



**MULTNOMAH COUNTY
AGENDA PLACEMENT REQUEST
BUDGET MODIFICATION**

(Revised 12/31/09)

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # C-3 DATE 3/11/2010
LYNDA GROW, BOARD CLERK

Board Clerk Use Only	
Meeting Date:	03/11/2010
Agenda Item #:	C-3
Est. Start Time:	9:00 AM
Date Submitted:	02/24/2010

BUDGET MODIFICATION: DCM- 18

Agenda Title:	BUDGET MODIFICATION DCM-18 Reclassifying Two Positions in the Division of Assessment, Recording, and Taxation, as Determined by the Classification/Compensation Unit of Central Human Resources
----------------------	--

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 11, 2010</u>	Amount of Time Needed:	<u>Consent Calendar</u>
Department:	<u>County Management</u>	Division:	<u>Assessment, Recording & Taxation (DART)</u>
Contact(s):	<u>Debra Anderson</u>		
Phone:	<u>503 988-6355</u>	Ext.:	<u>86355</u>
Presenter(s):	<u>N/A</u>	I/O Address:	<u>503/1</u>

General Information

1. What action are you requesting from the Board?

The department is requesting Board approval of a budget modification authorizing the reclassification of two positions in the Division of Assessment, Recording and Taxation (DART), as Determined by the Class/Comp Unit of Central Human Resources.

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.

The Department of County Management requests Board approval of two reclassifications for the following positions that were approved by the Central Class Comp Unit:

<u>Position Title (Old)</u>	<u>Position Title (New)</u>	<u>Position Number</u>	<u>FTE</u>
Program Supervisor	Program Manager 1	703722	No FTE Change
Program Supervisor	Program Manager 1	706199	No FTE Change

DART asked the Central Class Comp Unit to examine the duties of these positions. After review of the duties, Class Comp has reclassified the positions identified above. Due to reorganization, workload and responsibilities have been realigned to: better utilize existing positions more effectively, better align with staffing guidelines as required by the Oregon Department of Revenue, and adjust to increasing technological change. Over time, a number of executive positions have been collapsed and combined into one directorship position that also functions as the mandated Assessor and Tax Collector. In addition, sections and programs have been combined and streamlined. In order to maintain a reasonable management span of control in the critical areas of real property valuation, it became necessary to reclassify these two positions to provide direct management of the residential and commercial appraisal programs.

These two positions will report to the Chief Appraiser. Both positions will be responsible for supervising and directing activities of multiple programs within either Commercial Valuation or Residential Valuation areas. These positions will implement program and division goals, objectives and policies by developing work procedures for professional appraisal staff, exercising direct supervision and coordinating the efforts of Program Supervisors and lead workers assigned to the program units. These positions will assist the Chief Appraiser in establishing procedures and controls to ensure timely certification of property tax assessments, assist higher-level managers in planning and organizing section resources, and perform a variety of technical and administrative tasks necessary to the successful functioning of the programs.

Incumbents in these two positions are not being reclassified, and a limited recruitment will be conducted. This budget modification reclassifies and transfers one position from Program Offer 72036 DCM-DART Administration to Program Offer 72047 DCM-DART Residential Appraisal; and reclassifies one position in Program Offer 72046 DCM-DART Commercial Appraisal. No immediate changes in the performance measures for the current program offers are anticipated by these reclassifications.

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

Budget Modification detail is attached. The reclassification requests are being accomplished within current resources for FY2010. Permanent salary and fringe/benefits costs decreased overall by \$9,709 in the current year (an increase for position #706199 and a decrease for position #703722), with offsetting increases to Travel & Training. Ongoing expenses for these positions will be absorbed within the DART budget.

[NOTE: Position #703722 was budgeted for FY2010 as an Assessment Manager Sr., but was last filled as a Program Supervisor. The Assessment Manager Sr. classification (higher than a Program Manager 1) is no longer in use; therefore Class Comp described the reclassification for this position as a Program Supervisor to a Program Manager 1. Budgeted costs actually decreased for the reclassification of position #703722.]

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

These two positions have been reviewed by the Classification / Compensation Unit and have been reclassified.

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

None required.

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).**

No revenue change.

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

The DART budget is adjusted to decrease personnel expenses and increase materials and services in the same amount, for no net change.

- **What do the changes accomplish?**

The changes allow DART to conduct a limited internal recruitment for two Program Manager 1 positions, one in the Commercial Appraisal Program and one in the Residential Appraisal Program.

The changes will allow DART to utilize existing positions more effectively, better align with staffing guidelines as required by the Oregon Department of Revenue, adjust to increasing technological change, maintain a reasonable management span of control in the critical areas of real property valuation, and provide direct management of the residential and commercial appraisal programs.

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

Yes. Two positions are reclassified to Program Manager 1.

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

N/A.

Note: Although the affected programs are partially funded by a grant from the Oregon Department of Revenue County Assessment Function Funding Account (CAFFA), the affected programs operate within the county general fund, and no indirect is charged.

- **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?**

N/A.

- **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.

Note: The State CAFFA grant is an ongoing grant, applied for and approved annually, providing approximately 25% funding for grant supported programs, including Commercial and Residential Appraisal programs within DART. The remainder of expenditures for these programs is supported by the county general fund.

