

Summaries

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Overview

The 1997-98 budget for Multnomah County, for all funds will authorized spending \$727 million. This is approximately \$55 million less than the 1996-97 Adopted Budget. To understand what is actually going on, however, it is worth noting the following five initiatives:

- Bonds were approved in 1996 for jail construction, for library renovation and interconnection, and for information technology enhancements. The following table extracts these non-operating bond proceeds from both the 1996-7 budget and the 1997-8 budget.
- Senate Bill 1145 funds, to offset the cost of handling felons formerly housed in State prisons, are transferred to the County from the State. The 1996-7 budget showed \$43 million for capital contributions and \$3.2 million of operational support, the 1997-8 budget records the unspent balance of the capital contribution and \$15.5 million of operational support. The following table extracts these revenues from both budget figures.
- CareOregon, a Health Maintenance Organization incubated in Multnomah County, has spun-off from the County and become a private health maintenance organization. The following table extracts the 1996-7 revenues from the 1996-7 budget.
- The Disability Services Organization (DSO), formerly a State organization, will be transferred to the County in 1997-8, supported with State dollars. This revenue is pulled out of the 1997-8 budget in the following table to make it comparable with the 1996-7 amount.

By compensating for these relatively obvious and major structural changes, the budgets for the two years appear more comparable.

	1996-97	1997-98
Total Expenditures	\$781,886,879	\$759,371,766
Less Bond Funded Expenditures	(122,150,000)	(96,939,753)
Less SB 1145 expenditures		
Capital	(43,425,000)	(42,081,475)
Operating	(3,165,000)	(14,446,401)
Less DSO Transfer		(7,031,966)
Less CareOregon	<u>(44,772,089)</u>	<u>(1,382,077)</u>
Comparable Ongoing Budgets	<u>\$568,374,790</u>	<u>\$597,490,094</u>

There are genuine differences in the level of service and the kind of service Multnomah County will provide next year. The most important differences result from the November 1996 property tax limitation, Measure 47 as altered by the May 1997 Measure 50.

Property Tax Limitation

The passage of these two measures affected the 1997-98 budget by restricting the amount of locally generated discretionary revenue.

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Multnomah County records the bulk of its discretionary revenue in three funds: the General Fund, the Library Serial Levy Fund, and the Public Safety Serial Levy Fund. The 1996-97 Adopted Budget authorized \$243.4 million of expenditures in these three funds.

	<u>1996-97 Budget</u>
General Fund	\$198,603,069
Library Serial Levy Fund	23,990,529
Public Safety Levy Fund	<u>20,767,935</u>
	\$ 243,361,533

Of this total, about \$12 million was budgeted in 1996-97 on a one-time-only basis, spending balances from 1995-96 that would not be available in 1997-98. About \$231 million of 1996-97 expenditures were for ongoing programs.

In a normal year, inflation would have driven these ongoing costs up about three percent, so that the 1997-98 budget for the same level of service in these three funds would have been approximately \$238 million.

In addition, the two serial levy funds would have received additional resources in 1997-98. Both funds are used to track voter approved property tax levies for specific services. Both levies were renewed in May 1996.

The Library levy was reauthorized at the same tax rate paid in the period 1993-96. That rate would have allowed the expansion of the hours of service in the library system in 1997-98 and increased spending above inflationary growth by \$1.4 million.

The Public Safety levy was authorized at a higher rate than the levy it replaced. The voters were offered a chance to expand the number of jail beds and supervised release programs in Multnomah County. Because of the construction timelines, new facilities, to be funded by additional bonds also approved at the May 1996 election, were expected to come on line in 1997-98. The cost of operating these additional programs would have increased spending above inflationary growth by \$9.7 million.

	<u>Planned 1997-8 Cost</u>
<u>Library Serial Levy</u>	
Full operation of renovated Central Library	\$ 473,000
Increased hours at branch libraries	744,000
Parkrose branch	230,000
<u>Public Safety Serial Levy</u>	
Restitution Center expansion	636,000
Inverness Jail expansion	4,827,000
New 210 slot jail facility	2,320,000
Substance abuse and work release facilities	958,000
Enhanced booking, transport, and data processing functions	<u>882,000</u>
Total	\$ 11,070,000

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The 1997-98 cost of providing both the 1996-97 authorized level of service and the planned expanded 1997-98 services would have been approximately \$248 million.

The 1997-98 expenditures in the General Fund and the two levy funds are about \$238.3 million.

	<u>1997-98 Proposed</u>
General Fund	187,360,855
Library Serial Levy Fund	23,065,655
Public Safety Levy Fund	27,897,987
	238,324,497

These expenditures (although adjusted to exclude dedicated carryover) are partly funded on a one-time-only basis with about \$8.7 million of revenue we do not expect to have available again in future years. The ongoing service level in the 1997-98 budget is about \$229.6 million.

This funding level is about \$18.4 million less than 1996-97 services would cost in 1997-98. The difference is directly attributable to the anticipated property tax reductions legislated by Measures 47/50.

Measures 47/50 change Oregon from a property tax system where taxes are proportional to the value of property to a system where taxes are based on the assessed value of each property in 1995-96 (less 10%) or 1994-95, whichever is lower. New buildings and new construction will be added to the tax roll at their current market value proportionately reduced to reflect the difference between the real market value and the assessed value of all other property in the taxing district. As a result, the total taxes in 1997-98 for all jurisdictions will be reduced to roughly the 1995-96 tax amount less ten percent and those reduced tax revenues will be shared among all taxing jurisdictions based on their 1997-98 levies. In future years, taxes will be determined by applying the 1997-98 tax rate (once it has been computed) to the assessed value of property. Unless property includes new construction, its assessed value increases by no more than 3%.

