

# Summaries

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## Budget Manager's Message

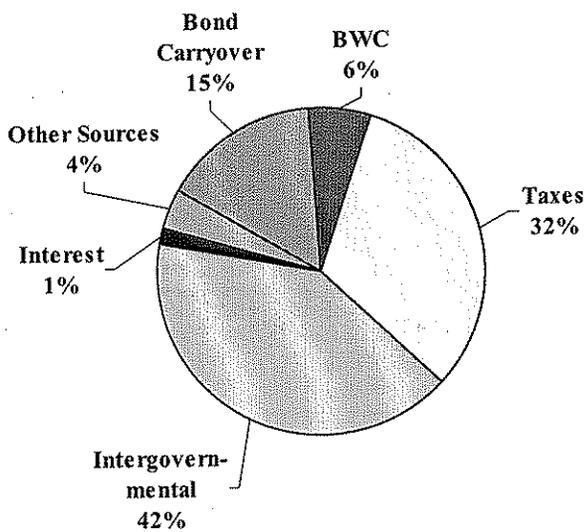
The number most people want to know more than any other in a budget is the total. The next thing they ask is how much that total is more than or less than the previous year. The questions are easy to ask, but the answers need some explanation to make sense.

Starting with the basic numbers:

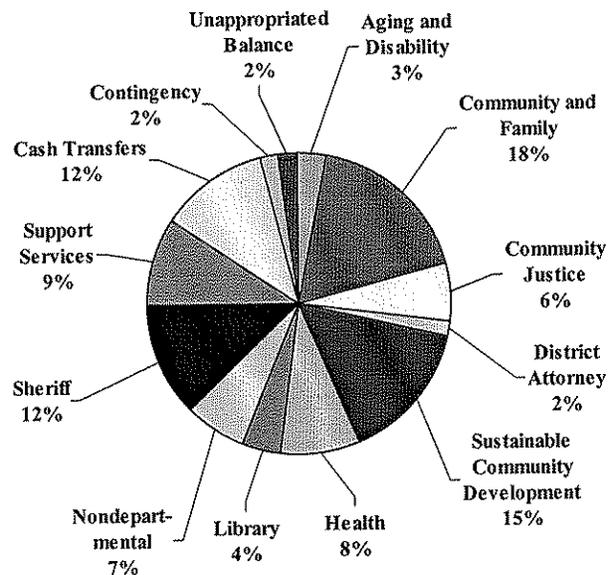
### Total Budget

- Total direct revenues (the money actually available to the County for spending) \$885,194,077.
- Total departmental expenditure (including \$154 million of payments from one fund to another and therefore double counted), \$991,915,130.
- Total Contingency accounts and Reserves, \$47,160,870.
- The following graphs show the major revenue sources and the distribution of expenditures among departments.

**FY 2002 Direct Revenues, All Funds**



**FY 2002 Requirements, All Funds**



The direct revenues in the FY 2002 budget total \$885.2 million for all funds. This is \$5.6 million more than the FY 2001 budgeted amount of \$879.6 million.

## General Fund and Levy Fund Expenditures

Many of the revenues managed by the County come from other governments (about \$290 million), or have strict limitations as to how they can be used (bond revenues, gas tax revenues, etc.). Locally generated revenues, however, over which the Board of Commissioners has discretion, also grew from FY 2001. The following table shows how local spending changes between the two years.

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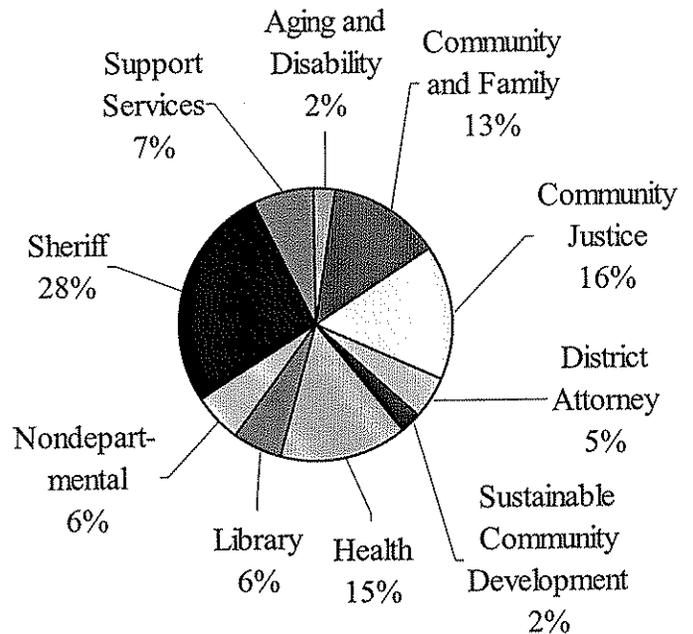
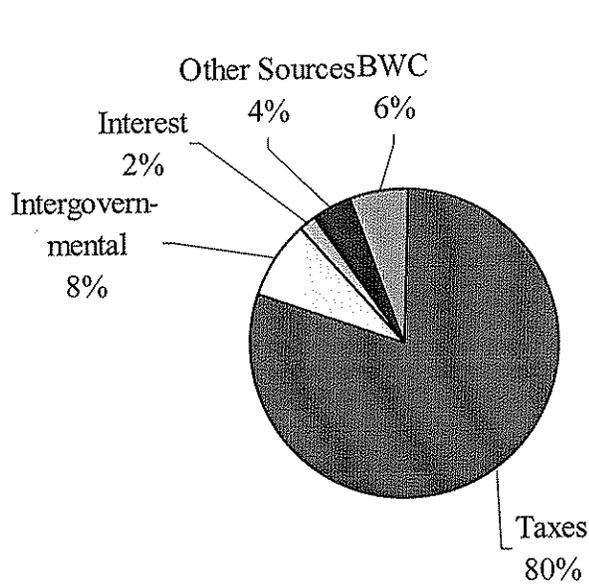
General Comparison	FY 2001	FY 2002	Difference	Percent Change
General Fund Expenditure	306,367,000	291,295,710	(15,071,290)	
Library Fund Expenditure	43,410,237	44,751,511	1,341,274	
Public Safety Levy Fund Expenditur	<u>45,167,628</u>	<u>37,875,072</u>	<u>(7,292,556)</u>	
<b>Total</b>	<b>\$394,944,865</b>	<b>\$373,922,293</b>	<b>(\$21,022,572)</b>	<b>-5.3%</b>

## General Fund Spending and Revenues

The basic numbers for the General Fund are:

- Total direct General Fund revenues, \$283,631,594.
- Total departmental expenditure (including cash transfers to other funds), \$291,295,710.
- Total Contingency accounts and Reserves, \$9,734,798.
- The following pie charts show the major revenue sources and the distribution of expenditures among departments.

