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MULTNOMAH

COUNTY

ADOPTED

BUDGET

1988 - 89

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Budget Committee

Gladys McCoy,

Chair

Commissioners:

Pauline Anderson,

District One

Gretchen Kafoury,

District Two

Caroline Miller,

District Three

Polly Casterline,

District Four

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**BUDGET OFFICER'S MESSAGE**  
**FISCAL YEAR July 1, 1988 - June 30, 1989**

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 1988-89 BUDGET PROCESS\***

**Financial Background**

During the preliminary planning period of the 1988-89 budget process (September - December 1987) the County's financial picture looked as follows:

1. Revenues and expenditures in 1986-87 were extremely close to the projections used in developing the 1987-88 Adopted Budget. As a result, the General Fund's Beginning Working Capital in 1987-88 was within \$25,000 of the \$8,054,225 predicted in the Adopted Budget. Major revenue sources in the General Fund (the Property Tax, the Business Income Tax, and the Motor Vehicle Rental Tax) produced a total of \$69,030,572, within five tenths of one percent of the \$68,696,000 estimated for 1986-87. These revenue streams appear to be continuing in 1987-88 at the rates projected in the Adopted 1987-88 Budget.
2. Based on the experience of 1986-87 and analysis of revenues received through November 1987, the Budget Office produced a series of 5-year projections of expenditures and revenue for the General Fund. These projections used different the assumptions about cost increases, as measured by the Consumer Price Index (CPI), and the overall economic picture of the State (based on the Oregon Economic and Revenue Forecast of the State Office of Economic Analysis). The projections showed that the County could anticipate sufficient revenues to support the existing array of programs for the next five years. They also showed that new programs could be paid for only at the expense of cuts in existing programs.

**Budget Preparation**

The 1988-89 budget process had three objectives:

1. examining all County programs,
2. obtaining policy direction before the process was underway so that budget requests could reflect the priorities of the policy makers,
3. establishing accountability for all organizations during the coming fiscal year.

The first step in the process was for departments to reexamine and reformat the information included in the 1987-88 Adopted Budget. During September and October, each organization identified the objectives it expected to meet during 1987-88, and allocated its appropriations among the objectives.

In November, departments discussed these revised budgets with the Chair of the Board, and began to get direction as to where funding should be increased and where to look for acceptable tradeoffs for potential increases.

On December 2, 1987, the Board of Commissioners reviewed the budget policies approved during the previous five years. In that discussion, the Commissioners made it clear that the County's practice of restricting departmental spending to some arbitrary percentage of appropriations was not a policy they intend to continue.

In December and January, Department Managers, the Sheriff, the District Attorney, and the Chair held a series of meetings to discuss their priorities, specifically with regard to what should be done in 1988-89. Again, these discussions included examination of areas for enhancement and consideration of lower priority programs that would be at risk of reduction. The consensus that grew from these meetings was that the County needed to invest a greater proportion of its resources in internal management and support functions, that the capital plant and a number of systems were reaching the point where corrective action was necessary.

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

These priorities were presented to the Board of County Commissioners at an all day retreat on February 3, 1988. Following the retreat, the individual Commissioners prepared statements of their own priorities for the Chair to consider in putting together the Proposed 1988-89 Budget. Although each Commissioner had a slightly different perspective, there was strong support for "prevention" or increasing County funding of youth programs and programs for diversion of people out of the Justice system.

Simultaneously, County organizations prepared 1988-89 budget requests for all programs currently paid for by the General Fund. When these requests were assembled in the Budget Office it became clear that continuing these programs and setting aside sufficient reserves to cover a reasonable cost of living increase for County employees would absorb all anticipated General Fund revenue. Any increased programs would require reductions in existing programs.

#### PROPOSALS BY THE CHAIR

The Chair's proposals for the 1988-89 Budget focussed on the administrative and support functions required to underpin the direct services of the County. They were taken from priorities identified by departmental management, the Sheriff, and the District Attorney during discussions in December and January.

