

Budget Modification ID: **MCSO-14**

### 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: 2012

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						
1	19	1000	95000	20		9500001000	60470		(164,000)	(164,000)		CGF Contingency	
2									0				
3	60-20	1000	60040A	50		601410	60110	54,926	54,926	54,926		Overtime	
4	60-20	1000	60040A	50		601410	60130	21,169	21,169	21,169		Salary-Related	
5	60-20	1000	60040A	50		601410	60140	5,905	5,905	5,905		Insurance	
6									0				
7	60-20	1000	60041A	50		601422	60110	54,926	54,926	54,926		Overtime	
8	60-20	1000	60041A	50		601422	60130	21,169	21,169	21,169		Salary-Related	
9	60-20	1000	60041A	50		601422	60140	5,905	5,905	5,905		Insurance	
10									0				
11	72-10	3500		20		705210	50316		(11,810)	(11,810)		Risk Fund	
12	72-10	3500		20		705210	60330		11,810	11,810		Risk Fund	
13									0				
14									0				
15									0				
16									0				
17									0				
18									0				
19									0				
20									0				
21									0				
22									0				
23									0				
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		
<b>General Fund Contingency</b>							
	19	1000	0020	9500001000		60470	Reduce available General Fund Contingency
	xx-xx	xxxxx	0020	xxx	xxx	xxxxx	Increase Expenditure
<b>Indirect</b>							
<b>Central</b>							
	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
<b>Departmental</b>							
	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
<b>Telecommunications</b>							
	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 expenditure in telecommunications fund
<b>Data Processing</b>							
	xx-xx	xxxxx			xxx	60380	Departmental data processing expenditures
	78-70	3503	0020	709000		50310	Budgets receipt of Data Processing reimbursement
	78-70	3503	0020	709000		60240	Budgets offsetting expenditures
<b>PC Flat Fee (Flat Fee is no longer in effect for most Departments beginning in FY 2007)</b>							
	xx-xx	xxxxx			xxx	60390	Departmental PC Flat Fee expenditure
	78-70	3503	0020	709617		50310	Budgets receipt of PC Flat Fee
	78-70	3503	0020	709617		60240	Budgets offsetting expenditure
<b>Electronic Service Reimbursement</b>							
	xx-xx	xxxxx				60420	Departmental Electronics expenditure
	78-60	3501	0020	904200		50310	Receipt of Electronics service reimbursement
	78-60	3501	0020	904200		60240	Budgets offsetting expenditure
<b>Motor Pool: Use this cost center if you are adding funds for motor pool use.</b>							
	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
<b>Fleet: Use this cost center if you are adding funds for dedicated program cars.</b>							
	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
<b>Building Management</b>							
	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
<b>Insurance Service Reimbursement</b>							
	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
<b>Lease Payments to Capital Lease Retirement Fund</b>							
	xx-xx	xxxxx				60450	Departmental Capital Lease Retirement expenditure Contact your Budget Analyst to complete this.
<b>Mail &amp; Distribution</b>							
	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
<b>Records</b>							
	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
<b>Stores</b>							
	xx-xx	xxxxx			xxx	60460	Stores expenditure
	78-20	3504	0020	904600		50310	Budgets receipt of service reimbursement
	78-20	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.

<b>Functional Area Assignments ~ Based on Fund</b>		
1501 – Road Fund	Roads and 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
1509 – Willamette River Bridges Fund	Roads and Bridges	0080
1510 – Library Fund	Library	0070
1512 – Land Corner Preservation Fund	Roads and Bridges	0080
2504 – Building Project Fund	Community Services	0060
2507 – Capital Improvement Fund	Community Services	0060
2509 – Asset Preservation Fund	Community Services	0060
2511 – Sellwood Bridge Fund	Roads and Bridges	0080
3000 – Dunthorpe-Riverdale Service Dist #14 Fund	Dunthorpe-Riverdale Service Dist #14	0500
3001 – Mid County Service District #1 Fund	Mid County Service District #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.

<b>Functional Area Assignments ~ Based on Department (Fund Center)</b>		
Non-Departmental (10, except 10-50)	General Government	0020
Non-Departmental – CCFC (10-50)	Social Services	0040
District Attorney (15)	Public Safety and Justice	0050
Countywide (18 & 19)	General Government	0020
Human Services (20, 21, 22, 25, 26, 30 & 31)	Social Services	0040
Health (40)	Health Services	0030
Community Justice (50)	Public Safety and Justice	0050
Sheriff's Office (60)	Public Safety and 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.**