



MULTNOMAH COUNTY ADOPTED BUDGET 79-80

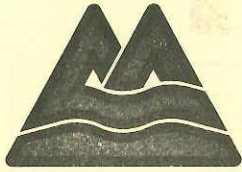
BUDGET COMMITTEE

DONALD E. CLARK, CHAIRMAN
DAN MOSEE, COMMISSIONER
EARL BLUMENAUER, COMMISSIONER
DENNIS BUCHANAN, COMMISSIONER
GLADYS McCOY, COMMISSIONER

JUNE 1979

SECTION A - INTRODUCTION

Budget Officer's Comments	A-2
Table of Contents	A-5
Summary of Fund Resources	A-6
Summary of Fund Requirements	A-7
Diagram of Resources and Requirements	A-8
Property Tax Computation	A-9
Departmental Requirements Summary	A-10



MULTNOMAH COUNTY OREGON

OFFICE OF COUNTY MANAGEMENT
6th FLOOR, J. K. GILL BUILDING
426 S.W. STARK STREET
PORTLAND, OREGON 97204
(503) 248-3300

COUNTY COMMISSIONERS
DON CLARK, Chairman
DAN MOSEE
EARL BLUMENAUER
DENNIS BUCHANAN
GLADYS McCOY

BUDGET OFFICER'S MESSAGE

The FY 1979-80 Multnomah County Budget continues efforts initiated in 1976 to propose a budget steered by prescribed fiscal policies and guidelines. However, one of the most significant policies guiding the development of prior year budgets required substantial modification. That policy was stated as, "the assumption that continuing resources will continue to grow during the next several years at a rate similar to past years." The past years' rate of increase for continuing revenues averaged 8%. Revenue data now indicates that we can only support a maximum growth rate of 6%. Adjusting continuing expenditures to fit the low growth rate of continuing revenues was the major difficulty of the FY 1979-80 budget preparation process.

The fiscal guidelines which directed the FY 1979-80 budget are the following:

1. A careful distinction between the utilization of continuing resources and one-time resources;
2. An expectation that the collection of continuing revenues will be closely monitored;
3. The growth of continuing expenditures will be contained;
4. An assumption that the current mix or array of County services is generally satisfactory;
5. Further, that substantial management efficiencies will continue to be required if the County is to maintain present services.

The 1979-80 Multnomah County Approved Budget utilized these guidelines. The important features of the budget format and some of the significant differences from the 1978-79 budget are discussed below.

FINANCIAL SUMMARY

There are no changes in basic budget structure for FY 1979-80.

Oregon Budget Law outlines the general format of the budget, the information to be included, and the procedures for approval. Key to understanding the budget is understanding the fund structure. Specifically, certain County resources are restricted to certain uses and available resources are consigned to funds prescribed for those uses. For this reason, resources and requirements in the various funds are clearly distinguished in the budget document and color coded for easy identification: General Fund-white; Road Fund-green; Federal/State Fund-blue; All others-buff. The Financial Summary, consisting of Fund Detail, appears as the first major section of the budget document.

EXPENDITURE DETAIL

The Expenditure Detail Section provides a detailed explanation of expenditure appropriations. Six appropriation units are identified: Department of Human Services; Department of Justice Services; Department of Environmental Services; Department of Administrative Services; Office of County Management; and Nondepartmental Appropriations. Departmental and Non-departmental requirements are summarized at the beginning of each departmental section of the budget by fund and detailed by major expenditure category including personal services, materials and services, and capital outlay.

NOTES

1. Since FY 1976-77, the Multnomah County library system has been funded with a combination of Library Serial Levy revenue and a General Fund transfer. The budget detail was provided in the budget entitled, Nondepartmental Appropriations - Library Serial Levy Fund. The Library Serial Levy expires on June 30, 1979. Since the library will now be General Fund supported, the FY 1979-80 contribution from the County to the Library Association is included in the Nondepartmental Appropriations-General Fund External Organizations section.
2. In past years, Multnomah County included monies in the General Fund contingency account to cover the costs of salary increases for some positions. The contingency account has been used for this purpose in two different situations. First, an amount was included to cover the increases for bargaining groups which have not reached agreement for the budgeted fiscal year. Secondly, an amount was included to cover the increases for those employees not represented by a bargaining unit.

The Multnomah County Tax Supervising and Conservation Commission has notified the Budget Division that "one must budget the amount estimated to be allowed for a particular position. An exception is when bargaining with an employee group has not been completed before the budget is adopted, in which case an amount for settlement is placed in contingency. Increases for employees not part of an organized negotiating group should be included in the salary account."

In order to meet the requirements of Tax Supervising, the FY 1979-80 Approved Budget does not include an amount in the contingency account for salary increases of those employees not represented by a bargaining unit. Instead, monies are included in the premium pay accounts of departmental budgets to cover the expected costs.

