

Summaries

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Summaries



MULTNOMAH COUNTY, OREGON

BOARD OF COUNTY COMMISSIONERS
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TO: County Chair Beverly Stein
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Commissioner Gary Hansen
Commissioner Tanya Collier
Commissioner Sharron Kelley

FROM: R. Barry Crook, Budget & Quality Manager

DATE: July 1, 1996

SUBJECT: Adopted Budget for FY 1996-97

Overview

I want to try to summarize for you the numbers in the adopted budget. The Board of County Commissioners has adopted a budget for Multnomah County, for all funds, that will expend \$781.9 million. This represents a increase from the prior year of \$207.6 million or 36.1%. While this appears at first to be extraordinary, one must consider the increases associated with the following five initiatives:

- construction/equipment funding associated with existing and with new General Obligation Bond authorization approved by voters in the election of May 21st (\$100 million),
- Senate Bill 1145 funds that come to the County from the State (\$43.4 million),
- the Children's Capitation Project (\$12 million),
- increases in the Serial Levies for the Library and Public Safety (\$9.6 million) approved by the voters in the May 21st election, and
- the County's contribution of \$10 million to the school districts within the County boundaries.

Those five areas alone account for \$175 million of the \$207.6 million increase, or 84.3% of the total increase.

The County has 42 different funds (not including trust & agency funds) that account for its expenditures, 24 of them will increase next year, 8 will decrease, 9 are new from last year, and 2 will cease to exist.

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Further Explanation of Changes

The net increase across all County funds is a result both of program growth that is, generally, in line with historic trends and of several more unusual changes in the County's expenditure patterns. These include:

1. increases in the General Fund associated with various program increases (\$26.5 million) that are being funded from the proceeds of a growing and healthy economy (the growing assessed value of property has removed property tax compression, and the growth in the current Business Income Tax collections - growth that is not associated with the Chair's School Funding proposal, which never came to a vote before the Board) and the County's reserves:
 - \$6.4 million to maintain current service levels for current programs (constraint budgets, restorations to constraint cuts in order to maintain current service levels, and PC flat fee funds for the Sheriff's Office and the District Attorney's Office) ,
 - \$5.0 million in *ongoing* expenditures for new programs,
 - \$14.1 million for *one-time only* expenditures (including the \$10 million in contributions to the various school districts within the County).

There was also \$890,000 in indirect cost recovery revenue allocated to pay for increases in support services.

2. increases that come from the new Serial Levies for Libraries and Public Safety which will bring greater revenue into those funds (Library -- \$2.4 million and Public Safety -- \$7.4 million),
3. SB 1145 funds (\$43.4 million) to construct and eventually operate facilities/programs in the Sheriff's Office and Department of Community Corrections associated with the transfer of prison population from state institutions,
4. *increases* in Capital Improvement Programs associated with General Obligation Bond construction efforts for the Library and Public Safety areas (\$100 million) funded both from prior authorizations and the May 21st election,
5. funding associated with the Strategic Investment Program (SIP) -- \$1.7 million,
6. the Children's Capitation Project (\$12 million),
7. Internal Service Fund increases (\$6.2 million),
8. the Edgefield Children Center project (\$2.1 million),

and other increases that I won't list in detail, but which can be observed from the financial summary tables that follow in the document.

Of primary interest to most people though, are the two *major* County funds which were adopted at:

General Fund	\$198.5 million, an increase of 14.8%	25.4% of total County spending
Federal/State Fund	\$199.0 million, an increase of 7.9%	25.4% of total County spending

Total Property Tax collections (the General Fund, the Jail and Library Serial Levies, the Library Bond Sinking Fund, Public Safety Bond Sinking Fund, County School Fund, Road Fund and the Tax Title Fund) are projected at \$158.1 million, a 19% increase over last year. Our projections are that no properties within

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the County will be subject to compression as a result of Measure 5 limitations, thereby assuring us of collecting our authorized tax levies.

General Fund

Of interest to most of our citizens, is the County's General Fund. It is this fund that expends most of the property tax revenues, even though they account for only about 18.0% of all County revenues.

Sources of Funds

Property taxes account for approximately 55.8% of ongoing General Fund revenues. For next year, we are predicting that the governments within Multnomah County will be out of tax rate compression, created by the impact of Measure 5 limitations on the cumulative tax rate. So we will collect the full amount of our tax levy. This should provide the General Fund with \$106 million in revenue, a 7% increase from 1995-96.

Business Income Tax receipts are projected at \$34.5 million, an increase of 25.0% over last year's budget and a 9.8% increase over the \$31.4 million we are projecting to collect in the 1995-96 fiscal year.

Environmental Health Fees are budgeted to increase by \$150,000 over 1995-96. The largest increase was in Food Service License Fees which increased by \$90,000, a 9% increase over last year. This is a result of the higher cost of providing the Licensing services, which are recovered in higher fees.

Ambulance fees also increased over last year by \$300,000. We are now able to charge for emergency management, first responder, and Medical Director expenses, in addition to the Franchise Fees for Ambulance services.

Finally, *this budget is built on the assumption that no new restrictions on the ad valorem tax collection system will emerge.* There are many proposals being discussed for inclusion on the ballot in November. Should any of these measures become law, they would greatly impact the County's financial plan.

Uses of Funds

Departmental expenditures directly appropriated within the General Fund continue to grow at a healthy rate.

Department	FY 1995-96	FY 1996-97	% Change
Aging Services	\$ 1,643,135	\$ 1,972,023	20.0%
Community Corrections	3,500,497	3,427,911	(2.1%)
District Attorney	9,860,801	10,948,801	11.0%
Environmental Services	9,028,005	8,662,104	(4.1%)
Health	7,665,289	8,445,807	10.2%
Sheriff	41,287,050	43,461,424	5.3%
Support Services	included in Non-Dept.	8,850,127	n/a
Non-Departmental	21,899,851	21,136,149	(3.5%)
Independent Organizations	included in Non-Dept.	408,834	n/a

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Part of the increase in each department results from some \$4.7 million in information and radio services previously budgeted in Non-Departmental that have been "spread" to the operating departments, including \$1.4 million in the Sheriff's Office. You can review specific reasons for the rest of the changes in the departmental narratives in this document.

