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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:

- Mission, Vision, and Values Statement
- Chair's Message – The County Chair's budget message to the community.
- Budget Director's Message – An introduction and general overview to the budget and discussion of key issues that affect budget decisions.
- Meet Multnomah County - A description of the County's social and demographic trends, form of governance, and fun facts.
- 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.
- Department Budget by Fund (Legal Detail) – A listing of expenditure and position detail, grouped department and then by fund within each department.
- Financial Summary (All Funds) - A listing of expenditure and revenue detail, grouped by fund and then by department within each fund.
- Capital Budget – A summary of program offers 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 and a List of Acronyms

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

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 under consideration unless otherwise noted. The narrative portions include department and division overviews as well as three lists: (1) budget trends (2) budget by division and (3) a list of the departments programs.

How We Budget

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its citizens 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 the provision of those services. Community involvement in the budget process ensures that desired services are adequately funded, while 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 be established by department for each fund. Expenditures may not legally exceed appropriations at the fund level for each department. Local Budget Law also establishes the Tax Supervising and Conservation Commission (TSCC) to review the budgets of jurisdictions within Multnomah County (including the County) for compliance with the law.

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. Multnomah County has 32 funds. These funds include General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Internal Services Funds, and one Enterprise Fund:

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 for 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.

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	General Obligation Bond Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Capital Improvements and Asset Preservation	Capital Improvement Fund	Modified Accrual	Modified Accrual
Internal Services Fund	Internal business functions	Fleet Services	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 Boards (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.
- **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. 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 Agency Funds** - to account for assets held in a trustee capacity or as an agent for individuals, private organizations, governmental units, and/or other funds. These include: (a) Expendable Trust Funds; (b) Nonexpendable Trust Funds; (c) Pension Trust Funds; and (d) Agency Funds.

Multnomah County Funds

General Fund (1000)

The budget includes 32 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, intergovernmental revenue, and interest income. The majority of 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.

Road Fund (1501)

In accordance with 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 State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted by ORS for bicycle path construction and maintenance.

Recreation Fund (1504)

Accounts for State revenue paid to counties to supplement their parks programs. 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 & 294.060. Expenditures are restricted per ORS 328.005 - 328.030 for distribution to County School districts.

Animal Control Fund (1508)

Accounts for revenues from dog and cat licenses and animal control fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal control activities. The fund also contains donations that are restricted by the donors to be used for particular programs or projects related to Animal Services.

Willamette River Bridges Fund (1509)

Accounts for State of Oregon Motor Vehicle fees and County gasoline taxes. These revenues are collected in the Road Fund and transferred to the Bridge Fund. Restricted Federal and State revenue sharing funding is also recorded in the bridge 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. Additional revenue comes from prior year property tax levies.

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 tax collected from rental agencies. Expenditures are restricted to the Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to Multnomah County Code 11.300 and 11.400.

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 for resources accounted for in this fund are committed per Board of County Commissioners Resolution 2011-035.

*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, marriage license fees, ambulance franchise fees, forfeitures, video lottery, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees (ORS 471.166) collected for civil processing inspection. Where a County Ordinance or Board resolution restricts resources recorded in this fund, any remaining balances will be accounted for as committed. Any unrestricted ending balances will be transferred to the General Fund at year-end.

*Oregon Historical
Society Levy Fund
(1518)*

Accounts for the 5 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.

*Capital Debt
Retirement Fund
(2002)*

Accounts for lease/purchase 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
Sinking Fund
(2003)*

This fund accounts for the payment of principal and interest on General Obligation (G.O.) Bonds. The G.O. bond fund accounts for the Series 2010 which refunded the Series 1999 advance refunding. Series 1999 refunded the 1994 G.O. Library Bonds and the 1996 G.O. Public Safety and Library Bonds. 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 Construction Fund (2500)

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

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.

Financed Projects Fund (2504)

Accounts for expenditures for acquiring, remodeling, or construction of County facilities, information technology capital investments, and other capital projects. Resources are derived from full faith and credit bonds or other financing proceeds and General Fund service reimbursements.

