



revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than debt service or capital projects. A special revenue fund can be used if 30% or more of the resources recorded in the fund are either restricted or committed, as defined in the adopted Financial and Budget Policies.

**FcUX : i bX' fl%)\$%L' !** In accordance with Oregon Revised Statutes (ORS) 366.739 - 366.774 and ORS 368.705, accounts for revenues primarily received from the state of Oregon motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the state of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

**6JWmW'Y'DUh\`7cbghf iWh]cb' : i bX' fl%)\$'L'!** Accounts for one percent of state of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted under Oregon law for bicycle path construction and maintenance.

**FYWfYUh]cb' : i bX' fl%)\$(L'!** The revenues are from the County Marine Fuel Tax. Under an intergovernmental agreement with Metro entered into in 1994, transferred revenues to Metro are restricted to be used for the purposes of development, administration, operation and maintenance of those County facilities transferred to Metro pursuant to this agreement.

**:YXYfU`#GhUh' Dfc[fUa' : i bX' fl%)\$)L'!** Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

**7cibhm' GW\cc` : i bX' fl%)\$\*L' !** Accounts for Forest Reserve yield revenues received from the State pursuant to ORS 293.560 and 294.060. Expenditures are restricted per ORS 328.005 to 328.045 for distribution to County School districts.

**5bjaU`7cbhfc` : i bX' fl%)\$,L'!** Accounts for revenues from dog and cat licenses and animal control fees per ORS 609.100. Cash transfers are made to the General Fund for animal services programs. The fund also contains donations that are restricted by the donors to be used for programs or projects related to Animal Services.

**KJ`UaYhhY'F]jYf'6f]X[Yg' : i bX' fl%)\$-L'!** Accounts for state of Oregon motor vehicle fees and County gasoline taxes. Restricted Federal and State revenue sharing funding is also recorded in the Willamette River Bridges Fund. Expenditures are for inspections and maintenance of County bridges.

**@JvfUfm' : i bX' fl%)%\$L' !** Accounts for the Multnomah County Library operations. The principal source of revenue is reimbursement from the Library District (Fund 1520) pursuant to an intergovernmental agreement.

**GdYWJU` 9IW]gY' HUI' : i bX' fl%)%%L' !** Accounts for a portion of the County's transient

lodging taxes collected from all hotels and motels in the County and motor vehicle rental tax collected from rental agencies. Expenditures are restricted to the Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to MCC 11.300 through 11.499.

**@UbX' 7cfbYf'DfYgYf jUh]cb' : i bX' fl%)%&L'!** Accounts for the collection of recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.

**=ba UhY' KY'ZUfY' : i bX' fl%)%'L'!** Accounts for the proceeds from the sale of jail commissary items. Expenditures are made for food and supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions. Ending balances in this fund are committed per Board of County Commissioners Resolution 2011-035.

**7cfcbUj]fig' fl7CJ=8!%-L' FYgdcbgY' : i bX' fl%)%)L' E'** Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response. Expenditures are restricted to public health services, medical services, human services, and measures taken to facilitate COVID-19 public health measures (e.g., care for homeless population). Revenues are primarily from CARES Act: Coronavirus Relief Fund, FEMA, and COVID specific grant funds.

**>igh]WY' Gyfj]WYg' GdYW]U' CdYfUh]cbg' : i bX' fl%)%\*L' !'** Accounts for revenues and expenditures that are dedicated to Justice Services and Operations. Revenues are primarily from various fees and fines, including probation fees, criminal processing assessment fees, conciliation court fees, marriage license fees, ambulance franchise fees, forfeitures, video lottery, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees (ORS 471.166) collected for civil processing inspection. Where a County Ordinance or Board resolution restricts resources recorded in this fund, any remaining balances will be accounted for as committed. Any unrestricted ending balances will be transferred to the General Fund at year-end.

**CfY[cb' <]ghcf]WU' GcW]Yhm' @Yjm' : i bX' fl%)%,L'!** Accounts for the five year local option levy revenues collected on behalf of the Oregon Historical Society and four east county historical societies. The funding is passed through to support the history library, museum and educational programs.

**J]XYc' @chhYfm' : i bX' fl%)%-L' E'** Accounts for revenues received from the Oregon State Lottery. Expenditures are restricted to furthering economic development per House Bill 3188 passed during the 2011 Regular Session of the 76th Oregon Legislative Assembly.

**@]VfUfm' 8]ghf]Wh' : i bX' fl%)&\$L' E'** Accounts for revenues and expenditures of the Multnomah Library District. The primary source of revenue is property tax collections related to the permanent rate passed by the voters of Multnomah County for the creation of the Multnomah County Library District, effective July 1, 2013. Additional sources of

revenue include fines and grants. The expenditures are made pursuant to an intergovernmental agreement for library services provided by Multnomah County Library. Library operations will continue out of the Library Fund (1510), with periodic reimbursements from the Library District Fund (1520) to the Library Fund (1510) per the intergovernmental agreement. (Also, this fund is reported as a blended component unit.)

