

**ANNOTATED MINUTES**

*Thursday, August 18, 1994 - 9:30 AM*

*Multnomah County Courthouse, Room 602  
1021 SW Fourth, Portland*

**REGULAR MEETING**

*Vice-Chair Tanya Collier convened the hearing at 9:30 a.m., with Commissioners Sharron Kelley, Gary Hansen and Dan Saltzman present, and Chair Beverly Stein excused.*

**CONSENT CALENDAR**

**UPON MOTION OF COMMISSIONER KELLEY, SECONDED BY COMMISSIONER SALTZMAN, THE CONSENT CALENDAR (ITEM C-1) WAS UNANIMOUSLY APPROVED.**

**NON-DEPARTMENTAL**

*C-1 Ratification of an Intergovernmental Agreement, Contract #500095, between the State Forestry, the US Forest Service and Multnomah County to Allow County Employees to Participate in the Incident Command System (ICS) "Shadow Team" Program, Effective August 18, 1994 through August 18, 1995*

**REGULAR AGENDA**

**NON-DEPARTMENTAL**

*R-1 PROCLAMATION in the Matter of Proclaiming August 20, 1994 as Homeless Animals Day*

**COMMISSIONER KELLEY MOVED AND COMMISSIONER HANSEN SECONDED, APPROVAL OF R-1. VICE-CHAIR COLLIER PRESENTED EXPLANATION AND PROCLAMATION WAS READ FOR THE RECORD. PROCLAMATION 94-150 WAS UNANIMOUSLY APPROVED.**

**PUBLIC CONTRACT REVIEW BOARD**

*(Recess as the Board of County Commissioners and convene as the Public Contract Review Board)*

*R-2 ORDER in the Matter of Exempting from Public Bidding, the Purchase of Recombivax Hepatitis B Vaccine*

**COMMISSIONER KELLEY MOVED AND COMMISSIONER SALTZMAN SECONDED, APPROVAL OF R-2. PEGGY HILLMAN PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. ORDER 94-151 WAS UNANIMOUSLY APPROVED.**

*(Recess as the Public Contract Review Board and reconvene as the Board of County Commissioners)*

**DEPARTMENT OF ENVIRONMENTAL SERVICES**

**R-3 ORDER in the Matter of the Sale of Real Property on the County Farm at NE 223rd Avenue and Columbia River Highway in Troutdale, Oregon**

**COMMISSIONER KELLEY MOVED AND COMMISSIONER HANSEN SECONDED, APPROVAL OF R-3. BOB OBERST PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. ORDER 94-152 WAS UNANIMOUSLY APPROVED.**

**R-4 PUBLIC HEARING and Consideration of RESOLUTION in the Matter of Adopting the Willamette River Bridges Accessibility Project Final Report**

**COMMISSIONER HANSEN MOVED AND COMMISSIONER KELLEY SECONDED, APPROVAL OF R-4. ED PICKERING AND DAN LAYDEN PRESENTED EXPLANATION AND RESPONSE TO BOARD QUESTIONS. TESTIMONY SUPPORTING REPORT PRESENTED BY RICH MILLER, JAMES THROCKMORTON, NANCY CHRISTIE, ELIZABETH HUMPHREY, BILL BARBER, PETER FRY, JIM FERNER, LENNIE SOBO, JAN CAMPBELL, LIDWIEU RAHMAN AND DAVID PARISI. RESOLUTION 94-153 WAS UNANIMOUSLY APPROVED.**

**PUBLIC COMMENT**

**R-5 Opportunity for Public Comment on Non-Agenda Matters. Testimony Limited to Three Minutes Per Person.**

**NONE.**

*There being no further business, the meeting was adjourned at 10:23 a.m.*

**OFFICE OF THE BOARD CLERK  
for MULTNOMAH COUNTY, OREGON**

  
**Carrie A. Parkerson**

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**Thursday, August 18, 1994  
Multnomah County Courthouse, Room 602  
1021 SW Fourth, Portland**

**BOARD BRIEFING**

**B-1 Briefing on Financial and Budget Policy. Presented by David Boyer and Barry Crook.**

**DAVID BOYER, BARRY CROOK AND DAVE WARREN PRESENTATIONS AND RESPONSE TO BOARD QUESTIONS AND DISCUSSION. STAFF TO SCHEDULE ADDITIONAL BRIEFING AND UPDATE REGARDING UPCOMING BALLOT MEASURES AND POSSIBLE EFFECT ON MULTNOMAH COUNTY.**

Meeting Date: AUG 18 1994  
Agenda No.: B-1

(Above space for Clerk's Office Use)

**AGENDA PLACEMENT FORM**

SUBJECT: Briefing on Financial & Budget Policy

BOARD BRIEFING Date Requested: August 18, 1994

Amount of Time Needed: 45 minutes to 1 hour

REGULAR MEETING Date Requested: \_\_\_\_\_

Amount of Time Needed: \_\_\_\_\_

DEPARTMENT: MSS DIVISION: Finance/Budget

CONTACT: David Boyer/Barry Crook TELEPHONE #: x3312/x3883

BLDG/ROOM #: 106/1430

PERSON(S) MAKING PRESENTATION: David Boyer/Barry Crook

ACTION REQUESTED:

INFORMATIONAL ONLY     POLICY DIRECTION     APPROVAL     OTHER

**SUMMARY** (Statement of rationale for action requested, personnel and fiscal/budgetary impacts, if applicable):

See Attached Document

SIGNATURES REQUIRED:

ELECTED OFFICIAL: \_\_\_\_\_

OR

DEPARTMENT MANAGER: David Boyer

**ALL ACCOMPANYING DOCUMENTS MUST HAVE REQUIRED SIGNATURES**

Any Questions: Call the Office of the Board Clerk 248-3277/248-5222

RECORDED  
INDEXED  
SERIALIZED  
FILED  
AUG 18 1994  
CLERK OF BOARD  
CITY OF DETROIT



# MULTNOMAH COUNTY OREGON

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COUNTY CHAIR

EMPLOYEE SERVICES  
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LABOR RELATIONS  
PLANNING & BUDGET  
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## MEMORANDUM

To: Board of County Commissioners

From: Dave Boyer, Finance Director *DB*  
Barry Crook, Budget & Quality Manager

Date: August 16, 1994

Requested Placement Date: August 25, 1994

RE: Financial and Budget Policy

### I. Recommendation/Action Requested:

Approve resolution adopting Financial and Budget Policy.

### II. Background/Analysis:

In January 1993 the County Auditor issued a Financial Condition Report and one of the recommendations contained in the report was to prepare a comprehensive financial policy. In addition it is financially prudent to have such a policy.

Finance and Budget & Quality have prepared this policy to include each of the areas identified in the Financial Condition Report. Most of these policies have either been formally adopted by the Board or have been historically practiced by the County.

III. Financial Impact: Financial impact varies and has been or will be addressed during the various budget deliberation times during the year.

IV. Legal Issues: None

V. Controversial Issues: The following are information or issues that the Board needs to be aware of, begin to address, or decide whether to pursue or not:

1. The County is in compliance or is making an attempt to be in compliance with all of the policies contained in the document.
2. The County Auditor plans on performing an audit on the Motor Vehicle Rental Tax Program during fiscal 1994-95.
3. The "tax" limitation measure (Son of 5) will require voter approval of any new tax or tax increase. The meaning of tax includes most user fees and or charges. Any increases in fees or charges made by state or local government must be in effect prior to the general election on November 8. In light of this Finance and Budget and Quality have hired a consultant to review several user fees within DES to determine what percent of the cost of the service provided is recovered by user fees. The three fees being examined are: animal control, surveyors and land use planning. This study will be completed by October 1, 1994, and the report will be presented to the Board for possible action to increase these fees.
4. Does the Board wish to consider the possibility of raising the County Gas Tax over the current 3 cent per gallon rate?
5. The County, City of Portland, Troutdale, Wood Village and Fairview have uniformly agreed not to propose levies that will change their relative 1992-93 share of the \$10 constitutional property tax cap. The City of Gresham's passed a resolution for mutual agreement between the City and County but it is not compatible with the County's resolution. The Chair's Office is negotiating with the City to attempt to resolve this issue.
6. In the Business Income Tax Audit The County Auditor pointed out that the amount of Business Income Taxes collected in East Multnomah County is not in proportion to the amount being shared with the cities. A decision needs to be made to pursue or not to pursue this issue.
7. A plan of action and schedule needs to be developed for adding the two three year serial levies to the tax base. The Serial levies expire June 30, 1996 and the next opportunity to add these two serial levies to the tax base is the 1996 primary election held in May.