FELICIA L. TRADER, BUDGET OFFICER
MULTNOMAH COUNTY OREGON

TABLE OF CONTENTS

		<u>PAGE</u>
Introduction	Section A	A1-19
Fund Detail	Section B	B1-60
Expenditure Detail		
Department of Human Services	Section C	C1-88
Department of Justice Services	Section D	D1-67
Department of Environmental Services	Section E	E1-92
Department of Administrative Services	Section F	F1-46
Office of County Management	Section G	G1-34
Nondepartmental Appropriations	Section H	H1-56
Index	Section I	I1-13

This document is color-coded by fund:

General Fund	White
Road Fund	Green
Federal-State Program Fund (Grant Programs)	Blue
Other Funds	Buff

Cover Design: Drawing from Oregon Historical Society - Photograph
of Gresham Line Circa, 1910.

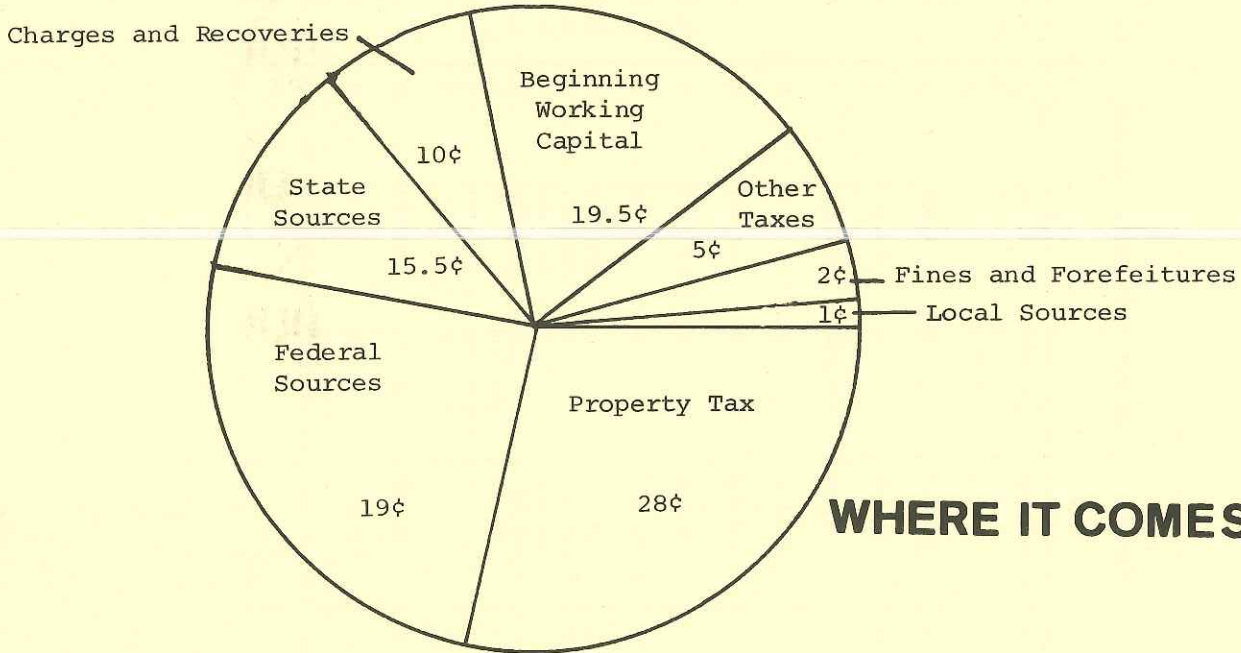
SUMMARY OF FUND RESOURCES

FUND	BEGINNING WORKING CAPITAL	PROPERTY TAXES	OTHER TAXES	CHARGES AND RECOVERIES	FINES AND FORFEITURES	FEDERAL SOURCES	STATE SOURCES	LOCAL SOURCES	CASH BUDGET SUBTOTAL	SERVICE REIMB.	CASH TRANSFERS	TOTAL RESOURCES
General Fund	8,252,057	39,285,921	4,651,000	9,355,167	2,356,000	1,050,000	4,191,305	253,013	69,394,463	1,180,783	8,379,150	78,954,396
Road Fund	3,953,000	459,862	2,856,000	530,127	0	1,500	6,988,000	0	14,788,489	675,850	337,000	15,801,339
Fed/State Fund	0	0	0	0	0	20,132,847	10,883,750	507,599	31,524,196	0	2,627,509	34,151,705
Alcohol/Nar. Fd	0	0	0	0	1,000	0	0	0	1,000	0	0	1,000
Animal Control	0	0	0	418,000	26,000	0	0	0	444,000	0	468,827	912,827
Asst. Dist. Bond Fund	80,000	0	0	303,000	0	0	0	0	383,000	0	0	383,000
Asst. Dist. Imp. Fund	350,000	0	0	20,000	0	0	0	0	370,000	0	0	370,000
Asst. Dist. Oper. Fund	(1,472,000)	0	0	2,482,000	0	0	0	0	1,010,000	0	0	1,010,000
Bicycle Paths Imp. Fund	500,000	0	0	0	0	0	0	0	500,000	0	69,880	569,880
Capital Reserve Fund	5,713,209	0	0	0	0	0	0	0	5,713,209	0	0	5,713,209
County School Fund	0	153,287	0	0	0	0	0	0	153,287	0	1,202,150	1,355,437
Data Processing Fund	470,000	0	0	154,350	0	0	0	939,717	1,564,067	2,197,572	0	3,761,639
Insurance Fd	1,508,000	0	0	0	0	0	0	0	1,508,000	2,341,621	805,000	4,654,621
Inverness Fd	(800,000)	0	0	402,800	0	120,000	0	0	1,322,800	0	0	1,322,800
Motor Pool Fd	250,000	0	0	0	0	0	0	0	250,000	1,019,157	0	1,269,157
Rec. Facilities Fund	0	0	0	170,000	0	0	0	0	170,000	0	0	170,000
Revenue Sharing Fund	7,261,346	0	0	450,000	0	6,400,000	0	0	14,111,346	0	0	14,111,346
Sewage Fac. Fund	0	0	0	165,150	0	0	0	0	165,150	0	0	165,150
Tax Title	37,399	65,000	0	8,000	0	0	0	1,700	112,099	0	0	112,099
Land Sales Fd	0	207,010	0	0	0	0	0	0	207,010	0	0	207,010
Library Serial Levy Fund	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	27,703,011	40,171,080	7,507,000	14,458,594	2,383,000	27,704,347	22,063,055	1,702,029	143,692,116	7,414,983	13,889,516	164,996,615

