

# Appendix

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# General Information

Multnomah County is located in northwestern Oregon at the confluence of the Columbia and Willamette rivers, approximately 110 river miles and 80 highway miles from the Pacific Ocean. The County covers 465 square miles, most of which lie in the Willamette Valley, between the Tualatin Mountains west of the Willamette River and the Cascade Mountains to the east. The elevation ranges from 77 feet above sea level in Portland to 322 feet in Gresham and 1,224 feet at Big Bend Mountain in the Cascade foothills.

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

# Population

Multnomah County is the most populous county in the state, with a 2004 population of 685,950, according to the Center for Population Research at Portland State University. Multnomah County experienced a compounded annual rate of growth of 1.11% from 1991 to 2000. Portland and Gresham are the largest incorporated cities in the County. Other cities include Fairview, Maywood Park, Troutdale, and Wood Village. Portland, the county seat of Multnomah County, is the largest city in Oregon, and the second largest city in the Pacific Northwest.

## Population Estimates

As of July 1	State of Oregon	Portland Metropolitan Area <sup>2</sup>	Multnomah County	City of Portland	City of Gresham
1994	3,119,940	1,678,000	622,130	495,090	74,625
1995	3,182,690	1,710,400	628,970	497,600	77,240
1996	3,245,100	1,746,800	638,780	503,000	79,350
1997	3,302,140	1,779,200	646,260	508,500	81,865
1998	3,350,080	1,815,300	651,520	509,610	83,595
1999	3,393,410	1,841,200	656,810	512,395	85,435
2000	3,436,750	1,935,960	662,400	531,600	90,835
2001 <sup>1</sup>	3,471,700	1,960,500	666,350	536,240	91,420
2002 <sup>1</sup>	3,504,700	1,989,550	670,250	538,180	92,620
2003	3,541,500	2,019,250	677,850	545,140	93,660
2004	3,582,600	2,050,650	685,950	550,560	94,250
1994-2004 Compounded Annual Rate of Change	1.39%	2.03%	0.98%	1.07%	2.36%
1999-2004 Compounded Annual Rate of Change	1.09%	2.18%	0.87%	1.45%	1.98%

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

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

### Employment

*The major trend in the metropolitan economy in recent decades has been toward greater diversification.*

Multnomah County is part of the Portland-Vancouver Primary Metropolitan Statistical Area (“PMSA”), which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington. Starting in late 2004 this area has been revised, and is called Portland-Vancouver-Beaverton Primary Metropolitan Statistical Area, and adds Skamania County in Washington.

The Portland-Vancouver PMSA showed a decline in the manufacturing sector between 1994 and 2004, though computer and electronic manufacturing employment increased. In the non-manufacturing sector there have been increases in employment in all areas.

### Portland-Vancouver PMSA Historical Non-Agricultural Employment

	1994		2004		Compound Annual Average Rate of change
	Annual Average (000)	Percent Of Total	Annual Average (000)	Percent of Total	
<b>Nonfarm</b>					
Wage & Salary Employment	804.2	100.00%	946.1	100.00%	1.64%
<b>Manufacturing</b>	128.4	15.97	119.9	12.67	(0.68)
Durable goods	89.6	11.14	89.9	9.50	0.03
Wood products	6.2	0.77	5.8	0.61	(0.66)
Metal manufacturing	18.5	2.30	17.6	1.86	(0.50)
Machinery manufacturing	9.6	1.19	8.5	0.90	(1.21)
Computer & electronic manufacturing	29.2	3.63	35.4	3.74	1.94
Nondurable goods	38.8	4.82	30.0	3.17	(2.54)
<b>Nonmanufacturing</b>	675.8	84.03	826.1	87.32	2.03
Construction & mining	42.4	5.27	55.1	5.82	2.65
Trade, transportation & utilities	169.8	21.11	193.5	20.45	1.32
Information	18.1	2.25	22.5	2.38	2.20
Financial activities	55.5	6.90	65.6	6.93	1.69
Services	294.4	36.61	358.5	37.89	1.99
Government	109.0	13.55	130.9	13.84	1.85

Note: Totals may not foot due to rounding.

1. Workforce and economic statistics for Oregon’s revised Primary Metropolitan Statistical Areas (PMSAs) will be reflected starting in late 2004.

The data in this table reflects the previous definition of the Portland-Vancouver MSA which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington.

Source: U.S. Department of Labor – Bureau of Labor Statistics and Oregon Employment Department.

**TABLE 25 -- Portland-Vancouver PMSA Labor Force by Place of Residence<sup>1</sup>**

Year	Resident Civilian Labor Force	Unemployment		Total Employment <sup>2</sup>
		Number	Percent of Labor Force	
1994	940,196	41,266	4.4	898,930
1995	967,953	36,393	3.8	931,560
1996	1,006,664	42,950	4.3	963,714
1997	1,043,762	43,017	4.1	1,000,745
1998	1,064,295	44,477	4.2	1,019,818
1999	1,077,532	46,665	4.3	1,030,867
2000	1,087,045	44,710	4.1	1,042,335
2001	1,097,569	65,132	5.9	1,032,437
2002	1,105,881	87,975	8.0	1,017,906
2003	1,103,787	93,411	8.5	1,010,376
2004	1,100,693	79,583	7.2	1,021,110

1. Workforce and economic statistics for Oregon's revised Primary Metropolitan Statistical Areas (PMSAs) will be reflected starting late 2004. The data in this table reflects the previous definition of the Portland-Vancouver MSA which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington.
  2. Includes non-agricultural wage and salary, self-employed, unpaid family workers, domestics, agricultural workers and labor disputants.
- Source: US Department of Labor – Bureau of Labor Statistics.

## Unemployment

As reflected in the table below, the Portland-Vancouver PMSA, like the State and the nation, experienced an increase in the jobless rate in 2002 and 2003. The State of Oregon Employment Department reported a Portland-Vancouver PMSA unemployment rate of 6.4% for the month of March 2005, the most current information available.

### Average Annual Unemployment

Year	Portland-Vancouver MSA <sup>1</sup>	State of Oregon	USA
1994	4.4%	5.5%	6.1%
1995	3.8	4.9	5.6
1996	4.3	5.6	5.4
1997	4.1	5.6	4.9
1998	4.2	5.7	4.5
1999	4.3	5.5	4.2
2000	4.1	5.2	4.0
2001	5.9	6.4	4.7
2002	8.0	7.6	5.8
2003	8.5	8.1	6.0
2004	7.2	7.4	5.5

1. Workforce and economic statistics for Oregon's revised Primary Metropolitan Statistical Areas (PMSAs) will be reflected starting late 2004. The data in this table reflects the previous definition of the Portland-Vancouver MSA which consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark County in Washington.
- Source: Oregon Employment Department and U.S. Department of Labor – Bureau of Labor Statistics.

### Income

In recent years, per capita personal income in the Portland-Vancouver Primary Metropolitan Statistical Area (PMSA) has been consistently higher than in the state and nation. The following table shows personal income and per capita income for the Portland-Vancouver-Beaverton PMSA compared to similar data for the state and nation. The compounded annual rate of change in total personal income for the Portland-Vancouver-Beaverton PMSA for 1993 to 2003 was 5.80 percent. The compounded annual rate of change in per capita income for the Portland-Vancouver-Beaverton PMSA was 3.69 percent for 1993 to 2003, compared with 3.57% for the State, and 3.74 % for the nation.

### Income Estimates

Year	Portland-Vancouver- Beaverton PMSA Total Personal Income (millions) <sup>1</sup>	Portland- Vancouver- Beaverton PMSA <sup>1</sup>	Per Capita Income	
			State of Oregon	USA
1993	37,352	22,371	20,046	21,346
1994	40,123	23,488	21,060	22,172
1995	43,598	24,924	22,293	23,076
1996	47,266	26,301	23,398	24,175
1997	50,912	27,672	24,469	25,334
1998	54,106	28,851	25,542	26,883
1999	56,918	29,858	26,480	27,939
2000	62,190	32,127	28,097	29,845
2001	63,892	32,326	28,502	30,575
2002	64,755	32,167	28,464	30,804
2003	65,628	32,152	28,734	31,472
1993-2003 Compound Annual Rate of Change	5.80%	3.69%	3.67%	3.96%

Note: Per Capita Income for 2003 is preliminary. 2003 figures for the Portland-Vancouver-Beaverton PMSA will be released in June 2005.

1. Income estimates for the revised Portland-Vancouver-Beaverton Primary Metropolitan Statistical Area (PMSA) are reflected in this table. The Portland-Vancouver-Beaverton PMSA consists of Multnomah, Washington, Clackamas, Columbia and Yamhill counties in Oregon and Clark and Skamania Counties in Washington.

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

## Economic Development

The Portland metropolitan area is divided into three main counties. Multnomah County encompasses the cities of Portland, Gresham, Troutdale, Fairview and Wood Village. Washington County includes Beaverton, Tigard, Tualatin and Hillsboro. Clackamas County includes Milwaukie, Oregon City, Lake Oswego and West Linn. As a major transportation hub of the Pacific Coast with water, land and air connections, Multnomah and Washington counties serve expanding international markets.

*The Portland metropolitan area is home to more than 51,000 businesses.*

The Portland metropolitan area is home to more than 51,000 businesses, according to the *2003/04 Largest Employers of the Portland-Vancouver Metropolitan Area* published by the Portland Business Alliance. Of those, about 2,400 are classified as headquarter firms. Three companies included on *Fortune* magazine's 2003 list of the 1,000 largest corporations in the United States have world headquarters in the Portland metropolitan area: Hollywood Entertainment, Nike, Inc. and Precision Castparts. Louisiana-Pacific Corporation's corporate headquarters, which had been located in Portland moved to Nashville, Tennessee in 2004.

Current retail, commercial, and industrial changes in the County are reflected in the following building and economic development projects.

## City of Portland Development

Kaiser Permanente began construction in the fall of 2004 on a new radiation treatment center in north Portland. The \$27 million, 17,000-square-foot radiation center will include a 298 car garage. It is expected to open by the end of 2005.

*The Portland City Council approved the South Waterfront Central District Development Agreement, which anticipates public and private investment of \$1.9 billion.*

In August 2003, the City Council approved the South Waterfront Central District Development Agreement, which anticipates public and private investment of \$1.9 billion to convert vacant former industrial land on Portland's waterfront into a new neighborhood with a mix of jobs, housing, retail and recreational facilities. The Agreement represents a partnership between the City, Oregon Health & Science University ("OHSU"), North Macadam Investors, LLC, and other private developers. The 31-acre project will be undertaken in three phases; Phase I, which broke ground in October 2003, is to be completed by 2008. Phase I development includes approximately 1000 units of student, affordable and market rate condominiums and apartments; a 150-200 room hotel and conference facility; a 250-400,000 square foot OHSU research/clinical building; OHSU structured parking; and various public infrastructure improvements including a new aerial tram connecting OHSU's Marquam Hill campus to the South Waterfront, an extension of the Portland Streetcar, and new streets, parks, and greenway improvements. This development will create 5,000 jobs and more than 2,500 housing units. Federal funding in the amount of \$5.8 million was received in October 2003, and will be appropriated as follows: \$1.2 million for OHSU biomedical and biodefense research programs; \$3 million for the OHSU research building and \$1.6 million for affordable housing, local infrastructure and streetcar expansion.

Portland Development Commission (PDC) and Portland Office of Transportation (PDOT) partnered together to start a \$5.35 million project on March 25, 2004. This

development project in Old Town/ China Town, from NW 3<sup>rd</sup> and 4<sup>th</sup> Avenues between Burnside and Glisan Streets, will include new streets, concrete sidewalks with granite paver accents, new flowering Asian trees and installation of Streetlights. The development is expected to be finished in the fall of 2006.

*Portland State University is building their new Northwest Center for Engineering, Science and Technology.*

Portland State University is building their new Northwest Center for Engineering, Science and Technology, a five-floor tower that will host almost 50 new teaching and research laboratories. This project has received \$6 million from the Massiah Foundation, \$5 million from the City of Portland/Portland Development Center, and \$6 million more from private donors and other foundations.

The U.S. General Services Administration (“GSA”) awarded a contract in January 2004 to J.E. Dunn Construction for \$16.72 million to begin a project involving the Pioneer Courthouse. The GSA is building a five-space parking lot for 9th U.S. Circuit Court of Appeals judges in the building's basement. The construction project also involves building a driveway to reach the parking area as well as renovation, seismic strengthening and restoration. Construction began in March 2004, with completion set for September 2005.

Central City Concern (“CCC”) partnered with developer Downtown Community Housing, Inc. and the PDC to build a replacement for the Danmoore. Construction began in July 2003 with the demolition of the site's existing one story building. The building was completed in October 2004. The 12 story building is called the 8 NW 8th Building, and is on the northeast corner of West Burnside and 8<sup>th</sup> Avenue. The structure has commercial space on the first and second floors with its entrance on Burnside. The housing lobby on the first floor opens off of 8th Avenue at the North Park Blocks and a large community space, library, and offices on the second floor serve all of the building's residents.

Superintendent Vicki Phillips revealed a plan in February, 2005 to reshape Portland Public Schools; “proposing to close six schools, expand Jefferson High, convert two schools into magnet programs and change attendance boundaries at four schools.” On April 25, 2005, the Portland School District voted to adopt a plan that would eliminate 250 jobs.

*East County Development*

The Columbia Corridor contains nearly 4,700 acres of vacant industrial land along a 16-mile stretch that runs along the southern shore of the Columbia River and includes marine terminals and the international airport.

Chandler, Arizona-based Microchip Technology purchased the vacant Fujitsu Microelectronics complex in Gresham in August 2002 for \$183.5 million. Microchip began volume production in October 2003, with 122 employees. The company plans to reach full capacity with over 350 employees in five to six years. As of April 6, 2005 the Gresham site had 278 employees.