Some of the community needs that are addressed in the adopted budget include:

- \$10 million in one-time grants to the school districts within the County to assist them with their funding problems brought on by the full implementation of Measure 5 and the State funding formula for local schools;
- over \$1 million in restorations of federal and state reductions for primary health care, the homeless, school alcohol & drug /violence prevention services, and meal programs for the elderly;
- over \$3 million to continue or to enhance local efforts to help prepare children to enter school, to help teachers and parents ensure that children are safe and stay engaged as productive students once they enter school, and to assure that youth *graduate* from school -- these were areas the County had participated with the districts in previous years;
- increased investment in our information technology infrastructure -- both human and physical capital.

Transfers to the Federal/State Fund

The following table indicates the changes in cash transfers from the General Fund to the Federal/State Fund:

Department	FY 1995-96	FY 1996-97	% Change
Aging Services	\$ 2,108,741	\$ 2,487,974	18.0%
Community & Family Services	16,021,715	20,421,058	27.5%
Community Corrections	2,806,821	4,156,982	48.1%
District Attorney	344,693	385,517	11.8%
Health	23,904,132	26,383,879	10.4%
Juvenile Justice	109,695	97,610	(11.0%)
Sheriff *	32,776	903,752	2657.4%
Support Services	133,639	141,916	6.2%
Non-Departmental	98,869	372,692	276.9%

* This number reflects the transfer of the entire River Patrol function into the State and Federal Fund, which accounts for all but about \$30,000 of the increase.

It is interesting to note that while expenditures in the Federal/State Fund increased by \$15.6 million (7.9%), the transfer from the General Fund to the Federal/State Fund increased by \$9.8 million, to a total of \$55.4 million and 27.8% of total Federal/State Fund expenditures. *The General Fund accounted for 63% of the increase in spending in the Federal/State Fund adopted for the coming year.*

This is a particularly disturbing trend in light of (1) the conversations going on in Washington D.C. regarding block grants and other mechanisms to slow the increase in Federal dollars going to states, and eventually to local governments, and (2) possible State funding reductions in many of the social service arenas as the impact of prisons and the difficulties with school funding make the next biennium a difficult budget for State legislators.

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The adopted budget provides for some backfill to Federal/State programs, and a promise to look at the County's obligations and priorities in these areas. This is important and timely, as the increase in Federal/State spending recorded in that fund is being driven by ever-increasing General Fund transfers into that fund.

Full Time Equivalent Positions

The County continues to take on new functions, some of which were once the work of State government. We also are expanding some of our traditional services. Since we are in the business of providing services, and service is by its very nature a labor-intensive business, the number of County employees continues to grow. A net total of 225.89 new FTEs are part of the adopted budget; 3.06 in the General Fund, 84.28 in the Federal/State fund (supported in whole or part by the General Fund), 31.60 supported by the new Library Serial Levy Fund, 42.72 supported by the new Jail Serial Levy, 5.0 in Facilities Management in support of bond and SB 1145 construction projects, and 59.23 from all other funds. Some of these changes include (approximately -- not all detail is reflected in the following list, so it will not "add up" to 225.89):

- *41.29 FTEs in the Sheriff's Office* -- a majority of these new positions are funded through the Jail Levy and provide services to support existing and expanded correctional facilities -- 21.0 at the Courthouse Jail, 9.40 for the Restitution Center, 6.46 for Corrections and Warrants Records, 6.0 Counselors, 4.10 Alcohol and Drug, 2.82 FTEs to staff the Gresham Temporary Hold Facility, and the rest in a variety of work areas;
- *44.22 FTEs in Community and Family Services* -- 13 of these were added during the current year to staff the Singles Housing Assessment Center (SHAC), 6.7 in Alcohol & Drug programs, 3.5 to implement the Children's Capitation Pilot Project, 2.0 Family Resource Coordinators, 2.5 planning positions for supportive housing, 3.0 Family Intervention Specialists at Touchtone sites, 2.0 Office Assistants for capitation efforts, 1 Office Assistant for A&D managed care efforts, 2.0 planners in Community Action, additional Developmental Disabilities case managers, an Office Assistant to support RESULTS and Domestic Violence, a Grant-Writer, a Fiscal Specialists, and a Planner for the Child, Youth & Families Program;
- *30.1 FTEs in the Library* -- 20.47 of these are at the Central and branch libraries in order to accommodate increased hours of service that are funded from the new Serial Levy, 2.56 for technical support and training, 1 for expanded outreach services to in-home day care providers, and 1 for new grant programs;
- *30.5 FTEs in Community Corrections* -- 8 of these are for additional MIS staff to assist in the use of information technology throughout the department, 13 Corrections Technicians which were added during the current year and are annualized in this budget, 5 for Alternative Community Service projects to add work crews that will address the backlog of community service projects and 2 for Sanction programs;
- *23.9 FTEs in Aging Services* -- 18.7 associated with increased caseload growth in the Medicaid branches and paid for with Title XIX funds, 1.0 to provide better Senior Helpline service, 2.0 computer-related positions to train staff and provide network support, 1.2 for the Public Guardian Program, and 2 Office Assistants which replace 1 Operations Supervisor at the new East County branch;
- *12.17 FTEs in the District Attorney's Office* -- almost all of them paid volunteers associated with the AmeriCorps Members for Public Safety Program
- *16.96 FTEs in Environmental Services* -- 6.0 in the Transportation & Land Use Planning Division to respond to workload increases in bridge engineering, LAN administration, surveyor and road maintenance, 5.0 in Facilities & Property Management for project management and support associated with bond/SB 1145 construction projects, an additional Animal Control Officer to deal

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with leash law violations, and staff at Facilities to replace temporary help and contractual maintenance;

