

## SECTION A - INTRODUCTION AND OVERVIEW

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**BUDGET OFFICER'S MESSAGE**  
**FISCAL YEAR July 1, 1986 - June 30, 1987**

The Budget Officer's message is a technical supplement to the County Executive's Budget Message. Oregon Budget law requires that a budget message be prepared and delivered at the meeting of the budget committee when the budget document is delivered. The message needs to:

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

**OVERVIEW OF THE 1986-87 BUDGET PROCESS**

The Adopted Budget for 1986-87 reflects the financial problems of the County and Board decisions and Executive proposals resulting from the need to face these problems.

The Multnomah County budget for 1985-86 was the first in almost a decade that did not require cuts in order to fit expenditures within the revenues available. Having cut programs costing over \$20 million since 1980, the County appeared to have reached a period where stable revenues would cover the costs of a consistent array of services.

**Federal Revenue Sharing**

Among these revenues, however, \$6 million came to the County from the Federal government in the form of General Revenue Sharing (GRS). In August, 1985, Congress decided to allow General Revenue Sharing to expire at the end of Federal Fiscal Year 1986. The County will receive its last quarterly GRS payment in October 1986.

In September the Budget Office produced five-year projections of the fiscal outlook for the County. These projections made different assumptions about expenditure levels for each fiscal year, the level of County funding for major non-County programs such as the library, and the effects of different inflation rates over the next five years. These projections pointed out that, unless the County found a way to raise revenues or to sidestep the growth in prices predicted in the Oregon Economic and Revenue Forecast by the State Office of Economic Analysis, the result of the loss of Revenue Sharing would be a program reduction of approximately \$4 million on an annual basis.

In October the County Executive presented the staff of the Board of Commissioners with six options for dealing with this short-fall and recommended that the Board begin to discuss the problem. It was the administration's position that, if enough resources could be found to do so,

all County programs should be extended until December 30, 1986. The time between the Executive Budget and the end of the calendar year would allow for revenue increases to be proposed to the voters in order to replace the lost federal dollars and support the current level of service for the next several years. Only if these alternative revenue plans failed would County programs be reduced.

After discussing the six options with the Board staff, the administration attempted to refine the options to indicate in more detail what the results of each of them might be so that the Board of Commissioners would have a rational basis on which to make policy decisions to confront the ongoing loss of revenues.

On November 6, the Executive presented the Board with an overview of the problem, five options for the Board to consider in dealing with the problem, and the outline of a process whereby the Board could clearly express the policies around which they wanted the Executive Budget to be prepared. The suggested process was that the Board should consider a number of resolutions about ways to deal with the prospective deficit.

The Board of Commissioners scheduled a plenary session of all elected officials on December 2, 1985. At that session, the officials discussed the problem and some indicated their basic positions. These were later incorporated into resolutions considered by the Board at three formal Board meetings, December 12, December 19, and January 2.

#### **Policies Adopted by the Board of County Commissioners**

1. County organizations were directed, if cutting programs, to retain prevention programs, to emphasize programs that integrate offenders into the community, to explore consolidation of County programs with City programs, to attempt to preserve programs that generate revenue, and a number of other policy guidelines (a list can be found on page A-3).
2. The County would provide no more General Fund support to the library system in 1986-87 than in 1985-86. The library system will would receive no additional revenue in order to offset the anticipated costs of inflation.
3. The Board would restrict its own use of the 1985-86 Contingency account so that a minimum of \$1,000,000 remains unspent at year end. This would increase the money available for allocation in 1986-87.
4. All resources unspent at the end of 1984-85 in excess of the amounts included in the 1985-86 budget were to be carried over into 1986-87, adding approximately \$1,300,000 to the one-time-only (OTO) resources available next year.
5. Spending by County administered organizations in 1985-86 would be restricted to no more than 97% of their budgets. Departments normally save 2% of budget. As a result of this added restriction, departmental savings appeared to be more than 3%, increasing the carryover by \$934,000.
6. The State of Oregon refunded to the County approximately \$200,000 that had been transferred with the Court trust accounts when the State assumed responsibility for the Court system. The Board reserved this money for expenditure next year.

Items 3 through 5 produced additional one-time savings of 1985-86 revenue that are available for spending in 1986-87. These savings totalled \$2.8 million.

