

BUDGET OFFICER'S MESSAGE
FISCAL YEAR July 1, 1987 - June 30, 1988

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

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

THE 1987-88 BUDGET PROCESS*

Financial Background

The preliminary planning period of the 1987-88 budget process (October - December 1986) reflected these facts and assumptions:

1. Ongoing costs of doing business were lower than had been anticipated a year before:
 - labor negotiations had resulted in two year cost-of-living-adjustments (COLA) for most County employees of 3% for 1986-87 and 2.5% for 1987-88
 - the costs of materials and services purchased by the County, as measured by the Consumer Price Index (CPI), increased 1.9% in 1986 and are anticipated to increase between 3.6% and 3.9% for 1987 (based on the Oregon Economic and Revenue Forecast of the State Office of Economic Analysis).
2. In 1985-86 the major elastic revenue sources of the County, the Business Income Tax (BIT) and the Motor Vehicle Rental Tax, brought in more receipts than the 1985-86 budget and appeared to be maintaining this level in 1986-87.
3. Major scheduled payments by the County ended before 1987-88: subsidy of the State Court system (1986-87 cost of \$1,648,000) and charges to County organizations for the lease/purchase of County telephone and other equipment and construction of display space at the Expo Center (1986-87 cost of \$1,125,000).
4. The County will lose two major revenue sources in 1987-88:
 - Federal General Revenue Sharing - the final payment in 1986-87 was budgeted at \$1,229,000
 - Transient Lodging (Hotel/Motel) Tax - collected only in the unincorporated areas of the County reduced by \$426,000 because all major hotels and motels have been annexed to the City of Portland.
5. Departmental savings in 1986-87 of 3.5% of their budgets would allow \$5,200,000 to be carried over into 1987-88 uncommitted to any expenditure.

These factors resulted in a forecast of the County's 1987-88 financial situation that would have permitted payment of negotiated wage increases and minimal increases in materials budgets for all ongoing County programs. The County would also have been able to afford almost \$2 million worth of new programs or enhancements to existing programs.

To allocate this anticipated resource, the newly elected Chair of the Board, Gladys McCoy, requested departments to include with their budget requests analyses of issues the County should address and recommend how to address them.

Major Issues

While this was a positive environment, the Chair, the Board, and County departments were aware that the County might have to use most or all of the revenue available to confront the following potential costs.

*Please refer to page H-1 for a general overview of the steps involved in the County budget process.

Major Issues (Cont'd)

- a. The County Library system planned to place a 3 year, \$7.5 million per year, serial levy before the voters to replace a \$3 million levy expiring at the end of 1986-87. Had the levy failed, the County might have been urged to subsidize the Library system beyond the \$4.6 million General Fund contribution it currently makes.
- b. Although the County has attempted to maintain adequate internal support systems, Assessment and Taxation has been unable to maintain its system of base maps as required by the State and the Information Services Division has requests for approximately \$3 million of data processing systems with \$200,000 of resources to address them.
- c. The County is committed to providing Human Services County-wide. The City of Portland has been the primary financial supporter of five Youth Service Centers. The County has long considered accepting responsibility for these programs.
- d. Beginning in 1984, the City of Portland has annexed sizable portions of urban Multnomah County. As annexations occurred, the County has had reduced costs (in parks, planning, and police programs). These savings have been reallocated into countywide services (principally Corrections and Human Services). The annexations were challenged in the State courts. Had they been overturned, the County would have to decide what level of services it would restore to the unannexed areas.

Jail Overcrowding

As departments entered the budget preparation period (January - March 1987) however, it became clear that sentencing and pre-trial holding practices of the courts were seriously crowding the Multnomah County Detention Center (MCDC). The facility was designed and staffed to hold 476 inmates. The average daily population for 1986-87 by month was:

1986	July	523
	August	468
	September	480
	October	498
	November	558
	December	562
1987	January	591
	February	601
	March	599

Because the Sheriff did not have authority to release prisoners to keep the number at MCDC within the limits that could be supervised by his budgeted staff, he required his Corrections Officers to work overtime hours to handle the additional population. The cost of this overtime, and the projected 1987-88 cost of continuing to house more inmates than MCDC was designed for, confronted the County with a serious fiscal problem.

Estimated costs for 1986-87 and 1987-88 vary with the assumptions of the number of prisoners in MCDC. The cost of housing an average of 556 prisoners would overspend the Sheriff's 1986-87 appropriations by \$890,000 and would impose an additional 1987-88 cost of approximately \$1.2 million. If the jail population averaged 636 per day, the Sheriff's 1986-87 overspending could approach \$1.4 million and 1987-88 spending could increase \$1.8 million.

