



MULTNOMAH COUNTY OREGON

**ADOPTED OPERATIONAL PLAN
1989-90**

MULTNOMAH

COUNTY

ADOPTED

BUDGET

1989 - 90



Budget Committee

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Chair

Commissioners:

Pauline Anderson,

District One

Gretchen Kafoury,

District Two

Rick Bauman,

District Three

The 1989-90 Budget Prepared
Under the Direction of

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THE BUDGET DOCUMENTS

This year's budget consists of three documents: the Summary Budget, the Financial Plan, and the Operational Budget. This document is the Financial Plan.

SUMMARY BUDGET

The Summary Budget is an overview of the planned functions and financial condition of the County for 1989-90. It includes:

- Summaries of Departmental Requirements - overviews of the operations of each of the departments.
- Ten Year Trends - financial analysis of the County's revenues and expenditures over the last ten years.
- Appendix - a number of supplemental pieces of information that support the trend analysis or may help clarify the process and documents.

The Financial Plan and the Operational Budget include spending plans in five major sections that reflect the County's organization.

- Human Services - health, mental health, services for youth, juvenile detention, and services for the aging paid for by Multnomah County.
- Justice Services - detention programs for adults, law enforcement, and prosecution services.
- Environmental Services - roads, bridges, parks, facilities, and animal control.
- General Services - property appraisal, taxation, elections, and internal support organizations.
- Nondepartmental Organizations - elected officials and contributions to non-County agencies.

FINANCIAL PLAN

The Financial Plan includes the detailed estimate sheets for the 1989-90 budget.

The legally required detailed estimate sheets are two different forms providing two kinds of information for each division:

1. "Requirement Detail" showing cost of each object of expenditure (such as regular employees "5100 - Permanent", contracted services "6110 - Professional Services", major maintenance or construction of County facilities "8200 - Buildings") and the total cost of the major categories of expenditure: Personal Services (wages and fringe benefits), Materials and Services, and Capital Outlay;
2. "Personnel Detail" showing the staffing of the organization including the job classes, the number of employees in each job class, and the wages for each job class.

The detailed estimate sheets have four years of data, the actual costs and staffing for the last two complete fiscal years (1986-87 and 1987-88) and the budgeted estimates for the current year (1988-89 as adopted in July and as amended through April 1989) and next year (1989-90).

If a division's operations are accounted for in more than one fund, there are detailed estimate sheets for each fund.

The Financial Plan also contains a "Resources and Financial Summary" that details resources and recaps requirements by fund. Revenues are displayed in detail while expenses, detailed in other sections, are presented here in summary form.

A detailed discussion of revenue sources begins on Page FS-1 of the Resources and Financial Summary Section.

The remainder of the section is organized by fund. It lists, for each fund, the revenues coming into the fund. It then shows a summary of the revenues and the expenditures to be made from the fund (in summary form), the amount of the contingency account, and the planned ending balance (if any). Four years of data are included in the Financial Summary, actual revenues and expenditures for fiscal years 1986-87 and 1987-88, and budget estimates for 1988-89 and 1989-90.

OPERATIONAL BUDGET

The Operational Budget is a narrative description of the operations of each division in the County budget. It includes a statement of the mission of each organization, the objectives it plans to meet in the coming fiscal year, organization charts (where appropriate), and very brief financial and personnel summaries for each organization included in each division of the County.