- *5.78 FTEs in Juvenile Justice* -- 5.0 associated with the annualization of the Residential Sex Offender program, and 3.0 that convert temporary positions in Detention to full-time status;
- *a net increase of 3.47 FTEs in Support Services* -- 6.0 to support the *Strategic Plan for Information Technology* (2 to form a geographic information systems (GIS) unit, 3 for data modeling/data management, and 1 policy/research position to coordinate implementation of the plan) -- these new positions are mostly offset by the reduction of 7 other positions within the Information Systems Division, and 2.5 in the Office of the Director -- 1 to support database applications currently in use within the division;
- *a net increase of 2.94 FTEs in the Health Department* -- this includes the loss of 3.44 positions in Primary Care as a result of declining Medicaid fees, capitation and grant revenues, a loss of 7.75 positions in the HIV/Women's Project funded by the Center for Disease Control, a loss of 9.68 positions funded by a National Institute of Drug Abuse grant, new positions for STARS (4.13) and for a new School-Based Health Center (3.62), Center for Substance Abuse Treatment (CSAT) grant (7.0), Neighborhood Access Program (3.0), Babies First and Oregon Commission of Children & Youth revenues (3.7), CareOregon enrollment growth created the need for additional positions in that operation (4.45) and 3.7 positions added as the department created a Quality Office all offset some of the position reductions.

Compliance with Financial Policies

Given the need for funding the County's school contribution, some of the County's reserves were used for that purpose. However, this budget adds another \$1.5 million to the Reserve and continues movement toward the goal to build a General Fund reserve of 5% of budgeted expenditures. This will bring that reserve to a total of \$6.1 million continuing the incremental growth in the reserve and moving towards the goal as stated in your Financial Policies. Had the Board fully funded the reserve, the total required would have been approximately \$9.6 million.

Likewise in order to fund the County's contribution, the additional \$500,000 in reserves that was part of the proposed budget, could not be retained. As we have indicated previously, under the current scenarios for value growth, we would limit our actual levies in the 2nd year (\$1.9 million less) and 3rd year (\$4.0 million less) if we are to avoid using a portion of the other jurisdictions' share of the \$10 Measure 5 limit. So we have to either build a reserve in the next two years, reduce other General Fund/Levy Funds programs in order to remain within our share of the cap amount, or come to a different understanding with the other jurisdictions about how to divide the \$10 cap. Since we could not put anything aside in this adopted budget for this purpose, I would urge the Board to think about placing any unanticipated funds received during the next two years in this reserve -- should you remain committed to the current "share" arrangement -- so you can more easily deal with this difficulty in FY 1997-98 and FY 1998-99.

Increased investments in our information technology infrastructure and our physical plant, even though they are being funded with ongoing revenue, are still insufficient to permit the Board to be in compliance with our Financial Policy related to the Allocation for Facilities Maintenance and Repair. The County finds itself, even at higher levels of investment, still responding in an emergency fashion to physical plant failures and unable to "get ahead of the curve" in terms of preventative maintenance. The increases in our funding for maintenance and repair has merely permitted us to better respond to emergency failures to our physical plant.

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The serial levies for the Library and Jail services were approved by voters for renewal on May 21st. Our challenge in the coming year will be to deal with these short-term local revenue streams. Our Financial Policy calls for us to seek voter approval to add these levies to the tax base.

The Black Cloud in our Silver Lining

There are, even in an otherwise rosy-looking future, several areas I want to caution you about. There are many versions of tax and/or assessment limitation petitions being circulated in an attempt to get them placed on the November ballot. Some of these initiatives would have more desperate impact on the County's revenue structure than others, but all would impact the ability of the County to fund its operation from the property tax. The property tax provides \$158.1 million in revenue for County operations -- 18.0% of all County revenue and 55.8% of the revenue to the General Fund. Many of the proposals being circulated would have the effect of reducing those revenues and putting the County in a permanent state of tax compression. Measure 67, the so-called "cut and cap" initiative, would reduce property tax collections by an estimated \$38 to \$40 million.

As the Federal government moves towards a solution to their chronic budget deficit problems -- and it now appears that all parties have agreed on a seven-year time frame for doing so -- reductions, or at least reductions in the rate of growth, of federal outlays destined for Multnomah County seem inevitable. Some have begun to wonder about how committed the State government might be in the next biennium to some of their current funding obligations to social services as they struggle with their increased requirements for corrections and the call for ever-greater contributions to school funding (both for K-12 and higher education). The impact on our ability to fund services could be significant. The Federal/State Fund accounts for 25.9% of all County expenditures, and we are already seeing the impact of cutbacks in some parts of our programs. I am certain this problem will grow, with a forbidding sense that the pressure from the local community to backfill coming cuts will be significant. It is, after all, in the local community that the impacts of Federal and State government decisions to make cutbacks is finally felt. This proposed budget already includes both backfills in Federal/State programs and warnings about the impact of backfills not made. This may be most significantly felt in the area of Medicaid funding -- a significant commitment for the County.

Finally, you are already aware of, and working to find solutions to the funding of basic infrastructure maintenance, as well as the impending need for more building space. The Willamette River bridges need a source of funds to begin significant repairs. The space planning efforts have identified the need to begin thinking of new courthouse constructions, and some of our office requirements may be best met by vacating leased space for owned space as those leases come up for renewal in the next few years. These basic infrastructure requirements cannot be deferred much longer, and the solutions will not come easily.

Contingency Account

Finally, due both to our Financial Policy for Contingency Account appropriations and other funding requirements not yet fully known, not all of our General Fund monies have been recommended for specific appropriation. We have set aside \$3.025 million in the Contingency Account for the Board to have in case additional appropriations must be made in the coming fiscal year.

This amount includes the "traditional" contingency funding of \$1.25 million based on actual use in prior years; \$525,000 set aside for program ideas that the Chair's Office has not yet fully defined, but for which it is known that additional funds will be required (youth employment, adolescent girls' specific programs,

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courthouse consultants, etc.); and another \$1.25 million because we believe the coming year presents us with the potential for extraordinary contingent needs in a variety of areas (Jail Programs, Youth Investment Program --or Level 7, Children's Capitation Project, Crisis Triage Center and the Community Resource Programs of the Strategic Investment Program). Since the specifics of those needs are not yet known in detail, the Adopted Budget appropriates these funds to the Contingency Account.

