

## **BUDGET MANAGER'S MESSAGE**

### **FISCAL YEAR July 1, 1992 - June 30, 1993**

Oregon Budget Law requires a budget message in local government budgets to:

- explain the budget process and document,
- explain changes in financial policy and accounting methods,
- outline proposed financial policies,
- describe the important features of the document,
- set forth the reason for salient changes in appropriations and revenue items.

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## **FINANCIAL BACKGROUND**

### **OVERALL GENERAL FUND**

In November 1990, voters approved Measure 5, a constitutional property tax rate limitation. The Multnomah County 1992-93 Budget continues to be driven by Measure 5. The County has confronted many problems raised by this additional Constitutional property tax limitation. Some of these problems were predicted, particularly the reduced revenue that resulted, but a secondary effect of the Measure is that the long-term revenue picture of the County has become much more difficult to determine.

Revenues for the 1992-93 General Fund are estimated to be \$147.5 million. This level of revenue will permit the County largely to maintain its existing service level, deal with the problem of reconstructing the Juvenile Detention Facility (Donald E. Long Home) and keep open 100 beds at Inverness Jail that cannot be supported within the property tax revenue available in the Jail Levy Fund. A more detailed explanation of the major revenue sources in the General Fund can be found at the beginning of the Financial Summary section of the budget.

While this revenue represents a welcome change from the 1991-92 budget process, it must be noted that the potential for fluctuation in the two largest revenue sources, the Property Tax and the Business Income Tax, are likely to present the County with difficulties in future years unless they are handled differently from past practice.

### **PROPERTY TAXES**

Estimating property tax revenue before Measure 5 had been a comparatively simple task of calculating the total amount to be levied and then subtracting estimates for:

- ▶ discounts available for prompt tax payments and
- ▶ the taxes that would not be paid in the year due (delinquent taxes).

These "discounts and delinquencies" varied little from year to year, averaging between 8% and 9% of the current year's levy.

Measure 5 greatly complicated this process.

## Property Taxes and the Real Estate Market

The implementation of the property tax rate limitation changed the state's property tax system from a "levy-based" to a hybrid of "levy-based" and "rate-based."

Prior to the rate limitation, all taxing districts were allowed by law an annual 6% rise in their tax base levy. In this system once all the local governments determined their levies, the amounts were totaled and divided by the total assessed value. This rate was then applied to properties in the taxing districts. This is a "levy-based" property tax system. The taxing districts received what they levied independent of changes in assessed value.

The levy-based system continues after Measure 5 wherever the rate limitation does not come into effect.

However, under the new system, once the tax rates are established, any combination of tax rates that exceeds 1% (\$10 per \$1,000) of assessed property value must be compressed to meet the 1% limitation, shifting their governments from a levy-based to a rate-based property tax system.

A rate-based system makes taxing districts' revenue dependent on changes in assessed values in areas where compression takes effect. If property values increase, taxing districts receive more money. If values decrease, the amount of money available also decreases.

For 1992-93, the tax rates applied to the area of the County inside the City of Portland will be compressed. This dependence on real estate values is new to the County. It makes it imperative to maintain a close watch on property values in order to determine their impact on the budget.

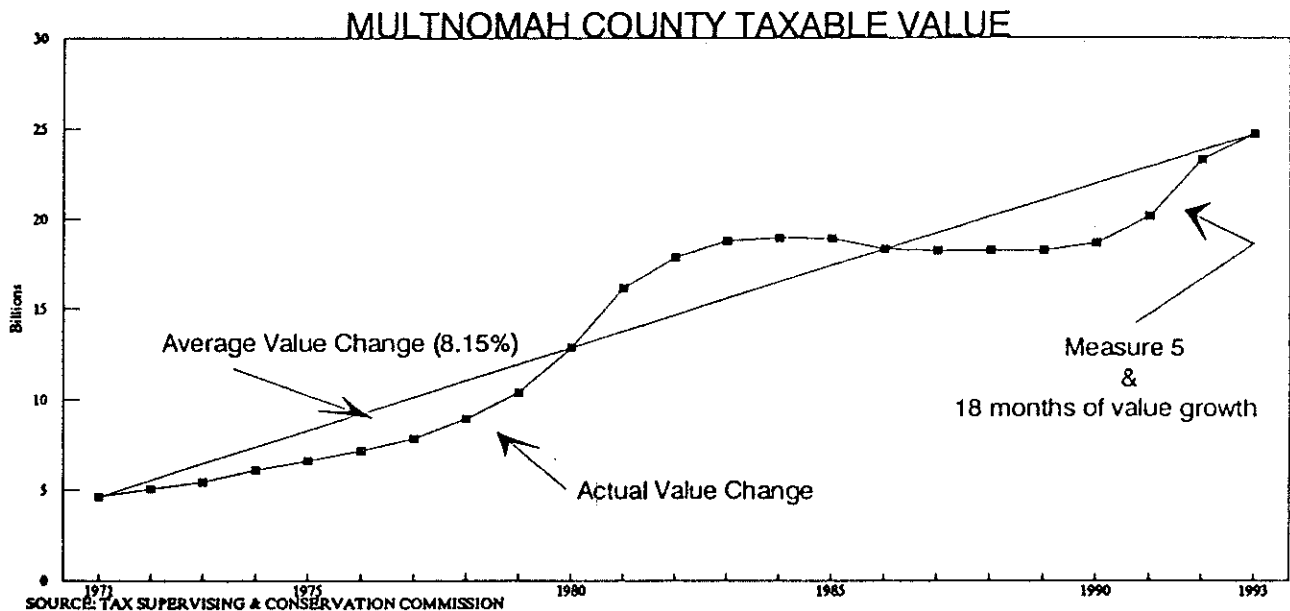
For the 1992-93 Budget Planning & Budget has worked closely with sales analysts in Assessment and Taxation. These analysts maintain a database of all real estate sales which occur in the county. Based on these sales they can tell whether the real estate market is going up or down.

Based on information they have of the 6,068 sales in the county between May 1, 1991 and February 15, 1992, Planning & Budget is projecting real estate values to increase 6% between July 1, 1991 and July 1, 1992. This reflects our belief that real estate prices, which currently appear to be about 5% above their assessed value, will climb slightly in the late Spring due to improving economic conditions.

### Projected Values By Property Type (Multnomah County Assessment & Taxation)

<u>Property Type</u>	<u># of Accounts</u>	<u>Assessed Values (\$ billions)</u>	<u>Projected (February) Values (\$ billions)</u>	<u>Percent Increase</u>
Residential	185,685	12.764	13.714	7%
Commercial	20,283	10.666	10.921	3%
Multi Housing	12,462	2.139	2.168	2%
Farm/Forest	<u>3,311</u>	<u>.112</u>	<u>.117</u>	5%
Total	221,741	25.679	26.920	5%

Over the past 20 years property value in Multnomah County has increased an average of over 8% per year. The total taxable value (excluding tax-exempt property) in Multnomah County in 1971 was \$4.6 billion and is projected to climb to \$24.7 billion in 1993. The actual rates of change vary in what seems to be a roughly six year cycle (see graph). If this analysis is valid, property values appear to be entering a new six year cycle. This may mean that we can expect value growth to exceed 8% for the next few years, then fall below that level of growth.



