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# How Multnomah County Budgets

fy2024 **adopted** budget

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## Reader's Guide

The budget document for Multnomah County consists of three separate volumes that have the following structure:

**Policy Document and Legal Detail - Volume 1** contains the following sections:

- Land Acknowledgment - The acknowledgment serves to bring awareness to the past and current contributions of Indigenous and Black peoples, and to highlight the ongoing resilience and solidarity between and among Indigenous and Black peoples.
- Mission, Vision, and Values - The County's Mission, Vision, and Values Statement provides a framework for making decisions that impact Multnomah County government and the community. This section also provides the names of elected and appointed officials, as well as Budget Office staff.
- Chair's Message – The County Chair's budget message to the community.
- Budget Director's Message – An introduction to and general overview of the budget and discussion of key issues that affect budget decisions.
- Meet Multnomah County - An overview of Multnomah County, including some demographic information.
- How Multnomah County Budgets – A description of the budget process with information on opportunities for public input and other resources.
- Summaries – A set of summaries of resources and requirements, property tax information, cash transfers and debt management.
- Legal Detail – A multi-phase and year listing of revenue, expense, and full-time-equivalent (FTE) position information including:
  - Revenue detail by fund, ledger category, and ledger account for all County.
  - Expense and FTE summary by fund for all County.
  - Expense and FTE summary by department and fund.
  - Expense detail by department, fund, ledger category, and account.
  - FTE detail by department, fund, and job profile.
- Capital Budget – A summary of program offers and funds that fall under the County's plan to determine long term financing for fixed assets.
- Financial and Budget Policies – A summary of the Board approved policies that dictate how the County approaches financial decisions.
- Glossary of Terms – A listing of many of the key words, terms, and acronyms commonly used by Multnomah County.

**Program Information by Department - Volumes 2 and 3** contain a section for each department. The budget is structured around the County's ten distinct operating departments, as well as a "Nondepartmental" grouping.

## How We Budget

Each section contains a summary narrative portion followed by detail pages for each of the department's program offers. Programs identified as one-time-only have been designated to end by the last day of the fiscal year unless otherwise noted. The narrative portions include department and division overviews, equity and COVID-19 impacts, as well as three lists: (1) budget trends (2) budget by division and (3) a list of the department's programs.

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. Budgeting in Oregon is a collaboration between the community members who receive the services and the elected or appointed officials who are responsible for delivering those services.

The budget is more than just a list of the estimated revenues and expenses for the fiscal year. The budget is the County's largest policy document, and it is through the budget process that the County aligns its funding with its priorities. Community involvement during the process is key to ensuring that the community has input into shaping their desired services. Additionally, County officials ensure that the budget balances competing needs, is fiscally sustainable, and meets legal requirements.

## Local Budget Law

Multnomah County's budget is developed within constraints imposed by Oregon's Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has four major objectives:

1. To provide standard procedures for preparing, presenting, and administering local budgets;
2. To ensure involvement in the preparation of the budget;
3. To provide for a method of estimating revenues, expenditures, and proposed taxes; and
4. To offer a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

Local Budget Law requires that appropriations are established by department for each fund. During the year, actual expenditures may not legally exceed appropriations at the fund level for each department.

## Prioritizing Equity

The County's budget tells a story. It is a reflection of the County's values, priorities, and vision for how the County can get the best value for the taxpayer and the best outcome for its clients. The very nature of the County's budget means the County has to prioritize its funding and services. It is critical that these priorities and investments help the County move towards alignment of its values and vision and seek to address the pervasive and persistent disparities seen across the community.

The Chair's guidance for the FY 2024 budget reflects a commitment to equity and quality improvement, and challenges the County to ensure that the budget is prepared using an equity lens. The equity lens asks County departments to consider their processes, the narrative they craft, and the measures they use to determine success.