Contingency freeze	\$ 400,000
1984-85 carryover	1,300,000
Additional 1% savings	934,000
State trust refund	<u>200,000</u>
	\$ 2,834,000

#### **PRINCIPLES TO GUIDE BUDGET PLANNING PROCESS FOR 1986-87**

(Approved by the Board of County Commissioners)

1. If choices must be made, emphasize youth programs over adult programs in human services.
2. If choices must be made, emphasize prevention programs over treatment programs in human services (for these "budget purposes", prevention services are those which can prevent greater public expense at a later time).
3. Emphasize prevention and treatment programs over purely custodial programs in justice services.
4. Within corrections, emphasize programs which attempt to integrate offenders into the community with appropriate supervisions and thereby maximize use of County jail bed days.
5. Treatment and custodial facilities should serve a maximum number of offenders at the minimum cost needed to treat or punish each offender. Require evaluation of effectiveness of the use of each resource.
6. Consolidate programs where the City and County both operate programs in the same subject area.
7. Place greater emphasis upon user fees, particularly in health, corrections, and animal control services, without significantly reducing use of these services by appropriate users.
8. Maintain the current combination of general fund and library levy funding for the library during 1986-87.
9. Explore the cost benefit of decentralizing personnel and purchasing.
10. Give serious consideration to eliminating one-time-only items before cutting ongoing program services.
11. Capture savings from additional annexations and transfers of municipal services.
12. Give special consideration to programs which are now or are likely to become largely self-supporting as a result of County funding.
13. Work with the City of Portland to realize savings through greater cooperation.

## Executive Recommendations

The actions taken by the Board produced enough one-time revenue for the 1986-87 budget to be put together without major program reductions. The Executive Budget also reserved enough resources to offset an equitable wage increase.

The Executive Budget included the following 1985-86 programs provided by the County:

1. full year operation of an 80 bed restitution center at an annual cost of approximately \$800,000;
2. the cost of indigent burial mandated by the State in 1985;
3. the full year costs of wage settlements agreed to for 1985-86 including the Deputy Sheriffs (7.5%), Deputy District Attorneys (4% plus bar dues), and Corrections Officers (14% retroactive to July 1984);
4. to the extent possible, within 99.5% of their 1985-86 funding level, all programs included in the 1985-86 Adopted Budget except those costs which were one-time-only such as projects and contracts begun but not completed in 1984-85 and carried forward into the current year or studies and activities specifically included in the current budget only for one year. County organizations were required to absorb any inflationary costs.

In addition to the resources known to be available prior to the beginning of the budget process and to those made available by timely Board action, 1985-86 revenues were projected to be \$911,000 higher than budgeted. This produced additional one-time-only carryover into 1986-87.

The County has been unable to absorb the increased flow of prisoners generated by the justice system within the number of spaces available at the Multnomah County Detention Center (MCDC) in the Justice Center and the Multnomah County Correctional Facility (MCCF) near Troutdale. The Executive Budget proposed that the Board of County Commissioners increase the Business Income Tax (BIT) from the rate of six-tenths of one percent of net income to a rate of ninety-five one-hundredths of one percent and dedicate the receipts to the Courthouse Jail (CHJ) and Claire Argow Center (CAC) reopening in 1986-87. In order to open these facilities in 1986-87 it would have been necessary to use a portion of the additional 1985-86 one-time-only revenue referred to above. The costs of opening both institutions totalled \$2,452,000. The estimated County revenue from the increased tax available in 1986-87 is \$1,850,000.

## Allocation of One-Time-Only Revenue

The Executive Budget therefore proposed to allocate the additional 1985-86 carryover as follows:

Open CHJ and CAC (in conjunction with increased BIT)	\$ 602,000
Repair courthouse elevators (OTO)	250,000
Edgefield Property water/sewer bill (OTO)	36,000
External Agencies current service level	
Extension Service	5,338
Metropolitan Arts Commission	6,678
Metropolitan Human Relations Commission	6,933
Portland Multnomah Commission on Aging	<u>4,629</u>
	\$ 911,578

## Budget Committee Decisions

The Board of County Commissioners agreed to increase the Business Income Tax as recommended by the County Executive. They did not, however, agree to dedicated its proceeds to additional jail space. Sitting as the Budget Committee, the Commissioners cut the Claire Argow Center from the 1986-87 Budget. They affirmed the recommendation to open the Courthouse Jail. Together, the new restitution center and the CHJ provide the County with 150 new jail spaces in addition to those at the Multnomah County Correctional Facility (184) and the Downtown Detention Center (476).

The Budget Committee recognized that several major issues were under negotiation in April.

1. Negotiations between the County and the City of Portland as to what areas of the unincorporated area could be contractually patrolled by City police and at what cost;
2. Negotiations relative to the procurement and site of a facility for the restitution center.
3. Wage negotiations with all County bargaining units except the Deputy Sheriffs, Deputy District Attorneys, and Corrections Officers;

Because these items had significant, undetermined, costs the Budget Committee reserved in General Fund Contingency all appropriations made available from cuts in the Executive Budget proposals (including \$1,544,000 from not reopening the Claire Argow Center) and all resources not included in the Executive Budget.