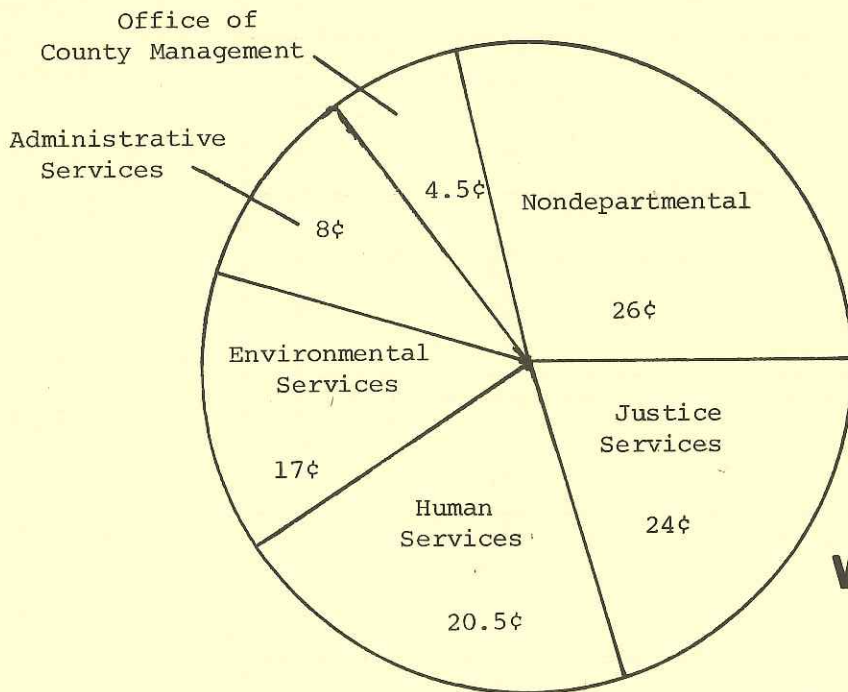
SUMMARY OF FUND REQUIREMENTS

FUND	HUMAN SERVICES	JUSTICE SERVICES	ENVIRONMENTAL SERVICES	ADMIN. SERVICES	OFFICE OF COUNTY MGMT.	NON-DEPTL.	TOTAL EXPEND.	CASH TRANSFER	CONTINGENCY	BALANCE	TOTAL REQUIREMENTS
General Fund	12,676,794	28,638,062	3,502,795	9,897,647	2,612,465	13,097,736	70,425,499	5,103,486	3,100,411	325,000	78,954,396
Road Fund	0	0	15,402,080	0	0	0	15,402,080	264,880	134,379	0	15,801,339
Fed/State Fund	14,220,531	3,134,150	17,658	0	20,483	16,758,883	34,151,705	0	0	0	34,151,705
Alcohol/Nar. Fd	0	0	0	0	0	0	0	1,000	0	0	1,000
Animal Control Fund	0	0	907,827	0	0	0	907,827	0	5,000	0	912,827
Asst. Dist. Bond Fund	0	0	162,878	0	0	0	162,878	0	220,122	0	383,000
Asst. Dist. Imp. Fund	0	0	3,000	0	0	0	3,000	177,000	190,000	0	370,000
Asst. Dist. Oper. Fund	0	0	1,010,000	0	0	0	1,010,000	0	0	0	1,010,000
Bicycle Paths Imp. Fund	0	0	370,500	0	0	0	370,500	0	199,380	0	569,880
Capital Reserve Fund	0	0	0	0	0	74,530	74,530	0	5,638,679	0	5,713,209
County School Fund	0	0	0	0	0	1,355,437	1,355,437	0	0	0	1,355,437
Data Processing Fund	0	0	0	0	3,287,326	0	3,287,326	0	474,313	0	3,761,639
Insurance Fd	0	0	0	0	0	2,452,000	2,452,000	0	2,202,621	0	4,654,621
Inverness Fd	0	0	429,308	0	0	0	429,308	0	893,492	0	1,322,800
Motor Pool Fd	0	0	0	1,022,865	0	0	1,022,865	0	246,292	0	1,269,157
Rec. Facilities Fd	0	0	10,000	0	0	0	10,000	160,000	0	0	170,000
Revenue Sharing Fd	0	0	0	0	0	0	0	8,000,000	6,111,346	0	14,111,346
Sewage Fac. Fd	0	0	0	0	0	0	0	165,150	0	0	165,150
Tax Title Land	0	0	0	0	0	0	0	0	0	0	0
Sales Fund	0	0	0	65,500	0	0	65,500	18,000	28,599	0	112,099
Library Serial Levy Fund	0	0	0	0	0	207,010	207,010	0	0	0	207,010
TOTAL	26,897,325	31,772,212	21,816,046	10,986,012	5,920,274	33,945,596	131,337,465	13,889,516	19,444,634	325,000	164,996,615

