

SECTION H - APPENDIX

AN OVERVIEW OF THE BUDGET PROCESS	H - 1
1988-89 BUDGET SCHEDULE	H - 3
GLOSSARY OF TERMS AND ABBREVIATIONS	H - 4
EXPLANATION OF REQUIREMENT DETAIL	H - 7
DETAIL OF CASH TRANSFERS	H - 9
DETAIL OF SERVICE REIMBURSEMENTS	H - 10
FUND DESCRIPTIONS	H - 13
DESCRIPTION OF PERSONNEL CATEGORIES	H - 15
COUNTY POLICY ON CONTINGENCY USE	H - 16
BUDGET MODIFICATION FORM	H - 18
EXECUTIVE BUDGET MESSAGE	H - 19
RESOLUTION APPROVING BUDGET	H - 23
TAX SUPERVISING LETTER OF CERTIFICATION	H - 24
INDEX	H - 25

AN OVERVIEW OF THE BUDGET PROCESS

Budgeting at Multnomah County is the combined effort of several different organizations. It is a series of overlapping processes beginning in September of one fiscal year and running through the entire following fiscal year. The work falls, generally, into two categories: establishing the budget for the coming year, and monitoring or modifying the budget for the current fiscal year.

BUDGETING FOR THE COMING FISCAL YEAR

Preliminary Planning (October-December)

In October, the Budget Office (a section of the Finance Division) begins an intensive review of the revenues actually received by Multnomah County in the prior fiscal year. (Refer to the Budget Schedule for the 1988-89 Budget on page A-3 for specific dates). Combining this information with the receipts and expenditures made through the first quarter of the current fiscal year, the Budget Office:

- a. estimates how much the County will take in and spend in the current year;
- b. estimates, in detail, the receipts to be expected in the following fiscal year;
- c. prepares a five year forecast of overall County income and spending using the economic assumptions of the State of Oregon Office of Economic Analysis.

Beginning in late November, taking the long-range condition into account and using preliminary estimates for the coming fiscal year, the Budget Office, the chief executive officer of the County (the Chair of the Board of County Commissioners) and department managers decide the process for putting together the budget. The Budget Office then prepares instructions and forms for departments to use in preparing their budget requests.

Budget Preparation (January-March)

In January and February department managers and their staffs nail down their work plans for the next year, including detailed estimates of the costs of their operation, and explain and justify their programs. This results in budget requests which are forwarded to the Budget Office in mid-February.

By analyzing County spending and income through December in conjunction with the departmental spending proposals, the Budget Office:

- a. estimates how much revenue from the current fiscal year will be carried into the next year to be spent;
- b. refines the estimate of revenue for the coming year;
- c. establishes the total costs of departmental programs.

The Employee Relations Division reviews all personnel actions in the budget requests. The Budget Office summarizes the departmental proposals for the Chair.

In March the summarized budget requests, the final estimates of the coming year's revenues, and any issues that remain to be resolved are presented to the County Chair. Departments, the Chair's Office, and the Budget Office then make the allocation decisions that become the Proposed Budget. The Budget Office completes the document and has it printed.

Budget Hearings (April)

The Chair presents the Proposed Budget to the Budget Committee at a budget hearing early in April. The Budget Committee for Multnomah County is the Board of County Commissioners.

A number of legal guidelines define the hearing process. At least 8 but not more than 14 days before the first budget hearing, it is advertised (in accordance with State law) in a newspaper of general circulation. As required by the Oregon Revised Statutes (ORS), at this hearing the Chair delivers a budget message informing the Budget Committee of the policy direction and decisions that underlie the Proposed Budget. The law also requires that copies of the Proposed Budget be made available at this hearing "so that a copy of the budget document ... may be readily obtained by any individual interested in the affairs of the municipal corporation." (ORS 294.401).

The Board of Commissioners spends the month of April reviewing, analyzing, debating and amending the Proposed Budget. The Board holds public hearings to allow citizens to express their views on the budget. The Board has work sessions to discuss the budget with departments and among themselves. At the end of the month the Board approves a budget reflecting its priorities and directs that it be transmitted to the Tax Supervising and Conservation Commission (TSCC).

The Budget Office revises the document to incorporate the changes ordered by the Board and prints the Approved Budget.

Adopting the Budget (May-June)

Oregon statutes require that the Approved Budget, including detailed estimates of revenues and expenditures for four fiscal years, be delivered to the Tax Supervising and Conservation Commission by May 15. TSCC, an institution established in 1919, is appointed by the Governor. It supervises budgeting and taxing activities of local governments in Multnomah County. It requires local governments to comply with laws governing local budgets and holds public hearings so that citizens may express their views regarding those budgets.

Before June 25 TSCC holds a hearing on the County Approved Budget.

At that hearing, the Board of County Commissioners explains its budget decisions and answers questions from the five members of the Tax Supervising and Conservation Commission and its staff. TSCC then issues a letter to the Board of County Commissioners certifying the budget and any property tax levy it contains. This letter also includes objections to and recommendations about the Approved Budget.

Prior to July 1, the Board amends the Approved Budget to account for any changes in the finances or programs of the County. It passes a resolution responding to the objections and recommendations of TSCC, making appropriations equal to the estimated revenues, and adopting the budget. The Board also passes a resolution levying property taxes consistent with the amounts certified by TSCC. These actions must be taken prior to July 1 because, under Oregon law, the County has no spending authority until the budget is adopted and appropriations are made.

The Budget Office revises the document to include the Board's amendments and prints the Adopted Budget. This document must be submitted to the County Assessor, the State Department of Revenue, and TSCC by July 15. The Budget Office then enters the adopted appropriations and estimated revenues into the County's automated accounting system.

MODIFYING THE BUDGET DURING THE FISCAL YEAR

The Adopted Budget is the County's financial and operational plan for the fiscal year. During the year, however, things happen which require the plan to be changed.

Budget Modification Resolutions (BUD MOD'S)

State law gives the Board of County Commissioners wide latitude to change the budget during the year. Generally, County departments request the changes on forms called BUD MOD's (see page H-12 for a sample of this document). During a normal year there are between 150 and 200 such requests. Using these resolutions, the Board has the authority to:

- a. alter appropriations to reflect changed priorities during the year;
- b. change approved staffing levels; and
- c. transfer appropriations from contingency accounts (refer to the Appendix, "Policy on Contingency Use", page H-10).

BUD MOD's are requested on nearly every weekly Board agenda.

Supplemental Budget

The Board can reduce appropriations to deal with decreases in estimated revenues using BUD MOD resolutions. However, if the County receives additional revenues not anticipated in the Budget, the Board cannot simply appropriate them. Unless these revenues are "grants, gifts, bequests, or devises transferred . . . in trust for specific purposes" (ORS 294.326), the County must go through an entire budget process and produce a Supplemental Budget to spend the money.

The Supplemental Budget process requires the Board to sit as the Budget Committee, approve a Budget, send the Supplemental Budget to TSCC, attend a TSCC hearing, and finally adopt the Supplemental Budget. Such a process is time consuming and is reserved for major changes in available finances.

BUDGET SCHEDULE FOR
1988-89 BUDGET

Budget Office

Estimates 87-88 and 88-89 Revenue

November 3 - December 17

Budget Office

Prepares Instructions and Forms

December 10 - January 4

Departments

Prepare Budget Requests
Budget Requests in Budget Office

January 4 - February 16
February 16

Budget Office

Estimates 88-89 Revenue

February 16 - March 7

Chair/Departments

Review proposed objectives and costs

February 22 - March 11

Chair

Makes Final Proposed Budget decisions

March 11

Budget Office

Prints Executive Budget

March 11 - March 28

BUDGET HEARINGS

April 7 - April 26

Board

Approves Budget

No later than April 28

Budget Office

Prints Approved Budget

May 1 - May 11

Budget Office

Delivers Budget to Tax Supervising and
Conservation Commission

May 15 (Legal Deadline)

Tax Supervising

Holds public hearing

Sometime between
June 15 and June 25

BOARD

ADOPTS 87-88 BUDGET

JUNE 30 (Legal Deadline)

GLOSSARY OF TERMS AND ABBREVIATIONS

Accrual Basis of Accounting – The system of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Ad Valorem Taxes – Taxes levied in amounts proportional to the value of the objects of the tax. In Oregon this is largely a tax upon the true cash value of real property.

Appropriation – An authorization from the Board of County Commissioners to spend money for specific purposes – limited to a single fiscal year.

Assessed Valuation – A valuation set upon real estate or other property as a basis for levying taxes.

Beginning Working Capital – The net cash or assets available to a fund at the beginning of a fiscal year.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets; generally land, buildings, improvements, and equipment valued at more than \$500 and having a life expectancy greater than one year.

Cash Transfer – Any transfer of resources from one fund to another.

CO – See Capital Outlay

C.C.A. – Community Corrections Act (State of Oregon).

