



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST (revised 09/22/08)

APPROVED AS AMENDED

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # R-4 DATE 1/13/11
MARINA BAKER, ASST BOARD CLERK

Board Clerk Use Only

Meeting Date: 1/13/11
Agenda Item #: R-4
Est. Start Time: 9:50 am

BUDGET MODIFICATION: Overall - 01

Agenda Title: FY 2011 Supplemental Budget, Adding Beginning Working Capital and Increasing Six County Funds by \$7,808,385.

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.

Requested Meeting Date:	<u>January 13, 2011</u>	Amount of Time Needed:	<u>10 minutes</u>
Department:	<u>County Management</u>	Division:	<u>Budget Office</u>
Contact(s):	<u>Julie Neburka</u>		
Phone:	<u>503-988-3312</u>	Ext.	<u>27351</u>
	I/O Address:		<u>503/501</u>
Presenter(s):	<u>Julie Neburka, invited others</u>		

General Information

1. What action are you requesting from the Board?

Approve FY 2011 Supplemental Budget #1, increasing six County operating funds by adding \$5,508,213 in beginning working capital (BWC) and \$2,300,172 in other revenues.

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.

A supplemental budget is the vehicle allowed by ORS Chapter 294 (commonly known as "Oregon Budget Law") for the Board to address changes in financial conditions not anticipated at the time the budget was adopted. This supplemental budget adds beginning working capital (BWC) to four County funds and increases revenues and service reimbursements to two other funds.

Beginning Working Capital represents the difference between revenues and expenditures in a fiscal year. Added to the following year's budget, BWC becomes a one-time resource for County programs. It is especially important to account for *and spend* any BWC associated with grant funds, as County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on the same programs.

Estimated BWC is included in the County's budget via the annual budget process, but since we

“close the books” well after the budget is adopted in a fiscal year, there is normally some difference between the amount that was included in the budget and the amount that actually remains at year-end. This action closes that gap by adding the difference that was not included when we adopted the budget. The four funds adding BWC are the Animal Services Fund (1508), the Federal-State Fund (1505), the Inmate Welfare Fund (1513), and the Justice Services Special Operations Fund (1516). The two funds being increased by service reimbursements (to account for indirect and insurance costs) are the General Fund (1000) and the Risk Fund (3500). Additionally, intergovernmental, personal income tax (ITAX), and donation revenues are added to the General Fund.

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

This supplemental budget adds one-time resources to the six funds identified above as follows:

The Animal Services Fund is increased by \$387,957. This fund accounts for revenues from dog and cat licenses and animal services fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal services activities. The BWC results from licenses and fee revenues that exceeded expectations in FY 2010 and were not transferred into the General Fund then. The FY 2011 supplemental budget transfers the BWC into the General Fund contingency to be re-allocated by the Board.

The Federal-State Fund is increased by \$4,949,300. This special revenue fund accounts for the majority of revenues and expenditures related to federal and state financial assistance and health care programs. About one third of the BWC here will be used in DCHS’ Mental Health & Addictions Services residential treatment and transitional housing. Most of the remainder will be used to expand and enhance the County’s health clinic system through expansion of the electronic health records system in the Health Department, and support of the business plan for the new Rockwood Health Clinic as needed.

The Inmate Welfare Fund is increased by \$76,600. This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2010. FY 2011 expenditures will go toward commissary inventory items.

The Justice Services Special Operations Fund is increased by \$129,356. This fund accounts for revenues and expenditures for dedicated services provided by the Department of Community Justice, the Sheriff’s Office, and the Health Department. BWC is being added in the Sheriff’s Office and will be spent on Hazardous Materials training activities, supplies, Alarm Unit refunds, and the Kyron Horman Investigation. BWC added in the Health Department will be used for Emergency Medical Services.

The General Fund is increased by \$2,203,496 to account for prior-year ITAX revenue, for intergovernmental fee revenue for detention beds at the Juvenile Detention Facility, for a cash transfer from the Animal Services fund, and for indirect expenditures paid by other funds. The Risk Fund is increased by \$61,677 to account for insurance expenditures paid by other funds.

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

County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on County programs. ORS 294.326(3) states that the normal provisions of Oregon Budget Law apply to “...the expenditure of grants, gifts, bequests, or devices transferred to a municipal corporation in trust for specific purposes which were received in a prior year.” This is the section of Oregon Budget Law that calls out BWC as an item that may only be included in a budget after adoption via a supplemental budget.

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

As required by law, notice of this supplemental budget will be published in *The Oregonian* on Thursday, December 30, 2010.

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?**

BWC is increased by \$387,957 in the Animal Services Fund; by \$76,600 in the Inmate Welfare Fund; and by \$94,356 in the Justice Services Special Operations Fund. Additionally, donations revenue is increased by \$35,000 in the Justice Services Special Operations Fund. In the Federal-State Fund, BWC is increased by \$4,949,300. Service reimbursement revenue is increased in the General Fund by \$242,539, and in the Risk Fund by \$61,677. Additionally, the General Fund is increased by \$273,000 in intergovernmental revenue from Clackamas and Washington counties for services at the Juvenile Detention facility; by \$1,300,000 in ITAX revenue; and by the \$387,957 cash transfer from the Animal Services Fund. BWC, fee, and tax revenues are increased in order to appropriate and spend these funds in FY 2011, and service reimbursement revenues are increased in order to account for indirect costs paid to the General & Risk Funds.