### Sharing the \$10 Cap

Wherever the sum of local government (excluding schools) property tax rates exceed \$10, all the taxing districts involved must proportionally reduce their rates so the sum is at the \$10 cap. With Measure 5 limits now in place, in areas where there is compression to the \$10 cap, revenues available are partly dependent on this reduced rate. Preparing property tax revenue estimates for the 1992-93 fiscal year was thus complicated by the necessity that each taxing district know if, where, and for how much, it was competing for the \$10. Local governments must thus factor into their revenue estimates not only their own levies, but also those of other local governments.

In anticipation of the need for local governments to share information on levying plans, the last legislature also passed legislation providing for each County or its designee to call a meeting of representatives from all taxing districts in the county to outline their proposed financial needs.

The Multnomah County Board of County Commissioners designated the Multnomah County Tax Supervising and Conservation Commission (TSCC) to oversee this process of coordinating taxing plans. TSCC already performs coordinating functions among the taxing bodies of the County, and its Administrator, Gil Gutjahr, agreed to carry out the new legal requirements. TSCC collected 1992-93 revenue requirements and budget estimates from each taxing district in the county. TSCC then tabulated the data and estimated the rates and Measure 5 losses each district might assume for 1992-93. This Tax Coordination Plan was distributed to each taxing-district representative in early December of 1991.

The legally required meeting of designated representatives was held December 18, 1991. Tim Grewe, City of Portland Budget Officer, was elected to chair the meeting. Mr. Grewe asked each representative to state if there

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were any changes to the data that had been submitted to TSCC. Mr. Gutjahr noted the few modifications and updated the document so that everyone in the County was working from the same assumptions about tax base changes and special levies. Multnomah County was thus able to develop a property tax revenue model that took into account the effects of other districts sharing the \$10 rate cap.

About 83% of the value of property in the County that taxes are levied against is in the incorporated area of Portland. In Portland, Multnomah County must share the Measure-5-imposed \$10 rate limitation with Portland, the Metropolitan Service District and the Port of Portland. Compressed rates in this area available for 1992-93 operational expenditures (Measure 5 does not limit taxing for voter-approved capital projects) are expected to be:

Portland	\$ 6.16 per thousand
Multnomah County	3.67
Metro	0.10
Port of Portland	0.07
 TOTAL	 \$ 10.00

### BUSINESS INCOME TAX (BIT)

Just as Measure 5 has made Property Tax revenues less dependable, it has also increased the relative dependence of the County on the Business Income Tax, a notoriously unpredictable revenue source.

Prior to fiscal year 1986-87, BIT revenues were less than 5% of overall General Fund revenues. During the last 4 years, they have grown to represent approximately 12% of the overall General Fund, and therefore fluctuations in receipts have become of much greater import.

Accurate forecasting has not been an easy task. Planning & Budget regularly reviews over 30 economic factors, including unemployment, employment, in-migration, housing starts, commercial real estate vacancy rates, commercial building, and service industry performance. We examine these factors to estimate their influence on the regional economy, the local economy, and, therefore, the BIT. The resulting projections have not been notably successful, as the County Auditor's Report on the Business Income Tax in December 1991 documented. There are a number of reasons for this.

- ▶ No identifiable pattern, correlating well with economic indicators, emerges from the historical collection data.
- ▶ Revenue from this source is affected by micro and macro economic factors. This is due to the sales apportionment formula which the County uses to determine the tax. The apportionment formula relies on figures for sales within the county, contrasted with total sales of the business entity. Changes in either factor will alter the taxes due.
- ▶ The past practice of collecting the tax on an annual basis, with approximately 80% of the collection coming during the period of April 15 to June 1, has made forecasting very difficult. Revenues for the current year could not be known until the end of May, well after estimates of next year's receipts must be made.
- ▶ Changes in corporate tax law and/or accounting procedures also have an effect on this revenue source. This is most evident when discussing large corporations, which pay approximately 85% of the total tax. Their ability to 'manage' tax losses for carry-back and carry-forward credits has a significant effect upon corporations' current year BIT payments as well as refunds and interest returned to the corporations for previous years' BIT payments.

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Although we are not yet sure about their impact on forecasting, there are a couple of possible bright spots that may offset the many factors that inhibit accuracy: more sophisticated statistical methods and the quarterly payment requirement imposed in 1991.

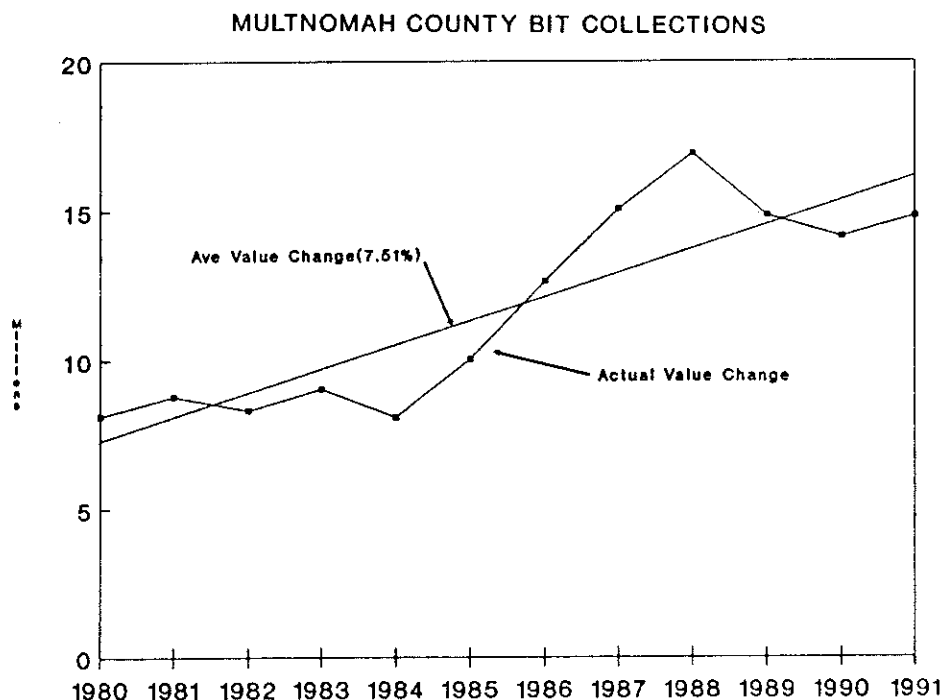
Driven by the inaccuracies in forecasting during the previous 2 year period, we are now using more sophisticated statistical modeling methods. These include dynamic trend analysis and dynamic regression analysis (single-variate at this time) to predict future performance based on historical data. These models allow us to assign a 'discount', or weighting factor to the historical data. They also allow us to examine the 'fit' of the method used to the available data (the degree of confidence in the accuracy of the projection).

These different methods, with the same discount factor assigned to the historical data stream, produced forecasts for fiscal year 1992-93 ranging from a low of \$16,941,193 to a high of \$18,689,740. Three out of the four scenarios produced forecasts in the range of \$18,311,322 to \$18,689,740.