Potential Changes in Current Operations

The Chair directed departments to prepare lists of potential reductions equal to 4% of their budget request. These possible cuts needed to be ready to review if population could not be controlled at the MCDC.

At the same time, the Chair's Office evaluated the issue statements and proposals for dealing with the problems they revealed that were presented by County departments. The proposals were roughly prioritized using the following criteria and scoring.

If the proposal:	Points
- Specifically addresses one or more County goals	3
- Addresses a State mandate	2
- Provides preventive service	2
- Answers a Public/Staff safety need	1
- Alleviates human suffering where there is no alternative provider	1
- Improves management efforts	1
- Can be self-supporting	1
- Has significant public benefit	1

Potential Changes in Current Operations (Cont'd)

Those proposals which accumulated more than 8 points were judged matters the County should address and departments were asked to prepare detailed spending plans to implement them.

PROPOSALS BY THE CHAIR

The Chair believed that dealing with excess jail population would require additional revenue. At the time Proposed Budget decisions were being made a policy was being negotiated by the Sheriff, the Chair, the Board, and the District Attorney to deal with the jail space requirements of the County. The detailed spending and revenue aspects of that plan were dealt with during the 1987-88 budget hearings. Therefore, the Proposed Budget was an allocation of existing County revenue to reflect the Chair's priorities.

The Chair allocated approximately \$1.25 million of continuing revenue and \$125,000 of "one-time-only" (OTO) money to her priorities.

1. **Youth Services** - Transferring the Youth Service Centers from the City of Portland. The full cost of the Centers is offset by the City's payment of \$900,000 in 1987-88. (This amount is intended to decrease by \$200,000 per year until it ends in 1991-92.)

Providing increased staff to the District Attorney for child abuse and child neglect prosecutions.

2. **Assure citizens of the mid-county area access to County-wide services** - Providing sufficient General Fund support to allow MCCA and one Aging Services Office to co-locate offices in the area between 82nd Avenue and the urban growth boundary and to plan (\$35,000 OTO) for location of a Health Services clinic in the area.
3. **Maintain internal management systems** - Funding the first year of a ten-year project to convert the County's base maps to a computer data base in conjunction with the State Department of Revenue. Adding additional administrative staff to A&T to bolster existing programs.

Continuing funding for 2 positions in the Sheriff's Matrix Unit.

Provision for two additional programmers at ISD (\$75,000 OTO) to begin to address the backlog of requests for upgraded and new computer applications. This funding is OTO, pending a Data Processing Management Committee recommendation for ongoing funding levels for new development.

Clerical support for the Clerk of the Board to reflect the additional workload resulting from increased Board activity.

One additional staff person for the County Auditor.

4. **Public safety/prevention programs** - Funding for AIDS education programs in the Health Services Division and the Health Protection Division.

Increasing support to Our New Beginnings and the Council for Prostitution Alternatives.

Addition of 14 Corrections Officers to the Sheriff's Office to provide the staffing recommended for housing 476 inmates at MCDC. These positions are partially offset by reductions in the Corrections overtime budget.

In addition, an increase in County General Fund Support of the Library System of 2.5% was authorized - an increase approximately equal to that allowed other County departments.

BUDGET HEARINGS

The budget hearings had a double focus:

1. examination of the Chair's Proposed Budget, making additional allocations of existing revenues;
2. providing additional funding sources for corrections programs

Allocation of Existing Resources

The 1986-87 spending pattern in January, heavily influenced by potential overspending in the Sheriff's Office, indicated that the County would carry \$4,200,000 forward into 1987-88. By the end of March, however, it appeared that this estimate was conservative and that the actual 87-88 Beginning Working Capital would be approximately \$4,800,000. Using this additional revenue, the Budget Committee funded the following programs from the General Fund.

Allocation of Existing Resources (Cont'd)

- case management for the homeless - \$120,000
- additional allocation to the Youth Service Centers to restore cuts proposed as a consequence to the initial transfer funding configuration - \$ 84,000
- contractual services to be divided among youth drug/alcohol counselors, clerical support for the Court Appointed Special Advocate Program, and the Metropolitan Youth Commission - \$ 50,000
- management and support staff for the Sheriff - \$ 35,000
- Courthouse security staff - \$ 36,000
- Juvenile Court staff training - \$ 15,000
- continuation of an employee newsletter - \$ 17,000
- miscellaneous clerical support and supply allotments to the OSU Extension Service (to pay for a State granted cost-of-living adjustment), Community Corrections (to maintain jail population statistics), and the Clerk of the Board (to publish legal notices) - \$ 21,000

Although the annexations that had already taken place were still under challenge, the Sheriff's estimate was that enough annexations would be made by July 1987 to relieve the equivalent of 5 Deputy positions from his patrol requirements. The Board and the Sheriff agreed that these positions should be assigned to Countywide, non-patrol, law enforcement functions. Pending a joint decision as to which functions they will enhance, the Board removed the positions and funding from the budget.