In practice, this means several things were asked of departments this year as they prepared their budgets, including:

- Actively include equity-based analysis throughout the process, leveraging existing resources when possible, such as equity managers, community budget advisory committees, and department equity committees.
- Prepare the budget with equity impacts in mind and document the analysis used, particularly for any reallocations of existing resources. Departments were asked to explain how changes would reduce disparities and impact outcomes for Black, Indigenous, and People of Color (BIPOC) and other marginalized communities.
- Continue to look at the language used in each program and write descriptions that keep the public in mind. Departments were also asked to have each program offer communicate how it uses an equity lens in relation to services provided and, when the data is available, include demographic information about the program's target population and how the program is reaching this population.
- Consider whether the department has, or could add, performance measures that demonstrate an impact on racial equity. Departments were encouraged to ask themselves what adjustments/additions could be made to how program outcomes are measured in order to help make more informed decisions about program effectiveness regarding inclusion or racial justice. They were also urged to consider the data used to analyze racial disparities for the service population and whether there are gaps in data collection (and, if so, how they could be resolved).

The Office of Diversity and Equity also offered several online trainings in December 2022 and January 2023 on the Equity and Empowerment Lens that specifically focused on the budget. The Equity and Empowerment Lens is a framework for policy, programming, and workforce analysis used to highlight critical assumptions and unintended impacts to our most vulnerable communities. The training covered core competencies that promote equity, are racially just, and are outcomes oriented.

## Measuring Performance

The potential for this work is to transform the way that the County develops its budget and how the County delivers services to the community. The County will accomplish this by centering equity in how the County describes what it does; acknowledging racial and ethnic disparities in the community as a challenge and continuing to work to address those disparities; connecting the County's process, language, and implementation to its guiding principles on equity; recognizing and addressing the deficiencies of data around disparities; and intentionally working toward approaches to address persistent and pervasive disparities through program offers and across the entire budget.

Performance measurement is an integral part of the budgeting process in Multnomah County. Performance measurement is a management tool to improve operations and services and communicate program results to the community. Performance measures are integrated into each program offer and the department narratives to ensure accountability and to establish a link between resources and results. A more detailed discussion of performance measurement can be found in the Introduction section of Volumes 2 and 3.

## Four Phases of the Annual Budget Process

### *Phase I - Requested Budget*

### *Phase II - Proposed Budget*

Multnomah County uses an incremental budgeting process in which departments are given expenditures targets that they cannot exceed. The annual budget process consists of four distinct phases:

Phase I - The departments submit their requested budgets

Phase II - The Chair develops the Proposed budget

Phase III - The Board approves the Proposed budget

Phase IV - The Board adopts the final budget

#### **Phase I - Departments Submit their Requested Budgets**

Multnomah County's budget process begins in early fall with a review by the Budget Director and department directors of the most recent budget development cycle. Survey comments are collected from department budget staff and feedback is incorporated into the process where appropriate. In mid-to-late fall the Budget Office presents the General Fund Five-Year Forecast to the Board of Commissioners, informing them of the fiscal health of the County for the foreseeable future. The forecast is typically updated in February, when the budget process is further along.

In conjunction with the County Chair's Office, the Budget Office issues guidelines to set broad limits and direction for the County's budget cycle. Based on the General Fund forecast, departments are directed to constrain, maintain, or expand their operating costs by a targeted amount. From January through February, department leaders, the Chair's Office, and the Budget Office meet to discuss proposed changes in order to provide policy direction to the departments prior to submitting their requested budget.

#### **Phase II - The Chair Prepares the Proposed Budget**

Beginning in February and ending in April, meetings occur between the Chair, the Chief Operating Officer, Budget Office staff, elected officials, and department directors to review and discuss the departments' requested budgets. The sessions are designed to provide two-way communication concerning budget needs and assessments, and also to provide information that would assist the Chair in developing a responsible and balanced budget. During this time, the Chair's Office focuses on short- and long-term goals and objectives to provide the basis of the budget plan for the fiscal year.