The change in collection procedures instituted by the Board of County Commissioners during fiscal year 1991-92 requires any business which anticipates paying more than \$500 per year in BIT to make quarterly payments to the County. As shown in the County Auditor's report, about 87% of the BIT comes from these firms. This should allow the County to more accurately track and collect revenues which were previously not paid at all until late in the fourth quarter of our fiscal year.

Enough data to assure accurate forecasting using quarterly receipts will not be available until at least 5 quarters have passed. However, during the first year, we will perform trending analysis using the quarterly receipts to test the existing forecast.

With all that said, even assuming that the forecasts are accurate, what can be most reliably predicted is that the BIT will continue to present financial problems to the County over any five year period. The following graph shows the problem very clearly. During the period covered by the graph, the tax rate has changed from 0.6%, to 0.95%, to 1.46%. The data used in the graph have been normalized to represent collection at a rate of 1.46% (that is, the earlier years' numbers have been increased to what would have been received if the rate had been 1.46% for the entire period). The graph shows that BIT collections have not been linear. There is no reason to believe the actual receipts will be more consistent in future years. There will be up years and there will be down years.



SOURCE: MULTNOMAH CO. PLANNING & BUDGET

## The Impact of Fluctuating General Fund Revenues

Property taxes are now and have always been the County's primary revenue source. The County's heavy reliance on property taxes had certain disadvantages, in the past, notably the failure of that revenue to keep pace with inflation in economic climates like those of the early 1980's. But it had the advantage of reliability and predictability. This permitted the County to plan (or to avoid planning) financially for five year periods with great likelihood that not only would actual revenues conform to projections but from year to year they would increase steadily. If the revenues did not always keep pace with inflation, at least they ran on a parallel track.

This will no longer be the case. For the foreseeable future, Multnomah County's revenue stream will not be easy to predict. More important, it will rise *and fall*. There will be boom years and there will be bust years. This will present County policymakers and managers with the serious problem of maintaining a stable and predictable array of services to citizens even though revenues will be neither stable nor predictable.

The time-tested way to do this is to build a reserve account in years when revenues are above their long-term average and use this reserve to support programs in years when revenues fall below their long-term average. The County will have to consider implementing this strategy during the next five years. The difficulties with implementing it are twofold: it will be difficult, for a time, to determine what the long-term average for various revenue sources is, and implementing it will involve restraining program spending, even making program cuts, to maintain a reserve in years when revenues exceed current costs.

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## BUDGET PROCESS

Multnomah County's budget process is coordinated by the Planning & Budget Division, a Nondepartmental organization under the direction of the County Chair. The budget goes through three iterations prior to the beginning of the fiscal year:

Executive (Proposed) Budget - Planning & Budget estimates revenue estimates, implements guidelines determined by the Chair for expenditure requests, and publishes a document with the Chair's plan for spending in the following fiscal year.

Approved Budget - The Board of County Commissioners, sitting as Budget Committee, reviews and amends the Proposed Budget at a series of public hearings and forwards the resulting expenditure plan to the Tax Supervising and Conservation Commission (TSCC).

Adopted Budget - After a public hearing by TSCC, the budget returns to the Board of County Commissioners for any corrections required by TSCC, technical changes, and any additional program decisions the Board chooses to make. (A more complete description of the budgeting process can be found in the Appendix)

The 1992-93 Budget can be seen as the end product of over eighteen months of budget deliberations by Multnomah County. Beginning in September 1990, with the steps to identify how to face the shortfall resulting from the then new constitutional property tax limitation known as Measure 5, the County has been through major program and funding evaluations seven times.

September / October 1990 - Departments and Citizen Budget Advisory Committees estimated the effects of a 20% across-the-board cut,

November / December 1990 - Board of Commissioners identified programs they would choose to reduce in the 1991-92 Budget,

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January / February 1991 - Board of Commissioners discussed these potential reductions with citizens in a series of public hearings held throughout the county,

March / April 1991 - the County Chair and the Board of Commissioners approved a budget based on estimated ongoing revenues plus an increase in the Business Income Tax rate, a net reduction from 1990-91 levels of approximately 7%,

August / September 1991 - the Board decided not to increase the Business Income Tax rate, departments reduced budgets an additional 5%,

November 1991 / March 1992 - Departments and the County Chair prepared the 1992-93 Executive Budget,

March / April 1992 - The County Chair and the Board of Commissioners reviewed and amended the 1992-93 proposed budget.

### **Chair's Proposals**

The Chair directed Departments to prepare budget requests within current 1991-2 dollar amounts with two exceptions:

- ▶ an allowance was made for increased personnel costs driven by contractual obligations already in place and for the cost of benefits provided by the County,
- ▶ an allowance was made to maintain the relative support of programs budgeted in other funds or organizations and partly funded by the County General Fund.

Within these constraints, Departments were expected to budget for continuation of existing programs to the extent that they could be funded. Where costs of current programs exceeded the target amounts, Departments were directed to identify programs that were at risk of reduction. Departments were also allowed to present proposals for extending current programs if, in their judgment, such expansions were needed.

However, the Chair and the Board made a preliminary decision (in February) that Animal Control would be continued in 1992-93 at full funding levels. Therefore, the Department of Environmental Services prepared its base budget assuming continued General Fund support of Animal Control.

The requests prepared by Departments left a number of major ongoing programs outside the "constraint" budgets:

- ▶ At Inverness Jail the revenues available from the Jail Serial Levy, compressed by Measure 5, will fall short of the 1992-93 costs by \$911,000, leaving the Chair with the choice between allowing 100 beds to be closed or beginning to subsidize this program with General Fund dollars.
- ▶ The Sheriff's Office budget was also unable to absorb the costs of two other major programs within the target allotment - the Courthouse Jail (\$342,000) and Deputy Sheriffs involved in drug abuse education and the Safety Action Teams supporting the Rockwood and Brentwood/Darlington community policing projects (\$250,000).
- ▶ In December 1991 the Board authorized operation of a third boys' unit at the Donald E. Long Juvenile Detention Facility to deal with increases in inmate population. Full year operation of this wing and the programs that support it will cost \$802,000.

