

BEFORE THE BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

In the Matter of Establishing
a Budget Savings Policy

RESOLUTION No. 88-155

WHEREAS, the Multnomah County Board of Commissioners is the fiscal authority for the County; and

WHEREAS, the Board in its capacity as fiscal authority, has approved and adopted line item budgets for programs to achieve desired results; and

WHEREAS, program needs change, and planned expenditures do not always occur for the estimated amounts, creating budget savings (unexpended funds); and

WHEREAS, requests are made to reprogram these budget savings to be spent on items not originally approved in the budget;

THEREFORE BE IT RESOLVED that the Multnomah County Board of Commissioners adopts a budget savings policy as set out below:

1. Definition and Scope of Savings: Budget savings are those savings which result from changes in the original plan of action. As used in this Resolution, "budget savings" refers to:

- planned and budgeted expenditures that have not and will not be made due to management changes in program activities;
- planned and budgeted expenditures that have not and will not be made due to delays in implementing program activities; and
- increases in revenues due to management activities to improve collection procedures.

Budget savings that result from actions taken by management to accomplish their mission in a more productive, cost-efficient manner or from increased revenues due to improved collection procedures will be subject to reprogramming by managers within their budget. Budget savings that result from delays in filling vacancies, late start-up of activities, unanticipated increases in fee amounts and other factors outside the control of management will be returned to the general fund, and may be reprogrammed anywhere within the County budget by the Board of County Commissioners.

2. Finance Committee: The County Finance Committee will review requests to reprogram savings to advise the Board whether the savings resulted from management plans to effect cost efficiencies and are therefore entitled to be reprogrammed under this Resolution, or the cost savings resulted from unplanned changes not under the control of management, and are therefore subject to return to the County general fund.

3. Program Managers: To be eligible to reprogram savings generated by planned cost efficiencies, Program Managers will present a written plan of action to their supervisor and Department Director. A copy of the plan is to be presented at the next Finance Committee meeting to reserve possible savings for reprogramming.

ADOPTED this 1st day of September, 1988.

MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy
Multnomah County Chair



Laurence Kressel
Laurence Kressel
Multnomah County Counsel