Contingency – An appropriation set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

Continuing Revenue – Money the County expects to receive each year. (See OT0)

Dedicated Resources – Resources tied to a specific operation so that if the County receives money from a certain source, the County can spend that money only on a stipulated program. Grants to the County by the State or by the Federal government are dedicated resources.

D.U.I.I. – Driving Under the Influence of Intoxicants.

Enterprise Fund – Is established to finance and account for services and commodities furnished by a governmental unit to other governmental units and the general public. Amounts expended from the fund are restored to it by billing the users for the services provided. Enterprise funds differ from working capital funds largely in that the latter provide services only to subdivisions of the County. Examples are the Data Processing Fund and the Inverness Fund.

Federal Source – A contribution from the Federal government to Multnomah County. The contribution is usually made to support a specific function or program, but contributions may also be provided for general purposes.

Fines and Forfeitures – Sums of money imposed as a penalty for an offense and paid to the County.

Fiscal Year – The 12 months beginning July 1 and ending June 30 for Multnomah County and all other local governments in Oregon. The fiscal year for the Federal government begins October 1 and ends September 30.

FTE – Full-time Equivalent, the time an employee works compared to the full work year – 2088 hours (8 hours per day times 261 work days). A person who works 20 hours per week is 0.50 FTE or half a full-time position. So is a person who works 40 hour weeks for six months.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, resources and equities which are segregated for the purpose of carrying on specific activities.

General Fund – Is used to account for resources not allocated to specific purposes by law or contractual agreement; that is, any activity not financed from other funds is automatically financed from the General Fund.

General Revenues – Revenues not pegged to the operation of specific agency, although they may be derived from the operation of several organizations composing a system. These are taxes, fines, interest, and miscellaneous revenues not attached to the operation of a specific organization.

Grant – A transfer of a specific amount of funds from one organization to another to pay for specified services, which the receiver is accountable for back to the grantor.

Levy Outside 6% Limitation/Not Subject to Limitation – As provided in Article XI, Section 11, subsection (3) of the Oregon Constitution, "that portion of any tax levied which is specifically voted outside the tax base and the portion of any tax levied which is for the payment of bonded indebtedness and interest thereon is not subject to the 6% tax limitation".

GLOSSARY OF TERMS AND ABBREVIATIONS

Levy Within the 6% Limitation - Article XI, Section 11, subsection (1) of the Oregon Constitution lays down the basic rule that no taxing district shall levy a tax in excess of its tax base. (See definition of Tax Base). Note: This means that no district can levy a tax amounting to more than 106% of the revenue received the previous year without a vote of the people to either increase the tax base or authorize a levy outside the 6% limitation.

LGFS - (Local Government Financial System) the accounting system used by the County.

Licensing Permits - Charges made in return for legal permission to carry out specific activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County.

Materials and Services - A major budget category which contains contractual and other services, materials and supplies, travel, building management, etc.

MCCAA - Multnomah County Community Action Agency.

Modified Accrual Basis of Accounting - The system of accounting under which revenues and expenditures are generally on an accrual basis; but under which modifications are made such as: revenues are recorded when received in cash except for those readily available and susceptible to accrual, encumbrances are an admissible accrual, and vacation pay is recorded as an expense when paid.

M & S - See Materials and Services

Nondepartmental Expenditures - Appropriations for organizations and expenditures that do not fall logically under control of one of the four departments of Multnomah County Government.

Operational Resources - Resources which are dependent on the quantity of service provided by the organization, i.e., fees, sales, recoveries, rentals, reimbursements, etc., and for which the receiver is not accountable back to the payor.

O.R.S. - Oregon Revised Statutes.

Other Revenues - Revenues lacking the specificity to be classified grants, which are not reimbursements for providing a service, and which may not be used for a general governmental purpose, i.e., tax sharing.

OTO - "One-Time-Only" revenues or expenditures. Revenues the County will only receive once, such as proceeds from the sale of property, as opposed to revenues that will be received each year, such as the business income tax (see continuing revenue). Expenditures that will not be repeated in future years, such as a payment to a city to fund accrued vacation for transferred employees.

Personal Services - A major budget category which contains wages, salaries, fringe benefits, part time, overtime, and special premium pay.

Property Taxes - Ad valorem taxes levied primarily on the true cash value of real property; the major source of local government tax revenue.

Protective Service Workers - Law enforcement personnel, including Corrections Officers.

PS - See Personal Services

Service Reimbursements - Payments made by a County organization to another County organization in a different fund for services and/or commodities; e.g., payments from most organizations to Fleet Management Fund for the use of vehicles.

Short-term Debt - Indebtedness incurred by sale of notes. Multnomah County issues tax anticipation notes which, by State Law, must be repaid within the fiscal year. These notes are accounted for in the Short-term Debt Retirement Fund.

Special Revenue Fund - A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government (e.g., Federal/State Program Fund, Road Fund).

State Sources - A contribution from the State of Oregon to Multnomah County. The contribution comes in either the form of shared revenue (e.g., cigarette tax revenues) or partial support cost sharing of a specific program or a grant.

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either (a) the amount of tax levied in any one of the last three years plus 6% thereof or (b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied), 2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdictions.

GLOSSARY OF TERMS AND ABBREVIATIONS

Tax Levy - The total amount of property taxes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; e.g., 25 dollars per thousand dollars of assessed valuation of taxable property.

Total Cash, Revenue - The dollar amount of actual revenues received from any source for any given fund.

Total Requirements - Total cash expenditures plus service reimbursements, contingencies, and cash transfers.

Trust Fund - Is used to account for assets held by a governmental unit as trustee or agent, acting in a fiduciary capacity for other individuals, private organizations or governmental units, having no equity of ownership over such funds.

Working Capital Fund - Is established to finance and account for services and commodities furnished by one department to another within a single governmental unit. Amount expended from the fund are restored to it by service reimbursements from organizations in other funds. Working capital funds differ from enterprise funds in that the latter provide services to the general public and outside organizations as well as to subdivisions of the government.

EXPLANATION OF REQUIREMENT DETAIL

Code Object Title and Definition

PERSONAL SERVICES

- 5100 Permanent - Salaries and wages for straight time for the standard work week for positions intended to exist at least the full fiscal year.
- 5200 Temporary - Salaries and wages for straight time for positions that exist less than the full fiscal year.
- 5300 Overtime - Amounts paid for hours worked in excess of the standard number of hours per day or per week (depending upon union jurisdiction).
- 5400 Premium Pay - Amounts paid in excess of normal hourly rates for shift differential, lead work, work out of class, equipment operations, hazardous duty, and holiday work.
- 5500 Fringe Benefits - Amount contributed by the County for employee social security and pensions.
- 5550 Insurance Benefits - Cost of County-provided health, dental, life, unemployment and workers' compensation insurance.

MATERIALS AND SERVICES

- 6050 County Supplements - Payments made by the County in support of other jurisdictions or organizations.
- 6060 Pass Through Payments - Payments to contractors when the County receives money from another government which is dedicated to specific contractors by the other government.
- 6110 Professional Services - Services obtained under agreement from companies and individuals external to the County. Such services include engineering, legal, accounting, medical, janitorial, work study, etc.
- 6120 Printing - Rental of reproduction equipment, purchase or reproduction paper, printing, binding, blueprinting, and other reproduction services including services provided by City-County duplicating.
- 6130 Utilities - Electricity, water, natural gas, fuel, oil, and garbage service.
- 6140 Communications - Telephone and telegraph charges.
- 6170 Rentals - Rental of space and equipment from companies or individuals not part of County government.
- 6180 Repairs and Maintenance - Payments to companies or individuals for repairs and maintenance of buildings, machinery, equipment, etc.
- 6200 Postage - Inter-office mail and U.S. postage provided by City-County Distribution.
- 6230 Supplies - Fuel, oil, parts, and other motor vehicle repair and maintenance items; plumbing and electrical supplies, chemicals, drugs, and other items consumed in the normal course of operations; office supplies; tools and equipment with a unit cost less than \$100.00; janitorial supplies; clothing and uniforms; maintenance supplies, lumber, asphalt, etc.
- 6270 Food - Costs of food provided by the County.
- 6310 Education and Training - Classes, seminars, etc., and approved travel to such activities.
- 6330 Travel - Public transit and mileage pay.
- 6520 Insurance - Liability insurance, fire insurance, employees' bonding, and other insurance. See 5550-Fringe Benefits for personnel insurance.
- 6530 External Data Processing - Charges for data processing services when done by contract with private or non-County organizations.
- 6550 Drugs - Drugs and medicine purchased by the County.
- 6580 Claims Paid - Payments of insurance claims against the County.
- 6590 Judgments - Payments ordered by the Courts.
- 6610 Awards and Premiums - Expenses authorized as recognition of achievement by non-employees.
- 6620 Dues and Subscriptions - County memberships in organizations and subscriptions to periodicals.