Two other cost items remained unresolved: the County cost of emergency communications and the likely 1987-88 cost of overtime in the Sheriff's Office. The Board increased the General Fund Contingency account by \$250,000 as a partial offset to these potential costs.

Additional Funding for Corrections Programs

On March 26, 1987, the Multnomah County Board of Commissioners, the Sheriff, and the District Attorney developed a jail population plan for the federal court. Subsequently, the federal court ordered the population at the Justice Center reduced to 526 by April 24, 1987, further reduced to 476 by July 1988, and gave the Sheriff the authority to release prisoners to achieve these limits. The plan developed to meet these requirements has three stages aimed at reducing jail overcrowding and providing for public safety. The first two stages required additional revenue. The Board approved funding sources and included budgets for the first two phases of the plan in the 1987-88 Approved Budget.

Phase I is a plan to accommodate the reduction in population at the Multnomah County Detention Center (MCDC) and insure the safety of the community by monitoring the activities of persons released due to the reduction in population. This phase is to be supported by an increase in the Multnomah County Business Income Tax of 0.51% (\$2,800,000).

1. Matrix Release Staff - positions were added to screen inmates so that the least dangerous will be released \$ 196,064
 2. Increasing Recog-Intake staff to keep people out of jail who can be released on their own recognizance \$ 204,907
 3. Fifty inmates over the designed capacity of MCDC to be accommodated on bunkbeds in the day room of the general housing modules until July 1, 1988 or the opening of an additional jail. \$1,756,935
 4. Controls for released inmates including:
 - a. Additional Monitoring Unit Staff \$ 329,139
 - b. Increased Close Street Supervision to accommodate 40 additional releasees; \$ 99,308
 - c. Increased staffing of the Intensive Supervision Program to accommodate an additional ten (10) releasees; \$ 50,883
 - d. Establishment of an electronic supervision program \$ 89,649
 - e. Case Management Release Program \$ 58,000
- TOTAL ESTIMATED COST \$2,784,885

Phase II is a plan to provide more jail beds. It was paid for by passage of a \$4,700,000 annual serial levy submitted to the voters at the June 30, 1987 election, to open and operate a minimum security facility for 190 male and female inmates. The 1987-88 cost for such a facility, including extensive remodeling and security construction, will be \$4,277,000.

Phase III is a requirement by the federal court to submit an analysis by September 1987 of the County's future jail needs and identify a method to finance a long-term jail plan.

ADOPTING THE BUDGET

The Tax Supervising and Conservation Commission (TSCC), which reviews all local government budgets in Multnomah County, held a hearing on the County Budget on June 18, 1987 and raised four issues:

1. They noted a discrepancy in the estimates of unpaid property taxes between the Library Serial Levy Fund and the other funds with tax levies.
2. They required the County to restore the Assessment District Operating Fund which had been abolished as permitted by the 1986 Governmental Accounting, Auditing, and Financial Reporting (GAAFR) standards. TSCC noted that there were Oregon statutory obstacles to its elimination.
3. They indicated concern with the amount of delinquent taxes anticipated to be paid in 1987-88.
4. They noted that the \$4,700,000 Corrections Levy had not yet been approved by the voters.

The Board of County Commissioners adopted the 1987-88 Budget on June 30, 1987 and addressed the points raised by TSCC by:

1. revising revenue estimates in the Library Serial Levy Fund;
2. restoring the Assessment District Operating Fund;
3. revising downward estimates of delinquent tax payments to account for 1986-87 current tax receipts but not to the extent estimated by TSCC;
4. noting that failure of the proposed levy would require further Board action.

Appropriations lapse at the end of a fiscal year. In many cases goods and services approved by the Board in one fiscal year will not be paid for until the following fiscal year. When the 1987-88 Budget was adopted, \$2,678,152 was added to expenditures based on revenues committed to projects or equipment in 1986-87 and carried over into the new fiscal year.

General Fund	2,328,205
Road Fund	5,700
Data Processing Fund	98,336
Cable Television Fund	81,217
Federal/State Program Fund	51,332
Fleet Management Fund	113,362

The Board was faced with 37 departmental requests for program enhancements not supported by offsetting dedicated revenues. The Board had available \$920,000 of unallocated resources to deal with some of these requests. The following changes were approved.