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

This action changes budgets in seven county departments. Please refer to the Supplemental Budget document for more information about changes to specific programs.

DCHS is increased by \$2,141,301.

The Health Department is increased by \$3,033,700.

The Department of Community Justice is increased by \$246,750.

The Sheriff's Office is increased by \$198,024.

The Department of County Management is increased by \$61,677.

The Department of Community Services is increased by \$387,957.

The Nondepartmental budget is increased by \$1,300,000.

- **What do the changes accomplish?**

Broadly speaking, these changes incorporate available BWC, prior-year tax revenues, and other fees and donations into the FY 2011 budget to be used for a variety of one-time projects county-wide. Please refer to the Supplemental Budget document for more information about changes to specific programs.

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

None.

- **How will the county indirect, central finance and human resources and departmental overhead costs be covered?**

Grant sources that pay indirect will pay it at the FY 2011 published rates.

- **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?**

BWC is a one-time revenue source.

- **If a grant, what period does the grant cover?**

N/A

- **If a grant, when the grant expires, what are funding plans?**

N/A

ATTACHMENT B

BUDGET MODIFICATION: Over - 01

Required Signatures

**Elected Official or
Department/
Agency Director:**



Date: 12/7/10

Travis Graves (for Mindy Harris)

Budget Analyst:



Date: 12-07-10

Department HR:

Date: _____

Countywide HR:

Date: _____

Budget Modification ID: **Supplemental-01****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: 2011

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
1	19	1508	91005	20		9500001508		50000	0	(387,957)	(387,957)		Add BWC
2	91-30	1508	91005	20		903001		60560	1,660,000	2,009,161	349,161		Increase Cash Transfer
3	91-30	1508	91005	20		903201		60560	85,000	102,458	17,458		Increase Cash Transfer
4	91-30	1508	91005	20		903301		60560	105,000	126,338	21,338	0	Increase Cash Transfer
5									0				
6	91-30	1000		20		903000		50320	(1,209,530)	(1,597,487)	(387,957)		Increase CT revenue
7	19	1000		20		9500001000		60470	6,617,779	7,005,736	387,957	0	Increase contingency
8													
9													
10	40-20	1516	40004	0030		402420		50000	(255,000)	(272,755)	(17,755)		EMS BWC
11	40-20	1516	40004	0030		402420		60240	311,376	327,687	16,311		Emergency Med Supplies
12	40-20	1516	40004	0030		402420		60350	5,581	5,883	302		Central Indirect
13	40-20	1516	40004	0030		402420		60355	21,110	22,252	1,142	0	Department Indirect
14													
15	40-90	90000	40040	0030			49130-BWC	50000	0	(2,807,999)	(2,807,999)		Clinic BWC
16	40-90	90000	40040	0030			49130-BWC	60170	0	2,579,709	2,579,709		Professional Services
17	40-90	90000	40040	0030			49130-BWC	60350	0	47,736	47,736		Central Indirect
18	40-90	90000	40040	0030			49130-BWC	60355	0	180,554	180,554	0	Department Indirect
19													
20	20-80	90000	25060	40			MA SN MC RES BWC	50000	0	(532,912)	(532,912)		Beginning Working Capital
21	20-80	90000	25060	40			MA SN MC RES BWC	60160	0	532,912	532,912	0	Pass-Thru
22													
23	20-80	90000	25060	40			MA SN MC RES BWC	50000	0	(78,580)	(78,580)		Beginning Working Capital
24	20-80	90000	25060	40			MA SN MC RES BWC	60160	0	78,580	78,580	0	Pass-Thru
25													
26	20-80	90000	25060	40			MA SN MC RES BWC	50000	0	(1,034,648)	(1,034,648)		Beginning Working Capital
27	20-80	90000	25060	40			MA SN MC RES BWC	60160	0	1,034,648	1,034,648	0	Pass-Thru
28													
29	20-80	90000	25067	40			MA SC FC OMAP BWC	50000	0	(43,055)	(43,055)		Beginning Working Capital
30	20-80	90000	25067	40			MA SC FC OMAP BWC	60160	0	43,055	43,055	0	Pass-Thru
											0	0	Total - Page 1
											1	1	GRAND TOTAL