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The revenues available exceeded the requested "constraint" budgets by \$4.3 million. Because of the need to address reconstruction of the Juvenile Detention Facility, the cost of other mandates, and the costs of inflation on particular programs, this was not enough to continue all the existing programs outside the "constraint" budgets. The Chair allocated this money into support for the following programs:

<b>Juvenile Justice</b>	
Continue operation of a third boys' unit	\$ 802,000
Pay the first years' interest on Certificates of Participation C.O.P.'s issued for reconstruction of the facility	1,300,000
<b>Housing &amp; Community Services</b>	
Contribution to Housing Authority of Portland for special needs housing	28,000
<b>Health</b>	
Pharmaceuticals for clients	231,000
<b>Inverness Jail</b>	
Operation of 100 beds in addition to Jail Levy funding	911,000
<b>Domestic Violence</b>	
District Attorney and Community Corrections	218,000
<b>Sheriff</b>	
Deputies for drug education and Safety Action Team support	250,000
<b>Planning</b>	
Support for rural planning	50,000
<b>Environmental quality mandates</b>	
Tualatin Basin project	148,000
East County storm drainage engineering	102,000

The Chair also made restorations to support and administrative programs where the Measure 5 cuts had resulted in inefficiencies or inability to cope with the remaining workload:

<b>Chair</b>	
Staff (including the Legislative session)	80,000
<b>Auditor</b>	
Audit staff	69,000
<b>Finance</b>	
Clerical staff	28,000
<b>Planning &amp; Budget</b>	
Budget analyst	58,000
<b>Affirmative Action</b>	
Clerical staff	38,000



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<b>C.I.C</b>	
Materials & Services	10,000
<b>Facilities maintenance</b>	
Capital and Materials & Services	48,000

**Budget Hearings**

The Board held budget hearings and public work sessions from April 7 through April 23. During those sessions, the Board arrived at a package of amendments to the Executive Budget. These changes fall into three categories.

**1. Program/Service Enhancements**

<b>Juvenile Services</b>	
Additional night shift staff and health staff	365,000
Support for the Youth Empowerment program	44,000
<b>Social Services Division</b>	
Transitional housing for teenagers	50,000
Increase support for shelter care	25,000
<b>Health Department</b>	
Additional staffing for nuisance control, offset by garbage franchise fees	30,000
<b>Community Corrections</b>	
Transfer three staff to Pretrial Release Supervision Program	no additional cost
<b>District Attorney</b>	
Continuation of support enforcement staffing and computer system development with a contribution of \$32,000 from the Data Processing Fund matching \$64,000 of Federal funds.	96,000
<b>Corrections</b>	
6 month funding for the Courthouse Jail	171,000
<b>Land Use Planning</b>	
Additional rural planning and a hearings officer for appeals, offset by charges to the Natural Areas Acquisition Fund (\$40,000), and \$14,000 of increased revenue from parking fees	64,000
<b>Metropolitan Human Relations Commission</b>	
Half-time clerical support transferred from Affirmative Action	13,000

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<b>New Development (Computer Systems)</b>	
Continued partial funding for the Juvenile Services project with a \$68,000 contribution from the Data Processing Fund	68,000
<b>Subtotal of Program/Service Enhancements</b>	<b>926,000</b>

**2. Offsetting Program/Service Reductions and Increased Revenue estimates**

<b>Department of Social Services - Administration</b>	
Cut financial and budgetary support for the department (Financial Specialist)	59,000
<b>Youth Program Office</b>	
Cut partial positions in administration	25,000
<b>Environmental Health</b>	
Revenues from garbage franchise fees	30,000
<b>District Attorney</b>	
Revenues from Federal government matched by the contribution to the support enforcement project	64,000
<b>Corrections</b>	
Increase fees charged to residents at the Restitution Center	42,000
<b>Animal Control</b>	
Increased estimates of fines and fees based on greater use of hearings officers	50,000
<b>Natural Areas Acquisition Fund</b>	
Partial funding for rural planning effort	40,000
<b>Data Processing Fund</b>	
Transferred money to support District Attorney and Juvenile program development	100,000
<b>Facilities Management</b>	
Increased estimate of revenue from parking spaces based on reduced use by County staff	14,000
<b>Library</b>	
Reduced General Fund support of Library system	100,000
<b>Board of Commissioners</b>	
Cut allotment for transition of new commissioners	20,000

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<b>Chair</b>	
Reduced staff for legislative session, recorded revenue from Washington County which will share the cost.	14,000
<b>Affirmative Action</b>	
Transferred half-time clerical support to Metropolitan Human Relations Commission	13,000
<b>New Development (Computer Systems)</b>	
Reduced cost of the A&T system by adding County positions rather than contracting.	60,000
<b>Planning &amp; Budget</b>	
Cut the allocation for a facilitator for strategic planning sessions.	3,000
<b>Countywide</b>	
Reduced training and education	100,000
Subtotal of Program Reductions/Revenues	734,000

**3. Technical Changes With No Material Impact on the General Fund**

<b>Tax Title Land Sales Fund</b>	
Added \$1,000,000 additional revenue estimate from sales of foreclosed properties	
<b>Recreation Fund</b>	
Carried over \$377,000 of Parks capital and Professional Services Carried over \$254,000 of Expo capital	
<b>Public Land Corner Fund</b>	
Carried over \$235,000	
<b>Fleet Fund</b>	
Carried over \$640,000 of equipment appropriations	
<b>Mail/Distribution</b>	
Revised budget, authorized temporary personnel and purchase of a van	
<b>County Counsel/Insurance Fund</b>	
Authorized contractual legal assistance for civil service cases	
<b>Employee Services</b>	
Authorized \$13,000 of capital equipment	

**Adopting the Budget**

The Board amended the budget and adopted it on June 30, 1992. The amendments fell into four categories:

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1. Technical amendments that corrected errors in the Approved Budget or reclassified positions to the correct job class;
2. Revenue changes, usually grants not anticipated in the Approved Budget, where the Board had limited or no discretion over the spending to be supported by the increased receipts;
3. Carryover and reauthorization of 1991-92 appropriations for capital equipment and projects and contracts, offset by adjusting estimated beginning fund balances. The amounts of committed carryover by fund that the Board approved in adopting the budget were:

General Fund	\$1,361,837
Road Fund	1,253,465
Library Levy Fund	266,336
Cable Television Fund	2,110
Jail Levy Fund	340,052
Lease Purchase Fund	(65,673)
Recreation Fund	51,974
Insurance Fund	7,000
Fleet Fund	<u>139,700</u>
Total, All Funds	\$3,356,801

4. Changed programs over which the Board has discretion.

**Facilities Management** - Increased cleaning and maintenance appropriations \$37,000 for the Juvenile Detention Facility.

**Corrections Health** - Authorized continued funding, \$29,410, for medical staff to draw blood for State mandated DNA testing of all sex crimes suspects and convicts.

**Health Department** - Added \$5,000 match to a private grant for Needle Exchange.

**Health Department** - Authorized \$369,377 reimbursement to the State Office of Medical Assistance payments (OMAP) for increased State match to Federal Medicaid funds for HIV and "Babies First" programs.

**Library** - Authorized the Library Fund to provide a \$24,408 subsidy to library services for inmates in County jail facilities rather than charge the full cost to the Inmate Welfare Fund.

**Risk Management** - Appropriated \$425,492 for a State and Federal required education and immunization program for all County employees who may come into contact with blood borne pathogens as a condition of their work.

The Board also discussed a possible modification of a major road construction project, the widening of Foster Road. A proposal was made to reduce the size of the project by changing it from a five lane road to a three lane road. Because such a change requires modification of the designation of the road in the comprehensive land use plan, a final decision was deferred until the Board can hold the appropriate land use hearings and take relevant testimony from all affected parties.

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## THE BUDGET DOCUMENT AND FINANCIAL INFORMATION

The 1992-93 Budget includes spending plans in eight major sections that reflect the County's organization.