## Decisions Made Upon Adoption of the Budget

Appropriations lapse at the end of a fiscal year. In many cases goods and services approved by the Board in one fiscal year will not be paid for until the following fiscal year. When the 1986-87 Budget was adopted on June 26, 1986 \$2,739,115 was added to expenditures based on revenues committed to projects or equipment in 1985-86 and carried over into the new fiscal year.

General Fund	2,099,993
Road Fund	381,526
Cable Television Fund	59,995
Fleet Management Fund	97,601

Two of the three major issues under negotiation when the budget was approved in April were resolved by the time the budget was adopted.

In May the Board agreed to purchase a facility in which to locate a work-release/restitution center. The cost of the facility required the Board to allocate \$1,117,000 from the 1985-86 General Fund Contingency account. Spending this amount reduced the carryover into 1986-87 and, consequently, reduced the 1986-87 contingency account.

The patrol of the unincorporated area of the County was addressed in two ways. The City of Portland agreed to continue to provide complete police services to Hayden Island until November 5, 1986. By that date Hayden Island is supposed to be annexed to the City of Portland. In addition, the City will respond to high priority calls in the Dunthorpe area on the West side of the Willamette River until January 1987. Appropriations for this contract total \$143,000.

The Sheriff was allocated \$183,447 for four additional Deputy Sheriffs for patrol of unincorporated areas west of 122nd Avenue that were formerly patrolled by the City Police under an agreement expiring July 1, 1986.

With these issues resolved, the Board was able to provide funding for a package of additional corrections programs alternative to jail space. The purpose of the package is to make offenders more accountable to court orders, to reduce the rate and the seriousness of reoffense, and to allocate corrections resources, including jail space, to supervise as many offenders as possible in ways which are most likely to protect the public and to reduce the future harm and cost to the public from the offenders' conduct.

The package added five programs to the budget

1. Enhanced Recognizance Program - \$55,000 in Community Corrections. The Board added three pre-trial release interviewers and a \$5,000 service fund. This enhancement will result in 7-day, 24-hour coverage at MCDC. All persons booked who can be released will be uniformly and fairly interviewed permitting judges to release more pre-trial offenders and release them sooner. The fund will be used to buy for releasable offenders emergency, short-term services such as housing, alcohol and drug treatment, psychological and physical examinations, acute care, and transportation.

2. Corrections Case Management - \$72,000 in Community Corrections. The Board approved continuation of a contract with Burnside Projects to deal with defendants, primarily pre-trial and indigent, who are mentally ill or chemically dependent with prior admission to detox or Dammasch State Hospital, or who have a history of failing to appear on misdemeanor charges, or who are homeless. The service consists of a minimum of 8 beds to be available at appropriate housing facilities and case management to include: in-custody assessment and evaluation; site supervision for 80 defendants with a 30-day average length of stay in bed; a treatment plan; referral services for drug, alcohol, and mental health problems; compliance by the defendant with treatment plans developed by other agencies; and, supervision to require appearance at court and compliance with release conditions.
3. Close Street Supervision - \$38,717 in the Sheriff's Office - Corrections. The Board increased the number of Corrections Officers in the program from six to seven. The program provides close supervision outside of jail for inmates, placed in the program by the courts, who would not otherwise be eligible for placement outside of jail because of the seriousness of their offense (generally an A or B felony), and the level of public safety risk involved.
4. Women's Residential Services - \$25,000 in Community Corrections. The Board added appropriations to increase by five the number of contract program beds for women charged with or convicted of C felonies and who are appropriate only for residential placement. The program will include work-release, mental health evaluation and counseling, life-skills training, chemical dependency monitoring and treatment, supervision, medical care, emergency shelter, clothing, food, transportation and related services appropriate to the population.
5. Council for Prostitution Alternatives - \$22,000 in Community Corrections. The Board increased the County's contribution to \$62,000 in order to reach between 10 and 15 additional clients. The money will be applied to case management and a service fund for female and male prostitutes, whether or not currently serving a criminal sentence, who seek to pursue a legal lifestyle.