Budget Modification ID: Supplemental-01

EXPENDITURES & REVENUES

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Budget/Fiscal Year: 2011

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
31	20-80	90000	25062	40			MA SC BRISTOL SETT	50000	0	(54,790)	(54,790)		Beginning Working Capital
32	20-80	90000	25062	40			MA SC BRISTOL SETT	60160	0	54,790	54,790	0	Pass-Thru
33													
34	22-10	90000	25119	41			SCPCESRR.WXREB.P	50000	0	(383,701)	(383,701)		Beginning Working Capital
35	22-10	90000	25119	40			SCPCESRR.WXREB.P	60155	0	383,701	383,701	0	Direct Client Assistance
36										0			
37	30-45	90000	25020A	40			ADSDIV9B BWC LS	50000	0	(22,983)	(22,983)		Beginning Working Capital
38	30-45	90000	25020A	40			ADSDIV9B BWC LS	60155	0	22,983	22,983	0	Direct Client Assistance
39													
40	30-45	90000	25020A	40			ADSDIV63 BWC CEP	50000	0	(26,666)	(26,666)		Beginning Working Capital
41	30-45	90000	25020A	40			ADSDIV63 BWC CEP	60170	0	26,666	26,666	0	Professional Services
42										0			
43	30-45	90000	25020A	40			ADSDIVVS BWC DVA	50000	(20,000)	0	20,000		Beginning Working Capital
44	30-45	90000	25020A	40			ADSDIVVS BWC DVA	60170	20,000	0	(20,000)	0	Professional Services
45										0			
46	30-45	90000	25020A	40			ADSDIVCS202 BWC C	50000	(1,000)	(1,764)	(764)		Beginning Working Capital
47	30-45	90000	25020A	40			ADSDIVCS202 BWC C	60155	1,000	1,764	764	0	Direct Client Assistance
48										0			
49	30-45	90000	25020A	40			ADSDIV30 BWC PDX	50000	(180,000)	(161,252)	18,748		Beginning Working Capital
50	30-45	90000	25020A	40			ADSDIV30 BWC PDX	60160	180,000	161,252	(18,748)	0	Pass Thru & Prog Support
51													
52	30-45	90000	25020A	40			ADSDIV84 BWC USDA	50000	(30,000)	(29,975)	25		Beginning Working Capital
53	30-45	90000	25020A	40			ADSDIV84 BWC USDA	60160	30,000	29,975	(25)	0	Pass Thru & Prog Support
54													
55	30-01	90000	25027	40			ADSDIVADM202 BWC	50000	(3,000)	(4,975)	(1,975)		Beginning Working Capital
56	30-01	90000	25027	40			ADSDIVADM202 BWC	60155	3,000	4,975	1,975	0	Direct Client Assistance
57										0			
58										0			
59										0			
											0	0	Total - Page 2
											1	1	GRAND TOTAL

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Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
60	50-50	1000	50011	50		506100		50200	(2,736,926)	(3,009,926)	(273,000)		IG-OP-Other
61	50-50	1000	50011	50		506100		60000	1,843,942	1,999,602	155,660		Salary
62	50-50	1000	50011	50		506100		60110	128,729	98,690	(30,039)		Overtime
63	50-50	1000	50011	50		506100		60130	616,688	663,418	46,730		Fringe
64	50-50	1000	50011	50		506100		60140	575,016	636,069	61,053		Insurance
65	50-50	1000	50011	50		506230		60250	179,738	193,084	13,346		Food
66	40-50	1000	40049	30		405550		60246	4,983	12,483	7,500		Medical Supplies
67	40-50	1000	40049	30		405550		60310	37,411	56,161	18,750	0	Drugs
68										0			
69	60-50	1516	60063	50			SOENF.HZT3	50000		(7,277)	(7,277)		BWC
70	60-50	1516	60063	50			SOENF.HZT3	60110		5,939	5,939		Overtime
71	60-50	1516	60063	50			SOENF.HZT3	60130		220	220		Salary-Related
72	60-50	1516	60063	50			SOENF.HZT3	60140		624	624		Insurance
73	60-50	1516	60063	50			SOENF.HZT3	60350		115	115		Central Indirect
74	60-50	1516	60063	50			SOENF.HZT3	60355		380	380	0	Dept Indirect
75										0			
76	60-50	1516	60069	50		601774	Alarms	50000		(58,206)	(58,206)		BWC
77	60-50	1516	60069	50		601774		60160		54,246	54,246		Pass-Thru
78	60-50	1516	60069	50		601774		60350		922	922		Central Indirect
79	60-50	1516	60069	50		601774		60355		3,038	3,038	(0)	Dept Indirect
80										0			
81	60-20	1513	60019	50		601381	Inmate Welfare	50000		(21,223)	(76,600)		BWC
82	60-20	1513	60019	50		601381		60170		19,629	71,389		Professional Svcs
83	60-20	1513	60019	50		601381		60350		534	1,214		Central Indirect
84	60-20	1513	60019	50		601381		60355		1,060	3,998	0	Dept Indirect
85										0			
86	60-20	1000		50		604020		50370		(9,823)	(9,823)		Dept. Indirect
87	60-20	1000		50		604020		60240		9,823	9,823	0	Supplies
88										0			
											1	1	Total - Page 3
											1	1	GRAND TOTAL

Budget Modification ID: **Supplemental-01****EXPENDITURES & REVENUES**

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Budget/Fiscal Year: 2011

Line No.	Fund Center	Fund Code	Program #	Func. Area	Accounting Unit			Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
					Internal Order	Cost Center	WBS Element						
89	60-50	1516	60066	50			SOENF.SSS	50000		(11,118)	(11,118)		BWC
90	60-50	1516	60066	50			SOENF.SSS	50300		(35,000)	(35,000)		Donations
91	60-50	1516	60066	50			SOENF.SSS	60170		42,980	42,980		Professional Svcs
92	60-50	1516	60066	50			SOENF.SSS	60350		731	731		Central Indirect
93	60-50	1516	60066	50			SOENF.SSS	60355		2,407	2,407	(0)	Dept Indirect
94										0			
95	19	1000		20		9500001000		50310		(51,020)	(51,020)		Increase Indirect Revenue
96	19	1000		20		9500001000		60470		51,020	51,020		Increase Contingency
97										0			
98	40-90	1000		30		409001		50370		(181,696)	(181,696)		Increase HD indirect
99	40-90	1000		30		409001		60240		181,696	181,696		Increase HD indirect
100										0			
101	72-10	3500		20		705210		50316		(61,677)	(61,677)		Increase Insurance SR
102	72-10	3500		20		705210		60330		61,677	61,677		Increase Insurance SR
103										0			
104	19	1000		20		9500001000		50165	(200,000)	(1,500,000)	(1,300,000)		Increase Personal Income Tax
105	10-02	1000		20			itax.schools.centennial	60150	9,800	100,800	91,000		Increase pass-through
106	10-02	1000		20			itax.schools.corbett	60150	966	9,936	8,970		Increase pass-through
107	10-02	1000		20			itax.schools.daviddoug	60150	15,722	161,712	145,990		Increase pass-through
108	10-02	1000		20			itax.schools.greshamba	60150	16,604	170,784	154,180		Increase pass-through
109	10-02	1000		20			itax.schools.parkrose	60150	5,796	59,616	53,820		Increase pass-through
110	10-02	1000		20			itax. Schools.portland	60150	73,010	750,960	677,950		Increase pass-through
111	10-02	1000		20			itax.schools.reynolds	60150	17,234	177,264	160,030		Increase pass-through
112	10-02	1000		20			itax.schools.riverdale	60150	742	7,632	6,890		Increase pass-through
113	10-02	1000		20			itax.schools.scappoose	60150	126	1,296	1,170	0	Increase pass-through
114										0			
115										0			
116										0			
											0	0	Total - Page 4
											1	1	GRAND TOTAL