- a dental team for East County residents	\$ 86,000
- an acupuncture drug and alcohol rehabilitation program	66,000
- early intervention program development grants to youth service providers	33,000
- an increase to the allotment for involuntary commitment holds	58,000
- increased support for contracted alcohol detox services at the Hooper Detox Center and pick up services	103,000
- a contract for juvenile alcohol treatment	40,000
- half-time staff support to a cooperative regional drug abuse program	16,000

- match to an Oregon Traffic Safety Commission Grant (\$119,000) for probation counselors.	45,000
- increase for homicide prosecution in the District Attorney's Office	77,000
- reorganization of Employee Relations/Employee Development in General Services	7,000
- a supplement to a cooperative light rail extension plan	3,000
- restoration of 3 of the 5 Deputy Sheriffs removed from the budget in April for one quarter pending anticipated retirements	33,000

The Board plans to consider other requests for funding at the end of the first quarter of 1987-88.

The Board also reorganized the Departments of Human Services and Justice Services by transferring the Juvenile Court and Juvenile Services Commission from Justice Services to Human Services. The history for these programs follows them to their new location in the Adopted Budget.

THE BUDGET DOCUMENT AND FINANCIAL INFORMATION

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

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

The document also contains a "Resources and Financial Summary" that details resources and recaps requirements by fund. In addition to the 1987-88 budget data, two years of actual history are displayed, along with the 1987-88 adopted budget. Revenues are displayed in detail while expenses, detailed in other sections, are presented here in summary form. A detailed discussion of revenue sources begins on Page G-1.

The format of this document is described beginning on page A-8. The document attempts to provide program descriptions, information that will be understandable to citizens wanting to assist in County budget decisions, and verifiable indicators of workload and performance.

Accounting System

The County purchased and installed a computerized accounting system in 1985 called the Local Government Finance System (LGFS). The 1987-88 Budget reflects the flexibility and terminology of this system in a number of ways.

The most apparent effect is the presence of numeric codes throughout the document. These codes show the fund, department, and organization by which each program will be tracked in 1987-88. Anyone interested in tracking actual expenditures of these programs during the year will find this coding helpful in locating the appropriate information in the accounting reports. A key to the fund coding is found on page A-11.

Dedicated Revenues in the General Fund

Because LGFS makes available a number of coding fields in addition to those related to fund and organization, it is now possible to track the expenditure of dedicated revenues within the General Fund rather than create separate funds to account for them. A number of these revenues, dedicated to specific purposes by statute or action of the Board of County Commissioners, presented troublesome bookkeeping problems in the past. While it was important to account for them, they were not sizable enough or distinct enough to justify fund status. The following dedicated revenues are included in the General Fund in 1987-88.

Dedicated Revenues in the General Fund (Cont'd)

- Conciliation fees and a portion of marriage filing fees dedicated by State statute to marriage counseling, child custody evaluation, and mediation services - \$362,838.
- Commissary receipts from prisoners held in County jails used for purchase of commissary stores and prisoner welfare - \$400,000.
- Proceeds from forfeitures by narcotics dealers partially dedicated by ordinance to drug law enforcement costs incurred by the Sheriff, the District Attorney, County Counsel, and Portland Police - \$321,604.
- Fifteen percent of the net income of the Expo Center dedicated by Board of Commissioners resolution to maintenance and improvement of the Expo Center - \$113,244.
- State recreational vehicle fee revenue dedicated to parks programs - \$38,726.
- Parks revenue dedicated by Board resolution to the Parks Development Program - \$122,235, and unspent 1986-87 dedicated revenue carried forward into 1987-88 - \$578,685.
- State Marine Board revenue dedicated to parks programs - \$13,465.
- Corner Preservation recording fees dedicated to surveying - \$250,000.

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

Multnomah County has imposed two taxes, the Transient Lodging (Hotel/Motel) Tax and the Business Income Tax, which are transferred in whole or in part to other jurisdictions. Forfeitures of property and money involved in narcotics-related crimes are also obtained by all municipalities in Multnomah County under the authority of a County ordinance. A part of these proceeds is returned to the initiating municipality.

Transient Lodging Tax

In 1986-87 the County imposed a 3% Transient Lodging Tax on all hotels and motels regardless of whether they were within a city. The proceeds from this tax are dedicated to the planning, design, construction, and operations of a Convention Center. METRO, the tri-county service district, is the lead agency for construction and operation of this Convention Center. The County, therefore, transfers all revenue from the 3% Transient Lodging Tax to METRO. The amount of the transfer, \$2,050,000, is shown in the Convention Center Fund in Nondepartmental Appropriations, page F-54.