FY 2002 Direct Revenues General Fund	FY 2002 Expenditures Transfers, General Fund
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## Discretionary Revenues

Multnomah County property taxes are levied under the constitutional provisions established by Measure 50 in June 1997. What follows is a summary of some crucial factors in the current tax system.

## *Assessed Value and Real Market Value*

Assessed value of real property is the dollar amount on which taxes are collected – the taxable value. Real market value is what the property could be sold for. In Oregon, Measure 50 disconnected assessed value of properties from their market value. Assessed value is now the *lowest* amount of the following:

- The property's July 1, 1995 assessed value minus 10 percent plus 3 percent annually, or
- The property's July 1, 1998 assessed value plus 3 percent, or
- The property's real market value.

If a property has been improved since July 1, 1995, then the value of the improvements may increase its assessed value, if those improvements:

- Total \$10,000 or more since the last assessment date, or
- Total \$25,000 or more over the last three years.

If a property is sold, its assessed value is not changed by the sale. If a property assessed at \$100,000 for purposes of taxation is sold for \$400,000, its assessed value remains \$100,000. Next year, its assessed value can grow no more than 3 percent

Now, this situation presents only practical difficulties for the property tax collection process. It is clear enough to implement. However, it sacrifices taxation equity to predictability. The nature of real estate sales is that properties in some areas are more desirable than properties in other areas (and, therefore, become worth different amounts over time), and that some kinds of property attract buyers more readily than other kinds of property. Real market value tends to change from year to year. Those increases or decreases no longer affect assessed value. Therefore, taxes do not follow what property is worth. However, what the system loses in equity it gains back in predictability. If a property owner does not alter his or her property, he or she will know with a great deal of certainty what the taxes on that property will be – at least regarding the taxes levied to pay for government operations.

## *Permanent Tax Rate*

Measure 50 authorizes governments to collect a tax rate, in perpetuity. This *permanent tax rate*, established retroactively effective July 1, 1997, combined all the authorized taxes for operations that each government had as of July 1, 1997, reduced that levying authority to provide a tax reduction to taxpayers, and converted the reduced authority into a permanent tax rate.

Multnomah County's permanent tax rate is \$4.3434. That is, the County is authorized to collect \$4.3434 for every thousand dollars of *assessed value* of

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every property in the county, every year. Because the permanent tax rate replaced a tax base and two serial levies as of July 1, 1997, the County segregates the revenue it produces into three “pots.” The bulk of the revenue (69.7%) is used for general purposes as the tax base was under the previous system. The revenue from the two “fossil levies” is spent on library services (10.4%) and public safety (19.9%) as though the serial levies continued. This is not a legal requirement. It is a policy direction.

As assessed value grows, the taxes collected by Multnomah County will also grow. Assessed value will grow in two ways:

- For the overwhelming majority of properties, it will grow 3 percent per year;
- For properties that have new construction, it will grow more than 3 percent.

The FY 2000 Budget assumes overall growth in assessed value of 4.0%. We expect additional new value worth approximately \$3.5 billion to be added to the tax roll in addition to the general 3% increase.

The combination of assessed value and the permanent tax rate will produce \$161.6 million in property tax revenue for the operation of County programs.

## *Compression*

Compression is a relatively familiar concept in Oregon, being the mechanism whereby Measure 5 (the 1990 property tax limitation measure) reduced property taxes. However, Measure 50 deals with compression differently and requires some explanation.

No property owner is subject to taxes in excess of \$10 per thousand of *real market value* for local government operations. (Notice that this factor in Measure 50 still requires the County to maintain records of real market value of property even though the taxable value, the assessed value, is computed independently of what the property can be sold for.) The taxable value of property and its real market value are disconnected. Therefore, it is possible for one property to have local government taxes that work out to less than \$10 per thousand while the same taxes on the property next to it must be compressed.

How? Two computations are required. First, the tax rates for the various overlapping governments are applied to the *assessed value* of the properties. That produces a tax amount for each property. Then that tax amount is divided by the *real market value* of each property. If the local government tax amount for a property works out to more than \$10 per thousand of *real market value*, then the taxes on that property are reduced to \$10 per thousand of real market value.

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*Of the County's compression loss, \$3.8 million came from the \$24 million Library levy. This is roughly the same as the \$4.7 million Portland lost from its \$211 million permanent tax rate levy.*

This is far from academic to Multnomah County. Compression means that revenues will be lower than the amount of taxes levied. To estimate how much lower, so that a reasonable budget can be put together, is a very complex process. Every property must be computed individually. Moreover, if taxes are compressed on a property, there is a hierarchy to property taxes that causes the reduction to decrease revenue differently for different kinds of tax levies.

Levies for debt are not compressed. Permanent tax rates are affected by compression before levies for debt but are not reduced until all local option levies are reduced to zero on a property. Local option levies are compressed to zero on a property before any other taxes are affected.

There is only one local option levy in place in Multnomah County for local governments and it is the County Library Levy. In FY 2001 the total reduction in local government property taxes from compression was \$11.8 million countywide. Of that total, the County lost \$6.9 million. Of the County's loss more than half, \$3.8 million came from the \$24 million Library levy. This is not materially different the loss to Portland from its \$211 million permanent tax rate levy (\$4.7 million of compression loss).

## Business Income Tax

The County's second largest revenue source is the Business Income Tax (BIT). The County has collected this tax since 1976. Since 1993, the rate has been constant (1.45% of net business income) except for a temporary increase of 0.50% for tax year 1998.

The following table highlights collections for both the "regular" BIT and the temporary surcharge since the City of Portland Business License Tax and County Business Income Tax codes were consolidated.

	Regular BIT @ 1.45%	Surcharge @ .50%	Total
FY 93-94	22,911,579		22,911,579
FY 94-95	27,048,000		27,048,000
FY 95-96	30,040,000		30,040,000
FY 96-97	33,255,000		33,255,000
FY 97-98	32,524,000		32,524,000
FY 98-99	36,592,898	4,310,988	40,903,886
FY 99-00	34,152,396	5,781,104	39,933,500

As the data indicates, revenue from the 1.45% BIT has declined in two of the past three years. This pattern is not unprecedented – in fact, collections over the past four years closely mirror the period from FY 1981 through FY 1984 – and it is a factor that is taken into consideration when making budgetary forecasts.

However, the budget for FY 2000 assumed the 1.45% BIT would produce

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\$38.5 million. The Budget for FY 2001 assumed it would bring in \$42.6 million. The difference between the estimates and the actual for last year has caused us to project a much lower revenue from this source for both FY 2001 (where we now assume \$36 million of revenue) and to adjust next year's estimate to \$37.2 million.

It has been difficult to determine why the actual revenue declined between FY 1999 and FY 2000. The best explanation offered seems to be that a portion of the reduction (as much as \$1.7 million) resulted from mergers and acquisitions. Changes of that kind may reduce income that is taxable by Multnomah County. It is also possible that as much as \$850,000 of the reduction came from a slowing economy.