**FY 2011 SUPPLEMENTAL BUDGET
MESSAGE**

Supplemental Budget

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THE DOCUMENT

The document consists of three sections:

1. The budget message explaining the reasons for the changes proposed,
2. A section of detailed estimate sheets and descriptions for those actions resulting in changes in expenditures,
3. A financial summary of the resources and requirements being changed by fund.

REASONS FOR CHANGES

A Supplemental Budget is the vehicle allowed by ORS Chapter 294 for the Board to address changes in financial conditions not anticipated at the time the budget was adopted. The law allows the Board to make additional appropriations after publishing a summary of the supplemental budget and holding a public hearing on it. This supplemental budget was published in the *Oregonian* on January 6th, 2011.

This FY 2011 Supplemental Budget appropriates beginning working capital (BWC) in four county funds; increases a cash transfer, personal income tax, and intergovernmental revenues in the General Fund; and appropriates donations for the Kyron Horman investigation. These revenues increase the FY 2011 budget by \$7.8 million in total, \$5.5 million of which is BWC; and increase services at the new Rockwood Health Center, in several DCHS programs, in the County's Juvenile Detention facility. Additionally, \$1.3 million in prior-year personal income tax (ITAX) revenue is passed through to Multnomah County schools.

BWC represents the difference between revenues and expenditures in a fiscal year. Added to the following year's budget, BWC becomes a one-time resource for County programs. It is especially important to account for and spend any BWC associated with grant funds, as County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on the same programs.

Estimated BWC is included in the County's budget via the annual budget process, but since we "close the books" well after the budget is adopted in a fiscal year, there is normally some difference between the amount that was included in the budget and the amount that actually remains at year-end. This supplemental budget closes that gap by adding the difference that was not included when we adopted the budget. The four funds adding BWC are the Animal Services Fund (1508), the Federal-State Fund (1505), the Inmate Welfare Fund (1513), and the Justice Services Special Operations Fund (1516). Additionally, donation revenue is added to the Justice Services Special Operations Fund for the Kyron Horman investigation, and intergovernmental fee revenue from Clackamas and Washington counties is added to the General Fund to pay for additional beds at the Juvenile Detention facility.

The personal income tax (ITAX) was created when voters approved Ballot Measure 26-48 in May, 2003. It was a three-year measure that raised local funds to prevent further cuts to Multnomah County's public schools and to programs that help the County's most vulnerable residents. The bulk of the revenue, approximately \$90 million per year in 2003, 2004, and 2005, was divided equally on a per-pupil basis to all county public school districts. Since the end of

the ITAX in 2005, the County has pursued collections from delinquent accounts. The revenue added in this supplemental budget represents prior-year taxes collected in FY 2010. Revenues are allocated to the school districts on the same per-pupil basis as existed during the last year of full collections.

Each of these items affects FY 2011 only; there is no ongoing fiscal impact.

Fund increases are as follows:

Animal Services Fund: \$387,957. This fund accounts for revenues from dog and cat licenses and animal services fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal services activities. The BWC results from licenses and fee revenues that exceeded expectations in FY 2010 and were not transferred into the General Fund then. The FY 2011 supplemental budget transfers the BWC into the General Fund contingency to be re-allocated by the Board.

Federal-State Fund: \$4,949,300. This special revenue fund accounts for the majority of revenues and expenditures related to federal and state financial assistance and health care programs. About one third of the BWC here will be used in DCHS' Mental Health & Addictions Services residential treatment and transitional housing. Most of the remainder will be used to expand and enhance the County's health clinic system through expansion of the electronic health records system in the Health Department, and support of the business plan for the new Rockwood Health Clinic as needed.

Inmate Welfare Fund: \$76,600. This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2010. FY 2011 expenditures will go toward commissary inventory items.

Justice Services Special Operations Fund: \$129,356. This fund accounts for revenues and expenditures for dedicated services provided by the Department of Community Justice, the Sheriff's Office, and the Health Department. BWC is being added in the Sheriff's Office and will be spent on Hazardous Materials training activities, supplies, Alarm Unit refunds, and the Kyron Horman Investigation. BWC added in the Health Department will be used for Emergency Medical Services.