This approach requires the Board to take subsequent appropriation action *before* the funds can be spent, requiring more specific explanation to and approval of the entire Board of County Commissioners.

In Appreciation

I want to take the opportunity to thank the people in my office who have worked long and hard to produce this document. First to Dave Warren whose service as Principle Analyst cannot be appreciated enough. His knowledge of the budget process and Multnomah County operations is irreplaceable. His work in keeping decision-making organized and on track serves the organization and the Chair very well. Thank you Dave for being as good as you are.

My sincere gratitude and appreciation to the rest of the budget patrol staff: Mark Campbell (Revenue Analyst), Wendy Byers (Health Department), Karyne Dargan (District Attorney, Sheriff's Office, and Community Corrections), Keri Hardwick (Environmental Services, Library and Support Services), Ching Hay (Aging Services, Elected Officials and all Non-Departmental), Chris Tebben (Community & Family Services and Juvenile Justice), Mark Lear (Intern) and to Kathy Nash (Office Assistant who makes this document come together). I also want to thank Jim Carlson for his work with the analyst staff and department personnel on Key Results Measures and on performance evaluation. He is a very valuable contributor to the county's effort of reaching excellent service through leadership and team strategies. I am very pleased to have taken him from state employment.

I want to single out two of my staff who I feel performed "above and beyond" during the past year.

First to Keri Hardwick who not only took on additional responsibilities for departmental analysis, but also served as the analyst for information technology issues. This work was, itself, more than a full load, yet she managed to also develop an entirely new budget database for our use this year. This system development work would have been worthy of a full-time assignment, so I hope you can appreciate the tremendous amount of quality work she has accomplished this past year. (Keri has spent so much time in the Portland Building this year, we considered charging her rent!) I hope to convince departments to utilize this database for budget development next year, assuming it can meet their needs or be modified to do so. Such an accomplishment would replace eleven budget development systems with one integrated system. Even if this does not pass, the new system Keri worked so hard to develop has made our job of analysis and document production much easier.

Second I must tell you how much I admire the work of Chris Tebben. She also worked on aspects of our budget-making system in creating linkages between the database and the production of document pages -- sparing us many hours of rework. Chris, in addition to her regular departmental assignments, has assisted Bill Farver and the Wellness Team in their work to sift through the many program proposals, has worked on several special assignments, and has begun the promised report to the Board on Jail Privatization (which we hope to deliver to you this summer). I find her analysis work to be superb and wanted to tell her and the rest of the County world in this public manner. I hope you will forgive my indulgence. Chris is leaving the Budget Office to go to work for the Multnomah County Commission on Children and Families, they are lucky to have her, and our office will miss her a great deal.

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I also want to acknowledge the work of Mark Campbell in preparing this year's Five-Year Forecast. He and I have talked about how improved it is from last year's forecast and I want to plead with you to review it. It can be found in the beginning of this document and should be read in order to have a context for next year's budget.

While not always directly related to the development of the budget, I must acknowledge the other members of my office team -- Tom Darby and his work on grants development, and John Rakowitz, the County's SIP Coordinator.

I also want to thank the many people who labor on the Citizen's Advisory Committees -- their advice is very valuable to the departments, to my office and to the County Chair as we prepare this budget proposal.

Finally, I must express my gratitude to the fine people in the departments who have been working on budgets since December and before. This is their proposed expenditure plan for next year, and I hope we have done justice to it by this document. We have recently begun a debriefing process on the way the Chair's Office develops the budget proposal, and will be working with departments and the Chair's Office to continuously improve this important management process during the coming year.

R. Barry Crook
Budget & Quality Manager

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READER'S GUIDE

OVERVIEW

The Summaries section of the 1996-97 Multnomah County Budget provides assistance in using the document. Its goal is to make the document more understandable and to increase its effectiveness as a communication device between Multnomah County and its citizens. It contains general information to help interested readers find what they want in this sizable book. The information in the Summaries section is organized as follows:

Guide to the document

- The sections of the document and what is in them,
- How the departmental appropriation sections are organized,
- Where to find other budgetary information.

Summary financial information

- Organization chart for Multnomah County
- Summary of resources by type and by fund,
- Summary of requirements by type and by fund,
- Summary of expenditures and personnel by department,
- Computation of the property taxes for 1996-97,

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Sections of the Budget Document

Here is a summary of the tabbed sections of the budget document:

The **FIVE YEAR FINANCIAL FORECAST** section is a discussion of the economic climate the County expects to face during the next five years, with emphasis on the 1996-97 environment.

The **SUMMARIES** section is an informational overview of the document.

The **appropriations sections** of the budget contain the operational and program goals for the County's array of service delivery programs. There are separate tabs for the following organizational and accounting groups:

- Aging Services -- services to the elderly: community access, long term care, adult care home regulation, and public guardian,
- Community Corrections -- supervision of offenders outside of prison, evaluation supporting sentencing decisions and substance abuse and mental health treatments, sanctions that provide structured alternatives to prison,
- Community and Family Services -- mental health, alcohol and drug, community action, community development, and developmental disabilities related programs,
- District Attorney -- criminal prosecution, civil forfeitures of property involved in drug related crimes, family justice services (child support enforcement, victims' assistance, child and domestic abuse teams),
- Environmental Services -- land use planning, animal control, real property assessment and tax collection, elections, and a number of internal support functions for the County (facilities, fleet, records, telephone, interoffice distribution, and data processing),
- Health -- regulatory health, primary care, specialty care, dental services, HIV and sexually transmitted disease, and CareOregon (the Oregon Health Plan) operations,
- Independent Organizations -- staff and budgets supporting independent boards and commissions required by statute or the County Charter: the Citizen Involvement Committee, the Tax Supervising and Conservation Commission, and the Multnomah Commission on Children and Families,
- Juvenile Justice -- court process support and other court services, probation counseling, detention (including the intake system), residential programs, alternatives to detention for youth in Multnomah County,