EXPLANATION OF REQUIREMENT DETAIL

Code Object Title and Definition

MATERIALS AND SERVICES (cont'd)

- 7100 Indirect Costs - Reimbursement to the General Fund for services provided by the County to programs funded with dedicated revenue.
- 7150 Telephone - Reimbursement to the Telephone Fund for equipment, line costs, and long distance costs using County-owned phone equipment.
- 7200 Data Processing Services - Reimbursements to the Data Processing Fund for services provided by the Information Services Division.
- 7300 Motor Pool Services - Reimbursements to the Fleet Management Fund for use of County vehicles.
- 7400 Building Management Services - Reimbursements to the General Fund for services provided or paid for by the Facilities Management Division.
- 7500 Other Internal Services - For services provided to organizations in one fund by an organization in another fund.
- 7810 Debt Retirement - Payments for bonds and notes.
- 7820 Interest - payments for interest on bonds, notes, and other borrowing.

CAPITAL OUTLAY

- 8100 Land - For purchase of land.
- 8200 Buildings - For purchase, construction, or betterment of buildings owned or leased by the County.
- 8300 Other Improvements - For the purchase, construction, or betterment of structures other than buildings (such as roads, sewers, etc.).
- 8400 Equipment - For the purchase of equipment with a unit cost of \$500 or more and a life span of more than one year; of a unit cost of \$250 or more and uniquely identifiable.

DETAIL OF CASH TRANSFERS

- 7601 - **FROM** General Fund to Corner Preservation Fund - **\$206,715**
Transfer of Recording Fees designated for public land corner preservation per ORS 209.101.
- 7601 - **FROM** General Fund to the Federal/State Program Fund - **\$18,709,251**
General Fund match to grant programs:
- | | |
|------------------------|--------------|
| Human Services | \$17,644,138 |
| Justice Services | \$ 817,084 |
| Environmental Services | \$ 248,029 |
- 7601 - **FROM** General Fund to County School Fund - **\$1,274,650**
ORS 366.005 designates a County School Fund and \$10 for each child between the ages of 4 and 20 is to be transferred to County school districts for support.
- 7601 - **FROM** General Fund to Animal Control Fund - **\$1,143,310**
General Fund support to the Animal Control program.
- 7601 - **FROM** General Fund to Short-Term Debt Retirement Fund - **\$9,226,894**
Retirement of Tax Anticipation Notes and Interest
- 7601 - **FROM** General Fund to Capital Lease Retirement - **\$158,020**
Payback to the State on construction costs of the Justice Services Center not covered in the fixed price construction agreement - \$40,000

Payment to the State of Oregon for elections equipment - \$118,020
- 7601 - **FROM** General Fund to Insurance Fund - **\$332,403**
Liability/Property Insurance
- 7601 - **FROM** General Fund to Inmate Welfare Fund - **\$84,756**
Carryover of balance of commissary funds.
- 7605 - **FROM** Road Fund to General Fund - **\$189,607**
Transfer to cover General Fund expenditures on Road-related activities performed by:
- | | |
|--|-----------|
| 5010 - Environmental Services Administration | \$139,607 |
| 5035 - Electronic Services | \$ 50,000 |
- 7605 - **FROM** Road Fund to Bicycle Path Fund - **\$65,334**
ORS 366.514 designates a special fund in which 1% of State Highway money received by the County are held to be used for footpaths and bicycle paths.
- 7605 - **FROM** Road Fund to Willamette River Bridge Fund - **\$2,467,120**
Maintenance, operation and repair of the Willamette River Bridges in accordance with the Portland/Multnomah County services agreement.
- 7605 - **FROM** Road Fund to Assessment District Operating Fund - **\$229,571**
To pay the costs of Petition Street Construction until bonds are sold or property is assessed.
- 7605 - **FROM** Road Fund to Insurance Fund - **\$80,000**
Liability/Property Insurance
- 7606 - **FROM** Serial Levy Fund to General Fund - **\$4,401,480**
This amount represents the anticipated collections from the Correction's serial levy to be used to fund 190 jail beds.
- 7610 - **FROM** Library Levy Fund to General Fund - **\$7,188,932**
This amount represents the anticipated collections from the library levy and will be passed on to the Library.
- 7612 - **FROM** Fleet Management Fund to General Fund - **\$300,000**
- 7615 - **FROM** Assessment District Operating Fund to Road Fund - **\$183,342**
To repay front-end costs funded by Road Fund transfer in current or prior years.
- 7616 - **FROM** Recreational Facilities Fund to General Fund - **\$125,000**

DETAIL OF SERVICE REIMBURSEMENTS BETWEEN FUNDS

INSURANCE BENEFITS (5550) - PAID TO the Insurance Fund to cover Workers' Compensation, and long-term disability insurance to County employees - **\$7,759,157.**

FROM

6600 - General Fund	4,671,668
6601 - Road Fund	467,640
6602 - Federal/State Fund	2,050,604
6603 - Animal Control Fund	122,420
6623 - Willamette River Bridge Fund	117,567
6625 - Cable TV Fund	4,738
6626 - Fair Fund	7,604
6606 - Data Processing Fund	199,429
6618 - Insurance Fund	23,384
6607 - Fleet Management Fund	82,659
6627 - Telephone Fund	11,444

INDIRECT COSTS (7100) - PAID TO the General Fund to cover administration and overhead expenditures billed to grants and other dedicated revenues - **\$3,927,449.** The charges are made based on rates negotiated with the Federal Department of Health and Human Services.

FROM

6601 - Road Fund	DES	479,296
6619 - Bike Path Fund	OES	1,540
6602 - Federal/State Fund	DHS	2,458,557
	DJS	235,673
	DES	51,992
6623 - Willamette River Bridges Fund	DES	120,897
6625 - Cable TV Fund	DGS	11,607
6626 - Fair Fund	DES	18,543
6606 - Data Processing Fund	DGS	446,268
6627 - Telephone Fund	DGS	103,076

TELEPHONE COSTS (7150) - PAID TO the Telephone Fund to cover the costs of provided by the County-owned phone system - **\$1,025,391.**

FROM

6600 - General Fund	DHS	107,195
	DJS	269,592
	DES	38,524
	DGS	121,629
	NOND	37,679
6601 - Road Fund	DES	36,101
6602 - Federal/State Fund	DHS	308,368
	DJS	34,237
	DES	8,300
6603 - Animal Control Fund	DES	7,640
6623 - Willamette River Bridge Fund	DES	6,026
6625 - Cable TV Fund	DGS	2,070
6606 - Data Processing Fund	DGS	40,134
6618 - Insurance Fund	DGS	2,796
6607 - Fleet Management Fund	DES	5,100

DATA PROCESSING (7200) - PAID TO the Data Processing Fund to cover the costs of developing and running computer programs - **\$4,461,621.**

FROM

6600 - General Fund	NOND	3,943,147
6601 - Road Fund	DES	67,812
6602 - Federal/State Fund	DHS	347,659
	DJS	500
	DES	1,000
6603 - Animal Control Fund	DES	56,761
6627 - Telephone Fund	DGS	44,742

MOTOR POOL (7300) - PAID TO the Fleet Fund to cover use of County-owned vehicles, including both cars and vans for transportation and heavy equipment used in road construction - **\$2,814,334.**

FROM

6600 - General Fund	DHS	76,561
	DJS	840,256
	DES	257,224
	DGS	20,389
	NOND	8,903
6601 - Road Fund	DES	1,386,000
6602 - Federal/State Fund	DHS	54,584
	DJS	13,240
	DES	3,319
6603 - Animal Control Fund	DES	78,565
6623 - Willamette River Bridge Fund	DES	85,000
6605 - Data Processing Fund	DGS	4,176
6627 - Telephone Fund	DGS	540

BUILDING MANAGEMENT (7400) - PAID TO the General Fund to cover the costs of office space and buildings maintained by Facilities Management - **\$920,314.**

FROM

6601 - Road Fund	DES	48,410
6602 - Federal/State Fund	DHS	442,924
	DJS	68,016
	DES	6,105
6603 - Animal Control Fund	DES	82,000
6625 - Cable TV Fund	DGS	4,813
6618 - Insurance Fund	DGS	3,615
6606 - Data Processing Fund	DGS	230,964
6607 - Fleet Management Fund	DES	4,600
6627 - Telephone Fund	DGS	12,400

OTHER INTERNAL SERVICES (7500) - Reimbursements made between funds for specific purposes to cover the costs of services provided by one organization to another - \$1,531,117. Unlike the other service reimbursement categories, the specific service is noted below.

PAID TO the General Fund **\$536,408**

FROM	DHS	71,483	From HSD Program Management to Disease Control for education and outreach.
6602 - Federal/State Fund	DJS	104,160	From Community Corrections to Corrections Health
	DHS	24,167	Youth Program Office to Juvenile Justice Division for Offender Contract
	DES	2,200	From Community Development to DES Administration for share of personal computer.
	DES	10,000	From Community Development to DHS Director's Office for E.B.N.C. Coord.
6604 - Recreation Fac Fund	DES	32,650	To Parks for maintenance at Glendoveer Golf Course.
6618 - Insurance Fund	DGS	198,156	To Employee Services for clerical support of the liability and Workers' Comp program and Risk Management.
6624 - Tax Title Fund	DES	113,687	To DES Facilities Management for administration of the foreclosure process and maintenance of foreclosed properties
6626 - Fair Fund	DES	139,000	To Expo for capital improvements.