General Fund \$2,203,496. This fund accounts for and reports all financial operations of the County which are not accounted for and reported in another fund. The supplemental budget increases the General Fund by adding the cash transfer from the Animal Services Fund; by adding intergovernmental revenue from Clackamas and Washington counties; by adding prior-year personal income tax collections; and by adding indirect revenue from BWC revenues in other funds.

Risk Fund \$61,677. This fund accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs. Service reimbursement revenue is increased due to the limited-duration positions budgeted in the Juvenile Detention facility. Funds will be spent on insurance premiums for those employees.

General Fund (1000)

This fund accounts for and reports all financial operations of the County which are not accounted for and reported in another fund. The supplemental budget increases the General Fund in four ways:

- By receiving a cash transfer from the Animal Services Fund, which will be added to the General Fund contingency for re-allocation by the Board of County Commissioners.
- By adding intergovernmental revenue from Clackamas and Washington counties, which will allow the Department of Community Justice to open a 16-bed detention unit for boys. Clackamas and Washington counties will each pay the cost of 4 additional detention beds at \$125 per bed per day, which will cover the costs for staffing and supplies that are the added operational costs of this 16 bed unit through June 30, 2011. The funding received from Clackamas and Washington counties totals \$273,000.
- By adding \$1.3 million in prior-year ITAX revenue, all of which will be allocated to school districts in Multnomah County on the same per-pupil basis as existed the last year of full collections.
- By adding indirect revenue generated by BWC revenues in other funds. Central indirect revenue totals \$51,020 and will be added to the General Fund contingency. Departmental indirect revenue of \$9,822 in the Sheriff's Office and \$181,696 in the Health Department will pay for administrative expenses associated with increased expenditures in those departments.

Supplemental Budget

Fund Detail

General Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	125,005,562	155,660	125,161,222
60100 Temporary	2,748,342	0	2,748,342
60110 Overtime	4,057,184	(30,039)	4,027,145
60120 Premium	2,012,765	0	2,012,765
60130 Salary Related	42,804,850	46,730	42,851,580
60135 Non-Base Salary Related	414,593	0	414,593
60140 Insurance	37,792,563	61,053	37,853,616
60145 Non-Base Insurance	113,576	0	113,576
Total Personal Services	214,949,435	233,404	215,182,839
60150 County Supplements	6,004,075	1,300,000	7,304,075
60155 Direct Client Assistance	1,315,643	0	1,315,643
60160 Pass-through Payments	31,833,001	0	31,833,001
60170 Professional Svcs	20,605,849	0	20,605,849
60180 Printing	1,397,645	0	1,397,645
60190 Utilities	8,240	0	8,240
60200 Communications	766,136	0	766,136
60210 Rentals	168,481	0	168,481
60220 Repairs & Maintenance	379,096	0	379,096
60230 Postage	279,917	0	279,917
60240 Supplies	3,760,731	191,519	3,952,250
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	194,181	7,500	201,681
60250 Food	2,891,322	13,346	2,904,668
60260 Education and Training	1,091,462	0	1,091,462
60270 Local Travel and Mileage	361,649	0	361,649
60280 Insurance	608	0	608
60290 External Data Processing	2,060,313	0	2,060,313
60310 Drugs	1,234,982	18,750	1,253,732
60320 Refunds	5,500	0	5,500
60340 Dues and Subscriptions	577,021	0	577,021
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	2,067,085	0	2,067,085
60380 Data Processing	15,275,163	0	15,275,163
60390 PC Replacement	37,800	0	37,800
60410 Motor Pool	2,628,013	0	2,628,013
60420 Electronics	643,359	0	643,359
60430 Building Management	22,378,110	0	22,378,110
60440 Other Internal	285,330	0	285,330
60450 Capital Debt Retirement Fund	750,000	0	750,000
60460 Distribution/Postage	1,762,532	0	1,762,532
Total Materials and Services	120,763,244	1,531,115	122,294,359
60540 Other Improvements	0	0	0
60550 Equipment	163,898	0	163,898
Total Capital	163,898	0	163,898
60500 Interest	350,000	0	350,000
60570 Bad Debt Expense	40,000	0	40,000
Total Capital	390,000	0	390,000
60470 Contingency	7,232,629	438,977	7,671,606
60560 Cash transfers	19,863,244		19,863,244
Total Contingencies & Transfers	27,095,873	438,977	27,534,850
60480 Unappropriated Fund Balance	29,885,452		29,885,452
Fund Total:	393,247,902	2,203,496	395,451,398

Animal Services Fund (1508)

This fund accounts for revenues from dog and cat licenses and animal services fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal services activities. The BWC results from licenses and fee revenues that exceeded expectations in FY 2010 and were not transferred into the General Fund then. The FY 2011 supplemental budget transfers the BWC into the General Fund contingency to be re-allocated by the Board.