- ▶ Department of Social Services - mental health, counseling, services for youth, juvenile detention, services for the aging, housing and community development programs paid for by Multnomah County.
- ▶ Health Department - primary care and specialty care clinics, field services, environmental health, and the medical examiner.
- ▶ Department of Community Corrections - non-detention criminal sanctions and support programs.
- ▶ District Attorney - prosecution services.
- ▶ Sheriff - detention facilities for adults and law enforcement.
- ▶ Department of Environmental Services - roads, bridges, parks, facilities, data processing, records retention, fleet services, property appraisal and taxation, and elections.
- ▶ Library Department - operation of the library system.
- ▶ Nondepartmental organizations - elected officials, management support services, and contributions to non-County agencies.

### Divisional Budgets

For each division, there are two kinds of information in the budget document.

There is a description of the operations of each division in the County budget. This description generally includes an overview of the purpose of the organization, an organization chart (where it makes sense to have one), objectives for the coming year, and discussion of noteworthy changes in this budget from prior years.

This description is accompanied by summarized financial information about each organization. The summary financial information includes history of expenditures for the last three years and tables of the staffing and funding sources for the division.

Each divisional budget also includes the detailed estimate sheets for the 1992-93 budget. These legally required pages are two different forms providing two kinds of information for each division.

1. "Requirement Detail" showing costs 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 expenditures: 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 completed fiscal years (1989-90 and 1990-91) and the budgeted estimates for the current year (1991-92 as adopted effective July 1 1991 and also as amended through April 1992) and next year (1992-93).

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In addition to these legally required estimate sheets, where divisions are supported by dedicated or operational revenues, "Revenue Detail" pages show the four year history of the revenues attributed to that organization.

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

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## **Other Explanatory Sections of the Document**

The first section of the document is the Budget Summary which includes:

- ▶ a summary of revenues anticipated by the County, "Summary of Resources", categorized by kind of revenue and showing all funds for 1992-93,
- ▶ a summary of the expenditures and other requirements (cash transfers between funds, contingency accounts, reserves, etc.,) planned for 1992-93, "Summary of Requirements,"
- ▶ a summary of the expenditures for each department by major category (Personal Services, Materials & Services, and Capital Outlay), the total staffing for each department in Full Time Equivalents (FTE's) and the net cost of the department to the General Fund for 1992-93, "Summary of Departmental Requirements."

The document also has a "Resources and Financial Summary" section. Revenue and expenditure information, detailed in other sections of the document, are presented here in summary form. This section is organized by fund. It summarizes the revenue for each fund. It then displays the expenditures for the fund. Finally it shows the other requirements of the fund, the amount of cash transferred to other funds, the amount of the contingency account and the planned ending balance (if any) of the fund. Four years of data are included in the Financial Summary.

The last section of the document is the Appendix which includes supplemental information that may help clarify the budget process or document.

- ▶ An overview of the budget process
- ▶ The Board of Commissioners' policy on the use of the General Fund Contingency Account
- ▶ Descriptions of the funds and fund structure of the County
- ▶ A detailed explanation of cash transfers budgeted between funds
- ▶ A detailed description of service reimbursements between funds
- ▶ An Index - an alphabetical list of the programs, organizations, and other items in the budget with page references

## **Accounting System**

The 1992-93 Budget reflects the terminology of the County's automated accounting system (LGFS) through the presence of numeric codes throughout the document. These codes show the fund, department, and organization by which each program will be tracked in 1992-93. Anyone interested in tracking actual expenditures of these programs during the year will find this coding helpful in locating the appropriate information in the accounting reports.

### **Dedicated Revenues in the General Fund**

The County generally uses funds to track the receipt and expenditure of revenues collected for specific purposes as defined by statute or County ordinance - dedicated revenues. However, because LGFS makes available a number of coding fields in addition to those related to fund and organization, it is possible to track some dedicated revenues in the General Fund rather than create separate funds to account for them. The following dedicated revenues are included in the General Fund in 1992-93:

- ▶ conciliation fees and a portion of marriage filing fees dedicated by State statute to marriage counseling, child custody evaluation, and mediation services performed by Family Services in the Department of Community Corrections - \$ 434,235.
- ▶ criminal Assessment fees collected by the State Courts and transferred to the County to pay for juvenile and adult corrections programs. The programs the County pays for with these fees are in the Department of Community Corrections. The 1992-93 estimate of the fees, and the unspent balance from prior years is \$503,700.
- ▶ proceeds from forfeitures by narcotics dealers dedicated to drug law enforcement costs incurred by the Sheriff and the District Attorney - \$581,607.
- ▶ a water testing grant from Boeing in the Health Department - \$3,100.
- ▶ firearms regulation fees collected for concealed weapons permits, purchaser background checks, and safety and education course fees dedicated by County ordinance to covering the costs of administering these programs in the Sheriff's Office - \$ 90,975.

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## **TAXES IMPOSED BY THE COUNTY AND PASSED - THROUGH TO OTHER JURISDICTIONS**

Multnomah County has imposed two taxes, the Transient Lodging (Hotel/Motel) Tax and the Business Income Tax that are transferred in whole or in part to other jurisdictions.

### **Transient Lodging Tax**

In 1986-87 the County imposed a 3% Transient Lodging Tax on all hotels and motels regardless of whether they were within a city. The proceeds from this tax are dedicated to the planning, design, construction, and operations of the Convention Center. METRO, the tri-county service district, is the lead agency for operation of this Convention Center. The County, therefore, transfers all revenue from the 3% Transient Lodging Tax to METRO. The amount of the payment, \$4,000,000, is shown in the Convention Center fund in Nondepartmental Appropriations.

In addition to the 3% dedicated Transient Lodging Tax, the County collects a 6% tax on all hotels and motels in the unincorporated area of the county. One-sixth of this revenue is transferred to the Portland/Oregon Visitors Association (POVA). In 1992-93, the transfer to POVA is budgeted in Pass-Through Organizations in Nondepartmental Appropriations.

### **Business Income Tax**

The County Business Income Tax is shared, in part, with Gresham, Troutdale, Fairview, and Wood Village. By contract, these cities receive 25% of the revenue generated by that portion of the tax originally imposed in 1976. The appropriation for the amount shared in the current year is included in Pass-Through Organizations in Nondepartmental Appropriations.

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## **ACCOUNTING INFORMATION**

### **Changes in Fund Structure**

In 1989, the Oregon Legislature adopted a statewide system aimed at assuring the quality and consistency of property assessment and tax collection of all counties. This system involves State Department of Revenue examination of all Oregon counties' Assessment and Taxation budgets, a partial subsidy of those budgets (based on recording fees imposed in 1989), and requires the accounting of these activities in a separate fund. The 1992-93 Budget for Multnomah County creates this fund (175 - Assessment & Taxation Fund) and the programs included in it are removed from the General Fund.

In 1991, the County initiated a program of distributing all interoffice and U.S. mail through an internal service organization and billing County users through object code 7560 - Mail/Distribution. Although the fund (404 - Mail/Distribution Fund) was created and first appropriated with a Supplemental Budget in 1991, the 1992-93 Budget is the first annual budget to display these activities and service reimbursements.



## Changes in Department Structure

Two changes in the County's organizational structure are shown in this document.