The 1997-98 budget is based on the estimate that Multnomah County will receive \$134.2 million as its share of the reduced property taxes. This is \$31.2 million less than voters authorized the County to collect prior to the passage of Measures 47/50.

The 1997-98 budget also contains, however, a revenue estimate of \$8.1 million of property taxes which is not appropriated for expenditure. One of the problems the County faced in putting the budget together is the remarkable difficulty of determining what the property tax revenue reduction will be.

Measure 50 requires that the State Department of Revenue reduce property taxes for all jurisdictions in the state so that the average tax savings is 17% statewide. To perform this computation, the Department of Revenue must know for all jurisdictions: the total authorized levy, the total amount that would have been collected under Measure 47, the total of new construction since June 1995. Once this is known, the Department of Revenue will inform each jurisdiction what it will be allowed to place on its 1997-98 tax bills. Measure 50 establishes an artificially

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reduced taxable assessed value for each property and converts all 1997-98 property tax levies into permanent tax rates. These tax rates will be charged to property owners based on their taxable value in each future year. The taxable value of a property will increase no more than three percent annually. The taxable value of new construction will be the actual value of that improvement reduced in proportion to the difference between the real market value of all other property and the taxable value of that property.

These uncertainties mean that property tax receipts for 1997-98 are not readily predictable. To allow the Board some room to allocate higher receipts than the current estimate of what Measure 50 will produce, \$8.1 million of potential additional property tax revenue is estimated, and that amount is added to General Fund Contingency for Board decisions during 1997-98 if some or all of the money does become available.

1997-98 Budget Strategy

The uncertainty about property tax revenue, by far the largest single tax source for Multnomah County, coupled with the certainty that this revenue would be far below the authorized 1997-98 level, was the moving force behind the process that built the 1997-98 budget.

The County attempted to increase its unspent balance at the end of 1996-97 by clamping down on new hires, by deferring start-up of new programs, and by shutting down programs at mid-year. The goal was to create a one-time resource to offset the costs of major program restructuring in the next year and to pay the expenses of laying off employees and closing down selected operations and facilities. These actions have produced about \$8 million of non-recurring resources that will assist an orderly scaling back of major functions during 1997-98, most notably reconfiguring Assessment and Taxation and downsizing the library system.

Deciding how to make ongoing reductions so that 1997-98 expenses do not exceed revenues called for consistent guidelines within which departments could build their budgets. The Chair and the Board decided on these principles to govern the budget process:

- Prioritize among programs; do not attempt to make all organizations absorb proportional reductions
- Assure that the programs that remain will operate well
- Do not attempt to solve the shortfall by penalizing employees
- Provide policy direction at the beginning of the process so that departments could prepare their budgets with a minimum of reworking
- Establish target figures low enough that the budget will not have to be reopened once property tax revenues become known
- Keep the Board informed and involved in major policy issues affecting the budget
- Protect, and even expand, services that address long term County goals: reduce crime, reduce the number of children in poverty, and increase high school completion.

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Community Process

During January and February the County held ten meetings, eight of them in partnership with the City of Portland. The meetings drew 1,210 participants who worked in 130 small groups with County and City staff as facilitators. Each group suggested areas where the Board should look to make cuts in response to Measure 47.

The community meeting process produced the following ideas:

- The top three areas ranked by citizens for possible reductions were: not to construct a new jail approved in the May 1996 bond election, reduce Environmental Services, particularly Assessment and taxation, elections, and animal control, and consolidate with the City of Portland or eliminate duplicate services between the two governments.
- The tax system needs to be made more equitable and more flexible. Specific services should be funded from fees, and the County should look at increasing the Business Income Tax.
- The County should not close libraries except as a last resort.
- The County should protect the services to populations at risk, especially services to children.

Reductions

The County will reduce services on an ongoing basis. Some of those services will be cut effective July 1. Others will be extended through part or all of 1997-98. Some one-time-only revenue will be allocated to one-time-only projects.

Three lists of these budgetary items follow. They show the total change by department with bullets highlighting brief descriptions of the program changes that seem most noteworthy. List 1 summarizes the cuts in the ongoing level of service. List 2 summarizes where one-time-only support will allow for transition to the lower level of service. List 3 summarizes other one-time-only allocations.

1. Reductions in ongoing level of service

Community and Family Services \$2,050,000

- Cuts two respite beds at Crisis Triage Center - affects about 160 clients with mental illness - reduces flexible respite dollars - affects about 50 families whose members include adults with mental illness. \$100,000
- Halves Bridgeview funding for transitional housing for people with mental illness (cost absorbed by the City of Portland). \$143,000
- Reduces Contracts and Evaluation Unit by 6 FTE - lowers level of contract monitoring, changes scope of function to include more assistance to community based service initiative. \$200,000

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- Reduces General Fund support of Developmental Disabilities program, changes it into match for Medicaid support so that total expenditures are not expected to fall. \$503,000
- Cuts jail diversion mental health support. \$75,000
- Cuts support to Regional Drug Initiative \$30,000
- Cuts EI Club program, summer recreation program for Hispanic youth. \$10,000

Aging Services \$550,000

- Reduces support of aging service centers. \$53,000
- Reduced support to nutrition program and transportation subsidy. \$73,000
- Cut Intergenerational project and Adult Care Home activities support program. \$89,000
- Cut ethnic programs for meals and outreach. \$43,000
- Reduced administration and support costs. \$116,000

Health \$3,500,000

- Applies \$1.3 million set aside for a challenge grant to keep East County and North Portland clinics open. The remaining \$2.7 million is expected to come from community partners and the State of Oregon.
- Reduces General Fund support of WIC, using \$235,000 for case finding for high risk clients.
- Reduces Sexually Transmitted Disease and HIV Treatment clinic staff (7.5 FTE). \$440,000
- Reduces Corrections Health nursing staff. \$200,000.
- Reduces General Fund support for STARS, relying on fund raising to make up the difference. \$140,000
- Reduces TB clinic staff (2.2 FTE). \$100,000
- Shifts from OHSU to ISD as mainframe computer system provider. \$180,000.