In addition to the 3% dedicated Transient Lodging Tax, the County collects a 6% tax on all hotels and motels in the unincorporated area of the county. One-sixth of this revenue is transferred to the Greater Portland Convention and Visitors Association. In 1986-87 this amount was shown as both a revenue and an expenditure in the General Fund for the first time. In prior years, only the five-sixths of this revenue that is available for general purposes was included in the budget. In 1987-88 the transfer to the GPCVA is budgeted in Pass-Through Organizations on page F-55.

Forfeitures

Any forfeiture of property related to narcotics crimes is shared by the County and the police agency of the jurisdiction initiating the forfeiture. In prior years, only the County share of the proceeds was included in the budget. In 1987-88, the amounts to be transferred to originating jurisdictions is also budgeted as an expenditure and a revenue. The appropriation is budgeted in Pass-Through Organizations on page F-55.

Business Income Tax

The County Business Income Tax is shared, in part, with Gresham, Troutdale, Fairview, and Wood Village. In prior years only the County share of the Business Income Tax was shown as a revenue in the General Fund. The amount distributed to the East County cities was transmitted to them using the same mechanisms as the County uses to distribute property taxes. They were not budgeted.

Beginning with 1987-88, the budget will show the gross estimated revenue received from the Business Income Tax and an expenditure appropriation will be included in Pass-Through Organizations. The appropriation for the current year is shown on page F-54.

Changes in Fund Structure

The resources of the Insurance Fund and the Telephone Fund are primarily service reimbursements. These reimbursements have not been clearly segregated from other object codes in prior years. In 1987-88, separate object codes (5550-Insurance Benefits, and 7150-Telephone) are used to record these internal service charges. This makes it possible to assure that the revenues and expenditures of the two funds balance.

In addition, the Insurance Fund has been altered to show expenditures not previously included in the budget. Formerly the fund was budgeted to show only the expenditures and resources associated with County-provided self-insurance. Those forms of insurance which the County provided by paying premiums to insurance companies were not included in the fund. The cost to the County of Kaiser Health/Dental insurance was billed directly to the "Fringe Benefit" object code in various organizational budgets. The cost to the County of Blue Cross Health/Dental insurance was shown as a service reimbursement to the Insurance Fund (also billed to the "Fringe Benefit" object code in organizational budgets) and as an expenditure from the Insurance Fund.

In 1987-88 all forms of insurance benefits provided to County employees are shown as expenditures in the Insurance Fund along with the County's property and liability insurance costs and reserves.

Changes in Fund Structure (Cont'd)

The 1987-88 Budget abolishes two funds that are no longer necessary:

- **Revenue Sharing Fund (155)** - This fund was required by federal law to account for General Revenue Sharing transfers. The federal program has ended.
- **Inverness Fund (300)** - The County used this fund to track the expenditures and revenues of the Inverness Sewage Treatment Plant. That operation has been transferred to the City of Portland.

The **Serial Levy Fund (160)** is reactivated in 1987-88 to account for the proceeds of the \$4,700,000 jail levy.

Service Reimbursements

There are a number of types of service reimbursements in the 1987-88 document which reflect allocations of various "overhead" costs to operations. Separate object codes are shown for the following service reimbursements:

- **5550 - Insurance Benefits** - reimbursements to the Insurance Fund for workers' compensation, unemployment, long term disability, life, health, and dental insurance provided by the County.
- **7100 - Indirect Costs** - reimbursements to the General Fund for general overhead including but not limited to accounting, purchasing, budgeting, and legal support.
- **7150 - Telephone** - reimbursements to the Telephone Fund for use of the County telephone system.
- **7200 - Data Processing** - reimbursement to the Data Processing Fund for computer systems and teleprocessing services.
- **7300 - Motor Pool** - reimbursement to the Fleet Management Fund for vehicle use.
- **7400 - Building Management** - reimbursement to the General Fund for providing space, maintenance, and utilities to non-General Fund organizations.
- **7500 - Other Internal** - specific reimbursements from organizations in one fund to pay for identifiable services provided by organizations in another, e.g., reimbursements to the Road Fund for signs in offices, payments to Corrections Health for nursing services to Federal prisoners housed in the Multnomah County Detention Center.

Costs of Fringe and Insurance Benefits

The following benefits are provided to County employees.