- Additional supervisory and command staff in the Sheriff's Correction Division - \$210,000.
- Support for Countywide personnel management functions: labor negotiation staff, a classification/compensation study, and analysis of benefits provided by the County - \$242,000 (including \$34,000 from the Insurance Fund).
- Support for the fiscal management systems of the County: upgrading the computer systems used by Assessment and Taxation, planning and training to improve the use of the County's accounting system, fiscal support staff within Human Services programs for Aging Services and Juvenile Justice - \$367,000.
- Planning support: staff for the Director of Justice Services, and risk management staff for the Insurance Fund - \$207,000 (including \$104,000 from the Insurance Fund).
- Preventive maintenance staff to work on County buildings - \$80,000.

The Chair's proposals included additional program costs in the following areas:

- Continued support for the Youth Service Centers transferred from the City of Portland in 1987-88. The City's share of the cost of this program declined by \$200,000 as agreed to in the contract implementing the transfer.
- Continuation of support for a youth shelter to which the County contributed \$100,000 on a one-time-only basis in 1986-87 - \$76,800.
- Provision for direct emergency services along the line suggested by the Emergency Basic Needs Committee - \$70,000.
- Initial funding for an Office of Women's Transitional Services to divert women from the criminal justice system - \$150,000.

Given the financial picture for 1988-89, these additional expenditures required corresponding reductions from the level of services being delivered in 1987-88.

- The State will be asked to assume a larger share of the cost of the "emergency holds" function. As part of the process of committing to institutions people who are mentally or emotionally ill, these individuals are often hospitalized at County expense. The 1988-89 Proposed Budget assumes that the State will provide some relief to the County for this program where the costs have doubled since 1985-86.
- The Chair's own staff was decreased by elimination of the Management Analysis Team added to the budget in January 1987.
- Patient fees at County clinics, which have not been adjusted for inflation in two years, will be increased.
- Significant reductions were made in early intervention programs added to the budget in 1986-87.

#### BUDGET HEARINGS

The Budget Hearings focussed on the Board's commitment to maintain existing prevention programs, to provide adequate funding for an Office of Women's Transition Services, and to assure continuation of direct emergency social services.

The Board first examined the Proposed Budget for areas where resources could be reallocated into the above programs without altering other existing County functions. They identified the following:

1. The Fleet Management Fund includes a sizable reserve for future capital replacement. As part of the Budget Hearings, the Fleet Manager computed that this reserve exceeded the replacement requirements by approximately \$600,000 of which \$300,000 was attributable to the General Fund. The Board transferred \$300,000 to the General Fund for expenditures.
2. The Board asked for an analysis of the potential uses for the 1987-88 General Fund Contingency account. After reviewing the potential draws on the Contingency, the Board felt comfortable with increasing the estimate for 1988-89 Beginning Working Capital by \$200,000 and adding that amount to expenditures.
3. The proceeds from green fees at Glendoveer Golf Course had been allocated, in the Proposed Budget, to golf course maintenance and capital development. The Board believed that this program, new in 1988-89, could be reduced in its first year. The Board transferred \$125,000 of green fee revenue to the General Fund, leaving \$272,000 for development at the golf course.
4. Interest earnings previously attributed to the General Fund were allocated to the Fleet Management Fund and the Data Processing Fund in the Proposed Budget in accordance with recommendations from the County's external auditor. The Board agreed to postpone these allocations for a year and added \$108,000 to the General Fund for expenditure.

In addition, the Board made a number of reductions in programs in the Proposed Budget.

1. Reduced Sheriff patrol by 2 Deputy Sheriff positions - \$74,260.
2. Delayed until October 1 the hiring of 4 Sergeant positions added to the Corrections supervisory and command staff in the Proposed Budget - \$42,366.
3. Reduced Corrections Overtime on the basis that an additional Warehouse Worker included in the Proposed Budget should offset the need - \$23,708.
4. Eliminated a half-time OA 2 in Administrative Support in General Services - \$11,088.
5. Transferred to the Jail Serial Levy the cost of a Staff Assistant in the Sheriff's Office, and reduced it to a six month position to assist in completion of the Inverness Jail construction - \$48,376.

Using the proceeds from this series of actions, the Board increased appropriations for the following programs.