Support Services \$400,000

- Cut a Buyer in Purchasing, reduced materials and services. \$60,000
- Cut one budget analyst, the Grants Development position, and the division manager. \$230,000
- Cut one of three positions at ISD created to assist in building consistent data collection throughout the County. \$60,000

Environmental Services - \$4.8 million

- Reduces A&T staffing by 52 positions. \$2.5 million
- Cuts Animal Control by 3 positions. \$200,000

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- Cuts ongoing General Fund subsidy support of Animal Control. \$1,000,000 [uses one-time-only revenue for 97-98, see below]
- Reduces ongoing investment in Capital Improvement Program by \$800,000, [uses a one-time allocation for 97-98, see below].

District Attorney - \$365,000

- Reduces felony trial unit - 3 Deputy District Attorneys and one clerical position. Possibly this will increase delays and backlogs in the court system. Reduced staffing level also eliminates participation in civil commitment hearings. \$286,000
- Cuts 1 Victim Advocate, increasing the response time for assisting crime victims. \$45,000
- Reduces clerical support for District Court trial unit, resulting in slower filing and potentially incomplete case files. \$35,000.

Sheriff - \$8,900,000

- Will not open new 210 bed facility or increase in-jail alcohol education programs for prisoners. \$3 million
- Delays operation of Inverness Jail expansion because construction will not be complete until March. \$1.5 million
- Reduces food budget in jails. \$270,000
- Reduces Work in Lieu of Jail program and Inmate Work Crew supervision, although the inmate work crews are extended through 1997-98 on a one-time basis. \$540,000
- Cuts ongoing cost of Gresham Holding Center. \$160,000 [uses one-time-only support for 97-8, see below]
- Cuts ongoing cost of Inmate Work Crews. \$400,000 [uses one-time-only support for 97-8, see below]
- Ends Safety Action Team program, eliminating community policing in the David Douglas area. \$230,000
- Ends participation in D.A.R.E. program. \$60,000
- Reduces supervision for the DUII and Motor Carrier Safety units. \$83,000.
- Reduces staffing of Civil Process, Facilities Security, Court Guards. \$110,000
- Contracts with the Portland Police Bureau for Law Enforcement Records services and cuts 1 Corrections Records Supervisor. \$550,000
- Reduces Motor Pool services. \$91,000
- Cuts 2.5 other administrative positions. \$150,000

Community Justice \$1,100,000

- Reduces Women's Services. \$600,000

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- Reduces staffing in Juvenile detention 8 FTE. \$400,000
- Will not open new Alcohol and Drug facility or facilities assumed in the 1996 Public Safety levy. \$1 million

Library \$4,100,000

- Will not expand hours at branches as planned in the 1996 Library levy. \$1.2 million
- Reduces hours at Central Library from 59 to 38.5 per week, cuts 10 FTE. \$500,000
- Reduces eight branches to 19 hours per week, including the use of volunteers to keep them open on Saturday, cuts 31 FTE. \$1.2 million
- Reduces ongoing staffing at Central Library to absolute minimum levels to cover floors at 38.5 hours per week. \$1.3 million [Extends a higher level of staff (19) through 97-98 on a one-time basis, see below].
- Cuts ongoing funding for telephone reference service (8FTE), \$400,000 [extends staff through 97-98 on a one-time basis, see below].

2. Use of One Time Only Resources to Extend Current Services for One Year or Transition

- Supports investment in Capital Improvement Program by \$800,000
- Animal control - \$1 million to continue a high level of service for one year while we find another revenue source
- Continues Gresham Holding Center for full year. \$160,000
- Work crews – continue funding for one year while we negotiate full cost contracts with service recipients. \$450,000
- Transition funding for Probation Officers. \$314,000
- Extend A&T full staff through September 1997. \$1.1 million.
- Extends staffing at Central Library at minimum levels to cover floors at 38.5 hours per week for one year. \$1.3 million
- Extends Library telephone reference service (8FTE) for one year. \$400,000

3. Other One Time Only Allocations

- Corrections – start up costs for the expanded beds at Inverness and the double-bunking at MCDC - \$1.1 million
- Assistance to Assessment and Taxation and Health in developing new data systems \$540,000

Impact on Personnel

Overall, Full Time Equivalent (FTE) positions will increase by 134.09 in 1997-98. This increase, however, is slightly misleading. In accepting the Disability Services from the State, the County

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adds 136 FTE to its workforce. This addition conceals 136 cuts elsewhere in the County. Similarly, by hiring 90 staff to handle felons formerly handled by the State, using SB 1145 revenue to cover the cost of the additional employees, the bottom line reductions are obscured.

Here is a brief summary of the overall changes between 1996-7 and 1997-98.