**GiddcfhjY' <ci]b[ ' : i bX' fl%)&%L' È** Accounts for revenues received from Visitors Facilities Trust Fund (Livability and Safety Support Services). Funds will be used for support services and programs for people experiencing homelessness, or who are at risk of becoming homeless, and services and programs addressing community livability and safety concerns associated with homelessness. Fund accounts for revenues and expenditures for supportive housing for those people experiencing homelessness. "HereTogether Program" revenues are derived from tax revenues passed through from Metro. Fund also accounts for proceeds from the disposition of the Wapato Facility in April 2018. Funds are earmarked for use in providing housing services and comprehensive housing stabilization strategies.

**DfYgW\cc`Zcf' 5` Dfc[fUa' : i bX' fl%)&&L' È** Accounts for revenues and expenditures for the County Preschool for All Program. The primary source of revenue is personal income tax collections related to Ballot Measure 26-214 passed by the voters of Multnomah County on November 3, 2020, and effective January 1, 2021. Revenues are dedicated to fund universal, tuition-free, voluntary, and high quality preschool education within Multnomah County.

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Debt Service Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest and fees associated with servicing debt. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Upon the repayment of principal and interest, any receipts remaining in the fund are returned to the originating jurisdiction or County General Fund.

**7Ud]hU` 8YVh' FYh]fY a Ybh' : i bX' fl&\$\$\$&L' !** Accounts for loans and full faith and credit obligation principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other financing arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.

**; YbYfU` CV][Uh]cb' 6cbX' : i bX' fl&\$\$\$' L' !** This fund accounts for the payment of principal and interest on General Obligation (GO) Bonds. The GO Bond Fund accounts for Series 2021 Library Bonds to expand, renovate, construct library branches/facilities, and improve safety. Proceeds are derived from property taxes and interest earned on the cash balances.

**D9FG' 6cbX' G]b\_]b[ ' : i bX' fl&\$\$\$ (L' !** Accounts for the principal and interest payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial

accrued liability. The revenues are derived from charge backs to departments based on their departmental payroll costs.

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Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets. Capital outlays financed from general obligation bond proceeds should be accounted for in a capital project fund. Upon completion of a capital project that required financing, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of designated capital assets or to the originating source of the funds.

**8ckbhckb 7cifh\cigY 7Ud]hU : i bX fl&) \$\$L !** Accounts for expenditures for the planning and construction of a new downtown County courthouse. Resources in the fund are derived from the state of Oregon, debt issuance, and other financing proceeds.

**5ggYh FYd UWy a Ybh FYjc`j]b [ : i bX fl&) \$'L !** Accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in the fund are derived from one-time revenue available in FY2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

**:]bUbWYX Dfc^YWhg : i bX fl&) \$(L !** Accounts for expenditures for acquiring, remodeling, or construction of County facilities, information technology capital investments, and other capital projects. Resources are derived from full faith and credit bonds or other financing proceeds and General Fund service reimbursements.

**@]VfUfm 7Ud]hU 7cbghf iWh]cb : i bX fl&) \$\*L !** Accounts for the capital improvement project fees collected from County Libraries (1510) to provide for needed capital projects for the Library District (1520). Expenditures are made for capital improvements and acquisitions for the Library District. This fund was created in order to segregate capital activity for the Library District from the general government capital activity.

**7Ud]hU = a dfc jY a Ybh : i bX fl&) \$+L !** Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Board Resolution 99-144.

**=bZcf a Uh]cb HYW\bc`c [m 7Ud]hU : i bX fl&) \$,L !** Accounts for expenditures for Information Technology capital projects. Resources are derived from transfers from Information Technology Fund (3503) and County General Fund.

**5ggYh DfYgYf jUh]cb : i bX fl&) \$-L !** Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement etc. This fund was established and is being maintained to provide prospective

maintenance and not deferred maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.

**<YU'h\ <YUXe i UfhYfg' 7Ud]hU' : i bX' fl&)%\$!'** Accounts for expenditures for construction of a new Health Department's headquarters and clinic facility. Resources in this fund are derived from tax increment financing (TIF) and debt issuance.

**GY`kccX' 6f]X[Y' FYd'UWY a Ybh' : i bX' fl&)%%&!'** Accounts for expenditures for construction and replacement of the Sellwood Bridge. Resources are derived from Vehicle Registration Fee, city of Portland, Clackamas County, state of Oregon and federal funds, debt issuance or other financing proceeds.

**<UbgYb' 6 i]X]b[ ' FYd'UWY a Ybh' : i bX' fl&)%&!'** Accounts for expenditures for planning, relocation, and construction of new County Sheriff's Office operation facility. Resources are derived from debt issuance or other financing proceeds.

**9bhYfdf]gY' FYgc i fWY' D'Ubb]b[ ' Dfc^YWh' : i bX' fl&)%'&!'** Accounts for expenditures associated with the implementation of the new enterprise resource planning (ERP) system. Resources are derived from debt issuance and internal service reimbursements.

