

# **Multnomah County Expenditure Report**

## **Periods 1-10 FY 2009**

The following charts and graphs depict actual expenditures for FY 2009 accounting periods 1-10 for all Departments/Agencies in Multnomah County. This report is done at a Department/Agency division-level. After review, if you have areas of concern, program-level reports can be prepared. Requests for further information should be directed to the appropriate budget analyst or department financial staff.

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Questions regarding actual data should be directed to Budget Analyst for further information.

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- Sheriff's Office and District Attorney – Ching Hay x26672
- Library – Mike Jaspin x28594
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## Summary of Findings

This summary is designed to highlight key findings within each section of the Multnomah County Expenditure Report. More detailed information can be found by reviewing the tables and charts in the pages that follow.

### General Fund Expenditure Table

The report gives the total general fund expenditure through the current period of the fiscal year compared to the fiscal year's revised budget and compares it to last year's percentage spent for the same time period. ***The Department/Agency divisions listed below are currently spending at a percentage rate at least 3% above the rate they were at the same time last year.*** This can happen through program changes, unexpected expenditures, etc. When this occurs departments must make spending adjustments in other divisions within the department to offset the impact. **In the cases below, departments, as a whole, are under the targeted spending rate for this period.**

Department/Division	Per 10 Target 83.3%	
	% Spent FY09 Per 10	% Spent FY08 Per 10
15-00 DA Director	72.1%	68.5%
15-10 DA Felony Court	82.6%	79.3%
15-30 DA Family Justice	79.7%	76.6%
40-00 Hlth Dept Director	81.4%	77.5%
40-20 Hlth Dept Health Officer	120.6%	82.9%
40-40 Hlth Dept CHP3	92.8%	76.1%
40-50 Hlth Dept Correction Health	83.0%	79.7%
40-60 Hlth Dept Dental	46.5%	23.0%
40-70 Hlth Dept Primary Care	60.7%	50.4%
40-80 Hlth Dept ICS Support	68.2%	60.4%
40-44 Hlth Dept WIC	63.3%	39.5%
40-45 Hlth Dept School Based Health	78.1%	64.8%
40-47 Hlth Dept Early Childhood Svcs	63.4%	46.0%
50-00 DCJ Director	97.4%	78.9%
50-50 DCJ Juvenile Comm Justice	81.4%	77.7%
50-90 DCJ Info Services	82.0%	73.2%
60-50 Enforcement	81.3%	76.5%
26-DCHS Admin	83.8%	78.8%
72-01 Director's Office	160.0%	82.9%
91-10 Environmental Comp	85.5%	75.5%
91-50 Land & Transportation	80.1%	74.1%

**In the most cases above, departments, as a whole, are under the targeted spending rate for this period.**

## Summary of Findings (cont)

The table below gives a quick reference to the percentage of appropriation spent at this period for each department and compares it with the percentage for the same period last year and the final percentage spent in the previous fiscal year.

Department/Division	% Spent FY09 Per 10	% Spent FY08 Per 10	% Spent Prev FY
District Attorney's Office	79.9%	77.1%	94.9%
Health Department	73.9%	69.0%	93.3%
Community Justice	78.8%	75.9%	95.2%
MCSO	79.4%	78.7%	96.6%
Library	83.3%	83.3%	100.0%
Department of Human Services	74.3%	71.1%	97.8%
County Management	85.2%	77.6%	95.2%
Community Services	76.6%	74.7%	95.0%

It is important to note in anticipation of the FY 2010 budget shortfall, the Chair has directed each department to spend only **96%** of their General Fund budget for FY 2009. As we approach the end of the current fiscal year, since most departments met that percentage last year, we would expect to see the percentage rate of expenditure in some departments somewhat mirror last years rate for the same time period. For those that exceeded 96% in FY 2008, we would expect to see a decrease in percentage rate of expenditure when comparing the two years.

### Other Fund Account Balances

The charts in this category are a high level look at revenue streams outside the General Fund. Concerns may arise if the levels of expenditures exceed the collected revenue.