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- Library -- operation of the region's major research library, a net of branch libraries in Multnomah County, and targeted services to specific populations,
- Nondepartmental -- Chair Beverly Stein, Commissioners Dan Saltzman, Gary Hansen, Tanya Collier, and Sharron Kelley, County Auditor Gary Blackmer, County Counsel, Strategic Investment Program, organizations and accounting entities to which the County provides support, -- non-County agencies (such as the Regional Arts and Culture Commission, the Portland/Multnomah Commission on Aging, and the Metropolitan Human Rights Commission), and accounting transactions such as the various short and long-term financing arrangements of the County and the trust funds maintained by the County,
- Sheriff -- law enforcement, corrections, and the functions that support the rest of the justice system in Multnomah County,
- Support Services -- accounting, payroll, accounts payable and receivable, purchasing and general ledger functions, budgeting and assistance to the County's quality effort, services to employees and to applicants, affirmative action, labor relations, risk management, and oversight and management to all emergency situations in Multnomah County,

The section behind the **POLICIES** tab is a summary of the financial policies of the County. It explains the background for the policies and a statement of the policy directions approved by the Board of County Commissioners.

The **APPENDIX** to the budget document contains additional supplementary information:

- a map of the county showing the six integrated human service districts,
- a description of the County's fund structure and basis of accounting,
- a brief description of the 1996-97 budget process and of the ways the budget can be modified during the fiscal year,
- telephone numbers of County staff who can provide budgetary information,
- a glossary of many of the acronyms and specialized terms used in the document, and
- summaries of interfund transactions.

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WHAT'S IN THE APPROPRIATIONS SECTIONS

The appropriations sections of the document have in them the following kinds of information:

Department Level

Visually, these portions of the appropriations sections are set off by having three horizontal lines under the titles at the top of the page. Each department level portion of the document provides the following kinds of information.

- Table of Contents: a listing of the components of each tabbed section
- Vision / Strategies / Partnerships: a brief explanation of the long term direction (over the next twenty years) in which the operations in the section are headed,
- Budget Overview: a table showing the staffing, expenditures, and revenues of the operations in the section for 1994-95, 1995-96, and 1996-97. The amounts shown for 1994-95 are actual data for that year. For 1995-96 the numbers are shown both for the budget as it was originally adopted and as it existed at the time the 1996-97 Budget was finalized by the Board.
- Department Services: an explanation of the organizations in the section and what they do,
- Performance Trends: graphic explanations of the most important outcomes on which the operations in the section focus their efforts. The data covers 1994-95, 1995-96, and 1996-97 wherever possible.
- Recent Accomplishments: a brief description of the major efforts made by the operations in the section during 1995-96,
- Budget Highlights: important operational constraints and parameters for the 1996-97 fiscal year,
- Expenditure and Revenue: charts displaying expenditures in the section and where the money to support the operations in the section comes from,
- Budget Trends / Costs by Division / Staffing by Division: tables showing how the operations in the sections spend the County's resources by major category (Personal Services, Contractual Services, Materials and Supplies, and Capital Outlay), and how that spending is allocated among the individual organizations detailed in the section both as regards costs and the number of staff.

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- Issues and Opportunities: the major budgetary and policy issues presented to the Board during the budget process with a summary of the action taken by the Board in response to these issues.
- **RESULTS Efforts**: a brief discussion of actions taken or proposed by departments in support of the quality effort.

Division / Branch / Program Group Narrative:

These portions of the document are visually distinguished by having two horizontal lines under the titles at the top of the page. Each such major subdivision of each appropriations section contains:

- a Description of the operation (its purpose, responsibilities, and the functions it carries out to meet those responsibilities), a brief statement of the nature and size of the problem faced by the operation, a list of any state or federal requirements imposed on the organization, and, in many cases, notes about changes to the organization during 1995-96 or 1996-97.
- the Action Plan for what the operation expects to accomplish during the coming fiscal year, and
- Significant Changes that took place between the 1995-96 Adopted Budget and the 1996-97 Proposed Budget.
- A page of financial information follows on which the following tables describe the costs and revenues associated with the division, branch, or program group:

Budget Changes: the detail of the changes in staffing, costs, revenues and the net cost of the program (the Significant Changes above explain the impact of these changes).

Budget Trends / Costs by activity or service / Staffing by activity or service: tables showing how the operations in the division / branch / or program group spend the County's resources by major category (Personal Services, Contractual Services, Materials and Supplies, and Capital Outlay), and how that spending is allocated among the individual organizations (the services and activities that compose the division) both as regards costs and the number of staff.

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Service / Activity Program Narrative and Information

These portions of the document are distinguished by having a single line under the titles at the top of the page. They display brief but detailed information about each service or activity program in the County.

- a Description of the operation (its purpose, responsibilities, and the functions it carries out to meet those responsibilities), a brief statement of the nature and size of the problem faced by the operation, a list of any state or federal requirements imposed on the organization, and, in many cases, notes about changes to the organization during 1995-96 or 1996-97.
- a table of Key Results for the program -- significant measurements of the program's efficiency or its effectiveness in addressing the problem it attempts to improve.
- Significant Changes that took place between the 1995-96 Adopted Budget and the 1996-97 Proposed Budget.
- Budget Changes: the detail of the changes in staffing, costs, revenues and the net cost of the program (the Significant Changes above explain the impact of these changes).

Summaries

WHERE TO FIND OTHER BUDGETARY INFORMATION

The 1996-97 Multnomah County Budget is supported by other printed documents amplifying the information in this book.