1. In July 1991 the Board of County Commissioners abolished the Department of General Services and transferred the functions performed by that department into the Department of Environmental Services and Nondepartmental Appropriations. The functions so transferred were:

### Environmental Services

Assessment & Taxation  
Elections  
Records  
Mail/Distribution  
Board of Equalization  
Information Services Division

### Nondepartmental

Finance  
Risk Management  
Employee Services  
Labor Relations  
Purchasing/Stores

2. In January 1992 the Board of County Commissioners divided the Department of Human Services into the Department of Social Services and the Health Department. They also transferred responsibility for the Medical Examiner from the Department of Community Corrections to the Health Department and the Community Development Block Grant program from the Department of Environmental Services to the Department of Social Services.

Throughout the budget document, including the Financial Summary, historical information has been stated to show the expenditures and revenues for the programs which have been moved between departments and between funds as though the current structure had been in place in prior fiscal years. This allows the 1992-93 revenues and expenditures to be compared with equivalent financial information for prior years.

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## SERVICE REIMBURSEMENTS

Organizational budgets include a number of service reimbursements reflecting allocations of "overhead" costs to operations. Separate object codes are shown for the following service reimbursements:

- **5550 - Insurance Benefits** - reimbursements to the Insurance Fund for workers' compensation, unemployment, long term disability, life, health, and dental insurance provided by the County.
- **7100 - Indirect Costs** - reimbursements to the General Fund for general overhead including (but not limited to ) accounting, purchasing, budgeting, legal support, and other General Fund paid administration.
- **7150 - Telephone** - reimbursements to the Telephone Fund for use of the County telephone system.
- **7200 - Data Processing** - reimbursement to the Data Processing Fund for computer systems and teleprocessing services.
- **7300 - Motor Pool** - reimbursement to the Fleet Management Fund for vehicle use.
- **7400 - Building Management** - reimbursement to the General Fund for providing space, maintenance, and utilities to non-General Fund organizations.
- **7500 - Other Internal** - reimbursements for specific, identifiable services paid by programs in one fund to organizations in another fund, e. g., reimbursements to the Road Fund for signs in offices, payment to the General Fund for patrolling parks, etc.
- **7550 - Lease Payments to CLRF** - payments for equipment or other capital secured through a lease/purchase arrangement or certificates of participation recorded in the Capital Lease Retirement Fund (CLRF).
- **7560 - Mail/Distribution** - reimbursements for interoffice mail delivery.

## COSTS OF FRINGE AND INSURANCE BENEFITS

The following benefits are provided to County employees:

Object		Sworn Law and		Exempt	General
Code	Type of Benefit	Corrections			
		<u>Officers</u>	<u>Nurses</u>	<u>Employees</u>	
Percentage of Payroll					
5500	F.I.C.A. (Social Security)	7.65%	7.65%	7.65%	7.65%
		to \$55,500	to \$55,500	to \$55,500	to \$55,500
5500	Retirement (P.E.R.S)	27.10%	19.10%	19.10%	19.10%
5500	Tri-Met Payroll Tax	<u>0.37%</u>	<u>0.37%</u>	<u>0.37%</u>	<u>0.37%</u>
	Subtotal 5500	35.12%	27.12%	27.12%	27.12%
5550	Workers' Compensation (Depending on Department)	3.45%	1.15%	1.15%	1.15%
			to 4.15%	to 4.15%	to 4.15%
5550	Liability (Depending on Department)	1.20%	0.25%	0.25%	0.25%
				to 1.25%	to 1.25%
5550	Medical for Retirees	1.35%	1.35%	1.35%	1.35%
5550	Unemployment Insurance	0.25%	0.25%	0.25%	0.25%
5550	Long Term Disability	0.66%	0.53%	0.80%	0.00%
5550	Life Insurance	<u>0.00%</u>	<u>0.00%</u>	<u>0.20%</u>	<u>0.00%</u>
	Subtotal 5550	6.91%	3.53%	3.80%	3.00%
	(Depending on Dept.)			to 7.80%	to 7.00%
TOTAL Percentage Costs		42.03%	30.65%	30.92%	30.12%
				to 34.92%	to 34.12%

### Flat Rate Costs

	<u>General Employees</u>		
	Single Party	Two Party	Multiple Party
5550 Medical/Life Insurance			
County Self-Insurance	\$1,992	\$ 3,960	\$ 5,436
Kaiser	1,480	2,959	4,439
5550 Dental Insurance			
County Self-Insurance	285	558	756
Kaiser	310	621	931
5550 Life Insurance	48	48	48
5550 Administration	120	120	120

Respectfully submitted,

*David C. Warren*

David C. Warren  
Budget Manager



## GLADYS McCOY, Multnomah County Chair

Room 1410, Portland Building  
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### COUNTY CHAIR'S BUDGET MESSAGE

This is my sixth budget as Multnomah County Chair. In previous budgets I have stressed "hold the line" and I continue that message.

Today, after one year under Ballot Measure 5, and after \$12.4 million dollars in reductions in County programs, we are doing better with less. This results from reorganization in structure as well as changes in how we deliver services. Translated, that means more efficiency and a more cost effective government.

The voters asked that we maintain services and cut costs; that is what the 92-93 budget does. But, as the provider of last resort, continuing a reduced level of service is very difficult for the County. The budget I present to you today makes a few people happy only because it does no further damage. It does not repair the damage done by Measure 5. This budget seeks to maintain those programs/services which the Board said were important, in spite of Measure 5.

The County has long been committed to a children and families agenda. Very promising suggestions have been crafted to provide services for children and families in geographically distributed service centers. I have not added General Fund resources to the budget to cover the costs of such centers.

As I have said, my administration will work to redirect existing resources into a coordinated program that will support the policy direction the County has affirmed.

1. This budget spends approximately \$50 million for a variety of family and youth services, our highest priority.
2. This budget demands that we restructure existing services to serve a targeted constituency, specifically those programs which emphasize prevention. We must support preventative programs for targeted children and their families.
3. As budgets begin to address a Children and Families Agenda this year, I have provided for the District Attorney and Community Corrections to support this emphasis through increased domestic violence programs.
4. This budget supports community restoration programs that include the Safety Action Teams and the DARE program which are clearly part of a Children and Families Agenda.
5. This budget prepares us to solve the juvenile detention facility problem within the revenue available to us. It covers the debt service for certificates of participation to build a Juvenile Detention Facility and maintain necessary interim capital improvements.

Nonetheless, the 1992-93 Executive Budget is a constraint budget. I have limited County dollars to all programs. As a result, there are policies and directions the County has established in the past that are not fully implemented in this budget. This is not a signal that I want these directions changed. It is a recognition of fiscal reality.

For example, the County is committed to providing teen clinics. The health of teenagers is at greater risk now than at any time in this century. I have not included an expansion of this program in this budget, though I have continued current clinics. As soon as we can provide stable long-term funding, I will work to see that we add clinics to the system.