### *Phase III - Approved Budget*



### *Phase IV - Adopted Budget*

#### **Phase III - The Board Approves the Budget and TSCC Reviews**

The Chair's Proposed budget is submitted to the Board of Commissioners, acting as the Budget Committee, for discussion. The Proposed budget must be approved by the Board no later than May 15th and submitted to the Tax Supervising and Conservation Commission (TSCC), a five-member board appointed by the Governor that helps determine whether the County's budget complies with Local Budget Law. The TSCC holds a public hearing and returns the budget to the County, no later than June 25th. Accompanying the budget is a letter of certification with instructions for corrections, recommendations, and objections. The Board is required to respond to these recommendations and objections. Approval and forwarding the budget meets the legal requirements of Oregon Budget Law. Approval of the budget by the Board is a technical step that allows the Board to begin public deliberation of the budget.

After the budget has been submitted to the TSCC, no fund may be increased by more than 10% in total expenditures, and no property tax greater than the amounts included in the Proposed budget may be levied unless an additional TSCC public hearing is held and the budget is recertified. Voting to forward the budget without extensive public review and comment might produce adverse comment, if it were not clearly understood that the process meets a technical requirement of the law, or if the Board were not to hold extensive public review before adopting the budget.

#### **Phase IV – The Board Adopts the Budget**

The adoption process begins after the budget is approved. Five to six weeks of work sessions and public hearings are scheduled prior to adopting the budget in June. During the work sessions, the Board may propose amendments to the Approved budget. It is important to note that the Proposed budget is balanced, so any amendments to the budget must maintain that balance. For instance, if a new expenditure is proposed, an increase in revenue or a corresponding decrease in other expenditures must also be proposed. The amendments are voted on as part of the budget adoption and require a majority vote.

An important part of this final phase is community input – the Community Involvement Committee (CIC), the departments' Community Budget Advisory Committees (CBACs), and public hearings all provide an opportunity for direct feedback from the community and facilitate a participatory budget process. By June 30th, the Board adopts the budget, makes appropriations, and declares tax levies in a public meeting.

If the Board fails to adopt a budget by June 30th, the County would not be able to make appropriations – in other words, the County would not have an operating budget or the ability to levy taxes to support its services beginning July 1st. If the County chose to continue to operate without a budget or levying taxes, the elected officials could be held personally liable for any money that is spent. If the County chose to close down, the State could reduce the County's property taxes to account for the time that it was closed, which would mean that the County would not be able to pay any of its employees or providers, nor would it be able to provide services for the community during that time.



## Public Testimony and Hearings

Community input is an important part of Multnomah County budget development. Community input comes from the Community Involvement Committee, the departments' Community Budget Advisory Committees, and public hearings and forums that together provide an opportunity for direct feedback from the community and facilitate a participatory budget process.

As with prior years, this year continued to present unique challenges. The health and safety of our community and staff members were at the forefront of our minds as we navigated County business in light of the COVID-19 pandemic. The Board of Commissioners now holds in-person board meetings with a hybrid approach, with the option for in-person or virtual presenters. All budget work sessions were held in person at the Multnomah Building (501 SE Hawthorne Blvd.) and were also available to watch virtually. Public comment did not occur during the budget work sessions, but there was an opportunity for such comment at the Thursday morning Board meetings. Community members were able to attend Board meetings in person, by phone, or virtually, and were able to provide virtual or in-person testimony on non-agenda items, such as the budget. Community members were also able to submit written testimony regarding the budget via e-mail. Further information can be found on the Multnomah County website at [www.multco.us/budget](http://www.multco.us/budget).

### Annual Budget Hearings

The Board, acting as the Budget Committee, held three public hearings after the approval of the Chair's budget and before the final budget adoption. Hearings were scheduled from 6:00 p.m. – 8:00 p.m. in the following locations:

- May 10, 2023 – Virtual Public Hearing
- May 17, 2023 – In Person Public Hearing – The Center Powered By Y.O.U.TH, 16126 SE Stark St., Portland, Oregon
- May 31, 2023 – Hybrid Public Hearing – (option for in person or virtual testimony) – Multnomah Building, Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon

### The Tax Supervising and Conservation Commission Hearing

On May 31, 2023, at 9:00 a.m., the TSCC convened a public hearing on the budget at the Multnomah Building (501 SE Hawthorne Blvd.).

### The Budget Hearing

The community was also able to provide testimony at the Board session, convened at 9:30 a.m. on Thursday, June 8, 2023, for final adoption of the budget.