***NO CONCERNS AT THIS TIME***

### Department General Fund Expenditure by Accounting Period

The charts reflect Department/Agency Division General Fund expenditure report by accounting period. This section also compares the percentage of expenditures in each period to the previous year's data.

***NO CONCERNS AT THIS TIME***

# ATTACHMENT A

## General Fund Expenditure

FY 09 General Fund Expenses by Department/Agency by Division To-Date, Estimated Year-End & Current Revised Budgets				
Percent of Year Elapsed	83.3%	Percent of Year Remaining		16.7%
	Through	Revised	% Spent	% Spent
Department/Division	Period 10	Budget	FY09 Per 10	FY08 Per 10
<b>10 - Non Departmental**</b>	\$8,986,147	\$18,546,343	48.5%	52.4%
<b>15 - District Attorney Office</b>	\$15,820,030	\$19,799,784	79.9%	77.1%
15-00 DA Director	\$2,737,827	\$3,799,738	72.1%	68.5%
15-10 DA Felony Court	\$6,395,502	\$7,744,521	82.6%	79.3%
15-20 DA Misdemeanor Court	\$2,603,068	\$3,194,089	81.5%	81.1%
15-30 DA Family Justice	\$3,319,893	\$4,164,144	79.7%	76.6%
15-70 DA Spec Law Enf Adm	\$763,740	\$897,292	85.1%	83.2%
<b>40 - Health Department</b>	\$40,408,367	\$54,700,742	73.9%	69.0%
40-00 Hlth Dept Director	\$887,306	\$1,089,457	81.4%	77.5%
40-16 Hlth Dept Health Assessment	\$859,477	\$1,115,641	77.0%	108.0%
40-20 Hlth Dept Health Officer*	\$300,640	\$249,293	120.6%	101.6%
40-30 Hlth Dept Community Health Svc	\$8,666,051	\$11,887,870	72.9%	72.0%
40-40 Hlth Dept CHP3*	\$1,110,760	\$1,197,227	92.8%	76.1%
40-50 Hlth Dept Correction Health	\$11,329,342	\$13,645,183	83.0%	79.7%
40-60 Hlth Dept Dental	\$427,687	\$919,258	46.5%	23.0%
40-70 Hlth Dept Primary Care	\$1,201,428	\$1,979,272	60.7%	50.4%
40-80 Hlth Dept ICS Support	\$5,254,595	\$7,709,167	68.2%	60.4%
40-90 Hlth Dept Business Services	\$4,793,394	\$6,560,894	73.1%	74.2%
40-44 Hlth Dept WIC	\$412,232	\$651,031	63.3%	39.5%
40-45 Hlth Dept School Based Health	\$1,517,547	\$1,943,587	78.1%	64.8%
40-47 Hlth Dept Early Childhood Svcs	\$3,647,908	\$5,752,862	63.4%	46.0%
<b>50 - Community Justice</b>	\$43,182,072	\$54,816,679	78.8%	75.9%
50-00 DCJ Director*	\$2,393,940	\$2,457,118	97.4%	78.9%
50-10 DCJ Adult Comm Justice	\$13,634,574	\$17,221,026	79.2%	76.8%
50-50 DCJ Juvenile Comm Justice	\$15,495,468	\$19,029,333	81.4%	77.7%
50-90 DCJ Info Services	\$3,662,747	\$4,464,636	82.0%	73.2%
50-40 DCJ RDSS	\$662	\$0	0.0%	0.0%
50-05 DCJ ECCS	\$7,994,682	\$11,634,566	68.7%	67.6%
<b>60 - Sheriff's Office</b>	\$81,715,047	\$102,941,749	79.4%	78.7%
60-00 Executive Office	\$981,348	\$1,415,745	69.3%	68.8%
60-10 Professional Standards	\$1,645,572	\$2,169,163	75.9%	79.2%
60-20 Programs	\$9,045,251	\$11,855,813	76.3%	76.0%
60-30 Facilities	\$57,993,619	\$72,681,147	79.8%	78.6%
60-50 Enforcement	\$12,049,256	\$14,819,881	81.3%	76.5%
<b>80 - Library</b>	\$13,572,719	\$16,287,262	83.3%	83.3%
<b>25 - Department of Human Services</b>	\$35,082,168	\$47,207,780	74.3%	71.1%
26-DCHS Admin*	\$3,131,869	\$3,739,259	83.8%	78.8%
DCHS Domestic Violence & Dev Disabilities	\$2,312,846	\$4,169,629	55.5%	53.9%
DCHS Mental Health	\$13,900,418	\$17,179,848	80.9%	84.2%
31-Aging & Disability	\$4,594,775	\$6,925,763	66.3%	66.8%
22-School & Community Partnerships	\$11,142,259	\$15,193,281	73.3%	73.3%
<b>72 - County Management</b>	\$30,534,773	\$35,831,465	85.2%	77.6%
72-01 Director's Office***	\$6,369,720	\$3,980,723	160.0%	82.9%
72-10 Finance & Risk Management	\$7,416,043	\$9,701,900	76.4%	75.6%
72-15 Emergency Mgmt*	\$564,793	\$736,247	76.7%	95.3%
72-20 Budget Office	\$1,517,329	\$2,028,804	74.8%	75.3%
72-30 Assessment & Taxation	\$11,601,762	\$15,175,757	76.4%	77.8%
72-80 Human Resources	\$2,877,294	\$4,020,203	71.6%	77.7%