VI. Link to Current County Policies: Is consistent with County policy.

VII. Citizen participation: None

VIII. Other Government Participation: None



**EXHIBIT A**

**MULTNOMAH COUNTY, OREGON**

**FINANCIAL AND BUDGET POLICY**

**Prepared by: Finance Division and Budget & Quality Division**

**MULTNOMAH COUNTY, OREGON**

**FINANCIAL AND BUDGET POLICY**

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MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**OBJECTIVES**

The objectives of this financial policy are:

1. To preserve capital through prudent budgeting and financial management.
2. To achieve the most productive use of County funds that meet the goals of the Board of County Commissioners.
3. To ensure that all financial related activities meet generally accepted accounting principles.
4. To achieve a stable balance between the County's ongoing financial commitments and the continuing revenues available to the County.
5. To provide an accountable form of Government to the citizens of Multnomah County.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**TAX REVENUES**

**BACKGROUND:**

During the past decade Multnomah County has face major decisions about the level and kind of taxation it should or could impose.

In 1986 and 1987 the Board twice increased the Business Income Tax rate to cover the cost of expanded social and correction programs. In 1991, following passage of the Measure 5 limits on property taxes, the Board passed, then rescinded, a third increase in the Business Income Tax rate to offset some of the lost property tax revenue.

In response to a proposal of the Library Board, which had been tasked with recommending a long term dedicated revenue source to replace property tax support of the Library system, the Board passed a utility excise tax in 1992, then rescinded the tax in 1993 before it took effect.

The Passage of Measure 5 presented all local governments with a different kind of taxation problem: an increase in property tax levies by any government has the potential of reducing the property tax receipts of all other local governments. To avoid this possibility, Multnomah County and the cities of Portland, Troutdale, Fairview and Wood Village have uniformly agreed not to propose levies that will change their relative 1992-93 shares of the \$10 constitutional cap.

All of these tax decisions were made in an atmosphere of intense public and internal debate. Those debates consistently referred to these common factors: the progressivity of the tax, its administrative costs, its impact on the economy of the region, its effect on other local governments, and the degree to which the tax might be acceptable to the public.

**POLICY STATEMENT:**

The Board recognizes that taxation is necessary to provide public services to the citizens of the county. When considering changes to the County's tax structure, the Board will consider the following:

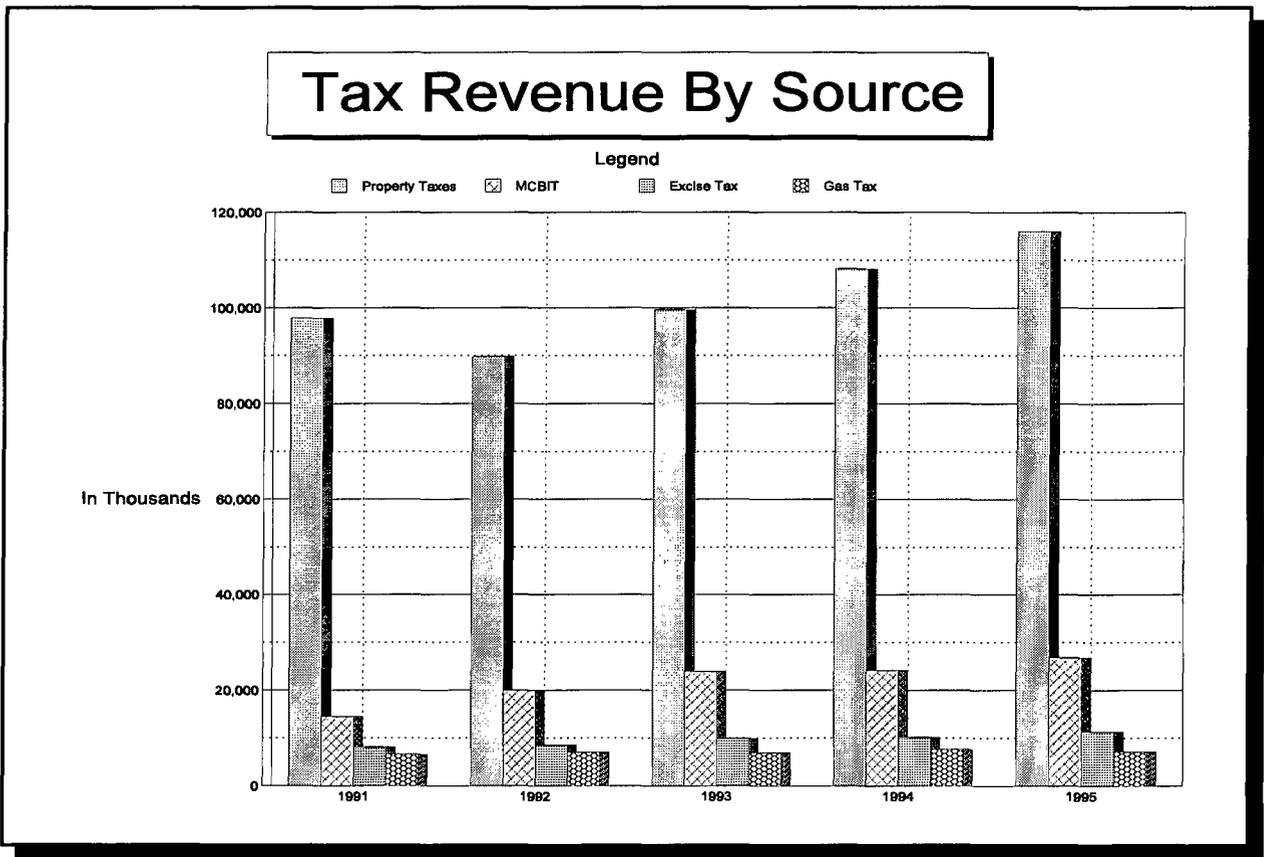
1. The ability of taxpayers to pay the tax.
2. The impact of the taxes imposed by the County on other local governments.
3. The effect of taxes on the economy in the county.
4. Administration and collection costs of the tax .
5. The ease of understanding the tax by the taxpayers.

**STATUS:**

The County has several sources of taxes. These taxes include property taxes which are paid on the assessed value of real, personal and utility property. Except for the general obligation bond levy, County property taxes are currently generated by the County's tax base established in 1956 and two separate levies. The tax base has generally increased by the allowed 6% each year. The two serial levies that support jail and library operations is discussed under short term local revenues. The County is negotiating with the City of Gresham to come to an

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

agreement on an equitable share of property taxes with in the City of Gresham tax levy code. Business income taxes are paid by business entities doing business in Multnomah County based on their net income. The County has adopted two excise taxes, Motor Vehicle Rental Tax and Transient Lodging Tax. Motor vehicle rental taxes are assessed on the gross income generated from short-term vehicle rentals. Transient lodging taxes are basically imposed on room rental rates at hotels/motels. The majority of the transient lodging taxes collected are passed on to Metro for Convention Center operations and most recently the funding of the operations of the Performing Arts Center and Metropolitan Art Commission. The County also imposes a gasoline tax that is dedicated to roads. The County's tax revenues represent about 45% of the total Governmental Fund Type revenues (General and Special Revenue Funds). The following graph depicts the tax revenue by source since fiscal 1991 (1994 and 1995 are budget). The budget dollar amounts for 1995 are: (Property Tax; \$115,949,000) (MCBIT; \$26,812,000) (Excise Taxes; \$11,251,000) (County Gas Tax; \$7,140,000)



MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

SHORT TERM LOCAL REVENUES

**BACKGROUND:**

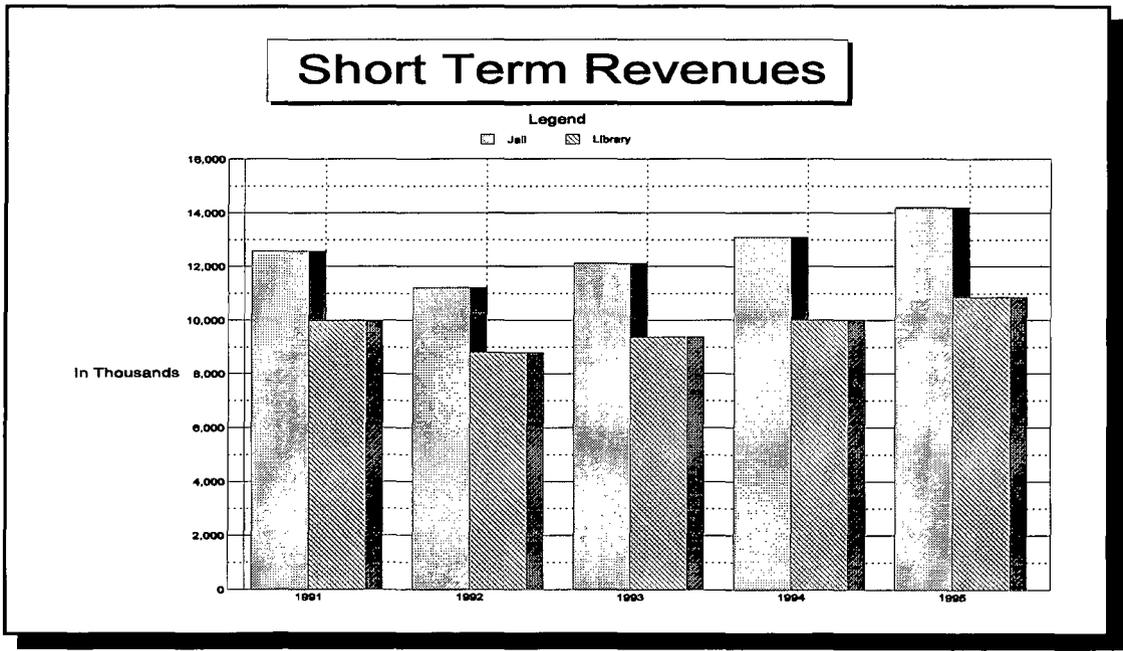
Short-term revenues are sources of limited duration. The main source of these revenues are the two three year serial levies for jail and library services. These levies have historically been used for Library and Jail services. Continued use of short-term revenues for on-going programs places these programs or other programs at risk if the voters fail to approve subsequent three year levies by June 30, 1996.

**POLICY STATEMENT:**

It is the goal of the Board to reduce the County's reliance on short term revenue sources to fund programs that have been established by the Board as priority services; ie, Library and Jail Three Year Serial Levies. The Board will recommend that the Library and Jail Three Year Levies approved by the voters in May 1993 be added to the tax base and ask for voter approval.

**STATUS:**

As a result of Measure #5 and compression, the County has passed resolutions with the City of Portland, Fairview, Troutdale and Wood Village agreeing that each jurisdiction will not take action to increase its share of the total local governmental tax receipts without mutual agreement with the other jurisdiction. In the past, consideration has been given to increase the County's tax base by the amount of the two levies. This action would not violate the agreements between the jurisdictions. Any tax base measure considered by the Board would need to be presented to the voters at a Primary or General election. The next general election is November 1994 and the next Primary election would be in May of 1996. The following graph reflects the use of short term revenues since 1991 (1994 and 1995 are budget). The budget dollar amounts for 1995 are: (Jail Levy; \$14,209,000) (Library Levy; \$10,852,000)



MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**FEDERAL/STATE GRANT AND FOUNDATION REVENUES**

**BACKGROUND:**

Federal and State grant funds have increased significantly over the last ten years. Most of these revenues are restricted to a specific purpose such as mental health or community correction programs. Grants and Foundations funds are used for an array of County services and may offer an opportunity to assist the County in leveraging other funds. This policy statement is not intended to apply to Federal and State shared revenues, entitlement or fees for services.

**POLICY STATEMENT:**

The Board understands that grants from other governments and private sources represent both opportunities and risks. Grants allow the County to provide basic or enhanced levels of service and to cover gaps in the array of services the County otherwise offers. Grants may also commit the County to serve larger or different groups of clients and put pressure on County-generated revenues if the dedicated revenue source is withdrawn. When applying for a grant, the Board will consider:

1. The opportunities for leveraging other funds for continuing the grant/foundation related program.
2. How much locally generated revenue will be required to supplement the grant/foundation revenue source.
3. Whether the grant/foundation source will cover the full cost of the proposed program, or whether the County is expected to provide support and overhead functions to the program.
4. The degree of stability of the funding source.
5. Whether decline or withdrawal of the grant/foundation revenue source creates a budgetary problem for the County to continue the program.
6. If the grant/foundation funds used for pilot or model programs will result in a more efficient way of doing business.

**Status:**

The 1994-95 Budget has 106 active grant revenue sources. They are expected to provide \$116.2 million of support to programs operated by the County in the coming year. The Target Cities Grant (\$1.9 million) is a pilot project which will expire at the end of specified periods, leaving the County with the option of continuing the programs using local revenue or ending the operations. The County General Fund pays in excess of a million dollars of overhead for grant revenues.

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FINANCIAL AND BUDGET POLICY

**INDIRECT COST ALLOCATION**

**BACKGROUND:**

The Federal and State Governments recognize that the cost of providing services include overhead or indirect charges of central support services. Generally, federal and state grantors allow programs to recover indirect charges based on an indirect cost allocation plan. The County has historically prepared an indirect cost allocation plan in accordance with federal guidelines. The central services included in the Cost Allocation Plan include, but are not limited to, the County Auditor, County Counsel, Employee Services, Equipment Use, Finance, Insurance, Labor Relations, Budget & Quality, Purchasing, Radio, and Records. Overhead rates will vary depending on the use of central support service functions and departmental administrative costs that are not charged directly to the program. The flow-through rate is the indirect rate charged for funds that are passed through the County.

**POLICY STATEMENT:**

Generally it is the policy of the Board to recover from dedicated revenue sources the full cost of programs supported by those sources. The full cost includes the appropriate proportionate share of the cost of County overhead functions that is attributable to programs funded with dedicated revenues.

The exception to the above policy is when the grantor agency does not allow the grantee to charge indirect costs or only allows a set indirect cost rate. The Board will have the final authority to accept a grant that does not allow the recovery of all or part of the indirect charge.

The Finance Division is responsible for preparing an Indirect Cost Allocation Plan that meets the requirements of the Office of Management and Budget (Federal Government Agency) Circular A-87. Central Service and Departmental Administrative functions provided to non General Fund programs, activities, and or functions that are not recovered by internal service charges or billed directly to dedicated revenues will be charged an indirect cost based on the approved Indirect Cost Allocation Plan. The plan will be updated annually.

**STATUS:**

The County is in compliance with this policy and has published the Fiscal Year 1994-95 Indirect Cost Allocation Plan. The overhead rates for fiscal year 1994-95 are as follows:

|   | <u>Departmental</u> | <u>Central Service</u> | <u>Total</u> |
|---|---------------------|------------------------|--------------|
| Community and Family, Aging & Juvenile* | 4.30%               | -.59%                  | 3.71%        |
| Health                                  | 6.96                | 5.77                   | 12.73        |
| Community Corrections                   | 2.71                | 2.09                   | 4.80         |
| District Attorney                       | 2.89                | 1.24                   | 4.13         |
| Sheriff                                 | 3.74                | 1.67                   | 5.41         |
| Environmental Services                  | 3.45                | .90                    | 4.35         |
| Management Support/Non Departmental     |                     | 1.70                   | 1.70         |
| Library                                 | 1.10                | 6.49                   | 7.59         |
| Flow-through Rate                       |                     |                        | .70          |

\* Negative central service represents prior year budget estimates adjusted for actuals.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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**RECURRING COSTS AND ONE-TIME ONLY REVENUE**

**BACKGROUND:**

Unrestricted one-time only revenues present organizations with temptations that are hard to resist. In the short run it appears more beneficial to allocate such resources to the highest priority public service that would otherwise be unfunded than to restrict their spending to cover costs that will not recur in following years. However, the result of this practice is to expand operational levels and public expectations beyond the capacity of the organization to generate continuing funding. This inevitably produces shortfalls and crisis.

It is also not prudent to sustain an ongoing program level by deferring necessary expenditures or by incurring future obligations.

**POLICY STATEMENT:**

It is the policy of the Board that the County will fund ongoing programs with ongoing revenues.