PAID TO the Road Fund \$614,060

FROM

6600 - General Fund	DJS	1,000	From D.A. for signs
	DES	110,000	To County Surveyor
	DES	53,125	To Operations and Maintenance and Road Fund Accounting for maintenance, accounting, and clerical services
	NOND	550	From the Board of County Commissioners and Citizen's Involvement for signs
6604 - Recreation Fac Fund	DES	1,000	To Accounting for Fiscal Services
6602 - Federal/State Fund	DES	2,800	To Accounting for financial and clerical services
6619 - Bike Path Fund	DES	11,994	To Engineering for design and construction
6603 - Animal Control Fund	DES	1,000	To Road Fund Accounting for fiscal and clerical
6623 - Willamette Bridges Fund	DES	91,326	To Engineering for project design
6626 - County Fair Fund	DES	5,365	To Operations and Maintenance for services at Expo Center
6620 - Assmnt Dist Oper Fund	DES	39,500	To Engineering for project design and Road Road Fund Accounting
6607 - Fleet Fund	DES	35,000	To Operations and Maintenance for space and supplies
6628 - Corner Preserv Fund	DES	250,000	To Surveying for maintenance of public land corners

PAID TO the Federal/State Fund \$8,300

FROM

6600 - General Fund	DES	3,500	To CDBG for clerical support
6601 - Road Fund	DES	4,800	To CDBG for clerical support

PAID TO the Capital Lease Retirement Fund \$327,349

FROM

6600 - General Fund	DJS	29,472	From Sheriff for 1987-88 Equipment
	DGS	144,000	From A & T for 1987-88 Equipment
		1,000	Finance for 1987-88 Equipment
		30,000	Elections for 1987-88 Equipment
	DES	26,000	Lease purchase of warehouse
	DES	132,000	Purchase one floor of Gill Building
6606 - Data Processing Fund	DGS	96,877	Lease purchase equipment 1987-88

PAID TO the Willamette Bridge Fd \$45,000

FROM

6601 - Road Fund	DES	45,000	For Engineering and maintenance of non-Willamette Bridges
------------------	-----	--------	---

PAID TO the Lease Purchase Project Fund

FROM

6600 - General Fund	DES	271,000	Lease purchase of Gill Building and other properties.
---------------------	-----	---------	---

FUND DESCRIPTIONS

Governments traditionally account for dedicated revenues in separate funds. Funds are accounting mechanisms. They are set up to keep track of groups of assets set aside to conduct specified activities or to carry out objectives in accordance with specific regulations.

Multnomah County budgets for 23 funds. They are noted throughout the budget document both by name and by the accounting code - a three-digit number used by the computerized accounting system.

	Basis of Accounting
<u>GENERAL FUND</u> (Fund 100). This fund is used to account for all the <u>undedicated</u> resources of the County, the money the County receives without strings attached. General Fund resources, with very few exceptions, can be spent on any activity the County is not prohibited from performing. The County is required by State law, on the other hand, to carry out many of the activities paid for by the General Fund using its general taxing and revenue-raising authority. The biggest revenue source accounted for in the General Fund is the County's property tax base.	Modified Accrual
<u>ROAD FUND</u> (Fund 150). The Oregon Constitution (Article IX, Section 3a) requires all revenue derived from fuel taxes and licenses of motor vehicles to be used for road and street construction and maintenance. Multnomah County accounts for this revenue (state receipts shared with counties and the County gas tax) in the Road Fund.	Modified Accrual
<u>RECREATION FACILITIES FUND</u> (Fund 152). The County receives a percentage of the greens fees at the County-owned Glendoveer Golf course under the terms of the contract with the course operators. This fund accounts for those revenues.	Modified Accrual
<u>EMERGENCY COMMUNICATIONS FUND</u> (Fund 151). The County receives a share of the State Telephone Excise Tax based on the number of residents in the unincorporated area of the County. This revenue is used, as required by statute, to help pay for "911" calls, ambulance dispatch costs, and sheriff patrol dispatch costs incurred by the City of Portland's Bureau of Emergency Communications.	Modified Accrual
<u>BICYCLE PATH CONSTRUCTION FUND</u> (Fund 154). One percent of all State shared revenue accounted for in the Road Fund is dedicated by statute to the construction and maintenance of bicycle paths and pedestrian paths. The Bicycle Path Construction Fund accounts for the expenditure of this dedicated revenue.	Modified Accrual
<u>REVENUE SHARING FUND</u> (Fund 155). The Federal Government provided the County with a grant of Federal money. Federal law required that this money, and any interest earned on it, be shown in a separate fund. The money was not dedicated to specific purposes, however, so the County transferred the revenue to the General Fund for expenditure. With the end of Revenue Sharing this fund shows history only.	Modified Accrual
<u>FEDERAL/STATE PROGRAM FUND</u> (Fund 156). This fund accounts for dedicated grants received from the Federal and State governments and the County's General Fund contribution ("match") to the grant programs.	Modified Accrual
<u>COUNTY SCHOOL FUND</u> (Fund 157). The County is required by statute to contribute to the Education Service District \$10 of property tax receipts for each child between the ages of 4 and 20 and one fourth of its revenue from the "Forest Reserve Yield". The County School Fund accounts for this contribution.	Modified Accrual
<u>TAX TITLE LAND SALES FUND</u> (Fund 158). When the Sheriff forecloses on a property and sells it because the owner is more than three years delinquent in paying property taxes, the proceeds are recorded in this fund. The net receipts, after the Sheriff's expenses are deducted, are distributed to all taxing districts within the County.	Modified Accrual
<u>ANIMAL CONTROL FUND</u> (Fund 159). State law requires a fund to account for revenues from the sale of dog licenses. The County uses this fund to account for expenditures for animal control, including the operation of an animal shelter. Although dedicated animal license fees are accounted for in this fund, the bulk of its expenses are paid for by a transfer of undedicated revenue from the General Fund.	Modified Accrual
<u>SERIAL LEVY FUND</u> (Fund 160). This fund accounts for the proceeds of a \$4,700,000 three year serial levy beginning in 1987-88. The levy is for operation of a 100 bed jail facility.	Modified Accrual
<u>WILLAMETTE RIVER BRIDGE FUND</u> (Fund 161). Multnomah County shares Road Fund revenue with the City of Portland in accordance with a contract transferring certain roads to the City. The contract also required the County to set aside in the Willamette River Bridge Fund \$1,060,000 annually for maintenance of the Hawthorne, Morrison, Burnside, Sellwood, and Broadway Bridges. Beginning in 1987-88 all costs of bridge maintenance are shown in this fund.	Modified Accrual
<u>LIBRARY SERIAL LEVY FUND</u> (Fund 162). The County collects a voter approved tax levy dedicated to the Multnomah County Library. The proceeds from that levy are shown in this fund and transferred to the General Fund for payment to the Library.	Modified Accrual