The Crossings at Gresham Station is expected to be finished in the summer of 2005. This five story building will house 81 new apartments and room for 10 new

retailers, with two large anchor retailers. This \$12.9 million project will benefit from tax abatements.

The Rosewood Family Medical Clinic began construction in October 2003 on a \$2.9 million project, located at 8935 S.E. Powell Boulevard. The clinic is owned and operated by Yakima Valley Farm Workers Clinic. The clinic opened in July 2004 with 18 exam rooms, a minor procedure room, a medical laboratory, and bringing 25 jobs to the Lents neighborhood.

Cascadia Behavioral Healthcare and Rose Community Development Corporation began construction in January 2004 on Midland Commons. The \$5.3 million, 39,000 square-foot project consists of two adjacent apartment buildings, located at 2830 SE 127<sup>th</sup> Avenue. The complex will have mental health/addiction services available to the tenants. The apartment buildings were finished in November 2004.

### Public Facilities: Water and Sewer Districts

Multnomah County and the Portland metropolitan area have two high quality water sources: the Bull Run watershed and the Columbia South Shore well field. These sources serve more than a quarter of all Oregonians. Water from Bull Run and the Columbia South Shore well field consistently meets or surpasses federal and state regulations.

Located east of Portland in the foothills of the Cascades, Bull Run became Portland's primary source of drinking water in 1895. Portland and the U.S. Forest Service jointly manage this highly protected watershed. The watershed can supply up to 225 million gallons of water per day (mgd). Average winter usage for the system is about 100 mgd; summertime use is about 150 mgd.

The Columbia South Shore well field is south of the Columbia River and just east of the Portland International Airport. More than 20 production wells produce as much as 90 mgd.

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

### Public Facilities: Fire

Nine fire districts, including city fire departments, provide fire protection for the County, except in rural areas. A total of 462 paid firefighters serve these districts, and approximately 118 volunteer firefighters provide support.

### Public Facilities: Police

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

<p>Education</p> <p><i>The City is the educational center for the State of Oregon. In the Portland Metropolitan area, there are several post-secondary educational systems.</i></p>	<p>Multnomah County and the Portland metropolitan area are the educational centers for the State of Oregon. Within the Portland metropolitan area are several post-secondary educational systems.</p> <p>Portland State University (“PSU”) is the largest of seven campuses in the Oregon State System of Higher Education. PSU is located on a campus encompassing an area of over 28 blocks adjacent to the downtown business and commercial district of Portland. PSU offers over 100 undergraduate, masters, and doctoral degrees, as well as graduate certificates and continuing education programs. Fall 2004 enrollment was 23,486. PSU is noted for the development of programs specifically designed to meet the needs of the urban center.</p> <p>Oregon State University and the University of Oregon, with the other two major universities in the Oregon State System of Higher Education, have field offices and extension activities in the Portland metropolitan area.</p> <p>Oregon Health &amp; Science University’s (“OHSU”) Marquam Hill Campus sits on more than 100 acres overlooking downtown Portland and occupies 31 major buildings on the hill. OHSU includes the schools of dentistry, medicine, nursing, and science and engineering. OHSU also includes Doernbecher Children’s Hospital and OHSU Hospital, as well as primary care and specialty clinics, research institutes and centers, interdisciplinary centers, and community service programs. Each year, OHSU serves approximately 148,000 medical and dental patients and educates more than 3,700 students and trainees in health information technology, sciences, environmental engineering, computation and management. Competitive funding awards have nearly quadrupled during the last decade; OHSU receives nearly 257 million annually. OHSU is on of the County’s largest employers with 2003-04 employment of 11,400.</p> <p>Independent colleges in the Portland area include Lewis &amp; Clark College, University of Portland, Reed College, Linfield College-Portland Campus, ITT Technical Institute and Marylhurst University; and several smaller church-affiliated schools, Warner Pacific College, Concordia University, George Fox University, and Cascade College. Western States Chiropractic College, Oregon College of Oriental Medicine, National College of Naturopathic Medicine, and East-West College of the Healing Arts are also located in the area.</p> <p>Community colleges serving the Portland area include Portland Community College, which operates educational centers at several locations throughout the area, in neighboring Washington County, and in Columbia County to the north; Mt. Hood Community College in Gresham, east of Portland; and Clackamas Community College at Oregon City in Clackamas County. The Division of Continuing Education of the State System of Higher Education offers a diversified program for adult education in the City of Portland, principally through evening classes but also through correspondence classes and other services.</p>
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## Transportation and Distribution

*Portland is a port of call for 16 regularly scheduled major steamship lines serving major world trade routes.*

The Port of Portland is a port district encompassing Multnomah, Clackamas and Washington counties. The Port owns and maintains seven marine terminals, four airports, seven business parks and the Portland Shipyard. In tonnage of total waterborne commerce, the Port is currently ranked as the third largest volume port on the West Coast. Exports include wheat and barley, potash, beef pulp pellets, baled hay, forest products (logs, lumber, plywood and wood chips), paper and newsprint, scrap metal, soda ash and aluminum products. The Port of Portland is the largest wheat export port in the United States and the third largest grain exporting center in the world. Imports include cement, ore (limestone, iron ore and alumina), iron and steel products, petroleum products, crude salt, autos and trucks. Total maritime tonnage in 2003 was 11.9 million short tons.

The Portland International Airport (“PDX”), handled over 13 million passengers and a quarter million tons of air cargo in 2004. The Portland-Vancouver PMSA is served by 20 passenger carriers providing more than 500 scheduled domestic and international flights each day. In March 2003, Lufthansa Airlines began providing daily service from to Frankfurt, Germany. In June 2004, Northwest Airlines added non-stop service from PDX to Tokyo, Japan.

Portland is the western terminus for the east-west rail corridor which runs at river grade along the Columbia River. The County is served by two transcontinental railroads: the Burlington Northern Santa Fe and Union Pacific. The metropolitan area is also served by the Amtrak passenger train system.

Transportation in Multnomah County is facilitated by a highway system that includes Interstate 5, the primary north-south highway artery of the West Coast, and by-pass routes I-205 and I-405 within and around the City of Portland. The primary east-west highway system is Interstate 84, which begins at Portland and heads east along the Columbia River to Idaho and beyond. One hundred national, regional and local truck lines serve the Portland metropolitan area.

*Tri-Met will begin construction of the \$103.5 million Washington County Commuter Rail in 2006. This line will run from Beaverton to Wilsonville and will begin service in 2008.*

The Tri-County Metropolitan Transportation District of Oregon (“Tri-Met”), the regional public transit agency, provides rail and bus service throughout Multnomah, Clackamas and Washington counties. In 2004, passengers boarded a bus or train approximately 91.1 million times.

Tri-Met’s light rail system (“MAX”) began operation in the fall of 1986 with the opening of the 15-mile line between downtown Portland and the City of Gresham to the east. The Westside extension of the light rail line into Washington County was completed in 1998, extending the line out to the cities of Beaverton and Hillsboro. Construction of the \$125 million light rail link to PDX, Airport MAX, was completed in September 2001. In November 2000 Tri-Met began construction on a \$350 million project to extend MAX from the Rose Quarter and Oregon Convention Center 5.8 miles into North Portland neighborhoods, medical facilities, and the Metropolitan Exposition Center; this extension called the Interstate MAX began serving residents in May, 2004.

## Tourism, Recreation, and Cultural Attractions

*A 90-minute drive from Portland in almost any direction provides access to numerous recreational, educational, and leisure activities.*

According to the Portland Oregon Visitors Association (“POVA”). Room occupancy rates for, hotels, motels, and B&Bs in the Portland area, averaged 81.1 percent through July, 2004, up from 79.6 percent during July, 2003. Local and diverse cultural and recreational facilities include the Oregon Symphony and associated musical organizations, Portland Center for the Performing Arts, Oregon Ballet, Portland Opera, Portland Art Museum, Oregon Historical Society Museum, Children’s Museum, OMSI, Western Forestry Center, Japanese Gardens, International Rose Test Gardens, the Classical Chinese Garden and the Oregon Zoo. The Portland metropolitan area includes more than 40 other local theater and performance art companies and ten additional gardens of special interest. Portland is the home of Forest Park, the largest urban park in the United States with a total of more than 5,000 acres.

Professional sports teams, the National Basketball Association (“NBA”) Portland Trail Blazers and the Western Hockey League (“WHL”) Portland Winterhawks, play at the Rose Garden Arena complex and the Memorial Coliseum. PGE Park is home to the Portland Beavers (Triple-A baseball), the Portland Timbers (A-League soccer), and the Portland State Vikings (Division I college football).

The Pacific Ocean and the Oregon Coast lie to the west, the Columbia Gorge and Mt. Hood, Mt. St. Helens and Mt. Adams in the Cascade Range lie to the east, and the fertile Willamette Valley to the south offers hiking, camping, swimming, fishing, sailboarding, skiing, wildlife watching, and numerous other outdoor activities.

## Land Use Planning

*Oregon law requires comprehensive land use planning at the city and county levels.*

Oregon law requires that comprehensive land use planning be done at the city and county levels. To provide common direction and consistency within each city and county comprehensive plan, Oregon law directs the Land Conservation and Development Commission (LCDC) to adopt statewide planning goals and guidelines. All zoning and development within a city or county must conform to the comprehensive plan for that area. Multnomah County submitted its comprehensive plan to LCDC for approval in 1979. LCDC ordered changes in the plan, which were made, and the plan was resubmitted in 1980. LCDC approved the plan in July 1980. The County updates its plan periodically.

As part of a comprehensive plan, an urban growth boundary must be established. This boundary is designed to contain urban sprawl and should encompass adequate land in each zoning category to support predicted growth. In the Portland metropolitan area, Metro, the regional government, has responsibility for adoption, amendment and maintenance of a regional urban growth boundary. Local comprehensive plans must conform to the regional growth boundary.

*Metro’s Region 2040 growth management program began in 1991 to*

Metro has the authority to expand the urban growth boundary when it can demonstrate the need for more urban land. Metro’s Region 2040 growth management program began in 1991 to explore how the metropolitan region might accommodate expected growth over the next 50 years and to link land-use and

*explore how the metropolitan region might accommodate growth over the next 50 years and to link land-use and transportation planning.*

transportation planning. In December 1995, the Metro Council adopted the Region 2040 Growth Concept, which encourages compact development near existing and future transit to reduce land consumption and the need to convert rural land to urban uses, preserves existing neighborhoods, identifies “rural reserve areas” as areas not subject to urban growth boundary expansion that serve as separation between urban areas, sets goals for providing permanent open space areas inside the urban growth boundary and recognizes that cities on the boundary will grow and that cooperation is necessary to address common issues.

The Metro charter adopted a more detailed plan, the 2040 Framework, in December 1997. The 2040 Framework specifies how the region and local communities are to implement the 2040 Growth Concept and to provide performance measurements for local governments to meet. The 2040 Framework complies with state and regional planning goals.

The Metro Council approved a major expansion of the urban growth boundary (UGB) on December 5, 2002. This brings 18,638 acres into the boundary, with 2,851 acres dedicated to employment purposes, and includes new policies to protect existing neighborhoods, provide additional land for jobs and to improve local commercial centers and main streets.

### Agriculture

Agriculture in Multnomah County is highly diversified, with nursery crops, greenhouse crops, specialty crops, and lettuce as the top commodities for 2004. Gross Farm Sales for the County in 2004 were \$72,159,000.

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#### Gross Farm Sales in Multnomah County (\$000)

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Year	Multnomah County			State of Oregon		
	Crops	Animal Products	Total	Crops	Animal Products	Total
1994	\$50,838	\$2,120	\$52,503	\$2,239,748	\$769,914	\$3,009,662
1995	44,595	1,907	46,502	2,413,502	699,261	3,112,763
1996	45,360	1,809	47,469	2,470,173	697,168	3,167,341
1997	49,181	2,195	51,376	2,557,583	776,566	3,334,149
1998	51,297	2,060	53,357	2,375,452	763,992	3,139,444
1999	54,992	1,850	56,842	2,422,866	815,609	3,238,475
2000	55,955	2,070	58,025	2,490,399	869,616	3,360,016
2001	56,887	2,029	58,916	2,394,989	934,410	3,329,399
2002	61,541	2,020	63,561	2,384,262	886,472	3,270,734
2003	67,370	2,219	69,589	2,501,265	979,744	3,481,009
2004	69,695	2,464	72,159	2,718,215	1,081,179	3,799,394

Source: Extension Economic Information Office, Oregon State University

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Housing

Based on the Market Action report, a publication of RMLS, the March 2005 year-to-date median sales price of a home in the North Portland area was \$170,100; in the Northeast Portland area, \$198,750; in Southeast Portland, \$174,200; in West Portland, \$319,900; and in Gresham/Troutdale areas, \$204,750.

**TABLE 31 -- Building Activity in the County**

Calendar Year	Number of Single Family Permits	Residential Construction	
		Number of Multi-Family Permits	Value of Residential Construction (\$000)
1994	1,607	884	\$235,703
1995	868	554	128,981
1996	1,738	2,715	320,872
1997	1,669	2,662	350,666
1998	1,679	2,325	353,060
1999	1,583	2,058	315,125
2000	1,420	1,171	266,445
2001	1,688	1,208	352,975
2002	1,718	1,564	389,127
2003	1,582	3,289	514,172
2004	1,567	2,275	440,049

Source: Center for Population Research & Census, Portland State University, and U.S. Census Bureau

## Government

The County is governed by a Board of County Commissioners consisting of four non-partisan members—elected from designated districts within the County—and the Chair of the Board, elected at-large. The County organization and the basic services provided are as follows.

The Board conducts all legislative business of the County in one formal Board meeting per week. It holds one informal meeting per week for the purpose of reviewing the formal agenda; hearing information briefings from staff, departments, and outside agencies; and receiving citizen input on agenda items. The Board also holds other hearings as required by State law or County Charter. Some meetings are held outside the Multnomah Building for greater citizen access. The following table lists the principal officers and administrators for the County.