\* Although these areas are over 83.3% the Department, as a whole, is still under the targeted %

\*\* Non Departmental adjusted for Capital Debt retirement buy down

\*\*\*Includes GF Cash Transfers to Establish Contingency in Fleet, Facilities, Asset Preservation, and Capital

# ATTACHMENT A (cont)

## General Fund Expenditure

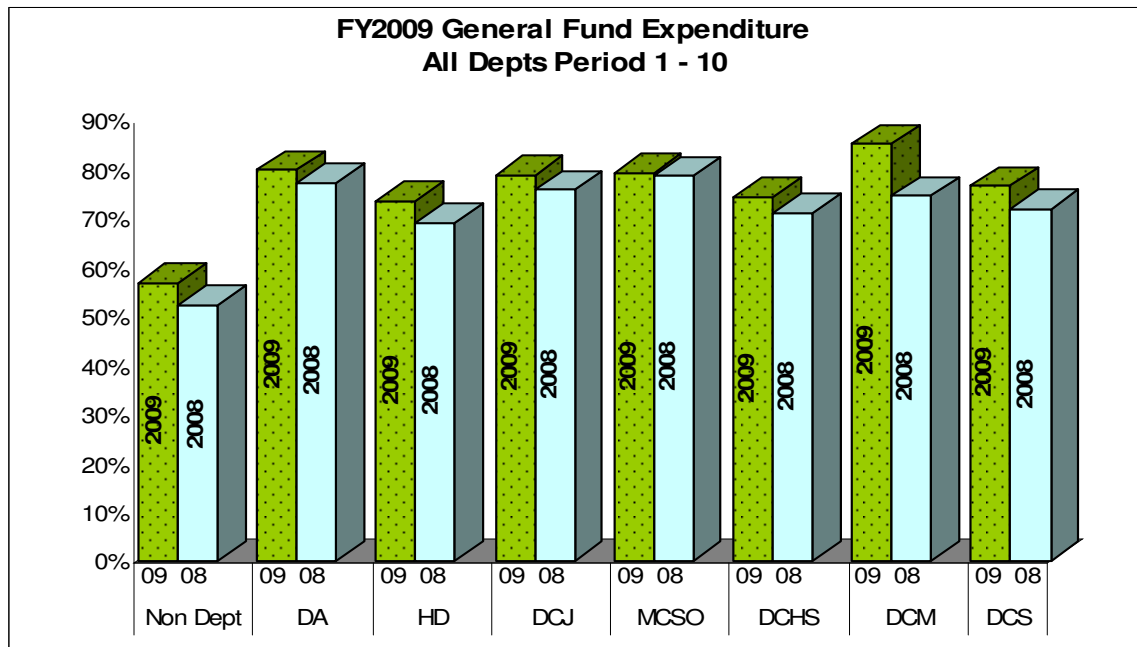
FY 09 General Fund Expenses by Department/Agency by Division To-Date, Estimated Year-End & Current Revised Budgets				
Percent of Year Elapsed	83.3%	Percent of Year Remaining		16.7%
	Through	Revised	% Spent	% Spent
Department/Division	Period 10	Budget	FY09 Per 10	FY08 Per 10
<b>91 - Community Services</b>	\$8,582,017	\$11,196,865	76.6%	71.8%
91-00 Director's Office	\$889,548	\$1,174,615	75.7%	59.7%
91-10 Environmental Comp*	\$110,214	\$128,968	85.5%	75.5%
91-30 Animal Services	\$3,683,327	\$4,587,057	80.3%	80.5%
91-40 Elections	\$2,650,099	\$3,746,167	70.7%	69.3%
91-50 Land & Transportation	\$1,248,829	\$1,560,058	80.1%	74.1%

