



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST CONTINGENCY REQUEST

(Revised: 9/23/13)

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # R-8 DATE 5/8/14
MARINA BAKER, ASST BOARD CLERK

Board Clerk Use Only

Meeting Date: 5/8/14
Agenda Item #: R.8
Est. Start Time: 9:50 am
Date Submitted: 4/28/14

BUDGET MODIFICATION # MCSO-05_ Requesting General Fund Contingency
Agenda Transfer in the amount of \$748,014 for fourth quarter overtime costs as
Title: specified in the FY 2014 Budget Note on Sheriff's Office Overtime.

Note: If not a Contingency BudMod, use APR_BudMod form. Title should not be more than 2 lines but sufficient to describe the action requested.

Requested Meeting Date: May 8, 2014 **Time Needed:** 10 Minutes
Department: Sheriff's Office **Division:** All
Contact(s): Wanda Yantis
Phone: 503-988-4455 **Ext.** 84455 **I/O Address:** 503/350
Presenter Name(s) & Title(s): Sheriff Daniel Staton, Chief Deputy Linda Yankee

General Information

1. What action are you requesting from the Board?

Approval of \$748,014 in general fund contingency for fourth quarter overtime costs as outlined in the FY 2014 Budget Note on Sheriff's Office Overtime.

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.

During the FY 2014 budget process Commissioner Shiprack proposed and the Board adopted a budget note that provided the first quarter of Sheriff's Office overtime funding in the adopted budget and then placed the remaining overtime budget into general fund contingency. The budget authority to spend the contingency funds is to be approved by the Board quarterly in the amount of \$748,014. Before the Board releases the quarterly amounts, MCSO shall provide a Board briefing and report with the following information:

1. A list of vacant positions by division
2. A list of positions filled during the past quarter by division
3. The number of retirements in the past quarter by division
4. Report out on total overtime hours, comp time, and sick time for the quarter

5. Report out on how overtime hours are being driven by:
 - a. Sick Time
 - b. Comp Time
 - c. Vacation
 - d. Vacancies
 - e. Training
 - f. Other
6. A list of the top ten amounts paid to overtime recipients for the quarter and fiscal year to date and information related to contractual obligations governing wages and overtime pay.
7. What active steps are being taken to manage and reduce overtime, and how many hours have been reduced? What are the next steps to make more progress to reduce overtime for next quarter?

This budmod request is to fund overtime operations for the fourth quarter of FY14.

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

This will add \$748,014 in the overtime line for the Sheriff's Office assigned through 34 different cost codes. This impacts all Sheriff's Office program offers with budgeted overtime cost.

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

ORS 294.352 and County Financial Policy - General Fund Contingency subsection 3 – "The Board may, when it adopts the budget for a fiscal year, specify programs it wishes to review during the year and increase the Contingency account to provide funding to support those programs if it chooses" This budget note impacts 34 different cost codes and 43 program offers.

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

The 2014 Budget Note was discussed in the Sheriff's Office CBAC meeting on October 25, 2013.

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).**
Not applicable.
- **What budgets are increased/decreased?**
 - The County-wide General Fund Contingency will decrease by \$748,014
 - The Sheriff's Office's General Fund budget will increase by \$748,014
- **What do the changes accomplish?**
This will add \$748,014 in the overtime line for the Sheriff's Office assigned through 34 different cost codes. This impacts all Sheriff's Office program offers with budgeted overtime cost.
- **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.
NA
- 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?
Not applicable
- 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)?
NA

Contingency Request

If the request is a Contingency Request, please answer all of the following in detail:

- **Why was the expenditure not included in the annual budget process?**
The expenditures were included in the Sheriff's submitted as well as in the approved budget, however the Multnomah County Board of Commissioners and the Sheriff remained concerned that the Multnomah County Sheriff's Office (MCSO) actual overtime costs exceed budgeted amounts which has been a historical issue for MCSO. The Board chose to provide the first quarter of the MCSO's requested General Fund overtime budget in the MCSO adopted budget. The remaining amount of \$2,244,042 was placed in the General Fund contingency to be approved by the Board on a quarterly basis.
- **What efforts have been made to identify funds from other sources within the Department/Agency to cover this expenditure?**
All funds are assigned to specific programs and expected to be 100% utilized during the year for those programs operation.
- **Why are no other department/agency fund sources available?**
The general funded programs are the County's responsibility. Federal and State sources cannot be used as it would be considered as supplanting the County's financial responsibility, which is restricted by the rules for use of those funding sources.
- **Describe any new revenue this expenditure will produce, any cost savings that will result, and any anticipated payback to the contingency account. What are the plans for future ongoing funding?**
Overtime is part of planned spending for 24/7 program operation and it is anticipated that these funds will be incorporated back into the FY15 program offers during the FY15 budget process.
- **Has this request been made before? When? What was the outcome?**
This is the third of three quarterly meetings.