Further, when the County receives unrestricted one-time-only revenue, these funds will be set aside for reserves or will support projects or programs that will not require future financial commitments. The Board will use the following criteria when allocating these one-time-only receipts:

1. The level of reserves set aside as established by this policy.
2. The County's capital needs set out in the five year Capital Improvement Plan or Information Systems Development Plan.
3. One-time only spending proposals for projects or pilot programs, particularly investments that may result in long-term efficiencies or savings that do not require additional ongoing costs.
4. One-time only dollars that encourage innovative ideas or technology.

**STATUS:**

During any budget deliberations the Budget and Quality Manager will be responsible for providing a list of sources and uses of one-time only funds and informing the Chair and the Board on the recommended use of the funds received.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**USER FEES**

**BACKGROUND:**

User fees are generally intended to cover all the costs or an agreed upon portion of the costs for providing services. Inflation or increased service delivery can erode the established user fees if the cost of service increases faster than rate increases.

**POLICY STATEMENT:**

It is the policy of the Board that user fee and service charges will be established at a level to recover the costs to provide services depending on the benefit to the user of the service, ability of the user to pay for the service, benefit to County citizens and the type of service provided.

As part of budget deliberations, Departments will be responsible for informing the Chair of a fully loaded cost analysis presenting the fee structure necessary to recover 100% of the cost of providing the service. Departments will also recommend whether fees in each area should be set to recover 100% of the costs or be set at a lower rate such as sliding scale fees. The recommendation to the Chair will consider the benefits to an individual or agency, benefits to the citizens of the County, and the financial capacity of the users to pay for the service. The Finance Manager is responsible for ensuring that departments are including all the costs associated with providing the service.

User fees and service charges collected by County agencies will be periodically reviewed. All fees and service charges will be reviewed each four years with approximately 25% of the fees and charges reviewed each fiscal year. Based on this review, the Chair will make recommendations to the Board regarding proposed changes, additions or deletions to current fee or service charge schedules.

**STATUS:**

Budget & Quality and Finance are currently developing an action plan to engage an outside consulting firm to perform an initial review of our major fees and service charges. The goal is to have this review done and presented to the Board by October 1994.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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**RESERVES**

**BACKGROUND:**

General Fund continuing revenues (when adjusted for the effects of Measure 5 and for two increases in the rate of Business Income Tax) have grown at a 6.4% annual rate during the decade 1983-84 to 1993-94. However, from year to year the growth varied.

The property tax limitation imposed by Measure 5 will cause the variation in ongoing General Fund receipts to be greater as changes in property values affect property tax receipts.

Annually using all available ongoing revenue to pay for ongoing programs results in programs being added in one year and programs of equivalent cost being cut the next or two years later. This has a detrimental effect on service delivery over time. It reduces efficiency. It also sets up difficult budget problems that could be avoided if program decisions were made in the context of the County's long-term financial capacity rather than on the basis of revenue available from one year to the next.

Maintaining an appropriate reserve assists the County in maintaining its favorable bond rating, which is currently Aa1 from Moody's Investors Service. Moody's established benchmark for the General Fund Balance or reserve is a dollar amount equal to at least 5% of General Fund revenues.

**POLICY STATEMENT:**

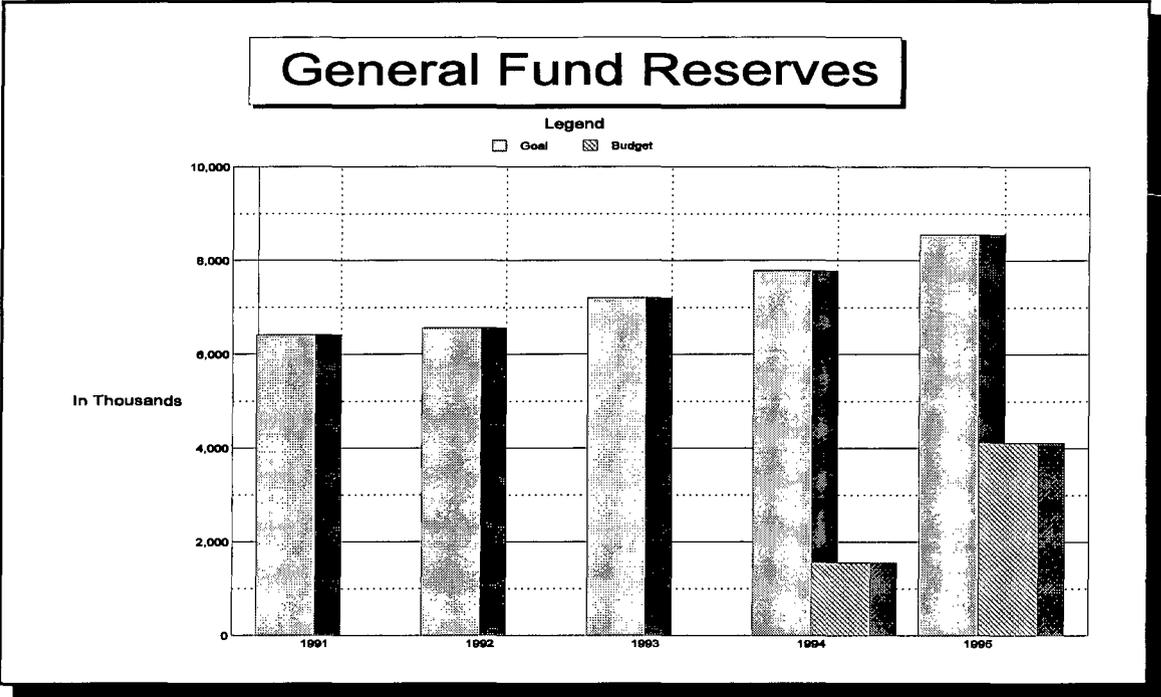
The Board understands that in order to avoid financial instability, continuing requirements should be insulated from temporary fluctuations in revenues.

It is the goal of the Board to maintain a reserve account in the General Fund, designated as unappropriated fund balance, that is to be funded at approximately 5% of the total General Fund budgeted expenditures. The reserve account is to be used when basic revenue growth falls below the rate of basic revenue change achieved during the prior ten years. "Basic revenue" is defined as the sum of General Fund property tax, business income tax, motor vehicle rental tax, cigarette tax, liquor tax and interest income. "Growth is defined as total increase in fiscal year compared to the amount in the prior fiscal year, adjusted for changes in collection method, accrual method, or legislation defining the rate or terms under which the revenue is to be collected. In years when basic revenue growth falls below long term average growth, the Board will reduce the unappropriated fund balance to continue high priority services that could not otherwise be funded by current revenues. If the reserve account is so used, to maintain fiscal integrity, the Board will not use more than 40% of the actual reserve in a fiscal year and the Board will restore the account within two years of its use.

**STATUS:**

The graph on the next page reflects the 5% reserve goal to the budgeted reserve level since fiscal 1991. The budgeted reserves do not include funds for contingency or emergency situations. The dollar amounts for 1995 are: (Goal; \$8,555,000) (Budget; \$4,120,000)

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FINANCIAL AND BUDGET POLICY



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**GENERAL FUND EMERGENCY CONTINGENCY**

**BACKGROUND:**

General Fund contingency transfers have a significant effect on the annual budget process by reducing the amount of ending working capital that is carried over to the subsequent fiscal year. Contingency transfers should be reviewed in the context of other budget decisions so that higher priority projects are not jeopardized.

**POLICY STATEMENT:**

The Board understands that in order to avoid financial instability, continuing requirements cannot increase faster than continuing revenues.

It is the policy of the Board to establish an emergency contingency account in the General Fund, as authorized by ORS 294.352, each fiscal year during the budget process. The account will be funded at a level consistent with actual use of transfers from contingency during the prior ten years.

To achieve financial stability, the following are guidelines to be used by the Board in considering requests for transfers from the General Fund Contingency Account:

1. Approve no contingency requests for purposes other than "one-time only" allocations.
2. Limit contingency funding to the following:
  - A. Emergency situations which, if left unattended, will jeopardize the health and safety of the community.
  - B. Unanticipated expenditures that are necessary to keep previous public commitment or fulfill a legislative or contractual mandate or can be demonstrated to result in significant administrative or programmatic efficiencies that cannot be covered by existing appropriations.

**STATUS:**

The Budget and Quality Manager is responsible for periodically requesting contingency meetings that are necessary to address emergency situations or meet unappropriated expenditure mandates. The Budget & Quality Manager will inform the Board if contingency requests submitted for Board approval meets the criteria of this policy. In addition at the first contingency request meeting in FY 1994-95 the Board will receive a report on the prior year contingency actions. This report will include the total dollar amount of contingency requests, dollar amount approved and dollar amount that did not meet the criteria of this policy.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**COMPENSATION**

**BACKGROUND:**

Wage and benefit increases are negotiated between collective bargaining units and the County. In addition the Board authorizes wage and benefit increases to exempt employees by ordinance.