#### SUMMARY OF THE PACKAGE

<u>Service</u>	<u>Number of Clients</u>	<u>Approximate jail days/costs avoided</u>	<u>1986-87 Cost</u>	<u>Cost Per Offender per day</u>
ENHANCED RECOG			\$ 55,000	\$ 5.26
releases	720	7,200/\$576,000		.25
caseload	230	2,300/\$184,000		10.50
CASE MANAGEMENT	80	2,800/\$224,000	\$ 72,000	\$ 24.65
CLOSE STREET SUPVN.	10	7,300/\$584,000	\$ 38,717	\$ 5.30
WOMEN'S SERVICES	10	1,825/\$146,000	\$ 25,000	\$ 14.69
PROST. ALT.	10	Unknown	\$ 22,000	\$ 10.47
Total 1986-87 cost:			\$212,717	



As a consequence of opening an 80 bed work-release/restitution program, the Board also secured agreement from the District and Circuit Courts to use 80 beds within the present jail system for 1 to 90 day sentences for probation violators and inmates who violate the terms of intensive supervision, close street supervision, and work release. This will enhance the concept of utilizing jail only after less serious alternatives have failed. Reserving 80 beds for those who violate the terms of these alternatives also will provide additional leverage necessary to make the system's options other than incarceration more effective in their ultimate goal of rehabilitation.

The Board proposes that the Sheriff designate one wing at the Troutdale facility to be managed cooperatively by the Sheriff, the District Attorney and the District and Circuit Courts exclusively for offenders sentenced to 1 to 90 days for violation of probation or other supervision or treatment ordered by the court.

The 1986-87 Adopted Budget retains a large General Fund Contingency. The Board intends to authorize expenditures on youth programs during the first quarter of 1986-87, transferring these appropriations from General Fund Contingency.

### **THE BUDGET DOCUMENT AND FINANCIAL INFORMATION**

The budget document includes spending plans in five major sections that reflect the County's Organization.

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

Detailed estimates of expenditures by division are found in Section G following the explanatory spending plans.

The document also contains a "Financial Summary" that recaps resources and requirements by fund. In addition to the 1986-87 budget data, two years of actual history are displayed, along with the 1985-86 adopted budget. 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 H-1.

A number of changes in the format of this document compared to Multnomah County Budget of the past are described beginning on page A-13. They are an attempt to respond to the request by the Board of County Commissioners for better

program descriptions, more information that would be understandable to citizens wanting to assist in County budget decisions, and for verifiable indicators of workload and performance. In addition, the detailed estimate sheets for personnel (found in Section G) contain, for the first time, actual dollars spent by job class for fiscal years 1983-84 and 1984-85 as required by State law. This requirement has been previously noted by the Tax Supervising and Conservation Commission.

### **Changes in Fund Structure**

The Sewage Facilities Fund will be abolished at the end of fiscal year 1985-86 and the Financial Summary (Section H) displays it only to show its history. The fund was used to track receipts from the 1970 sale of the Fanno Creek Sewage Treatment Plant to the Unified Sewerage Agency (USA) in Washington County. The proceeds were transferred to the General Fund for expenditure. USA made its final payment in 1985.

Two funds are added in 1986-87, the Telephone Fund and the Convention Center Fund.

Until 1986-87, telephone costs - including line charges paid to phone companies, long distance charges, maintenance costs for both County-owned and leased systems, and lease payments - were divided up and charged against organizational budgets. The Telephone Fund will allow proper budgetary authorization of these expenditures. It will also make it possible for the County to accumulate a reserve account for future telephone equipment replacement and improvement. The resources of the fund are primarily service reimbursements (budgeted in object code "6140 - Communications") from all organizations supplied with telephones by the County central telephone system or one of several smaller systems that are tied into it. The requirements of the fund include a \$745,000 service reimbursement to the Capital Reserve Fund as a lease payment for the central telephone system.

In December 1985 the Board of County Commissioners increased the Transient Lodging Tax from the rate of 5 percent to 8 percent, and allocated the additional three-eighths of the proceeds to a Convention Center Fund. The ordinance was amended in February 1986 to allow hotels and motels to deduct 5 percent of the additional 3 percent to offset the costs of collection. The increased rate is effective with the quarter beginning April 1, 1986. Revenue will first be available for spending in August 1986.

The Convention Center Fund is dedicated to the "procurement and service of convention business or tourism in the County" and "activities necessary for development of the Convention and Trade Show Center". The ordinance contemplates voter approval of general obligation bonds to finance the construction of a Convention Center or funding from some other source by September 30, 1989. If construction financing has not been secured by that date, the additional tax will lapse and any remaining unspent proceeds will be used exclusively to promote convention business or tourism.

### **Accounting System**

The County purchased and installed a new computerized accounting system in 1985 called the Local Government Finance System (LGFS). The 1986-87 Budget reflects the flexibility and terminology of this system in a number of ways.

The most apparent effect is the presence of numeric codes throughout the document. These codes show the fund, department, and organization by which each program will be tracked in 1986-87. 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. A key to the fund coding is found on page A-16.

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

Because LGFS makes available a number of coding fields in addition to those related to fund and organization, it is now possible to track the expenditure of dedicated revenues within the General Fund rather than create separate funds to account for them. A number of these revenues, dedicated to specific purposes by statute or action of the Board of County Commissioners, presented troublesome bookkeeping problems in the past. While it was important to account for them, they were not sizable enough or distinct enough to justify fund status. The following dedicated revenues are included in the General Fund in 1986-87.