## Budget Calendar

The budget calendar can be found on the County's website at:

[www.multco.us/budget/calendar](http://www.multco.us/budget/calendar).

Major budget milestone dates include:

- Oct. 2022-Mar. 2023 Chair's Office meetings with departments to discuss strategic directions
- Dec. 9, 2022 Release of budget instructions to departments
- Feb. 13, 2023 Due date for departments' requested budgets
- April 27, 2023 Chair Executive budget proposal
- May-June 2023 Budget work sessions and hearings
- May 31, 2023 TSCC public hearing
- June 8, 2023 Board budget adoption

## Modifying the Budget and Supplemental Budgets

The Adopted budget is the County's financial and operational plan for the fiscal year. However, during the year, events occur that require the plan to be modified. State law gives the Board of County Commissioners wide latitude to change the budget during the year. County departments request changes, and then the Board must review them, before passing any resolution to approve them. The appropriation of new, unanticipated revenue requires that the Board adopt a supplemental budget through a resolution.

During the year, the Board has the authority to:

- alter appropriations to reflect changed priorities during the year;
- incorporate new grant revenue into the expenditure plan;
- change approved staffing levels; and
- transfer appropriations from contingency accounts.

## Fund Structure and Basis of Budgeting and Accounting

Funds are legally established accounting entities with a self-balancing set of accounts that are established to track specific revenues or services. The Multnomah County budget includes 42 funds as described on the next page.

### **Modified Accrual Basis of Budgeting**

The budget is prepared on a modified accrual basis, the same accounting basis as that of the General Fund, Special Revenue Funds, and Debt Service and Capital Project Funds (the Internal Services and Enterprise Funds are accounted for using accrual accounting). The basis defines the timing of when revenues and expenditure transactions are recognized for recording purposes. The budget estimates revenues based on whether they are measurable and available within the current period and expenditures on when they will likely occur. Governmental accounting focuses on disclosing how public money is spent during a discrete period. One exception is the acknowledgement of revenues. Property Tax and Business Income Tax (BIT) revenues are acknowledged in the budget 60 days after close of the fiscal year. All annual appropriations lapse at fiscal year end. Items not fully expended must be re-budgeted in the following fiscal year.

### **Accrual and Modified Accrual Basis of Accounting**

Governmental accounting, governed by state statute and Generally Accepted Accounting Principles (GAAP), differs substantially from private sector accounting. Private sector financial reports measure economic profits, whereas governmental accounting focuses on how public money is spent.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the provider requirements are met.

# How Multnomah County Budgets

fy2024 adopted budget

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Type of Fund	Type of Resources or Expenditures	Example	Basis of Budgeting	Basis of Accounting
General Fund	Discretionary	General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Restricted to a specific purpose	Road Fund	Modified Accrual	Modified Accrual
Debt Service Fund	Pay debt service	PERS Bond Sinking Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Capital Improvements and Asset Preservation	Capital Improvement Fund	Modified Accrual	Modified Accrual
Internal Service Fund	Internal business functions	Fleet Management Fund	Modified Accrual	Full Accrual
Enterprise Fund	External business functions	Behavioral Health Managed Care Fund	Modified Accrual	Full Accrual