## Transient Lodging Tax and Motor Vehicle Rental Tax

The County imposes a Transient Lodging Tax (a tax on hotel and motel occupancy) and a Motor Vehicle Rental Tax. The Transient Lodging Tax is basically transferred to Metro for operational costs of the Convention Center.

The Motor Vehicle Rental Tax is both a general revenue used in the General Fund for County services, and a support of the Convention Center

Metro proposed to the voters in 1998 a regional general obligation bond to expand the Convention Center. The proposal was defeated. In 1999 the County increased the rates of both the Transient Lodging Tax and the Motor Vehicle Rental Tax and dedicated the proceeds to Metro so that a reduced expansion of the Convention Center could occur. The Special Excise Taxes Fund includes \$15.7 million from these sources, transferred to Metro.

## Fund Balances

Fund balances are one way to measure an organization's financial health. The total budgeted beginning balance for FY 2002 is \$191.1 million, down \$33.1 million from the FY 2001 budgeted estimate.

The greatest part of this reduction had an expected and normal cause: the beginning balances in capital funds based on bond receipts and other borrowing fell from \$159.3 million to \$132.8 million. Eventually, these balances will be totally depleted unless the County issues additional debt.

However, the General Fund and the Public Safety Levy Fund contain the unrestricted balances available to the County for discretionary spending. That amount declines \$8.8 million, from the FY 2001 estimate of \$29.6 million to \$20.8 million for FY 2002. While this is largely the result of the unexpected shortfall in the BIT (see above), in the context of the last five years, this is a cause of concern.

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<b>Beginning Balance</b>			
<u>Fiscal Year</u>	<u>General Fund</u>	<u>Public Safety Fund (1)</u>	<u>Total Fund Balance</u>
2002 *	19,995,165 *	810,000 *	20,805,165 *
2001	14,292,000	7,250,000	21,542,000
2000	17,074,000	15,385,000	32,459,000
1999	25,873,000	16,450,000	42,323,000
1998	23,299,000	8,325,000	31,624,000

\* Budgeted: all other years are actual

Note that the budgeted FY 2001 beginning balance was \$8.1 million greater than the actual beginning balance. Most of the spending decisions behind the FY 2002 budget were driven by the need to bring expenditures into line with the ongoing revenue stream. However, it is the Board's policy to have a five percent reserve in the General Fund – roughly \$11 million more than the estimated reserve for FY 2002. The County had been making progress toward that five percent target through annual contributions. Now much of the reserve has been depleted. To restore it will require disciplined spending for the foreseeable future.

However, it must be understood that the very sizable balances for FY 1999 and FY 2000 were the result of delayed startup of levy funded programs. Those balances artificially inflated the apparent unrestricted amounts available. The situation is serious, but not as bad as the table alone would indicate.

## Expenditures in FY 2002

The FY 2002 budget process was profoundly affected by the changed expectations of Business Income Tax revenue. It was also driven by losses of State funding in strategic areas such as services to the elderly and gang-affected youth.

Without BIT growth at the level forecast in 1999 for the FY 2000 budget, the County's ongoing expenditures at the FY 2001 budgeted level were about \$20 million higher the ongoing revenue stream can support. The budget process started with a request that all departments submit budgets 7% below their FY 2001 service level. In some cases departments found revenue opportunities to offset the requested cuts.

### *Federal Financial Participation*

All Americans who meet certain income standards are entitled to social service support from the Federal government. Oregon's rate of Federal support received has been very low; the state ranked 47<sup>th</sup> out of 50 states in per capita receipts. Last year, the State began a more aggressive approach toward

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funding social services where Federal reimbursements are available to match State and local funding.

The County has a long-term record of working with the State to recover Federal reimbursements. Federal support through the State is the primary funding mechanism for Aging and Disability Services and a major source in the Health Department. In FY 2000 and FY 2001, the Health Department received \$9.6 million of retroactive reimbursement from the Federal government. In the FY 2002 budget the following *additional* reimbursements are anticipated from this more aggressive State position:

Community and Family Services	\$1.7 million
Health Department	\$5.6 million

## *Lease Jail Beds to the Federal Government*

Here again, the County has considerable experience with supporting the corrections system by leasing beds to the Federal government. The Sheriff has negotiated an increase in the daily charge for using a bed in a County jail from the \$89.90 per day originally set in 1989 to \$115.90 per day. In addition, with the help of the District Attorney and Community Corrections, the Sheriff believes he can count on having 70 empty beds to lease to the Immigration and Naturalization Service (INS) and the Federal Marshal next year. The following revenues allowed the Sheriff to avoid an equivalent amount of cuts.

Increased revenue from higher rate	\$0.7 million
Lease 70 additional beds	\$2.9 million

However, in adopting the budget the Board insisted that a hedge be identified against failure of this revenue. For 2001-02, the General Fund beginning balance is expected to exceed budgeted estimates, in part because of aggressive underspending efforts by the Sheriff's Office. This unbudgeted beginning balance will be retained as an offset against lower than budgeted revenues from leasing jail beds to the Federal government.

## *Pay to Stay*

The Sheriff is authorized by State law to charge convicted inmates up to \$60 per day for room and board during their incarceration in County jails. The Sheriff's Office has been imposing a \$15 per day charge to inmates of the Multnomah County Restitution Center. Increasing the rate there and charging inmates in other facilities is expected to produce an additional \$1 million in FY 2002. This revenue allowed the Sheriff to avoid an equivalent amount of cuts.

The Board requested review of this revenue source on an ongoing basis to learn early in the year if reliance on these revenues was unrealistic.

## *Animal Control Revenues*

Animal Control will be increasing fees (primarily the fee for adopting animals) and will contract with a collection agency to handle outstanding fees/fines,

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Potential Dangerous Dog Program fines, livestock violations, etc. These efforts are expected to increase revenue to the program approximately \$176,000 and allow Animal Control to avoid an equivalent amount of cuts.

## *Building Maintenance by the Sheriff*

Finally, as a way of reducing the overall cost of maintaining County facilities, the Proposed Budget was based on the Facilities and Property Management Division and the Sheriff developing a program of landscaping and janitorial work carried out by inmates rather than contracting with private service vendors. This program was estimated to provide the General Fund with an additional \$1 million in FY 2002 and that revenue was directed toward offsetting cuts in the District Attorney and Community Justice programs. In adopting the budget, the Board scaled this effort back considerably, minimizing the impact on living-wage jobs in the janitorial field. The Sheriff and Facilities produced a plan to do janitorial and plumbing work in jails, power washing of windows on County facilities, and landscaping around County facilities. This reduced program saves the General Fund about \$335,000.

## *Capital Expenditures*

Despite all the reductions and search for additional revenue sources, capital expenditures have proceeded on course. No significant reductions were made in the level of capital funding. On the one hand, this is a positive sign. On the other hand, we know that Multnomah County faces serious unfunded construction liabilities. The Willamette River Bridge estimated shortfall over the next twenty years is \$214 million. The shortfall in County Buildings is estimated at twice that amount.