<p><i>NOTE: Attach a Budget Modification Expense & Revenues Worksheet and/or a Budget Modification Personnel Worksheet. For General Fund Contingency Requests, a memo from the Budget Office must be submitted.</i></p>

Required Signatures

**Elected Official
or Dept Director:** _____ **Date:** _____

Budget Analyst: _____ **Date:** _____

Department HR: _____ **Date:** _____

Countywide HR: _____ **Date:** _____

Note: Please submit electronically. Insert names of your approvers followed by /s/ - we no longer use actual signatures. Please date each signature. Use "n/a" when signature not applicable."

Budget Modification ID: **MCSO-05****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: 2014

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	1000	95000			9500001000		60470		(748,014)	(748,014)		CGF Contingency
2										0			
3	60-00	1000	60000	60		600000		60110	21,336	32,004	10,668		Overtime
4	60-00	1000	60003	60		601015		60110	13,236	19,854	6,618		Overtime
5	60-10	1000	60005	60		601080		60110	6,972	10,458	3,486		Overtime
6	60-10	1000	60005	60		601090		60110	2,836	4,254	1,418		Overtime
7	60-20	1000	60010	60		601200		60110	5,402	8,103	2,701		Overtime
8	60-20	1000	60012	60		601752		60110	9,328	13,992	4,664		Overtime
9	60-20	1000	60013	60		604002		60110	7,376	11,064	3,688		Overtime
10	60-20	1000	60014	60		601030		60110	6,410	9,615	3,205		Overtime
11	60-20	1000	60021	60		601210		60110	74,002	111,003	37,001		Overtime
12	60-20	1000	60022	60		601040		60110	24,722	37,083	12,361		Overtime
13	60-30	1000	60032	60		601486		60110	125,786	188,679	62,893		Overtime
14	60-30	1000	60033A	60		601450		60110	62,656	93,984	31,328		Overtime
15	60-30	1000	60034A	60		601480		60110	74,640	111,960	37,320		Overtime
16	60-30	1000	60034B	60		601480		60110	28,434	42,651	14,217		Overtime
17	60-30	1000	60035A	60		601484		60110	13,688	20,532	6,844		Overtime
18	60-30	1000	60035B	60		601484		60110	38,780	58,170	19,390		Overtime
19	60-30	1000	60035C	60		601484		60110	19,746	29,619	9,873		Overtime
20	60-30	1000	60036	60		601473		60110	134,496	201,744	67,248		Overtime
21	60-30	1000	60037A	60		601217		60110	5,226	7,839	2,613		Overtime
22	60-30	1000	60038	60		601460		60110	35,892	53,838	17,946		Overtime
23	60-30	1000	60039	60		601428		60110	34,342	51,513	17,171		Overtime
24	60-30	1000	60040A	60		601410		60110	19,806	29,709	9,903		Overtime
25	60-30	1000	60040B	60		601410		60110	34,372	51,558	17,186		Overtime
26	60-30	1000	60040C	60		601410		60110	19,640	29,460	9,820		Overtime
27	60-30	1000	60040D	60		601410		60110	31,916	47,874	15,958		Overtime
28	60-30	1000	60040E	60		601410		60110	24,552	36,828	12,276		Overtime
29	60-30	1000	60041A	60		601422		60110	38,442	57,663	19,221		Overtime
											(290,997)	0	Total - Page 1
											0	0	GRAND TOTAL

Budget Modification ID: **MCSO-05****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: 2014