## Fund Accounting Structure

### *Governmental Funds*

### *Proprietary Funds*

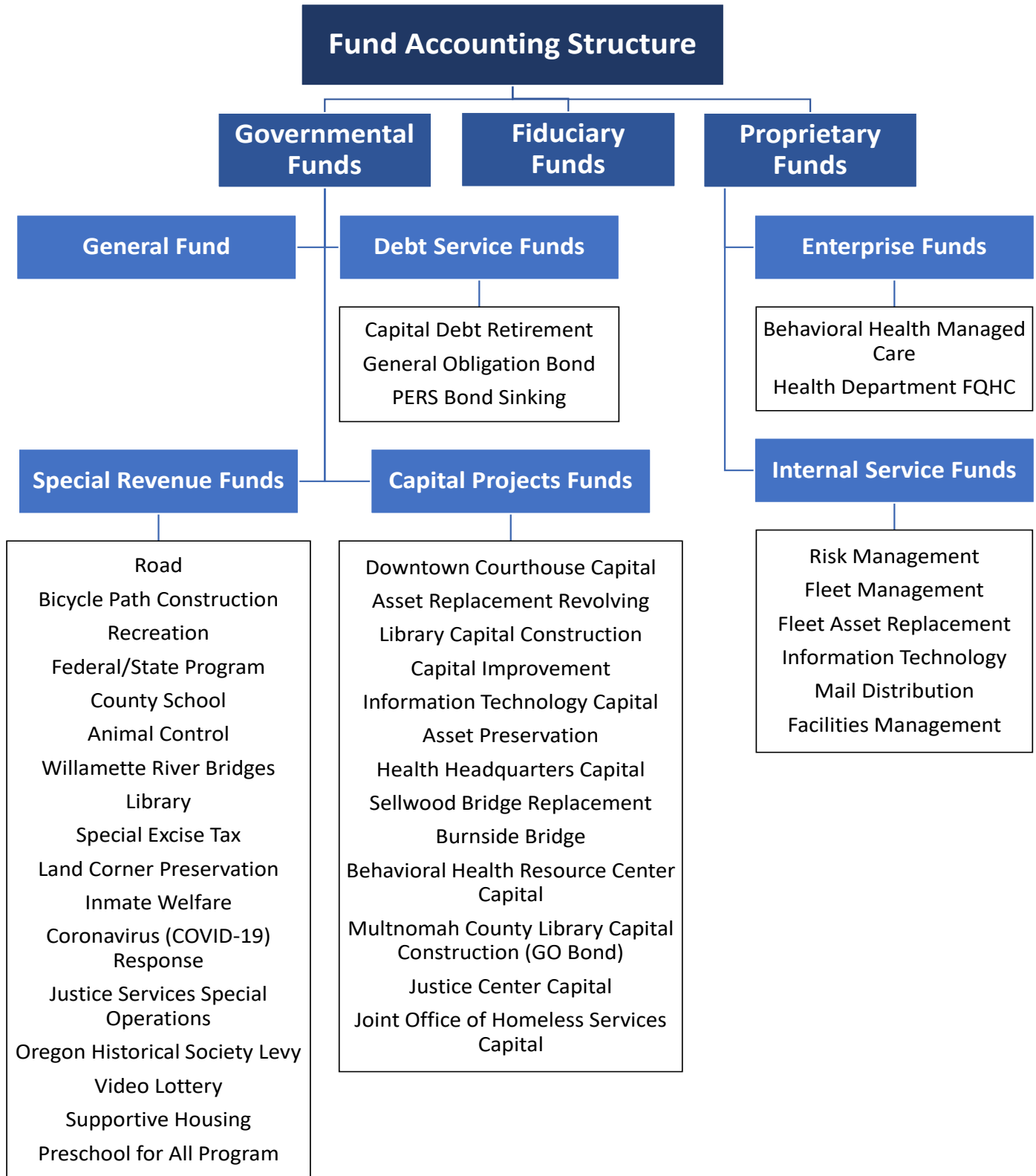
### *Fiduciary Funds*

According to local budget law and the Governmental Accounting Standards Board (GASB), the County is required to establish and maintain various funds. Each year the Chief Financial Officer is responsible for preparing and presenting a resolution to the Board defining the various County funds. The County will adhere to Generally Accepted Accounting Principles and GASB when creating a fund and determining if it is to be a dedicated fund. The following types of funds should be used by state/local governments:

- **General Fund** - to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** - Restricted or committed specific revenue sources will comprise a substantial portion of the fund's resources, but the special revenue fund may also include other restricted, committed and assigned resources. The County will establish a Special Revenue Fund when 30% or more of the resources in the fund are restricted or committed.
- **Capital Projects Funds** - to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- **Debt Service Funds** - to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest and fees associated with servicing debt. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also will be reported in debt service funds.
- **Enterprise Funds** - to account for operations (a) that are financed and operated in a manner similar to private businesses, where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, or accountability.
- **Internal Service Funds** - to account for the financing of goods or services provided by one department or agency to other sections of the governmental unit, or to other governmental units, on a cost-reimbursement basis.
- **Trust and Custodial Funds** - to account for resources held for the benefit of parties outside the County. These include: (a) pension (and other employee benefit) trust funds, (b) investment trust funds, (c) private-purpose trust funds, and (d) custodial funds. (The County budget does not include appropriations to these funds.)