The Department of Sustainable Community Development has proposed spending \$700,000 for the first year of planning for facilities needs (the Board is still considering this amount at the time of budget adoption) and the Board is also considering a transfer from General Fund Contingency for studying ways to replace or renovate the County Courthouse (the largest single liability in the inventory of County buildings). These studies will enable the Board to develop funding strategies to confront the shortfalls.

More immediately, the Board has approved migrating all software applications from the County's IBM mainframe computer. This project will take three years to complete, (the first year budget is \$3.6 million and the total cost is \$4.5 million). When the applications are finally moved, the County will save \$1.4 to \$1.8 million of operational costs annually.

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## Reader's Guide

The Summaries section of the Budget offers 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.

### *Guide to the Document*

The information in the Summaries section is organized as follows:

- 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

## Sections of the Budget Document

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

### *Budget Message*

The Budget Message contains Chair Farver's message to the Board of County Commissioners at the time he proposed the budget.

### *Benchmarks*

The Benchmarks section explains the policy directions behind major decisions in this budget and provides analysis and evaluation data supporting the decisions.

### *Summaries*

The Summaries section is an informational overview of the document.

### *Appropriations*

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 and Disability Services** -- services to the elderly: community access, long term care, adult care home regulation, and public guardian – disability services: community-based and nursing home care, abuse and neglect prevention, eligibility determination, and employment.
- **Community and Family Services** -- mental health, alcohol and drug, community action, community development, and developmental disabilities related programs.
- **Community Justice** -- supervision of adult offenders outside of prison, evaluation supporting sentencing decisions and substance abuse and mental health treatments, sanctions that provide structured alternatives to

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prison, court process support and other court services for juveniles, probation counseling, detention (including the intake system), residential programs, and alternatives to detention for youth in Multnomah County.

- **District Attorney** -- criminal prosecution, family justice services (child support enforcement, victims' assistance, child and domestic abuse teams).
- **Health** -- regulatory health, primary care, specialty care, dental services, HIV and sexually transmitted disease.
- **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, Commissioners, County Auditor, County Attorney, Public Affairs Office, Strategic Investment Program, 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, and the Local Public Safety Coordinating Council, organizations and accounting entities to which the County provides support -- non-County agencies (such as school districts, 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** -- corrections, law enforcement, and the functions that support the rest of the justice system in Multnomah County.
- **Support Services** -- Human Resources for the County (services to employees and to applicants, affirmative action, and labor relations,) Information Services (data processing and telephone), real property assessment and elections, risk management, and Financial affairs (accounting, payroll, accounts payable and receivable, purchasing and general ledger functions, budgeting, evaluation, and tax collection).
- **Sustainable and Community Development** -- land use planning, animal control, and a number of internal support functions for the County (facilities, fleet, records, interoffice distribution,) and oversight and management to all emergency situations in Multnomah County.

## *Capital Budget*

This section is a summary of capital projects included in the departmental appropriations.

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## Board Budget Notes

During the budget deliberations, the Board of County Commissioners identified the following issues and concerns to be addressed throughout the upcoming fiscal year. Additionally, the Board identified items it will consider for General Fund Contingency requests

### *Quarterly Reporting Process*

The FY 2002 budget process highlighted the tension between allocating scarce resources and developing new revenue sources to offset budget reductions. Given the department's creative responses in developing new revenue sources and the lack of historical data to forecast these new revenues, the Board directs the Budget Office and those affected departments to return to the Board on a quarterly basis to report on revenue and expenditure data in the form of a Quarterly Financial Report. That report should include the status of a department's expenditures and revenues, an explanation of seasonal trends and unusual expenditures and revenue receipts, and whether or not the department will meet year end targets and/or appropriations. The report will also include a section updating and advising the Board on the status of bond fund activity.

If revenues fail to meet projections, the Board directs the Budget Office in consultation with the Departments to return to the board with a reduction plan evaluating and outlining options to bring expenditures in line with new revenue projections.

Specific revenues to be addressed include, but are not limited to:

- Pay to Stay Fee Collection
- Animal Control Fines and Fees
- Property Tax
- Motor Vehicle Rental Tax
- Gas Tax
- Business Income Tax
- Federal Bed Rental Revenue
- Federal Financial Participation Revenue
- Primary Care Clinic Revenues
- Recording Fees
- Internal Service Revenues (Facilities Management, FRED's, Data Processing, Risk Fund)
- Assessment & Taxation Supplement
- Strategic Investment Program Revenues
- State Revenues including Department of Corrections Revenue
- DUII Fee Revenues

### *State Funding Formula Issues*

The Direct Report Managers (DRMs) are to develop a countywide policy for the Boards consideration, to address state funding formula issues (grants-in-aid, ADS equity issue). As part of the construction of the policy is-

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sue/statement, the DRMS are to collaborate with the State Department of Human Resources reorganization efforts in a partnership context

## *Non-County Agencies*

Prior to planning for FY 2003 the Board will consider the array of Nondepartmental appropriations to non-County agencies and how to knit them more closely into the County policy web.

## *Primary Care Clinic Revenues*

The Health Department and the Budget Office will monitor the client flow and access issues in the County's primary care clinics, and return to the Board quarterly with an update. Should budgeted fee revenues fail to materialize after the first quarter, the Health Department is to return with proposed program reductions to take effect immediately (see Quarterly Reporting Budget Note).

## *Pretrial Release System Redesign*

The Local Public Safety Coordinating Council (LPSCC) has been reviewing the County's Pre-Trial Release System for increased efficiencies, effectiveness, and potential for cost savings. The Court Work Group has been designated as the group responsible for deciding how to best proceed. The Court Work Group is currently reviewing and validating pre-trial release criteria. It is also forming recommendations for an information system that will eliminate duplicate information collection during various pre-trial release interviews and the booking process and allow information to be shared more easily. LPSCC will brief the Board at the conclusion of these activities.

## *Pay to Stay Review*

The Sheriff's Office shall return to the Board in the fall with a review of the Pay-to-Stay program, including information about number of clients billed, percent of billings collected, civil judgments entered against clients for reimbursement, and impact on families, if known. Also, the Board will discuss the policy implications of collecting from clients whose significant assets (homes, cars, etc.) may be seized.

## *INS/US Marshal Revenue Review*

During FY 2002, the Sheriff's Office shall report monthly to the Board and the Budget Office on federal bed rental receipts. Should budgeted revenues fail to materialize at budgeted levels by the first quarter, the following sources will be used in this order as potential offsets to unrealized revenue.

- \$1,650,000 additional carryover/underspending in the Sheriff's FY 00-01 budget (below 96%).
- \$750,000 planning money for a possible East County Justice Center.