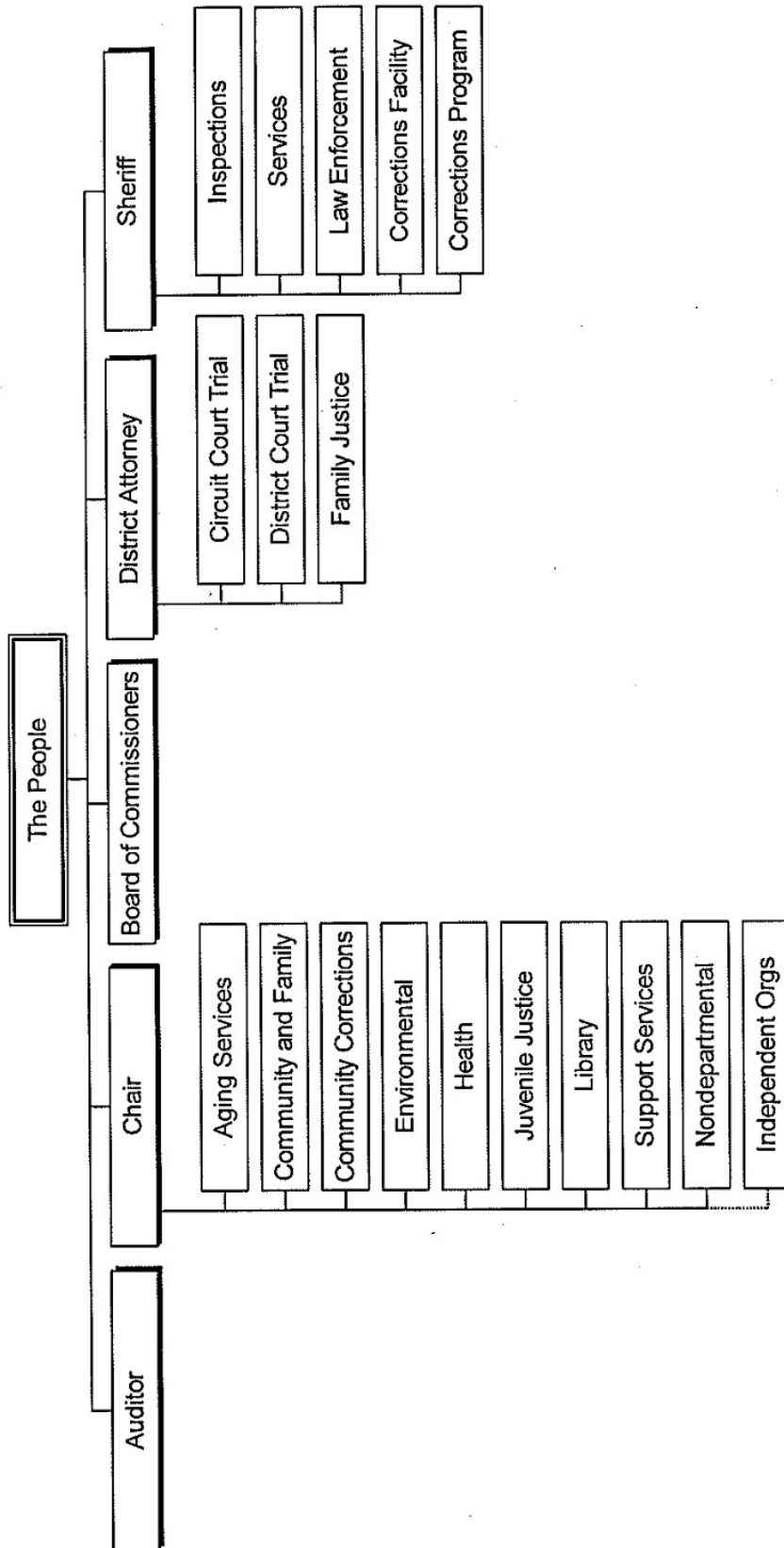
1996-97 Multnomah County Detail Budget -- displays the object code information for each major division in the County, the individual personnel information for those divisions, and a financial summary with revenue information for each income source and summaries of revenues and expenditures in each fund maintained in the accounting system.

1995-2000 Capital Improvements Plan -- the construction and maintenance projects planned for County owned or occupied buildings during the next five years.

1994-1998 Transportation Capital Improvements Plan -- the construction and maintenance projects planned for County maintained roads.