# How Multnomah County Budgets

fy2024 adopted budget



## Multnomah County Funds

### *General Fund (1000)*

The budget includes 42 funds that were adopted by the Board of County Commissioners. The following policies and fund structure are the guidelines for the financial accounting of County resources and expenditures.

To account for and report all financial operations of the County which are not accounted for and reported in another fund. The primary sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, service charges, intergovernmental revenue, fees and permits, and interest income. The majority of expenditures in the General Fund are made for general government, public safety, health services, and social services. The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

### *Road Fund (1501)*

In accordance with Oregon Revised Statutes (ORS) 366.739 - 366.774 and ORS 368.705, accounts for revenues primarily received from the State of Oregon Motor Vehicle Fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

### *Bicycle Path Construction Fund (1503)*

Accounts for one percent of the State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted under Oregon law for bicycle path construction and maintenance.

### *Recreation Fund (1504)*

The revenues are from the County Marine Fuel Tax. Under an intergovernmental agreement with Metro entered into in 1994, transferred revenues to Metro are restricted to be used for the purposes of development, administration, operation and maintenance of those County facilities transferred to Metro pursuant to this agreement.

### *Federal/State Program Fund (1505)*

Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

### *County School Fund (1506)*

Accounts for Forest Reserve yield revenues received from the State pursuant to ORS 293.560 and 294.060. Expenditures are restricted per ORS 328.005 to 328.045 for distribution to County School districts.

### *Animal Control Fund (1508)*

Accounts for revenues from dog and cat licenses and animal control fees per ORS 609.100. Cash transfers are made to the General Fund for animal services programs. The fund also contains donations that are restricted by the donors to be used for programs or projects related to Animal Services.

## *Willamette River Bridges Fund (1509)*

Accounts for State of Oregon motor vehicle fees and County gasoline taxes. Restricted Federal and State revenue sharing funding is also recorded in the Willamette River Bridges Fund. Expenditures are for inspections and maintenance of County bridges.

## *Library Fund (1510)*

Accounts for the Multnomah County Library operations. The principal source of revenue is reimbursement from the Library District (Fund 1520) pursuant to an intergovernmental agreement.

## *Special Excise Tax Fund (1511)*

Accounts for a portion of the County's transient lodging taxes collected from all hotels and motels in the County and motor vehicle rental taxes collected from rental agencies. Expenditures are restricted to the Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to Multnomah County Code 11.300 through 11.499.

## *Land Corner Preservation Fund (1512)*

Accounts for the collection of recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.

## *Inmate Welfare Fund (1513)*

Accounts for the proceeds from the sale of jail commissary items. Expenditures are made for food and supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions. Ending balances in this fund are committed per Board of County Commissioners Resolution 2011-035.

## *Coronavirus (COVID-19) Response Fund (1515)*

Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response and economic recovery efforts. Expenditures are restricted to public health services, behavioral health, medical services, human services, measures taken to facilitate and comply with COVID-19 public health measures (e.g., care for homeless population) and efforts to support economic recovery from the pandemic. Revenues are primarily derived from American Rescue Plan (ARPA) and other State and Federal COVID-19 relief grant funds.

## *Justice Services Special Operations Fund (1516)*

Accounts for revenues and expenditures that are dedicated to Justice Services and Operations. Revenues are primarily from various fees and fines, including probation fees, criminal processing assessment fees, conciliation court fees, ambulance franchise fees, forfeitures, video lottery, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees (ORS 471.166) collected for civil processing inspection. Where a County Ordinance or Board resolution restricts resources recorded in this fund, any remaining balances will be accounted for as committed. Any unrestricted ending balances will be transferred to the General Fund at year-end.



