

BUDGET SUMMARY

TABLE OF CONTENTS

Budget Manager's Message	1
Board of Commissioners Budget Message	17
Executive Budget Message	21
Summary Financial Tables	23
County Organization Chart	26

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

WHAT'S IN THE MESSAGE

The Budget includes a great deal of information about Multnomah County, what has occurred to it during the last three years, what issues it faces next year, and, of course, the financial picture for the coming year. This message is an attempt to summarize a lot of this information, and to explain where to find further information in the document.

There are four sections in this message

1. explaining the financial background for the budget
2. describing the process the County used to build the budget
3. describing the document itself, and
4. listing accounting changes

1. FINANCIAL BACKGROUND

All budgeting has to take into account any changes in the cost of doing business. For Multnomah County in 1993-94, these changes include inflation of a relatively normal kind: negotiated increases in wages for County employees, changes in the prices of materials and contracts the County must buy to provide service.

However, for 1993-94 Multnomah County must cover major additional charges against the General Fund. The County is reconstructing the Donald E. Long Juvenile Detention Home (JDH) as part of the settlement of a lawsuit on behalf of the inmates. This reconstruction will take three years to complete. It is being paid for by \$36 million of proceeds from issuing Certificates of Participation (COP's) in 1992. The COP's will be repaid over a 20 year period. In 1993-94, the cost of principal and interest payments on these COP's will exceed the interest earned on the unspent balance of the proceeds by over \$2 million. This cost is above and beyond the normal increase in the cost of doing business.

In addition, the County has two operating serial levies that partially pay for the Corrections system and the County Library.

The County has collected a voter approved tax levy (for fiscal years 1990-91 through 1992-93) of \$13.5 million for jail programs each year. This levy expires on June 30, 1993. It is replaced by a new three year, rate-based, levy beginning in fiscal year 1993-94. The rate is \$0.5288 per \$1,000 of assessed value for each of the three years. The proceeds are dedicated to operation of the Inverness Jail and operation of residential alcohol and drug programs for criminals.

The County has also benefited from a voter approved annual tax levy of \$10.3 million dedicated to the Multnomah County Library for fiscal years 1990-91 through 1992-93. This levy has also been replaced by a new three year, rate-based, levy beginning in fiscal year 1993-94. The rate is \$0.4034 per \$1,000 of assessed value for each of the three years. The proceeds from this levy are dedicated to the costs of operating the County Library system.

Because of the constitutional limitation on property tax rates, the new levies fall short of covering the costs of the programs they support. To raise enough to cover the same portion of the costs in 1993-96 that they covered in the three years of the expiring levies would reduce the tax receipts of other local governments, particularly the cities of Portland and Troutdale. Consequently, the County General Fund must cover the balance of the costs of these two systems.

Altogether, the additional costs to the General Fund will be about \$ 4 million more in 1993-94 than in 1992-93, without taking any normal inflation into account.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

	<u>1992-93 Cost</u>	<u>1993-94 Cost</u>	<u>Increase</u>
COP Repayment	240,000	2,280,000	2,040,000
Support for Library Programs	4,803,763	5,844,478	1,040,715
Support for Jail Levy Programs	<u>1,384,152</u>	<u>2,219,783</u>	<u>835,631</u>
Total	6,427,915	10,344,261	3,916,346

Of course, these unusual additional costs are not the only factors the General Fund must cover in 1993-94. Without taking them into account, General Fund programs in 1993-94 would cost \$153 million if the services the County provided in 1992-93 were continued at their 1992-93 level -- an increase in costs of \$7.6 million, or 5.2% of the 1992-93 General Fund budget.

Transfers to new fund \$4,837,881

Comparing General Fund revenues to those found in last year's budget requires an understanding of a new fund established in this budget, the Justice Services Special Operations Fund (Fund 180). This fund is established to separately track revenues dedicated to Justice Services in the Community Corrections Department, the District Attorney's Office, and the Sheriff's Office. More than \$4.8 million of revenues that would have been shown in the General Fund have been moved, including \$1.28 million from beginning working capital, \$0.66 million in lottery proceeds, and smaller amounts from alarm fees, licenses, other permits, fines, forfeitures, ROCN, and other dedicated Justice Services revenues.

Total General Fund \$155,634,858

The 1993-94 General Fund totals over \$155.6 million after the transfers to the new fund. This represents a growth of \$10.2 million or +7.0% from last year's adopted budget, comparing like revenue sources after the transfers to Fund 180.

Property taxes \$82,972,963

Property taxes are the General Fund's largest revenue source. \$82.97 million is expected, an increase of \$8.0 million or +10.7% from last year's adopted budget. This seeming large growth rate is attributable to an under-estimate last year of the growth in County property values. Last year's budget was adopted using an estimate of 6% for average value increase. Actual growth was 9.4%, adding about \$2 million to actual property tax receipts.

1990's Ballot Measure 5 continues to complicate property tax revenue forecasting. The Board of County Commissioners has agreed maintain an unchanged share of the \$10 rate limit where the combination of local-government property-tax rates exceeds \$10. In 1992-93 the County's share was 37% in Portland and 42% in Troutdale, the only areas then at the limit.

In conjunction with the effort to maintain equity among taxing districts, the County has received voter approval of two new three-year levies to replace the expiring jail and library levies. These new levies establish rates also intended to maintain the current ratio within the County of jail and library levies, and the tax base (growing the allowed 6%). Assuming an unchanged rate in compressed areas, forecasting tax-base revenues required estimating compressed-area value changes, and knowing which areas were subject to the \$10 rate limit.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

The \$82.97 million assumes an average assessed value growth of 9% this year, slightly more than the 20-year average of 8.3 %. This estimate is further explained in the Board of Commissioners Budget Message.

Included in these calculations are historically based estimates of discounts given for prompt payments, current-year taxes not received (delinquencies), and revenues received (including penalties and interest) from payments of prior-years taxes.

Business Income Tax \$24,162,711

The County Business Income Tax (BIT) revenues are forecast to be about \$24.16 million, up \$5.84 million (+32%) from the 1992-93 adopted budget. Recent actions to improve collections, a strong local economy, and increased awareness of the BIT in the business community as a part of a public review of local tax collection and administration has led to a large upswing in BIT receipts. This, along with losses in property taxes due to 1990 Measure 5 compression, and some previous sources being transferred to Fund 180, has made the Business Income Tax a larger, more important segment of General Fund revenues.

Accurate forecasting of the BIT has in the past been very difficult. The majority of current-year BIT revenues are received in the April and May income-tax times, long after the County budget for the following year is proposed and approved.

Just prior to budget adoption, the County and Portland signed an agreement wherein Portland's License Bureau would administer and collect the BIT, taking over from the State Department of Revenue.

Intergovernmental Revenues \$10,468,818

Federal, State, and Local revenues into the General Fund are expected to drop to \$10.47 million, down \$2.22 million (-17.5%). Major declines from Federal sources are in the amount expected from the Federal Marshal for jail beds, and in O&C timber receipts which continue to fall 10% per year. Some of the apparent decline in State revenue results from transfers to Fund 180. Still in the expected revenue forecast are over \$1 million from State cigarette taxes and \$1.4 million from shared liquor revenues. These items are under review as the Legislature works on State shortfalls.