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						
30	60-30	1000	60041B	60		601422	60110	42,286	63,429	21,143		Overtime
31	60-30	1000	60041C	60		601422	60110	26,910	40,365	13,455		Overtime
32	60-30	1000	60041D	60		601422	60110	7,688	11,532	3,844		Overtime
33	60-30	1000	60041E	60		601422	60110	19,866	29,799	9,933		Overtime
34	60-30	1000	60041H	60		601422	60110	8,938	13,407	4,469		Overtime
35	60-30	1000	60043	60		601476	60110	17,944	26,916	8,972		Overtime
36	60-50	1000	60060	60		601600	60110	9,378	14,067	4,689		Overtime
37	60-50	1000	60061	60		601773	60110	25,406	38,109	12,703		Overtime
38	60-50	1000	60063	60		601604	60110	17,532	26,298	8,766		Overtime
39	60-50	1000	60063	60		601615	60110	205,926	308,889	102,963		Overtime
40	60-50	1000	60064A	60		601690	60110	12,896	19,344	6,448		Overtime
41	60-50	1000	60065	60		601631	60110	11,136	16,704	5,568		Overtime
42	60-50	1000	60065	60		601633	60110	61,466	92,199	30,733		Overtime
43	60-50	1000	60066	60		601640	60110	47,906	71,859	23,953		Overtime
44	60-50	1000	60068	60		601648	60110	5,526	8,289	2,763		Overtime
45	60-50	1000	60078	60		601203	60110	250	375	125		Overtime
46	60-50	1000	60079	60		601390	60110	3,330	4,995	1,665		Overtime
47	60-50	1000	60080	60		601350	60110	54,330	81,495	27,165		Overtime
48	60-50	1000	60085	60			SOOPS.HORNET	60110	3,280	4,920	1,640	Overtime

ANNUALIZED PERSONNEL CHANGE

Change on a full year basis even though this action affects only a part of the fiscal year (FY).

							ANNUALIZED			
Fund	Job #	HR Org	CC/WBS/IO	Position Title	Position Number	FTE	BASE PAY	FRINGE	INSUR	TOTAL
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
TOTAL ANNUALIZED CHANGES						0.00	0	0	0	0

CURRENT YEAR PERSONNEL DOLLAR CHANGE

Calculate costs/savings that will take place in this FY; these should explain the actual dollar amounts being changed by this Bud Mod.

							CURRENT YEAR			
Fund	Job #	HR Org	CC/WBS/IO	Position Title	Position Number	FTE	BASE PAY	FRINGE	INSUR	TOTAL
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
TOTAL CURRENT FY CHANGES						0.00	0	0	0	0

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	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
Mobile Communications Management							
xx-xx	xxxxx				xxx	60370	Departmental mobile communications management expenditure
78-70	3503			709528		50310	Budgets receipt of reimbursement
78-70	3503			709528		60200	Budgets offsetting expenditures
Telecommunications							
xx-xx	xxxxx				xxx	60370	Departmental telecommunication expenditure
78-70	3503	0020		709525		50310	Budgets receipt of reimbursement
78-70	3503	0020		709525		60200	Budgets offsetting expenditures
Data Processing							
xx-xx	xxxxx				xxx	60380	Departmental data processing expenditures
78-70	3503	0020		709599		50310	Budgets receipt of Data Processing reimbursement
78-70	3503	0020		709599		60240	Budgets offsetting expenditures
Electronic Service Reimbursement							
xx-xx	xxxxx					60420	Departmental Electronics expenditure
78-60	3505	0020		902211		50310	Receipt of Electronics service reimbursement
78-60	3505	0020		902211		60240	Budgets offsetting expenditure
Motor Pool: Use this cost center if you are adding funds for motor pool use.							
xx-xx	xxxxx				xxx	60410	Departmental Motor Pool expenditure
78-30	3501	0020		904150		50310	Budgets receipt of Motor Pool service reimbursement
78-30	3501	0020		904150		60240	Budgets offsetting expenditure
Fleet: Use this cost center if you are adding funds for dedicated program cars.							
xx-xx	xxxxx				xxx	60410	Departmental Fleet expenditure
78-60	3501	0020		904100		50310	Budgets receipt of Fleet service reimbursement
78-60	3501	0020		904100		60240	Budgets offsetting expenditure
Building Management							
xx-xx	xxxxx				xxx	60430	Departmental Building Management expenditure
78-50	3505	0020		902575		50310	Budgets receipt of Building Management service reimbursement
78-50	3505	0020		902575		60170	Budgets offsetting expenditure
Insurance Service Reimbursement							
xx-xx	xxxxx					60140 or 60145	Departmental Insurance expenditure
72-80	3500	0020		705210		50316	Insurance Revenue
72-80	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
78-20	3504	0020		904400		50310	Budgets receipt of service reimbursement
78-20	3504	0020		904400		60230	Budgets offsetting expenditure
Records							
xx-xx	xxxxx				xxx	60460	Records expenditure
78-20	3504	0020		904500		50310	Budgets receipt of service reimbursement
78-20	3504	0020		904500		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		
<u>Special Revenue Funds</u>		
1501 - Road Fund	Road & Bridges	0080
1502 - Emergency Communications Fund	Community Services	0060
1503 - Bike Path Fund	Community Services	0060
1504 - Recreation Fund	Community Services	0060
1506 - County School Fund	Community Services	0060
1508 - Animal Control Fund	Community Services	0060
1509 - Willamette River Bridges Fund	Roads & Bridges	0080
1510 - Library Fund	Library	0070
1512 - Land Corner Preservation Fund	Roads & Bridges	0080
1518 - Oregon Historical Society Special Levy	Community Services	0060
1519 - Video Lottery	Community Services	0060
1520 - Library District Fund	Library	0070
<u>Capital Project Funds</u>		
2503 - Asset Replacement Revolving Fund	Community Services	0060
2504 - Building Project Fund	Community Services	0060
2507 - Capital Improvement Fund	Community Services	0060
2508 - Asset Acquisition Fund	Community Services	0060
2509 - Asset Preservation Fund	Community Services	0060
2511 - Sellwood Bridge Replacement	Roads & Bridges	0080
<u>Enterprise Funds</u>		
3000 - Dunthorpe-Riverdale Svc Dist #14 Fund	Dunthorpe-Riverdale Svc Dist #14	0500
3001 - Mid County Svc Dist #1 Fund	Mid County Svc Dist #1	0510
3002 - Behavioral Health Managed Care Fund	Behavioral Health Managed Care	0520