\* Although these areas are over 83.3% the Department, as a whole, is still under the targeted %

- These amounts include only General Fund Expenditures
- Any expenditures in Other funds that are not covered by Revenue will increase the General Fund total
- Actual expenditures listed exclude cost elements 60580-69999, 93004, 95104, 98000, 99000 and 99999

## ATTACHMENT B

### General Fund Expenditure by Department/Agency



- Actual expenditures exclude cost elements 60580-69999, 93004, 95104, 98000, 99000 and 99999
- Non Dept has been adjusted for the amount of the Capital Debt Retirement buy down

This chart is a depiction of the same data found in the General Fund Expenditure table on the previous page. The current fiscal year General Fund percentage of actual expenditures is compared to the previous year's percentage to identify areas of increased or decreased spending.

Increased spending compared to FY 2008 is observed in all departments/agencies in Multnomah County.

Notable increases are due to the following (as previously noted)

DCHS – Payment on loan to Cascadia was made in period 2 of FY 2009. As previously stated, this appropriation was to be part of the FY2009 supplemental budget; however adjustments made by the department have made the increase in appropriation unnecessary. The department will receive a credit of this amount to be applied to their 4% under spending amount.

DCS – Increased expenditures in Elections is due to expenses from the election in November. A slight increase is shown in Environmental Compliance due to the increase of personnel costs.

DCJ – Increase is due to expenses associated with the Effective Sanctions Practices (75 bed jail reduction) and a research project regarding juvenile crime rates, which is a one time only cost.

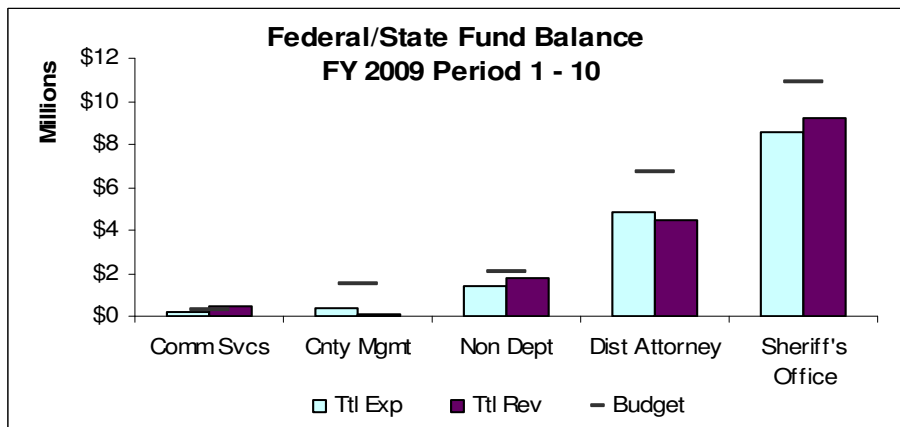
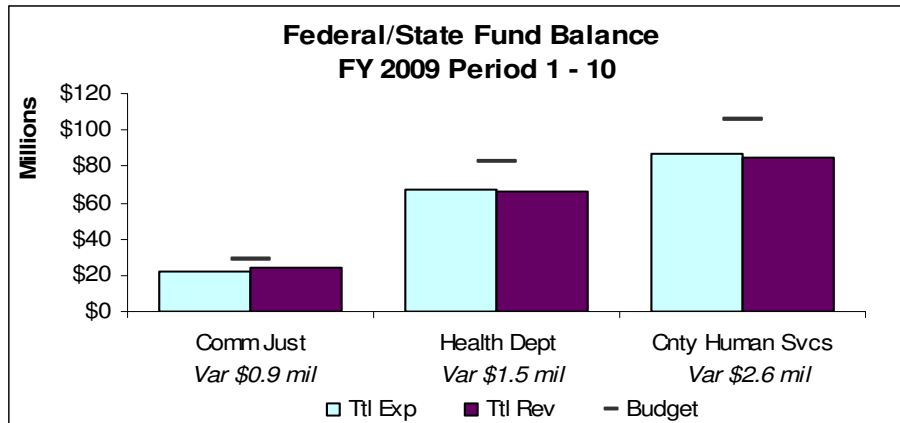
DCM – The Director's Office shows two large expenditures in Period 6 & 9 due to large General Fund Cash Transfers to other funds. Details of transfers are given on page 12 with the Departments expenditure chart.