Excise Taxes, largely from motor-vehicle rentals \$5,833,426

Motor vehicle rental and other excise taxes are expected to grow to \$5.83 million, up slightly from last year's adopted figure. Car rental companies are expected to raise rates to cover losses of fleet discounts.

Beginning Working Capital \$4,998,872 (uncommitted)

Incorporating the amounts from this source transferred to Fund 180, beginning working capital (BWC) is forecast to be about \$4.2 million lower than shown in last year's adopted budget. The 1992-93 budget has a BWC of about \$9.2 million (after deducting Fund 180 transfers). This assumed that money saved from the previous year's hiring freezes, expenditure limits, and wage constraints would create a large carryover to 1992-93. The \$9.2 million forecast was almost \$2.4 million above what was actually carried over, as the expected expenditure savings were not fully realized.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

BWC is the money left over from the previous year, carried over to be spent in the next budget. Historically, County departments have left about 4% of the General Fund unspent each year, as vacancies are unfilled for a period of time and managers are careful not to overspend their allotments. However, with revenue sources that are growing more slowly than program costs, managers are looking to get the most from their budgets and are carefully tracking what might be available. Recent spending estimates have indicated closer-to-budget spending in 1992-93 and carryover of less than 4% for 1993-94 appropriation.

Interest \$1,054,281

Interest on bank deposits are expected to just top \$1 million, the same as last year. Interest rates on investments are expected to remain low.

The long and short of this is that the 1993-94 General Fund revenue will fall approximately \$3.5 million short of the costs of continuing the current (1992-93) level of services and required additions. Some of these costs will be covered by efforts to generate new revenue through fees and other billings - about \$ 1.2 million. In addition, the Board has reserved \$767,000 to confront potential problems in the areas of probation and parole and courthouse security. That means the 1993-94 budget excludes \$3.1 million of services.

2. THE BUDGET PROCESS

This problem was not entirely unexpected. Beginning in July 1992, the Board of County Commissioners began to explore options for dealing with the coming shortfall. With the election of two new Commissioners, the Board got down to business in December to devise a process the 1993 Board could use to face the problem.

DECEMBER RETREAT

The Board of Commissioners, including both the old Commissioners and their replacements, met on December 9, 1992 to set ground rules about how they would work together during the coming year. As part of this meeting they discussed how they wanted to have the 1993-94 budget put together.

The Commissioners sought greater and earlier involvement in the process, a better flow of information among the Board, the Chair and other elected administrators, the departments, and citizens (particularly the Citizen Budget Advisory Committees (CBAC's)), and information that would give them better ways to evaluate the impact on the public of the dollars being spent. They decided to do three things:

1. each Commissioner would work with his or her liaison department to establish a list of programs around which the department would provide budgetary and program information for the 1993-94 budget;
2. each Commissioner would identify for the Board and Chair a list of programs that he or she would consider reducing or eliminating if the 1993-94 revenues fell short of costs, and a list of programs he or she would want to preserve from any reduction;
3. the Board would meet again in January to review the most current financial estimates for 1993-94 and agree on a process for establishing the 1993-94 budget.

JANUARY PROCESS DESIGN

The Board met to establish the budget process on January 6, 1993. The Planning & Budget Division presented estimates of expenditures and revenues for 1993-94 that showed a potential \$5.6 million shortfall. The Commissioners showed no enthusiasm for spreading this shortfall on an across-the-board basis. After wrestling with how to cover the difference, the Board decided that organizing budget requests around programs would give them information to help decide on cuts programmatically rather than through a formula. Therefore, the Board decided to ask departments to prepare budgets that would show the full cost of continuing the same level of service

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

in 1993-94 as they were currently providing (current service level or CSL budgets). They also asked departments to suggest ways to make up the difference between the cost of current service level programs and the General Fund revenue likely to be available in 1993-94, explaining both the potential savings from potential reductions and what clients would receive what reduced services if the reduction was implemented.

The Board also decided to begin review of budget requests in a series of briefings running from February 12 through March 15. These briefings would be open to the public, of course, and Citizen Budget Advisory Committees (CBAC's) were invited to participate with questions and recommendations to the Board and departments.

In January the Board established several 1992-93 policies to improve the 1993-94 financial position of the County:

1. a hiring freeze for all budgeted positions fully or partially supported by the County General Fund (including positions in the Federal/State, Library, Jail Levy funds, and funds supported by fees in the control of the County such as the Recreation Fund),
2. a limitation on spending of Materials & Services and Capital appropriations in 1992-93,
3. a requirement that each department analyze its ratio of managers and supervisors to other employees and explain to the Board all cases where the ratio exceeds one manager to eight employees,
4. a requirement that departments limit their 1993-94 Materials & Services budgets to the 1992-93 amounts.

PROGRAM BUDGET, CONSIDERATIONS AND ISSUES

County departments prepared their 1993-94 budget requests based on the programs identified in partnership with their liaison Commissioners. They also explained the nature of each program, its objectives, and suggested ways in which progress toward those objectives might be measured.

The program focus pushes the level of preparation down in County organizations, requiring more explanation and cost information at a lower level of aggregation than has been the case in prior years. This is more than a matter of displaying information. The changes in budget structure imply different management requirements as well; responsibility for achieving and measuring performance will tend to run parallel with the budgetary authorizations coming out of this new process. In some cases, the structure of the new process results in costs being assembled in ways that are not comparable with information from prior fiscal years.

However, the structure of the 1993-94 budget is likely to change significantly with the 1994-95 budget. Departments and Commissioners will review the 1993-94 process and structure in depth before preparing the next budget, with an eye to achieving greater consistency between departments in the definition of what constitutes a program, and to clarify both what the Board expects each program to achieve and how to measure each program's performance.

PRESENTATION OF THE BUDGET REQUESTS TO THE BOARD AND THE CHAIR

The Board reviewed the budgets of all departments in late February and the first half of March. They discussed the programs with department staff, including both the outcomes for the programs and their full current service level cost.

The transition to identifying costs by programs was found to be in conflict with the Board's direction that Materials & Services budgets not increase in 1993-94. Costs of continuing the same program at the same level of service include, in many cases, higher materials and contract prices. Department staff and the Board talked about this in several of the briefings.

The Board and department staff also discussed, in depth, many of the potential reductions and additional revenues suggested to bridge the gap between 1993-94 revenues and costs.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

At the end of the briefings, the Commissioners and the CBAC's gave Chair McCoy their recommendations for dealing with the shortfall.

SUMMARY OF CUTS/REVENUES INCORPORATED INTO THE EXECUTIVE BUDGET

Chair McCoy reviewed all these recommendations. She was hampered in her ability to incorporate them into the Executive Budget by a revenue projection that was significantly less optimistic than the January figures around which the budget process had been built. The March estimates increased the gap between the cost of continuing current programs and the money available to pay for them to about \$7.9 million. In addition, the Chair believed that certain additional expenditures must be made next year, despite the shortage of General Fund revenue:

1. Juvenile Justice food appropriations \$100,000.

The Juvenile Justice Division Current Service Level budget request for food was only \$219,000. The 1992-93 food costs will exceed \$300,000. Believing that the County will have to pay at least as much next year as this year, Chair McCoy increased the request in the Executive Budget.

2. Institutional Mental Health \$92,000

Despite attempts not to backfill behind State dollars that have been reprogrammed or reduced, the Chair added General Fund support for the mental health programs provided through Corrections Health in the jails. These programs had been paid for with State Community Corrections Act (CCA) funds, but changes in State regulations make that impossible in the future.