FRINGE BENEFITS ESTIMATES PER EMPLOYEE

<u>Object Code</u>	<u>Percentage of Payroll</u>	<u>Sworn Law Officers and Corrections Officers</u>	<u>All Other Employees</u>
5500	F.I.C.A. (Social Security)	7.33% up to \$43,800	7.33% up to \$43,800
5500	Retirement (P.E.R.S.)	27.50%	19.50%
5550	Workers' Compensation	2.25%	2.25%
5550	Unemployment	2.5%	2.5%
5550	Long Term Disability (employees exempt from collective bargaining)	----	0.73%
5550	Life Insurance (employees exempt from collective bargaining)	----	0.16%
	<u>Premium Costs</u>		
5550	Life Insurance	\$ 40 Sworn 45 Corrections	\$ 38 regular
5550	Dental Insurance		
	Blue Cross	\$ 474	\$ 474
	Kaiser	\$ 451	\$ 451
5550	Health Insurance		
	Blue Cross single	\$ 888	\$ 888
	double	1,776	1,776
	multiple	2,400	2,400
	Kaiser single	798	798
	double	1,595	1,595
	multiple	2,393	2,393

DESCRIPTION OF BUDGET DOCUMENT

Expenditure Plan

The Multnomah County Budget provides information about what the County does, how the County does it, and how much individual programs cost. The following pages show how the expenditure plan pages are structured, and where to look for specific kinds of information. The format has some variations in the case of individual organizations but is generally consistent throughout the document.

**INTRODUCTION AND OVERVIEW
SAMPLE**

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

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

PURPOSE

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

WORKPLAN 1985/86

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

WORKPLAN 1986/87

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

PERSONNEL

	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>
Officials & Administrators	0	0	0	0
Professionals				
Technicians & Para-Profess.				
Protective Srv. Workers				
Office & Clerical				
Skilled Craft & Srv. Maint.				
Total				

[This section shows how many employees work for the division regardless of funding source, and what kinds of jobs they have. The 1984-85 and 1985-86 numbers are how many actually were employed; the 1986-87 and 1987-88 numbers are budgeted estimates.]

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

PROGRAMS

Revenue Categories

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

[This section shows two things:

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

**INTRODUCTION AND OVERVIEW
SAMPLE**

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

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

PROGRAM

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

[This section describes the activities for one of the programs in the division. There is a section like this for each program shown in the "Revenue categories" section above.]

	COSTS	1984-85	1985-86	1986-87	1987-88
	FTE	0.00	0.00	0.00	0.00
[Personal Services]	PS	\$ 0	\$ 0	\$ 0	\$ 0
[Materials & Svcs.]	M&S	[This section shows four years' data for the program. The FTE and expenses for 1984-85 and 1985-86 are what were actually used. Those for 1986-87 and 1987-88 are budget estimates.]			
[Capital Outlay]	CO				
	TOTAL				

SERVICES PROVIDED	FTE	COST
[This section shows what services the program provides with the FTE and program cost for 1987-88 allocated among the various services.]		
TOTAL		

INDICATORS (performance, workload)

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

Detailed Estimate Sheets

Following the expenditure plans for each Division are the legally required detailed estimate sheets. They are two different forms providing two kinds of information for each division:

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

The detailed estimate sheets have four years of data, the actual costs and staffing for the last two complete fiscal years (1984-85 and 1985-86) and the budgeted estimates for the current year (1986-87 as adopted in July and as amended through February 1987) and next year (1987-88).

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

Resources and Financial Summary

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

The first part of the section is a brief discussion of the major revenue sources and the basis for the 1987-88 estimates.

The remainder of the section is organized by fund. It lists, for each fund, the revenues coming into the fund. It then shows a summary of the revenues and the expenditures to be made from the fund (in summary form), the amount of the contingency account, and planned ending balance (if any). Four years of data are included in the Financial Summary, actual revenues and expenditures for fiscal years 1984-85, 1985-86 and budget estimates for 1986-87 and 1987-88.

Fund Table

Because funds are referred to throughout the document, this list of funds and their accounting code may be helpful here. A brief description of the funds can be found in the Appendix beginning with page H-11.

<u>Fund</u>	<u>Accounting Code</u>
General Fund	100
Road Fund	150
Emergency Communications Fund	151
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Appendix

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

1. An overview of the Budget Process - a brief summary of the process and how the budget is modified.
2. Glossary of Terms and Abbreviations - a list of specialized terms and abbreviations used in the budget with brief explanations of them.
3. Explanation of Requirement Detail - descriptions of the individual objects of expenditure shown on the detailed estimate sheets.
4. Detail of Cash Transfers - a breakout of all amounts moved from one fund to another and a brief explanation of the reasons for the transfer.
5. Detail of Service Reimbursements - a breakout of all amounts paid by one fund to another and a brief explanation of the reasons for the reimbursement.
6. Fund Descriptions - brief explanations of the reason for each fund and the kinds of revenue accounted for in it as well as the basis of accounting used for the Fund.
7. Description of Personnel Categories - the kinds of jobs included in the personnel groupings used in the explanatory expenditure plans.
8. Policy on Contingency Use - the Board's requirements of departments for any requested transfers from the General Fund Contingency account.
9. Executive Budget Message.
10. Tax Supervising Letter Certifying the County Budget.
11. Resolutions adopting the Budget and Levying property taxes.
12. Forms required by the State summarizing the approved budget and calculating levy amounts.
13. Index - an alphabetical list of the programs, organizations, and other items in the document with page references.