1. Increased funding for early intervention programs to a level nearly that of 1987-88 - \$412,667.
2. Increased the allocation for direct emergency social services (including a coordinating position and an allocation to transition the Multnomah County Community Action Agency to private, non-profit status) - \$167,709.
3. Restored funding for a dental team to staff a proposed East County clinic and the Peck dental program - \$88,648.
4. Decided to supplement the City of Portland's annexation program - \$60,000.
5. Restored a staff position in Human Services Administration to facilitate public information and advocacy of the department's programs - \$55,136.
6. Increased the Proposed Budget's allocation for Women's Transition services by reallocating funding for a staff position into direct service dollars and adding to the total appropriation for the program - \$50,000.
7. Allocated money for the County's share of purchase of right-of-way for the proposed Jefferson Street Light Rail Line - \$45,975.
8. Increased funding for control of noxious weeds, partially based on increased revenue - \$10,000.
9. Added support for the East and West County Soil and Water Conservation Districts - \$4,000.
10. Reclassified upward a clerical position in the Clerk of the Board's Office - \$3,685.

Understanding the Chair's concern for adequate support and management services, the Board directed that the following resolution be incorporated in the Budget.

**WHEREAS** since 1981 the management structure of County government has eroded because of continuing inflation; and

**WHEREAS** these reductions were made to preserve as many direct services as possible; and

WHEREAS over time, resources allocated to County direct services has exceeded the funds allocated to manage and support them; and

WHEREAS services provided by the County should be in concert with good business practices; and

WHEREAS our current level of support has a negative impact on our ability to generate new dollars;

NOW THEREFORE BE IT RESOLVED that the Board of County Commissioners supports strengthened management of County services and believes that the promotion of good business practices is fundamental to the provision of services; and

BE IT FURTHER RESOLVED that it is the planning and budgetary policy of the Board of County Commissioners to increase the level of funding for those programs which:

1. generate dollars
2. create internal efficiencies
3. reduce risks
4. reduce worker stress
5. improve services to the public
6. protect the County's capital investments
7. promote equity for both our employees and the public; and

BE IT FURTHER RESOLVED that it is the ongoing policy of the Board of County Commissioners to adopt a funding formula which supports Countywide support services through its strategic planning process.

#### ADOPTING THE BUDGET

The Tax Supervising and Conservation Commission (TSCC), which reviews the budgets of all local governments in Multnomah County, held its hearing on the County Budget on June 17, 1988 and raised two points:

- They noted that State law requires the County to assess all assessable property in proposed People's Utility Districts to recover election expenses. Because two such district were proposed and voted on at the May 1988 Primary Election, TSCC recommended that the 1988-89 General Fund budget include the proceeds from the statutorily required assessment.
- They also recommended that capital leases be budgeted and accounted for in accordance with NCGA Statement No. 5. Estimates in the 1988-89 Budget should be revised, prior to adoption to reflect such conformance.

The Board adopted the budget on June 30, 1988 and responded to the two issues:

1. The Board included \$30,028 in its resolution levying property taxes to reimburse the General Fund for the cost of the People's Utility District elections.
2. The Board made a number of accounting changes to show the County's capital leases (lease/purchase arrangements) in the Budget.
  - A. The Board changed the name of the Capital Reserve Fund to the Capital Lease Retirement Fund to reflects its actual use.
  - B. The Board created two new funds: an Inverness Jail Construction Fund (to account for construction costs of the new jail), and a Lease/Purchase Project Fund (to account for the J.K. Gill Building purchase and renovation costs, long term equipment lease/purchases, and the potential cost of purchasing property and constructing a warehouse for evidence storage). Jail financing is kept completely separate from any other lease purchase arrangement because of the legal restrictions on spending Serial Levy money.
  - C. The Board agreed to show all unspent 1987-88 Jail Serial Levy money in the Jail Serial Levy Fund. The Approved 1988-89 Budget showed this money as Beginning Working Capital in the Capital Reserve Fund. The creation of new funds makes it possible to segregate this balance from the fund recording the lease payments.
  - D. The Board placed \$500,000 contribution from the Federal Marshal toward construction of the jail in the Sheriff's Office as a separate grant to cover \$500,000 of the cost of building the jail facility. The 1988-89 Approved Budget showed this revenue in the Capital Reserve Fund.
  - E. The Board removed from the Capital Reserve Fund to the General Fund the proceeds from leasing 20 additional beds to the Federal Marshal and increased the Cash Transfer from the General Fund to the Capital Lease Retirement Fund the same amount.