The County is committed to providing adequate jail space for local offenders. Voters approved funding for that space. Measure 5 reduced the resources available to pay for operating the Inverness Jail. I have chosen to provide a General Fund subsidy to keep 100 beds open at Inverness for the entire fiscal year. I had not been able to provide for the full operation of the Courthouse Jail. However, since the Executive Budget was printed, I have become aware of another revenue source which is appropriate to use to keep this facility open. Therefore, as a footnote to this message, I am preparing a budget amendment to continue operation of the Courthouse Jail.

Finally, I believe the County must take steps to assure its fiscal stability. I am very concerned about the impact of the 1993-95 State budget on county government. There is an estimated 16% - 20% reduction in state revenue that will, without a doubt, have a devastating impact on local services. Further, there are many unknowns relating to real property values. Because of Measure 5, County revenue depends much more on changes in property values, the major source of County funding. Similarly, the business income tax, which changes with the growth or decline of business profits, is a fluctuating revenue source. 1993 is also the last year of the jail and library levies. We will have to plan for the loss of those levies after June, 1993. That is why I propose creation of a reserve to be used when property values and business income tax revenues fall below their average growth. I propose that the Board consider adding all 1992-93 General Fund revenues in excess of the Executive Budget into this reserve to provide a stable level of funding for the future.

This budget is the product of the hard work of many County employees, department and division managers and staff, the Board and its staff, and my own staff. I want to personally thank them for their efforts, I believe we have a sound budget, and I urge the Board to give it careful consideration.

**SUMMARY OF RESOURCES FY 92-93 (Adopted Budget)**

Fund	Fund #	Beginning Working Capital	Property Taxes	Other Taxes	Intergov't Sources	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Bonds/Certificates	Total Resources
GENERAL FUND	100	\$9,806,267	\$78,081,473	\$24,102,396	\$12,696,887	\$1,432,805	\$6,598,092	\$1,053,360	\$1,145,248	\$132,695,528	\$15,323,569	\$1,125,182	\$0	\$149,144,259
ROAD FUND	150	8,238,862	645,000	7,001,000	21,973,800	35,000	455,000	450,000	65,000	38,863,262	762,644	60,000	0	38,885,906
EMERGENCY COMMUNICATIONS FUND	151	0	0	0	139,407	0	0	2,250	0	141,657	0	0	0	141,657
NATURAL AREAS FUND	153	146,400	0	0	0	0	0	46,100	40,200	232,700	0	0	0	232,700
BICYCLE PATH CONSTRUCTION FUND	154	307,568	0	0	0	0	0	9,000	0	316,568	0	215,000	0	531,568
FEDERAL/STATE FUND	156	0	0	0	100,741,384	0	1,935,027	10,000	1,413,941	104,100,352	462,932	32,988,138	0	137,531,422
COUNTY SCHOOL FUND	157	0	214,979	0	0	0	0	5,400	0	220,379	0	1,267,340	0	1,487,719
TAX TITLE LAND SALES FUND	158	0	850,000	0	1,024,000	0	14,400	185,000	0	2,053,400	0	0	0	2,053,400
ANIMAL CONTROL FUND	159	0	0	0	0	566,190	150,183	0	42,789	761,182	0	0	0	761,182
SERIAL LEVY FUND	160	1,301,250	0	0	0	0	0	56,250	0	1,357,500	0	0	0	1,357,500
WILLAMETTE RIVER BRIDGES FUND	161	2,533,673	0	0	395,953	0	0	0	0	2,929,626	46,755	3,192,840	0	6,169,021
LIBRARY SERIAL LEVY FUND	162	2,944,465	8,993,932	0	207,604	0	162,180	135,000	1,209,388	13,652,727	0	5,144,763	0	18,797,490
CABLE TELEVISION FUND	163	4,042,941	0	0	0	690,331	0	193,500	0	4,926,772	0	0	0	4,926,772
FAIR FUND	164	32,000	0	0	50,000	0	0	0	412,440	494,440	0	0	0	494,440
CONVENTION CENTER FUND	166	0	0	3,995,000	0	0	0	5,000	0	4,000,000	0	0	0	4,000,000
LAND CORNER PRESERVATION FUND	167	235,000	0	0	0	0	250,000	0	0	485,000	0	0	0	485,000
INMATE WELFARE FUND	168	227,638	0	0	0	0	0	3,600	614,500	845,738	0	0	0	845,738
JAIL LEVY FUND	169	1,100,309	11,703,448	0	0	0	0	225,000	0	13,026,757	0	1,825,072	0	14,853,829
ASSESSMENT & TAXATION FUND	175	0	0	0	2,250,000	0	572,500	0	433,732	3,256,232	0	6,516,666	0	9,772,928
CAPITAL LEASE RETIREMENT FUND	225	1,438,340	0	0	0	0	0	60,000	0	1,528,340	3,458,088	1,301,290	3,000,000	9,287,678
LEASE/PURCHASE PROJECT FUND	235	724,327	0	0	0	0	0	0	0	724,327	0	0	27,475,000	28,199,327
CAPITAL IMPROVEMENT FUND	240	0	0	0	0	0	0	2,250	43,400	45,650	0	0	0	45,650
ASSESSMENT DISTRICT OPERATING FUND	251	7,000	0	0	0	0	28,000	6,700	0	41,700	0	28,880	0	71,560
ASSESSMENT DISTRICT BOND SINKING FUND	252	418,818	0	0	0	0	38,995	36,120	0	493,931	0	0	0	493,931
RECREATION FUND	330	702,061	128,851	0	62,164	0	1,261,860	11,816	1,362,102	3,548,694	90,000	0	0	3,638,694
INSURANCE FUND	400	1,986,000	0	0	0	0	14,000	315,000	610,000	2,925,000	19,586,403	146,661	0	22,661,054
FLEET MANAGEMENT FUND	401	1,957,534	0	0	0	0	49,000	42,750	50,000	2,099,284	3,348,201	0	0	5,447,485
TELEPHONE FUND	402	534,870	0	0	0	0	249,530	22,500	0	806,900	1,613,405	0	0	2,420,305
DATA PROCESSING FUND	403	988,000	0	0	0	0	187,268	67,500	0	1,242,768	5,363,069	0	175,000	6,780,857
MAIL/DISTRIBUTION FUND	404	40,000	0	0	0	0	0	0	0	40,000	1,078,908	0	20,500	1,139,408
<b>TOTAL RESOURCES</b>		<b>\$39,511,141</b>	<b>\$98,597,684</b>	<b>\$35,098,396</b>	<b>\$139,540,199</b>	<b>\$2,726,326</b>	<b>\$11,965,835</b>	<b>\$2,956,096</b>	<b>\$7,462,716</b>	<b>\$337,856,395</b>	<b>\$61,136,990</b>	<b>\$53,792,572</b>	<b>\$30,670,500</b>	<b>\$478,458,457</b>