Respectfully submitted,



Duane G. Kline
Budget Officer

SUMMARY OF RESOURCES

Fund	Fund #	Beginning Working Capital	Property Taxes	Other Taxes	Charges and Recoveries	Interest Fines & Div	Federal Sources	State Sources	Local Sources	Cash Budget Subtotal	Service Reimbursement	Cash Transfers	TANS/Bonds	Total Resources
GENERAL FUND	100	\$8,054,225	\$63,528,992	\$13,280,850	\$7,415,864	\$2,164,204	\$1,832,253	\$3,541,530	\$88,574	\$99,906,492	\$2,938,232	\$11,794,570	\$9,000,000	\$123,639,294
ROAD FUND	150	9,166,737	380,000	7,400,000	93,000	457,898	700	11,185,000	180,800	28,864,135	462,660	813,235	0	30,140,030
EMERGENCY COMMUNICATIONS FUND	151	0	0	0	0	0	0	315,465	0	315,465	0	0	0	315,465
RECREATIONAL FACILITIES FUND	152	61,250	0	0	397,000	0	0	0	0	458,250	0	0	0	458,250
BICYCLE PATH CONSTRUCTION FUND	154	112,352	0	0	0	4,100	0	0	0	116,452	0	110,000	0	226,452
FEDERAL/STATE FUND	156	330,000	0	0	1,291,499	0	13,110,174	28,133,591	2,259,188	45,124,452	19,987	15,021,624	0	60,166,063
COUNTY SCHOOL FUND	157	73,725	0	126,667	0	9,000	0	0	0	209,392	0	1,143,650	0	1,353,042
TAX TITLE LAND SALES FUND	158	0	0	485,100	0	79,190	0	0	6,000	570,290	0	0	0	570,290
ANIMAL CONTROL FUND	159	83,034	0	0	587,050	15,550	0	0	0	685,634	0	1,087,960	0	1,773,594
SERIAL LEVY FUND	160	0	4,277,000	0	0	0	0	0	0	4,277,000	0	0	0	4,277,000
WILLAMETTE RIVER BRIDGES FUND	161	1,860,638	0	0	0	0	0	0	0	1,860,638	0	2,624,425	0	4,485,063
LIBRARY SERIAL LEVY FUND	162	0	7,022,463	0	0	0	0	0	0	7,022,463	0	0	0	7,022,463
CABLE TELEVISION FUND	163	156,215	0	0	737,180	0	0	0	0	893,395	0	0	0	893,395
FAIR FUND	164	109,680	0	0	619,640	0	0	59,000	0	788,320	0	0	0	788,320
TELEPHONE FUND	165	0	0	0	261,581	0	0	0	0	261,581	733,645	0	0	995,226
CONVENTION CENTER FUND	166	0	0	2,050,000	0	0	0	0	0	2,050,000	0	0	0	2,050,000
SHORT-TERM DEBT RETIREMENT FUND	200	0	0	0	0	290,000	0	0	0	290,000	0	9,280,000	0	9,570,000
CAPITAL RESERVE FUND	225	0	0	0	663,872	0	0	0	0	663,872	0	169,715	0	833,587
ASSESSMENT DISTRICT OPERATING FUND	251	0	0	0	33,663	2,246	0	0	0	35,909	0	126,091	227,000	389,000
ASSESSMENT DISTRICT BOND SINKING FUND	252	1,327,000	0	0	368,900	159,500	0	0	0	1,855,400	0	0	0	1,855,400
DATA PROCESSING FUND	301	240,748	0	0	828,999	0	0	0	0	1,069,747	3,725,286	0	0	4,795,033
INSURANCE FUND	400	4,010,000	0	0	12,000	615,205	0	0	0	4,637,205	6,800,094	772,403	0	12,209,702
FLEET MANAGEMENT FUND	401	1,213,362	0	0	67,500	0	0	0	0	1,280,862	2,567,516	0	0	3,848,378
Total Resources		\$26,798,966	\$75,208,455	\$23,342,617	\$13,377,748	\$3,796,893	\$14,943,127	\$43,234,586	\$2,534,562	\$203,236,954	\$17,247,420	\$42,943,673	\$9,227,000	\$272,655,047

