths and bicycle paths.

From General Fund to County School Fund, \$1,202,150.
ORS 328.005 designates a County School Fund. \$10 per child between the ages of 4 and 20 is budgeted for support to county school districts.

From General Fund to Federal-State Program Fund, \$2,627,509.
This money is used as match for Federal, State and Local grants.

From General Fund to Insurance Fund, \$805,000.
A special fund has been established for insurance. This fund pays premiums, insurance management, claims and retains contributions toward a catastrophic liability reserve.

From General Fund to Animal Control Fund, \$468,827.
General Fund support is required to make up the difference between Animal Control Revenues and expenditures.

From Recreation Facilities Fund to Road Fund, \$160,000.
Profits from the operation of Glendoveer Golf Course are transferred to the Road Fund to support parks.

From Assessment District Improvement Fund to Road Fund, \$177,000.
Recovery of money "front-ended" by the Road Fund for petition street improvements.

From Road Fund to General Fund, \$195,000.
This is a partial offset of the cost of Public Safety patrol of roads and highways.

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of the Adoption of the)
 1979-80 BUDGET for MULTNOMAH COUNTY,)
 OREGON, for the Fiscal Year JULY 1,) ORDER
 1979, to JUNE 30, 1980, and Making the)
 Appropriations Thereunder, Pursuant to)
 ORS 294.435.)

The above-entitled matter is before the Board to consider the adoption of the budget for Multnomah County for the fiscal year July 1, 1979, to June 30, 1980; and

It appearing to the Board that the Multnomah County budget as prepared by the duly appointed Budget Officer has been duly considered and approved by the Board; that a public hearing was held before the Multnomah County Tax Supervising and Conservation Commission on the 18th day of June, 1979, and that said budget was duly certified by the said Tax Supervising and Conservation Commission with certain objections and recommendations; and

It further appearing to the Board that said budget as certified is on file in the Office of County Management of Multnomah County; and that the Board being fully advised in the premises; it is

ORDERED that the budget, a copy of which is appended hereto, and which is on file in the Office of County Management, and as amended herein, be and the same is hereby adopted as the budget of Multnomah County, Oregon for the fiscal year July 1, 1979, to June 30, 1980 subject to the objections and recommendations filed by the Tax Supervising and Conservation Commission to which the Board will respond at a subsequent date; and it is

FURTHER ORDERED that funds be and hereby are appropriated thereunder as follows:

GENERAL FUND

EXPENDITURES

DEPARTMENT OF HUMAN SERVICES

Personal Services	\$ 6,838,468	
Materials and Services	5,812,123	
Capital Outlay	26,203	
		\$ 12,676,794

DEPARTMENT OF JUSTICE SERVICES

Personal Services	\$21,458,503	
Materials and Services	7,119,034	
Capital Outlay	60,525	
		\$28,638,062

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 2,575,971	
Materials and Services	856,157	
Capital Outlay	<u>70,667</u>	\$ 3,502,795

DEPARTMENT OF ADMINISTRATIVE SERVICES

Personal Services	\$ 5,771,258	
Materials and Services	4,094,419	
Capital Outlay	<u>31,970</u>	\$ 9,897,647

OFFICE OF COUNTY MANAGEMENT

Personal Services	\$ 1,892,440	
Materials and Services	719,085	
Capital Outlay	<u>940</u>	\$ 2,612,465

NONDEPARTMENTAL APPROPRIATIONS

Personal Services	\$ 1,133,014	
Materials and Services	8,411,114	
Capital Outlay	<u>3,553,608</u>	\$13,097,736

TOTAL EXPENDITURES

\$70,425,499

CASH TRANSFERS TO

Federal-State Program Fund	\$ 2,627,509	
County School Fund	1,202,150	
Insurance Fund	805,000	
Animal Control Fund	<u>468,827</u>	\$ 5,103,486

OPERATING CONTINGENCY

\$ 3,100,411

ENDING WORKING CAPITAL

\$ 325,000

TOTAL REQUIREMENTS: GENERAL FUND

\$78,954,396

ROAD FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services	\$ 6,074,691	
Materials and Services	3,384,170	
Capital Outlay	<u>5,943,219</u>	\$15,402,080

