



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST BUDGET MODIFICATION

(revised 12/31/09)

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # 124 DATE 3-25-10
LYNDA GROW, BOARD CLERK

Board Clerk Use Only

Meeting Date: 03/25/2010
Agenda Item #: R-4
Est. Start Time: 9:55 AM
Date Submitted: 03/09/2010

BUDGET MODIFICATION: MCSO - 10

Agenda Title: **BUDGET MODIFICATION MCSO-10 reduce the appropriation of SB1145 funding by \$1,258,341 and request the appropriation of Oregon Department of Corrections Measure 57 funding in the amount of \$362,581.**

Note: For all other submissions (i.e. Notices of Intent, Ordinances, Resolutions, Orders or Proclamations) please use the APR short form.

Requested Meeting Date:	<u>March 25, 2010</u>	Amount of Time Needed:	<u>10 Minutes</u>
Department:	<u>Sheriff's Office</u>	Division:	<u>Corrections</u>
Contact(s):	<u>Wanda Yantis, Budget Manager</u>		
Phone:	<u>503-988-4455</u>	Ext.	<u>84455</u>
I/O Address:	<u>503/350</u>		
Presenter(s):	<u>Wanda Yantis, Budget Manager, Drew Brosh, Administrative Corrections Captain</u>		

General Information

1. What action are you requesting from the Board?

The Sheriff's Office requests approval of Budget Modification MCSO-10 to reduce the appropriation of SB1145 funding by \$1,258,341 and, at the same time, request the appropriation of Oregon Department of Corrections Measure 57 funding in the amount of \$362,581.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

Last spring the Sheriff's Office budgeted SB1145 revenue numbers for FY09/10 based on the Governor's proposed budget in the amount of \$9,239,830. In late June, the State Legislature revised and adopted their budget reducing the SB1145 appropriation to Counties. The amount the Sheriff's Office is to receive is \$7,981,489 which is a \$1,258,341 shortfall in revenue from the Governor's budget.

Also, during this year, Measure 57 was implemented by the State of Oregon, which resulted in the

Sheriff's Office receiving a portion of this State funding in the amount of \$362,581. These two actions have a net affect in a reduction in the adopted State Funding amount by \$895,760. This action affects Program Offers 60041A & 60041B, MCSO Inverness Jail.

3. Explain the fiscal impact (current year and ongoing).

This will decrease the Corrections Division's revenue by \$895,760 in the Fed/State Fund in FY 2010.

4. Explain any legal and/or policy issues involved.

N/A

5. Explain any citizen and/or other government participation that has or will take place.

The SB1145 shortfall has been discussed in several Board briefing sessions:

- September 1, 2009 – Countywide Impacts
- October 20, 2009 – Public Safety
- November 3, 2009 – Public Safety & MCSO Booking

ATTACHMENT A

Budget Modification

If the request is a **Budget Modification**, please answer all of the following in detail:

- **What revenue is being changed and why? If the revenue is from a federal source, please list the Catalog of Federal Assistance Number (CFDA).**

This will decrease the Corrections Division's revenue by \$895,760 in the Fed/State Fund in FY 2010. There is no CFDA number assigned to this funding at this time.

- **What budgets are increased/decreased?**

-The Sheriff's Office will decrease their Fed/State Fund budget by \$895,760

-Decrease Dept Indirect by \$44,738

-Decrease Central Indirect by \$22,535

-Decrease Risk Fund by \$56,765

- **What do the changes accomplish?**

This will decrease the Corrections Division's revenue by \$895,760 in the Fed/State Fund in FY 2010.

- **Do any personnel actions result from this budget modification? Explain.**

No.

- **If a grant, is 100% of the central and department indirect recovered? If not, please explain why.**

All overhead costs are covered

- **Is the revenue one-time-only in nature? Will the function be ongoing? What plans are in place to identify a sufficient ongoing funding stream?**

Both the funding and the function are ongoing. In the FY 11 budget, the ongoing expenses are detailed in Program Offer 60041A-60041B MCSO MCIJ. For FY 10, this is tied to Program Offers 60041A & 60041B.

- **If a grant, what period does the grant cover? When the grant expires, what are funding plans? Are there any particular stipulations required by the grant (i.e. cash match, in kind match, reporting requirements etc)?**

N/A

<p><i>NOTE: If a Budget Modification or a Contingency Request attach a Budget Modification Expense & Revenues Worksheet and/or a Budget Modification Personnel Worksheet.</i></p>

Budget Modification ID: **MCSO-10****EXPENDITURES & REVENUES**

Please show an increase in revenue as a negative value and a decrease as a positive value for consistency with SAP.