### Multnomah County, Oregon -- Principal Officers

Title	Name	Service Began	Term Expires
<b>Board of County Commissioners:</b>			
Chair of Board	Diane Linn	Jun-01	12/31/06
District No. 1	Maria Rojo de Steffey	Jun-01	12/31/08
District No. 2	Serena Cruz	Jan-99	12/31/06
District No. 3	Lisa Naito	Jun-98	12/31/08
District No. 4	Lonnie Roberts	Jan-01	12/31/08
<b>Other Officers:</b>			
County Auditor	Suzanne Flynn	Jan-99	12/31/06
County District Attorney	Michael Schrunck	Jan-83	12/31/08
County Sheriff	Bernie Giusto	Jan-03	12/31/06
Chief Financial Officer	David A. Boyer	Apr-82	Not Elected
Treasury Manager	Harry S. Morton	Mar-94	Not Elected
County Attorney	Agnes Sowle	Mar-03	Not Elected

Source: Multnomah County

## Insurance

The County is exposed to various risks of loss related to: torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has established a Risk Management Fund (an internal service fund) to account for risk management activities, including payment of insurance policy premiums, payment of claims, loss control and prevention activities, including risk assessment, training and consultation to reduce the frequency and severity of loss, and to finance its uninsured risks of loss. The Risk Management Fund is governed by an ordinance adopted by the Board of County Commissioners, which requires that an annual financial status report be submitted to the Board. Every two years an actuarial valuation is performed on the workers' compensation and liability programs to evaluate the County's Incurred But Not Reported ("IBNR") claims. The Risk Management Fund allocates the cost of providing claims servicing and claims payment by charging a premium to the various County programs based on the actuarial estimates or actual insurance premiums paid.

*The Risk Management Fund allocates the cost of providing claims servicing and claims payment by charging a premium to the various County programs based on the actuarial estimates or actual insurance premiums paid.*

The Risk Management Fund provides risk of loss coverage as follows:

- General liability, bodily injury and property damage of third parties resulting from the negligence of the County or its employees and errors and omissions risks;
- Property damage to County-owned facilities: The property coverage covers individual claims in excess of \$50,000 for other perils and extra expense, and \$250,000 for flood, and \$100,000 for earthquakes;
- Workers’ compensation, bodily injury or illness to the employees while in the course of employment: Individual workers’ claims up to \$500,000 are covered by the Risk Management Fund. The County has an insurance policy for any claim that exceeds \$500,000;
- Employee medical, dental, vision, life insurance, and disability benefits: The County has a portion of these benefits covered by insurance and the remaining benefits are covered by the Risk Management Fund. On the portion covered by the Risk Management Fund, the County has stop loss protection for medical claims per individual that exceed \$250,000; and
- Unemployment insurance.

The County has not experienced settlements in excess of insurance coverage in prior years. The County also monitors risk activity to ensure that proper reserves are maintained. Various County funds participate in the program. The County also funds post-retirement benefits for a portion of medical insurance benefits for retirees between the ages of 58 and 65. Every two years an actuarial valuation is performed on the program to evaluate the unfunded liability and funding requirements. As of June 30, 2004, the total liability was \$11,000,000, of which 24% was funded. The funded portion is included in retained earnings of the Risk Management Fund.

**Pension Plan**

Substantially all County employees are participants in PERS, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for governmental units in the State of Oregon. PERS issues a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing:

PERS  
PO Box 23700  
Tigard, OR 97281-3700

The County’s payroll for employees covered by PERS for the year ended June 30, 2004 was \$218,812,173. All full-time County employees are eligible to participate in PERS. Benefits generally vest after five years of continuous service. Retirement is allowed at age 58 (Tier 1) or at age 60 (Tier 2) with unreduced benefits, but retirement is generally available after age 55 with reduced benefits. Tier 1 applies to employees hired or vested prior to January 1, 1996. Compulsory retirement age is 70. Tier 2 applies to employees hired after January 1, 1996. Retirement benefits, which are based on salary and length of service, are calculated using a formula and are payable in a lump sum or monthly using several payment options. PERS also provides death and disability benefits. These benefit provisions and other

requirements are established by state statutes. The information for retirees, beneficiaries or terminated employees entitled to benefits but not yet receiving them is not present because PERS pools the risk related to such employees among all employers. PERS fully funds these obligations at the time of retirement or separation from service. Accordingly, the following information covers only current employees.

**Funding Policy and Annual Pension Cost**

The County is required by the rules applicable to PERS to contribute a percentage of covered employees' salaries to PERS. The contribution rate is determined based on actuarial valuations which are performed by PERS every two years. The contribution rate was 12.28% on July 1, 1999 and was reduced to 9.21% on January 1, 2000 and further reduced to 8.12% effective July 1, 2001. The County's contribution rate decreased to 7.14% effective July 1, 2003. The County picks up the required 6% employee contribution as required under labor agreements.

PERS policy provides for actuarially determined periodic contributions that are sufficient to pay benefits when due. Based on the assumptions of the December 31, 2003 actuarial valuation, the County's required contribution, including employees' contributions, was equal to the annual pension cost of \$27,388,217.

Year Ended	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/96	\$23,900,000	100%	0
6/30/97	23,902,000	100	0
6/30/98	26,689,000	100	0
6/30/99	29,411,000	100	0
6/30/00	32,339,000 <sup>1</sup>	100	0
6/30/01	31,607,000	100	0
6/30/02	30,343,684	100	0
6/30/03	31,419,000	100	0
6/30/04	27,388,217	100	0

1. Does not include lump-sum payment of \$180,000,000 which was made by the County in December of 1999 from the proceeds of pension bonds issued to fund estimated unfunded liability.

**Most Recent PERS Valuation**

Significant actuarial assumptions used in the most recent valuation (December 31, 2003) include (a) a rate of return on the investment of present and future assets of 8% per year, (b) projected salary increases of 4.0% per year attributable to general wage adjustments, (c) additional increases for promotion and longevity that may vary by age and service, (d) projected automatic cost-of-living benefit increases of 2% per year (the maximum allowable), and (e) demographic assumptions that have been chosen to reflect the emerging experience of the members of the system, and are the same as those used to compute the actuarially required contributions. In addition, major legislative reforms were made to the PERS system and these reforms are included in the actuarial assumptions that established the rate effective July 1, 2003. The entry age actuarial cost method and level percentage amortization method are used. A thirty-year amortization period is used. The actuarial value of assets is based on market value.

**Schedule of Funding Progress (\$000)**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability	Unfunded (Funded) Actuarial Accrued Liability (UAAL)	Funded	Ratio	Covered Payroll	Unfunded Actuarial Accrued Liability as a % of Covered Payroll
12/31/93	\$147,577	\$249,433	\$101,856	59%		\$122,873	83%
12/31/95	201,614	330,154	128,540	61		142,614	90
12/31/97	291,095	449,588	158,493	65		155,915	102
12/31/99	923,745	859,337	(76,408)	109		191,152	(40)
12/31/01	Pooled	Pooled	(203,703)	Pooled		207,148	(98)
12/31/03	1,237,061	1,287,860	50,799	96		209,437	24

Information for years prior to those shown is not available from PERS.

**PERS Unfunded Liability**

On December 1, 1999, the County issued \$184,548,160 in taxable Limited Tax Pension Obligation Revenue Bonds to pay its estimated UAAL to PERS. The County’s employer contribution rate was adjusted to 9.21%, a fully funded rate according to PERS, beginning January 1, 2000.

On April 24, 2002, the County received notice from PERS that employers could be receiving an increase of between 3.5% to 4.25% on the County’s payroll contribution rate which is currently 7.94%. In February 2005 the PERS Board released preliminary rates that raised the County’s rate by 5.32%. This rate order increase has been put on hold until certain legislative action is taken.

Multnomah County's FY 2006 Budget includes a rate increase of about 4% of payroll and it is estimated that another 4% rate increase will be needed beginning in FY 2008. These increases are the result of the two provisions voided by the Court and may be offset if the market continues to rally..

**Legal Changes to PERS**

The 2003 Legislature passed many PERS Bills. The following are the major bills that have changed the PERS System. These changes are currently being litigated by Public Employee Unions.

- **HB 2001-A: Tier 1 Member Regular (Fixed) Account Crediting.** Prohibits Public Employees Retirement Board “PERB” from crediting Tier I member regular accounts with earnings in excess of the assumed rate until: 1) the deficit reserve account is no longer in a deficit position; 2) the deficit reserve account is fully funded with amounts determined by PERB to ensure a zero balance in the deficit account when all Tier I members retire; and 3) the deficit reserve account has been fully funded for the three immediately preceding calendar years. Applies to earnings crediting for calendar year 2003 and after. The Current assumed interest rate on the Fixed Account is 8%
- **HB 2003-B: Tier 1 & 2 Reform.** Provides a remedy for any erroneous benefit calculations that the PERB needs to correct as a result of the lawsuit. PERB is directed to recover the present value of the cost of any such benefits overpaid to retired members via administrative expense from future earnings of the Fund and/or by withholding future COLAs. Tier 1 members that retired with a money match benefit on or after April 1, 2000 and before April 1, 2004 will have their COLA frozen until the benefit amounts that were erroneously calculated by

PERB is made whole. Tier I members retiring on or after April 1, 2004, will not have earnings credited to their regular account in calendar year 2003 and after, IF: 1) there is a Statewide PERS negative deficit account or 2) the credit would result in a Statewide PERS negative deficit account. The minimum Tier I member regular (fixed) account balance at retirement on or after April 1, 2004 will be no less than if this account had been credited with the assumed interest rate each year the fixed account existed. What this means is that the PERB will retroactively calculate, from the date of becoming a PERS member to the retirement date, what the fixed account balance would be if the fixed account had been credited with just the assumed interest rate during that time period. This amount will be compared to your actual account balance at retirement and your retirement benefit will be calculated based on the higher amount.

- Effective January 1, 2004 the employee 6% contributions paid by the County will be paid into individual transition accounts and not into the PERS Plan. Employers paying the 6% employee contribution via pick-up on December 31, 2003, must continue to pay that 6% into the individual transition accounts until December 31, 2005. Otherwise, employers may agree by collective bargaining agreement or policy to pay part or all of the 6% employee contribution to the transition account. Transition accounts will be charged for maintenance costs. The transition accounts will earn interest and the funds will belong to the employees for retirement purposes.
  - Effective January 1, 2004 members are not allowed to transfer funds into the variable account from the fixed account.
  - Appointment of independent counsel, non-PERS member, for PERB. Currently the Attorney General, who is a member of PERS represents the PERB.
  - Provides for exclusive expedited appeal to the Oregon Supreme Court.
- HB 2004-C. Updates the mortality tables and includes a look back provision. On and after July 1, 2003 the PERB will use updated actuarial equivalency factors based on the mortality assumptions adopted by the PERB on September 10, 2002. A new set of actuarial equivalency factors is to be adopted again by January 1, 2005 and once every two calendar years thereafter. Members retiring on or after July 1, 2003 will receive the higher of the amount at retirement or the amount calculated using the June 30, 2003 account balance, years of service, final average salary and actuarial equivalency factors. The PERB is directed to adopt different mortality tables for certain police/fire members if their life expectancy significantly differs from general service members.
  - Provides for exclusive expedited appeal to the Oregon Supreme Court.
- HB 2005-B Board Composition. Signed by the Governor. Changes the PERS Board from 12 to 5 members with a majority not having an interest in PERS.
- HB 2020-B Defined Contribution Successor Plan. Establishes the Oregon Public Service Retirement Plan (OPSRP) for new public employees hired on or after the effective date of the bill. The OPSRP consists of two parts: (1) a defined benefit pension program funded by employers with a regular formula of

1.5% of final average salary times years of service and for the police/fire a formula of 1.8% of final average salary times years of service; (2) a defined contribution individual account funded by employees at 6% of salary (employers may agree to pay the employee contribution). Public employers participating PERS are required to participate in OPSRP for those classes the employer has designated as PERS covered. The Bill also requires that if a PERS covered employee leaves work for a period of 6 months or more and then rejoins a PERS employer, that person will now have to join the successor plan for the time beginning after the break in service. That person will be covered under two plans if they vested in PERS prior to the break in service.

- On March 8, 2005 the Oregon Supreme Court decision affirmed that the Legislature can make changes to PERS. In the decision the Court upheld most of the 2003 legislative reforms to PERS, including: The provision directing the six percent employee contribution into the Individual Account Program (IAP) rather than into a regular Tier One or Tier Two account or a variable account; and the use of updated actuarial equivalency factors. The Court voided the following two provisions: Crediting the assumed interest rate to member accounts over the tenure of the employee's career rather than annually; and temporary suspension of the COLA.

**Initiative Process**

The Oregon Constitution, Article IV, Section 1, reserves to the people of the State the initiative power to amend the State constitution or to enact State legislation by placing measures on the statewide general election ballot for consideration by the voters. Oregon law therefore permits any registered Oregon voter to file a proposed initiative with the Oregon Secretary of State’s office without payment of fees or other burdensome requirements. Consequently, a large number of initiative measures are submitted to the Oregon Secretary of State’s office, and a much smaller number of petitions obtain sufficient signatures to be placed on the ballot.

*Any person may file a proposed initiative with the Oregon Secretary of State’s office.*

To have a proposed initiative placed on a general election ballot, its proponents must submit to the Secretary of State initiative petitions signed by a number of qualified voters equal to a specified percentage of the total number of votes cast for all candidates for governor at the gubernatorial election at which a Governor was elected for a term of four years next preceding the filing of the petition with the Secretary of State. For the 2002 general election, the requirement was eight percent (89,048 signatures) for a constitutional amendment measure and six percent (66,786 signatures) for a statutory initiative. Any elector may sign an initiative petition for any measure on which the elector is entitled to vote.