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). Initial capital will be cash transfer from the Capital Improvement Fund (2507) to the Library Capital Fund. 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 Resolution 99-144.

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 Department HQ 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.

Sellwood Bridge Replacement Fund (2511)

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

Behavioral Health Managed Care Fund (3002)

Accounts for all financial activity associated with the State 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 to the County.

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 and electronics.

*Information
Technology Fund
(3501)*

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, central stores 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. This fund also includes all internal service reimbursements related to electronics charges.

Measuring Performance

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 Volume 2.

Four Phases of the Budget Process

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

Phase I - The departments provide their submitted 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 - Requested 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 heads, the Chair's Office, and the Budget Office meet to discuss proposed budget changes in order to provide policy direction to the departments prior to submitting their budget requests.

Phase II - Proposed Budget

Phase II - The Chair Prepares the Proposed Budget

Beginning in February and ending in March, meetings occur between the Chair, the Chief Operating Officer, Budget Office staff, elected officials and department directors to review and discuss the department's submitted 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 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 citizen 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 28th. 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 and 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 revenue, and no property tax greater than the amounts included in the Proposed Budget may be levied. 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. Four to six weeks of work sessions and public hearings are scheduled prior to adopting the budget in May and June. During the work sessions, the Board may propose amendments to the Approved Budget. The amendments get voted on as part of the budget adoption.

An important part of this final phase is community input --the Citizen Involvement Committee (CIC), the departments' Citizen Budget Advisory Committees (CBAC's), and public hearings held during the evening, all provide an opportunity for direct feedback from the community and facilitate a participatory budget process. In May or June, the Board adopts the budget, makes appropriations, and declares tax levies in a public meeting.

Public Testimony and Hearings

Community input is an important part of Multnomah County budget development. Community input comes from the Citizen Involvement Committee, the departments' Citizen 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.

Community members have several opportunities to testify on the budget in person and written testimony can be hand delivered, mailed, faxed or submitted via e-mail.

Annual Budget Hearings

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

- May 13, 2015 – Immigrant and Refugee Community Organization (IRCO) Gymnasium, 10301 NE Glisan, Portland, Oregon (hosted by the Communities of Color)
- May 27, 2015 – East County Building, Sharron Kelley Room, 600 NE 8th St., Gresham, Oregon
- June 10, 2015 – Multnomah Building, Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon

The Tax Supervising and Conservation Commission Hearing

On May 27, 2015 at 1:30 p.m. TSCC convenes a public hearing on the budget at the Multnomah Building (501 SE Hawthorne Blvd.)

The Budget Hearing

Testimony is also be taken at the Board session for final adoption of the budget on June 18, 2015.

Budget Calendar

The FY 2016 budget calendar can be found on the County's website at: <http://multco.us/budget/calendar>.

Major budget milestone dates for FY 2016 include:

- Nov. 2014-Feb. 2015 Chair's Office meetings with departments to discuss strategic directions
- Dec. 12, 2014 Release of budget instructions to departments
- Feb. 13, 2015 Due date for department's submitted budgets
- May 7, 2015 Chair Executive Budget proposal
- April - June 2015 Budget work sessions and hearings
- May 27, 2015 TSCC public hearing
- June 18, 2015 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 which 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.

Where to Find Other Information

Comprehensive Annual Financial Report (CAFR)

<https://web.multco.us/finance/financial-reports>

The CAFR reports actual revenues and expenditures for the last completed fiscal year, discusses financial policies, and provides demographic and economic information about the region. The CAFR, 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 CAFR.

Tax Supervising and Conservation Commission Annual Report

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's Financial Condition Report

<https://web.multco.us/auditor>

This report discusses the performance of the County and the region according to guidelines recommended by the International City Managers' Association.

Citizen Budget Advisory Committees (CBACs)

<https://web.multco.us/oci/citizen-budget-advisory-committees-cbacs>

CBACs are appointed by the Citizen Involvement Committee 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 presents reports during the Budget work sessions.

Budget Website

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.

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