Appropriations lapsed at the end of a fiscal year. In many cases goods and services approved by the board in one fiscal year will not be received and paid for until the following fiscal year. When the 1988-89 Budget was adopted, \$3,985,349 was added to expenditures based on revenues committed to projects or equipment in 1987-88 and carried over into the new fiscal year.

General Fund	2,498,412
Road Fund	474,511
Bridge Fund	593,100
Fleet Fund	127,020
Serial Levy Fund	103,225
Inmate Welfare Fund	60,000
Recreation Facilities Fund	33,408
Data Processing Fund	32,875
Cable Television Fund	62,798

The Board was faced with 39 requested program changes. After adding \$2,097,287 to expenditures for wage settlements and contractual obligations not included in the Approved Budget, the Board authorized the following significant program changes.

1. Multnomah County has long been the designated community action agency for areas in East County and has operated a program (Multnomah County Community Action Agency, MCCA) to expend federal and state funds in those areas. Within the City of Portland, such funds were channeled through the Community Action Agency of Portland (CAAP). The 1988-89 Budget was amended to include \$2,798,371 of additional community action agency designation from CAAP to the County, permitting for the first time a unified system of program planning and funding throughout the County. At the same time, the Budget ended the County's role as a direct provider of community action funded services by eliminating MCCA as a County organization and approving a contractual arrangement with a private non-profit successor agency for service delivery in east County.
2. The Board approved remodeling and furnishings for a mid-county Human Services program site - \$151,000.
3. The Board authorized three Dependency Technicians in the Juvenile Justice Division to relieve Juvenile Counselors of dependency work - \$70,000.
4. The Board increased Social Services administrative staff using State Local Administration revenue - \$57,000.
5. The Board added a Community Project Leader to the administration of Community Corrections - \$30,000.
6. The Board added a Deputy District Attorney to assist prosecutions of youth gang members in Federal courts - \$52,000.

The Board agreed to consider a number of the other program requests for funding in September 1988.

#### 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 1988-89 budget data, two years of actual history are displayed. 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-9. The document attempts to provide program descriptions and information that will be understandable to citizens wanting to assist in County budget decisions.

## Accounting System

The 1988-89 Budget reflects the terminology of the County's computerized accounting system (LGFS) 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 1988-89. 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-10.

## 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. The following dedicated revenues are included in the General Fund in 1988-89.

- Conciliation fees and a portion of marriage filing fees dedicated by State statute to marriage counseling, child custody evaluation, and mediation services - \$385,111.
- 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 - \$458,162.
- Fifteen percent of the net income of the Expo Center dedicated by Board of Commissioners resolution to maintenance and improvement of the Expo Center - \$108,000.
- State recreational vehicle fee revenue dedicated to parks programs - \$38,581.
- Parks revenue dedicated by Board resolution to the Parks Development Program - \$878,180.
- State subsidy for Juvenile Detention - \$77,308
- State Marine Board revenue dedicated to parks programs - \$12,000.
- Private Industry Council youth employment grant - \$117,380
- Boeing Water testing grant - \$17,347

## 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, \$2,600,000, is shown in the Convention Center Fund in Nondepartmental Appropriations, page F-40.

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 1988-89 the transfer to the GPCVA is budgeted in Pass-Through Organizations on page F-40.

## **Business Income Tax**

The County Business Income Tax is shared, in part, with Gresham, Troutdale, Fairview, and Wood Village. The appropriation for the amount shared in the current year is included in Pass-Through Organizations on page F-40.

## **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 1988-89, the amounts to be transferred to originating jurisdictions is budgeted in Pass-Through Organizations on page F-41.

## **ACCOUNTING INFORMATION**

### **CHANGES IN FUND STRUCTURE**

Four funds are created in the 1988-89 budget:

1. The Corner Preservation Fund (167)
2. The Inmate Welfare Fund (168)
3. The Inverness Jail Construction Fund (230)
4. The Lease/Purchase Project Fund (235)

The revenues and expenditures now accounted for in these separate funds were previously accounted for in the General Fund.