<u>CASH TRANSFERS TO</u>		
Bicycle Path Fund	\$ 69,880	
General Fund	<u>195,000</u>	\$ 264,880
<u>OPERATING CONTINGENCY</u>		\$ 134,379
<u>TOTAL REQUIREMENTS: ROAD FUND</u>		\$15,801,339
	<u>FEDERAL-STATE PROGRAM FUND</u>	
<u>EXPENDITURES</u>		
<u>DEPARTMENT OF HUMAN SERVICES</u>		
Personal Services	\$ 5,798,103	
Materials and Services	8,322,807	
Capital Outlay	<u>99,621</u>	\$14,220,531
<u>DEPARTMENT OF JUSTICE SERVICES</u>		
Personal Services	\$ 1,879,419	
Materials and Services	1,400,237	
Capital Outlay	<u>109,715</u>	\$ 3,389,371
<u>DEPARTMENT OF ENVIRONMENTAL SERVICES</u>		
Personal Services	\$ 12,658	
Materials and Services	5,000	
Capital Outlay	<u>0</u>	\$ 17,658
<u>OFFICE OF COUNTY MANAGEMENT</u>		
Personal Services	\$ 15,476	
Materials and Services	5,007	
Capital Outlay	<u>0</u>	\$ 20,483
<u>NONDEPARTMENTAL APPROPRIATIONS</u>		
Personal Services	\$ 0	
Materials and Services	16,738,583	
Capital Outlay	<u>20,300</u>	\$16,758,883
<u>TOTAL EXPENDITURES</u>		\$34,406,926
<u>TOTAL REQUIREMENTS</u>		\$34,406,926

ALCOHOL-NARCOTIC LAW ENFORCEMENT FUND

CASH TRANSFER TO
General Fund \$ 1,000

TOTAL REQUIREMENTS \$ 1,000

ANIMAL CONTROL FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services \$ 646,964
Materials and Services 257,863
Capital Outlay 3,000

\$ 907,827

OPERATING CONTINGENCY \$ 5,000

TOTAL REQUIREMENT \$ 912,827

ASSESSMENT DISTRICT BOND SINKING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Principal \$ 44,833
Interest 118,045

OPERATING CONTINGENCY \$ 162,878

TOTAL REQUIREMENTS \$ 220,122

\$ 383,000

ASSESSMENT DISTRICT IMPROVEMENT FUND

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials and Services \$ 3,000

CASH TRANSFERS TO
Road Fund \$ 177,000

OPERATING CONTINGENCY \$ 190,000

TOTAL REQUIREMENTS \$ 370,000

ASSESSMENT DISTRICT OPERATING FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials and Services \$ 103,000
Capital Outlay 907,000

\$ 1,010,000

TOTAL REQUIREMENT

\$ 1,010,000

BICYCLE PATH FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials and Services \$ 46,500
Capital Outlay 324,000

\$ 370,500

OPERATING CONTINGENCY

\$ 199,380

TOTAL REQUIREMENT

\$ 569,880

CAPITAL RESERVE FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Personal Services \$ 73,530
Materials and Services 1,000

\$ 74,530

OPERATING CONTINGENCY

\$ 5,638,679

TOTAL REQUIREMENTS

\$ 5,713,209

COUNTY SCHOOL FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials and Services

\$ 1,355,437

TOTAL REQUIREMENTS

\$ 1,355,437

DATA PROCESSING FUND

EXPENDITURES

OFFICE OF COUNTY MANAGEMENT

Personal Services \$ 1,657,365
Materials and Services 1,552,696
Capital Outlay 77,265

\$ 3,287,326

OPERATING CONTINGENCY

\$ 474,313

TOTAL REQUIREMENTS

\$ 3,761,639

INSURANCE FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials and Services

\$ 2,452,000

\$ 2,452,000

OPERATING CONTINGENCY

\$ 2,202,621

TOTAL REQUIREMENTS

\$ 4,654,621

INVERNESS FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Personal Services

\$ 173,960

Materials and Services

253,050

Capital Outlay

8,000

\$ 435,010

OPERATING CONTINGENCY

\$ 887,790

TOTAL REQUIREMENTS

\$ 1,322,800

LIBRARY SERIAL LEVY FUND

EXPENDITURES

NONDEPARTMENTAL APPROPRIATIONS

Materials and Services

\$ 207,010

\$ 207,010

TOTAL REQUIREMENTS

\$ 207,010

MOTOR POOL FUND

EXPENDITURES

DEPARTMENT OF ADMINISTRATIVE SERVICES

Personal Services

\$ 50,051

Materials and Services

562,214

Capital Outlay

410,600

\$ 1,022,865

OPERATING CONTINGENCY

\$ 246,292

TOTAL REQUIREMENTS

\$ 1,269,157

RECREATIONAL FACILITIES FUND

EXPENDITURES

DEPARTMENT OF ENVIRONMENTAL SERVICES

Materials and Services	\$ 2,000	
Capital Outlay	<u>8,000</u>	\$ 10,000

<u>CASH TRANSFER TO Road Fund</u>		\$ 160,000
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<u>TOTAL REQUIREMENTS</u>		\$ 170,000
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REVENUE SHARING FUND