Total 1996-97 FTE	4,100.65
Measure 47/50 Cuts	(160.53)
One Time Only Restorations	68.62
SB 1145 Funded Positions	90.00
DSO Transferred Staff	<u>136.00</u>
Total 1997-98 FTE	4,234.74
 Net Change	 134.09

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READER'S GUIDE

The Summaries section of the 1996-97 Multnomah County Budget provides assistance in using the document. Its goal is to make the document more understandable and to increase its effectiveness as a communication device between Multnomah County and its citizens. It contains general information to help interested readers find what they want in this sizable book. The information in the Summaries section is organized as follows:

Guide to the document

- The sections of the document and what is in them,
- How the departmental appropriation sections are organized,
- Where to find other budgetary information.

Summary financial information

- Organization chart for Multnomah County
- Summary of resources by type and by fund,
- Summary of requirements by type and by fund,
- Summary of expenditures and personnel by department,
- Computation of the property taxes for 1996-97,

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Sections of the Budget Document

Here is a summary of the tabbed sections of the budget document:

The SUMMARIES section is an informational overview of the document.

The appropriations sections of the budget contain the operational and program goals for the County's array of service delivery programs. There are separate tabs for the following organizational and accounting groups:

- Aging Services -- services to the elderly: community access, long term care, adult care home regulation, and public guardian,
- Community and Family Services -- mental health, alcohol and drug, community action, community development, and developmental disabilities related programs,
- Community Justice -- supervision of adult offenders outside of prison, evaluation supporting sentencing decisions and substance abuse and mental health treatments, sanctions that provide structured alternatives to prison, court process support and other court services for juveniles, probation counseling, detention (including the intake system), residential programs, and alternatives to detention for youth in Multnomah County,
- District Attorney -- criminal prosecution, civil forfeitures of property involved in drug related crimes, family justice services (child support enforcement, victims' assistance, child and domestic abuse teams),
- Environmental Services -- land use planning, animal control, real property assessment and tax collection, elections, and a number of internal support functions for the County (facilities, fleet, records, telephone, interoffice distribution, and data processing),
- Health -- regulatory health, primary care, specialty care, dental services, HIV and sexually transmitted disease, and CareOregon (the Oregon Health Plan) operations,
- Independent Organizations -- staff and budgets supporting independent boards and commissions required by statute or the County Charter: the Citizen Involvement Committee, the Tax Supervising and Conservation Commission, and the Multnomah Commission on Children and Families,
- Library -- operation of the region's major research library, a net of branch libraries in Multnomah County, and targeted services to specific populations,
- Nondepartmental -- Chair Beverly Stein, Commissioners Dan Saltzman, Gary Hansen, Tanya Collier, and Sharron Kelley, County Auditor Gary Blackmer, County Counsel, Strategic Investment Program, organizations and accounting entities to which the County provides support, -- non-County agencies (such as the Regional Arts and Culture Commission, the Portland/Multnomah Commission on Aging, and the Metropolitan Human Rights Commission), and accounting transactions such as the various short and long-term financing arrangements of the County and the trust funds maintained by the County,

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- Sheriff -- law enforcement, corrections, and the functions that support the rest of the justice system in Multnomah County,
- Support Services -- accounting, payroll, accounts payable and receivable, purchasing and general ledger functions, budgeting and assistance to the County's quality effort, services to employees and to applicants, affirmative action, labor relations, risk management, and oversight and management to all emergency situations in Multnomah County,

The section behind the POLICIES tab is a summary of the financial policies of the County. It explains the background for the policies and a statement of the policy directions approved by the Board of County Commissioners.

The APPENDIX to the budget document contains additional supplementary information:

- summaries of interfund transactions.

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WHAT'S IN THE APPROPRIATIONS SECTIONS

The appropriations sections of the document have in them the following kinds of information:

Department Level

Visually, these portions of the appropriations sections are set off by having three horizontal lines under the titles at the top of the page. Each department level portion of the document provides the following kinds of information.

- Table of Contents: a listing of the components of each tabbed section
- Vision: a brief explanation of the long term direction (over the next twenty years) in which the operations in the section are headed,
- Measure 47/50 Response: how the department approached the reductions dictated by the new property tax limit.
- Budget Overview: a table showing the staffing, expenditures, and revenues of the operations in the section for 1995-96, 1996-97 and 1997-98. The amounts shown for 1995-96 are actual data for that year. For 1996-97 the numbers are shown both for the budget as it was originally adopted and as it existed at the time the 1997-98 Budget was proposed by the Chair.
- Department Services: an explanation of the organizations in the section and what they do,
- Performance Trends: graphic explanations of the most important outcomes on which the operations in the section focus their efforts. The data covers 1994-95, 1995-96, and 1996-97 wherever possible.
- Expenditure and Revenue: charts displaying expenditures in the section and where the money to support the operations in the section comes from,
- Budget Trends / Costs by Division / Staffing by Division: tables showing how the operations in the sections spend the County's resources by major category (Personal Services, Contractual Services, Materials and Supplies, and Capital Outlay), and how that spending is allocated among the individual organizations detailed in the section both as regards costs and the number of staff.
- Issues: the major budgetary and policy issues presented to the Board during the budget process with a summary of the action recommended by the Chair in response to these issues.
- OQA Summary and Response: is one of the "Issues" that each department will discuss. As an important implementing step in the RESULTS (Reaching Excellent Service Using Leadership and Team Strategies) initiative to create a high-performance organization, each department assessed its management systems against the criteria contained in the Oregon Quality Award (OQA). A synopsis of this self-assessment, and the decisions each department has made

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about what issues to focus attention on during the coming year, appears in the "Issues" section of the departmental narrative.