*Over the past decade, Oregon has witnessed increasing activity in the number of initiative petitions that have qualified for the statewide general election.*

The initiative petition must be submitted to the Secretary of State not less than four months prior to the general election at which the proposed measure is to be voted upon. As a practical matter, proponents of an initiative have approximately two years in which to gather the necessary number of signatures. State law permits persons circulating initiative petitions to pay money to persons obtaining signatures for the petition. If the person obtaining signatures is being paid, the signature sheet must contain a notice of such payment.

Once an initiative has garnered enough signatures to qualify for ballot placement, the State is required to prepare a formal estimate of its financial impact. Typically, this estimate is limited to an evaluation of the direct dollar impact only.

Historically, a larger number of initiative measures have qualified to be placed on the ballot than have been approved by the electors. According to the Elections Division of the Oregon Secretary of State, the total number of initiative petitions that have qualified for the ballot and the numbers that have passed in recent general elections are as follows:

Year of General Election	Number of Initiatives that Qualified	Number of Initiatives that Passed
1990	8	3
1992	7	0
1994	16	8
1996	16	4
1998	10	6
2000	18	5
2002	7	3
2004	6	3

## Current Initiatives

### *Measure 37*

At the November 2004 General Election, Oregon voters approved ballot Measure 37. The Measure will add several new statutory provisions to Oregon law. The measure entitles certain property owners either (a) to compensation for the reduction in the market value of their property as the result of certain land use regulations (the “Restrictions”) that are enacted or enforced against the property; or (b) to have their land released from the Restrictions.

“Restrictions” do not include regulation of nuisances, public health and safety regulations, regulations required to comply with federal law, regulations restricting or prohibiting the use of a property for the purpose of selling pornography or performing nude dancing or regulations enacted prior to the date the current property owner or a member of that owner’s family acquired the property. The Measure indicates that a government is not required to pay claims that arise under the Measure unless the government affirmatively acts to fund those claims. If claims are not paid within two years after they accrue, Measure 37 releases the property from the Restrictions, and it is not clear whether the government imposing the Restriction have any residual liability. Claims for Restrictions enacted prior to the effective date of the Measure must be filed within two years of the effective date of the Measure or the date the government(s) applies the Restriction to the property, whichever is later.

The measure does not change the Oregon Constitution, and the Oregon Legislative Assembly has the power to modify Measure 37. The Oregon Legislative Assembly convened its 73<sup>rd</sup> regular session on January 10, 2005.

The County has acted to enforce Restrictions; however, it is extremely difficult to predict the cost to the County because: (1) Measure 37 only applies to some property owners and to some land use regulations; (2) Measure 37 allows governments to release property from Restrictions instead of paying claims; (3) Measure 37 may not require governments to pay claims that governments choose not to fund; (4) the City can not predict how Measure 37 will be interpreted; and, (5) the Oregon Legislative Assembly may change the provisions of Measure 37 during its current session. Based on the County’s best estimates at this time the value of the potential claims filed against the County amount to about \$2 million. The County has granted one waiver which represented about \$1.2 million.

The Oregon Secretary of State’s office maintains a list of all initiative petitions that have been submitted to that office. The office can be reached by telephone at (503) 986-1518.

## Basis of Accounting

Modified accrual accounting is utilized for the General, Special Revenue, Capital Project and Debt Service Funds. All other funds utilize the accrual basis of accounting. The County's accounting practices conform to generally accepted accounting principals (GAAP), and with the standards of financial reporting developed by the Government Finance Officers Association of the United States and Canada and the Government Accounting Standards Board. The Government Finance Officers Association of the United States and Canada has awarded the Certificate of Achievement for Excellence in Financial Reporting to Multnomah County for the fiscal years ending 1984 through 2003.

The fiscal year runs from July 1 through June 30.

## Audits

In accordance with the Oregon Municipal Audit Law (ORS 297.405 – 297.555 and 297.990) an audit is conducted at the end of each Fiscal Year by independent certified public accountants selected by approval of the Board Chair and the County Commissioners. This requirement has been complied with and the financial statements have received an “unqualified opinion” from the auditors. Such an opinion indicates there was no limitation on the scope of the auditor's examination and the financial statements were prepared in accordance with generally accepted accounting principles. The County's audit for Fiscal Year 2003-04 was performed by Grant Thornton LLP, CPAs, Portland, Oregon.

## General Fund

The General Fund accounts for those financial operations of the County which are not accounted for in any other fund. The principal sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, intergovernmental revenue, and interest income. Primary expenditures in the General Fund are made for general government, public safety, health services, aging services, and youth and family services.

The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

<i>Debt Service Funds</i>	<i>These exist until all long-term debt is repaid. Once debt is repaid, any remaining receipts in the fund are returned to the originating jurisdiction or the General Fund.</i>
Revenue Bond Sinking Fund	This accounts for the principal and interest (P&I) payments on bonds issued to acquire and construct non-profit facilities financed in partnership with the County. The revenues are derived from lease of the facilities constructed with bond proceeds and from the pledge of the Motor Vehicle Rental Tax, a General Fund Revenue.
Capital Debt Retirement Fund	This accounts for the P&I payments on limited tax obligation bonds; for full faith and credit obligations; and for Certificates of Participation or other financing agreements issued to acquire equipment, land, or facilities, and/or to construct facilities for County use. Revenues are service reimbursements and cash transfers from other funds.
General Obligation Bond Fund	This accounts for the retirement of General Obligation Bonds approved in May 1993 and May 1996 to repair Central Library build the Midland Library. Proceeds are derived from property taxes and interest earned on the cash balances.
PERS Pension Bond Fund	This accounts for the P&I 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 departmental personnel cost.
<i>Special Revenue Funds</i>	<i>Special Revenue Funds are authorized for a specific purpose and generally operate on a year-to-year basis until the Fund is discontinued or revised by proper legislative authority. If the Fund is discontinued, any excess would be returned to the originating jurisdiction or the County General Fund.</i>
Strategic Investment Program Fund	This fund accounts for revenues from large corporations receiving property tax abatements and paying fees to the County for specific purposes as part of the agreement by which those taxes were reduced. Expenditures are restricted by contractual obligations, and are at the discretion of the County for Community Service Fees. The statutorily required payment by the companies is equal to 1/4 of the annual tax savings enjoyed by the company.
Road Fund	In accordance with ORS 366.524 – 366.542 and ORS 368.705, this accounts for revenues primarily received from the State motor vehicle fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the State Constitution and consist of construction, repair, maintenance, and operations of public highways and roads.
Emergency Communications Fund	This accounts for revenues received from the State Telephone Excise Tax. Expenditures are restricted for the Emergency Communication Network in conjunction with the City of Portland, (Multnomah County Code 5.90.060.)

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Bicycle Path Construction Fund	This accounts for 1% of State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS to bicycle path construction and maintenance.
Recreation Fund	This accounts for State revenue paid to counties to supplement their parks programs. The revenues are County Marine Fuel Tax and RV License Fee Sharing. The General Fund contributes an amount to cover the cost of operating tours at the Bybee-Howell historical park. The expenditures of the fund are payments made to Metro under an Intergovernmental Agreement entered into in 1994.
Federal/State Program Fund	This fund accounts for the majority of dedicated revenues and expenditures related to federal and state financial assistance programs (grants). Also accounts for General Fund contributions (match) and operational revenues.
County School Fund	This accounts for funds transferred from General Fund and Forest Reserve yield revenues received from the State pursuant to ORS 328.005 – 328.035. Funds are distributed to the County School districts.
Tax Title Land Sales Fund	Accounts for the receipt and sale of foreclosed properties. Under the provision of ORS 275.275, these revenues are distributed to the taxing districts in the County.
Animal Control Fund	This accounts for revenues from dog and cat licenses, and control fees. Cash transfers are made to the General Fund for animal control activities.
Willamette River Bridge Fund	This accounts for Oregon Motor Vehicle fees and County gas taxes transferred from the Road Fund. Expenditures are for maintenance of County Bridges.
Library Fund	This accounts for the Multnomah County Public Library operations. Property taxes from a five-year special serial levy and transfers from the General Fund are the principal revenue sources. The Multnomah County Library was established by Ordinance 649 pursuant to ORS 357.400 – 375.610.
Special Excise Taxes Fund	This accounts for a portion of the transient lodging taxes collected from hotels and motels, and motor vehicle rental tax collected from rental agencies. Expenditures are to be used for Convention Center, visitor development purposes, regional arts and culture purposes, and other uses, pursuant to County Code 11.300 and 11.400.
Land Corner Preservation Fund	This accounts for 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.
Inmate Welfare Fund	This accounts for the proceeds from the sale of commissary items. Purchases are made for supplies for inmates in County jails. Excess funds are used on amenities such as recreation equipment for the institutions.

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Justice Services Special Operations Fund	This fund accounts for revenues and expenditures that are dedicated to Justice Services in the Department of Community Justice, the District Attorney's Office, and the Sheriff's Office. Revenues include fees for probation, criminal processing assessment, conciliation court, liquor licenses, the gun ordinance, and marriage licenses; forfeitures; alarm permits; and concealed weapon permits.
General Reserve Fund	This fund accounts for General Fund revenues held in reserve to be used only in case of a serious financial emergency.
<i>Capital Projects Funds</i>	<i>Capital Projects Funds operate until the project is completed. Upon completion, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of fixed assets or to the originating source of the funds.</i>
Justice Bond Project Fund	This fund accounts for projects to expand Inverness Jail, construct new jail facilities, upgrade other jail facilities, and pay for major data processing linkages in the Corrections system. Proceeds are derived from the sale of General Obligation Bonds approved by the voters May 21, 1996 and from interest earned on these proceeds.
Capital Improvement Fund	Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Resolution 99-144.
Capital Acquisition Fund	Accounts for capital purchases with economic payoffs of less than five years and acquisition of computer equipment. Expenditures will be reimbursed over time by service reimbursements charged to the programs for which equipment is purchased and by service reimbursement charges for the computers funded by the flat fee program.
Building Project Fund	This fund accounts for expenditures for acquiring property, for remodeling, and for construction of County facilities. Resources are derived from certificates of participation or other financing proceeds and General Fund service reimbursements.
Asset Preservation Fund	Accounts for expenditures for building maintenance such as boiler replacement, carpet replacement, roof replacement etc. It provides prospective, not deferred, maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.
Library Construction Fund	This fund accounts for the renovation of branch libraries, and upgrades to Library computer systems and linkages. Proceeds are derived from the sale of GO Bonds approved by the voters May 21, 1996, and from interest earned on these proceeds.
Library Property Fund	This fund accounts for the proceeds from the sale of surplus Library facilities. Expenditures are made for improvements to the Library system.

<i>Proprietary Funds</i>	<i>The County maintains Proprietary Fund Types, including Enterprise Funds, using the full accrual basis of accounting, in which revenues are recorded when earned, and expenses are recorded when liabilities are incurred. Internal Service Funds are entirely or predominantly self-supported—by user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.470, are considered to have indefinite life. If the fund is discontinued, any excess funds would be returned to the originating jurisdictions or General Fund.</i>
Dunthorpe-Riverdale Service District No. 1	This accounts for the operations of the sanitary sewer system in southwest unincorporated Multnomah County.
Mid County Service District No. 14	This accounts for the operations of street lights throughout unincorporated Multnomah County.
Behavioral Health Managed Care Fund	This accounts for all financial activity associated with the State-required Children’s Capitated Mental Health program. This includes payments to providers with whom the County contracts for services. Revenues are capitation payments from the State.

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<i>Internal Service Funds</i>	<i>Internal Service Funds account for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to County Code 7.101.</i>
Risk Management Fund	This accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation; general liability; tort; auto; property; employee medical, dental, vision, life, and long-term disability claims and insurance; employee benefits; health promotion; post-retirement benefits; and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.
Fleet Management Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the administration and operation of the County's motor vehicle fleet and electronics.
Telephone Fund	This accounts for internal service reimbursements, revenues, and expenses associated with the operation of the County's telephone system.
Data Processing Fund	This accounts for reimbursements, revenues, and expenses associated with the operation of the County's data processing services. It includes replacement and upgrade of personal computers and the software suite common to all County users.
Mail Distribution Fund	This 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, records, and materiel management.
Facilities Management Fund	This fund 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.
Business Services Fund	Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's human resource operations, financial operations and SAP system.

*Fiduciary (Agency) Funds*      *These 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.*

Public Guardian Fund      This accounts for receipts and disbursements for individuals who are not capable of handling their own financial affairs.

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

Property Tax Funds      This accounts for the collection of property taxes for all governmental entities located in Multnomah County and the disbursement of the collections to such entities.

Department Trust Funds      This 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:

MCSO Forfeitures      This accounts for cash transactions subject to forfeiture under 1989 Oregon Law, Chapter 791.

Law enforcement and ROCN      This accounts for various law enforcement trust funds.

## Debt Ratios<sup>1</sup>

	Including Pension Obligations			Excluding Pension Obligations		
	Values	Per Capita	Percent RMV	Values	Per Capita	Percent RMV
2004 estimated population	685,950	--	--	685,950	--	--
2004-05 Real Market Value (RMV)	\$70,457,624,749	\$102,715	--	\$70,457,624,749	\$102,715	--
Gross Direct Debt <sup>2</sup>	375,104,641	547	0.53%	196,536,481	287	0.28%
Net Direct Debt <sup>3</sup>	368,169,641	537	0.52	189,601,481	276	0.27
Net Overlapping Debt	546,193,754	796	0.78	546,193,754	796	0.78
Net Direct and Net Overlapping Debt	914,363,395	1,333	1.30	735,795,235	1,073	1.04

1. Outstanding debt information is as of June 1, 2005 except for the overlapping debt calculation. The overlapping debt calculation was performed by Municipal Debt Advisory Commission as of April 18, 2005.
2. Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds and any other obligations, Certificates of Participation or leases backed by the full faith and credit of the County. Debt whose term is less than one year is not included.
3. Net Direct Debt is Gross Direct Debt less obligations or leases paid from non-tax sources.