3. Third party financing of Sheriff's equipment \$112,000

Chair McCoy recommended providing mobile data terminals (MDT's) for the Sheriff's Office to enhance communications with the City of Portland Bureau of Emergency Communications dispatch center and bar coding system equipment for the corrections system. Providing the full cost of this equipment out of 1993-94 resources would cost almost \$500,000. The Chair proposed using third-party financing to cover the up front expenditure, and include principal and interest payments for a five-year financing in the Executive Budget.

4. Allocation for ADA requirements \$539,000

Federal law requires the County to make its buildings and services accessible to handicapped people. The County has identified almost \$5 million of projects fund during the next four years because of this requirement. As the first step in addressing this mandate, Chair McCoy included a \$500,000 appropriation in the Capital Improvements section of Facilities Management for this purpose. She also included \$39,000 in the Library budget to add large print terminals and voice synthesis capability to the Library's computer systems.

General Fund Contingency

To cover these costs in 1993-94, Chair McCoy chose to reduce General Fund Contingency for that year. If 1993-94 revenues are higher than the Executive Budget anticipates, the Chair strongly recommended that the Board restore to General Fund Contingency the first \$664,000 of that additional revenue.

Program reductions

The major problem, of course, was deciding on reductions to cover the 1993-94 shortfall. In arriving at her proposals, the Chair applied these criteria to the potential decisions.

1. No new programs
2. Cutting whole programs when small cuts mean greater inefficiencies
3. Holding the Library and jail beds "harmless" wherever possible
4. Continuation of programs where it means added revenue for the County

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

5. Minimizing impact on other jurisdictions
6. Not cutting mandated programs
7. Not backfilling behind lost Federal and State dollars.

Unfortunately, there were situations where one criterion conflicted with one or more of the others.

BUDGET HEARINGS

Budget hearings were scheduled to begin on April 7, 1993 with Chair McCoy delivering her budget message and the Executive Budget to the Budget Committee. Chair McCoy, who had been receiving medical treatment for thyroid cancer since November 1992, was too ill to present her budget message. Hank Miggins, her Executive Assistant, read the prepared message. Gladys McCoy died the following Sunday, April 11.

The Board canceled the first week of budget hearings, holding its first public hearing on April 16, and its first work session to consider the Executive Budget on April 19. The Board held six public hearings and had six work sessions to review the programs included in the budget and balance them against those not funded.

During these deliberations the Board restored a number of programs cut in the Executive Budget, and added some that were new for 1993-94.

PROGRAMS RESTORED OR ADDED BY THE BOARD

SOCIAL SERVICES

Restore Juvenile Dependency Unit	304,622
Restore DETOX sobering unit	343,461
Restore juvenile sex offenders program	101,280
Restore acupuncture alcohol and drug program	20,746
Partially restore cuts to N. Ptld and Gresham youth centers	50,000

HEALTH DEPARTMENT

Restore funding for health supplies and drugs	410,534
Restore partial allocation for interpreters	222,331
Restore one school clinic	178,423

COMMUNITY CORRECTIONS

Restore funding for Council for Prostitution Alternatives	75,000
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SHERIFF

Restore funding for DARE program	205,214
ADD one Sergeant dedicated to multidisciplinary child abuse team	72,539
Restore Safety Action Teams and Community Policing Administration	530,270
Restore 3 Court Guards added in February 1993	152,089

ENVIRONMENTAL SERVICES

Restore postage for one Land Use Planning notification	5,000
Restore funding for dangerous dogs program	87,940

In order to provide room for these programs, the Board made the following decisions.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

OTHER CHANGES MADE BY THE BOARD

SOCIAL SERVICES	
CUT Juvenile training and employment program	105,424
CUT administrative positions	100,000
HEALTH DEPARTMENT	
CUT Corrections Mental Health program	92,000
Shift funding for Walnut Park remodeling to COP <i>revenue</i>	215,000
COMMUNITY CORRECTIONS	
Support STOP program with one-time-only DA Forfeitures <i>revenue</i>	100,000
Impose fees on urinalysis recipients or reduce program	100,000
SHERIFF	
CUT additional Fiscal Spec for program budgeting	42,000
CUT savings from civilianizing support positions	180,000
CUT professional services and video imaging appropriation	49,000
CUT one Chaplain	45,271
Support two work crews at Inverness with Tax Title <i>revenue</i>	116,996
Support two Deputies with video lottery <i>revenue</i>	98,274
ENVIRONMENTAL SERVICES	
Increase fees to generate <i>revenue</i> from owners of dangerous dogs	47,500
LIBRARY	
Reimburse Library for administrative costs from GO Bond <i>revenue</i>	60,000
CUT Library video purchases	80,000
OTHER	
Additional <i>revenue</i> from assumed 9% real property value growth	1,093,435
Freeze exempt salaries over \$60,000	127,500
CUT travel appropriations, require that County pay for no more than one employee at any conference	50,000
CUT Materials & Services 2% Across the Board (except pass-through to other governments, Utilities, Food, Drugs, Interest, and reimbursements to the Capital Lease Retirement Fund)	370,857

ADOPTING THE BUDGET

REVENUE CHANGES

Committed Carryover

At the end of 1992-93, some capital expenditures that were authorized for the year had either not been completed or, in the case of equipment, had been ordered but not received. The Board reauthorized these expenditures for 1993-94, carrying

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

over into the new fiscal year the unspent balances of the 1992-93 appropriations. The increased appropriations based on carryover committed to specific expenditures are found in the following funds:

General Fund	\$ 1,032,307
Federal/State Fund	60,976
Serial Levy Fund	7,000
Library Levy Fund	3,715
Jail Levy Fund	59,227
Capital Improvement Fund	53,365
Recreation Fund	47,500
Fleet Fund	201,400
Data Processing Fund	125,487
Distribution Fund	<u>19,700</u>
Total Committed Carryover	\$ 1,610,677

Additional General Revenue

Business Income Tax receipts for 1992-93 were greater than had been anticipated in April. The Business Income Tax estimate for 1993-94 was correspondingly revised from \$19,898,164 to \$24,162,711. The Health Department achieved a negotiated payment for prior year services provided to Title XIX eligible clients, adding \$576,000 to Beginning Working Capital in the General Fund. These increases were offset by a clearer track record for the number of jail beds the Federal Marshal is likely to use -- resulting in lower revenue estimates by \$591,000. Coupled with various other General Fund revenue variances up and down, the Board was left with \$4.5 million to allocate.

Program Decisions

The Board amended the budget with four kinds of amendments:

1. Technical amendments that corrected errors in the Approved Budget or reclassified positions to the correct job class,
2. Revenue changes, usually grants not anticipated in the Approved Budget, where the Board had limited or no discretion over the spending to be supported by the increased receipts,
3. Carryover amendments reauthorizing 1992-93 appropriations (summarized above), and
4. Program changes.