Supplemental Budget

Fund Detail

Animal Services Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	0	0	0
60100 Temporary	0	0	0
60110 Overtime	0	0	0
60120 Premium	0	0	0
60130 Salary Related	0	0	0
60135 Non-Base Salary Related	0	0	0
60140 Insurance	0	0	0
60145 Non-Base Insurance	0	0	0
Total Personal Services	0	0	0
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	490,000	0	490,000
60180 Printing	2,500	0	2,500
60190 Utilities	0	0	0
60200 Communications	0	0	0
60210 Rentals	0	0	0
60220 Repairs & Maintenance	0	0	0
60230 Postage	0	0	0
60240 Supplies	55,000	0	55,000
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	15,000	0	15,000
60250 Food	2,500	0	2,500
60260 Education and Training	0	0	0
60270 Local Travel and Mileage	0	0	0
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	2,500	0	2,500
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	0	0	0
60380 Data Processing	0	0	0
60390 PC Replacement	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	0	0	0
60430 Building Management	0	0	0
60440 Other Internal	0	0	0
60460 Distribution/Postage	0	0	0
Total Materials and Services	567,500	0	567,500
60540 Other Improvements	34,000	0	34,000
60550 Equipment	66,000	0	66,000
Total Capital	100,000	0	100,000
60470 Contingency	173,873	0	173,873
60560 Cash transfers	1,850,000	387,957	2,237,957
Total Contingencies & Transfers	2,023,873	387,957	2,411,830
60480 Unappropriated Fund Balance			0
Fund Total:	2,691,373	387,957	3,079,330

Federal-State Fund (1505)

The Federal-State fund increases by \$4,949,300 due to numerous actions in two County departments.

In the Department of County Human Services:

1. Aging & Disability Services is adjusting BWC in seven programs by a total of \$13,615. These are small adjustments to revenues and expenditures in programs providing transportation, veterans' services, respite resources for grandparents raising grandchildren, and nutrition services to seniors.
2. Mental Health and Addictions Services is increasing BWC by \$1,743,985. The bulk of this increase will go toward adult residential treatment services. \$54,790 of this amount will fund services for women affected by domestic violence, and \$43,055 will increase community-based mental health services for children and families.
3. Community Services is adding \$383,701 in BWC from weatherization rebates. This increased appropriation will pay for weatherization services for 77 households.

In the Health Department:

Integrated Clinical Services (ICS) is adding \$2,807,999 in BWC, which will be used to expand and enhance the health clinic system through expansion of the electronic health record system in the Health Department and to support the business plan for the new Rockwood Health Clinic. ICS is funded primarily by fee for service reimbursements from Medicaid, Medicare, private insurance, patient payments, and dental capitation payments. ICS continues to receive higher medical fee reimbursements due to greater provider productivity and the addition of provider teams funded by the Increased Demand for Services (IDS) ARRA grant.

Supplemental Budget

Fund Detail

Federal-State Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	85,684,352	0	85,684,352
60100 Temporary	1,715,522	0	1,715,522
60110 Overtime	1,041,475	0	1,041,475
60120 Premium	832,808	0	832,808
60130 Salary Related	27,845,302	0	27,845,302
60135 Non-Base Salary Related	266,661	0	266,661
60140 Insurance	26,425,642	0	26,425,642
60145 Non-Base Insurance	84,227	0	84,227
Total Personal Services	143,895,989	0	143,895,989
60150 County Supplements	617,275	0	617,275
60155 Direct Client Assistance	25,302,280	409,423	25,711,703
60160 Pass-through Payments	52,207,049	1,725,212	53,932,261
60170 Professional Svcs	9,449,546	2,586,375	12,035,921
60180 Printing	542,096	0	542,096
60190 Utilities	0	0	0
60200 Communications	375,276	0	375,276
60210 Rentals	60,657	0	60,657
60220 Repairs & Maintenance	92,883	0	92,883
60230 Postage	12,957	0	12,957
60240 Supplies	4,144,761	0	4,144,761
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	1,225,027	0	1,225,027
60250 Food	160,025	0	160,025
60260 Education and Training	890,614	0	890,614
60270 Local Travel and Mileage	395,360	0	395,360
60280 Insurance	8,626	0	8,626
60290 External Data Processing	12,170	0	12,170
60310 Drugs	9,800,655	0	9,800,655
60320 Refunds	0	0	0
60340 Dues and Subscriptions	132,587	0	132,587
60350 Indirect Costs	3,132,600	47,736	3,180,336
60355 Departmental Indirect	8,729,765	180,554	8,910,319
60370 Telephone	1,211,471	0	1,211,471
60380 Data Processing	6,711,337	0	6,711,337
60390 PC Replacements	2,000	0	2,000
60410 Motor Pool	281,533	0	281,533
60420 Electronics	14,000	0	14,000
60430 Building Management	7,383,000	0	7,383,000
60440 Other Internal	0	0	0
60460 Distribution/Postage	840,618	0	840,618
Total Materials and Services	133,736,168	4,949,300	138,685,468
60550 Equipment	162,101	0	162,101
Total Capital	162,101	0	162,101
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	277,794,258	4,949,300	282,743,558

Inmate Welfare Fund (Fund 1513)

The Inmate Welfare Fund is an inmate trust fund used for the benefit of Multnomah County inmates. Through the profits from the sale of commissary items, telephone usage and other sources, the Inmate Welfare Fund provides direct services and products that otherwise might not be funded for the benefit of the inmates. Beginning working capital of \$76,600 resulted from fund under-expenditures in FY 2010. FY 2011 expenditures will go toward commissary inventory items and will pay for indirect costs.