<u>CASH TRANSFER TO General Fund</u>		\$ 8,000,000
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<u>OPERATING CONTINGENCY</u>		\$ 6,111,346
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<u>TOTAL REQUIREMENTS</u>		\$14,111,346
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SEWAGE FACILITIES FUND

<u>CASH TRANSFER TO General Fund</u>		\$ 165,150
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<u>TOTAL REQUIREMENTS</u>		\$ 165,150
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TAX TITLE LAND SALES TRUST FUND

EXPENDITURES

DEPARTMENT OF ADMINISTRATIVE SERVICES

Materials and Services		\$ 65,500
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<u>CASH TRANSFER TO General Fund</u>		\$ 18,000
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<u>OPERATING CONTINGENCY</u>		\$ 28,599
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<u>TOTAL REQUIREMENTS</u>		\$ 112,099
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(SEAL)

APPROVED AS TO FORM:

JOHN B. LEAHY
County Counsel for
Multnomah County, Oregon

By [Signature]

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By [Signature]
CHAIRMAN

June 28, 1979

NOTICE OF PROPERTY TAX LEVY

TO THE ASSESSOR OF Multnomah COUNTY

FORM LB - 50

SPECIAL LEVIES MUST BE LISTED ON THE REVERSE SIDE

Part I: TOTAL AD VALOREM TAX LEVY

On June 28, 1979, the Board of County Commissioners (Governing Body) of Multnomah County, Multnomah County, Oregon, levied a tax as follows:

- 1. Levy within the tax base determined in Part II
2. Special levies outside the tax base as scheduled on the reverse of this form
3. The amount levied for the payment of bonded indebtedness
4. The amount of money to be raised by taxation (total of Lines 1, 2, and 3)

Part II: TAX BASE WORKSHEET

A. VOTED TAX BASE, IF ANY - On 18 May, 1956, a majority of the voters approved a tax base in the amount of \$11,985,000

B. 6% CONSTITUTIONAL LIMITATION AND ANNEXATION INCREASES

Tax Base Portion of Preceding Three Levies

\$33,801,100 (7-1-1976), \$35,829,166 (7-1-1977), \$37,978,916 (7-1-1978)

1. Largest of the three amounts noted above multiplied by 1.06. \$40,257,651

C. ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

- 2. True Cash Value of area annexed on
3. Tax Base Rate per \$1,000 True Cash Value of annexing entity
4. Annexation Increase (Line 2 times Line 3) multiplied by 1.06.

D. ADJUSTED TAX BASE (The larger of Line 1 plus Line 4; OR the Voted Tax Base plus Line 4)

Part III: LIMITATIONS PER OREGON REVISED STATUTES

- A. The amount of lines 1 and 2 in Part I levied within the limitation of ORS
B. The amount of lines 1 and 2 in Part I levied outside the limitation of Item A, but within the limitation of ORS

INSTRUCTIONS ON REVERSE SIDE

Date: 9 July, 1979

By: [Signature] Title: County Executive

THIS NOTICE MUST BE FILED NO LATER THAN JULY 15

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR
MULTNOMAH COUNTY, OREGON

In the Matter of LEVYING TAXES for)
MULTNOMAH COUNTY, OREGON, upon the)
1979-80 County Tax and Assessment) ORDER
Roll to meet Budget Appropriations)
for the Multnomah County Budget for)
the Fiscal Year JULY 1, 1979 to and)
including JUNE 30, 1980.)

The above-entitled matter is before the Board to consider the amount of taxes to be levied on the Multnomah County Tax and Assessment Roll for the year 1979-80 as required by the budget of Multnomah County, Oregon, heretofore approved and adopted by the Board for the fiscal year JULY 1, 1979 to and including JUNE 30, 1980; and

It appearing that the Multnomah County Tax Supervising and Conservation Commission has held a public hearing on the budget of Multnomah County at the time and in the manner prescribed by law and has duly approved said budget, and that Multnomah County through its Board of County Commissioners did duly appropriate the monies as specified in said budget as amended, and did by order this date adopt said budget as the budget of Multnomah County, Oregon, for the fiscal year 1979-80 as it appears on file in the Department of Administrative Services; and

It further appearing to the Board that the total amount of funds required to be raised by a levy of taxes under said budget sum of \$40,257,651.00; and

It further appearing to the Board that it is necessary to make a levy upon real and personal taxable property in Multnomah County, Oregon, to provide the necessary funds to meet the said budget appropriations; and the Board being fully advised in the premises, it is therefore

ORDERED that there be and there is hereby levied by Multnomah County, Oregon, upon all taxable property in Multnomah County, Oregon, on January 1, 1979 the sum of \$40,257,651.00 for Multnomah County in accordance with said budget; and it is

FURTHER ORDERED that the Director of the Department of Administrative Services certify to the Director of the Division of Assessment and Taxation of Multnomah County, Oregon, and

ORDER - 1

the Department of Revenue of the State of Oregon, at its office in Salem, Oregon, the tax levy made by this Order and file with them a copy of the budget as finally adopted.