**6 i fbg]XY' 6f]X[Y' : i bX' fl&)%&!'** Accounts for expenditures for rehabilitating or replacing the Burnside Bridge. Resources are derived from Vehicle Registration Fee (ORS 803.420). It is anticipated that a consortium of federal, state, and regional agencies, including Multnomah County, will fund the future environmental study, final design, and construction efforts.

**6Y\Uj]cfU' <YU'h\ 'FYgc i fWY' 7YbhYf' 7Ud]hU' : i bX' fl&)%\*&!'** Accounts for expenditures for the planning and construction of a behavioral health resource center. The principal resources in the fund are derived from County General Fund.

**A i`hbc aU\ ' 7c i bhm' @]VfUfm' 7Ud]hU' 7cbghf i Wh]cb' : i bX' fl&)%+&!'** Accounts for expenditures for the planning, renovation, and construction of certain library facilities as approved by Multnomah County voters on November 3, 2020, as Ballot Measure 26-211. Resources are derived from debt issuance.

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

Internal Service Funds are entirely or predominantly self-supporting through user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.343, are considered to have indefinite life. In the event the fund is discontinued, any excess funds would be returned to the originating jurisdictions or other

County funds.

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**8 i bh \ cfdY!F]jYfXU'Y'GYf j]WY'8]ghf]Wh' Bc''%': i bX'fl' \$\$\$L'!** Accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County. (Also reported as a blended component unit.)

**A]X'7c i bh m'GYf j]WY'8]ghf]Wh' Bc''%(' : i bX'fl' \$\$\$%L'!** Accounts for the operations of street lights throughout unincorporated Multnomah County. (Also reported as a blended component unit.)

**6Y\Uj]cfU'' <YU'h\` AUbU[YX' 7UfY' : i bX' fl' \$\$\$&L' !** Accounts for all financial activity associated with the State of Oregon's required behavioral health capitated services. This includes payments to providers with whom the County contracts for services. Revenues are fee for service payments from the State of Oregon to Multnomah County.

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**F]g\_` AUbU[YaYbh' : i bX' fl' )\$\$\$L' !** Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, other post-employment benefit obligations, and unemployment insured and self-insured programs pursuant to MCC 7.101.

**:`YYh' AUbU[YaYbh' : i bX' fl' )\$\$\$%L' !** Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet.

**:`YYh' 5ggYh' FYd'UWY a Ybh' : i bX' fl' )\$\$\$&L' !** Accounts for internal service reimbursements, revenues and expenses associated with the replacement of County owned vehicles and equipment.

**=bZcf a Uh]cb'HYW\bc`c [m' : i bX'fl' )\$'L'!** Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing and telephone services operations. This fund includes replacement and upgrade of personal computers, standard software suite common to all County users and telephone equipment.

**AU]'8]ghf]Vih]cb' : i bX'fl' )\$(L'!** Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery, central stores and records management.

**:UW]'h]Yg' AUbU[YaYbh' : i bX' fl' )\$(L'!** Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's property management, custodial, maintenance and leasing of all County-owned and leased property.

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

**DiV'JW' ; iUfXJUb' : i bX'fl(\$\$\$L'!** Accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

**CfY[cb' AcbYm' AUbu[Y a Ybh'Dfc [fU a' : i bX'fl(\$\$&L'!** Accounts for receipts from Social Security and Veteran Administration benefits and disbursements for older adults and people with disabilities with limited resources maintain peace of mind, independence, and protection against fraud and financial exploitation by managing their federal finances.

**DfcdYfhm' HUI' : i bXg' flGYf]Yg' ( )\$% hc' ) )\$&L' !'** Accounts for the collection and disbursement of various property tax accounts for governmental entities located in Multnomah County.

**8YdUfh a Ybh' 7 i ghcXJU' : i bXg' flGYf]Yg' \*\$\$\$hc' \* ) ' \*L'!** Accounts for the collection and disbursement of various receipts held. Multnomah County maintains several sub-funds which are used to account for the receipt of resources held by the County in a fiduciary capacity. Disbursements are made in accordance with the agreement or applicable legislative enactment for each particular fund.

**A 7GC' : cfZY]hifYg' : i bXg' flGYf]Yg' +\$\$\$ hc' +\$\$&L' !'** Accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

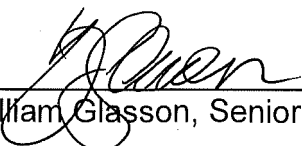
**5 8 CDH98'h\]g'%\$^'XUm'cZ' 8YWY a VYfz'&\$\$&''**



**BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON**

Deborah Kafoury, County Chair

**REVIEWED:  
JENNY M. MADKOUR, COUNTY ATTORNEY  
FOR MULTNOMAH COUNTY, OREGON**

By   
William Glasson, Senior County Attorney

**G I 6 A=HH98' 6M.' '9f]W' 5fY''Ubcz' 7 \]YZ' : ]bUbW]U' CZ]WYf**