HD – The increase in The Health Department may be attributed to the direct posting of expenditures to the General Fund.

## ATTACHMENT C

### Other Fund Balances

When monitoring expenditures throughout the County, it is important to monitor the balance of other funds in addition to the General Fund. If these funds are expended at a higher level than revenues are collected, it could have an impact on the General Fund balance at the end of the year. In most cases you would expect to see expenditure and revenue at a consistent level throughout the year.

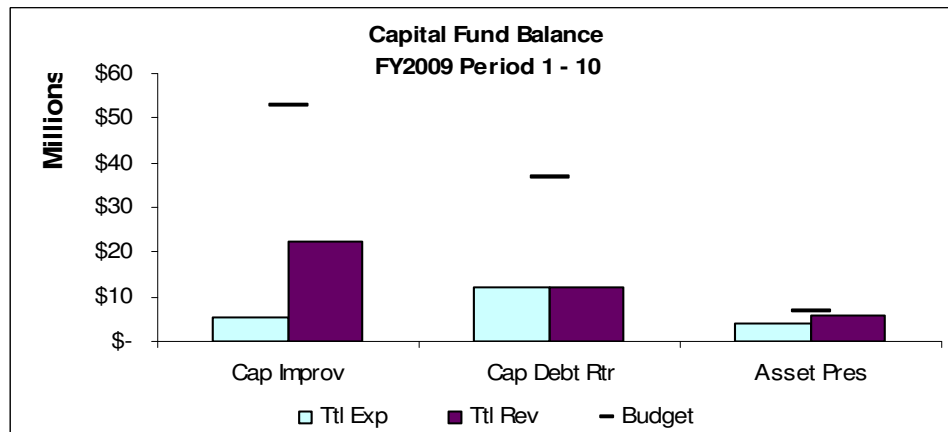
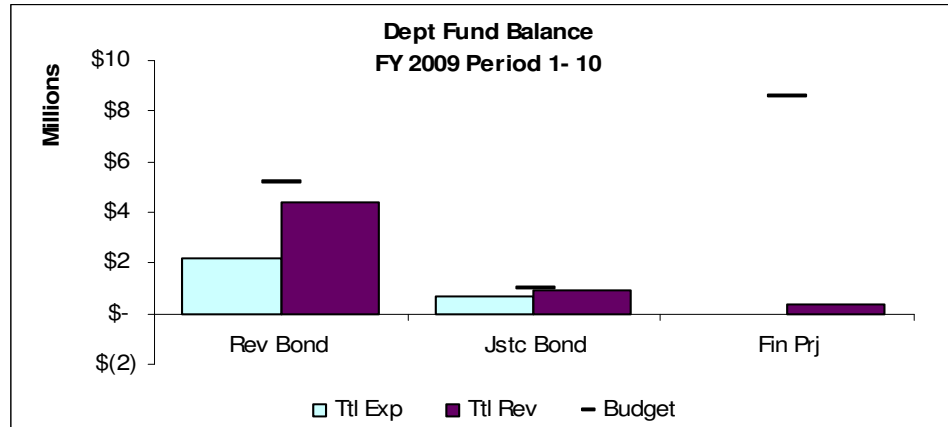