- Conciliation fees and a portion of marriage filing fees dedicated by State statute to marriage counseling, child custody evaluation, and mediation services - \$342,385.
- Commissary receipts from prisoners held in County jails dedicated by Federal regulation to purchase of commissary stores and prisoner welfare - \$150,000.
- Proceeds from forfeitures by narcotics dealers partially dedicated by ordinance to drug law enforcement costs incurred by the Sheriff, the District Attorney, and County Counsel - \$201,271.
- Fifteen percent of the net income of the Expo Center dedicated by Board of Commissioners resolution to maintenance and improvement of the Expo Center - \$67,000.
- State recreational vehicle fee revenue dedicated to parks programs - \$52,000.
- Parks revenue and other general revenues dedicated by Board resolution to the Parks Development Program - \$688,348.

### **Service Reimbursements**

There are a number of types of service reimbursements in the 1986-87 document which reflect allocations of various "overhead" costs to operations. Separate object codes are shown for the following service reimbursements:

- 7100 - Indirect Costs - reimbursements to the General Fund for general overhead including but not limited to accounting, purchasing, budgeting, and legal support.
- 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 - specific reimbursements from organizations in one fund to pay for identifiable services provided by organizations in another, e.g., reimbursements to the Road Fund for signs in offices, payments to Corrections Health for nursing services to Federal prisoners housed in the Multnomah County Detention Center.

There are two major classes of service reimbursement not segregated into object codes: Blue Cross health and dental insurance, and telephone costs. The County is self-insured for Blue Cross health and dental benefits. Organizations with employees who choose Blue Cross coverage are billed for the equivalent of a Blue Cross premium which is then accumulated in the Insurance Fund. This charge is a service reimbursement to the Insurance Fund but is displayed in the budget as part of the fringe benefit cost for employees (see below).

The County operates a number of telephone systems. This requires expenditures for long-distance calls, trunk lines, maintenance and other telephone costs. Organizations are billed for their share of these costs as part of object code "6140 - Communications" and the proceeds are accumulated in the Telephone Fund as service reimbursements.

### **Fringe Benefits**

In 1986-87, object code "5500 - Fringe Benefits" includes the following insurance and other fringe benefits costs for employees.

#### **FRINGE BENEFITS ESTIMATES PER EMPLOYEE**

<u>Percentage of Payroll</u>	<u>Sworn Law Officers and Corrections Officers</u>	<u>All Other Employees</u>
F.I.C.A. (Social Security)	7.15% up to \$42,000	7.15% up to \$42,000
Workers Compensation (reimbursement to Insurance Fund)	2.00%	2.00%
Retirement (P.E.R.S.)	23.79%	16.85%
Unemployment (reimbursement to Insurance Fund)	1.00%	1.00%
Long Term Disability (employees exempt from collective bargaining)	----	0.73%
Life Insurance (employees exempt from collective bargaining)	----	0.16%

# FRINGE BENEFITS ESTIMATES PER EMPLOYEE (Cont'd)

<u>Percentage of Payroll</u>		<u>Sworn Law Officers and Corrections Officers</u>	<u>All Other Employees</u>
<u>Insurance Costs</u>			
Life Insurance		\$40 Sworn 45 Corrections	\$38 regular
Dental Insurance*		\$472	\$472
Health Insurance*			
Blue Cross	single	\$ 900	\$ 900
	double	2,052	2,052
	multiple	2,376	2,376
Kaiser	single	\$ 780	\$ 780
	double	1,560	1,560
	multiple	2,340	2,340

\* Blue Cross costs are service reimbursements to the Insurance Fund.

## ADOPTED DESCRIPTION OF ~~APPROVED~~ BUDGET DOCUMENT

### Expenditure Plan

Former Multnomah County budgets were subject to the criticism that they did not include enough information about what the County does, how the County does it, and how much individual programs cost. The expenditure plans in the 1986-87 document attempt significant changes in the display and kinds of information available to users of the document. The following pages show how the expenditure plan pages are structured, and where to look for specific kinds of information. The format has some variations in the case of individual organizations but is generally consistent throughout the document.

**INTRODUCTION AND OVERVIEW  
SAMPLE**

[Each page is headed by the name of the Department and the Division.]

Manager: [Name of the Division Director]                      Agency XXX Organization XXXX  
[Accounting codes for Dept. & Div.]

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**PURPOSE**

[This section is a description of the basic goals of the division as a whole. It explains the general reason for the division's existence, its mission, objectives, and responsibilities.]