\$500,000 from Community Justice programs and/or additional state Community Justice funding that could offset programs currently funded with County general fund. (The expanded Mentorship and Treatment Foster Care programs can proceed as originally planned.)

## *Oregon Project Independence*

The Board wishes to ensure that funding for Oregon Project Independence remains at the top of the County's legislative agenda. To that end, the Board directs the Public Affairs Office to report on efforts to assist the state in approaching the federal government for sufficient revenue support for this program.

## *Federal Financial Participation Work group and Schools Mental Health Re-*

The Federal Financial Participation work group is directed to work with Portland Public Schools to explore billing the federal government for the portion of PPS employees time that is potentially reimbursable.

The Department of Community and Family Services will present the Board

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## *design Budget*

with a revised mental health budget that reflects the redesign of the mental health system no later than July 30. The necessary budget modifications to reallocate funding should be submitted shortly thereafter and reflect any Board feedback.

## *Comprehensive Services for Children and Families in Foster Care System*

The Board will make final budget decisions on early intervention services for foster children and their families in the fall. This partnership model will start with the opening of the CRC, but will only require County funds in FY 2002-03, currently estimated at \$250,000- \$300,000.

## *Bienestar at Rockwood*

The Adopted Budget includes \$100,000 of funding for a spring start-up of Bienestar at Rockwood, contingent on sufficient Federal Financial Participation funds being realized. Prior to start-up, the Department of Community and Family Services should discuss with the Board the availability of sufficient ongoing funds to support this program as well as plans for expansion of Bienestar into Columbia Villa.

## *Information Technology Issues*

DSS will arrange a peer review (or due diligence report) on the organizational implications of the Information Technology Organization.

DSS will move forward with the mainframe migration implementation. DSS shall report to the Board with information on alternative financing options. The Board may choose different financing sources than those currently budgeted.

## *Facilities Issues*

The Facilities Priority Committee will schedule a worksession with the Board to examine current Asset Preservation Policy and Fund. The worksession agenda should include definition of asset preservation, deferred maintenance and capital improvement projects. The Board would also like information on the history of Asset Preservation, fund status, unfunded projects and descriptive information.

Facilities to schedule a worksession with the Board to provide a briefing regarding the status of the downtown Courthouse project. Additionally, the Board would also like to be briefed on the status, options and funding implications of the Gresham Temporary Court space. When and if the Board approves funding for Gresham Temporary Court space, it will come from the Capital Program for FY 2002.

Budget Office will recommend a threshold dollar value with respect to the use of Asset Preservation Emergency appropriation and when it should be reported back to the Board.

The follow proposed amendments/items will be brought back for the Boards consideration during the summer:

- 02-dscd-pa-04 Sheriff's move to Yeon;  
Yeon Building Repairs & Maintenance Project  
(\$2,000,000)
- 02-dscd-pa-04 Multnomah Building 5<sup>th</sup> Floor Remodel (\$492,000)

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- 02-dscd-pa-04 Multnomah Building Green Roof Design (\$49,700) and Construction (\$282,000)
- Master Plan Delay pending further consideration
- Develop Charter River Patrol Building on the Columbia River

## *FY 2001 Departmental Spending Target Review*

The Budget Office will review year end balances in August to report on whether departments were successful in meeting their 96% expenditure targets. If the overall General Fund Beginning balance is less than budgeted and a department did not meet its spending target, the Budget Office will return with recommendations that departments carryover amendments be revisited as potential cuts.

## *Flash Money*

The County understands that, on occasion, the use of large sums of money known as “flash money” is a necessary element to the successful investigation of drug, property, and other types of crimes by the Sheriff’s Office. In order to further an investigation, the use of flash money is an important tool to the infiltration of the criminal enterprise and in gaining the acceptance and confidence of an alleged criminal. The County also understands that there is a risk of loss when flash money is used during these types of investigations. The County acknowledges the sum of \$100,000 as an acceptable risk when using flash money in a criminal investigation.

## *Contingency Requests*

In addition to requests that meet normal criteria for transfer, the Board will consider requests for transfers from the General Fund Contingency account during FY 2002 for the following purposes. Additional information for some of these contingency requests can be found in the budget note section.

- **Court Day Care:** The Board will consider providing a one time only match to the State and/or private business or non profit groups interested in providing operating funds for a court day care facility (\$25,000)
- **Single Access Point Homeless Shelter:** The Board will consider a contingency funding request for a single access point into the homeless families system as provided in the Homeless Families Plan. The Board recognizes that this service is ongoing in nature and ongoing funding would have to be provided within the County’s financial constraints for future fiscal years.
- **CARES Child Care Grant:** The Board will consider a one time only contingency funding as grant match for potentially new state child care funds.
- **Sexual Minority Youth:** The Board will provide \$50,000 of contingency funding for sexual minority youth services that were cut. The ongoing funds have been budgeted in the General Fund Contingency pending the Department of Community and Family Services providing a plan to the Board describing how the funds will be spent. Return to the Board by August 1, 2001.
- **Housing Program Strategic Planning & Program Development:** The Board will consider one time only contingency funding request to pay for professional services to DSCD's housing program to support a joint

# Summaries

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County/cities/non-profit housing task force (\$25,000).

- **OCHIN Transition:** The Board will consider a one-time only contingency funding request for professional services for the OCHIN transition (\$30,215). Health Department to provide additional information
- **Courthouse Planning:** The Board will consider a one-time-only contingency funding for planning related services for the Courthouse, up to \$250,000. Staff will return to the Board for a briefing on this issue and more detailed information regarding the funding request.
- **Teen Parent Network Coordination:** The Board will consider a one-time-only contingency request for \$15,300 pending additional information about the program.
- **Civil Rights Ordinance Enforcement:** The Board may appropriate up to \$25,000 for enforcement of the County's Civil Rights Ordinance.
- **Potential Capital Projects:** The Board has reserved \$718,000 in General Fund Contingency for potential Capital Improvement Projects. The Board will consider providing one-time funding from this source during FY 2002 if the Department of Sustainable Community Development presents a spending plan supporting a strategic capital investment .

# Summaries

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## Reader's Guide

The Summaries section of the Budget offers 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.

### *Guide to the Document*

The information in the Summaries section is organized as follows:

- 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

## Sections of the Budget Document

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

### *Budget Message*

The Budget Message contains Chair Farver's message to the Board of County Commissioners at the time he proposed the budget.

### *Benchmarks*

The Benchmarks section explains the policy directions behind major decisions in this budget and provides analysis and evaluation data supporting the decisions.

### *Summaries*

The Summaries section is an informational overview of the document.