June 28, 1979

BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By David McCarty
Chairman

(SEAL)

APPROVED AS TO FORM:

John B. Leahy
County Counsel for
Multnomah County, Oregon

By JBL

ORDER - 2

TAX SUPERVISING & CONSERVATION COMMISSION
MULTNOMAH COUNTY

1429 Lloyd Building 700 N.E. Multnomah Street Portland, Oregon 97232 (503) 248-3054

June 19, 1979

Board of Commissioners
Multnomah County
606 County Courthouse
Portland, Oregon 97204

Gentlemen:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 18, 1979 conducted a public hearing on the 1979-80 budget for Multnomah County. The budget is certified with the following objections and recommendations.

1. The budget document needs to reflect beginning and ending fund balances for the Federal-State Program Fund. Our review also revealed need for several accounting corrections which were discussed with the budget officer and it is assumed that necessary adjustments will be reflected in the adopted budget.
2. We recommend review of the policy for short-term financing of special assessments conducted through the Assessment Operating Fund. Financing of costs before assessment, and before the sale of improvement bonds, is currently obtained interest free from other county funds. For a number of reasons we believe this practice to be a poor policy. If short-term loans are obtained from other county funds, interest should be paid at the same rate earned on conventional investments. An alternative to the use of county funds would be the issuance of improvement warrants.

We also recommend that there be improved accountability in the budgeting and execution of service charges attributable to county service districts and special assessments.

This certification, made pursuant to ORS 294.645, is based on the following budget estimates.

Budget Estimates:

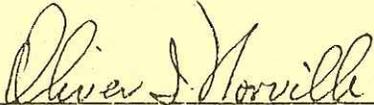
General Fund	\$ 78,641,516	
Unappropriated Balance	(325,000)	
Road Fund	16,177,339	
Federal-State Fund	33,815,202	
Alcohol-Narcotic Fund	1,000	
Animal Control Fund	852,153	
Bike Path Construction Fund	569,880	
Capital Reserve Fund	5,713,209	
County School Fund	1,355,437	
Data Processing Fund	3,686,237	
Insurance Fund	4,654,621	
Inverness Fund	1,322,800	
Library Serial Levy Fund	207,010	
Motor Pool Fund	1,269,157	
Recreation Facilities Fund	170,000	
Revenue Sharing Fund	14,111,346	
Sewage Facility Fund	165,150	
Tax Title Land Sale Fund	112,099	
Assessment Sinking Fund	383,000	
Assessment Improvement Fund	370,000	
Assessment Operating Fund	<u>1,010,000</u>	
Total Budget Estimate		\$164,587,156
Total Unappropriated Balance		(325,000)

Tax Levy:

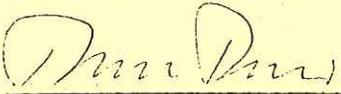
General Fund - Tax Base \$ 40,257,651

Yours very truly,

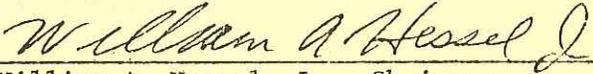
TAX SUPERVISING & CONSERVATION COMMISSION



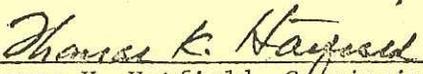
Oliver I. Norville, Commissioner



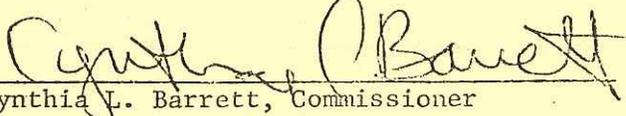
Richard A. Rocci, Commissioner



William A. Hessel, Jr., Chairman



Thomas K. Hatfield, Commissioner



Cynthia L. Barrett, Commissioner

1979-80 Budget prepared under the direction of:

Office of County Management

Bruce Harder - Director

County Budget Officer

Felicia Trader

David Warren

Mike Ballou

Cathy Napier

Kathy Innes

John Rist

John Holmes

Tom Feely

Ruth Lawrence

JUNE 1979