Division / Branch / Program Group Narrative:

These portions of the document are visually distinguished by having two horizontal lines under the titles at the top of the page. Each such major subdivision of each appropriations section contains:

- a Description of the operation (its purpose, responsibilities, and the functions it carries out to meet those responsibilities), a brief statement of the nature and size of the problem faced by the operation, a list of any state or federal requirements imposed on the organization, and, in many cases, notes about changes to the organization during 1996-97 or 1997-98.
- the Action Plan for what the operation expects to accomplish during the coming fiscal year, and
- Significant Changes that took place between the 1996-97 Adopted Budget and the 1997-98 Budget.
- A page of financial information follows on which the following tables describe the costs and revenues associated with the division, branch, or program group:

Budget Changes: the detail of the changes in staffing, costs, revenues and the net cost of the program (the Significant Changes above explain the impact of these changes).

Budget Trends / Costs by activity or service / Staffing by activity or service: tables showing how the operations in the division / branch / or program group spend the County's resources by major category (Personal Services, Contractual Services, Materials and Supplies, and Capital Outlay), and how that spending is allocated among the individual organizations (the services and activities that compose the division) both as regards costs and the number of staff.

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Service / Activity Program Narrative and Information

These portions of the document are distinguished by having a single line under the titles at the top of the page. They display brief but detailed information about each service or activity program in the County.

- a Description of the operation (its purpose, responsibilities, and the functions it carries out to meet those responsibilities), a brief statement of the nature and size of the problem faced by the operation, a list of any state or federal requirements imposed on the organization, and, in many cases, notes about changes to the organization during 1995-96 or 1996-97.
- a table of Key Results for the program -- significant measurements of the program's efficiency or its effectiveness in addressing the problem it attempts to improve.
- Significant Changes that took place between the 1996-97 Adopted Budget and the 1997-98 Budget.
- Budget Changes: the detail of the changes in staffing, costs, revenues and the net cost of the program (the Significant Changes above explain the impact of these changes).

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WHERE TO FIND OTHER BUDGETARY INFORMATION

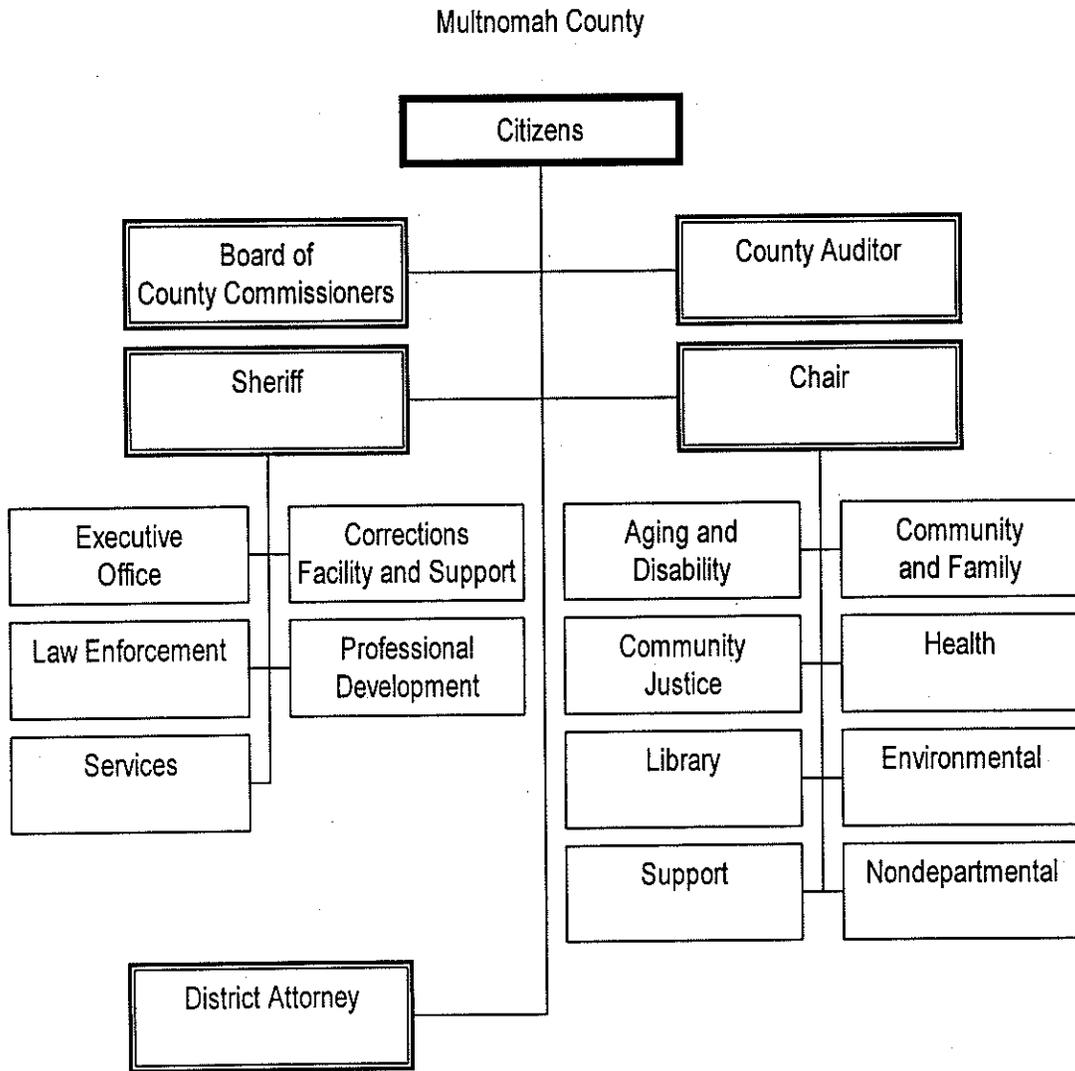
The Multnomah County Budget is supported by other printed documents amplifying the information in this book.