YOUR COUNTY DOLLAR



WHERE IT COMES FROM



WHERE IT GOES

PROPERTY TAX COMPUTATION

General Fund

Tax Base - Fiscal Year ending June 30, 1979
 Plus: Constitutionally allowed 6% increase

\$ 37,978,916
2,278,735

TOTAL GENERAL FUND PROPERTY TAX

\$ 40,257,651

Tax Base - Fiscal Year ending June 30, 1979
 Less: Delinquencies and Discounts

\$ 40,257,651
4,830,918

TOTAL AVAILABLE FOR APPROPRIATION

\$ 35,426,733

Tax Levy Analysis

	<u>1976-77</u>	<u>1977-78</u>	<u>1978-79</u>	<u>1979-80</u>
Levy within 6% limitation	\$ 33,801,000	\$ 35,829,166	\$ 37,978,916	\$ 40,257,651
Levy outside 6% limitation	0	0	0	0
Levy outside 6% limitation (serial levy)	2,200,000	2,200,000	2,200,000	0
Not subject to limitation	0	0	0	0
Total Proposed Levy	\$ 36,001,100	\$ 38,029,166	\$ 40,178,916	\$ 40,257,651
TOTAL BUDGET ALL FUNDS	<u>\$115,443,429</u>	<u>\$131,537,571</u>	<u>\$163,824,579</u>	<u>\$164,587,156</u>

Multnomah County has no indebtedness authorized but not incurred.

FINANCIAL SUMMARY
DEPARTMENTAL REQUIREMENTS

ORGANIZATION	POSITIONS	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	TOTAL REQUIREMENTS	LESS SERVICE REIMBURSEMENT	DIRECT REQUIREMENT
Department of Human Services	701	12,636,571	14,134,930	125,824	26,897,325	959,295	25,938,030
Department of Justice Services	1051	23,337,922	8,519,271	170,240	32,027,433	1,511,000	30,516,433
Department of Environmental Svcs.	418	9,484,244	5,056,393	7,263,886	21,804,523	679,156	21,125,367
Department of Administrative Svcs.	294	5,821,309	4,722,133	442,570	10,986,012	1,148,166	9,837,846
Office of County Management	156	3,565,281	2,276,788	78,205	5,920,274	351,697	5,568,577
Nondepartmental Appropriations	46	1,206,544	29,165,144	3,573,908	33,945,596	442,008	33,503,588
TOTAL	2666	56,051,871	63,874,659	11,654,633	131,581,163	5,091,322	126,489,841