**POLICY STATEMENT:**

When any wage or benefit increase is authorized in an amount exceeding the budgeted contingency for such wage and benefit increases, the alternatives considered for funding such increases shall include:

1. An additional draw on contingency; or,
2. A budget reduction in the affected department or elsewhere in the County; or
3. A combination of the above.

All tentative approved labor agreements or proposed exempt compensation packages presented to the Board for final approval shall contain, in writing, the following specific costing:

1. Estimates in percentage increases of the wage benefit and package as a whole for all years of the agreement or ordinance, as well as the absolute dollar amount of such increases; and
2. A specific narrative remark, if possible, of any future fiscal impacts of the contract or ordinance and financial impact on any language changes in the contract or ordinance. Such remarks shall address any estimated effects on the unfunded liability of the pension fund, any other fund or any other funded or unfunded liability.

**STATUS:**

This policy has been complied with throughout the prior fiscal year.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**ALLOCATIONS FOR FACILITIES MAINTENANCE AND REPAIR**

**BACKGROUND:**

Multnomah County owns in excess of two million square feet in 49 buildings at a 1993 historical cost of about \$150 million. In 1993-94 we will spend approximately \$1.25 million on major maintenance and improvements to those buildings out of the General Fund. Excluding the Library and the Juvenile Detention Home, this level of capital support represents about 65 cents per square feet foot per year.

Five years ago we were spending 77 cents per square foot on construction/maintenance in County owned buildings. In 1982-83 we spent about 98 cents per square foot.

The structural maintenance of the County's capital plant is largely a non-discretionary activity. That is, the question is not whether such expenditures are necessary but in what year to schedule the expenditure on particular projects. Deferral of spending on capital projects builds an unfunded liability that there is no way to avoid sooner or later.

**POLICY STATEMENT:**

The Board recognizes that an adequate ongoing level of funding for capital improvements is essential to avoid costly reconstruction or replacement of capital assets. These capital assets include County buildings, bridges and roads.

It is the policy of the Board to have a Capital Improvement Program (CIP) Plan developed covering a period of five years. The Plan is to provide for anticipated future major improvements and maintenance to County owned and leased capital assets and provide for additional and replacement capital assets. The Plan will include major construction to be undertaken by the County, no matter what the funding source. The Plan will be reviewed and updated annually.

It is the goal of the Board to fund, out of the General Fund, the County's capital maintenance need at approximately 2% of the historical cost of County buildings. (2% represents a depreciation factor of depreciating the facilities over a 50 year period)

**Status:**

The graph on the following page depicts the goal and actuals for fiscal 1991 to 1995 (1994 and 1995 are budget estimates). The County would be spending about \$1.50 per square foot if it met the targeted goal. The budgeted amount reflects about \$1.44 per square foot or about 96% of the goal. The dollar amounts for 1995 are: (Goal; \$3,000,000) (Actual; \$2,895,000)

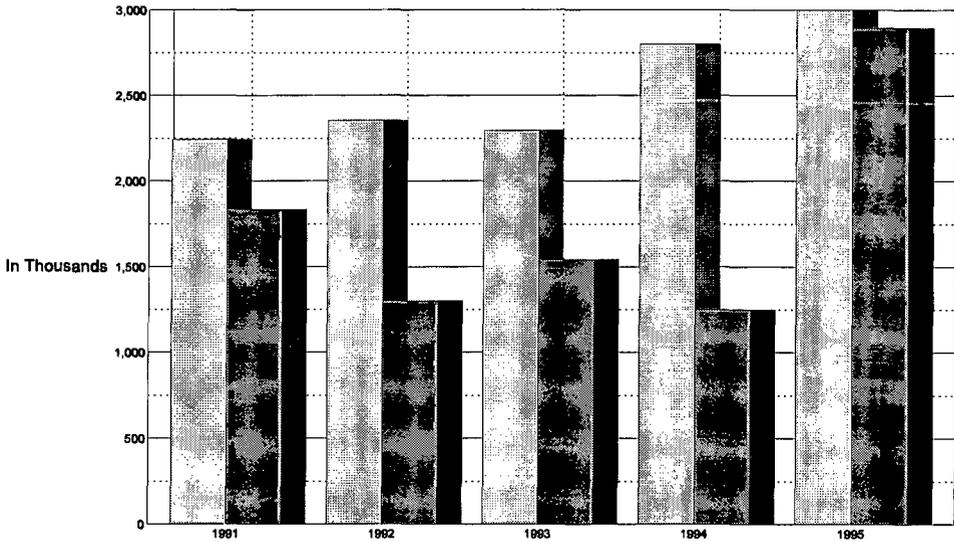
MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

# Allocations For Infrastructure

## Maintenance and Repair

Legend

□ Goal    ■ Actual



MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**LONG TERM LIABILITIES**

**BACKGROUND:**

The Financial Accounting Standards Board has issued various Statements which require private sector organizations to record long-term liabilities in their financial records. The Governmental Accounting Standards Board has been moving towards private sector accounting standards and are now requiring governmental organizations to either record long-term liabilities in the financial records of the organization or disclose the liabilities in the notes to the financial statements. To avoid having the current Board of County Commissioners or future Boards face huge unfunded liabilities, beginning in the mid 1980's, the County began funding many of its unfunded liabilities. By funding these liabilities over time the County will not be faced with funding liabilities without the resources to fund them. At June 30, 1991, the County had long term liabilities, excluding PERS funds, of \$12,468,689. About forty-seven percent (47.44%) of this amount was funded. At June 30, 1993, the County had \$28,759,166 in long term liabilities. About ninety-two percent (92.11%) of this amount was funded. The practice of funding long-term liabilities has a favorable impact on our bond rating. The following is quoted from our most recent credit report: "The County's historically strong financial management is underscored by its response to revenue limitations imposed by Measure 5 beginning in fiscal 1992. In addition to making dramatic program cuts and organizational changes, the County nevertheless continued its policy on funding long-term liabilities. The County's high credit rating is supported by the strong economy, sound financial management, high level of cooperation with underlying jurisdictions and moderate debt position." The following table shows the current status of the County's long-term liabilities.

**POLICY STATEMENT:**

It is the goal of the Board to fund 100% of all long term liabilities that are required by the Governmental Accounting Standards Board (GASB) to be disclosed or accounted for in the County's comprehensive annual financial report. These liabilities included, but are not limited to; vacation liabilities, medical & dental incurred but not reported (IBNR) claims, workers compensation IBNR claims, liability insurance IBNR claims, post retirement benefits, and Multnomah County Library Retirement Plan benefits. The Finance Director is responsible for ensuring that these liabilities are funded according to the actual liability or the actuarially determined liability.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

**STATUS:**

The following is the June 30, 1993, funding level of each liability:

|                        | <u>Total<br/>Liability</u> | <u>Amount<br/>Funded</u> | <u>Percent<br/>Funded</u> |
|------------------------|----------------------------|--------------------------|---------------------------|
| Vacation (1)           | \$ 6,711,000               | \$ 6,711,000             | 100.00%                   |
| Workers' Comp (2)      | 3,412,879                  | 3,412,879                | 100.00                    |
| Liability (2)          | 2,248,792                  | 2,248,792                | 100.00                    |
| Medical/Dental (2)     | 984,495                    | 984,495                  | 100.00                    |
| Post Retirement (3)    | 5,922,000                  | 3,493,000                | 58.98                     |
| Library Retirement (4) | <u>9,480,000</u>           | <u>9,640,000</u>         | <u>101.69</u>             |
| Total                  | <u>\$28,759,166</u>        | <u>\$26,490,166</u>      | <u>92.11%</u>             |

(1) GASB requires a portion of the vacation liability be recorded and the remaining amount be disclosed in the financial statements. General Fund portion is \$2,950,000.

(2) GASB requires self-insurance claims by recorded as a liability in the financial statements.

(3) GASB requires employer paid benefits extended to retirees (post retirement benefits) be disclosed in the financial statements. Based on actuarial projections, this liability is being funded over a 15 year period..