\* Variances are under \$1.0 million

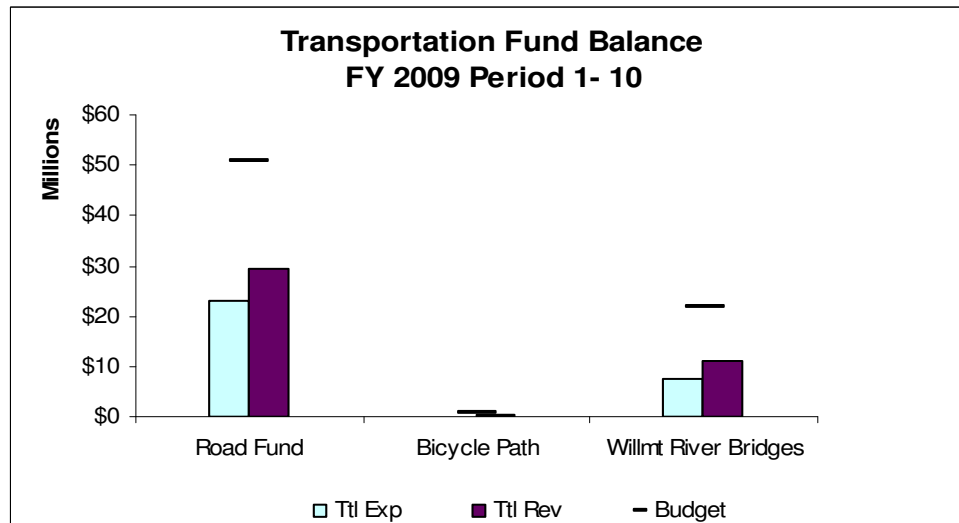
The reports above show the Federal/State Fund balance for each department. These funds are generally comprised of grants received from the Federal or State government. The Health Department's visit revenue is also included in this fund. Recently, the State of Oregon reported technical problems with their computer system (MMIS) that may impact the Health Departments ability to collect revenue related to Medicaid and Oregon Health Plan payments. This may be reflected in the revenue side of the Federal State Fund balance.

## ATTACHMENT C (cont)

### Other Fund Balances



These charts include a combination of all Debt and Capital funds. The large revenue increase in Capital Improvement is due to a cash transfer from the General Fund in period 9. The Financed Projects fund in the upper chart accounts for a delay in the A&T Technology project which has been delayed so the debt funds have not yet been acquired. All other variances you see between expenditure and revenue are normal for this period.