Budget/Fiscal Year: 2010

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Cost Center	Accounting Unit	WBS Element	Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
1	60-30	32137	60041	50			SOSB1145.MCIJ		50200	(9,239,830)	(7,981,489)	1,258,341		IG-OP-Other
2	60-30	32137	60041	50			SOSB1145.MCIJ		60110	622,996	133,643	(489,353)		Overtime
3	60-30	32137	60041	50			SOSB1145.MCIJ		60120	364,627	56,558	(308,069)		Premium
4	60-30	32137	60041	50			SOSB1145.MCIJ		60130	1,909,525	1,622,852	(286,673)		Salary-Related
5	60-30	32137	60041	50			SOSB1145.MCIJ		60140	1,220,290	1,140,548	(79,742)		Insurance
6	60-30	32137	60041	50			SOSB1145.MCIJ		60350	232,448	200,792	(31,656)		Central Indirect
7	60-30	32137	60041	50			SOSB1145.MCIJ		60355	461,479	398,632	(62,847)	(0)	Dept Indirect
8										0				
9	60-30	23004	60041	50			SOCOR.DOCM57		50180	0	(362,581)	(362,581)		IG-OP-Direct St.
10	60-30	23004	60041	50			SOCOR.DOCM57		60110	0	229,771	229,771		Overtime
11	60-30	23004	60041	50			SOCOR.DOCM57		60130	0	82,603	82,603		Salary-Related
12	60-30	23004	60041	50			SOCOR.DOCM57		60140	0	22,977	22,977		Insurance
13	60-30	23004	60041	50			SOCOR.DOCM57		60350	0	9,122	9,122		Central Indirect
14	60-30	23004	60041	50			SOCOR.DOCM57		60355	0	18,109	18,109	0	Dept Indirect
15										0				
16	60-20	1000		50		604020			50370		(44,738)	(44,738)		Dept Indirect
17	60-20	1000		50		604020			60240		44,738	44,738		Supplies
18										0				
19	19	1000		20		9500001000			50310		(22,535)	(22,535)		Indirect Revenue
20	19	1000		20		9500001000			60470		22,535	22,535		Contingency
21										0				
22	72-10	3500		20		705210			50316		(56,765)	(56,765)		Risk Fund
23	72-10	3500		20		705210			60330		56,765	56,765		Risk Fund
24										0				
25										0				
26										0				
27										0				
28										0				
29										0				
												0	0	Total - Page 1
												0	0	GRAND TOTAL

FM Side				PS/CO Side			Cost Element/ Commitment Item	Notes
FM Fund Center	FM Fund Code	Functional Area	Internal Order	Cost Center	WBS Element			
General Fund Contingency								
19	1000	0020		9500001000		60470	Reduce available General Fund Contingency	
xx-xx	xxxxx	0020		xxx	xxx	xxxxx	Increase Expenditure	
Indirect Central								
xx-xx	xxxxx				xxx	60350	Indirect Expenditure	
19	1000	0020		9500001000		50310	Indirect reimbursement revenue in General Fund	
19	1000	0020		9500001000		60470	CGF Contingency expenditure	
Departmental								
xxx	xxxxx				xxx	60355	Indirect Department Expenditure	
xx-xx	1000			xxx	xxx	50370	Indirect Dept reimbursement revenue in General Fund	
xx-xx	1000			xxx	xxx	xxx	Off setting Dept expenditure in General Fund	
Telecommunications								
xx-xx	xxxxx				xxx	60370	Departmental telecommunication expenditure	
72-60	3503	0020		709525		50310	Budgets receipt of reimbursement	
72-60	3503	0020		709525		60200	Budgets offsetting expenditure in telecommunications fund	
Data Processing								
xx-xx	xxxxx				xxx	60380	Departmental data processing expenditures	
72-60	3503	0020		709000		50310	Budgets receipt of Data Processing reimbursement	
72-60	3503	0020		709000		60240	Budgets offsetting expenditures	
PC Flat Fee (Flat Fee is no longer in effect for most Departments beginning in FY 2007)								
xx-xx	xxxxx			between 709201 & 709211	xxx	60390	Departmental PC Flat Fee expenditure	
72-60	2508	0020		709211		50310	Budgets receipt of PC Flat Fee	
72-60	2508	0020		between 709201 & 709211		60240	Budgets offsetting expenditure	
Electronic Service Reimbursement								
xx-xx	xxxxx					60420	Departmental Electronics expenditure	
72-55	3501	0020		904200		50310	Receipt of Electronics service reimbursement	
72-55	3501	0020		904200		60240	Budgets offsetting expenditure	
Motor Pool								
xx-xx	xxxxx				xxx	60410	Departmental Motor Pool expenditure	
72-55	3501	0020		904100		50310	Budgets receipt of Motor Pool service reimbursement	
72-55	3501	0020		904100		60240	Budgets offsetting expenditure	