SOCIAL SERVICES

Added a veterans service program through a contract with Clackamas County	\$ 4,050
Contributed toward a PIC operated juvenile training program	20,000
Added a contribution to Leaders Roundtable - a group of local governments, school districts, and business leaders aiming at improving educational performance	10,000
Added a contribution to increase Hispanic outreach services	100,000
Added a contribution to the Association for Portland Progress approximating the County's voluntary assessment for buildings located in the downtown area	72,000
Restored the Gatekeeper program cut in the Executive Budget	32,000
Restored County funding of school mental health programs	75,000
Reallocated and reduced the County contribution to Youth Service Centers	(14,000)

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

HEALTH DEPARTMENT

Decided to contract with a city for illegal dumping enforcement	0
Restored Corrections mental health program cut in the Approved Budget	92,000
Restored a pre-natal care program run by Outside-In, cut in the Executive Budget	10,000
Restored partial funding for primary care medical teams cut in the Executive Budget	285,000

DISTRICT ATTORNEY

Authorized use of forfeiture proceeds for remodeling the 8th floor of the Courthouse and housing the drug enforcement unit there	0
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SHERIFF'S OFFICE

Added the cost of cellular phone line charges	12,000
Added overtime allocations to cover time spent in sexual harassment training	18,000
Added supplies and temporary help allocation for bar coding system	43,000
Restored four work crews at Inverness Jail	240,000
Authorized use of Inmate Welfare Fund revenue to pay for a chaplain	0
Added a Deputy to the Child Abuse Team	65,000
Added authorization for ambulance dispatch to the Sheriff's Bureau of Emergency Communication payment	75,000

ENVIRONMENTAL SERVICES

Added allocation for equipment and temporary help to Facilities Management to help install the cost accounting system that will support their operation as a separate fund	73,000
Added an allocation for rent for the Intensive Supervision Program	20,000
Added construction at Animal Control to upgrade the facility	90,000
Authorized use of Tax Title revenue to pay A&T costs of title searches on properties in the foreclosure process	0
Restored the full allocation for Land Use Planning mailings and Hearings Officer cut in the Executive Budget	16,000
Restored the Animal Control Field Response Team cut in the Executive Budget	102,000
Added to the allocation for ADA construction	320,000
Added to the allocation for Construction Projects	355,000

LIBRARY

Increased a Volunteer Coordinator position from half-time to full-time	18,000
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NONDEPARTMENTAL

Authorized use of BIT administration money for a Senior Fiscal Specialist position in Finance to enforce prior years BIT collections after Portland becomes the BIT administrator for the County	0
Added an allocation to pursue a lawsuit validating rental of a building to use as a Central Library while remodeling occurs	5,000
Increased clerical staffing for Affirmative Action by 1/2 FTE	15,000
Added support for the regional North Willamette Research and Extension Center	11,000

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

Reserves

The Board reserved additional revenue (\$948,000) in the General Fund Contingency Account. This additional setaside was intended to deal with several issues:

- assure that Contingency was at the recommended level of \$1.25 million for unanticipated needs,
- allow consideration of the following program requests where the Board did not have adequate information to determine the cost of the program when the budget was adopted:
 1. restoration of Probation and Parole Officers if the State Legislature did not appropriate enough Community Corrections Act authorizations to maintain the 1992-93 level of staffing in Multnomah County,
 2. additional Courthouse security if the State Legislature did not authorize a court fee dedicated to supporting enhanced security,
 3. possible funding of Outside-In's needle exchange program, depending on how much the City of Portland was willing to contribute,
 4. possible funding of part of a cost of living increase for the contract with the Hooper Center pending resolution of funding by the State Legislature.

In addition, and perhaps most significant, the Board reserved \$1,560,000 as an unappropriated balance to offset future revenue variances. The basic intent of this action was to begin to build a countercyclical reserve of 5% of General Fund requirements to allow programs to continue in years when revenues fall below their long term growth rates.

These changes left intact the following allocation decisions originally made in the Executive Budget.

SOCIAL SERVICES

DSS Administration - cut Administrative Analyst	45,000
Cut DD parent education for 18 families per month	24,000
Cut DD respite services, program for teen parents and children, and child abuse victims	76,000
Cut DD Case management administrator responsible for quality assurance, utilization review	51,000
Aging Svcs Admin - cut 1 PDS and 0.5 OA2, reduces support, program/resource development	18,000
Reduce Aging Svcs District center support -reduces services to seniors	30,000
Cut case management for homeless	37,000
Reduce Youth services contracts	84,000
Juvenile Justice - cut 1 Tracker (out of 4)	46,000
ADD Juvenile Justice Food	100,000

HEALTH DEPARTMENT

Cut Support staff (3.4 FTE)	134,000
Cut nuisance control or raises fees to cover cost	21,000
Cut Primary Care, 1 team at NE and 1 team at SE (4.4 FTE)	222,000
Reduce interpreter services	223,000

SHERIFF

Offset BOEC costs with small cities' revenue	74,000
Include indirect costs in Alarm Control program costs, revenue to General Fund	39,000
Eliminate position added to enable program budgeting	42,000
Eliminate proposed upgrade Hansen telephone system for 4-digit area codes	4,000
Reduce ISP program not funded by CCA funds	67,000
ADD financing for mobile terminals and bar coding equipment	112,000

ENVIRONMENTAL SERVICES

Increase pet license project/revenues - expand hours	195,000
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BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

Charge appraisal costs for sold property to CIP/Nat Areas funds	15,000
Cut vacant Facilities Maintenance worker supporting skilled crafts employees	47,000
Reduce Facilities Mgmt repairs and maintenance funding	30,000
Reduce printing and repair/maintenance at Justice Center	23,500
Eliminate contracted asbestos removal	25,000
Cut Facilities Environmental Coordinator in Facilities Mgmt.	66,000
Reduce carpet/drapery replacement, painting, landscaping, parking lot maintenance.	20,000
Reduce landscaping and window/carpet cleaning contracts	20,000
Reduce funding for Spay/Neuter program, - cut OA2	37,600
ISD - Remove proposal for automatic power for air conditioner in computer room	58,000
ISD - Eliminate proposed tape subsystems upgrade	43,000
ISD - Reduce service support to network upgrades	82,000
ISD - Cut Senior Data Analyst in Network Svcs	46,000
ISD - Eliminate replacement of Wang as E-mail hub	128,000
ADD construction for ADA requirements	500,000

LIBRARY

Eliminate separate video svc, move videos to popular library at Central	46,000
Eliminate local indexing of local newspapers	26,000
Cut Albina Youth Lib/Supv, 0.5 Lib Asst, 0.8 Sr. Lib Asst.	38,000
Cut Sellwood Youth Lib/Supv, 0.5 Lib Asst, 0.8 Sr. Lib Asst.	38,000
Cut Library Outreach Specialist at Parenting Center	48,000
Use automated telephone notification for reserved books	44,000
Use automated telephone notification for overdue materials	7,000
Eliminate funding for architectural services at Central	208,000
Cut Technical Svcs Asst. and supplies	36,000
Reduce books budget	160,000
ADD replacement van and ADA terminals	64,000

NONDEPARTMENTAL

Chair - Cut 0.75 Staff Asst.	43,000
Em Mgmt - Cut Prog Development Spec	43,000
Spec App - Eliminate Juvenile project	244,000
Emp Svcs - bill Insurance Fund for clerical support	15,000
Emp Svcs - advertise locally for recruitment	15,000
Purchasing - cut Buyer	43,000
Emp Svcs - cut 0.5 OA2	15,000
Labor Rel - reduce allocation for arbitrators	5,000

The Board also recorded a number of policy directions and requests. These are incorporated into the **Board of Commissioners Budget Message**, included in this section of the budget document.