Multnomah County Detail Budget -- displays the object code information for each major division in the County, the individual personnel information for those divisions, and a financial summary with revenue information for each income source and summaries of revenues and expenditures in each fund maintained in the accounting system.

1995-2000 Capital Improvements Plan -- the construction and maintenance projects planned for County owned or occupied buildings during the next five years.

1994-1998 Transportation Capital Improvements Plan -- the construction and maintenance projects planned for County maintained roads.

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SUMMARY OF RESOURCES 1997-98

Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Bonds / Certificates	Total Resources	
General	100	15,022,255	150,153,737	15,389,707	1,913,480	7,067,213	3,214,572	675,151	193,436,115	19,758,268	3,745,519	216,939,902	
Strategic Investment	140	1,480,282				583,966			2,064,248			2,064,248	
Road	150	4,711,584	8,220,361	26,740,370	39,500	2,727,475	671,000	90,471	43,200,761	910,653		44,111,414	
Emergency Communications	151			128,000		1,917			129,917			129,917	
Bicycle Path	154	128,761		140,000		2,000			270,761		49,894	320,655	
Recreation Fund	155		123,000	233,000					356,000		10,300	366,300	
Federal/State	156			169,725,941		2,917,304		1,496,120	174,139,365	4,172,514	49,782,863	228,094,742	
County School Fund	157	10,000	185,000			6,000			201,000		1,400,000	1,601,000	
Tax Title Land Sales	158		800,000	10,750		160,000			970,750			970,750	
Animal Control	159				1,046,737	262,782		119,000	1,428,519			1,428,519	
Willamette River Bridges	161	2,258,217		396,100					2,654,317	75,000	3,847,103	6,576,420	
Library Levy	162	1,320,181	13,469,566	330,268		79,131	72,000	1,318,588	16,589,734		7,546,102	24,135,836	
Transient Lodging Tax Fund	166	500,000	6,175,000				25,000		6,700,000			6,700,000	
Land Corner Preservation	167	799,457				370,000			1,169,457			1,169,457	
Inmate Welfare	168	102,160				33,826	15,000	932,165	1,083,151			1,083,151	
Public Safety Levy	169	4,697,069	25,893,470	932,986		100,000	120,000		31,743,525	5,536,348		37,279,873	
Assessment and Taxation	175	582,000		1,957,883		528,995		24,000	3,092,878		8,019,832	11,112,710	
Justice Special Operations	180	87,406		589,896	361,400	1,439,842	3,920	998,620	3,481,084		43,156	3,524,240	
Revenue Bond Sinking	224					292,000			292,000		295,000	587,000	
Capital Lease Retirement	225	5,050,000				177,310			5,227,310	6,434,050	1,055,000	13,336,360	
Library Bond Sinking (93)	226	1,926,685	2,226,672			90,000			4,243,357			4,243,357	
Library Bond Sinking (96)	227	1,698,072	6,827,015			90,000			8,615,087	2,317,000		10,932,087	
Public Safety Bond Sinking	228	5,666,041	7,367,855			180,000			13,213,896			13,213,896	
Justice Bond Project	230	62,497,455				3,600,000			66,097,455			66,097,455	
Edgefield Children Center	231	2,148,000							2,148,000			2,148,000	
SB1145	232			42,081,475					42,081,475			42,081,475	
Equipment Lease Purchase	234	700,000							700,000		3,437,527	4,137,527	
Lease Purchase Project	235	500,000							500,000		9,570,000	10,070,000	
Library Construction 93	236	1,700,000				60,000			1,760,000			1,760,000	
Library Construction 96	237	30,328,010				1,320,000			31,648,010			31,648,010	
Capital Improvement	240	2,439,400		548,000		145,215	120,000		3,252,615	36,950	3,587,000	7,206,565	
Capital Acquisition	245	350,000							350,000			350,000	
Children's Capitation Project	395	250,000		11,394,406		980,471		300,000	12,924,877		840,013	13,764,890	
Insurance	400	11,365,717				86,000		409,402	11,861,119	22,491,676		34,352,795	
Fleet Management	401	2,587,138		343,044		74,700	60,000	25,000	3,089,882	4,688,490		7,778,372	
Telephone	402	879,489				353,306	18,000		1,250,795	3,054,625		4,305,420	
Data Processing	403	3,269,939				205,052			3,474,991	8,457,498	696,113	17,474,602	
Mail/Distribution	404	21,853		780					22,633	1,349,336	40,000	1,411,969	
Facilities Management	410	225,000		887,314		3,105,664		750	4,218,728	22,250,177	345,000	26,813,905	
Total All Funds		165,302,171	221,441,676	271,829,920	3,361,117	21,352,942	10,006,719	6,389,267	699,683,812	99,215,585	82,849,895	19,573,527	901,322,819