### *Appropriations*

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 and Disability Services** -- services to the elderly: community access, long term care, adult care home regulation, and public guardian – disability services: community-based and nursing home care, abuse and neglect prevention, eligibility determination, and employment.
- **Community and Family Services** -- mental health, alcohol and drug, community action, community development, and developmental disabilities related programs.
- **Community Justice** -- supervision of adult offenders outside of prison, evaluation supporting sentencing decisions and substance abuse and mental health treatments, sanctions that provide structured alternatives to

# Summaries

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prison, court process support and other court services for juveniles, probation counseling, detention (including the intake system), residential programs, and alternatives to detention for youth in Multnomah County.

- **District Attorney** -- criminal prosecution, family justice services (child support enforcement, victims' assistance, child and domestic abuse teams).
- **Health** -- regulatory health, primary care, specialty care, dental services, HIV and sexually transmitted disease.
- **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, Commissioners, County Auditor, County Attorney, Public Affairs Office, Strategic Investment Program, 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, and the Local Public Safety Coordinating Council, organizations and accounting entities to which the County provides support -- non-County agencies (such as school districts, 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** -- corrections, law enforcement, and the functions that support the rest of the justice system in Multnomah County.
- **Support Services** -- Human Resources for the County (services to employees and to applicants, affirmative action, and labor relations,) Information Services (data processing and telephone), real property assessment and elections, risk management, and Financial affairs (accounting, payroll, accounts payable and receivable, purchasing and general ledger functions, budgeting, evaluation, and tax collection).
- **Sustainable and Community Development** -- land use planning, animal control, and a number of internal support functions for the County (facilities, fleet, records, interoffice distribution,) and oversight and management to all emergency situations in Multnomah County.

## *Capital Budget*

This section is a summary of capital projects included in the departmental appropriations.

# Summaries

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## *Policies*

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.

## *Appendix*

The Appendix to the budget document contains additional supplementary information:

- Demographic and economic information relevant to Multnomah County
- Multnomah County Government
- Tax Information
- Budgeting Process
- Glossary of Acronyms
- Glossary of Terms
- Management Phone List
- Summaries of inter-fund transactions

## *Appropriations Sections of the Document Department Overviews*

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

- **Table of Contents:** a listing of the components of each tabbed section
- **Vision:** a brief explanation of the long term direction (over the next twenty years) in which the operations in the section are headed
- **Strategic Planning:** in those departments that have completed it, strategic planning components – situation analysis, strategic direction
- **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 FY's 1999, 2000, 2001, and 2002 wherever possible.
- **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
- **Organization Chart:** The organization chart for the department.

## *Division Overviews*

Each such subdivision of the appropriations section contains:

# Summaries

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- **Description:** of the divisional 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
- **Action Plans:** for what the division expects to accomplish during the coming fiscal year.
- **Budget Trends:** a table showing how the operations in the division spend the County's resources by major category (Personal Services, Contractual Services, Materials and Supplies, and Capital Outlay).
- **Program Narrative:** descriptions of each program of the division (its purpose, responsibilities, and the functions it carries out to meet those responsibilities) with FY2001 and FY2002 funding and staff summaries.
- **Significant Changes:** a table of changes that took place between the FY 2001 Adopted Budget and the FY 2002 Budget, detailing changes in staffing and costs by program.
- **Key Results:** significant measurements of the division's efficiency or its effectiveness in addressing the problem it attempts to improve, broken out by program.

## Where to Find Other Budgetary Information

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

**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.

**Consolidated Annual Financial Report** – reports actual revenues and expenditures of the County for the last completed fiscal year, discusses financial policies and provides demographic and economic information about the metropolitan Portland region.

**Tax Supervising and Conservation Commission Annual Report** – discusses the property tax system and taxing levels for all governments in Multnomah County, summarizes budgets and actual revenues and expenditures for all governments in Multnomah County.

**County Auditor's Financial Trends Report** – discusses the performance of the County and the region according to guidelines chosen by the International City Managers' Association.

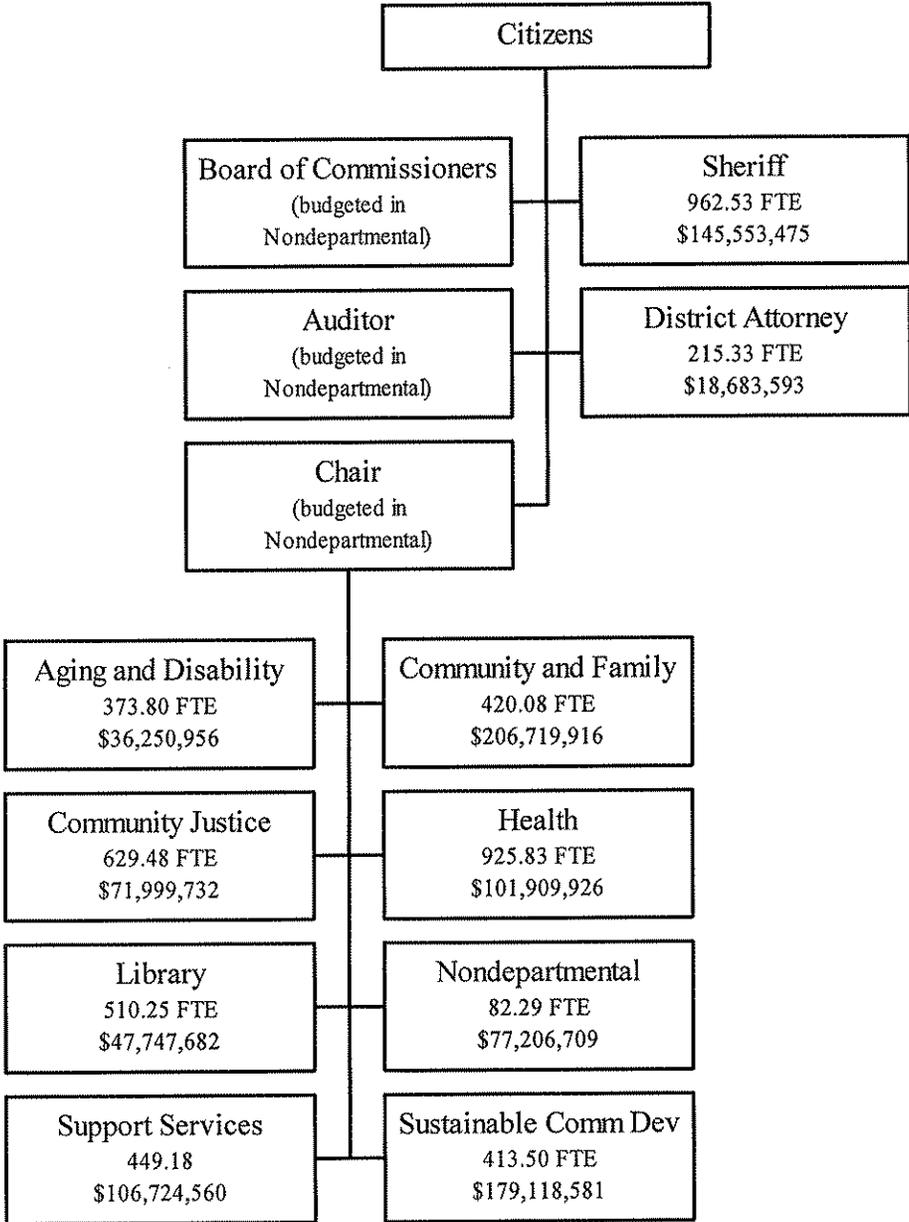
**The Progress Board Benchmarks Web Site** – contains data and graphic information about benchmarks obtained through surveys and other analysis (<http://www.multnomah.lib.or.us/auf/benchmarks>).