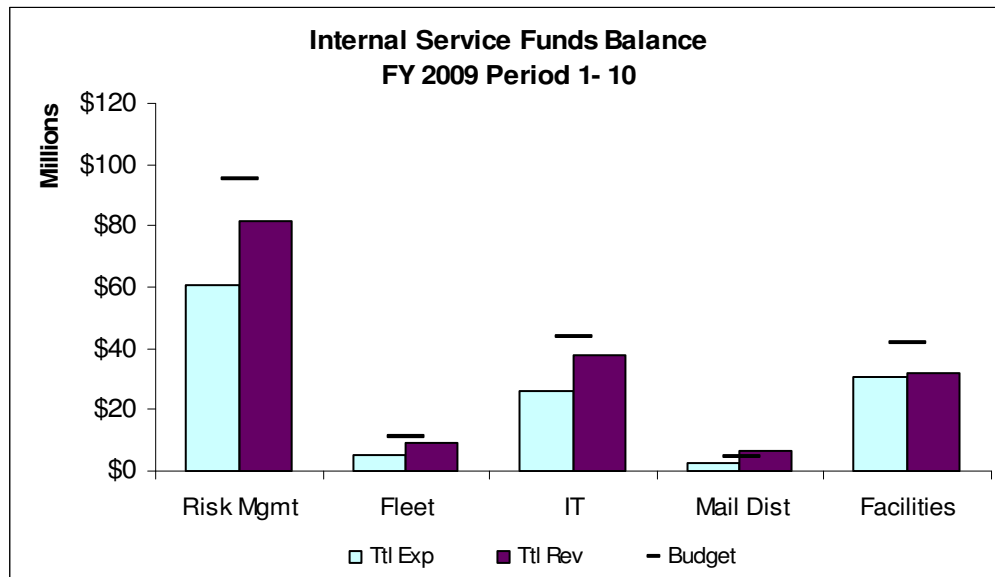


This report is comprised of three Transportation funds at this time, Road Fund, Bicycle Path and Willamette River Bridges. Historically you would expect to see more revenue than expenditures in each period. The budget for specific bridge projects is federally funded and not part of this fund. The variances you see between expenditure and revenue are normal for this period.