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

ATTACHMENT B

BUDGET MODIFICATION: DCM - 18

Required Signatures

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

Mindy Harris

Date: 02/23/2010

Budget Analyst:

Debra

Date: 02/23/2010

Department HR:

Date: _____

Countywide HR:

Edward H. Nunez

Date: 02-23/2010

Budget Modification ID: **DCM -18**

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	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
1	72-30	1000	72036	20		706201		60000	466,769	428,895	(37,874)		Decrease Base Pay
2	72-30	1000	72036	20		706201		60130	136,051	125,098	(10,953)		Decrease Salary Related
3	72-30	1000	72036	20		706201		60140	108,610	101,586	(7,024)	(55,851)	Decrease Insurance Benefits
4	72-30	1000	72047	20		706405		60000	1,507,615	1,535,252	27,637		Increase Base Pay
5	72-30	1000	72047	20		706405		60130	447,451	455,466	8,015		Increase Salary Related
6	72-30	1000	72047	20		706405		60140	429,184	435,440	6,256		Increase Insurance Benefits
7	72-30	1000	72047	20		706405		60260	10,000	15,000	5,000	46,908	Increase Travel & Training
8	72-30	1000	72046	20		706403		60000	760,918	764,005	3,087		Increase Base Pay
9	72-30	1000	72046	20		706403		60130	229,059	229,974	915		Increase Salary Related
10	72-30	1000	72046	20		706403		60140	208,567	208,799	232		Increase Insurance Benefits
11	72-30	1000	72046	20		706403		60260	1,200	5,909	4,709	8,943	Increase Travel & Training
12									0	0			
13	72-10	3500		20		705210		50316			536		Svc Reim GF to Risk Fund
14	72-10	3500		20		705210		60330			(536)		Claims Paid
15									0	0			
16									0	0			
17									0	0			
18									0	0			
19									0	0			
20									0	0			
21									0	0			
22									0	0			
23									0	0			
24									0	0			
25									0	0			
26									0	0			
27									0	0			
28									0	0			
29									0	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				9500001000		60470	Reduce available General Fund Contingency
19	1000	0020		xxx	xxx	xxxxx	Increase Expenditure
xx-xx	xxxxx	0020					
Indirect Central				9500001000		60350	Indirect Expenditure
xx-xx	xxxxx				xxx	50310	Indirect reimbursement revenue in General Fund
19	1000	0020		9500001000		60470	CGF Contingency expenditure
19	1000	0020					
Departmental						60355	Indirect Department Expenditure
xxx	xxxxx				xxx	50370	Indirect Dept reimbursement revenue in General Fund
xx-xx	1000			xxx	xxx	xxx	Off setting Dept expenditure in General Fund
xx-xx	1000			xxx	xxx		
Telecommunications				709525		60370	Departmental telecommunication expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of reimbursement
10-10	3503	0020		709525		60200	Budgets offsetting expenditure in telecommunications fund
10-10	3503	0020					
Data Processing				709000		60380	Departmental data processing expenditures
xx-xx	xxxxx				xxx	50310	Budgets receipt of Data Processing reimbursement
10-10	3503	0020		709000		60240	Budgets offsetting expenditures
10-10	3503	0020					
PC Flat Fee (Flat Fee is no longer in effect for most Departments beginning in FY 2007)				709617		60390	Departmental PC Flat Fee expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of PC Flat Fee
10-10	3503	0020		709617		60240	Budgets offsetting expenditure
10-10	3503	0020					
Electronic Service Reimbursement				904200		60420	Departmental Electronics expenditure
xx-xx	xxxxx					50310	Receipt of Electronics service reimbursement
72-55	3501	0020		904200		60240	Budgets offsetting expenditure
72-55	3501	0020					
Motor Pool: Use this cost center if you are adding funds for motor pool use.				904150		60410	Departmental Motor Pool expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of Motor Pool service reimbursement
72-55	3501	0020		904150		60240	Budgets offsetting expenditure
72-55	3501	0020					
Fleet: Use this cost center if you are adding funds for dedicated program cars.				904100		60410	Departmental Fleet expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of Fleet service reimbursement
72-55	3501	0020		904100		60240	Budgets offsetting expenditure
72-55	3501	0020					
Building Management				902575		60430	Departmental Building Management expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of Building Management service reimbursement
72-50	3505	0020		902575		60170	Budgets offsetting expenditure
72-50	3505	0020					
Insurance Service Reimbursement				705210		60140 or 60145	Departmental Insurance expenditure
xx-xx	xxxxx					50316	Insurance Revenue
72-10	3500	0020		705210		60330	Offsetting expenditure
72-10	3500	0020					
Lease Payments to Capital Lease Retirement Fund						60450	Departmental Capital Lease Retirement expenditure
xx-xx	xxxxx						Contact your Budget Analyst to complete this.
Mail & Distribution				904400		60460	Mail & Distribution expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of service reimbursement
72-55	3504	0020		904400		60230	Budgets offsetting expenditure
72-55	3504	0020					
Records				904500		60460	Records expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of service reimbursement
72-55	3504	0020		904500		60240	Budgets offsetting expenditure
72-55	3504	0020					
Stores				904600		60460	Stores expenditure
xx-xx	xxxxx				xxx	50310	Budgets receipt of service reimbursement
72-55	3504	0020		904600		60240	Budgets offsetting expenditure
72-55	3504	0020					

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.