# SUMMARY OF REQUIREMENTS FY 92-93 (Adopted Budget)

Fund	Fund #	Social Services	Health Department	Community Corrections	District Attorney	Sheriff	Environmental Services	Nondepartmental Services	Library	Total Expenditures	Cash Transfers	Contingency	Ending Balance	Total Requirements
GENERAL FUND	100	\$9,779,689	5,479,000	\$3,045,864	\$8,379,370	\$36,323,068	\$19,540,180	\$15,167,717	0	\$97,634,866	\$47,888,660	\$2,950,713	\$490,000	\$149,144,259
ROAD FUND	150	0	0	0	0	249,119	35,374,839	0	0	35,623,758	3,661,500	400,646	0	39,685,906
EMERGENCY COM -														
MUNICATIONS FUND	151	0	0	0	0	141,657	0	0	0	141,657	0	0	0	141,657
NATURAL AREAS FUND	153	0	0	0	0	0	190,000	0	0	190,000	40,000	2,700	0	232,700
BICYCLE PATH														
CONSTRUCTION FUND	154	0	0	0	0	0	531,566	0	0	531,566	0	0	0	531,566
FEDERAL/STATE FUND	156	79,853,138	41,513,786	13,089,279	1,828,154	1,013,165	35,000	198,900	0	137,531,422	0	0	0	137,531,422
COUNTY SCHOOL FUND	157	0	0	0	0	0	0	1,487,719	0	1,487,719	0	0	0	1,487,719
TAX TITLE LAND														
SALES FUND	158	0	0	0	0	0	2,053,400	0	0	2,053,400	0	0	0	2,053,400
ANIMAL CONTROL FUND	159	0	0	0	0	0	0	0	0	0	761,162	0	0	761,162
SERIAL LEVY FUND	160	0	0	0	0	0	0	0	0	0	1,301,250	56,250	0	1,357,500
WILLAMETTE RIVER														
BRIDGES FUND	161	0	0	0	0	0	6,169,021	0	0	6,169,021	0	0	0	6,169,021
LIBRARY SERIAL														
LEVY FUND	162	0	0	0	0	0	0	0	18,560,487	18,560,487	0	237,000	0	18,797,490
CABLE TELEVISION														
FUND	163	0	0	0	0	0	1,455,783	0	0	1,455,783	0	0	3,470,889	4,926,772
FAIR FUND	164	0	0	0	0	0	494,440	0	0	494,440	0	0	0	494,440
CONVENTION CENTER														
FUND	166	0	0	0	0	0	0	4,000,000	0	4,000,000	0	0	0	4,000,000
CORNER PRESERVATION														
FUND	167	0	0	0	0	0	250,000	0	0	250,000	0	235,000	0	485,000
INMATE WELFARE FUND	168	0	0	0	0	845,736	0	0	0	845,736	0	0	0	845,736
JAIL LEVY FUND	169	0	1,472,431	1,642,660	0	11,293,314	445,424	0	0	14,853,829	0	0	0	14,853,829
ASSESSMENT & TAXATION FUND	175	0	0	0	0	0	9,772,928	0	0	9,772,928	0	0	0	9,772,928
CAPITAL LEASE														
RETIREMENT FUND	225	0	0	0	0	0	0	4,716,243	0	4,716,243	0	429,906	4,141,525	9,287,676
LEASE/PURCHASE														
PROJECT FUND	235	0	0	0	0	0	27,724,327	0	0	27,724,327	0	475,000	0	28,199,327
CAPITAL IMPROVEMENT														
FUND	240	0	0	0	0	0	43,600	0	0	43,600	0	2,050	0	45,650
ASSESSMENT DISTRICT														
OPERATING FUND	251	0	0	0	0	0	11,560	0	0	11,560	60,000	0	0	71,560
ASSESSMENT DISTRICT														
BOND SINKING FUND	252	0	0	0	0	0	267,000	0	0	267,000	0	0	226,931	493,931
RECREATION FUND	330	0	0	0	0	0	3,585,406	0	0	3,585,406	0	53,286	0	3,638,694
INSURANCE FUND	400	0	0	0	0	0	0	19,977,586	0	19,977,586	0	0	2,693,466	22,671,054
FLEET MANAGEMENT														
FUND	401	0	0	0	0	0	4,217,571	0	0	4,217,571	0	1,229,914	0	5,447,485
TELEPHONE FUND	402	0	0	0	0	0	2,122,786	0	0	2,122,786	0	297,519	0	2,420,305
DATA PROCESSING FUND	403	0	0	0	0	0	6,412,265	0	0	6,412,265	100,000	268,592	0	6,780,857
MAIL/DISTRIBUTION FUND	404	0	0	0	0	0	1,139,406	0	0	1,139,406	0	0	0	1,139,406
TOTAL REQUIREMENTS		\$89,632,827	\$46,465,217	\$17,777,803	\$10,207,524	\$49,806,059	\$121,936,304	\$45,566,165	\$18,560,487	\$402,014,366	\$53,792,572	\$6,638,585	\$11,012,913	\$473,456,456

**SUMMARY OF  
DEPARTMENTAL REQUIREMENTS FY 1992-93 (Adopted Budget)**

Organization	Personal Services	Materials & Services	Capital Outlay	Direct Expenditures	Plus Service Reimbursements <sup>1</sup>	Total Expenditures	FTE	Net General Fund Cost
<b>1992-93 Adopted Budget</b>								
SOCIAL SERVICES	20,824,747	60,391,901	254,739	81,471,387	8,161,440	89,632,827	556.87	21,444,154
HEALTH DEPARTMENT	28,312,785	9,855,696	189,634	38,358,115	10,107,102	48,465,217	691.73	22,309,314
COMMUNITY CORRECTIONS	10,676,842	4,605,775	25,000	15,307,617	2,470,186	17,777,803	264.25	3,418,619
DISTRICT ATTORNEY	7,921,921	690,640	83,891	8,696,452	1,511,072	10,207,524	180.70	7,318,197
SHERIFF	34,517,690	6,846,504	1,092,652	42,456,846	7,409,213	49,866,059	698.68	29,466,130
ENVIRONMENTAL SERVICES	25,160,251	37,997,599	45,642,246	108,800,096	13,136,208	121,936,304	618.50	17,446,931
LIBRARY	10,150,664	4,373,931	177,080	14,701,675	3,858,812	18,560,487	323.33	5,144,763
NONDEPARTMENTAL	6,755,461	33,782,112	126,986	40,664,559	4,903,606	45,568,165	155.41	16,596,753
<b>TOTAL REQUIREMENTS</b>	<b>144,320,361</b>	<b>158,544,158</b>	<b>47,592,228</b>	<b>350,456,747</b>	<b>51,557,839</b>	<b>402,014,386</b>	<b>3489.47</b>	<b>123,144,861</b>
<b>1991-92 Revised Budget</b>								
1991-92 Revised Budget	132,640,703	143,111,448	23,753,747	299,505,898	38,837,805	338,343,703	3387.91	104,486,415
1991-92 Adopted Budget	136,643,392	144,521,694	23,051,336	304,216,422	40,092,815	344,309,237	3425.90	108,130,647
1990-91 Actuals	115,424,699	125,389,316	18,495,048	259,309,063	35,704,257	295,013,320	2905.54	104,472,867
1989-90 Actuals	93,518,996	121,596,939	18,822,424	233,938,359	28,447,544	260,385,903	2411.34	105,717,053

<sup>1</sup> Service Reimbursements are payments to other County organizations (motor pool, mail distribution, telephone service and others)