SUMMARY OF DEPARTMENTAL EXPENDITURE 1997-98

Fund		Aging and Disability	Community Justice	Community and Family	District Attorney	Environmental Services	Health	Independent Organizations	Library	Nondepartmental	Sheriff	Support Services	Total Department Expenditure
General	100	2,030,582	24,874,484	0	12,196,357	9,217,322	12,096,437	514,444	0	10,551,618	44,707,087	8,806,761	124,995,092
Strategic Investment	140									2,064,248			2,064,248
Road	150					39,814,135					194,810		40,008,945
Emergency Communication	151										129,917		129,917
Bicycle Path	154					320,655							320,655
Recreation Fund	155					366,300							366,300
Federal/State	156	23,465,376	26,237,918	104,866,042	3,243,747	41,500	57,197,804	5,208,624		1,601,000	7,598,067	235,664	228,094,742
County School Fund	157												1,601,000
Tax Title Land Sales	158					970,750							970,750
Animal Control	159												0
Willamette River Bridges	161					6,576,420							6,576,420
Library Levy	162								24,135,836				24,135,836
Transient Lodging Tax	166									6,700,000			6,700,000
Land Corner Preservation	167					471,018							471,018
Inmate Welfare	168		45,433								1,037,718		1,083,151
Public Safety Levy	169		4,599,759				3,189,732				26,671,559		34,461,050
Assessment and Taxation	175					10,262,710							10,262,710
Justice Special Operations	180		743,439		417,658						2,163,143		3,324,240
Revenue Bond Sinking	224									292,000			292,000
Capital Lease Retirement	225									6,819,281			6,819,281
Library Bond Sinking (93)	226									2,464,868			2,464,868
Library Bond Sinking (96)	227									4,600,941			4,600,941
Public Safety Bond Sinking	228									7,580,131			7,580,131
Justice Bond Project	230					59,058,525						7,038,930	66,097,455
Edgefield Children Center	231					2,148,000							2,148,000
SB1145	232					42,081,475							42,081,475
Equipment Lease Purchase	234									3,342,527			3,342,527
Lease Purchase Project	235					10,031,000							10,031,000
Library Construction 93	236					1,700,000							1,700,000
Library Construction 96	237								26,994,298				26,994,298
Capital Improvement	240					7,206,565							7,206,565
Capital Acquisition	245									350,000			350,000
Children's Capitation Projec	395			13,514,890									13,514,890
Insurance	400									756,300		23,763,018	24,519,318
Fleet Management	401					6,364,340							6,364,340
Telephone	402										4,303,170		4,303,170
Data Processing	403										16,444,602		16,444,602
Mail/Distribution	404					1,368,665							1,368,665
Facilities Management	410					25,582,166							25,582,166
Total All Funds		25,495,958	56,501,033	118,380,932	15,857,762	223,581,546	72,483,973	5,723,068	51,130,134	47,122,914	82,502,301	60,592,145	759,371,766

1997-98 Adopted

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FUND LEVEL TRANSACTIONS 1997-98

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General	100	124,995,092	73,287,379	10,517,431	8,140,000	216,939,902
Strategic Investment	140	2,064,248				2,064,248
Road	150	40,008,945	3,896,997	205,472		44,111,414
Emergency Communications	151	129,917				129,917
Bicycle Path	154	320,655				320,655
Recreation Fund	155	366,300				366,300
Federal/State	156	228,094,742				228,094,742
County School Fund	157	1,601,000				1,601,000
Tax Title Land Sales	158	970,750				970,750
Animal Control	159	0	1,428,519			1,428,519
Willamette River Bridges	161	6,576,420				6,576,420
Library Levy	162	24,135,836				24,135,836
Transient Lodging Tax	166	6,700,000				6,700,000
Land Corner Preservation	167	471,018		698,439		1,169,457
Inmate Welfare	168	1,083,151				1,083,151
Public Safety Levy	169	34,461,050		2,818,823		37,279,873
Assessment and Taxation	175	10,262,710		850,000		11,112,710
Justice Special Operations	180	3,324,240	200,000			3,524,240
Revenue Bond Sinking	224	292,000			295,000	587,000
Capital Lease Retirement	225	6,819,281			6,517,079	13,336,360
Library Bond Sinking (93)	226	2,464,868			1,778,489	4,243,357
Library Bond Sinking (96)	227	4,600,941	2,317,000		4,014,146	10,932,087
Public Safety Bond Sinking	228	7,580,131			5,633,765	13,213,896
Justice Bond Project	230	66,097,455				66,097,455
Edgefield Children Center	231	2,148,000				2,148,000
SB1145	232	42,081,475				42,081,475
Equipment Lease Purchase	234	3,342,527	620,000	175,000		4,137,527
Lease Purchase Project	235	10,031,000		39,000		10,070,000
Library Construction 93	236	1,700,000		60,000		1,760,000
Library Construction 96	237	26,994,298		4,653,712		31,648,010
Capital Improvement	240	7,206,565				7,206,565
Capital Acquisition	245	350,000				350,000
Children's Capitation Project	395	13,514,890		250,000		13,764,890
Insurance	400	24,519,318		9,833,477		34,352,795
Fleet Management	401	6,364,340		1,414,032		7,778,372
Telephone	402	4,303,170		2,250		4,305,420
Data Processing	403	16,444,602		1,030,000		17,474,602
Mail/Distribution	404	1,368,665		43,304		1,411,969
Facilities Management	410	25,582,166	1,100,000	131,739		26,813,905
Total All Funds		759,371,766	82,849,895	32,722,679	26,378,479	901,322,819