### *Oregon Historical Society Levy Fund (1518)*

Accounts for the five year local option levy revenues collected on behalf of the Oregon Historical Society and four east county historical societies. The funding is passed through to support the history library, museum and educational programs.

### *Video Lottery Fund (1519)*

Accounts for revenues received from the Oregon State Lottery. Expenditures are restricted to furthering economic development per House Bill 3188 passed during the 2011 Regular Session of the 76th Oregon Legislative Assembly.

### *Supportive Housing Fund (1521)*

Accounts for revenues received from Visitors Facilities Trust Fund (Livability and Safety Support Services). Funds will be used for support services and programs for people experiencing homelessness, or who are at risk of becoming homeless, and services and programs addressing community livability and safety concerns associated with homelessness. This fund accounts for revenues and expenditures for supportive housing for those people experiencing homelessness. "HereTogether Program" revenues are derived from tax revenues passed through from Metro.

### *Preschool for All Program Fund (1522)*

Accounts for revenues and expenditures for the County Preschool for All Program. The primary source of revenue is personal income tax collections related to Ballot Measure 26-214 passed by the voters of Multnomah County on November 3, 2020, and effective January 1, 2021. Revenues are dedicated to fund universal, tuition-free, voluntary, and high quality preschool education within Multnomah County.

### *Capital Debt Retirement Fund (2002)*

Accounts for loans and full faith and credit obligation principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other financing arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.

### *General Obligation Bond Fund (2003)*

This fund accounts for the payment of principal and interest on General Obligation (GO) Bonds. The GO Bond Fund accounts for Series 2021 Library Bonds to expand, renovate, construct library branches/facilities, and improve safety. Proceeds are derived from property taxes and interest earned on the cash balances.

### *PERS Bond Sinking Fund (2004)*

Accounts for the principal and interest payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on their departmental payroll costs.

## *Downtown Courthouse Capital Fund (2500)*

Accounts for expenditures for the planning and construction of a new downtown County courthouse. Resources in the fund are derived from the State of Oregon, debt issuance, and other financing proceeds. Project is substantially complete.

## *Asset Replacement Revolving Fund (2503)*

Accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in the fund are derived from one-time revenue available in FY 2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

## *Library Capital Construction Fund (2506)*

Accounts for the capital improvement project fees collected from County Libraries (1510) to provide for needed capital projects for the Library District (1520). Expenditures are made for capital improvements and acquisitions for the Library District. This fund was created in order to segregate capital activity for the Library District from the general government capital activity.

## *Capital Improvement Fund (2507)*

Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement or operating revenue from leased facilities. Expenditures are made for capital acquisitions or for the retirement of lease/purchases. Authorized by Board Resolution 99-144.

## *Information Technology Capital Fund (2508)*

Accounts for expenditures for Information Technology capital projects. Resources are derived from transfers from Information Technology Fund (3503) and County General Fund.

## *Asset Preservation Fund (2509)*

Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement, etc. This fund was established and is being maintained to provide prospective maintenance and not deferred maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.

## *Health Headquarters Capital Fund (2510)*

Accounts for expenditures for construction of a new Health Department's headquarters and clinic facility. Resources in this fund are derived from tax increment financing (TIF) and debt issuance. Project is substantially complete.

## *Sellwood Bridge Replacement Fund (2511)*

Accounts for expenditures for construction and replacement of the Sellwood Bridge. Resources are derived from Vehicle Registration Fees, City of Portland, Clackamas County, State of Oregon and federal funds, debt issuance or other financing proceeds.

### *Burnside Bridge Fund (2515)*

Accounts for expenditures for rehabilitating or replacing the Burnside Bridge. Resources are derived from Vehicle Registration Fees (ORS 803.420). It is anticipated that a consortium of federal, state, and regional agencies, including Multnomah County, will fund the future environmental study, final design, and construction efforts.

### *Behavioral Health Resource Center Capital Fund (2516)*

Accounts for expenditures for the planning and construction of a behavioral health resource center. The principal resources in the fund are derived from County General Fund and State and Federal grants. Project is substantially complete.