Possible Consolidations or Transfers of Functions Between Governments

Chair McCoy reviewed possible consolidations or shifts of programs to other governments to determine the potential for saving General Fund dollars. This uncovered little potential to better the County's financial situation. However, the Chair directed that a number of possible consolidations be pursued. If they result in lower costs or additional revenues, the additional resources or reduced costs will be available for Board allocation when the consolidation is complete. Several of the Board's policy directions affirm this approach.

Transfer of the County's regional parks and the Expo Center to METRO - For over a year, Multnomah County has been working to transfer to METRO the regional facilities in the Recreation Fund, with their

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

staff. This transfer will take place during 1993, and the METRO Budget includes the operations for these facilities.

Consolidating the mainframe computer operations of Portland and the County -- The City of Portland and the Information Services Division are negotiating toward having the County provide the mainframe computing functions for some or all of the City's bureaus.

Contracting with Portland to collect both County Business Income Tax in conjunction with Portland's Business License Tax -- Multnomah County has had its Business Income Tax collected by the State of Oregon Department of Revenue since it became effective in 1978. The City of Portland License Bureau will perform this function beginning January 1994. Changes in collection procedures that will make the City and County taxes more alike would have resulted in a slight increase in revenue to the County. To make the change revenue neutral, the County reduced the Business Income Tax rate from 1.46% to 1.45%.

Possible transfer of Emergency Management of METRO, or consolidation with Portland Emergency Management functions -- The 1993-94 budget assumes continuation of Emergency Management functions being performed by County employees. Counties are required to prepare emergency plans, however, they may contract to have this function performed by other agencies. Chair McCoy intended to pursue the option of contracting with METRO to prepare emergency plans for Multnomah County. Chair McCoy also intended to pursue the option of contracting with the City of Portland to perform emergency management functions for the City. Any action implementing either option will occur after the adoption of the 1993-94 budget.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

3. THE FORMAT OF THE DOCUMENT

The budget document itself is so large it may be intimidating. It may help to understand how it is organized, and where to look in it for specific kinds of information.

The bulk of the document is occupied by descriptions of the operating programs of the County and their cost. This portion is organized by department. Multnomah County government has seven operating departments, each of which reports to a single director or elected official, and one group of smaller, largely independent, organizations grouped together into what is called Nondepartmental Appropriations.

DEPARTMENTAL SECTIONS

The budget document has separate sections for each of the County departments and Nondepartmental Appropriations:

- Department of Social Services (DSS)
- Health Department (HD)
- Department of Community Corrections (DCC)
- District Attorney (DA)
- Sheriff's Office (MCSO)
- Department of Environmental Services (DES)
- Library (LIB)
- Nondepartmental (NOND)

These sections explain how the County spends its money, what it buys (including staff), and what functions it performs.

Each departmental section is subdivided according to the operating divisions of the department.

Each divisional section provides program information responsive to the Board's shift in direction toward program examination as the major focus of budget decision-making.

DIVISIONAL SECTIONS

For each division in the department, there is a page that shows:

- a summary description of the division
- a list of the programs carried out by the division
- an explanation of any material changes from prior years (if there are any in the 1993-94 budget)
- a summary of the staffing of the division, broken into two categories -- Officials & Administrators (who manage and supervise the operations of the division), and all other personnel. This enables the Board to see at a glance the ratio of supervisors to employees.
- a summary of the total expenditures of the division by fund, including a breakout by major category of expenditure (Personal Services or employee costs, Materials & Services, and Capital Outlay), and
- a summary of the revenue sources that support the operations of the division, including any General Fund support the division may receive.

Following the division summary page begins a series of explanations of the nature, objectives and costs of each of the division's programs. These explanations include:

- a description of the program,
- the goals and objectives of the program

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

- who the program serves or is intended to serve,
- ways in which the activities of the program can be measured,
- and four years of financial information related to the program (1990-91 and 1991-92 actual experience and 1992-93 and 1993-94 budgeted figures):
 - the total FTE (Full Time Equivalent staff),
 - the cost of the program
 - how much of the program's budget it spent for 1990-92 and 1991-92,
 - how much the program cost the General Fund.

Each divisional budget also includes the detailed estimate sheets for the 1993-94 budget. These legally required pages are two different forms providing two kinds of information for each division.

1. "Requirement Detail" showing costs of each object of expenditure (such as regular employees "5100 - Permanent", contracted services "6110 - Professional Services," major maintenance or construction of County facilities "8200 - Buildings") and the total cost of the major categories of expenditures: Personal Services (wages and fringe benefits), Materials and Services, and Capital Outlay.
2. "Personnel Detail" showing the staffing of the organization including the job classes, the number of employees in each job class, and the wages for each job class.

The detailed estimate sheets have four years of financial data: the actual costs and staffing for the last two completed fiscal years (1990-91 and 1991-92) and the budgeted estimates for the current year (1992-93 as adopted effective July 1, 1992 and also as amended through April 1993) and next year (1993-94)

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

BUDGET SUMMARY

Preceding these sections is the **Budget Summary** section containing the Budget Officer's message (which you're reading), the Board of Commissioners Budget Message, Chair McCoy's Executive Budget Message, and overall summary pages:

- Summary of Resources - All Funds (which shows the County's fund structure and what kinds and how much revenue are received and accounted for in each of them), and
- Summary of Requirements - All Funds (which shows how much each department spends in each fund, transfers from one fund to another, and reserves).

Following the departmental sections of the budget is the **Financial Summary**, a detailed listing of revenue sources by fund, and a summary statement of requirements by fund. The Financial Summary is where to find where the County gets its revenue.

The last section of the document is the **Appendix**. The appendix has in it miscellaneous background information related to the budget.

- a brief description of the budget process, not only the process leading up to the adoption of the budget, but also the processes followed to modify the budget during the year,
- the County's policy on use of the General Fund Contingency account,
- a list of all the funds the County uses to account for its revenue and expenditures, with a brief description of each,
- a table showing the kinds of benefits received by County employees, and their annual cost to the County,
- a list with explanations of the cash transfers between funds included in the 1993-94 budget,
- a similar list with explanations of the service reimbursements between funds included in the 1993-94 budget.

BUDGET SUMMARY

BUDGET MANAGER'S MESSAGE

JUNE 1993

4. ACCOUNTING INFORMATION

The 1993-94 Budget includes three new funds:

JUSTICE SERVICES SPECIAL OPERATIONS FUND (Fund 180)

This fund is established to account for revenues previously placed in the General Fund that are dedicated to Justice Services in the Community Corrections Department, the District Attorney's Office and the Sheriff's Office. These revenues include forfeiture proceeds (from seizure of property and cash involved in drug-related crime), the video lottery proceeds dedicated to gambling law enforcement, marriage license and conciliation fees dedicated to marriage counseling services by State law.

LIBRARY BOND SINKING FUND (Fund 226)

This fund accounts for the retirement of General Obligation bonds issued to repair and renovate the Central Library and for expansion of the Midland Library.

LIBRARY CONSTRUCTION FUND (Fund 236)

This fund accounts for expenditures for renovation and repair of the Central Library, and for expansion of the Midland Library. It is used to account for the estimated \$31 million the County will receive from issuing General Obligation Bonds.

Finally, the 1993-94 Budget includes activity in the Assessment District Bond Sinking Fund for the last time. All fund resources are transferred to the Assessment District Operating Fund (to complete the payment for special street construction) or to the General Fund.