SUMMARY OF DEPARTMENTAL REQUIREMENTS 1997-98

Department	Personal Services	Contractual Services	Materials & Services	Principal & Interest	Capital Outlay	Total Direct Expenditure	Service Reimbursements	Total Spending	FTE
Aging and Disability	13,941,028	5,212,312	492,120	0	62,400	19,707,860	5,788,098	25,495,958	345.30
Community and Family	16,304,466	94,730,626	870,395	0	61,410	111,966,897	6,414,035	118,380,932	352.63
Community Justice	28,588,984	13,171,628	3,198,335	0	139,400	45,098,347	11,402,686	56,501,033	606.34
District Attorney	11,270,557	910,868	394,873	0	79,880	12,656,178	3,201,584	15,857,762	217.51
Environmental	25,496,629	33,615,774	19,010,664	0	126,953,038	205,076,105	18,505,441	223,581,546	512.65
Health	41,102,010	9,965,891	5,571,933	0	551,121	57,190,955	15,293,018	72,483,973	773.20
Independent Organizations	669,480	4,773,109	78,348	0	2,500	5,523,437	199,631	5,723,068	13.00
Library	13,268,347	1,817,340	6,124,731	0	24,140,981	45,351,399	5,778,735	51,130,134	323.33
Nondepartmental	3,213,120	13,973,396	105,394	22,267,846	3,564,927	43,124,683	3,998,231	47,122,914	53.13
Sheriff	49,548,880	3,206,265	6,453,453	0	1,264,146	60,472,744	22,029,557	82,502,301	861.15
Support Services	<u>9,513,688</u>	<u>2,677,534</u>	<u>27,691,129</u>	<u>999,527</u>	<u>15,404,480</u>	<u>56,286,358</u>	<u>4,305,787</u>	<u>60,592,145</u>	<u>176.50</u>
TOTAL	212,917,189	184,054,743	69,991,375	23,267,373	172,224,283	662,454,963	96,916,803	759,371,766	4,234.74

Summaries

PROPERTY TAX COMPUTATION

GENERAL FUND (Fund 100)

Tax Base - Fiscal Year ending June 30, 1997	108,400,187
Plus constitutionally Allowed 6% increase	6,504,011
TOTAL GENERAL FUND PROPERTY TAX	114,904,198
Tax Base - Fiscal Year ending June 30, 1998	114,904,198
Less amount exceeding shared 1% Constitutional Limitation	0
Less amount exceeding M47/50 Limitation	(17,405,698)
Less delinquencies and discounts on amount billed	(5,849,910)
TOTAL AVAILABLE FOR APPROPRIATION	91,648,590

LIBRARY LEVY (Fund 162)

3-year Serial Levy - Fiscal Year ending June 30, 1999	17,221,808
Less amount exceeding shared 1% Constitutional Limitation	0
Less amount exceeding M47/50 Limitation	(2,608,561)
Less delinquencies and discounts on amount billed	(876,795)
TOTAL AVAILABLE FOR APPROPRIATION	13,736,452

PUBLIC SAFETY LEVY (Fund 169)

3-year Serial Levy - Fiscal Year ending June 30, 1999	33,282,403
Less amount exceeding shared 1% Constitutional Limitation	0
Less amount exceeding M47/50 Limitation	(5,041,235)
Less delinquencies and discounts on amount billed	(1,694,470)
TOTAL AVAILABLE FOR APPROPRIATION	26,546,699

LIBRARY BOND SINKING FUND (Fund 226)

General Obligation bond - Fiscal Year ending June 30, 1998	2,278,374
Less delinquencies and discounts on amount billed	(136,702)
TOTAL AVAILABLE FOR APPROPRIATION	2,141,672

LIBRARY BOND SINKING FUND (Fund 227)

General Obligation bond - Fiscal Year ending June 30, 1998	7,058,603
Less delinquencies and discounts on amount billed	(423,516)
TOTAL AVAILABLE FOR APPROPRIATION	6,635,087

Summaries

PROPERTY TAX COMPUTATION

PUBLIC SAFETY BOND SINKING FUND (Fund 228)

General Obligation bond - Fiscal Year ending June 30, 1998	8,280,740
Less delinquencies and discounts on amount billed	(496,844)
TOTAL AVAILABLE FOR APPROPRIATION	7,783,896

TAX LEVY ANALYSIS

	ACTUAL <u>1994-95</u>	ACTUAL <u>1995-96</u>	BUDGET <u>1996-97</u>	BUDGET <u>1997-98</u>
Levy within 6% limitation	96,475,783	102,264,330	108,400,187	114,904,198
Public Safety Levy outside 6% limitation *	15,454,460	16,536,272	26,538,000	33,282,403
Library Levy outside 6% limitation	11,789,579	12,614,849	15,250,541	17,221,808
Library Bond outside 6% limitation	1,796,000	3,334,766	2,388,557	2,278,374
Library Bond outside 6% limitation			2,649,050	7,058,603
Public Safety Bond outside 6% limitation			7,373,545	8,280,740
Total Proposed Levy	125,515,822	134,750,217	162,599,880	183,026,127
Loss due to 1% limitation	(4,479,950)	0	0	0
Loss due to M47/50 limitation	0	0	0	(25,055,493)
Total Proposed Levy less Loss	121,035,872	134,750,217	162,599,880	157,970,634

NOTES

Levy amount exceeding shared 1% Constitutional Limitation	0
Levy amount exceeding M47/50 Limitation	(25,055,493)
Loss in appropriation due to property tax limitation and discounts and delinquencies	(9,478,238)
Average property tax discount	3.00%
Property tax delinquency rate	3.00%
Average valuation change	11.00%