FUND DESCRIPTIONS

	<u>Basis of Accounting</u>
<u>CABLE TELEVISION FUND</u> (Fund 163). The County acts as fiscal agent for a consortium (including East County cities) that granted a cable franchise for the area outside Portland east of the Willamette River. This fund shows the revenue from franchise fees paid to all the jurisdictions and records the expenditures for cable regulation and "citizen access" programming.	Modified Accrual
<u>COUNTY FAIR FUND</u> (Fund 164). This fund, optional in Multnomah County but required in counties with populations below 400,000, is used to show the cost of the County Fair and the revenues the Fair brings in.	Modified Accrual
<u>TELEPHONE FUND</u> (Fund 165). This fund shows the operational, maintenance, and line costs of County phone systems. Its revenues are reimbursements from County organizations that use County-provided phones. The reimbursements are budgeted in object code "7150 Telephone".	Modified Accrual
<u>CONVENTION CENTER FUND</u> (Fund 166). The County collects a 2.85% dedicated "transient lodging tax" from all hotels and motels in the County. These revenues can only be used for a proposed Convention Center.	Modified Accrual
<u>CORNER PRESERVATION FUND</u> (Fund 167). The County collects a fee on all records of real property transactions. As required by State law, these fees are accounted for in the Corner Preservation Fund where they are expended on surveying activities to maintain public land corners.	Modified Accrual
<u>INMATE WELFARE FUND</u> (Fund 168). This fund is used to account for the proceeds from sales of commissary items to inmates in County jails.	Modified Accrual
<u>SHORT-TERM DEBT RETIREMENT FUND</u> (Fund 200). The County borrows money during the Fall to pay its expenses until property taxes begin to be received in November. This fund accounts for the re-payment of the money borrowed and the costs of borrowing it.	Full Accrual
<u>CAPITAL LEASE RETIREMENT FUND</u> (Fund 225). The County accounts for lease-purchase payments for buildings and major pieces of equipment in this fund. Its revenues are service reimbursements and cash transfers from other funds.	Modified Accrual
<u>INVERNESS JAIL PROJECT FUND</u> (Fund 230). This fund tracks expenditures for the construction of the Inverness Jail Facility begun in April 1987. It's revenues are proceeds from certificates of participation in a third-party financing package.	Modified Accrual
<u>LEASE/PURCHASE PROJECT FUND</u> (Fund 235). This fund accounts for expenditures for capital acquisitions. The revenues of the fund are provided by third-party financing.	Modified Accrual
<u>ASSESSMENT DISTRICT OPERATING FUND</u> (Fund 251). This Fund is used to account for the construction of local improvement projects such as petition streets. Short-term project financing is provided by loans from the Road Fund. Bancroft Bonds provide long-term financing. Bonds are repaid through assessments collected from property owners.	Modified Accrual
<u>ASSESSMENT DISTRICT BOND SINKING FUND</u> (Fund 252). This Fund is used to account for the retirement of Bancroft Bonds and interest through the collections of Assessment Contract installments. Bancroft Bonds are sold to pay for local improvement projects and subsequent assessment payments are used to pay off the Bonds.	Modified Accrual
<u>INVERNESS FUND</u> (Fund 300). The County provides administrative support to the Central County Sewer Service District. The Inverness Fund (originally created to track the costs of the Inverness Sewage Treatment Plant now operated by the City of Portland) records the costs of these administrative services and the reimbursement for them. This fund shows history only.	Full Accrual
<u>DATA PROCESSING FUND</u> (Fund 301). This fund shows the costs of data processing systems operated by the County. County organizations reimburse this fund for their use of computer systems and these reimbursements are budgeted in object code "7200-Data Processing". This fund is also reimbursed for its services by a number of non-County organizations including the State court system and the City of Portland.	Full Accrual
<u>INSURANCE FUND</u> (Fund 400). The County has determined that it is less costly to set aside reserves to pay claims than to buy certain kinds of insurance. Reserves and the costs of administration for liability, workers compensation, unemployment, property damage, and medical/dental claims are shown in this fund. Other funds and organizations contribute to this fund through service reimbursements budgeted in object code "5550 Insurance Benefits" or by cash transfers.	Modified Accrual
<u>FLEET MANAGEMENT FUND</u> (Fund 401). This fund accounts for the cost of operating, maintaining, and replacing County-owned vehicles. Organizations using such vehicles pay for them under object code "7300-Motor Pool".	Full Accrual

DESCRIPTION OF PERSONNEL CATEGORIES

Throughout the departmental spending plans in the budget there is information about the number of Full Time Equivalent (FTE) employees working for organizations. This information is categorized into six groups. What follows is a brief description of those six groupings.

Officials and Administrators:

Occupations in which employees set broad policies, exercise overall responsibility for execution of these policies, or direct individual departments or special phases of the agency's operations, or provide specialized consultation on regional, district or area basis. Includes: department heads, bureau chiefs, division chiefs, directors, deputy directors, controllers, examiners, wardens, superintendents, sheriffs, police and fire chiefs and inspectors and kindred workers.

Professionals:

Occupations which require specialized and theoretical knowledge which is usually acquired through college training or through work experience and other training which provides comparable knowledge. Includes: personnel and labor relations workers, social workers, doctors, psychologists, registered nurses, economists, dietitians, lawyers, system analysts, accountants, engineers, employment and vocational rehabilitation counselors, teachers or instructors, police and fire captains and lieutenants and kindred workers.

Technicians and Paraprofessionals:

Technicians:

Occupations which require a combination of basic scientific or technical knowledge and manual skill which can be obtained through specialized post-secondary school education or through equivalent on-the-job training. Includes: computer programmers and operators, technical illustrators, highway technicians, technicians (medical, dental, electronic, physical sciences), assessors, inspectors, police and fire sergeants and kindred workers.

Paraprofessionals:

Occupations in which workers perform some of the duties of a professional or technician in a supportive role, which usually require less formal training and/or experience normally required for professional or technical status. Such positions may fall within an identified pattern of staff development and promotion under a "New Careers" concept. Included: research assistants, medical aides, child support workers, welfare service aides, and kindred workers.

Protective Service Workers:

Occupations in which workers are entrusted with public safety, security and protection from destructive forces. Includes: police patrol officers, animal control officers, guards, deputy sheriffs, bailiffs, correctional officers, detectives, marshals, and kindred workers.

Office and Clerical:

Occupations in which workers are responsible for internal and external communication, recording and retrieval of data and/or information and other paperwork required in an office. Includes: bookkeepers, messengers, office machine operators, clerk-typists, stenographers, statistical clerks, dispatchers, license distributors, payroll clerks and kindred workers.

Skilled Craft and Service-Maintenance Workers:

Skilled Craft Workers:

Occupations in which workers perform jobs which require special manual skill and a thorough and comprehensive knowledge of the processes involved in the work which is acquired through on-the-job training and experience or through apprenticeship or other formal training programs. Includes: mechanics and repairers, electricians, heavy equipment operators, stationary engineers, skilled machining occupations, carpenters, and kindred workers.

Service Maintenance:

Occupations in which workers perform duties which result in or contribute to the comfort, convenience, hygiene or safety of the general public or which contribute to the upkeep and care of buildings, facilities or grounds of public property. Workers in this group may operate machinery. Includes: truck drivers, bus drivers, bus drivers, garage laborers, custodial employees, gardeners and groundkeepers, construction laborers.

COUNTY POLICY ON USE OF THE GENERAL FUND CONTINGENCY ACCOUNT

According to the Oregon Administration Rules (OAR 150-294.352[8]), the Multnomah County General Fund is eligible to appropriate a contingency account under certain conditions:

"The estimate for general operating contingencies is based on the assumption that in the operation of any municipality from an operating fund, certain expenditures will become necessary which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. The estimate shall be reasonable, shall be based on past experiences, and shall be based on the operation and purpose of the particular fund involved."

The budgeted contingency account is large enough to cover unforeseen requirements and also, as a rule sufficient appropriations to pay increased wage settlements for bargaining units whose labor contracts are in the process of negotiation.

In 1982 the Board of County Commissioners adopted a resolution setting out the guidelines the Board applies to all requests for transfers from the General Fund contingency account. The text of that resolution follows.

WHEREAS, Multnomah County in its role as a general purpose government provides necessary and valuable services to a broad range of needs in the community.

WHEREAS, it is necessary to protect the stability and continuity of those services by maintaining clearly defined fiscal guidelines and policies.

WHEREAS, Multnomah County enunciated such guidelines and policies in December 1976 in the form of Financial Planning Report #7;

WHEREAS, adherence to those principles has served County government well as the fiscal parameters for budgetary decisions.

THEREFORE BE IT RESOLVED that the Board of County Commissioners affirms its support of the recommendations outlined in FPR #7; and

BE IT FURTHER RESOLVED that in support of the fundamental principle that in order to avoid financial instability, "continuing requirements cannot increase faster than continuing revenue," the following are guidelines to be used by the Board in considering requests from the Contingency Funds:

- 1) Approve no contingency requests for purposes other than a "one-time only" allocation.
- 2) Fund any costs related to labor contract settlements that exceed the budgeted reserves for that purpose with reductions in base-line budgets or increases in continuing revenues.
- 3) Limit contingency funding to the following:
 - a) Emergency situations which if left unattended, will jeopardize the health and safety of the community.
 - b) Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies.

In May 1986 the Board further restricted access to the contingency account by limiting its consideration of transfer requests to quarterly meetings.

WHEREAS, the Board finds that appropriation transfers from the General Fund contingency have a significant effect on the annual budget process by reducing the amount of the cash carry-over to subsequent fiscal years; and

WHEREAS, transfers from the General Fund contingency should be reviewed in the context of other budget decisions so that higher priority projects are not jeopardized by ad hoc decisions regarding use of contingency appropriations; and

WHEREAS, the Board currently lacks any procedure to assure that budget priorities are adequately considered at the time transfers from the General Fund contingency are considered;

NOW, THEREFORE, BE IT RESOLVED that the following procedures shall be used when requests for transfers from the General Fund contingency are submitted to the Board.