(4) The Library Retirement Funds are dedicated to former employees of the Library Association of Portland and can only be used for their retirement purposes only. The plan is over funded due to greater than expected interest earnings. The County is required under the transfer agreement to supplement the plan in an amount of \$79,000 per year through the year 2005. The Plan is frozen and no other employee or employer contributions are allowed to be made to the plan.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**ACCOUNTING AND AUDITS**

**BACKGROUND:**

Under ORS 294 the County is required to have the County's financial records audited by an independent accounting firm annually.

**POLICY STATEMENT:**

The Board understands that the County's accounting system and financial records are required by State law to be maintained according to Generally Accepted Accounting Principles (GAAP), standards of the Government Finance Officers Association (GFOA) and the principles established by the Governmental Accounting Standards Board (GASB), including all effective pronouncements.

Multnomah County's Ordinance No. 660 as amended, which established an Audit Committee, audit procedures and audit rules, will apply to all financial audits. The basic duties of the Audit Committee are:

1. Review the scope and general extent of the external auditor's planned examination.
2. Review with management and the external auditor the financial results of the audit.
3. Review with the external auditor the performance of the County's financial and accounting personnel.
4. Review written responses of management letter comments and single audit comments.
5. Present Audit, Single Audit and Report to Management to the Board of County Commissioners.
6. Select the external auditor.

The Comprehensive Annual Financial Report (CAFR) shall be sent to grantor agencies and rating agencies on a regular basis and at such other times as may be deemed appropriate in order to maintain effective relations.

It is the goal of the Board to maintain a fully integrated automated financial system that meets the needs of the County. This financial system is to include; general ledger, accounts payable, accounts receivable, purchasing, payroll and cost accounting for all applicable operations. The financial system will be maintained on a monthly basis to monitor expenditures and revenues, budget and actual.

**STATUS:**

In compliance. The CAFR, Single Audit and Report to Management was presented to the Board on February 15, 1994. The Audit request for proposal is due to be bid again in fiscal year 1995-96.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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**FUND ACCOUNTING STRUCTURE**

**BACKGROUND:**

According to local budget law and generally accepted accounting principles the County is required to establish and maintain various funds. To ensure that the Board is informed of the various funds Finance has historically presented to the Board the County's fund structure each year when the budget is adopted.

**POLICY STATEMENT:**

The Finance Manager is responsible for preparing and presenting a resolution defining the various County funds to the Board each fiscal year.

The County will follow generally accepted accounting principles number three and number four when creating a fund and determining if the fund is to be a dedicated fund. Principle number three and number four are as follows:

PRINCIPLE 3 TYPES OF FUNDS

The following types of funds should be used by state and local governments:

**GOVERNMENTAL FUNDS**

General Fund - to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Projects Funds - to account for financial resources to be used for the acquisition or construction of major facilities (other than those financed by proprietary funds and trust funds).

Debt Service Funds - to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**PROPRIETARY FUNDS**

Enterprise Funds - to account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, or accountability.

Internal Service Funds - to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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**FIDUCIARY FUNDS**

Trust and Agency Funds - to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, governmental units, and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds, and (d) Agency Funds.

**PRINCIPLE 4 NUMBER OF FUNDS**

Governmental units should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established, however, since unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration.

**STATUS:**

In compliance. Resolution adopting fund structure approved by the Board on June 16, 1994.

MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

LIQUIDITY AND ACCOUNTS PAYABLE

**BACKGROUND:**

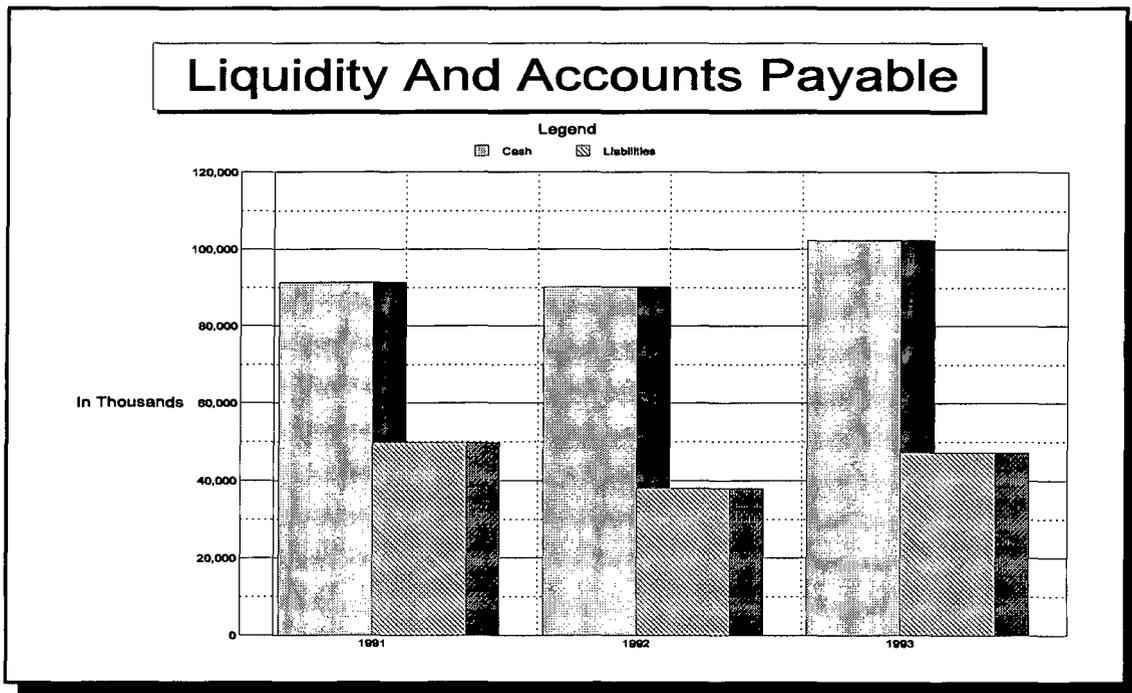
Liquidity is the ratio of cash and short-term investments to current liabilities including amounts held in trust and reflects the County's ability to pay its short-term debts and accounts payable. Cash and Investments in the capital projects funds and debt retirement funds are long-term cash and investments. The credit rating industry considers a liquidity ratio of \$1 of cash to \$1 of debt as an acceptable liquidity ratio. Generally the County has maintained about \$2 of available cash to every \$1 of current liabilities.

**POLICY STATEMENT:**

The County will strive to maintain a liquidity ratio of at least \$1 dollar of cash and short-term investments to each \$1 dollar of current liabilities. The County will also strive to maintain year end accounts payable equal or less than 5% of operating revenues.

**STATUS:**

The County is in compliance. The graph depicts the cash and investments to current liabilities for fiscal years 1991 to 1993. The actual amounts for 1993 are: Cash & Investments; (\$102,300,000) (Liabilities; \$47,195,000)



MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY

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**BANKING, CASH MANAGEMENT AND INVESTMENTS**

**BACKGROUND:**

Multnomah County maintains an active investment program. An investment policy was first formalized in 1982 and has been revised several times since. These policies incorporate various Oregon Revised Statute Codes which specify the types and maturity restrictions that local governments may purchase. The County's Investment Policy also contains self-imposed constraints in order to effectively safeguard the public funds involved.

**POLICY STATEMENT:**

Banking services shall be solicited at least every five years on a competitive basis. The Finance Manager is authorized to act as "Custodial Officer" of Multnomah County and is responsible for performing the treasury functions of the County under ORS 208, 287, 294 and 295 and the County's Home Rule Charter. In carrying out these duties and functions, the Finance Manager is authorized to establish internal Finance Division policy that meets generally accepted auditing standards relating to cash management.

In accordance with ORS 294.135, Multnomah County's investment transactions shall be governed by a written investment policy, which will be reviewed and adopted annually by the Board of County Commissioners. The investment policy will include the investment objectives, diversification, limitations and reporting requirements. In accordance with MCC 2.60.305 through 2.60.315 the County will utilize an independent Investment Advisory Board to review the County's investment plan and investment performance.

**STATUS:**

The County is in conformance with this policy. The investment policy for 1994-95 has been approved by the Oregon Short Term Fund Board and Multnomah County Investment Advisory Board. Policy to be adopted by Board of Commissioners on August 25, 1994. The banking request for proposal is scheduled to be bid again in fiscal year 1995-96.