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**WORKPLAN 1985/86**

[This is a description of the plan of operation for the current year and the accomplishments of the division in accordance with that plan.]

**WORKPLAN 1986/87**

[This is the plan for the coming year. The division's budget will pay for the implementation of this plan.]

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<b>PERSONNEL</b>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>
Officials & Administrators	0	0	0	0
Professionals	[This section shows how many employees work for the division regardless of funding source, and what kinds of jobs they have. The 1983-84 and 1984-85 numbers are how many actually were employed; the 1985-86 and 1986-87 numbers are budgeted estimates.]			
Technicians & Para-Profess.				
Protective Srv. Workers				
Office & Clerical				
Skilled Craft & Srv. Maint.				
Total				

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<b>EXPENDITURES</b>	General Fund (100)	Federal/State Fund (156)	Other ( )	Total
Personal Services	\$ 0	\$ 0	\$ 0	\$ 0
Materials & Services	[This section shows the planned expenditures for the division. It shows in which fund these expenditures are tracked.]			
Capital Outlay				
Total	\$ 0	\$ 0	\$ 0	\$ 0

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**INTRODUCTION AND OVERVIEW  
SAMPLE**

[Each page is headed by the name of the Department and the Division.]

Manager: [Name of the Division Director]                      Agency XXX Organization XXXX  
[Accounting codes for Dept. & Div.]

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PROGRAM			Revenue Categories				
<u>Fd</u>	<u>Org</u>	<u>Organization</u>	<u>Operational</u>	<u>Grant</u>	<u>Other</u>	<u>General Fund Supplement</u>	<u>Total</u>
100	AAAA	[Name]	\$	\$	\$	\$	\$
156	BBBB	[Name]					
		Total	\$	\$	\$	\$	\$

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[This section shows two things:

1. the list of programs that make up the division and that are explained in the budget request;
2. where the money comes from to pay for each program - "Operational" revenue is the income produced by the program; "Grants" are transfers from other governments for specific purposes; "Other" revenue includes dedicated taxes or fees (and prior years' reserves, in special revenue funds); "General Fund Supplement" is the County subsidy of the program; "Total" is the sum of all the above revenues.]

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**PROGRAM**

[Fund #] [Org. #]  
**100**      **AAAA**      [Name]

[This section describes the activities for one of the programs in the division. It will include the estimated costs - \$ - and number of personnel - (FTE) - of each activity in the coming year. There is a section like this for each program shown in the "Revenue categories" section above.]

**INTRODUCTION AND OVERVIEW  
SAMPLE**

[Each page is headed by the name of the Department and the Division.]

Manager: [Name of the Division Director]                      Agency XXX Organization XXXX  
[Accounting codes for Dept. & Div.]

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<b>COSTS</b>	<b>1983-84</b>	<b>1984-85</b>	<b>1985-86</b>	<b>1986-87</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
[Personal Services] <b>PS</b>	\$            0	\$            0	\$            0	\$            0
[Materials & Svcs.] <b>M&amp;S</b>	[This section shows four years' data for the program. The FTE and expenses for 1983-84 and 1984-85 are what were actually used. Those for 1985-86 and 1986-87 are budget estimates.]			
[Capital Outlay] <b>CO</b>				
Total				

**INDICATORS**

[This section shows what output or workload the program tracks. Indicators can be anything that measures what it is that the organization does. Some organizations keep records of the numbers of clients they serve, or the number of units they produce. In many cases these statistics are relevant to the value and functions of the program, but not all programs lend themselves to this kind of measurement. Legal deadlines that have to be met, for example, or response time may make more sense as indicators of what is being done and how well.]

Because this is a new kind of information in the 1986-87 Budget, very few programs have actual numbers in the 1983-84 and 1984-85 columns.]

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## **Detailed Estimate Sheets**

Following the five sections of expenditure plans are the legally required detailed estimate sheets. They 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 (1983-84 and 1984-85) and the budgeted estimates for the current year (1985-86) and next year (1986-87).

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

## **Financial Summary**

The Financial Summary shows the total income and requirements for each fund. It primarily focuses on the individual revenue accounts.

The first part of the Financial Summary is a brief discussion of the major revenue sources and the basis for the 1986-87 estimates.

The remainder of the section is organized by fund. It lists, for each fund, the revenues coming into the fund, the expenditures to be made from the fund (in summary form) the amount of the contingency account and planned ending balance (if any). Four years of data are included in the Financial Summary, actual revenues and expenditures for fiscal years 1983-84, 1984-85 and budget estimates for 1985-86 and 1986-87.

## **Fund Table**

Because funds are referred to throughout the document, this list of funds and their accounting code may be helpful here. A brief description of the funds can be found in the Appendix beginning with page I - 10.