Source: Multnomah County.

## Debt Limitations

As provided in ORS 288.165 (6), Tax and Revenue Anticipation Notes are not subject to the following debt limits. ORS 287.054 limits indebtedness for general obligation bonds by counties to two percent of the latest Real Market Value of the County, subject to voter authorization.

2004-05 RMV	\$70,457,624,749
Debt limitation (2.00% of RMV)	1,409,152,495
Applicable bonded debt	81,025,000
Debt margin	1,328,127,495
Percent of limit issued	5.75%

ORS 287.053 limits "limited tax bonded indebtedness" by counties to one percent of the latest Real Market Value of the County. This limit does not include voter approved General Obligation debt nor obligations subject to annual appropriation.

2004-05 RMV	\$70,457,624,749
Debt limitation (1.00% of RMV)	704,576,247
Applicable limited tax debt	266,909,641
Debt margin	437,666,606
Percent of limit issued	37.88%

Debt Management: The County has never defaulted on any debt or lease obligation.

Debt Authorization: None authorized but not issued at this time.

## Future Financing Plans

The County is working with the State Courts, other local governments and citizens to determine the best approach to replace the County Courthouse. It is estimated that the replacement cost will be approximately \$200 million. The process will take several years and it is expected that a G.O. Bond of about \$150 million will be placed on the ballot for voter approval within the next three to five years.

## Outstanding Obligations

	Dated Date	Maturity Date	Amount Issued	Amount Outstanding As of 06/01/05 <sup>1</sup>
<b>GO Bonds</b>				
1994A Library Bonds <sup>2</sup>	3/1/94	10/1/05	\$22,000,000	\$1,125,000
1996A Library Bonds <sup>3</sup>	10/1/96	10/1/07	29,000,000	1,865,000
1996B Public Safety <sup>3</sup>	10/1/96	10/1/08	79,700,000	13,655,000
1999 Advance Refunding	2/1/99	10/1/16	66,115,000	64,380,000
Total GO			<b>\$196,815,000</b>	<b>\$81,025,000</b>
<b>Certificates of Participation (subject to annual appropriation)</b>				
1998 Facilities and Advance Refunding <sup>4</sup>	2/1/98	8/1/12	\$48,615,000	\$20,235,000
Total COP			<b>\$48,615,000</b>	<b>\$20,235,000</b>
<b>Full Faith &amp; Credit Obligations (NOT subject to annual appropriation)</b>				
1999A Multnomah Building and Facilities COP <sup>5</sup>	4/1/99	8/1/09	\$36,125,000	\$7,770,000
1999 Limited Tax Pension Obligations (taxable)	12/1/99	6/1/30	184,548,160	178,568,160
2000A Full Faith and Credit Obligations <sup>6</sup>	4/1/00	4/1/10	61,215,000	16,715,000
2003 Full Faith and Credit Refunding Obligations	5/15/03	7/1/13	9,615,000	8,775,000
2004 Full Faith and Credit Refunding Obligations	10/6/04	8/1/20	54,235,000	54,235,000
Total FF&C			<b>\$345,738,160</b>	<b>\$266,063,160</b>
<b>Leases and Contracts</b>				
Portland Building – purchase two floors - Intergovernmental agreement	1/22/81	1/22/08	\$3,475,000	\$846,481
Total Leases			<b>\$3,475,000</b>	<b>\$846,481</b>
<b>TOTAL NET DIRECT DEBT<sup>7</sup></b>			<b>\$594,643,160</b>	<b>\$368,169,641</b>
<b>Revenue Bonds (Self-Supporting – Not included in Total Net Direct Calculations)<sup>8</sup></b>				
Series 1998 (Regional Children's Campus)	10/1/98	10/1/14	\$3,155,000	\$2,305,000
Series 2000A (Port City Development Center)	11/1/00	11/1/15	2,000,000	1,685,000
Series 2000B (Oregon Food Bank)	11/1/00	11/1/15	3,500,000	2,945,000
Total Revenue Bonds			<b>\$8,655,000</b>	<b>\$6,935,000</b>
<b>TOTAL GROSS DIRECT DEBT<sup>9</sup></b>			<b>\$603,298,160</b>	<b>\$375,104,641</b>
<b>Short Term Debt</b>				
Tax and Revenue Anticipation Notes	7/1/05	6/30/06	\$20,000,000	\$20,000,000

1. Payments due on June 1, 2005 have been deducted from the amounts outstanding.
2. These bonds were refunded by the 1999 Advance Refunding. The refunded maturities were called on October 1, 2004. Not all callable maturities of the Series 1994A Bonds were refunded.
3. These bonds were refunded by the 1999 Advance Refunding. The refunded maturities will be called on October 1, 2006. Not all callable maturities were refunded.
4. A portion of these bonds were refunded by the 2004 Advance Refunding. The refunded maturities will be called on August 1, 2008.
5. This Series 1999A was originally issued as a COP but was later converted to a Full Faith & Credit Obligation following a change in Oregon state law. These bonds were refunded by the 2004 Advance Refunding. The refunded maturities will be called on August 1, 2009.
6. These bonds were refunded by the 2004 Advance Refunding. The refunded maturities will be called on April 1, 2010.
7. Net Direct Debt is Gross Direct Debt less obligations or leases paid from non-tax sources.
8. These "on behalf of" financings are paid from Motor Vehicle Rental Taxes and reimbursed from payments by the entities shown.
9. Gross Direct Debt includes all voter approved General Obligation bonds, Limited Tax bonds and any other obligations, Certificates of Participation or leases backed by the full faith and credit of the County. Debt whose term is less than one year is not included.

Source: Multnomah County.

## Tax Information

*Property tax defrays the expense of local government.*

### Property Tax Limitation: History

The State of Oregon has not levied property taxes for general fund purposes since 1941, and obtains its revenue principally from income taxation.

Property tax administration, governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue, includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure (“Measure 50”) affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

Article XI of the Oregon Constitution contains various limitations on property taxes levied by local jurisdictions. The Constitution calls for taxes imposed upon property to be segregated into two categories; one to fund the public school system (including community colleges) and one to fund government operations other than the public school system.

Measure 5, passed by voters in 1990, limits combined property tax rates for non-school government operations (e.g., Multnomah County, the City of Portland, Gresham, Metro, etc.—see tables 20-22 following this tax narrative to see breakdown of taxing districts) to \$10 per \$1,000 of Real Market Value (RMV) per county-assigned tax code area. Similarly, combined property tax rates for the public school system are limited to \$5 per \$1,000 RMV for each tax code area. Property taxes are also subject to Measure 50 limitations.

In May 1997, the voters approved Ballot Measure 50, which reduced property taxes statewide by 17% (except those to pay exempt bonded indebtedness or Local Option levies approved by voters)—this time not by limiting the tax rate, but by limiting the property value that the rate is applied to. It mandated the use of Assessed Value (AV) for Measure 50 purposes, and rolled AV back to 10% below 1995/1996 RMV. It further limited the *growth* in AV to 3% per year, with the exception of new construction and major renovation. These provisions have the combined effect of disconnecting some property taxes from a rational relationship with actual property value. Finally, Measure 50 required that general obligation bonds and local option taxes be approved by a majority of the voters at general election in even numbered years or at any election in which a majority of eligible registered voters cast a ballot—the so-called double majority.

RMV is still used for Measure 5 purposes, and Measure 5 and Measure 50 are simultaneously applicable; this results in a phenomenon referred to as *compression* when taxes authorized by Measure 50 are prohibited by Measure 5. The lower tax always applies.

Other Measure 50 provisions include the following:

**Permanent Tax Rates** Each local taxing district which imposed operating ad valorem taxes in FY 98 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 98 (reduced by an average of approximately 17% statewide) by the property's AV. Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County's permanent tax rate is \$4.3434 per \$1,000 Assessed Value, which was expected to produce \$184 million in 2002-03. Measure 5 limitations reduced the amount received from the levy by \$5.1 million.

**Exemptions** Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. See "General Obligation Bonded Indebtedness" below.

Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

**Local Property Tax Option** Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.

*The 5-year Public Library Levy has cost property tax owners about 75.5 cents per thousand of assessed value per year.*

Local option levies are subject to "special compression" under Measure 5. If operating taxes for non-school purposes exceed Measure 5's \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland's pension levy.

Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than 50% of the registered voters cast a ballot. In May of 2002, voters approved an extension of the Library Levy but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.

<p>Voter Participation</p>	<p>In order to be exempt from the cap provisions of Measure 50, general obligation bonds other than refunding bonds must be approved by a majority of the voters voting on the question either: (i) at a general election in an even numbered year, or (ii) at any other election in which not less than fifty percent (50%) of the registered voters eligible to vote on the question cast a ballot.</p>
<p>General Obligation Bonded Indebtedness</p>	<p>Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:</p> <ol style="list-style-type: none"> <li>1. General obligation bonds authorized by a provision of the Oregon Constitution;</li> <li>2. General obligation bonds issued on or before November 6, 1990; or</li> <li>3. General obligation bonds incurred for capital construction or capital improvements; and             <ol style="list-style-type: none"> <li>a) if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or</li> <li>b) if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.</li> </ol> </li> </ol>
<p>Tax Collection</p> <p><i>Property tax collections have declined over the past seven years, from about 3% to 2% of income. The decline is largely a result of Ballot Measure 5 (1991), reducing taxes to a maximum of about \$15 per \$1,000 of assessed value.</i></p>	<p>The County Tax Collector extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax collectors are charged with calculating public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules. The tax collector then reports to each taxing district within five days the amount of taxes imposed.</p> <p>Tax collections are now segregated into two pools, one for public schools and one for local governments, and each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection experience within each taxing body. Therefore, in effect, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the county-wide levy indicates a 90 percent tax levy collection for each taxing body.</p> <p>Taxes are levied and become a lien on July 1 and tax payments are due November 15 of the same calendar year. Under the partial payment schedule the first third of taxes are due November 15, the second third on February 15 and the remaining third on May 15. If property taxes are paid in full by November 15, a 3% discount is allowed; if two-thirds of property taxes are paid by November 15, a 2% discount is allowed. For late payments interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings four years after the tax due date.</p> <p>A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income under \$24,500 for claims filed between January 1 and December 31, 2000 and \$27,500 for claims filed after January 1, 2001. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6%.</p>

**2004-05 Representative Consolidated Tax Rates for Levy Code Area 1<sup>1</sup>**

Area	Tax Rate for Operations <sup>2</sup>	Tax Rate for Bonds	Tax Rate Total
<b>Within the City of Portland</b>			
<b>Schools</b>			
Portland School District No. 1	\$5.6268	\$1.0747	\$6.7015
Multnomah Ed. Svc. District	0.4299	0.0000	0.4299
Portland Community College	0.2644	0.2124	0.4768
<b>Total Schools</b>	<b>\$6.3211</b>	<b>\$1.2871</b>	<b>\$7.6082</b>
<b>Local Government</b>			
Multnomah County	4.7893	0.1694	4.9587
City of Portland	7.2945	0.2019	7.4964
Portland Urban Renewal	1.7569	0.0000	1.7569
Metro	0.0912	0.1763	0.2675
Tri-Met Transportation District	0.0000	0.1042	0.1042
Port of Portland	0.0664	0.0000	0.0664
<b>Total Local Government</b>	<b>\$13.9983</b>	<b>\$0.6518</b>	<b>\$14.6501</b>
<b>Total Consolidated Tax Rate</b>	<b>\$20.3194</b>	<b>\$1.9389</b>	<b>\$22.2583</b>

**2004-05 Representative Consolidated Tax Rates for Levy Code Area 26<sup>1</sup>**

Area	Tax Rate for Operations <sup>2</sup>	Tax Rate for Bonds	Tax Rate Total
<b>Within City of Gresham</b>			
<b>Schools</b>			
Gresham-Barlow SD No. 10	\$4.5268	\$2.2477	\$6.7745
Multnomah Ed. Svc. District	0.4541	0.0000	0.4541
Mt. Hood Community College	0.4879	0.0064	0.4943
<b>Total Schools</b>	<b>\$5.4688</b>	<b>\$2.2541</b>	<b>\$7.7229</b>
<b>Local Government</b>			
Multnomah County	\$5.0586	\$0.1787	\$5.2373
City of Gresham	3.5847	0.3423	3.9270
Metro	0.0959	0.1858	0.2817
Tri-Met Transportation District	0.0000	0.1096	0.1096
Port of Portland	0.0696	0.0000	0.0696
<b>Total Local Government</b>	<b>8.8083</b>	<b>0.8164</b>	<b>9.6252</b>
<b>Total Consolidated Tax Rate</b>	<b>\$14.2771</b>	<b>\$3.0705</b>	<b>\$17.3481</b>

See next page for footnote for tables 20-22.