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-Dept (10, except 10-50)	General Government	0020
Non-Dept CCFC (10-50)	Social Services	0040
District Attorney (15)	Public Safety & Justice	0050
Countywide (18 & 19)	General Government	0020
Human Services (20, 21, 25, 26, 30 & 31)	Social Services	0040
Health (40)	Health Services	0030
Community Justice (50)	Public Safety & Justice	0050
Sheriff's Office (60)	Public Safety & Justice	0050
County Management (72)	General Government	0020
County Assets (78)	General Government	0020
Library (80)	Library	0070
Community Services (91)	General Government	0020

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



Department of County Management
MULTNOMAH COUNTY OREGON

Budget Office

501 SE Hawthorne Blvd., Suite 531
Portland, Oregon 97214
(503) 988-3312 phone
(503) 988-5758 fax
(503) 988-5170 TDD

TO: Board of County Commissioners

FROM: Allen Vogt, Principle Budget Analyst – Department of County Management

DATE: April 28, 2014

SUBJECT: General Fund Contingency request of \$748,014 for fourth quarter overtime costs as specified in the FY 2014 Budget Note on Sheriff's Office Overtime (Budget Modification MSCO-05.)

Background

During the FY 2014 budget process the Multnomah County Board of Commissioners adopted a budget note concerning Sheriff's Office overtime funding.

The budget noted states, "The Multnomah County Board of Commissioners and the Sheriff remain concerned that the Multnomah County Sheriff's Office (MCSO) actual overtime costs exceed budgeted amounts, which has been an historical issue for MCSO. The Board has provided additional funding in FY 2012 and FY 2013 to help the MCSO address the issue through increased hiring and training to fill vacant correction posts and with the intent to reduce overtime costs. Overtime costs have not decreased.

The Board has provided the first quarter of the MCSO's requested General Fund overtime budget to the MCSO adopted budget. The remaining amount of \$2,244,042 will be placed in the General Fund contingency. The budget authority to spend the contingency funds will be approved by the Board quarterly. Typically, this will be the 2nd or 3rd Board meeting of the first month of the quarter (e.g., in October, January, and April). The quarterly amount will be \$748,014."

On October 23, 2013, the MCSO requested and the Board of County Commissioners approved the second quarterly overtime appropriation. The third quarterly overtime appropriation was requested and approved March 11th, leaving a contingency balance of \$748,014.

This Budget Modification requests a fourth (and final) quarterly appropriation of MSCO overtime, also in the amount of \$748,014. If this Budget Modification is approved and the associated funds appropriated, all MCSO overtime funds held in contingency will be appropriated with no remaining balance.

General Fund Contingency Policy Compliance

The Budget Office is required to inform the Board if contingency requests submitted for approval satisfy the guidelines for using the General Fund Contingency.

In particular,

- Criteria 1 states contingency requests should be for one-time-only purposes.

The costs are one-time-only in nature.

- Criteria 2 addresses emergencies and unanticipated situations.

The costs were anticipated and included in the Sherriff's Office Submitted FY 2014 Budget but held back on contingency per a Budget Note in the FY 2014 Adopted Budget.

- Criteria 3 addresses items identified in Board Budget Notes.

This item was identified in a Budget Note in the FY 2014 Adopted Budget.