<u>Fund</u>	<u>Accounting Code</u>
General Fund	100
Road Fund	150
Emergency Communications Fund	151
Recreation Facilities Fund	152
Bicycle Path Construction Fund	154
Revenue Sharing Fund	155
Federal/State Program Fund	156
County School Fund	157
Tax Title Land Sales Fund	158
Animal Control Fund	159
Willamette River Bridge Fund	161
Library Serial Levy Fund	162
Cable Television Fund	163
County Fair Fund	164
Telephone Fund	165
Convention Center Fund	166
Short Term Debt Retirement Fund	200
Capital Reserve Fund	225
Assessment District Operating Fund	251
Assessment District Bond Sinking Fund	252
Inverness Fund	300
Data Processing Fund	301
Insurance Fund	400
Fleet Management Fund	401

## Appendix

The final section of the document includes a number of supplemental pieces of information that may help clarify the document.

1. Glossary of Terms and Abbreviations – a list of specialized terms and abbreviations used in the budget with brief explanations of them.
2. Explanation of Requirement Detail – descriptions of the individual objects of expenditure shown on the detailed estimate sheets.
3. Detail of Cash Transfers – a breakout of all amounts moved from one fund to another and a brief explanation of the reasons for the transfer.
4. Fund Descriptions – brief explanations of the reason for each fund and the kinds of revenue accounted for in it.
5. Description of Personnel Categories – the kinds of jobs included in the personnel groupings used in the explanatory expenditure plans.
6. Executive Budget Message – the policy recommendations from the County Executive to the Budget Committee.
7. Tax Supervising Letter of Certification.
8. Order Adopting the 1986-87 Document.
9. Order Levying Property Taxes.
10. Forms LB-50 and LB-60 required by the State to show how the tax levy was computed.
11. Index – an alphabetical list of the programs, organizations, and other items in the document with page references.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'D. G. Kline', written over a horizontal line.

Duane G. Kline  
Budget Officer

**SUMMARY OF RESOURCES**

Fund	Fund #	Beginning Working Capital	Property Taxes	Other Taxes	Charges and Recoveries	Interest Fines & Div	Federal Sources	State Sources	Local Sources	Cash Budget Subtotal	Service Reimbursement	Cash Transfers	Tax Anticipation Notes	Total Resources
General Fund	100	8,075,993	59,470,685	8,933,400	7,020,228	2,371,771	662,000	3,513,249	9,510	90,056,836	2,573,162	4,914,906	15,000,000	112,544,904
Road Fund	150	9,169,086	400,000	7,200,000	952,700	0	1,500	10,749,400	0	28,472,686	467,296	551,700	0	29,491,682
Emergency Communications Pd	151	0	0	0	0	0	0	380,000	0	380,000	0	0	0	380,000
Recreational Facilities Fund	152	96,000	0	0	352,000	0	0	0	0	448,000	0	0	0	448,000
Bicycle Paths														
Construction Fund	154	117,792	0	0	0	6,600	0	0	0	124,392	0	104,000	0	228,392
Rev Sharing Fund	155	247,484	0	0	0	38,000	944,000	0	0	1,229,484	0	0	0	1,229,484
Federal/State Fund	156	278,668	0	0	913,277	0	16,486,438	22,300,963	1,462,702	41,442,048	0	11,867,480	0	53,309,528
County School Fund	157	41,664	133,333	0	0	9,000	0	0	0	183,997	0	1,120,000	0	1,303,997
Tax Title Land														
Sales Fund	158	0	0	0	863,844	0	0	0	15,373	879,217	0	0	0	879,217
Animal Control Fund	159	27,386	0	0	698,924	11,000	0	0	0	737,310	0	1,015,395	0	1,752,705
Willamette River Bridges Fund	161	981,800	0	0	0	0	0	0	0	981,800	0	1,060,000	0	2,041,800
Library Serial														
Levy Fund	162	83,984	2,910,232	0	0	0	0	0	0	2,994,216	0	0	0	2,994,216
Cable Television Fund	163	185,319	0	0	753,188	0	0	0	0	938,507	0	0	0	938,507
Fair Fund	164	0	0	0	383,600	0	0	59,000	0	442,600	0	0	0	442,600
Telephone Fund	165	0	0	0	18,824	0	0	225,600	12,035	256,459	1,218,869	0	0	1,475,328
Convention Center Fund	166	0	0	1,870,740	0	0	0	0	0	1,870,740	0	0	0	1,870,740
Short-Term Debt Retirement Fund	200	0	0	0	0	700,000	0	0	0	700,000	0	15,400,000	0	16,100,000
Capital Reserve Pd	225	228,426	0	0	65,000	0	0	0	0	293,426	744,748	561,700	0	1,599,874
Assessment Dist Op Pd	251	24,100	0	0	326,300	0	0	0	0	350,400	0	200,500	0	550,900
Assessment Dist														
Bond Sinking	252	1,336,000	0	0	652,600	0	0	0	0	1,988,600	0	0	0	1,988,600
Inverness Fund	300	0	0	0	25,482	0	0	0	0	25,482	0	0	0	25,482
Data Proc. Fund	301	762,000	0	0	971,420	0	0	0	0	1,733,420	3,363,087	0	0	5,096,507
Insurance Fund	400	4,147,000	0	0	507,981	0	0	0	0	4,654,981	4,185,310	772,323	0	9,612,614
Fleet Management Fund	401	1,128,273	0	0	59,576	0	0	0	0	1,187,849	2,530,403	0	0	3,718,252
<b>Total Resources</b>		<b>26,930,975</b>	<b>62,914,250</b>	<b>18,004,140</b>	<b>14,564,944</b>	<b>3,136,371</b>	<b>18,093,938</b>	<b>37,228,212</b>	<b>1,499,620</b>	<b>182,372,450</b>	<b>15,082,875</b>	<b>37,568,004</b>	<b>15,000,000</b>	<b>250,023,329</b>