## 2004-05 Representative Consolidated Tax Rates for Levy Code Area 78<sup>1</sup>

Area	Tax Rate for Operations <sup>2</sup>	Tax Rate for Bonds	Tax Rate Total
<b>Within unincorporated area</b>			
<b>Schools</b>			
David Douglas SD	\$4.6394	\$1.9529	\$6.59233
Multnomah Ed. Svc. District	0.4576	0.0000	0.4576
Mt. Hood Community College	0.4917	0.0064	0.4981
<b>Total Schools</b>	<b>5.5887</b>	<b>1.9593</b>	<b>7.5480</b>
<b>Local Government</b>			
Multnomah County	\$5.0984	\$0.1801	\$5.2785
Fire District No. 10	2.8527	0.0000	2.8527
Metro	0.0966	0.1872	0.2838
Tri-Met Transportation District	0.0000	0.1104	0.1104
Port of Portland	0.0701	0.0000	0.0701
<b>Total Local Government</b>	<b>8.1178</b>	<b>0.4777</b>	<b>8.5955</b>
<b>Total Consolidated Tax Rate</b>	<b>\$13.7065</b>	<b>\$2.4370</b>	<b>\$16.1435</b>

1. The 2004-05 Assessed Value to compute the tax rate of **code area 1** is \$25,184,383,046 which is 53.23 percent of the Assessed Value of the County.. The 2004-05 Assessed Value to compute the tax rate of **code area 26** is \$2,798,293,278 which is 5.91 percent of the Assessed Value of the County. The 2004-05 Assessed Value to compute the tax rate of **code area 78** is \$6,697,200 which is 0.01 percent of the Assessed Value of the County.
2. The Tax Rates for Operations are the combined Measure 50 permanent tax rates and local option levies which are then applied to the Assessed Value to obtain the amount of taxes to be collected. These are not the Measure 5 tax rates which determine if there is "compression" and which are calculated using Real Market Value; Measure 5 tax rates cannot exceed \$5 for schools and \$10 for local governments.

Source: Tax Supervising and Conservation Commission; Multnomah County Division of Assessment and Taxation

## Tax Collection Record

Fiscal Year	Taxable Assessed Value (000) <sup>1</sup>	Percent Change	Total Levy (\$000) <sup>2</sup>	Percent Change	Tax Rate/\$1000 <sup>2</sup>	Percent Collected Yr. of Levy	Percent Collected As of 3/31/05
2000-01	\$39,595,577	N/A	\$203,103	N/A	5.305	96.35%	99.92%
2001-02	41,739,141	5.4%	210,183	3.5%	5.211	96.46	99.61
2002-03 <sup>3</sup>	42,349,119	1.5	208,933	(0.6)	5.174	96.57	99.27
2003-04	43,408,763	2.5	213,621	2.2	5.272	96.92	98.64
2004-05	44,911,222	3.5	223,481	4.6	5.276		91.98

1. Excludes Urban Renewal Excess value.
2. The total levy and the tax rates include General Fund tax base, library and jail serial levies, and bond levies.
3. The fiscal year 2002-03 tax rate declined due to compression and General Obligation Debt service requirements declining by \$5 million.

Source: Multnomah County Division of Assessment and Taxation

## Historical Impact of the \$10/\$1,000 Tax Limitation on County Property Tax Revenues

Fiscal Year	Levy Used to Compute Rate <sup>1</sup>	Loss Due to Tax Limitation	Percent Loss
2000-01	\$210,054,539	\$6,951,230	3.31%
2001-02	217,502,664	7,319,195	3.37
2002-03	219,122,810	10,189,782 <sup>2</sup>	4.65
2003-04	229,061,629	15,440,754 <sup>2</sup>	6.74
2004-05	237,276,603	13,795,414	5.81

1. Includes General Fund tax base, library and jail serial levies, and bond levies. This is the amount estimated to be raised before Measure 5 limit is applied.
2. In 2002-03 the loss due to the tax limitation increased significantly due to the Shilo Inn Urban Renewal lawsuit, an increase in the Library Local Option Levy and the addition of the Park's Levy and Children's Levy. In 2003-04 the loss due to the tax limitation increased significantly due to the increase in the Portland Fire and Police Retirement levy and the three local option levies from 2002-03.

Source: Multnomah County

## Real Market Value of Taxable Property in Multnomah County

Fiscal Year	Real Market Value (RMV)	Percent Change	Total Assessed Value (AV) <sup>1</sup>	Percent Change	AV as Percent of RMV
2000-01	\$56,261,764,506	N/A	\$41,133,501,062	N/A	73.11%
2001-02	61,221,313,105	8.82%	43,542,595,946	5.86%	71.12
2002-03	63,386,344,893	3.54	44,338,862,566	1.83 <sup>2</sup>	69.95
2003-04	66,510,264,001	4.93	45,542,697,593	2.72	68.47
2004-05	70,457,624,749	5.93	47,314,670,129	3.89	67.15

1. Total Assessed Value of the County includes urban renewal values and other offsets such as Non-Profit Housing Value. Table 18, which follows, reflects the Taxable Assessed Value (AV) which does not include urban renewal excess value as calculated by the Multnomah County tax assessors.
2. The Assessed Value (AV) for 2002-03 increased at a rate lower than prior years generally because of three large property classes. The closure of Fujitsu reduced the property AV from \$680 million to under \$180 million. Additionally, AV of certain airline properties dropped significantly due to the economy and a lawsuit that the airlines won. Also, certain utility properties Assessed Value decreased.

Source: Multnomah County Division of Assessment and Taxation

**Bond and Levy Election Record**

Year	Purpose	Amount	Votes			Percent	Voter
		Requested	Yes	No	Margin	Passed (Failed)	Turnout
1993	G.O. Library Bonds	\$31,000,000	98,239	44,278	53,961	68.93%	N/A
1993	3-yr. Library Levy	7,500,000 /yr	80,887	54,630	26,257	59.69	N/A
1993	3-yr. Jail Levy	4,700,000 /yr	111,713	40,373	71,340	73.45	N/A
1996	G.O. Library Bonds	29,000,000	73,281	44,458	28,823	62.24	N/A
1996	G.O. Public Safety Bonds	79,700,000	64,135	51,736	12,399	55.35	N/A
1996	3-yr. Library Levy	16,353,000 /yr <sup>1</sup>	85,923	32,794	53,129	72.38	N/A
1996	3-yr. Jail Levy	29,933,000 /yr <sup>1</sup>	68,431	47,339	21,092	59.11	N/A
1997	5-yr. Library Levy	21,300,000 /yr <sup>2</sup>	112,095	100,560	11,535	52.71	N/A
2002	5-yr. Library Levy <sup>3</sup>	27,900,000 /yr <sup>2</sup>	90,285	62,901	27,384	58.94	44.33%
2002	5-yr. Library Levy <sup>3</sup>	27,900,000 /yr <sup>2</sup>	137,150	98,828	38,322	58.12	67.45

1. Three-year average. The levies were combined into the County's Permanent Rate according to Measure 50.
2. Five-year average.
3. Measure 50, which passed in 1997, requires that general obligation bonds and local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than fifty percent of the registered voters cast a ballot. In May of 2002, voters approved an extension of the Library Levy but less than fifty percent of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November of 2002 and the measure passed.

Source: Multnomah County.

**PROPERTY TAX COMPUTATION**

**GENERAL FUND (Fund 1000)**

Taxes From Permanent Rate - Fiscal Year Ending June 30, 2005	\$ 196,217,585
Plus Estimated Assessed Value Growth	5,677,174
<b>TOTAL GENERAL FUND PROPERTY TAX</b>	<b>\$ 201,894,760</b>
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2006	\$ 201,894,760
Less amount exceeding shared 1% Constitutional Limitation	(6,056,843)
Less delinquencies and discounts on amount billed	(11,750,275)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 184,087,642</b>

**LIBRARY LEVY (Fund 1510)**

5-year Local Option Levy - Fiscal Year ending June 30, 2008	\$ 35,263,312
Less amount exceeding shared 1% Constitutional Limitation	(8,815,828)
Less delinquencies and discounts on amount billed	(1,586,849)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 24,860,635</b>

**GENERAL OBLIGATION BOND SINKING FUND (Fund 2003)**

General Obligation bond - Fiscal Year ending June 30, 2006	\$ 9,646,952
Less delinquencies and discounts on amount billed	(578,817)
<b>TOTAL AVAILABLE FOR APPROPRIATION</b>	<b>\$ 9,068,135</b>

**TAX LEVY ANALYSIS**

	ACTUAL <u>2002-03</u>	ACTUAL <u>2003-04</u>	BUDGET <u>2004-05</u>	BUDGET <u>2005-06</u>
Levy within 6% limitation	\$ 183,939,162	\$ 188,557,056	\$ 195,919,224	\$ 201,894,760
Library Levy outside 6% limitation	25,185,021	32,954,099	34,052,849	35,263,312
GO Bond Levies outside 6% limitation	9,998,627	7,550,475	8,091,576	9,646,952
Total Proposed Levy	219,122,810	229,061,629	238,063,649	246,805,024
Loss due to 1% limitation	(10,206,366)	(15,440,754)	(17,371,567)	(14,872,671)
Loss in appropriation due to discounts and delinquencies	(10,275,777)	(16,122,750)	(13,256,525)	(13,915,941)
<b>Total Proposed Levy less Loss</b>	<b>\$ 198,640,667</b>	<b>\$ 197,498,126</b>	<b>\$ 207,435,557</b>	<b>\$ 218,016,412</b>

**NOTES**

Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change (Based on July - January Value Growth)	3.20%

## Personal Income Tax

On March 20, 2003 the Multnomah County Board of Commissioners passed Resolution 03-041 to refer a measure to the voters at the May 20, 2003 election to enact a three-year 1.25% income tax on Multnomah County residents for local public schools, public safety and human services. The Measure passed and will provide funds for county public schools, health and senior services, and public safety. It enacts a temporary, three year 1.25% personal income tax. It is estimated by the County that the tax will generate \$116 million in revenues.

About 75% of revenues from this measure will provide funds to school districts within the County for the 2003-2004, 2004-2005 and 2005-2006 school years. Independent performance audits will be conducted on funds generated by this measure. About 25% of revenues from this measure will provide funds for County services including health care, mental health, senior services and public safety.

A taxpayer with Oregon taxable income (after deductions) of \$30,000 would pay about \$250 a year for three years as a result of this measure. This estimated payment takes into account changes in deductions on federal and state taxes.

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ACCOUNT	A classification of expenditure or revenue. “Supplies” is an account in the Materials & Services category.
AD VALOREM TAX	A property tax computed as a percentage of the value of taxable property.
ADOPTED BUDGET	Approved legal spending plan for a fiscal year. In Multnomah County, the Board of Commissioners is responsible for approving an adopted budget.
APPROPRIATION	An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is time-limited and must be expended before the deadline.
APPROPRIATION EXPENDITURE	An expenditure chargeable to an appropriation.
APPROVED BUDGET	The budget document is approved as a result of the Tax Supervising Conservation Commission’s deliberations. This document is then passed to the Board of County Commissioners for revision and, finally, adoption.
ASSESSED VALUATION	A valuation set upon real estate or other property by government as a basis for levying taxes.
BEGINNING BALANCE	Unrestricted working capital (resources) on hand at the end of the fiscal year, available to fund the next year’s operations. Typically, the fund balance is derived from actual revenues received less actual expenditures.
BENCHMARK	General measurements of the quality of life in Multnomah County or Oregon
BUDGET	Written report showing the local government’s comprehensive financial plan for one fiscal year. Must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.
BUDGET MESSAGE	Written explanation of the budget and the local government’s financial priorities. Prepared by the chairperson of the governing body.
BUDGET OFFICER	Person appointed by the governing body to assemble budget material and information and to physically prepare the budget.
CAPITAL OUTLAY	Items that generally have a useful life of one or more years, such as machinery, land, furniture, equipment, or buildings. For Multnomah County purposes, a capital outlay must cost over \$5,000
CAPITAL PROJECT	A program itemizing the County’s acquisitions, additions and improvements to fixed assets, including building, building improvements and land purchases.

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CONTRACTED SERVICES	Expense of services rendered under contract by personnel not on the payroll of the jurisdiction, including all related expenses covered by the contract.
COST ACCOUNTING	That method of accounting which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operation, or to complete a unit of work or a specific job.
COUNTYWIDE PROGRAMS	Programs that benefit all areas of the county, both within the city limits and outside the city limits.
CURRENT SERVICE LEVEL	The calculated cost of continuing current adopted programs into future fiscal years.
CURRENT REVENUE	Revenues of a governmental unit which are available to meet expenditures of the current fiscal year.
DEBT SERVICE FUND	A fund established to finance and account for the payment of interest and principal on all general obligation debt, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise.
DELINQUENT TAXES	Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Though the penalty may be subsequently waived and a portion of the taxes may be abated or cancelled, the unpaid balances continue to be delinquent until abated, cancelled, paid, or converted into tax liens.
DEPARTMENT	An organization unit used by the County to group programs of like nature.
EARMARKED FUNDS	Revenues designated by statute or constitution for specific purposes.
EMPLOYEE BENEFITS	Amounts paid on behalf of employees; these amounts are not included in the gross salary. They are fringe benefit payments, and, while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are 1) group health or life insurance payments, 2) contributions to employee retirement, 3) Social Security taxes, and 4) Workers' Compensation and unemployment insurance benefits.
ENCUMBRANCE	An obligation in the form of a purchase order, contract, or other commitment which is chargeable to an appropriation and for which a part of the appropriation is reserved.
EXPENDITURE	Designates the cost of goods delivered or services rendered, whether paid or unpaid.
FEDERAL FUNDS	Money from the federal government to fund specific agencies and programs.