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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**SHORT-TERM AND LONG-TERM DEBT FINANCINGS**

**BACKGROUND:**

Prior to 1988, the County had maintained a pay-as-you-go philosophy for financing capital projects. The philosophy of pay-as-you-go may be costly in some ways due to cost acceleration in inflationary periods. Over-utilized facilities generate higher operation and maintenance costs and the citizens are not served well by over-utilized or nonexistent facilities. An alternative is to issue debt which is sometimes referred to as pay-as-you-use. The philosophy of issuing debt for public projects is to have the citizens benefitting from the project pay for the debt retirement costs.

For example, the County leased (without option to purchase) the McCoy building for about 12 years. In 1988 Certificates of Participation were issued to acquire the facility and the lease/purchase payments were approximately the same as the rental payment and no additional significant appropriations were required.

Debt financing is not a solution for financial problems but a tool to enhance resources. As such, a policy is needed to govern the use of debt financing and ensure its prudent use.

**POLICY STATEMENT:**

All financings are to be issued in accordance with the County's Home Rule Charter and applicable State and Federal Laws.

1. Short-Term Debt. If it is determined by the Finance Division that the General Fund cash flow requirements will be in a deficit position prior to receiving property tax revenues in November, the County will issue short-term debt to meet the anticipated cash flow requirements. When financing a project, Bond Anticipation Notes may be issued if such notes will result in a financial benefit to the County. Before issuing short-term debt the Board must authorize the financing by resolution.
2. Bonds and other Long-Term Obligations. It is the policy of the Board that the County will attempt to meet its capital maintenance, replacement or acquisition requirements on a pay as you go basis. If the dollar amount of the capital requirement can not be met on a pay as you go basis and the project has been determined to benefit future citizens the County will evaluate the feasibility of issuing a long-term debt financing instrument.
3. All long-term financings must provide the County with an economic gain or be as a result of a mandate by the Federal or State Government or court. Under no circumstances will current operations be funded from the proceeds of long-term borrowing.
4. It is also the policy of the Board to purchase or lease/purchase facilities, instead of renting, when the programs or agencies being housed in the facility are performing essential governmental functions.
5. The following are the different types of financings the County may use to fund its major capital acquisitions or improvements.
  - A. Revenue Bonds may be used whenever possible to finance public improvements

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

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which can be shown to be self-supported by dedicated revenue sources, and needed for infrastructure or economic development.

1. Revenue supported bonds are to be used to limit the dependency on property taxes for those projects with available revenue sources, whether self-generated or dedicated from other sources.
  2. Adequate financial feasibility studies are to be performed for each project to determine the adequacy of the dedicated revenue source.
- B. General Obligation Bonds (G.O. bonding) will be used to finance capital projects which have been determined to be essential to the maintenance or development of the County.
1. Capital improvement projects will be analyzed, prioritized and designated as to essential characteristics through the CIP committee process.
  2. Use of G.O. bonding will only be considered after exploring alternative funding sources such as Federal and State grants and project revenues.
- C. Lease-Purchases or Certificate of Participation will be considered as a financing method if Revenue bonding or G.O. bonding is not feasible. All leases as reported in the County's comprehensive annual financial report under the Long-Term Obligation Account Group will be limited as follows:
1. Annual lease-purchase payments recorded in the respective Funds or Capital Lease Retirement Fund will be limited to 5% of the total revenues of the fund supporting the lease payment.
  2. All lease-purchases will be limited to the economic life of the capital acquisition or improvement and in no cases shall exceed 20 years.
  3. All lease-purchases must fit within the County's mission, goals & objectives or governmental role.
  4. All annual lease-purchase payments must be included in the originating Departments' approved budget.
- D. It is the policy of the Board not to form Local Improvement Districts (LIDs) or issue debt to finance LID improvements. The reasoning for not forming LIDs is because of the added costs of administering the LIDs, the small number of citizens served and the potential risk that in the event of default by the property owners, the County's General Fund will have to provide funds to retire any outstanding obligations.
- E. It is the policy of the Board to act as an "Issuer" of conduit financing for any private college or university that is located in Multnomah County. The County will charge a fee of \$1.00 per \$1,000 of bonds issued or \$10,000, whichever

**MULTNOMAH COUNTY, OREGON  
FINANCIAL AND BUDGET POLICY**

is greater, to act as an issuer for a private college or university. This fee is to offset any administrative costs that may be incurred by the County when acting as an issuer. The County will retain bond counsel to represent the County on any legal issues including any risks associated with the conduit financing. The university or college will be assessed an additional fee to cover any bond counsel expenses incurred by the County. In addition to the fees established above, the private college or university must have a Moody's rating of Baa or better or BBB rating from Standard and Poor's and must not condone any discriminatory practices or policies. The Board of County Commissioners must approve each conduit financing issue.

- F. External financial advisors, underwriters and bond counsel will be selected in accordance with the County's Administrative Procedures.

**STATUS:**

The County is in compliance. The following is the County's outstanding obligations as of July 1, 1994:(in thousands)

|   | <u>Dated</u> | <u>Maturity<br/>Date</u> | <u>Amount<br/>issued</u> | <u>Principal<br/>outstanding</u> |
|---|--------------|--------------------------|--------------------------|----------------------------------|
| Short-term debt   | 07/01/94     | 06/30/95                 | \$11,000                 | \$11,000                         |
| General Obligation Bonds  | 03/01/94     | 10/01/13                 | \$22,000                 | \$22,000                         |
| Revenue Bonds   |              | None                     |                          |                                  |
| Certificates of Participation:  |              |                          |                          |                                  |
| 1992 Juvenile Justice Complex   | 08/01/92     | 08/01/12                 | \$36,000                 | \$34,930                         |
| 1993A Health Facilities   | 05/01/93     | 07/01/13                 | 17,845                   | 15,750                           |
| 1993B Health Facilities   | 05/01/93     | 07/01/13                 | 2,045                    | 1,955                            |
| 1990 Probation Building   | 07/01/90     | 07/01/01                 | 455                      | 305                              |
| Leases and contracts:   |              |                          |                          |                                  |
| Portland Building   | 01/22/81     | 01/22/08                 | 3,475                    | 2,647                            |
| Computer leases   | various      | various                  |                          | <u>1,070</u>                     |
| Total lease-purchase and contract agreements                            |              |                          |                          | <u>\$56,657</u>                  |
| General Obligation Bonded Debt per capita                               |              |                          |                          | <u>\$36</u>                      |
| Gross Debt Per Capita (includes Certificates of Participation & Leases) |              |                          |                          | <u>\$128</u>                     |
| Multnomah County Population = 615,000                                   |              |                          |                          |                                  |

Deb



# Beverly Stein, Multnomah County Chair

Room 1410, Portland Building  
1120 S.W. Fifth Avenue  
P.O. Box 14700  
Portland, Oregon 97204  
(503) 248-3308

## M E M O R A N D U M

TO : Board of County Commissioners  
~~Office of the Board Clerk~~  
FROM : Beverly Stein  
DATE : May 10, 1994  
RE : Vacation/Absence from Board Meetings

I will be on vacation the week of August 15-19, 1994 and will miss the August 16 and August 18 Board meetings.

cc: Chair's Staff  
Department Directors  
Division Managers  
MSS Managers



SHARRON KELLEY  
Multnomah County Commissioner  
District 4



Portland Building  
1120 S.W. Fifth Avenue, Suite 1500  
Portland, Oregon 97204  
(503) 248-5213

*Briefing  
Handout #1  
8-18-94*

February 4, 1993

Editor, Gresham Outlook  
1190 N.E. Division  
Gresham, Oregon 97030

Re: Request for Correction  
Letter to Editor

To the Editor:

On Wednesday, February 3, The Outlook carried a page one headline stating "Gresham would pay more for new levies". The headline is not objective and is very misleading. The article is also misleading to the extent it suggest that certain statements made are accurate, as in its first paragraph.

1. As a result of Measure Five, it is correct that the property tax rate from Gresham residents to Multnomah County is slightly higher than other jurisdictions in the county. The status quo would not change because of the renewal of the jail and library levies. The levies that will be placed before the voters will be continued at the same rate they are now. See Chart 1.

2. In terms of the bottom line on tax rates, Gresham taxpayers are subject to the same \$10 cap in funding local government services as are other taxpayers in the county. Although county receipts from Gresham taxpayers are not reduced under Measure Five as they are in Portland and Troutdale, the overall tax bill for local government is lower. See Chart 2.