#### **Corner Preservation Fund (167)**

The 1985 Oregon Legislature permitted counties to charge a fee, separate from and additional to the recording fee, on all transactions involving real property recording. This fee was dedicated to the surveying needed to maintain "public corners", the benchmarks on which all land surveying is based. The 1987 Oregon Legislature required counties collecting this special fee to account for the receipts from it and the expenditure of these receipts in a separate, special revenue fund. Therefore, the Corner Preservation Fund (Fund 167) was created by the Board of County Commissioners in December 1987 and shows up in the 1988-89 budget for the first time.

#### **Inmate Welfare Fund (168)**

Multnomah County provides commissary services to inmates in jails run by the County. Inmates are given the opportunity to purchase candy, cigarettes, toothpaste, etc., from the commissary.

In 1988-89 the proceeds from selling commissary items to inmates will be accounted for in the Inmate Welfare Fund (Fund 168). Any revenue in excess of the cost of providing these items to the inmates will be spent on inmate amenities for the institutions (such as recreation equipment).

#### **Inverness Jail Construction Fund (230)**

In response to the TSCC recommendations, this fund is created to account for construction of the Inverness Jail Facility. The revenues of the fund are the remainder of the money secured in April through issue of certificates of participation. The lease payments retiring these certificates are shown in the Capital Lease Retirement Fund.

#### **Lease/Purchase Project Fund (235)**

Similar to the new Inverness Jail Construction Fund, this new fund is for tracking expenditures of money secured through third party financing and other capital lease/purchase agreements. The 1988-89 appropriations are for purchase of the site acquisition and construction of a warehouse for Sheriff storage.

### **OTHER ACCOUNTING CHANGES**

The County's independent auditor, Price Waterhouse, made two recommendations in their audit of the 1986-87 books that require budgetary action.

#### **Interest Income**

The County's past practice has been to credit interest income only to those funds which account for revenues dedicated to specific purposes by State or Federal law. All other interest earned has been shown as a resource in the General Fund. The auditors have recommended that "interest income earned on cash and investments of funds that are operated as enterprises or on a business-like basis should be allocated."

After reviewing the Proposed Budget, the Board agreed to allow the Insurance Fund to record interest earned on its balances as fund resources. However, the Data Processing Fund and the Fleet Management Fund, whose billing rates were computed without taking interest earnings into account, will not be credited with interest during 1988-89.

The amount shown as a resource in the Insurance Fund, \$360,000, offsets the General Fund Cash Transfer for liability and Property insurance. In prior years this has been budgeted at approximately \$690,000 per year. In 1988-89, the amount transferred will be \$332,403.

#### Indirect Costs

Multnomah County has long had a history of requiring grants and other dedicated funds to pay "Indirect Costs" to offset administration and overhead costs borne by the General Fund. In many cases, grantors have not allowed such costs to be charged to their grants. The auditors have recommended that "all programs should be allocated all of the related overhead costs in accordance with the approved cost allocation plan." We believe that all programs should be burdened with the full overhead applicable to the department or division in which the program operates, without regard to whether or not these costs are allowable under the program grant. . . in no case should there be an undocumented subsidy of a grant program."

Implementing this recommendation in the 1988-89 budget means that in those cases where indirect costs will not be paid from grant revenues, a General Fund cash transfer will be shown as "match" to the grant. The equivalent amount of Indirect Cost will be shown as an expenditure by the grant program and that amount will, in turn, become a General Fund revenue. The point of doing this is to show in a uniform way the proportion of a program's costs that are absorbed by General Fund administrative organizations.

#### SERVICE REIMBURSEMENTS

There are a number of types of service reimbursements in the 1988-89 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)	7.51% up to \$45,000	7.51% up to \$45,000
5500	Retirement (P.E.R.S.)	29.25%	17.75%
5550	Workers' Compensation	2.25%	2.25%
5550	Unemployment	0.50%	0.50%
5550	Long Term Disability (employees exempt from collective bargaining)	----	0.73%
5550	Life Insurance (employees exempt from collective bargaining)	----	0.16%
<u>Object Code</u>	<u>Fringe Flat Rate Costs</u>		
5550	Life Insurance	\$ 42 Sworn 47 Corrections	\$ 40 regular
5550	Dental Insurance		
	Blue Cross Dentacare	single \$ 216 double 492 multiple 552	\$ 216 492 552
	Blue Cross Fee-for-Svc	single 240 double 480 multiple 648	240 480 648
	Kaiser	single 204 double 396 multiple 600	204 396 600
5550	Health Insurance		
	Blue Cross	single \$1,020 double 2,040 multiple 2,760	\$1,020 2,040 2,760
	Kaiser	single 684 double 1,620 multiple 2,436	684 1,620 2,436