Summaries

MULTNOMAH COUNTY ORGANIZATION CHART



SUMMARY OF RESOURCES 1996-97

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Bonds / Certificates	Total Resources
General	17,356,185	149,806,888	12,775,244	1,781,223	5,534,363	2,231,948	497,320	189,983,171	16,886,525	1,301,027		208,170,723
Strategic Investment												
140												
Road	7,747,300	7,687,000	28,218,208	20,000	1,620,000	475,000	90,000	1,620,000	820,208	122,419		1,742,419
Emergency Communications					2,570,000			46,807,508				47,627,716
151								102,005				102,005
Natural Areas	1,370,385					8,515		1,378,900				1,378,900
154	44,477					2,500		129,977				178,261
Bicycle Path								356,000		48,284		356,000
155										10,300		
Recreation Fund		123,000										
156	285,857				2,980,876	10,000	1,883,058	141,465,926	2,392,594	55,351,380		199,209,900
Federal/State	10,000					7,000		202,000		1,382,950		1,594,950
County School Fund		185,000										1,220,750
157		1,000,000				210,000		1,220,750				
Tax Title Land Sales			10,750									
158												
Animal Control	117,827			858,000	242,700		82,500	1,301,027				1,301,027
159												
Williamette River Bridges	2,244,134		1,265,000					3,509,134	65,000	3,366,887		6,941,021
161			620,235		37,992	78,000	1,452,628	17,758,142	85,228	6,429,873		24,273,243
Library Levy	700,465							44,444				44,444
162		14,868,822										
Fair			44,444									
164												
Convention Center	250,000	5,150,000				28,000		5,428,000				5,428,000
166												
Land Corner Preservation	768,097				370,000			1,138,097				1,138,097
167												
Inmate Welfare					59,975	13,706	1,094,210	1,167,891				1,167,891
168						143,000		23,898,174	19,864			23,918,038
Public Safety Levy	254,401	23,633,031	122,143		594,585		20,000	2,826,869	9,000	8,093,808		10,929,677
169			1,957,863									
Assessment and Taxation												
175			551,575	376,840	1,238,424		674,029	3,620,418		140,647		3,761,065
Justice Special Operations	779,550											
180												
Revenue Bond Sinking	224				292,000			292,000			295,000	587,000
225						177,310		5,227,310	13,747,064		1,005,000	19,979,374
Capital Lease Retirement	5,050,000					75,000		4,250,279				4,250,279
226	1,746,593	2,428,686				40,000		2,543,352				2,543,352
Library Bond Sinking (83)												
227		2,503,352										
Library Bond Sinking (96)		5,968,000										
228												
Public Safety Bond Sinking												
230						600,000		600,000			79,700,000	80,300,000
Justice Bond Project											2,148,000	2,148,000
231												
Edgefield Children Center			43,425,000									
232												
SB1145												
233												
Equipment Lease Purchase	120,000											
234												
Lease Purchase Project	5,755,000											
235												
Library Construction	13,650,000											
236												
Capital Improvement	2,780,243		100,000		359,054	2,700,000	400,000	16,350,000	36,950	4,110,220	29,000,000	45,350,000
240						15,000		3,654,297				7,801,467
Capital Acquisition												
245												
CareOregon			43,790,192			659,119		44,449,311				44,772,089
390												
Children's Capitalization Project			11,139,839				299,999	11,439,838		322,778		12,144,962
395												
Insurance	7,438,663				86,000			7,524,663	23,490,837			31,015,500
400												
Fleet Management	1,759,060		324,363		43,631	70,000	20,000	2,217,074	4,502,630			6,719,704
401												
Telephone	600,726				1,015,846	32,748		1,649,320	2,444,824			4,094,144
402												
Data Processing	898,709				241,348	62,000		1,202,057	7,889,386	1,402,600		10,494,043
403												
Mail/Distribution	116,043							116,043	1,255,377	500		1,403,920
404											32,000	
Facilities Management	1,146,510				2,495,329	70,000	750	3,712,589	20,903,855	1,200		24,617,644
410												
Total All Funds	72,990,225	214,353,779	281,067,531	3,036,063	19,782,123	7,780,351	6,514,494	605,524,566	94,549,342	83,318,897	121,334,338	904,727,143

SUMMARY OF DEPARTMENTAL EXPENDITURE 1996-97

Fund	Aging	Community Corrections	Community and Family	District Attorney	Environmental Services	Health	Independent Organizations	Juvenile Justice	Library	Nondepartmental	Sheriff	Support Services	Department Expenditure
General	1,972,023	3,427,911	0	10,948,801	8,652,104	8,445,807	408,834	16,540,460		20,727,315	43,481,424	8,850,127	123,444,806
Strategic Investment													1,742,419
Road													44,174,876
Emergency Communications													102,005
Natural Areas													1,200,000
Bicycle Path													178,261
Recreation Fund													366,300
Federal/State													198,959,900
County School Fund													1,584,950
Tax Title Land Sales													1,220,750
Animal Control													0
Willamette River Bridges													6,941,021
Library Levy													24,071,287
Fair													44,444
Convention Center													5,428,000
Land Corner Preservation													557,527
Inmate Welfare													1,167,891
Public Safety Levy													21,416,246
Assessment and Taxation													10,929,677
Justice Special Operations													3,302,160
Revenue Bond Sinking													292,000
Capital Lease Retirement													14,116,708
Library Bond Sinking (93)													2,471,884
Library Bond Sinking (96)													870,000
Public Safety Bond Sinking													2,391,000
Justice Bond Project													79,300,000
Edgefield Children Center													2,148,000
SB1145													43,425,000
Equipment Lease Purchase													1,472,528
Lease Purchase Project													13,906,810
Library Construction													42,850,000
Capital Improvement													7,801,467
Capital Acquisition													178,900
Care/Oregon													44,772,089
Children's Capital Project													11,894,952
Insurance													23,082,595
Fleet Management													5,728,423
Telephone													4,093,644
Data Processing													10,225,448
Mail/Distribution													1,321,073
Facilities Management													22,711,828
Total All Funds	18,225,841	28,459,639	99,961,048	14,405,662	270,438,248	113,861,153	4,314,113	20,522,451	39,571,287	52,064,564	66,916,826	53,145,847	781,886,879

Summaries

FUND LEVEL TRANSACTIONS 1996-97

Fund		Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General	100	123,444,806	75,086,255	2,999,662	6,640,000	208,170,723
Strategic Investment	140	1,742,419				1,742,419
Road	150	44,174,876	3,415,171	37,669		47,627,716
Emergency Communications	151	102,005				102,005
Natural Areas	153	1,200,000	178,900			1,378,900
Bicycle Path	154	178,261				178,261
Recreation Fund	155	366,300				366,300
Federal/State	156	198,959,900	250,000			199,209,900
County School Fund	157	1,584,950				1,584,950
Tax Title Land Sales	158	1,220,750				1,220,750
Animal Control	159	0	1,301,027			1,301,027
Willamette River Bridges	161	6,941,021				6,941,021
Library Levy	162	24,071,287		201,956		24,273,243
Fair	164	44,444				44,444
Convention Center	166	5,428,000				5,428,000
Land Corner Preservation	167	557,527		580,570		1,138,097
Inmate Welfare	168	1,167,891				1,167,891
Public Safety Levy	169	21,416,246		2,501,792		23,918,038
Assessment and Taxation	175	10,929,677				10,929,677
Justice Special Operations	180	3,302,160	458,905			3,761,065
Revenue Bond Sinking	224	292,000			295,000	587,000
Capital Lease Retirement	225	14,116,708		4,857,666	1,005,000	19,979,374
Library Bond Sinking (93)	226	2,471,884		15,000	1,763,395	4,250,279
Library Bond Sinking (96)	227	870,000		15,000	1,658,352	2,543,352
Public Safety Bond Sinking	228	2,391,000		25,000	4,622,000	7,038,000
Justice Bond Project	230	79,300,000	1,000,000			80,300,000
Edgefield Children Center	231	2,148,000				2,148,000
SB1145	232	43,425,000				43,425,000
Equipment Lease Purchase	234	1,472,528				1,472,528
Lease Purchase Project	235	13,906,810				13,906,810
Library Construction	236	42,850,000		2,500,000		45,350,000
Capital Improvement	240	7,801,467				7,801,467
Capital Acquisition	245	178,900				178,900
CareOregon	390	44,772,089				44,772,089
Children's Capitation Project	395	11,894,962		250,000		12,144,962
Insurance	400	23,082,595		7,932,905		31,015,500
Fleet Management	401	5,728,423		991,281		6,719,704
Telephone	402	4,093,644		500		4,094,144
Data Processing	403	10,225,448	78,639	189,956		10,494,043
Mail/Distribution	404	1,321,073		82,847		1,403,920
Facilities Management	410	22,711,828	1,550,000	355,816		24,617,644
Total All Funds		781,886,879	83,318,897	23,537,620	15,983,747	904,727,143