1. Requests for transfers from the General Fund contingency will be reviewed on a quarterly basis, unless an emergency is found to exist as described below.
2. The official requesting the transfer shall complete an informational form, to be supplied by the Board, and submit the form at the same time as the transfer request. The form shall solicit, but not be limited to, the following information:

- a. whether the expenditure for which the transfer is sought has been included in any annual budget request during the last five years. If the expenditure has been part of a budget request during the last five years, the reasons for denial of the request shall be described;
 - b. an explanation of why the requested expenditure cannot be handled through the annual budget process;
 - c. a statement as to why underexpended line items in the department requesting the transfer are not available for transfer within that department's budget to cover the unanticipated cost;
 - d. a description of any revenues or cost savings that would result from the requested expenditure.
3. At the time of each quarterly review of requests for contingency account transfers, the Budget Division shall submit a report detailing the use of the contingency account during the current fiscal year, the effect of the proposed transfers, the relationship of the contingency account to the next year's projected revenues, and any other information deemed useful. The purpose of this report is to place contingency account transfers in the context of the overall budget process.
 4. In special circumstances, requests for transfers from the General Fund contingency account may be considered without waiting for the next regular quarterly review. Examples of special circumstances include:
 - a. need for emergency repairs (e.g., to repair a failing bridge);
 - b. to pay a judgement or settlement that is accruing interest, if no other source of funds is available for payment.

If a request for a transfer is made without waiting for a quarterly review, the request must describe in detail the costs or risks that would be incurred by waiting for the next quarterly review.

On September 17, 1987, the Board further amended the process for moving appropriations from the Contingency Account by inserting the following review mechanism.

3. At the time of each quarterly review of requests for contingency account transfers, all such requests shall be submitted to the Chair of the Board. The Chair shall forward the requests to the Finance Committee.

The Finance Committee shall review all proposed transfers prior to their placement on the Board's agenda to determine whether they meet the following criteria:

- a. Emergency situations which if left unattended, will jeopardize the health and safety of the community.
- b. Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies.
- c. Expenditures of unanticipated revenues not classifiable as grants.

The Finance Committee shall forward to the Board for their consideration all proposed requests.

BUDGET MODIFICATION NO. _____

(For Clerk's Use) Meeting Date _____

Agenda No. _____

REQUEST FOR PLACEMENT ON THE AGENDA FOR _____

(Date)

DEPARTMENT _____ DIVISION _____

CONTACT _____ TELEPHONE _____

*NAME(s) OF PERSON MAKING PRESENTATION TO BOARD _____

SUGGESTED

AGENDA TITLE (to assist in preparing a description for the printed agenda)

ESTIMATED TIME NEEDED ON THE AGENDA

DESCRIPTION OF MODIFICATION (Narrative explanation of the reasons for the requested budget change, where appropriations are to be added, what the source of the new appropriation is. Attach additional information if this space is not sufficient.)

[] PERSONNEL CHANGES ARE SHOWN IN DETAIL ON THE ATTACHED SHEET

REVENUE IMPACT (Explanation of revenues being changed and the reason for the change)

TO BE COMPLETED BY FINANCE/BUDGET

_____ Contingency before this modification (as of _____) \$ _____
(Specify Fund) (Date)
After this modification \$ _____

Originated By Date Department Director Date

Finance Date Employee Relations Date



GLADYS McCOY, Multnomah County Chair

Room 134, County Courthouse
1021 S.W. Fourth Avenue
Portland, Oregon 97204
(503) 248-3308

"BUILDING A BETTER LOCAL GOVERNMENT" **Multnomah County Executive Budget Message** **April 7, 1988**

This budget will provide Multnomah County with better government rather than more government. After a thorough review of our services, I have concluded that we should concentrate on improving the job we are doing instead of stretching our resources thin by adding more programs.

In this \$231 million budget, I propose no new taxes. Revenues go up slightly because we will invoke the state-approved six percent increase allowed in property taxes, and we also expect modest growth in business income taxes consistent with growth in the economy.

Support Services Improve Programs

Most of the modest increase in tax revenue will go to help us keep pace with rising costs in existing services. However, by using part of these funds and by cutting some services, I have re-allocated as much as possible to support activities without hurting essential services. The control mechanisms which the budget provides will decrease government costs in the long run. These mechanisms, sometimes referred to as "infrastructure," will reduce liability, decrease unexpected costs, and increase the effectiveness of the dollars that we do spend on direct public services. We must balance our programs with necessary support systems which have suffered costly, long term neglect.

I have constructed the Budget so that it provides a small down payment on those central support services. At the same time, I have provided funds for program planning and improvement where I could. The funds will enable Multnomah County to:

- Correct deferred maintenance on County buildings and begin a preventive maintenance plan.
- Add essential staff in the Department of Justice Services to address concerns about crime, jails, diversion programs and other cost-effective prevention programs.
- Strengthen the supervisory management in the Sheriff's Office in order to impact the rate of Corrections Officers' unscheduled time off, which is driving overtime expense.

- Improve our central management information system, currently inadequate for meeting the needs of managers and policy makers.
- Ensure financial program management accountability in the Juvenile Justice Division and the Office of Public Guardian.
- Address pay equity in all our employee classifications by developing a fair and equitable compensation plan and provide the ability to manage that plan.
- Begin a program to correct the labor-intensive property tax appraisal and collection system which does not meet the professional requirements of the Assessment and Taxation Division.
- Examine employee benefit plans for cost containment opportunities, manage our benefit contracts, which haven't been substantially revised since 1978, and provide employees with assistance and information.
- Negotiate our labor agreements in a cost effective manner and train County managers in performance management and labor contract administration in order to avoid costly settlements.
- Implement prevention-based risk management and bring some contracted services in house.

Changing the Budgeting System

We have been able to identify the areas requiring improvement and opportunities for reduction because we introduced a new budget process to the County this year. In the past, Multnomah County has followed the practice of "baseline" budgeting. An entire department would have to function within a particular dollar amount. Individual programs would then divide up the set amount. This year, we followed the first step in a three-year process to install strategic planning, set priorities and make the budget part of a year-round process. We have also begun to incorporate and will measure the attainment of objectives. These processes will be refined and, like infrastructure improvements will insure that we are effective in what we do.

In addition, this budget process has allowed for greater citizen participation. To that end, we continue to rely on the Citizen Budget Advisory Committees, representing each of the four departments, the Sheriff, the District Attorney and the Auditor as well as our non-departmental offices.

For the first time, the Executive Budget has been developed with the knowledge of the four other board members. I met with them individually to hear their advice and listen to their suggestions. We also met as a group to discuss my decisions. I believe this process has been beneficial to all involved.

Changes

To safeguard the tax dollar we must eliminate programs which have served their purpose. I have done so this year. For example, last year we introduced the Management Analyst Team, to give us thorough reports on how the County actually functions. This team has done a good job. However, I have decided not to fund it in this budget. We will rely on our highly capable managers to manage our programs effectively.

Some social services programs in the Department of Human Resources deserve special attention. The Office of Public Guardian has been enhanced by increased funds to provide adequate service and oversight in order to avoid the mismanagement of the past. Over the past year, the County has participated with other public and private agencies concerned with providing for the lowest of the low income. The Emergency Basic Needs Committee has produced a thoughtful and valuable proposal for creating a safety net for troubled families and individuals. I have endorsed this proposal along with the rest of the Board. This budget contains \$70,000 as a beginning to implement the committee's proposals. Many of the improvements to central support services that I have proposed will also help the Department of Human Services serve citizens better.

This budget demonstrates our decision to persuade the State of Oregon to accept its responsibilities for programs it has mandated. Multnomah County can no longer be expected to shoulder the entire burden of providing emergency custody of potentially dangerous mental health patients. We have also ceased our obsolete subsidy of the Food Stamps program which is no longer administered by the state; however, this reduction does not affect food stamp recipients.

While I have not emphasized the addition of new County programs, I have included support in this budget for many excellent current programs which I want to mention. For the second year in a row, the County will operate the five Youth Service Centers located in Portland. Our support for the centers will grow until there is no City of Portland subsidy. Similarly, I have decided to maintain the Youth Shelter for another year. These programs, although aimed directly at young people, benefit us all. By helping our young people stay on the right track we enhance their lives and reduce their dependence on our social services and justice systems.

New Justice Program

Finally, I want to call attention to the one major new program included in the budget. The Office of Women's Transition Services becomes part of the Department of Justice Services, under the able guidance of a well respected new director. This office will provide a wide range of counseling and rehabilitation services to women offenders.

The budget also includes funds for the second year of two property tax levies approved by voters:

-\$7.5 million will go to the Multnomah County Public Library and

-\$4.7 million will go to the construction and operation of the Multnomah County Inverness Jail.

By bolstering our infrastructure and maintaining programs with clear objectives, this proposed budget takes an important first step toward a better Multnomah County government. My budget clearly acknowledge the County's mission: ". . . plan, finance and deliver services to all citizens and properties in the County. These services must be delivered effectively and efficiently, and distributed fairly in a manner that promotes public confidence in government."

I invite the citizens of this County to join the Board of County Commissioners in fulfilling this budget process by participating in the upcoming hearings. Share the Opportunity to Serve!