Supplemental Budget

Fund Detail

Inmate Welfare Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	431,936	0	431,936
60100 Temporary	0	0	0
60110 Overtime	6,000	0	6,000
60120 Premium	35,348	0	35,348
60130 Salary Related	146,721	0	146,721
60135 Non-Base Salary Related	0	0	0
60140 Insurance	157,781	0	157,781
60145 Non-Base Insurance	0	0	0
Total Personal Services	777,786	0	777,786
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	80,332	71,389	151,721
60180 Printing	2,338	0	2,338
60190 Utilities	0	0	0
60200 Communications	2,000	0	2,000
60210 Rentals	0	0	0
60220 Repairs & Maintenance	0	0	0
60230 Postage	0	0	0
60240 Supplies	133,162	0	133,162
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	200,000	0	200,000
60260 Education and Training	3,000	0	3,000
60270 Local Travel and Mileage	2,253	0	2,253
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	21,927	1,214	23,141
60355 Departmental Indirect	72,253	3,998	76,251
60370 Telephone	40,308	0	40,308
60380 Data Processing	0	0	0
60390 PC Replacements	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	12,500	0	12,500
60430 Building Management	0	0	0
60440 Other Internal	35,000	0	35,000
60460 Distribution/Postage	1,156	0	1,156
Total Materials and Services	606,229	76,600	682,829
60550 Equipment	0	0	0
Total Capital	0	0	0
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	1,384,015	76,600	1,460,615

Justice Services Special Operations Fund (Fund 1516)

This fund accounts for revenues and expenditures for dedicated services provided by the Department of Community Justice, the Sheriff's Office, and the Health Department. This fund increases by \$129,356 due to numerous actions in two County departments.

In the Sheriff's Office,

1. The Alarms Unit adds \$58,206 in BWC. This amount is excess Alarms Unit revenue and will be returned to participating Multnomah County jurisdictions. Any surplus from the previous year must be returned to each jurisdiction proportionate to the percentage of permit holders within each respective jurisdiction.
2. \$7,277 in BWC will be added for Hazardous Materials training for Sheriff's Office employees. This is reimbursement from the Oregon Fire Marshal for past activities, and can only be used for specified hazardous materials training activities.
3. \$11,118 of prior-year donations (BWC) and \$35,000 in current year donations are added for the Kyron Horman investigation. These funds have been donated by the public and are expected to be used to support this investigation.

In the Health Department:

1. Emergency Medical Services (EMS) is adding \$17,755 in BWC. EMS is funded entirely by fees, fines and licenses, a portion of which are not assessed until the end of each contract year. The amount typically isn't paid until after the budget for the next fiscal year has already been finalized. These fines are used to help offset the cost of equipment purchases for the contracted response agencies.

These added revenues also create indirect revenues of \$9,036, which will pay for administrative activities associated with the increased program expenditures, above.

Supplemental Budget

Fund Detail

Justice Services Special Ops Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	3,386,428	0	3,386,428
60100 Temporary	64,455	0	64,455
60110 Overtime	43,746	5,939	49,685
60120 Premium	26,025	0	26,025
60130 Salary Related	1,156,472	0	1,156,472
60135 Non-Base Salary Related	5,376	220	5,596
60140 Insurance	1,029,143	0	1,029,143
60145 Non-Base Insurance	2,080	624	2,704
Total Personal Services	5,713,725	6,782	5,720,507
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	686,628	54,246	740,874
60170 Professional Svcs	368,358	42,980	411,338
60180 Printing	30,489	0	30,489
60190 Utilities	0	0	0
60200 Communications	12,120	0	12,120
60210 Rentals	7,620	0	7,620
60220 Repairs & Maintenance	0	0	0
60230 Postage	1,367	0	1,367
60240 Supplies	534,418	16,311	550,729
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	32,150	0	32,150
60260 Education and Training	20,450	0	20,450
60270 Local Travel and Mileage	1,644	0	1,644
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60340 Dues and Subscriptions	2,452	0	2,452
60350 Indirect Costs	126,418	2,070	128,488
60355 Departmental Indirect	460,077	6,966	467,043
60370 Telephone	21,947	0	21,947
60380 Data Processing	33,121	0	33,121
60390 PC Flat Fee	0	0	0
60410 Motor Pool	738	0	738
60420 Electronics	0	0	0
60430 Building Management	87,313	0	87,313
60440 Other Internal	17,020	0	17,020
60450 Capital Lease Retirement	0	0	0
60460 Distribution/Postage	28,759	0	28,759
Total Materials and Services	2,473,089	122,574	2,595,663
60520 Land	0	0	0
60530 Buildings	0	0	0
60540 Other Improvements	0	0	0
60550 Equipment	10,000	0	10,000
Total Capital	10,000	0	10,000
60490 Principal	0	0	0
60500 Interest	0	0	0
Total Debt Service	0	0	0
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	8,196,814	129,356	8,326,170

Risk Fund (Fund 3500)

This fund accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, post-retirement benefits, and unemployment insured and self-insured programs. Service reimbursement revenue is increased due to the limited-duration positions budgeted in the Juvenile Detention facility. Funds will be spent on insurance premiums for those employees.