**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.

## 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 (1985-86 and 1986-87) and the budgeted estimates for the current year (1987-88 as adopted in July and as amended through February 1988) and next year (1988-89).

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 1988-89 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 1985-86, 1986-87 and budget estimates for 1987-88 and 1988-89.

## 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
Recreation Facilities Fund	152
Bicycle Path Construction Fund	154
Revenue Sharing Fund	155
Federal/State Program Fund	156
County School Fund	157
Tax Title Land Sales Fund	158
Animal Control Fund	159
Serial Levy Fund	160
Willamette River Bridge Fund	161
Library Serial Levy Fund	162
Cable Television Fund	163
County Fair Fund	164
Telephone Fund	165
Corner Preservation Fund	167
Inmate Welfare Fund	168
Convention Center Fund	166
Short Term Debt Retirement Fund	200
Capital Lease Retirement Fund	225
Inverness Jail Project Fund	230
Lease/Purchase Project Fund	235
Assessment District Operating Fund	251
Assessment District Bond Sinking Fund	252
Inverness Fund	300
Data Processing Fund	301
Insurance Fund	400
Fleet Management Fund	401

## Appendix

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

1. 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. The Executive Budget Message presented by Chair McCoy at the April 7 meeting of the Budget Committee.
10. The resolution approving the Budget and transmitting it to the Tax Supervising and Conservation Commission.
11. The Tax Supervising Letter Certifying the County Budget
12. Index - an alphabetical list of the programs, organizations, and other items in the document with page references.

Respectfully submitted,

  
David C. Warren  
Budget Manager

SUMMARY OF RESOURCES FY88-89 (Adopted Budget)