0957M

Budget ✓

JUN 21 1988

TAX SUPERVISING & CONSERVATION COMMISSION

Multnomah County, Oregon

1510 Portland Building

1120 S.W. Fifth Avenue

Portland, Oregon 97204-1950

503/248-3054

June 17, 1988

Board of County Commissioners
Multnomah County
606 County Courthouse
Portland, Oregon 97204

Dear Board Members:

The Tax Supervising and Conservation Commission, following discussion at a public meeting on June 17, 1988, completed review and consideration of the county's 1988-89 budget. This review was undertaken pursuant to ORS 294.605-705 to confirm compliance with applicable laws and to determine the adequacy of estimates necessary to support efficient and economical administration of county affairs.

The 1988-89 budget, filed May 13, 1988, is hereby certified with the following recommendations. The budget was found to be in substantial compliance with the law, the estimates were judged to be reasonable for the purpose stated and no objections are noted.

1. We recommend that capital leases be budgeted and accounted for in accordance with NCGA Statement No. 5. Estimates in the 1988-89 Budget should be revised, prior to adoption, to reflect such conformance.
2. We recommend that General Fund estimates be adjusted to show an assessment against assessable property in Pioneer People's Utility Districts No. 1 and No. 2, which appeared on the May 17, 1988 ballot, to recover election expense, all pursuant to ORS 261.210.

1988 JUN 20 AM 9:06
CLERK OF
COUNTY COMMISSIONERS
MULTNOMAH COUNTY
OREGON

Budget estimates and levy amounts certified herewith are:

Budget Estimates:

General Fund	\$126,789,023	
Unappropriated Balance	(490,000)	
Road Fund	34,453,327	
Emergency Communications Fund	200,000	
Recreational Facilities Fund	397,000	
Bicycle Paths Construction Fund	65,334	
Federal State Fund	66,987,180	
County School Fund	1,471,583	
Tax Title Land Sales Trust Fund	805,300	
Animal Control Fund	1,746,539	
Serial Levy Fund	4,418,000	
Willamette River Bridges Fund	4,782,585	
Library Serial Levy Fund	7,093,932	
Cable & Television Fund	867,786	
County Fair Fund	549,483	
Telephone Fund	1,283,114	
Convention Center Fund	2,600,000	
Corner Preservation Fund	488,715	
Inmate Welfare Fund	400,000	
Short-Term Debt Fund	9,545,000	
Capital Reserve Fund	5,730,880	
Unappropriated Balance	(2,967,436)	
Assessment District Operating Fund	272,842	
Assessment District Bond Sinking Fd.	1,877,500	
Unappropriated Balance	(1,283,352)	
Data Processing Fund	5,034,013	
Insurance Fund	13,183,560	
Fleet Management Fund	4,247,123	
Unappropriated Balance	(639,354)	
Total Budget Estimates		\$295,289,819
Total Unappropriated Balance		(5,380,142)

Tax Levy:

General Fund - Tax Base	\$ 68,014,453	
Serial Levy Fund - Outside Tax		
Base, 3-year Serial ending 1988-89	4,700,000	
Library Serial Levy Fund - Outside Tax		
Base, 3-year Serial ending 1988-89	<u>7,500,000</u>	
Total Tax Levy		\$ 80,214,453

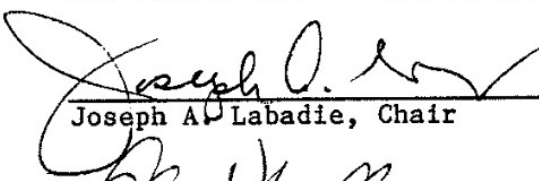
Board of County Commissioners
Multnomah County

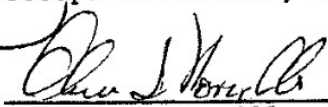
June 17, 1988
Page 3

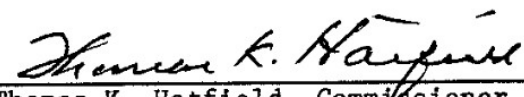
Please file a copy of the budget after adoption.

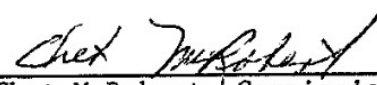
Yours very truly,


TAX SUPERVISING & CONSERVATION COMMISSION



Joseph A. Labadie, Chair

Oliver I. Norville, Commissioner

Thomas K. Hatfield, Commissioner

Chet McRobert, Commissioner

Richard A. Rocci, Commissioner

INDEX

	<u>Pages</u>
Accounting, Road Fund	D - 8
Administration and Planning - DJS	C - 4
Administration and Support - D.A.	C - 29
Adult Housing Care Home Licensing	B - 53, G - 5
Affirmative Action	E - 37
Aging Services Division	B - 50
Aging Services Division Revenues	G - 5, G - 35
Alcohol and Drug Program	B - 38
Allotments to Non-County Agencies	F - 41
Alternative Community Services	C - 19
Animal Control	D - 59
Animal Control Fund	G - 46
Asbestos Removal	D - 51
Assessment and Taxation	E - 48, G - 11
Assessment District Bond Sinking Fund	D - 92, G - 78
Assessment District Operating Fund	A - 5, D - 90, G - 75
Assessor (See Assessment and Taxation)	
Association of O & C Counties	F - 5
Association of Oregon Counties (AOC)	F - 5
Auditor	F - 29
Bicycle Path Construction Fund	D - 79, G - 28
Blue Lake Management Grant - History	D - 107
Blue Lake Park	D - 28
Board of County Commissioners	F - 9
Board of Equalization	E - 26
Boundary Commission (see Portland Area Metropolitan Boundary Commission)	
Bridge Maintenance	D - 79
Bridge Engineering	D - 79
Budget Officer's Message	A - 1
Budget Process	H - 1
Budget Schedule	H - 3
Bureau of Emergency Communications Contract (BOEC)	C - 49
Business Income Tax (BIT)	F - 40, G - 1, G - 12
Business Income Tax - Justice Programs	C - 98 - 104

INDEX

	<u>Pages</u>
C-Felon Payback - Community Corrections	C - 22
Cable Television Franchise Fees	E - 30, G - 55
Cable Television Fund	E - 30, G - 55
Capital Improvement Program (CIP)	D - 50
Capital Lease Retirement Fund	F - 60, G - 69
Case Management Program (DD)	B - 34, C - 20
Chair of the Board of County Commissioners	F - 4
Cigarette Tax Sharing Revenue (State)	G - 2, G - 12
Circuit Court Division - D.A.	C - 31
Citizen Involvement	F - 39
Civil Process Section	C - 70
Clinic Services	B - 15
Close Street Supervision - BIT	C - 98
Columbia Gorge Commission Grant	D - 21
Commissary (See Inmate Welfare Fund)	A - 4
Community Corrections Division	C - 15
Community Corrections Division Revenues	G - 35
Community Development Block Grant (CDBG)	D - 35, G - 36
Community Services Aging	B - 50
Community Services Block Grant - (CSBG)	G - 32
Computer Development (see Special Appropriations)	
Construction Projects (see Capital Improvement Program)	
Contingency - General Fund	H - 14, G - 17
Contingency - Policy on Use of	H - 17
Contract Services - Community Corrections	C - 16
Convention Center Fund	F - 50, G - 61
Corrections Division - Sheriff	C - 79
Corrections Health	B - 22
Council on Prostitution Alternatives	C - 6
Counseling - Juvenile	B - 62
County Auditor	F - 29
County Counsel	E - 44
County Fair Fund	D - 14, G - 57
County School Fund	F - 51, G - 42
Courthouse, Construction	D - 51

INDEX

	<u>Pages</u>
Data Processing Fund	E - 61, G - 82
Dental Services	B - 25
Detail of Cash Transfers	H - 10
Detail of Service Reimbursements	H - 11
Detention - Juvenile	B - 60
Developmental Disability Program (DD)	B - 32
Director, Department of General Services	E - 4
Director, Department of Human Services	B - 7
Disease Control	B - 21
District Attorney	C - 28
District Court Division - D.A.	C - 32
DMOA Program - Community Corrections	C - 21
Domestic Violence - D.A.	C - 32
Domestic Violence - Community Corrections	C - 22
Donald E. Long Home - Construction	D - 51
East County Sanitary Sewer Consortium - History	D - 107
East Soil and Water District	F - 46
Election Cost Reimbursements	G - 11
Elections	E - 55
Electronic Service	D - 68
Electronic Supervision - Corrections BIT	C - 103
Emergency Basic Needs Contribution	B - 31
Emergency Communications Fund	C - 49, G - 22
Emergency Holds (MED)	B - 37
Emergency Management	D - 101
Emergency Medical Services	B - 21
Employee Assistance Program	E - 38
Employee Services	E - 35
Engineering - Capital Projects	D - 75
Engineering - Portland Capital Projects	D - 77
Engineering Services	D - 74
Environmental Health Services (See Disease Control)	