# Summaries

## County Organization Chart

Multnomah County delivers its services through ten departments. Below is an organization chart:

### Multnomah County



## SUMMARY OF RESOURCES 2001-02

Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	19,995,165	223,839,269	23,437,147	3,524,183	7,332,842	4,425,000	1,077,988	283,631,594	15,966,914	1,432,000	301,030,508
Strategic Investment Program Fund	1500	1,244,502				1,310,001			2,554,503			2,554,503
Road Fund	1501	4,348,050	8,572,434	26,453,037	43,000	1,021,700	415,000		40,853,221	53,000		40,906,221
Emergency Communications Fund	1502			172,044			8,602		180,646			180,646
Bicycle Path Construction Fund	1503	202,931		30,200		109,560	5,000		347,691		53,594	401,285
Recreation Fund	1504	35,000	140,000						175,000		10,300	185,300
Federal/State Program Fund	1505			248,960,239	1,677,093	3,405,343	13,000	1,162,919	255,218,594	1,041,310	63,602,908	319,862,812
County School Fund	1506		175,000				3,750		178,750		1,575,000	1,753,750
Tax Title Land Sales Fund	1507	600,000	850,000				40,000		1,490,000			1,490,000
Animal Control Fund	1508				1,080,000	221,000		131,000	1,432,000			1,432,000
Willamette River Bridge Fund	1509	2,949,307		669,500		10,000			3,628,807		3,661,955	7,290,762
Library Serial Levy Fund	1510	5,213,669	19,831,599	477,128	152,400	435,633	300,000	2,331,284	28,741,713	269,870	15,739,928	44,751,511
Special Excise Taxes Fund	1511	2,027,000	13,691,000				5,000		15,723,000			15,723,000
Pub Land Corner Preservation Fund	1512	536,892				400,000			936,892			936,892
Inmate Welfare Fund	1513	20,000				1,584,831	6,726		1,611,557			1,611,557
Jail Levy Fund	1514	810,000		9,934,387		14,414	300,000		11,058,801		30,772,720	41,831,521
Assessment & Taxation Fund	1515			3,465,710		398,500			3,864,210		7,208,208	11,072,418
Justice Services Special Ops Fund	1516	673,799		462,099	2,408,666	24,400	12,470		3,581,434	90,320	52,232	3,723,986
Revenue Bond Sinking Fund	2001	467,450				548,695	2,000		1,018,145		64,450	1,082,595
Capital Debt Retirement Fund	2002	1,850,000					49,320		1,899,320	14,157,438	1,445,000	17,501,758
General Obligation Bond Sinking Fund	2003	11,531,693	14,221,209				580,000		26,332,902			26,332,902
PERS Bond Sinking Fund	2004	1,400,000					350,000		1,750,000	9,818,687		11,568,687
Justice Bond Project Fund	2500	56,189,772					2,500,000		58,689,772			58,689,772
Revenue Bond Project Fund	2501	2,496,509					50,000		2,546,509			2,546,509
SB 1145 Funds	2502			10,666,060					10,666,060			10,666,060
Equipment Acquisition Fund	2503	1,500,000							1,500,000			1,500,000
Building Projects Fund	2504	24,300,000					1,000,000		25,300,000			25,300,000
Deferred Maintenance Project Fund	2505	5,500,000					300,000		5,800,000			5,800,000
Library Construction Fund (1996)	2506	11,317,842					650,000		11,967,842			11,967,842
Capital Improvement Fund	2507	11,700,000				417,547	500,000		12,617,547		241,003	12,858,550
Capital Acquisition Fund	2508	2,034,968					5,000		2,039,968	3,277,596		5,317,564
Asset Preservation Fund	2509	2,528,491					100,000		2,628,491		7,051,780	9,680,271
Behavioral Health Managed Care Fund	3002	3,431,717		38,030,118			275,000		41,736,835		697,411	42,434,246
Risk Management Fund	3500	9,055,365				76,865	850,000		9,982,230	39,177,884		49,160,114
Fleet Management Fund	3501	4,050,978		823,881		112,648	175,000	11,700	5,174,207	4,261,426		9,435,633
Telephone Fund	3502	1,698,054				457,000	32,748		2,187,802	4,273,233		6,461,035
Data Processing Fund	3503	1,099,050				50,000	40,000		1,189,050	20,534,079	925,000	22,648,129
Mail Distribution Fund	3504	80,145		30,171			5,000		115,316	1,387,833		1,503,149
Facilities Management Fund	3505	261,630		1,089,167		3,492,871			4,843,668	39,572,333	691,590	45,107,591
<b>Total All Funds</b>		<b>191,149,979</b>	<b>281,320,511</b>	<b>364,700,888</b>	<b>8,885,342</b>	<b>21,423,850</b>	<b>12,998,616</b>	<b>4,714,891</b>	<b>885,194,077</b>	<b>153,881,923</b>	<b>135,225,079</b>	<b>1,174,301,079</b>