3. In terms of the bottom line on financing equity, this differential is one of a number of financing inequalities. For example, Multnomah County only receives timber revenues from the unincorporated areas, but most of its funds are expended within the cities of Gresham and Portland. Additionally, city residents are provided with free primary and general elections to elect municipal officers while residents of the unincorporated areas are charged for the elections of special service district officers. Finally, the differential in property tax bills is more than offset by the differential in the business income tax. A company doing business in Portland pays a local income tax rate of 3.46 percent with 1.31 percent going to Multnomah County government, 0.15 percent going to East County cities (and not the City of Portland), and

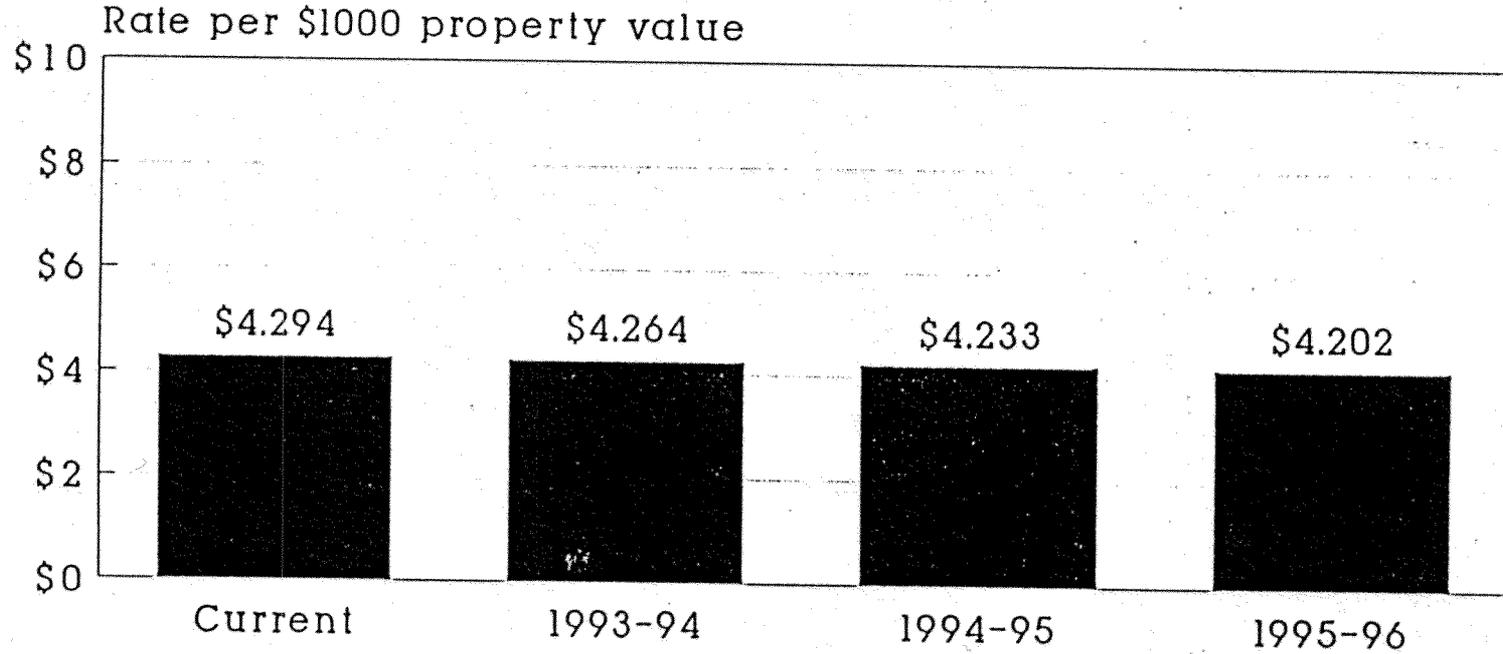
2.2 percent going to the City of Portland. A company doing business in Gresham pays a local income tax rate of 1.46 percent, with 1.31 percent going to Multnomah County and 0.15 percent being divided among the East County cities. In Fiscal Year 1991-1992, this differential 0.15 percent distribution to the East County cities totalled \$2,066,437 and the City of Gresham directly received \$1,753,586 in funds, while the City of Portland received nothing. In contrast, in a letter dated November 25, 1992, Mayor Gussie McRobert estimated the property tax differential discussed in your article at only \$875,000.

4. I hope this explanation clears up any misunderstanding about inequities. Renewal of the jail and library levies at their current rates is essential to maintaining basic public services that directly affect the quality of life in Gresham and elsewhere in the County. The County is already facing a deficit of several million dollars. The failure of these levies would leave a very grave financial situation.

Very truly yours,

Sharron Kelley

# Multnomah County Tax Rate Gresham Residents

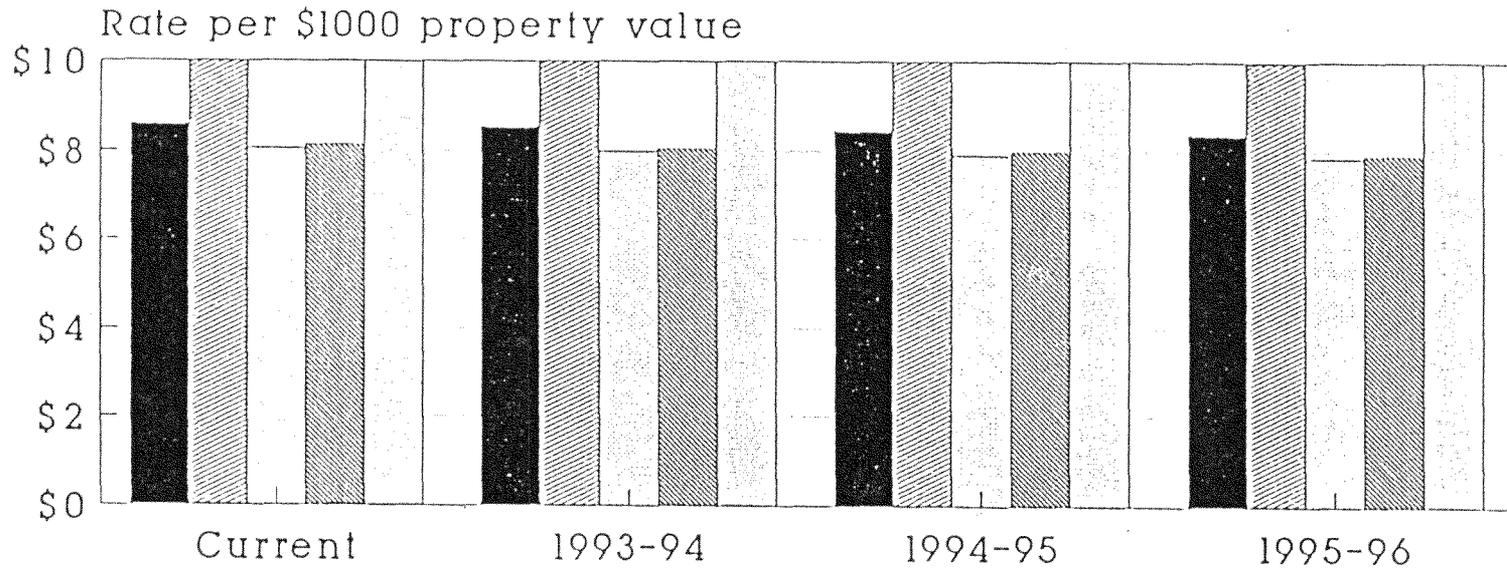


Assumes 1993 Jail & Library Levies Pass

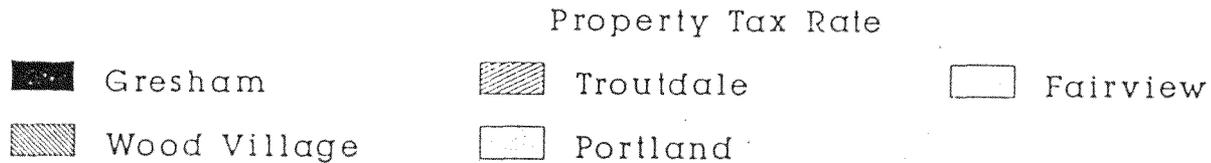
Rate per \$1000 value  
■ With Jail & Library

Source: County Budget Office

# Total Local Governm't Tax Rate Typical City Residents



Assumes 1993 Jail & Library Levies Pass



Source: County Budget Office