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FINANCIAL MANAGEMENT SYSTEM	The County's centralized, automated fiscal system used to account, control, and report budgetary appropriations, expenditures, and revenues for County departments.
FISCAL YEAR	Twelve-month period for which a budget is prepared. The County's fiscal year is from July 1 to June 30.
FIXED ASSET	An asset of a long-term character such as land, buildings, furniture, and other equipment.
FULL TIME EQUIVALENT (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a like full-time position.
FUND	A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial entity.
GENERAL FUND	The main operating fund of the County accounting for expenditures and revenues for county-wide activities. The bulk of the property tax rate is represented by this fund.
GOVERNING BODY	County Courts, Board of Commissioners, City Council, School Board, Board of Trustees, Board of Directors or other board of local government unit.
GRANT	A contribution from one governmental unit to another, usually made for a specific purpose and time period.
INTERGOVERNMENTAL REVENUES	Revenue received from other governments, such as fiscal aids, shared taxes, and reimbursements for services.
INTERNAL SERVICES FUND	Consists of organizations created to perform specified services for County Departments. The services performed are charged to the using department.
LOCAL GOVERNMENT	Any city, county, port, school district, public corporation, or quasi-public corporation (including a municipal utility or dock commission) operated by a separate board or commission.
MATERIALS & SERVICES	Accounts which establish expenditures for the operating expenses of County Departments and programs.
MUNICIPAL SERVICES	An enhanced level of services that benefit a specific geographical area or target population that is smaller than the countywide area or population.
OBJECT	As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

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ORDINANCE	Written directive or act of a governing body. Has the full force and effect of law within the local government's boundaries, provided it does not conflict with a state statute or constitutional provision.
ORGANIZATIONAL UNIT	Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions (such as a department, office, or division).
PER CAPITA	Amount per individual.
PERFORMANCE MEASURE	Standards used by agencies to measure progress toward desired outcomes.
PROGRAM	A group of related activities to accomplish a major service or function for which the local government is responsible.
PROPOSED BUDGET	Financial and operating program prepared by the Budget Officer, submitted to the public and the Tax Supervising Conservation Commission for review.
REAL PROPERTY	Land and the structures attached to it.
REIMBURSEMENT	Payment received for services/supplies expended for another institution, another agency, or other persons.
RESERVE	An account that records a portion of the fund balance which must be segregated for some future use and which is, therefore, restricted for future appropriation or expenditure.
RESOLUTION	An order of a governing body. Requires less legal formality and has lower legal status than an ordinance. Statutes or charter will specify which actions must be by ordinance and which may be by resolution.
RESOURCES	All the means of financing a budget (beginning balance, miscellaneous revenues) except for encumbered or general reserves.
REVENUE	Money received to finance ongoing County governmental services (e.g., property taxes, sales taxes).
ROAD FUND	Accounts for expenditures on road, street and bridge construction, maintenance, and improvements.
SALARIES AND EMPLOYEE BENEFITS	Accounts which establish all expenditures for employee-related costs.
SCHEDULE	A listing of financial data in a format prescribed by the state.
SPECIAL DISTRICT	Independent unit of local government generally organized to perform a single

	function (e.g., street lighting).
SUPPLEMENTAL BUDGET	Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Can not be used to authorize a tax levy.
TAX BASE	Pursuant to Oregon Law, a local government may levy annually an amount up to its voter-approved tax rate without further authorization from the voters. This amount may increase annually by up to 3 percent at the option of the County.
TAX LEVY	Amount of tax dollars raised by the imposition of the tax rate on the assessed valuation.
TAX RATE	The rate per one thousand dollars of the assessed valuation base necessary to produce the tax levy.
TAXES	Compulsory charges levied by a governmental unit for the purpose of financing service performed for the common benefit.
TRANSFERS	Amounts distributed from one fund to finance activities in another. Shown as expenditures in the originating fund and revenues in the receiving fund.
UNAPPROPRIATED ENDING FUND BALANCE	Amount set aside in the budget to be used as a cash carry-over to the next year's budget, to provide the local government with a needed cash flow until tax money is received from the County Treasurer in November. This amount cannot be transferred by resolution or used through a supplemental budget.
UNINCORPORATED AREA	The areas of the county outside city boundaries.

# Detail of Service Reimbursements

<b>Insurance Benefits (60140/60145)</b>		
<i>Paid to the Risk Management Fund (3500) to cover worker's compensation, medical, life, dental, unemployment, and long-term disability insurance.</i>		
General Fund		<b>26,144,773</b>
NONDEPARTMENTAL	543,870	
DISTRICT ATTORNEY	2,018,510	
SCHOOLS & COMMUNITY PARTNERSHIPS	758,265	
COUNTY HUMAN SERVICES	1,393,674	
HEALTH DEPARTMENT	4,442,442	
COMMUNITY JUSTICE	3,845,102	
SHERIFF'S OFFICE	10,139,407	
BUSINESS & COMMUNITY SERVICES	3,003,503	
Strategic Investment Program Fund		<b>7,323</b>
Road Fund		<b>1,282,917</b>
Federal State Fund		<b>15,588,949</b>
NONDEPARTMENTAL	112,432	
DISTRICT ATTORNEY	604,440	
SCHOOLS & COMMUNITY PARTNERSHIPS	71,784	
COUNTY HUMAN SERVICES	4,942,506	
HEALTH DEPARTMENT	6,204,293	
COMMUNITY JUSTICE	2,658,779	
SHERIFF'S OFFICE	992,664	
BUSINESS & COMMUNITY SERVICES	2,051	
Tax Title Fund		<b>26,522</b>
Bridge Fund		<b>621,590</b>
Library Levy Fund		<b>4,682,359</b>
Corner Preservation Fund		<b>130,192</b>
Inmate Welfare Fund		<b>148,452</b>
Special Operations Fund		<b>491,976</b>
DISTRICT ATTORNEY	5,460	
HEALTH DEPARTMENT	60,781	
COMMUNITY JUSTICE	96,702	
SHERIFF'S OFFICE	329,033	
Capital Improvement Program Fund		<b>25,977</b>
Capital Asset Acquisition Fund		<b>12,096</b>
Behavioral Health Managed Care Fund		<b>339,514</b>
Risk Management Fund		<b>480,059</b>
NONDEPARTMENTAL	260,763	
BUSINESS & COMMUNITY SERVICES	219,296	
Fleet Management Fund		<b>361,230</b>
Data Processing Fund		<b>2,183,784</b>
Distribution Fund		<b>295,383</b>
Facilities Management Fund		<b>1,163,400</b>
Business Services Fund		<b>1,543,538</b>
<b>Total Payments to the Risk Management Fund</b>		<b>\$ 55,530,034</b>

# Detail of Service Reimbursements

<b>Salary Related Expense (60130)</b>		
<i>Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.</i>		
General Fund		<b>5,881,642</b>
NONDEPARTMENTAL	131,738	
DISTRICT ATTORNEY	502,488	
SCHOOLS & COMMUNITY PARTNERSHIPS	159,400	
COUNTY HUMAN SERVICES	305,371	
HEALTH DEPARTMENT	1,021,771	
COMMUNITY JUSTICE	860,072	
SHERIFF'S OFFICE	2,283,233	
BUSINESS & COMMUNITY SERVICES	617,569	
Strategic Investment Program Fund		<b>2,351</b>
Road Fund		<b>260,782</b>
Federal State Fund		<b>3,457,134</b>
NONDEPARTMENTAL	25,129	
DISTRICT ATTORNEY	141,109	
SCHOOLS & COMMUNITY PARTNERSHIPS	15,191	
COUNTY HUMAN SERVICES	1,060,789	
HEALTH DEPARTMENT	1,360,267	
COMMUNITY JUSTICE	598,497	
SHERIFF'S OFFICE	254,497	
BUSINESS & COMMUNITY SERVICES	1,657	
Tax Title Fund		<b>5,953</b>
Bridge Fund		<b>130,465</b>
Library Levy Fund		<b>945,030</b>
Corner Preservation Fund		<b>27,571</b>
Inmate Welfare Fund		<b>30,736</b>
Special Operations Fund		<b>105,413</b>
DISTRICT ATTORNEY	916	
HEALTH DEPARTMENT	17,185	
COMMUNITY JUSTICE	22,485	
SHERIFF'S OFFICE	64,828	
Capital Improvement Program Fund		<b>5,827</b>
Capital Asset Acquisition Fund		<b>2,641</b>
Behavioral Health Managed Care Fund		<b>82,165</b>
Risk Management Fund		<b>126,105</b>
NONDEPARTMENTAL	72,663	
BUSINESS & COMMUNITY SERVICES	53,442	
Fleet Management Fund		<b>78,485</b>
Data Processing Fund		<b>587,797</b>
Distribution Fund		<b>55,412</b>
Facilities Management Fund		<b>269,560</b>
Business Services Fund		<b>353,191</b>
<b>Total Payments to the PERS Bond Sinking Fund</b>		<b>\$ 12,408,259</b>

# Detail of Service Reimbursements

<b>Indirect Costs (60350/60355)</b>		
<i>Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.</i>		
Strategic Investment Fund		<b>27,868</b>
NONDEPARTMENTAL	8,130	
SCHOOLS & COMMUNITY PARTNERSHIPS	19,738	
Road Fund		<b>433,688</b>
Emergency Communications Fund		<b>8,429</b>
Recreation Fund		<b>793</b>
Federal State Fund		<b>6,544,737</b>
NONDEPARTMENTAL	7,854	
DISTRICT ATTORNEY	133,552	
SCHOOLS & COMMUNITY PARTNERSHIPS	636,067	
COUNTY HUMAN SERVICES	216,941	
HEALTH DEPARTMENT	4,046,569	
COMMUNITY JUSTICE	1,139,475	
SHERIFF'S OFFICE	362,785	
BUSINESS & COMMUNITY SERVICES	1,494	
Tax Title Fund		<b>8,957</b>
Bridge Fund		<b>74,369</b>
Library Levy Fund		<b>373,463</b>
Corner Preservation Fund		<b>11,694</b>
Inmate Welfare Fund		<b>122,010</b>
COMMUNITY JUSTICE	921	
SHERIFF'S OFFICE	121,089	
Special Operations Fund		<b>224,382</b>
HEALTH DEPARTMENT	81,426	
COMMUNITY JUSTICE	38,790	
SHERIFF'S OFFICE	104,166	
Risk Management Fund		<b>1,172</b>
Fleet Management Fund		<b>26,651</b>
Data Processing Fund		<b>162,631</b>
Distribution Fund		<b>18,942</b>
Facilities Management Fund		<b>149,636</b>
Business Services Fund		<b>67,675</b>
<b>Total Payments to GF for Indirect Costs</b>		<b>\$ 8,257,097</b>

# Detail of Service Reimbursements

<b>Business Services Costs (60360/60365)</b>		
<i>Paid to the Business Services Fund (3506) to cover the cost of shared services functions including Finance Operations, Human Resources, and the SAP system.</i>		
General Fund		<b>7,162,295</b>
NONDEPARTMENTAL	137,239	
DISTRICT ATTORNEY	439,208	
SCHOOLS & COMMUNITY PARTNERSHIPS	397,778	
COUNTY HUMAN SERVICES	1,287,063	
HEALTH DEPARTMENT	1,469,115	
COMMUNITY JUSTICE	1,384,682	
SHERIFF'S OFFICE	1,219,472	
BUSINESS & COMMUNITY SERVICES	827,738	
Strategic Investment Program Fund		<b>10,700</b>
Road Fund		<b>290,101</b>
Emergency Communications Fund		<b>16,134</b>
Recreation Fund		<b>1,707</b>
Federal State Fund		<b>3,852,275</b>
NONDEPARTMENTAL	27,795	
DISTRICT ATTORNEY	6,531	
SCHOOLS & COMMUNITY PARTNERSHIPS	276,525	
COUNTY HUMAN SERVICES	922,778	
HEALTH DEPARTMENT	1,803,181	
COMMUNITY JUSTICE	689,004	
SHERIFF'S OFFICE	123,879	
BUSINESS & COMMUNITY SERVICES	2,582	
Tax Title Fund		<b>5,850</b>
Bridge Fund		<b>155,801</b>
Library Levy Fund		<b>1,560,704</b>
Corner Preservation Fund		<b>25,298</b>
Inmate Welfare Fund		<b>66,389</b>
COMMUNITY JUSTICE	890	
SHERIFF'S OFFICE	65,499	
Special Operations Fund		<b>89,745</b>
DISTRICT ATTORNEY	1,142	
HEALTH DEPARTMENT	22,353	
COMMUNITY JUSTICE	20,092	
SHERIFF'S OFFICE	46,158	
Capital Asset Acquisition Fund		<b>2,434</b>
Behavioral Health Managed Care Fund		<b>238,755</b>
Risk Management Fund		<b>264,092</b>
NONDEPARTMENTAL	61,425	
BUSINESS & COMMUNITY SERVICES	202,667	
Fleet Management Fund		<b>161,614</b>
Data Processing Fund		<b>399,150</b>
Distribution Fund		<b>84,704</b>
Facilities Management Fund		<b>1,286,320</b>
<b>Total Payments to the Business Services Fund</b>		<b>\$ 15,674,068</b>

# Detail of Service Reimbursements

<b>Telecommunication Costs (60370)</b>		
<i>Paid to the Data Processing Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.</i>		
General Fund		<b>1,652,194</b>
NONDEPARTMENTAL	44,217	
DISTRICT ATTORNEY	213,723	
SCHOOLS & COMMUNITY PARTNERSHIPS	69,261	
COUNTY HUMAN SERVICES	104,813	
HEALTH DEPARTMENT	329,946	
COMMUNITY JUSTICE	400,017	
SHERIFF'S OFFICE	298,014	
BUSINESS & COMMUNITY SERVICES	192,203	
Strategic Investment Program Fund		<b>570</b>
Road Fund		<b>50,401</b>
Federal State Fund		<b>1,129,209</b>
NONDEPARTMENTAL	8,392	
DISTRICT ATTORNEY	1,775	
COUNTY HUMAN SERVICES	427,909	
HEALTH DEPARTMENT	474,547	
COMMUNITY JUSTICE	216,586	
Tax Title Fund		<b>2,500</b>
Bridge Fund		<b>27,262</b>
Library Levy Fund		<b>270,483</b>
Inmate Welfare Fund		<b>10,688</b>
Special Operations Fund		<b>12,746</b>
HEALTH DEPARTMENT	5,923	
COMMUNITY JUSTICE	6,823	
Capital Asset Acquisition Fund		<b>450</b>
Behavioral Health Managed Care Fund		<b>44,655</b>
Risk Management Fund		<b>28,294</b>
NONDEPARTMENTAL	16,944	
BUSINESS & COMMUNITY SERVICES	11,350	
Fleet Management Fund		<b>26,427</b>
Data Processing Fund		<b>198,244</b>
Distribution Fund		<b>13,266</b>
Facilities Management Fund		<b>91,517</b>
Business Services Fund		<b>85,494</b>
<b>Total Payments to the Telephone Fund</b>		<b>\$ 3,644,400</b>