BUDGET SUMMARY

BOARD OF COMMISSIONERS BUDGET MESSAGE

JUNE 1993

In adopting the 1993-94 Budget, the Board of Commissioners indicated future directions which will be reviewed later, during fiscal year 1993-94 as other information becomes available. Many of these plans will depend on the revenue forecasts at those points.

REVENUE ASSUMPTION

The Board of County Commissioners assumes 1993-94 property values will increase 9% above the 1992-93 assessed value. The Board is reluctant to allocate all the estimated property tax receipts from this estimated property value into ongoing programs. The Board has directed that General Fund Contingency be increased by \$500,000 to compensate for possible shortfalls in property taxes.

POTENTIAL FURLOUGH

The Board of County Commissioners believes that the program reductions imposed by the 1993-94 Budget are extremely severe. They intend to pursue with bargaining units for County employees the possibility of a mandatory furlough during the week of December 27 through December 31 with the savings from such a furlough to be used to restore programs that would otherwise be cut.

OCTOBER BUDGET REVIEW

The Board of County Commissioners anticipates that actions by the 1993 State Legislature will require major budget adjustments. They propose to re-examine the budget in light of these actions in October 1993. At that time, the Board expects to have several issues to resolve, including: the level of State support of Community Corrections and Social Services programs, the impacts of possible State reductions in institutional beds for mentally ill inmates and convicted felons, the impact of possible State court fees dedicated to courthouse security, the effect of possible changes in State alcohol taxes and liquor revenue, and possible changes to other programs assumed in the 1993-4 Budget to be funded by State grants.

- The Board anticipates that possible changes in State alcohol taxes and dedication of liquor revenue to alcohol treatment programs may permit a review of the level and mix of funding for the Detox and Sobering programs and for the D.A.R.E. program in October 1993.
- The Board recognizes that Community Corrections funding is heavily dependent on decisions pending at the State Legislature. The 1993-94 Budget represents the best estimates of the funding and allocation decisions available prior to the end of the legislative session. The Board anticipates reworking the Community Corrections budget to reflect final State allocations.

GENERAL POLICY STATEMENTS

The Board of County Commissioners intends that the full cost of all programs will be computed and displayed in the 1994-95 Budget. The Board also intends to review all fees to assure that they are set at levels that will recover the full cost of providing services where appropriate.

County Commissioners intend to identify all subsidies from Multnomah County to other governments, and to develop plans to discontinue all such subsidies.

BUDGET SUMMARY

BOARD OF COMMISSIONERS BUDGET MESSAGE

JUNE 1993

POLICY STATEMENTS AND DIRECTIONS SPECIFIC TO DEPARTMENTS

SOCIAL SERVICES

- County Commissioners expect the Department of Social Services to analyze all grant-funded programs during 1993-94 to determine what percentage of the grant dollars end up supporting actual services delivered to clients.
- The Board of County Commissioners will consider the Outside In request to fund its needle exchange program, for which grant funding has been lost. The Board notes that the Portland Bureau of Environmental Services supports expansion of needle exchange to reduce their prevalence in sewer overflows and the rivers. The Board awaits Outside In's request to the Bureau to contribute funding to the needle exchange program.
- The Board of County Commissioners will consider additional funding for the Hooper Center of no more than \$40,000 after the Legislature has adjourned. Central City Concern has pledged to not request additional funds from the County if alcohol and drug State funds are obtained.
- The Board of County Commissioners has authorized a payment to the Association for Portland Progress's (APP) downtown Economic Improvement District. The payment is based upon County land holdings in the district. The APP has pledged to apply the County's contribution to direct assistance to the chronically mentally ill in downtown Portland.

HEALTH DEPARTMENT

- County Commissioners intend to review the school health clinic program during 1993-94 with two objectives: to compare the behavioral and health patterns of students in schools with clinics to those of comparable schools without clinics, and to consider possible clinic services in middle schools or junior high schools.
- County Commissioners recommend that the Health Department must find more cost-effective means to deliver interpretative services to its clients.
- County Commissioners recommend that the Health Department continue to market its expertise with the OSHA Blood borne Pathogen standards by providing training for a fee to private companies as well as other governments.
- County Commissioners recommend that the Health Department market its innovative client tracking software to other government agencies.

COMMUNITY CORRECTIONS

- County Commissioners recommend that the Department of Community Corrections should continue to explore the potential for use of Caller ID as a means of increasing effectiveness of supervision of parolees and probationers.
- The Board of County Commissioners recognizes the efficiencies and improved lines of authority that will result from County acceptance of responsibility for the Pretrial Release Supervision Program. The Board also anticipates that the State Courts will continue to fund this program and will review the decision to include the program if State funding is not assured.

BUDGET SUMMARY

BOARD OF COMMISSIONERS BUDGET MESSAGE

JUNE 1993

- The Board of County Commissioners has reserved \$506,156 in the General Fund contingency account to potentially preserve Parole and Probation Officer positions, should State Community Corrections Act monies not be sufficient to maintain current service levels in the county. It is the Board's impression that the number of Parole and Probation Officers not be reduced, but the Board will review this issue in the context of the final corrections plan that emerges from the legislative session.

SHERIFF'S OFFICE

- The Board of County Commissioners supports the participation of the Sheriff in the coordinated approach to policing recommended by the Council of Law Enforcement Officials (CLEO).
- The Board of County Commissioners has dedicated \$139,577 to fund the assignment of one Sergeant and one Deputy full-time to the County's child abuse multidisciplinary team. On June 24, 1993, the Board underscored its funding of a sergeant position, citing the need to establish training and protocols with the Portland Police and other participating law enforcement agencies.
- County Commissioners want an analysis during 1993-94 of the cost of extending D.A.R.E. services throughout Multnomah County.
- The Board of County Commissioners has reserved \$261,607 in the General Fund contingency account for the potential purchase of hardware and personnel for courthouse security. This money will be used for security in the event the Legislature does not enact legislation allowing court fees to be used for courthouse security.

ENVIRONMENTAL SERVICES

- The Board of County Commissioners expects the Facilities and Property Management Division to be accounted for in a separate, internal service fund in the 1994-95 Budget, with appropriate space costs billed to all funding sources.
- County Commissioners also expect a comprehensive space plan to be developed for County facilities, emphasizing investment in facilities the County owns, and diminishing reliance on leased space where possible.

LIBRARY

- County Commissioners intend to pursue ways to increase financial support from other counties for library services provided to people who are not Multnomah County residents, or to deny services to people who are not Multnomah County residents.
- The Board of County Commissioners expects the Library Director to negotiate a new MIX agreement or to establish other means to eliminate, to the maximum extent feasible, County taxpayers' subsidy of out-of-county residents' use of library resources.
- The Board of County Commissioners anticipates the participation of the Library Director and staff in pursuing entrepreneurial activities as outlined by the Library Entrepreneurial Initiative Team's Final Report, dated June 24, 1993.

BUDGET SUMMARY

BOARD OF COMMISSIONERS BUDGET MESSAGE

JUNE 1993

NONDEPARTMENTAL

- County Commissioners intend to pursue the option of contracting with METRO to prepare emergency plans for Multnomah County. County Commissioners also intend to pursue the option of contracting with the City of Portland to perform emergency management functions for the City. The Commissioners expect to review the appropriate organizational entity to develop emergency preparations during 1993-94.
- County Commissioners wish to pursue payment of part or all of the contribution to METRO with Road Fund support, believing that transportation planning is a primary function performed by METRO with the revenue from this assessment.