FM Side				PS/CO Side		Cost Element/ Commitment Item	Notes
FM Fund Center	FM Fund Code	Functional Area	Internal Order	Cost Center	WBS Element		
Building Management							
xx-xx	xxxxx				xxx	60430	Departmental Building Management expenditure
72-50	3505	0020		902575		50310	Budgets receipt of Building Management service reimbursement
72-50	3505	0020		902575		60170	Budgets offsetting expenditure
Insurance Service Reimbursement							
xx-xx	xxxxx					60140 or 60145	Departmental Insurance expenditure
72-10	3500	0020		705210		50316	Insurance Revenue
72-10	3500	0020		705210		60330	Offsetting expenditure
Lease Payments to Capital Lease Retirement Fund							
xx-xx	xxxxx					60450	Departmental Capital Lease Retirement expenditure Contact your Budget Analyst to complete this.
Mail & Distribution							
xx-xx	xxxxx				xxx	60460	Mail & Distribution expenditure
72-55	3504	0020		904400		50310	Budgets receipt of service reimbursement
72-55	3504	0020		904400		60230	Budgets offsetting expenditure
Records							
xx-xx	xxxxx				xxx	60460	Records expenditure
72-55	3504	0020		904500		50310	Budgets receipt of service reimbursement
72-55	3504	0020		904500		60240	Budgets offsetting expenditure
Stores							
xx-xx	xxxxx				xxx	60460	Stores expenditure
72-55	3504	0020		904600		50310	Budgets receipt of service reimbursement
72-55	3504	0020		904600		60240	Budgets offsetting expenditure

How are functional areas assigned to cost objects?

For the most part, functional area is related to what department has recorded the revenue or expenditure (i.e. the District Attorney is reported in Public Safety and Justice). There are some exceptions to this rule that require certain funds to be assigned to a particular functional area, regardless of what department the revenues or expenditures are recorded in.

Functional Area Assignments ~ Based on Fund		
1501 – Road Fund	Roads and Bridges	80
1502 – Emergency Communications Fund	Community Services	60
1503 – Bike Path Fund	Community Services	60
1504 – Recreation Fund	Community Services	60
1506 – County School Fund	Community Services	60
1509 – Willamette River Bridges Fund	Roads and Bridges	80
1510 – Library Fund	Library	70
1512 – Land Corner Preservation Fund	Roads and Bridges	80
2500 – Justice Bond Project Fund	Public Safety and Justice	50
2501 – Revenue Bond Project Fund	Community Services	60
2502 – SB 1145 Fund	Public Safety and Justice	50
2504 – Building Project Fund	Community Services	60
2505 – Deferred Maintenance Fund	Community Services	60
2506 – Library Construction / 1996 Bonds Fund	Library	70
2507 – Capital Improvement Fund	Community Services	60
2509 – Asset Preservation Fund	Community Services	60
2510 – Library Property Fund	Library	70
3000 – Dunthorpe-Riverdale Service Dist #14 Fund	Dunthorpe-Riverdale Service Dist #14	500
3001 – Mid County Service District #1 Fund	Mid County Service District #1	510
3002 – Behavioral Health Managed Care Fund	Behavioral Health Managed Care	520

If a cost object is not in one of the funds listed above, then the functional area should be assigned based on the department that the cost object is in.

Functional Area Assignments ~ Based on Department (Fund Center)		
Non-Departmental (10, except 10-50)	General Government	20
Non-Departmental – CCFC (10-50)	Social Services	40
District Attorney (15)	Public Safety and Justice	50
Countywide (18 & 19)	General Government	20
Human Services (20, 25, 26, 30 & 31)	Social Services	40
School and Community Partnerships (21)	Social Services	40
Health (40)	Health Services	30
Community Justice (50)	Public Safety and Justice	50
Sheriff's Office (60)	Public Safety and Justice	50
County Management (72)	General Government	20
Community Services (91)	General Government	20
Library (80)	Library	70

If you have any questions or comments, please contact Susan Luce in General Ledger at ext. 22138.