Fund #	Fund	Beginning Working Capital	Property Taxes	Other Taxes	Charges and Recoveries			Intergovtl Sources	Licenses/Permits	Other Sources	Cash Budget Subtotal	Service Reimbursement	Cash Transfers	TANS/Bonds	Total Resources
					Interest	Intergovtl Sources	Licenses/Permits								
100	GENERAL FUND	\$7,911,408	\$66,528,444	\$15,507,808	\$5,046,875	\$1,570,032	\$6,134,631	\$795,050	\$1,878,249	\$105,372,497	\$5,569,426	\$12,378,950	\$9,000,000	\$132,320,873	
150	ROAD FUND	10,512,709	8,130,000	0	94,900	769,670	14,309,532	17,600	48,264	33,882,675	602,660	183,342	0	34,668,677	
151	EMERGENCY COM-MUNICATIONS FUND	0	0	0	0	0	200,000	0	0	200,000	0	0	0	200,000	
152	RECREATIONAL FACILITIES FUND	33,408	0	0	397,000	0	0	0	0	430,408	0	0	0	430,408	
154	BICYCLE PATH CONSTRUCTION FUND	0	0	0	0	0	0	0	0	0	0	65,334	0	65,334	
156	FEDERAL/STATE FUND	330,000	0	0	915,255	0	52,730,890	0	125,433	54,101,578	8,300	13,709,241	0	72,819,119	
157	COUNTY SCHOOL FUND	0	0	193,333	0	3,600	0	0	0	196,933	0	1,274,650	0	1,471,583	
158	TAX TITLE LAND SALES FUND	0	558,300	0	0	247,000	0	0	0	805,300	0	0	0	805,300	
159	ANIMAL CONTROL FUND	59,522	0	0	109,050	0	0	399,607	35,050	603,229	0	1,143,310	0	1,746,539	
160	SERIAL LEVY FUND	3,948,386	4,418,000	0	0	0	0	0	0	8,366,386	0	0	0	8,366,386	
161	WILLAMETTE RIVER BRIDGES FUND	2,697,420	0	0	0	0	166,145	0	0	2,863,565	45,000	2,467,120	0	5,375,685	
162	LIBRARY SERIAL LEVY FUND	95,000	7,093,932	0	0	0	0	0	0	7,188,932	0	0	0	7,188,932	
163	CABLE TELEVISION FUND	160,798	0	0	36,131	0	0	794,786	0	991,715	0	0	0	991,715	
164	FAIR FUND	51,841	0	0	0	0	59,000	0	438,642	549,483	0	0	0	549,483	
165	TELEPHONE FUND	0	0	0	268,014	0	0	0	0	268,014	1,012,585	0	0	1,280,599	
166	CONVENTION CENTER FUND	0	2,600,000	0	0	0	0	0	0	2,600,000	0	0	0	2,600,000	
167	CORNER PRESERVATION FUND	21,000	0	0	261,000	0	0	0	0	282,000	0	206,715	0	488,715	
168	INMATE WELFARE FUND	60,000	0	0	400,000	0	0	0	0	460,000	0	84,756	0	544,756	
169	SHORT-TERM DEBT FUND	0	0	0	0	0	0	0	0	0	0	0	0	0	
200	RETIREMENT FUND	0	0	0	0	318,106	0	0	0	318,106	0	9,226,894	0	9,545,000	
225	CAPITAL LEASE RETIREMENT FUND	0	0	0	0	0	0	0	0	0	678,724	6,235,610	0	1,914,334	
230	INMATE WELFARE FUND PROJECT	5,460,000	0	0	0	10,000	0	0	0	5,470,000	0	0	0	5,470,000	
235	LEASE/PURCHASE PROJECT	0	0	0	0	0	0	0	271,000	271,000	0	0	4,765,168	5,036,168	
251	ASSESSMENT DISTRICT OPERATING FUND	0	0	0	32,445	10,826	0	0	0	43,271	0	229,571	0	272,842	
252	ASSESSMENT DISTRICT BOND SINKING FUND	1,371,300	0	0	350,400	155,800	0	0	0	1,877,500	0	0	0	1,877,500	
301	DATA PROCESSING FUND	278,910	0	0	326,357	0	0	0	0	605,267	4,489,032	0	0	5,094,299	
400	INSURANCE FUND	4,173,000	0	0	482,000	360,000	0	0	0	5,015,000	7,782,037	412,403	0	13,209,440	
401	FLEET MANAGEMENT FUND	1,502,809	0	0	22,000	0	0	0	35,000	1,559,809	2,828,757	0	0	4,388,566	
Total Resources		\$38,667,511	\$86,728,676	\$18,301,141	\$8,741,427	\$3,445,034	\$73,600,198	\$2,007,043	\$2,631,638	\$234,322,668	\$23,016,321	\$47,617,896	\$13,765,168	\$318,722,253	