EXECUTIVE BUDGET MESSAGE
April 7, 1993

Gladys McCoy, Multnomah County Chair

This is the 3rd budget since the passage of Ballot Measure 5. This Budget is critical from the standpoint of the County general fund because of:

- 1) the uncertainty of State impacts on local governments, uncertainty that results from the State's own challenge to fund education in a post-Measure 5 environment;
- 2) the expiration of two levies which need to be replaced;
- 3) a \$7.9 million shortfall that must be faced at this time in the process;
- 4) a commitment to prevent our clients from becoming more dysfunctional which would require more resources;
- 5) an economy that has not kept pace with the growth in population which we serve.

We are transitioning from a line item to a program budget that more clearly shows what programs we are funding, for whom, and at what cost.

Each Manager was asked to define their budgets by programs, so the Board could determine if they are critical in value to their clients, and to separate program from administrative costs. The Managers prepared budgets to cover the cost of operating the existing programs at the same level of service they are now providing. Each Manager was given target figures which allowed for proportional sharing of the available revenue. Finally, each Manager proposed reductions to cover the difference between the full cost of operation and the target figures.

Programs were prioritized to determine which programs to hold harmless from potential cuts, and to determine what programs could be eliminated. The Citizen Budget Advisory Committees were an integral part of this process.

Several Board orders were passed aimed at reducing the shortfall, for example, the hiring freeze was extended, cuts were made in materials and services, and an effort was made to reduce the manager to staff ratio.

With limited success, we reviewed fees to determine where they might be increased above levels already included in the budget requests. We also reviewed possible consolidations or shifts of programs to other governments to determine potential savings to general fund dollars, again with limited success.

None of the above significantly reduced the shortfall. With my best judgment, I used the following criteria in developing this budget:

- 1) no new programs;
- 2) cutting whole programs when small cuts would mean unacceptable inefficiencies;
- 3) holding the library and jails harmless wherever possible;
- 4) continuation of revenue producing programs;
- 5) minimizing the impact on other jurisdictions;
- 6) maintaining mandated programs, for example ADA compliance construction; and
- 7) not backfilling lost State and Federal dollars.

We were not always able to satisfy even these criteria because of situations where one criterion conflicts with one or more of the others.

Let me just identify a few of the other decisions I made that did not enjoy extensive review during the budget work sessions:

- 1) I added an appropriation for repayment of 3rd party refinancing of Sheriff's Office equipment;
- 2) I added funding for the replacement of vans at the library;
- 3) I provided for construction to satisfy the requirements imposed by the Federal Americans with Disabilities Act.
- 4) I added funding for terminals at the library to meet the Americans with Disabilities Act Requirements;

Finally, because of the need to cover a number of costs in 93/94, I have chosen to reduce the general fund contingency for one year. The contingency level will be less than one half the amount historically recommended. This will require extreme managerial discipline and make it essential that the Board approve only those requests for emergency expenditures.

I sincerely appreciate the hard work, time and energy the Board, managers, staff, and citizens have made in the development of this executive budget. Let us go forward with a process which will produce an adopted budget that provides the best services we can for our citizens.

0120G

SUMMARY OF RESOURCES

Fund		Beginning Working Capital	Property Taxes	Other Taxes	Intergov't Sources	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursements	Cash Transfers	Bonds/ Certificates	Total Resources
General Fund	100	7,803,818	83,141,042	29,996,138	11,049,530	1,472,382	5,430,181	1,054,281	283,227	140,230,600	18,563,361	1,991,201	0	160,785,162
Road Fund	150	9,004,838	671,350	7,070,000	23,740,034	30,000	695,000	420,000	37,500	41,568,522	788,417	28,880	0	42,386,799
Emergency Communications Fund	151	0	0	0	125,828	0	0	3,680	0	129,308	0	0	0	129,308
Natural Areas Acquisition Fund	153	385,000	0	0	0	0	0	41,878	215,000	621,678	0	0	0	621,678
Bicycle Path Construction Fund	154	348,000	0	0	0	0	0	10,000	0	358,000	0	108,886	0	466,886
Federal State Fund	156	0	0	0	116,730,843	0	1,795,998	10,000	2,077,955	120,674,796	855,870	36,423,158	0	157,953,824
County School Fund	157	75,000	11,633	0	0	0	0	4,680	0	91,313	0	1,232,280	0	1,323,573
Tax Title Fund	158	0	1,850,000	0	18,250	0	0	268,000	0	2,138,250	0	0	0	2,136,250
Animal Control Fund	159	90,000	0	0	0	801,069	234,218	0	42,500	1,267,787	0	0	0	1,267,787
Serial Levy Fund	160	22,000	55,000	0	0	0	0	0	0	77,000	0	0	0	77,000
Willamette River Bridges Fund	161	2,541,474	0	0	100,000	0	0	0	0	2,641,474	91,000	3,205,109	0	5,937,583
Library Serial Levy Fund	162	1,858,518	10,016,760	0	323,787	0	8,947	150,000	1,239,850	13,597,862	140,416	5,871,749	0	19,810,027
Fair Fund	164	0	0	0	50,000	0	0	0	233,360	283,360	0	0	0	283,360
Convention Center Fund	166	0	0	4,330,000	0	0	0	70,000	0	4,400,000	0	0	0	4,400,000
Land Corner Preservation Fund	167	310,000	0	0	0	0	250,000	0	0	560,000	0	0	0	560,000
Inmate Welfare Fund	168	227,128	0	0	0	0	0	3,000	1,115,819	1,345,945	0	0	0	1,345,945
Jail Levy Fund	169	59,227	13,097,696	0	0	0	0	0	0	13,156,923	246,524	2,247,462	0	15,650,899
Assessment & Taxation Fund	175	0	0	0	2,250,000	0	528,800	0	19,000	2,797,800	635,199	6,992,688	0	10,425,687
Justice Services Special Operation	180	0	0	0	1,234,307	157,450	1,671,277	0	678,366	3,741,400	0	1,405,977	0	5,147,377
Capital Lease Retirement Fund	225	5,335,000	0	0	0	0	0	823,400	0	6,158,400	4,690,850	0	0	10,849,250
Library Bond Sinking Fund	226	0	1,796,000	0	0	0	0	50,000	0	1,846,000	0	0	0	1,846,000
Lease/Purchase Project Fund	235	30,450,000	0	0	0	0	0	0	0	30,450,000	0	0	460,680	30,910,680
Library Construction Fund	236	0	0	0	0	0	0	0	0	0	0	0	31,000,000	31,000,000
Capital Improvement Fund	240	402,365	0	0	0	0	0	27,650	215,000	645,015	36,950	0	0	681,965
Assessment Dist Oper Fund	251	0	0	0	0	0	0	0	0	0	0	44,860	0	44,860
Assessment Dist Bond Fund	252	365,000	0	0	0	0	0	0	0	365,000	0	0	0	365,000
Recreation Fund	330	500,357	0	121,429	47,830	0	1,385,292	5,151	1,459,046	3,499,105	0	0	0	3,499,105
Insurance Fund	400	3,740,000	0	0	159,487	0	14,000	340,000	691,000	4,944,487	20,094,602	0	0	25,039,089
Fleet Fund	401	1,807,515	0	0	175,375	0	25,000	50,000	50,000	2,107,890	3,632,207	0	0	5,740,097
Telephone Fund	402	520,663	0	0	9,117	0	293,410	0	0	823,180	1,871,929	0	0	2,695,119
Data Processing Fund	403	786,627	0	0	0	0	187,867	0	0	974,494	5,574,814	0	0	6,549,308
Distribution Fund	404	51,688	0	0	6,814	0	0	0	0	58,502	1,159,422	0	0	1,217,924
Total		66,684,017	110,539,481	41,517,567	156,081,002	2,660,901	12,499,990	3,331,520	8,357,623	401,552,101	58,361,561	59,553,200	31,460,680	550,927,542