Supplemental Budget

Fund Detail

Risk Fund	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
60000 Permanent	3,233,045	0	3,233,045
60100 Temporary	10,000	0	10,000
60110 Overtime	0	0	0
60120 Premium	387,500	0	387,500
60130 Salary Related	1,028,551	0	1,028,551
60135 Non-Base Salary Related	834	0	834
60140 Insurance	772,513	0	772,513
60145 Non-Base Insurance	250	0	250
Total Personal Services	5,432,693	0	5,432,693
60150 County Supplements	52,000	0	52,000
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	1,520,227	0	1,520,227
60180 Printing	28,650	0	28,650
60190 Utilities	0	0	0
60200 Communications	0	0	0
60210 Rentals	0	0	0
60220 Repairs & Maintenance	1,100	0	1,100
60230 Postage	250	0	250
60240 Supplies	8,495,145	0	8,495,145
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	0	0	0
60260 Education and Training	47,530	0	47,530
60270 Local Travel and Mileage	1,243,600	0	1,243,600
60280 Insurance	42,102,652	0	42,102,652
60290 External Data Processing	0	0	0
60310 Drugs	5,312,240	0	5,312,240
60320 Refunds	5,300	0	5,300
60330 Claims Paid	25,792,083	61,677	25,853,760
60340 Dues and Subscriptions	56,280	0	56,280
60350 Indirect Costs	0	0	0
60355 Departmental Indirect	0	0	0
60370 Telephone	48,224	0	48,224
60380 Data Processing	222,541	0	222,541
60390 PC Replacement	0	0	0
60410 Motor Pool	5,689	0	5,689
60420 Electronics	0	0	0
60430 Building Management	484,438	0	484,438
60440 Other Internal	0	0	0
60460 Distribution/Postage	63,786	0	63,786
Total Materials and Services	85,481,735	61,677	85,543,412
60540 Other Improvements	0	0	0
60680	65,267	0	65,267
Total Capital	65,267	0	65,267
60470 Contingency	2,000,000	0	2,000,000
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	2,000,000	0	2,000,000
60480 Unappropriated Fund Balance	21,868,000	0	21,868,000
Fund Total:	114,847,695	61,677	114,909,372

Supplemental Budget

Financial Summary

General Fund			
	FY 2011 Adopted Budget	This Action	FY 2011 Revised Budget
Resources			
Intergovernmental: Local Operations	2,982,768	273,000	3,255,768
Cash Transfer Revenue	3,011,000	387,957	3,398,957
Indirect Revenue	9,832,672	242,539	10,075,211
Personal Income Tax	200,000	1,300,000	1,500,000
All Other Revenues as Adopted	<u>377,221,462</u>	<u>0</u>	<u>377,221,462</u>
Total Resources	393,247,902	2,203,496	395,451,398
Requirements			
Personnel	214,949,435	233,404	215,182,839
Materials & Supplies	120,763,244	1,531,115	122,294,359
All Other Expenditures as Adopted	<u>57,535,223</u>	<u>438,977</u>	<u>57,974,200</u>
Total Expenditures	393,247,902	2,203,496	395,451,398
Total Requirements	393,247,902	2,203,496	395,451,398
Animal Services			
Resources			
Beginning Working Capital	552,873	387,957	940,830
All Other Revenues as Adopted	<u>2,138,500</u>	<u>0</u>	<u>2,138,500</u>
Total Resources	2,691,373	387,957	3,079,330
Requirements			
Cash Transfer	1,850,000	387,957	2,237,957
All Other Expenditures as Adopted	<u>841,373</u>	<u>0</u>	<u>841,373</u>
Total Expenditures	2,691,373	387,957	3,079,330
Total Requirements	2,691,373	387,957	3,079,330
Federal-State Fund			
Resources			
Beginning Working Capital	986,116	4,949,300	5,935,416
All Other Revenues as Adopted	<u>276,808,142</u>	<u>0</u>	<u>276,808,142</u>
Total Resources	277,794,258	4,949,301	282,743,558
Requirements			
Personnel	143,895,989	0	143,895,989
Materials & Supplies	133,736,168	4,949,300	138,685,468
All Other Expenditures as Adopted	<u>162,101</u>	<u>0</u>	<u>162,101</u>
Total Expenditures	277,794,258	4,949,300	282,743,558
Total Requirements	277,794,258	4,949,300	282,743,558
Inmate Welfare Fund			
Resources			
Beginning Working Capital	100,000	76,600	176,600
All Other Revenues as Adopted	<u>1,284,015</u>	<u>0</u>	<u>1,284,015</u>
Total Resources	1,384,015	76,600	1,460,615
Requirements			
Materials & Supplies	606,229	76,600	682,829
All Other Expenditures as Adopted	<u>777,786</u>	<u>0</u>	<u>777,786</u>
Total Expenditures	1,384,015	76,600	1,460,615
Total Requirements	1,384,015	76,600	1,460,615

Special Operations Fund				
<u>Resources</u>				
	Beginning Working Capital	805,889	94,356	900,245
	Donations: Operations	2,000	35,000	37,000
	All Other Revenues as Adopted	<u>7,388,925</u>	<u>0</u>	<u>7,388,925</u>
	<u>Total Resources</u>	8,196,814	129,356	8,326,170
<u>Requirements</u>				
	Materials & Supplies	2,473,089	122,574	2,595,663
	All Other Expenditures as Adopted	<u>5,723,725</u>	<u>6,782</u>	<u>5,730,507</u>
	<u>Total Expenditures</u>	8,196,814	129,356	8,326,170
	<u>Total Requirements</u>	8,196,814	129,356	8,326,170
Risk Fund				
<u>Resources</u>				
	Insurance Service Reimbursements	55,424,464	61,677	55,486,141
	All Other Revenues as Adopted	<u>59,423,231</u>	<u>0</u>	<u>59,423,231</u>
	<u>Total Resources</u>	114,847,695	61,677	114,909,372
<u>Requirements</u>				
	Claims Paid	25,792,083	61,677	25,853,760
	All Other Expenditures as Adopted	<u>89,055,612</u>	<u>0</u>	<u>89,055,612</u>
	<u>Total Expenditures</u>	114,847,695	61,677	114,909,372