**SUMMARY OF REQUIREMENTS**

<u>Fund</u>	<u>Fund #</u>	<u>Human Services</u>	<u>Justice Services</u>	<u>Environmental Services</u>	<u>General Services</u>	<u>Nondepartmental Services</u>	<u>Total Expenditures</u>	<u>Cash Transfers</u>	<u>Contingency</u>	<u>Ending Balance</u>	<u>Total Requirements</u>
General Fund	100	4,145,984	35,197,139	3,644,055	15,855,930	18,682,487	77,525,595	30,906,898	3,562,411	550,000	112,544,904
Road Fund	150	0	0	27,137,975	0	0	27,137,975	1,709,206	644,501	0	29,491,682
Emergency Com- munications Fd	151	380,000	0	0	0	0	380,000	0	0	0	380,000
Recreational Facilities Fund	152	0	0	21,500	0	0	21,500	426,500	0	0	448,000
Bicycle Paths Construction Fund	154	0	0	195,602	0	0	195,602	0	32,790	0	228,392
Rev Sharing Fund	155	0	0	0	0	0	0	1,229,484	0	0	1,229,484
Federal/State Fund	156	42,003,089	5,982,018	5,073,849	72,388	178,184	53,309,528	0	0	0	53,309,528
County School Fund	157	0	0	0	0	1,303,997	1,303,997	0	0	0	1,303,997
Tax Title Land Sales Fund	158	0	879,217	0	0	0	879,217	0	0	0	879,217
Animal Control Fund	159	0	0	1,546,832	0	0	1,546,832	0	205,873	0	1,752,705
Willamette River Bridges Fund	161	0	0	2,041,800	0	0	2,041,800	0	0	0	2,041,800
Library Serial Levy Fund	162	0	0	0	0	0	0	2,994,216	0	0	2,994,216
Cable Television Fund	163	0	0	0	938,507	0	938,507	0	0	0	938,507
Fair Fund	164	0	0	391,029	0	0	391,029	0	51,571	0	442,600
Telephone Fund	165	0	0	0	1,475,328	0	1,475,328	0	0	0	1,475,328
Convention Center Fund	166	0	0	0	0	1,870,740	1,870,740	0	0	0	1,870,740
Short-Term Debt Retirement Fund	200	0	0	0	0	16,100,000	16,100,000	0	0	0	16,100,000
Capital Reserve Fd	225	0	0	0	0	1,599,874	1,599,874	0	0	0	1,599,874
Assessment Dist Op Fd	251	0	0	240,600	0	0	240,600	301,700	8,600	0	550,900
Assessment Dist Bond Sinking	252	0	0	600,421	0	0	600,421	0	0	1,388,179	1,988,600
Inverness Fund	300	0	0	25,482	0	0	25,482	0	0	0	25,482
Data Processing Fund	301	0	0	0	5,029,454	0	5,029,454	0	67,053	0	5,096,507
Insurance Fund	400	0	0	0	5,301,065	0	5,301,065	0	4,311,549	0	9,612,614
Fleet Management Fund	401	0	0	2,579,930	0	0	2,579,930	0	366,505	771,817	3,718,252
<b>Total Requirements</b>		<b>46,529,073</b>	<b>42,056,374</b>	<b>43,499,075</b>	<b>28,672,672</b>	<b>39,735,282</b>	<b>200,494,476</b>	<b>37,568,004</b>	<b>9,250,853</b>	<b>2,709,996</b>	<b>250,023,329</b>