**SUMMARY OF DEPARTMENTAL EXPENDITURE 2001-02**

FY 2002 Adopted Budget

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Fund		Aging and Disability	Community and Family	Community Justice	District Attorney	Sustainable Community Development	Health	Library	Nondepartmental	Sheriff	Support Services	Total Department Expenditure
General Fund	1000	2,348,711		42,330,179	13,572,148	6,723,251	17,119,222		12,786,758	54,781,058	19,387,723	169,049,050
Strategic Investment Program Fund	1500					2,554,503						2,554,503
Road Fund	1501					36,829,248						36,829,248
Emergency Communications Fund	1502									180,646		180,646
Bicycle Path Construction Fund	1503					291,625						291,625
Recreation Fund	1504					185,300						185,300
Federal/State Program Fund	1505	33,902,245	167,717,390	28,822,168	4,694,932	637,069	79,879,977		4,152,819	56,212		319,862,812
County School Fund	1506								1,753,750			1,753,750
Tax Title Land Sales Fund	1507					1,490,000						1,490,000
Willamette River Bridge Fund	1509					7,290,762						7,290,762
Library Serial Levy Fund	1510							44,751,511				44,751,511
Special Excise Taxes Fund	1511								15,723,000			15,723,000
Pub Land Corner Preservation Fund	1512					648,985						648,985
Inmate Welfare Fund	1513			47,600						1,498,796		1,546,396
Jail Levy Fund	1514						4,910,727			32,964,345		37,875,072
Assessment & Taxation Fund	1515										11,072,418	11,072,418
Justice Services Special Ops Fund	1516			799,785	416,513					2,507,688		3,723,986
Revenue Bond Sinking Fund	2001								559,263			559,263
Capital Debt Retirement Fund	2002								15,339,491			15,339,491
General Obligation Bond Sinking Fund	2003								14,313,601			14,313,601
PERS Bond Sinking Fund	2004								8,948,129			8,948,129
Justice Bond Project Fund	2500					13,372,102				42,898,670	2,419,000	58,689,772
Revenue Bond Project Fund	2501					2,546,509						2,546,509
SB 1145 Funds	2502									10,666,060		10,666,060
Equipment Acquisition Fund	2503								1,500,000			1,500,000
Building Projects Fund	2504					24,100,000					1,200,000	25,300,000
Deferred Maintenance Project Fund	2505					5,800,000						5,800,000
Library Construction Fund (1996)	2506					8,971,671		2,996,171				11,967,842
Capital Improvement Fund	2507					8,765,559						8,765,559
Capital Acquisition Fund	2508										5,312,564	5,312,564
Asset Preservation Fund	2509					8,908,205						8,908,205
Behavioral Health Managed Care Fund	3002		39,002,526									39,002,526
Risk Management Fund	3500								2,129,898		39,040,707	41,170,605
Fleet Management Fund	3501					7,167,962						7,167,962
Telephone Fund	3502										5,651,518	5,651,518
Data Processing Fund	3503										22,640,630	22,640,630
Mail Distribution Fund	3504					1,466,118						1,466,118
Facilities Management Fund	3505					41,369,712						41,369,712
<b>Total All Funds</b>		<b>36,250,956</b>	<b>206,719,916</b>	<b>71,999,732</b>	<b>18,683,593</b>	<b>179,118,581</b>	<b>101,909,926</b>	<b>47,747,682</b>	<b>77,206,709</b>	<b>145,553,475</b>	<b>106,724,560</b>	<b>991,915,130</b>

# Summaries

## FUND LEVEL TRANSACTIONS 2001-02

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	169,049,050	122,246,660	5,234,798	4,500,000	301,030,508
Strategic Investment Program Fund	1500	2,554,503				2,554,503
Road Fund	1501	36,829,248	3,715,549	361,424		40,906,221
Emergency Communications Fund	1502	180,646				180,646
Bicycle Path Construction Fund	1503	291,625		109,660		401,285
Recreation Fund	1504	185,300				185,300
Federal/State Program Fund	1505	319,862,812				319,862,812
County School Fund	1506	1,753,750				1,753,750
Tax Title Land Sales Fund	1507	1,490,000				1,490,000
Animal Control Fund	1508	0	1,432,000			1,432,000
Willamette River Bridge Fund	1509	7,290,762				7,290,762
Library Serial Levy Fund	1510	44,751,511				44,751,511
Special Excise Taxes Fund	1511	15,723,000				15,723,000
Pub Land Corner Preservation Fund	1512	648,985		287,907		936,892
Inmate Welfare Fund	1513	1,546,396		65,161		1,611,557
Jail Levy Fund	1514	37,875,072		3,956,449		41,831,521
Assessment & Taxation Fund	1515	11,072,418				11,072,418
Justice Services Special Ops Fund	1516	3,723,986				3,723,986
Revenue Bond Sinking Fund	2001	559,263			523,332	1,082,595
Capital Debt Retirement Fund	2002	15,339,491			2,162,267	17,501,758
General Obligation Bond Sinking Fund	2003	14,313,601			12,019,301	26,332,902
PERS Bond Sinking Fund	2004	8,948,129			2,620,558	11,568,687
Justice Bond Project Fund	2500	58,689,772				58,689,772
Revenue Bond Project Fund	2501	2,546,509				2,546,509
SB 1145 Funds	2502	10,666,060				10,666,060
Equipment Acquisition Fund	2503	1,500,000				1,500,000
Building Projects Fund	2504	25,300,000				25,300,000
Deferred Maintenance Project Fund	2505	5,800,000				5,800,000
Library Construction Fund (1996)	2506	11,967,842				11,967,842
Capital Improvement Fund	2507	8,765,559	4,092,991			12,858,550
Capital Acquisition Fund	2508	5,312,564		5,000		5,317,564
Asset Preservation Fund	2509	8,908,205		772,066		9,680,271
Behavioral Health Managed Care Fund	3002	39,002,526		3,431,720		42,434,246
Risk Management Fund	3500	41,170,605		7,989,509		49,160,114
Fleet Management Fund	3501	7,167,962		2,267,671		9,435,633
Telephone Fund	3502	5,651,518		809,517		6,461,035
Data Processing Fund	3503	22,640,630		7,499		22,648,129
Mail Distribution Fund	3504	1,466,118		37,031		1,503,149
Facilities Management Fund	3505	41,369,712	3,737,879			45,107,591
<b>Total All Funds</b>		<b>991,915,130</b>	<b>135,225,079</b>	<b>25,335,412</b>	<b>21,825,458</b>	<b>1,174,301,079</b>

### SUMMARY OF DEPARTMENTAL REQUIREMENTS 2001-02

Department	Personal Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements	Total Spending	FTE
Aging and Disability	17,380,145	7,868,380	1,204,995			26,453,520	9,797,436	36,250,956	373.80
Community and Family	21,791,976	169,255,988	1,096,883			192,144,847	14,575,069	206,719,916	421.08
Community Justice	33,239,344	16,356,544	2,603,960			52,199,848	19,799,884	71,999,732	629.48
District Attorney	12,180,295	1,586,952	481,042		30,601	14,278,890	4,404,703	18,683,593	215.33
Sustainable Community Development	22,326,817	31,231,756	20,385,568		82,396,505	156,340,646	22,777,935	179,118,581	413.50
Health	52,820,118	17,329,987	10,545,290		73,609	80,769,004	21,140,922	101,909,926	925.83
Library	22,298,993	2,575,337	10,722,105		1,300,000	36,896,435	10,851,247	47,747,682	510.25
Nondepartmental	5,513,740	25,174,192	695,707	39,958,084	1,000,000	72,341,723	4,864,986	77,206,709	82.29
Sheriff	58,685,768	2,755,129	6,441,461		53,307,089	121,189,447	24,364,028	145,553,475	962.53
Support Services	25,312,978	6,738,156	51,770,625	1,219,580	2,518,345	87,559,684	19,164,876	106,724,560	449.18
<b>TOTAL</b>	<b>271,550,174</b>	<b>280,872,421</b>	<b>105,947,636</b>	<b>41,177,664</b>	<b>140,626,149</b>	<b>840,174,044</b>	<b>151,741,086</b>	<b>991,915,130</b>	<b>4,983.27</b>