### *Multnomah County Library Capital Construction (GO Bond) Fund (2517)*

Accounts for expenditures for the planning, renovation, and construction of certain library facilities as approved by Multnomah County voters on November 3, 2020, as Ballot Measure 26-211. Resources are derived from debt issuance and interest from bond proceeds.

### *Justice Center Capital Fund (2518)*

Accounts for expenditures for various capital projects within the Justice Center over a 5-7 year period. Initial expenditures will be associated with duct and electrical system upgrades and Bus Duct Replacement. Resources are derived from County General Fund and other local government support.

### *Joint Office of Homeless Services Capital Fund (2519)*

Accounts for capital improvement and capital acquisition expenditures for the Joint Office of Homeless Services. The fund will account for various capital projects (e.g. Arbor Lodge Shelter Renovation Capital Project). Resources are derived from Supportive Housing Services Fund, County General Fund, and State and Federal grants.

### *Behavioral Health Managed Care Fund (3002)*

Accounts for all financial activity associated with the State of Oregon's required behavioral health capitated services. This includes payments to providers with whom the County contracts for services. Revenues are fee for service payments from the State of Oregon to Multnomah County.

### *Health Department FQHC Fund (3003)*

Accounts for revenues and expenditures for the County's Community Health Center Program. The Community Health Centers are community based, patient governed organizations that provide comprehensive primary care and preventative care, including health, oral health, and mental health/substances abuse services. The primary source of revenue is the Consolidated Health Centers 330 grant, medical fees (e.g. Medicaid and Medicare), third party insurance reimbursements, and other State and local program income. All program income is restricted to uses that further the objectives of the Community Health Center.

## *Risk Management Fund (3500)*

Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, other post-employment benefit obligations, and unemployment insured and self-insured programs pursuant to Multnomah County Code 7.101.

## *Fleet Management Fund (3501)*

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet.

## *Fleet Asset Replacement Fund (3502)*

Accounts for internal service reimbursements, revenues and expenses associated with the replacement of County owned vehicles and equipment.

## *Information Technology Fund (3503)*

Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing and telephone services operations. This fund includes replacement and upgrade of personal computers, standard software suite common to all County users and telephone equipment.

## *Mail Distribution Fund (3504)*

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, and records management.

## *Facilities Management Fund (3505)*

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.

## Where to Find Other Information

### **Annual Comprehensive Financial Report**

[www.multco.us/finance/financial-reports](http://www.multco.us/finance/financial-reports)

The Annual Comprehensive Financial Report accounts for actual revenues and expenditures for the last completed fiscal year, discusses financial policies, and provides demographic and economic information about the region. The report, required by State statute, is prepared in accordance with Generally Accepted Accounting Principles (GAAP). It reconciles differences between the budgetary basis – as presented in the annual Adopted Budget – and the modified accrual method used for the Annual Comprehensive Financial Report.

### **Tax Supervising and Conservation Commission Annual Report**

[www.tscmultco.com](http://www.tscmultco.com)

This report discusses the property tax system and taxing levels and summarizes budgeted and actual revenues and expenditures for all governments in Multnomah County.

### **County Auditor**

[www.multco.us/auditor](http://www.multco.us/auditor)

The Auditor conducts performance audits of all County operations and financial affairs and provides reports of the results to the Board of County Commissioners.

### **Community Budget Advisory Committees (CBACs)**

[www.multco.us/oci/community-budget-advisory-committees-cbacs](http://www.multco.us/oci/community-budget-advisory-committees-cbacs)

CBACs are appointed by the Board of County Commissioners and partner with Commissioners, departments, and the public during the budget cycle. CBACs monitor department budgets and operations and identify issues for the Commissioners' consideration. All County departments have a CBAC and each committee submits a report during the budget process.

### **Budget Website**

[www.multco.us/budget](http://www.multco.us/budget)

The County's Central Budget Office home page contains budget information by year, the budget calendar, current and upcoming year budget documents, economic forecasts and revenue information, and other tools, forms, and resources.