SUMMARY OF REQUIREMENTS

Fund #	Fund	Human Services	Justice Services	Environmental Services	General Services	Nondepartmental Appropriations	Total Expenditures	Cash Transfers	Contingency	Ending Balance	Total Requirements
100	GENERAL FUND	8,442,937	42,860,498	13,521,170	11,803,607	21,182,711	\$97,810,923	31,135,999	2,883,951	490,000	\$132,320,873
150	ROAD FUND	0	0	29,001,440	0	0	\$29,001,440	3,031,632	2,635,605	0	34,668,677
151	EMERGENCY COMMUNICATIONS FUND	0	200,000	0	0	0	\$200,000	0	0	0	200,000
152	RECREATIONAL FACILITIES FUND	0	0	305,408	0	0	\$305,408	125,000	0	0	430,408
154	BICYCLE PATH CONSTRUCTION FUND	0	0	65,334	0	0	\$65,334	0	0	0	65,334
156	FEDERAL/STATE FUND	62,085,233	6,890,380	3,843,506	0	0	\$72,819,119	0	0	0	72,819,119
157	COUNTY SCHOOL FUND	0	0	0	0	1,471,583	\$1,471,583	0	0	0	1,471,583
158	TAX TITLE LAND SALES FUND	0	0	805,300	0	0	\$805,300	0	0	0	805,300
159	ANIMAL CONTROL FUND	0	0	1,746,539	0	0	\$1,746,539	0	0	0	1,746,539
160	SERIAL LEVY FUND	0	1,077,590	0	0	0	\$1,077,590	457,541	271,336	0	1,746,539
161	WILLAMETTE RIVER BRIDGES FUND	0	0	5,172,427	0	0	\$5,172,427	0	203,258	0	5,375,685
162	LIBRARY SERIAL LEVY FUND	0	0	0	0	0	\$0	7,188,932	0	0	7,188,932
163	CABLE TELEVISION FUND	0	0	0	991,715	0	\$991,715	0	0	0	991,715
164	FAIR FUND	0	0	549,483	0	0	\$549,483	0	0	0	549,483
165	TELEPHONE FUND	0	0	0	1,280,599	0	\$1,280,599	0	0	0	1,280,599
166	CONVENTION CENTER FUND	0	0	0	0	2,600,000	\$2,600,000	0	0	0	2,600,000
167	CORNER PRESERVATION FUND	0	0	250,000	0	0	\$250,000	0	238,715	0	488,715
168	INMATE WELFARE FUND	0	544,756	0	0	0	\$544,756	0	0	0	544,756
200	SHORT-TERM DEBT RETIREMENT FUND	0	0	0	0	9,545,000	\$9,545,000	0	0	0	9,545,000
225	CAPITAL LEASE RET. FD	0	0	0	0	1,914,334	\$1,914,334	0	0	0	1,914,334
230	INVERNESS JAIL PROJECT	0	5,470,000	0	0	0	\$5,470,000	0	0	0	5,470,000
235	LEASE/PURCHASE PROJECT	0	0	5,036,168	0	0	\$5,036,168	0	0	0	5,036,168
251	ASSESSMENT DISTRICT OPERATING FUND	0	0	89,500	0	0	\$89,500	183,342	0	0	272,842
252	ASSESSMENT DISTRICT BOND SINKING FUND	0	0	594,148	0	0	\$594,148	0	0	1,283,352	1,877,500
301	DATA PROCESSING FUND	0	0	0	5,092,113	0	\$5,092,113	0	2,186	0	5,094,299
400	INSURANCE FUND	0	0	0	9,158,267	0	\$9,158,267	0	4,051,173	0	13,209,440
401	FLEET MANAGEMENT FUND	0	0	2,854,540	0	0	\$2,854,540	300,000	594,672	639,354	4,388,566
<b>Total Requirements</b>		<b>\$70,528,170</b>	<b>\$57,043,224</b>	<b>\$63,834,963</b>	<b>\$28,326,301</b>	<b>\$36,713,628</b>	<b>\$256,446,286</b>	<b>\$46,540,316</b>	<b>\$13,322,915</b>	<b>\$2,412,706</b>	<b>\$318,722,253</b>

SUMMARY OF  
DEPARTMENTAL REQUIREMENTS 1988-89

	FTE	PERSONAL SERVICES	MATERIALS AND SERVICES	CAPITAL OUTLAY	TOTAL REQUIREMENT	LESS SERVICE REIMBURSEMENT	DIRECT REQUIREMENT
HUMAN SERVICES	734.13	\$26,796,161	\$ 43,587,058	\$ 144,951	\$ 70,528,170	\$ (6,072,517)	\$ 64,455,653
JUSTICE SERVICES	874.02	37,254,276	14,252,396	5,536,552	57,043,224	(6,802,710)	50,240,514
ENVIRONMENTAL SRVS	350.12	13,356,170	29,256,812	21,221,981	63,834,963	(5,346,016)	58,488,947
GENERAL SERVICES	312.90	11,556,416	16,387,637	382,248	28,326,301	(2,671,470)	25,654,831
NONDEPARTMENTAL	42.05	1,765,039	34,867,343	81,246	36,713,628	(4,121,666)	32,591,962
<b>TOTAL REQUIREMENTS</b>	<b>2,313.22</b>	<b>\$90,728,062</b>	<b>\$138,351,246</b>	<b>\$27,366,978</b>	<b>\$256,446,286</b>	<b>\$(25,014,379)</b>	<b>\$231,431,907</b>

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