SUMMARY OF DEPARTMENTAL REQUIREMENTS 1996-97

Department	Personal Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements	Total Spending	FTE
Aging	8,747,817	5,104,920	382,213	0	52,200	14,287,150	3,938,691	18,225,841	203.60
Community and Family	16,212,347	77,087,732	1,280,780	0	123,991	94,704,850	5,256,198	99,961,048	373.58
Community Corrections	15,744,535	5,738,759	1,359,679	0	151,264	22,994,237	5,465,602	28,459,839	354.40
District Attorney	9,612,132	945,789	650,690	0	19,439	11,228,050	3,177,612	14,405,662	202.33
Environmental	25,651,852	52,443,693	17,074,617	0	149,802,080	244,972,242	25,466,006	270,438,248	548.46
Health	40,760,402	48,591,631	5,635,528	0	515,183	95,502,744	18,358,409	113,861,153	812.45
Independent Organizations	714,151	3,133,342	86,939	0	7,500	3,941,932	372,181	4,314,113	15.00
Juvenile Justice	10,766,975	3,340,472	1,114,650	0	72,900	15,294,997	5,227,454	20,522,451	230.55
Library	13,439,672	621,227	4,803,392	0	15,529,450	34,393,741	5,177,546	39,571,287	350.60
Nondepartmental	3,206,975	23,566,300	263,422	20,656,217	1,467,644	49,160,558	2,904,006	52,064,564	57.28
Sheriff	43,820,595	2,493,718	5,385,648	0	434,446	52,134,407	14,782,419	66,916,826	785.35
Support Services	8,793,212	2,780,697	26,392,397	246,219	10,510,104	48,722,629	4,423,218	53,145,847	170.50
TOTAL	197,470,665	225,848,280	64,429,955	20,902,436	178,686,201	687,337,537	94,549,342	781,886,879	4,104.10

PROPERTY TAX COMPUTATION

GENERAL FUND (Fund 100)

Tax Base - Fiscal Year ending June 30, 1996	102,264,328
Plus constitutionally Allowed 6% increase	6,135,859
TOTAL GENERAL FUND PROPERTY TAX	108,400,187
Tax Base - Fiscal Year ending June 30, 1997	108,400,187
Less amount exceeding shared 1% Constitutional Limitation	0
Less delinquencies and discounts on amount billed	(5,962,010)
TOTAL AVAILABLE FOR APPROPRIATION	102,438,177

LIBRARY LEVY (Fund 162)

3-year Serial Levy - Fiscal Year ending June 30, 1999	15,250,541
Less amount exceeding shared 1% Constitutional Limitation	0
Less delinquencies and discounts on amount billed	(838,780)
TOTAL AVAILABLE FOR APPROPRIATION	14,411,761

PUBLIC SAFETY LEVY (Fund 169)

3-year Serial Levy - Fiscal Year ending June 30, 1999	29,472,786
Less amount exceeding shared 1% Constitutional Limitation	0
Less delinquencies and discounts on amount billed	(1,621,003)
TOTAL AVAILABLE FOR APPROPRIATION	27,851,783

LIBRARY BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1997	2,388,557
Less delinquencies and discounts on amount billed	(131,371)
TOTAL AVAILABLE FOR APPROPRIATION	2,257,186

LIBRARY BOND SINKING FUND - New (Fund 227)

General Obligation bond - Fiscal Year ending June 30, 1997	2,649,050
Less delinquencies and discounts on amount billed	(145,698)
TOTAL AVAILABLE FOR APPROPRIATION	2,503,352

PUBLIC SAFETY BOND SINKING FUND - New (Fund 228)

General Obligation bond - Fiscal Year ending June 30, 1997	7,373,545
Less delinquencies and discounts on amount billed	(405,545)
TOTAL AVAILABLE FOR APPROPRIATION	6,968,000

Summaries

PROPERTY TAX COMPUTATION

TAX LEVY ANALYSIS

	ACTUAL 1993-94	ACTUAL 1994-95	BUDGET 1995-96	BUDGET 1996-97
Levy within 6% limitation	91,014,891	96,475,783	102,264,330	108,400,187
Public Safety Levy outside 6% limitation *	14,443,421	15,454,460	16,536,272	29,472,786
Library Levy outside 6% limitation	11,018,298	11,789,579	12,614,849	15,250,541
Library Bond outside 6% limitation	1,958,561	1,796,000	3,334,766	2,388,557
Library Bond outside 6% limitation				2,649,050
Public Safety Bond outside 6% limitation				7,373,545
Total Proposed Levy	118,435,171	125,515,822	134,750,217	165,534,666
Loss due to 1% limitation	(7,057,731)	(4,479,951)	0	0
Total Proposed Levy less Loss	111,377,440	121,035,871	134,750,217	165,534,666

* Note: The Amount Shown for the Public Safety Levy is For Certification Purposes Only. Per the Tax Coordin the County Will Actually Levy Only It's "Share" of the Total Tax Levy Certified.

NOTES

Levy amount exceeding shared 1% Constitutional Limitation	0
Loss in appropriation due to property tax limitation and discounts and delinquencies	(9,104,407)
Average property tax discount	2.00%
Property tax delinquency rate	3.50%
Average valuation change	9.00%