# Detail of Service Reimbursements

<b>Data Processing Costs (60380)</b>		
<i>Paid to the Data Processing Fund (3503) to cover the costs of developing, maintaining, and operating computer programs.</i>		
General Fund		<b>11,500,346</b>
NONDEPARTMENTAL	1,190,723	
DISTRICT ATTORNEY	329,956	
SCHOOLS & COMMUNITY PARTNERSHIPS	520,061	
COUNTY HUMAN SERVICES	871,168	
HEALTH DEPARTMENT	1,754,425	
COMMUNITY JUSTICE	3,244,258	
SHERIFF'S OFFICE	2,381,423	
BUSINESS & COMMUNITY SERVICES	1,208,332	
Strategic Investment Program Fund		<b>4,779</b>
Road Fund		<b>243,198</b>
Federal State Fund		<b>4,320,256</b>
NONDEPARTMENTAL	35,845	
COUNTY HUMAN SERVICES	1,943,239	
HEALTH DEPARTMENT	2,291,172	
BUSINESS & COMMUNITY SERVICES	50,000	
Tax Title Fund		<b>6,035</b>
Bridge Fund		<b>77,625</b>
Library Levy Fund		<b>3,064,628</b>
Corner Preservation Fund		<b>4,370</b>
Special Operations Fund		<b>28,928</b>
Behavioral Health Managed Care Fund		<b>255,195</b>
Risk Management Fund		<b>149,804</b>
NONDEPARTMENTAL	35,843	
BUSINESS & COMMUNITY SERVICES	113,961	
Fleet Management Fund		<b>83,897</b>
Distribution Fund		<b>94,934</b>
Facilities Management Fund		<b>297,515</b>
Business Services Fund		<b>2,156,475</b>
<b>Total Payments to the Data Processing Fund</b>		<b>\$ 22,287,985</b>

# Detail of Service Reimbursements

<b>PC Flat Fee (60390)</b>		
<i>Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of county owned personal computers.</i>		
General Fund		<b>1,234,673</b>
NONDEPARTMENTAL	23,500	
DISTRICT ATTORNEY	148,000	
SCHOOLS & COMMUNITY PARTNERSHIPS	51,500	
COUNTY HUMAN SERVICES	58,400	
HEALTH DEPARTMENT	235,773	
COMMUNITY JUSTICE	324,500	
SHERIFF'S OFFICE	225,000	
BUSINESS & COMMUNITY SERVICES	168,000	
Strategic Investment Program Fund		<b>1,000</b>
Road Fund		<b>38,000</b>
Federal State Fund		<b>547,781</b>
NONDEPARTMENTAL	7,500	
COUNTY HUMAN SERVICES	299,546	
HEALTH DEPARTMENT	240,735	
Tax Title Fund		<b>1,500</b>
Bridge Fund		<b>16,000</b>
Library Levy Fund		<b>238,000</b>
Corner Preservation Fund		<b>1,000</b>
Special Operations Fund		<b>4,500</b>
Behavioral Health Managed Care Fund		<b>16,554</b>
Risk Management Fund		<b>16,000</b>
NONDEPARTMENTAL	7,500	
BUSINESS & COMMUNITY SERVICES	8,500	
Fleet Management Fund		<b>8,000</b>
Data Processing Fund		<b>92,000</b>
Distribution Fund		<b>11,000</b>
Facilities Management Fund		<b>47,500</b>
Business Services Fund		<b>72,050</b>
<b>Total Payments to the Capital Asset Acquisition Fund</b>		<b>\$ 2,345,558</b>
<hr/>		
<b>Technology Asset Replacement (60400)</b>		
<i>Paid to the Capital Asset Acquisition Fund (2508) to cover maintenance and replacement of network servers and associated hardware.</i>		
General Fund		<b>15,000</b>
DISTRICT ATTORNEY	15,000	
<b>Total Payments to the Capital Asset Acquisition Fund</b>		<b>\$ 15,000</b>

# Detail of Service Reimbursements

<b>Motor Pool (60410)</b>		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.</i>		
General Fund		<b>2,037,210</b>
NONDEPARTMENTAL	3,378	
DISTRICT ATTORNEY	114,992	
SCHOOLS & COMMUNITY PARTNERSHIPS	10,147	
COUNTY HUMAN SERVICES	26,906	
HEALTH DEPARTMENT	130,201	
COMMUNITY JUSTICE	169,802	
SHERIFF'S OFFICE	1,421,081	
BUSINESS & COMMUNITY SERVICES	160,703	
Strategic Investment Program Fund		<b>214</b>
Road Fund		<b>1,256,450</b>
Federal State Fund		<b>398,900</b>
NONDEPARTMENTAL	3,054	
SCHOOLS & COMMUNITY PARTNERSHIPS	10,372	
COUNTY HUMAN SERVICES	143,443	
HEALTH DEPARTMENT	26,690	
COMMUNITY JUSTICE	215,341	
Tax Title Fund		<b>1,000</b>
Bridge Fund		<b>104,843</b>
Library Levy Fund		<b>54,227</b>
Corner Preservation Fund		<b>20,245</b>
Special Operations Fund		<b>35</b>
Behavioral Health Managed Care Fund		<b>2,684</b>
Risk Management Fund		<b>2,309</b>
NONDEPARTMENTAL	569	
BUSINESS & COMMUNITY SERVICES	1,740	
Data Processing Fund		<b>24,299</b>
Distribution Fund		<b>47,073</b>
Facilities Management Fund		<b>240,950</b>
Business Services Fund		<b>5,721</b>
<b>Total Payments to the Fleet Fund</b>		<b>\$ 4,196,160</b>

# Detail of Service Reimbursements

<b>Electronics (60420)</b>		
<i>Paid to the Fleet Management Fund (3501) to cover the use and maintenance of electronic/radio equipment used by various County departments.</i>		
General Fund		<b>485,582</b>
NONDEPARTMENTAL	35,390	
DISTRICT ATTORNEY	1,389	
HEALTH DEPARTMENT	1,613	
COMMUNITY JUSTICE	86,455	
SHERIFF'S OFFICE	334,046	
BUSINESS & COMMUNITY SERVICES	26,689	
Road Fund		<b>33,767</b>
Federal State Fund		<b>4,920</b>
Bridge Fund		<b>5,282</b>
Library Levy Fund		<b>5,356</b>
Corner Preservation Fund		<b>5,400</b>
Inmate Welfare Fund		<b>8,377</b>
Justice Bond Project Fund		<b>69,712</b>
Capital Improvement Program Fund		<b>26,778</b>
Asset Preservation Fund		<b>26,777</b>
Data Processing Fund		<b>5,222</b>
Facilities Management Fund		<b>64,500</b>
Business Services Fund		<b>9,750</b>
<b>Total Payments to the Fleet Fund</b>		<b>\$ 751,423</b>

# Detail of Service Reimbursements

<b>Building Management (60430)</b>		
<i>Paid to the Facilities Mgmt Fund (3505) to cover the cost of office space and buildings.</i>		
General Fund		<b>20,931,403</b>
NONDEPARTMENTAL	3,326,628	
DISTRICT ATTORNEY	796,446	
SCHOOLS & COMMUNITY PARTNERSHIPS	272,011	
COUNTY HUMAN SERVICES	638,523	
HEALTH DEPARTMENT	1,849,754	
COMMUNITY JUSTICE	5,825,075	
SHERIFF'S OFFICE	6,179,964	
BUSINESS & COMMUNITY SERVICES	2,043,002	
Road Fund		<b>818,154</b>
Federal State Fund		<b>6,799,002</b>
NONDEPARTMENTAL	41,601	
DISTRICT ATTORNEY	100,000	
SCHOOLS & COMMUNITY PARTNERSHIPS	4,723	
COUNTY HUMAN SERVICES	3,011,975	
HEALTH DEPARTMENT	3,274,479	
COMMUNITY JUSTICE	366,224	
Tax Title Fund		<b>17,000</b>
Bridge Fund		<b>120,922</b>
Library Levy Fund		<b>3,459,782</b>
Special Operations Fund		<b>60,831</b>
HEALTH DEPARTMENT	26,152	
COMMUNITY JUSTICE	34,679	
Behavioral Health Managed Care Fund		<b>188,956</b>
Risk Management Fund		<b>439,948</b>
NONDEPARTMENTAL	237,743	
BUSINESS & COMMUNITY SERVICES	202,205	
Fleet Management Fund		<b>362,971</b>
Data Processing Fund		<b>913,061</b>
Distribution Fund		<b>387,282</b>
Business Services Fund		<b>796,542</b>
<b>Total Payments to the Facilities Management Fund for Building Management</b>		<b>\$ 35,295,854</b>

<b>Capital Lease Retirement Fund (60450)</b>		
<i>Reimbursements made to the Capital Lease Retirement Fund (2002) for lease/purchase payments.</i>		
General Fund		<b>1,915,000</b>
SHERIFF'S OFFICE	92,000	
BUSINESS & COMMUNITY SERVICES	1,823,000	
Road Fund		<b>288,000</b>
Library Levy Fund		<b>159,000</b>
Capital Improvement Fund		<b>767,147</b>
Facilities Management Fund		<b>10,213,748</b>
Business Services Fund		<b>1,260,000</b>
<b>Total Payments to the Capital Lease Retirement Fund</b>		<b>\$ 14,602,895</b>

# Detail of Service Reimbursements

<b>Distribution Fund (60460)</b>		
<i>Paid to the Distribution Fund (3504) for mail distribution and delivery, materials management, and central stores.</i>		
General Fund		<b>1,834,248</b>
NONDEPARTMENTAL	21,338	
DISTRICT ATTORNEY	242,149	
SCHOOLS & COMMUNITY PARTNERSHIPS	13,357	
COUNTY HUMAN SERVICES	40,145	
HEALTH DEPARTMENT	432,501	
COMMUNITY JUSTICE	196,533	
SHERIFF'S OFFICE	204,579	
BUSINESS & COMMUNITY SERVICES	683,646	
Strategic Investment Program Fund		<b>16</b>
Road Fund		<b>105,406</b>
Federal State Fund		<b>868,527</b>
NONDEPARTMENTAL	6,160	
DISTRICT ATTORNEY	950	
SCHOOLS & COMMUNITY PARTNERSHIPS	3,461	
COUNTY HUMAN SERVICES	207,739	
HEALTH DEPARTMENT	607,134	
COMMUNITY JUSTICE	43,083	
Tax Title Fund		<b>900</b>
Bridge Fund		<b>13,515</b>
Library Levy Fund		<b>67,931</b>
Inmate Welfare Fund		<b>1,656</b>
Special Operations Fund		<b>19,346</b>
HEALTH DEPARTMENT	5,540	
COMMUNITY JUSTICE	5,004	
SHERIFF'S OFFICE	8,802	
Behavioral Mental Health Fund		<b>18,545</b>
Risk Management Fund		<b>36,422</b>
NONDEPARTMENTAL	16,359	
BUSINESS & COMMUNITY SERVICES	20,063	
Fleet Management Fund		<b>156,572</b>
Data Processing Fund		<b>19,928</b>
Facilities Management Fund		<b>63,861</b>
Business Services Fund		<b>100,055</b>
<b>Total Payments to the Distribution Fund</b>		<b>\$ 3,306,928</b>

# Detail of Cash Transfers Between Funds

DETAIL OF CASH TRANSFERS			
From	To	Amount	Description
GENERAL FUND	LIBRARY SERIAL LEVY FUND	\$ 15,460,222	General Fund Supplement of Library.
	LIBRARY	15,460,222	
GENERAL FUND	REVENUE BOND SINKING FUND	\$ 450,000	Retire Debt Associated w/ Oregon Food Bank Project.
	NONDEPARTMENTAL	450,000	
GENERAL FUND	MAIL DISTRIBUTION FUND	\$ 642,349	Transfer Reserve for Inventory.
	OVERALL COUNTY	642,349	
GENERAL FUND	CAPITAL DEBT RETIREMENT FUND	\$ 1,494,000	Payment for COP Issued in Support of Deferred Maintenance Projects.
	NONDEPARTMENTAL	1,494,000	
STRATEGIC INVESTMENT PROGRAM FUND	GENERAL FUND	\$ 579,354	Transfer Community Service Fee Revenue in Support of GF Programs.
	OVERALL COUNTY	579,354	
ROAD FUND	BICYCLE PATH CONSTRUCTION FUND	\$ 64,000	1% of Motor Vehicle Fees Dedicated to Bicycle Paths.
	BUSINESS & COMMUNITY SERVICES	64,000	
ROAD FUND	WILLAMETTE RIVER BRIDGES FUND	\$ 5,325,214	Maintenance/Repair of Willamette River Bridges in Accordance With the PDX/MultCo Services Agreement.
	BUSINESS & COMMUNITY SERVICES	5,325,214	
ANIMAL CONTROL FUND	GENERAL FUND	\$ 1,093,200	Animal License Fees/Other Revenue; Partially Offsets Costs Associated with the Animal Control Program.
	BUSINESS & COMMUNITY SERVICES	1,093,200	
FACILITIES MANAGEMENT FUND	CAPITAL IMPROVEMENT FUND	\$ 3,044,177	Transfer Portion of Facilities Management Charges Attributable to Capital Improvement Program.
	BUSINESS & COMMUNITY SERVICES	3,044,177	
FACILITIES MANAGEMENT FUND	ASSET PRESERVATION FUND	\$ 1,966,224	Transfer Portion of Facilities Management Charges Attributable to Asset Preservation Program.
	BUSINESS & COMMUNITY SERVICES	1,966,224	