SUMMARY OF REQUIREMENTS

Fund		Department								Total Expenditures	Cash		Ending Balance	Total Requirements
		Social Services	Health Department	Community Corrections	District Attorney	Sheriff	Environmental Services	Nondepartmental	Library		Transfers	Contingency		
General Fund	100	9,587,755	5,736,985	1,376,138	8,458,308	36,321,243	24,530,966	15,098,820	0	101,110,213	54,073,284	3,551,665	2,050,000	180,785,162
Road Fund	150	0	0	0	0	255,390	38,444,388	0	0	38,699,778	3,511,995	155,028	0	42,366,799
Emergency Communications Fund	151	0	0	0	0	129,308	0	0	0	129,308	0	0	0	129,308
Natural Areas Acquisition Fund	153	0	0	0	0	0	591,678	0	0	591,678	30,000	0	0	621,678
Bicycle Path Construction Fund	154	0	0	0	0	0	466,886	0	0	466,886	0	0	0	466,886
Federal State Fund	156	91,252,992	45,880,584	17,459,928	1,957,083	1,068,202	34,404	300,631	0	157,953,824	0	0	0	157,953,824
County School Fund	157	0	0	0	0	0	0	1,323,573	0	1,323,573	0	0	0	1,323,573
Tax Title Fund	158	0	0	0	0	0	2,136,250	0	0	2,136,250	0	0	0	2,136,250
Animal Control Fund	159	0	0	0	0	0	0	0	0	0	1,267,787	0	0	1,267,787
Serial Levy Fund	160	0	0	0	0	0	0	0	0	0	77,000	0	0	77,000
Willamette River Bridges Fund	161	0	0	0	0	0	5,937,583	0	0	5,937,583	0	0	0	5,937,583
Library Serial Levy Fund	162	0	0	0	0	0	0	0	19,564,916	19,564,916	0	45,111	0	19,610,027
Fair Fund	164	0	0	0	0	0	233,360	0	0	233,360	0	50,000	0	283,360
Convention Center Fund	166	0	0	0	0	0	0	4,400,000	0	4,400,000	0	0	0	4,400,000
Land Corner Preservation Fund	167	0	0	0	0	0	360,000	0	0	360,000	0	200,000	0	560,000
Inmate Welfare Fund	168	0	0	0	0	917,762	0	0	0	917,762	0	428,183	0	1,345,945
Jail Levy Fund	169	0	1,572,595	1,770,101	0	11,845,857	482,346	0	0	15,650,899	0	0	0	15,650,899
Assessment & Taxation Fund	175	0	0	0	0	0	10,425,687	0	0	10,425,687	0	0	0	10,425,687
Justice Services Special Operation	180	0	0	1,095,517	2,297,348	1,556,238	0	0	0	4,949,103	198,274	0	0	5,147,377
Capital Lease Retirement Fund	225	0	0	0	0	0	0	5,490,088	0	5,490,088	0	5,359,162	0	10,849,250
Library Bond Sinking Fund	226	0	0	0	0	0	1,846,000	0	0	1,846,000	0	0	0	1,846,000
Lease/Purchase Project Fund	235	0	0	0	0	0	30,910,880	0	0	30,910,880	0	0	0	30,910,880
Library Construction Fund	238	0	0	0	0	0	31,000,000	0	0	31,000,000	0	0	0	31,000,000
Capital Improvement Fund	240	0	0	0	0	0	645,015	0	0	645,015	0	36,950	0	681,965
Assessment Dist Oper Fund	251	0	0	0	0	0	15,000	0	0	15,000	29,860	0	0	44,860
Assessment Dist Bond Fund	252	0	0	0	0	0	0	0	0	0	365,000	0	0	365,000
Recreation Fund	330	0	0	0	0	0	3,440,463	0	0	3,440,463	0	58,642	0	3,499,105
Insurance Fund	400	0	0	0	0	0	0	20,660,205	0	20,660,205	0	4,378,884	0	25,039,089
Fleet Fund	401	0	0	0	0	0	4,059,791	0	0	4,059,791	0	1,680,306	0	5,740,097
Telephone Fund	402	0	0	0	0	0	2,639,785	0	0	2,639,785	0	55,334	0	2,695,119
Data Processing Fund	403	0	0	0	0	0	6,525,246	0	0	6,525,246	0	24,082	0	6,549,308
Distribution Fund	404	0	0	0	0	0	1,181,971	0	0	1,181,971	0	35,953	0	1,217,924
Total		100,840,747	53,190,164	21,701,684	12,712,737	52,094,000	165,887,499	47,273,317	19,564,916	473,265,064	59,553,200	18,059,278	2,050,000	550,927,542

SUMMARY OF DEPARTMENTAL REQUIREMENTS FY 1993-94 (Adopted Budget)

Organization	Personal Services	Materials & Services	Capital Outlay	Direct Expenditures	Plus Service Reimbursements	Total Expenditures	FTE
1993-94 Adopted Budget							
SOCIAL SERVICES	23,901,297	68,941,514	248,984	93,091,795	7,748,952	100,840,747	579.47
HEALTH DEPARTMENT	30,648,218	10,025,360	139,353	40,812,931	12,377,233	53,190,164	709.82
COMMUNITY CORRECTIONS	11,590,132	6,274,565	218,741	18,083,438	3,618,246	21,701,684	261.40
DISTRICT ATTORNEY	8,431,766	1,820,212	248,694	10,500,672	2,212,065	12,712,737	183.00
SHERIFF	37,037,606	7,027,289	636,949	44,701,844	7,392,156	52,094,000	706.29
ENVIRONMENTAL SERVICES	26,580,489	39,918,531	50,576,597	117,075,617	15,905,882	132,981,499	593.23
LIBRARY	11,356,715	3,907,563	139,760	15,404,038	4,160,878	19,564,916	320.06
NONDEPARTMENTAL	7,024,048	37,275,525	81,900	44,381,473	4,737,844	49,119,317	152.93
TOTAL REQUIREMENTS	156,570,271	175,190,559	52,290,978	384,051,808	58,153,256	442,205,064	3506.20

1992-93 Revised Budget	145,095,861	156,283,889	47,677,515	349,057,265	51,109,125	400,166,390	3529.34
1992-93 Adopted Budget	144,320,361	158,523,566	47,592,228	350,436,155	51,578,231	402,014,386	3497.97
1991-92 Actuals	131,650,103	144,622,127	8,790,963	285,063,193	38,921,124	323,984,317	3194.98
1990-91 Actuals	115,424,584	125,384,610	18,495,044	259,304,238	35,704,257	295,008,495	2905.16

Service Reimbursements are payments to other County organizations (motor pool, mail distribution, telephone service and others)

**Multnomah County
Fiscal Year 1993-94**