SUMMARY OF REQUIREMENTS

Fund	Fund #	Human Services	Justice Services	Environmental Services	General Services	Nondepartmental Services	Total Expenditures	Cash Transfers	Contingency	Ending Balance	Total Requirements
GENERAL FUND	100	\$8,051,116	\$39,636,933	\$10,073,675	\$11,214,624	\$23,497,305	\$92,473,653	\$27,645,352	\$3,030,289	\$490,000	\$123,639,294
ROAD FUND	150	0	0	26,600,928	0	0	26,600,928	3,178,616	360,486	0	30,140,030
EMERGENCY COMMUNICATIONS FUND	151	0	315,465	0	0	0	315,465	0	0	0	315,465
RECREATIONAL FACILITIES FUND	152	0	0	132,015	0	0	132,015	326,235	0	0	458,250
BICYCLE PATH CONSTRUCTION FUND	154	0	0	226,452	0	0	226,452	0	0	0	226,452
FEDERAL/STATE FUND	156	50,956,206	4,482,235	4,541,400	0	186,222	60,166,063	0	0	0	60,166,063
COUNTY SCHOOL FUND	157	0	0	0	0	1,353,042	1,353,042	0	0	0	1,353,042
TAX TITLE LAND SALES FUND	158	0	570,290	0	0	0	570,290	0	0	0	570,290
ANIMAL CONTROL FUND	159	0	0	1,631,565	0	0	1,631,565	0	142,029	0	1,773,594
SERIAL LEVY FUND	160	0	0	0	0	0	0	4,277,000	0	0	4,277,000
WILLAMETTE RIVER BRIDGES FUND	161	0	0	4,485,063	0	0	4,485,063	0	0	0	4,485,063
LIBRARY SERIAL LEVY FUND	162	0	0	0	0	0	0	7,022,463	0	0	7,022,463
CABLE TELEVISION FUND	163	0	0	0	893,395	0	893,395	0	0	0	893,395
FAIR FUND	164	0	0	634,110	0	0	634,110	154,210	0	0	788,320
TELEPHONE FUND	165	0	0	0	971,126	0	971,126	0	24,100	0	995,226
CONVENTION CENTER FUND	166	0	0	0	0	2,050,000	2,050,000	0	0	0	2,050,000
SHORT-TERM DEBT RETIREMENT FUND	200	0	0	0	0	9,570,000	9,570,000	0	0	0	9,570,000
CAPITAL RESERVE FUND	225	0	0	0	0	730,790	730,790	102,797	0	0	833,587
ASSESSMENT DISTRICT OPERATING FUND	251	0	0	152,000	0	0	152,000	237,000	0	0	389,000
ASSESSMENT DISTRICT BOND SINKING FUND	252	0	0	591,819	0	0	591,819	0	0	1,263,581	1,855,400
DATA PROCESSING FUND	301	0	0	0	4,724,198	0	4,724,198	0	70,835	0	4,795,033
INSURANCE FUND	400	0	0	0	8,088,695	0	8,088,695	0	4,121,007	0	12,209,702
FLEET MANAGEMENT FUND	401	0	0	2,705,258	0	0	2,705,258	0	618,230	524,890	3,848,378
TOTAL REQUIREMENTS		\$59,007,322	\$45,004,923	\$51,774,285	\$25,892,038	\$37,387,359	\$219,065,927	\$42,943,673	\$8,366,976	\$2,278,471	\$272,655,047

SUMMARY OF
DEPARTMENTAL REQUIREMENTS

Organization	Positions (FTE)	Personal Services	Materials and Services	Capital Outlay	TOTAL REQUIREMENTS	Less Service Reimbursements	DIRECT REQUIREMENTS
HUMAN SERVICES	743.73	26,320,438	32,521,469	165,415	59,007,322	(3,628,777)	55,378,545
JUSTICE SERVICES	854.55	33,477,555	9,885,136	1,642,232	45,004,923	(3,961,903)	41,043,020
ENVIRONMENTAL SERVICES	336.15	12,768,698	26,948,989	12,056,598	51,774,285	(4,308,329)	47,465,956
GENERAL SERVICES	301.50	10,996,360	14,574,866	320,812	25,892,038	(1,863,876)	24,028,162
NONDEPARTMENTAL	52.60	2,246,845	32,648,769	2,491,745	37,387,359	(3,484,535)	33,902,824
TOTAL	2,288.53	85,809,896	116,579,229	16,676,802	219,065,927	(17,247,420)	201,818,507