INDEX

	<u>Pages</u>
Environmental Services, Administration	D - 6
Executive Budget Message	H - 19
Explanation of Requirement Detail	H - 8
Expo Center	D - 13; G - 8
Expo Center, Construction	D - 51
Extension Service	F - 46
External Organizations (See Allotments to Non-County Agencies)	
Facilities Management	D - 43, G - 10
Fair Fund	D - 14, G - 57
Family Justice Section - D.A.	C - 30
Family Services Division	C - 41, G - 6
Federal Marshal	C - 86
Federal/State Program Fund	G - 34
Field Services (Health Division)	B - 24
Finance	E - 20, G - 12
Fleet Management	D - 64
Fleet Management Fund	G - 87
Food Service License	G - 5
Forfeitures/Payment to Other Jurisdictions	F - 51
Forfeitures/Criminal Enterprise - District Attorney	C - 32, G - 6
Forfeitures/Special Enforcement - Sheriff	C - 51, G - 6
Fringe Benefits	A - 6
Fund Descriptions	H - 14
Gasoline Tax County/State	G - 18
General Fund	G - 5
General Fund Requirements	G - 16
General Fund Resources	G - 5
General Revenue Sharing	G - 32
General Services Section E	
Gill Building, Construction	D - 51
Glendoveer	D - 29
Glendoveer Contract Revenue	G - 24
Glossary of Terms and Abbreviations	H - 5
Grant Revenue - Human Services	B - 5, G - 32
Greater Portland Convention & Visitors Assoc. (GPCVA)	F - 52

INDEX

	<u>Pages</u>
Health Care Systems Program	B - 17
Health Services Division	B - 13
Health Division Revenues	G - 5, G - 32
Health Officer (See Health Division)	
Health Protection Division (See Health Division)	
Health Promotion Program	E - 38
Hotel/Motel Tax (See Transient Lodging Tax)	
Housing Development Grant - History	D - 36
Human Services - Director	B - 7
Human Services - Aging Services	B - 47
Human Services - Health Division	B - 13
Human Services - Introduction	B - 2
Human Services - Juvenile	B - 58
Human Services - Social Services	B - 28
Indigent Burial	B - 52
Indirect Costs - Human Services	B - 5
Inmate Welfare Fund	G - 65
Information Services Division	E - 61
Insurance Appropriations Summary	E - 38
Insurance Fund	A - 5, E - 38, G - 84
Intensive Supervision	C - 102
Interest Revenue, General Fund	G - 12
Interest Expense, Short-Term Borrowing	G - 68
Inverness Fund - History	D - 107, G - 80
Inverness Jail	C - 86
Inverness Jail Project Fund	C - 86
Janis Houses, Construction	D - 51
Jefferson Street Rail Study	F - 52
Justice Center - Facilities Management	D - 50
Justice Center, Construction	D - 51
Justice Center Reimbursement Revenue	G - 10
Justice Services, Administration and Planning	C - 4
Juvenile Home Construction	D - 51

INDEX

	<u>Pages</u>
Juvenile Counseling	B - 62
Juvenile Justice Division	B - 58, G - 5
Juvenile Detention	B - 60, G - 5
Juvenile Management and Support	B - 61
Juvenile Services Commission (See Youth Program Office)	
Kelly Building - Construction	D - 51
Land Use Planning and Land Development	D - 19, G - 9
Land Conservation & Development Commission Grant	D - 21, G - 36
Lease/Purchase Project Fund	D - 50
Liability Insurance	E - 39
Library (see Multnomah County Library)	
Library Serial Levy	F - 47, G - 3
Library Serial Levy Fund	F - 47, G - 53
Life Insurance	E - 39
Limited Light Program	E - 40
Liquor Revenue Sharing (State)	G - 2, G - 12
Long Term Care-Aging	B - 51
Long Term Disability Insurance	E - 39
Management and Support - Juvenile	B - 61
Maximum Supervision - Community Corrections	C - 22
Matrix Unit - BIT	C - 83
MCCAA	B - 42, G - 34
MCCF Construction	D - 51
MCDC - 50 Over Capacity	C - 99
MCDC - Multnomah County Detention Center	C - 81
Medical Examiner	C - 37, G - 6
Medical/Dental Insurance	A - 5, A - 6
Mental and Emotional Disability Program (MED)	B - 35
Mental Health Grant	G - 34, B - 5
Mental Retardation/Developmentally Disabled Program - See Developmental Disability Program	
Metropolitan Arts Commission (MAC)	F - 43

INDEX

	<u>Pages</u>
Metropolitan Human Relations Commission (MHRC)	F - 44
Metropolitan Service District (MSD)	F - 49
Minority and Female Business Enterprise Grant (MBE/FBE)	E - 27
Monitoring Unit - BIT	C - 100
Motor Vehicle Fee Sharing Revenue (State)	G - 18
Motor Vehicle Rental Tax	G - 2, G - 12
Multnomah County Community Action Agency (See MCCA)	
Multnomah County Detention Center (MCDC)	C - 80
Multnomah County Library	F - 47
National Association of Counties (NACO)	F - 5
Nondepartmental - Section F	
O & C Revenue	G - 12
OASIS - History Only	B - 60
Operations Unit	E - 12
Oregon Historical Society	F - 47
Overview of 1987-88 Budget Process	A - 1
Parks Services Division	D - 26, G - 9
Parks Development	D - 29
Permits - History	D - 107
Planning & Budget	E - 16
Portland Area Metropolitan Boundary Commission	F - 65
Portland/Multnomah Commission on Aging (PMCOA)	F - 60
Probation Services Division	C - 11, G - 6, G - 35
Program Development - Community Corrections	C - 18
Program Management and Education - Health Division	B - 20
Project Detail, Construction Projects	D - 51
Project Transition	C - 18
Property and Space Rental Revenue	D - 49
Property Insurance	E - 39
Property Tax Computation	G - 3
Property Tax Levy	G - 2
PSU Urban Fellowship	F - 47
Public Guardian	B - 52

INDEX

	<u>Pages</u>
Public Guardian Fees	G - 5
Public Land Corner Preservation Fund	D - 95, G - 63
Purchasing (see Finance)	
Radio (See Electronic Services)	D - 68
Recognizance/Intake Program	C - 20
Recognizance Supervision Program	C - 20
Recreational Facilities Fund	D - 29, G - 24
Resolution Approving Budget	H - 23
Resource and Development	B - 63
Restitution Center	C - 80
Revenue Sharing Fund	G - 30
Risk Management	E - 38
River Patrol	C - 63
Road Fund	G - 18
Road Fund Accounting	D - 7
Road Fund Special Appropriations - Portland Payment	D - 97
Road Maintenance	D - 76
Sale of Tax Anticipation Notes	G - 13, G - 67
S.E Health Clinic - Construction	D - 51
Serial Levy Fund	G - 49
Services and Support - Health Services	B - 18
Sewage Facilities Fund - History	D - 107
Sheriff Corrections	C - 79
Sheriff Operations	C - 45
Sheriff Serial Levy	C - 86
Short-Term Borrowing (see Short-Term Debt Retirement Fund)	
Short-Term Debt Retirement Fund	F - 62, G - 64
Social Services - Administration	B - 31
Social Services Division	B - 28
Social Services Division Revenues	G - 34
Special Appropriations - General Fund	F - 56, D - 35
Special Appropriations - County Surveyor	D - 99

INDEX

	<u>Pages</u>
Space Rental	D - 49
Spill Response	D - 103
Summary of Requirements - All Funds	A - 15
Summary of Resources - All Funds	A - 14
Surveyor	D - 76
Swim Center - Blue Lake	D - 28, G - 8
Tax Anticipation Notes	F - 62, G - 2, G - 13
Tax Supervising and Conservation Commission (TSCC)	F - 37, H - 1, H - 2
Tax Supervising and Conservation Commission Letter of Certification	H - 39
Tax Title Land Sales Trust Fund	D - 49, G - 44
Tax Title Unit	D - 49
Taxes, Property - Computation of Levy	G - 3
Telephone Fund	E - 65, G - 59
Traffic Aids Maintenance	D - 77
Transient Lodging Tax	G - 1, G - 12
Unemployment Insurance	E - 39
Urban Services/Portland Capital	D - 77
Utilities (Environmental Services)	D - 46
Vector Control (See Environmental Health)	
Vehicle Rental Tax (See Motor Vehicle Rental Tax)	
Victim Services Section - D.A.	C - 33
Watermaster Districts 1 and 16	
Wellness Program	E - 38
West Soil and Water District	F - 51
Willamette Bridges Capital Fund	D - 79, G - 48
Women's Transition	C - 5
Work Release Center - Restitution Center	C - 80
Workers' Compensation Insurance	E - 39
Youth Service Centers (See Youth Program Office)	
Youth Program Office	B - 41

0483M

The 1988-89 Budget Prepared
Under the Direction of

Department of General Services
Linda Alexander, Director

Planning and Budget Division
Jack Horner, Director

David Warren
Budget Manager

Shaun Coldwell

Ardys Craghead

Kelly Darkes

Laura Dean

Mindy Feely

Tom (B.A.) Fronk

Larry Goddard

Kathy Innes

George Katchis

Colleen Roseberry

Alice Sakelaris

Jeanie Staino

Don Williams