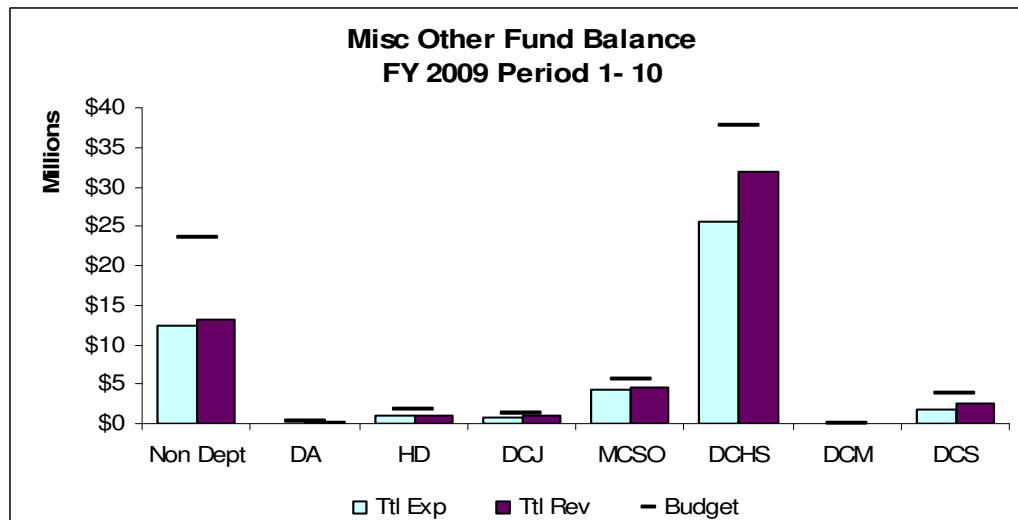


## ATTACHMENT C (cont)

### Other Fund Balances



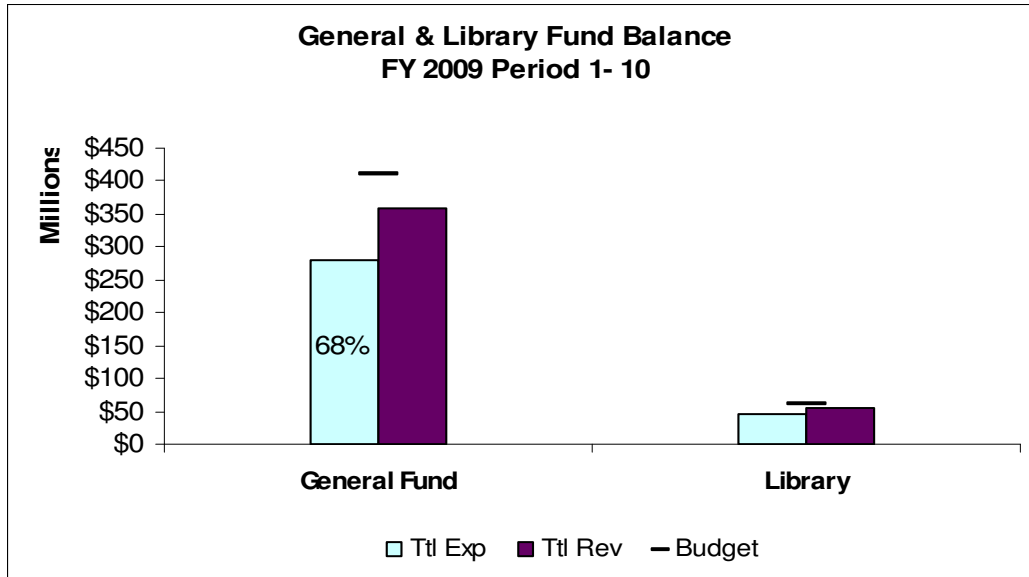
This chart represents fund balances for the internal services provided by the County to other Departments. In most cases you would expect to see expenditures at a consistent level with revenues collected. The increased revenue is due to the posting of Beginning Working Capital.



This chart is a combination of all revenues outside the General Fund that are not categorized in the previous charts. Examples in this fund include the Inmate Welfare fund (MCSO), Behavioral Health (DCHS) and Special Exercise Taxes (Non Dept). At this time there are no notable variances except those created by beginning working capital posted in period 4.

## ATTACHMENT C (cont)

### Other Fund Balances



This chart depicts the County's General Fund balance as well as the Library Fund balance. The Library Fund includes a small amount of the General Fund Cash Transfer<sup>1</sup> which is generally posted on a monthly basis.

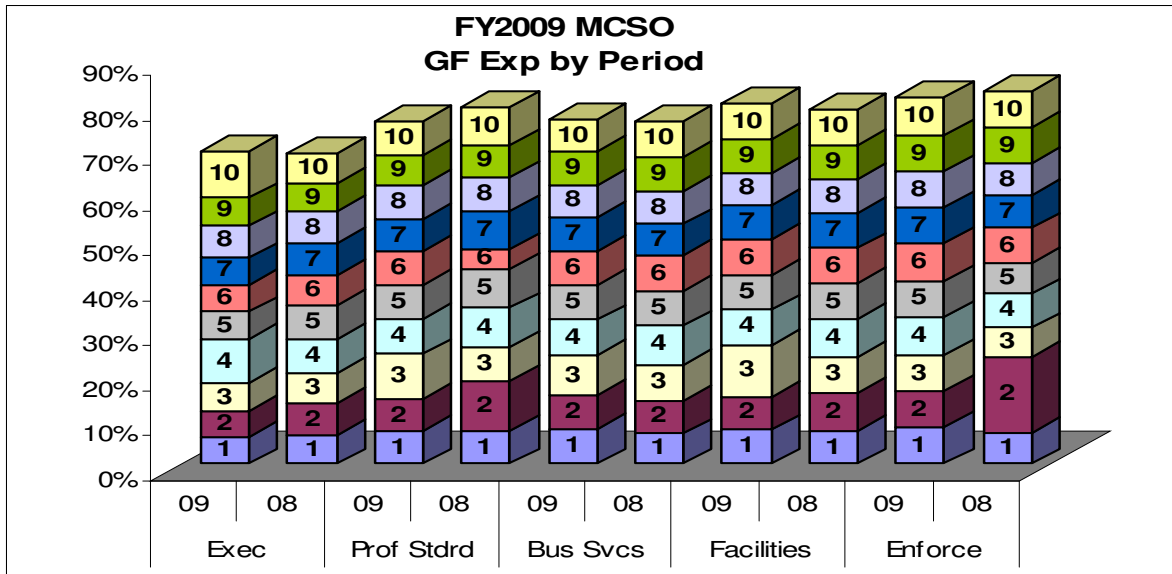
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<sup>1</sup> The total General Fund cash transfer to the Library for FY 2009 in the adopted budget was \$16.2 million.

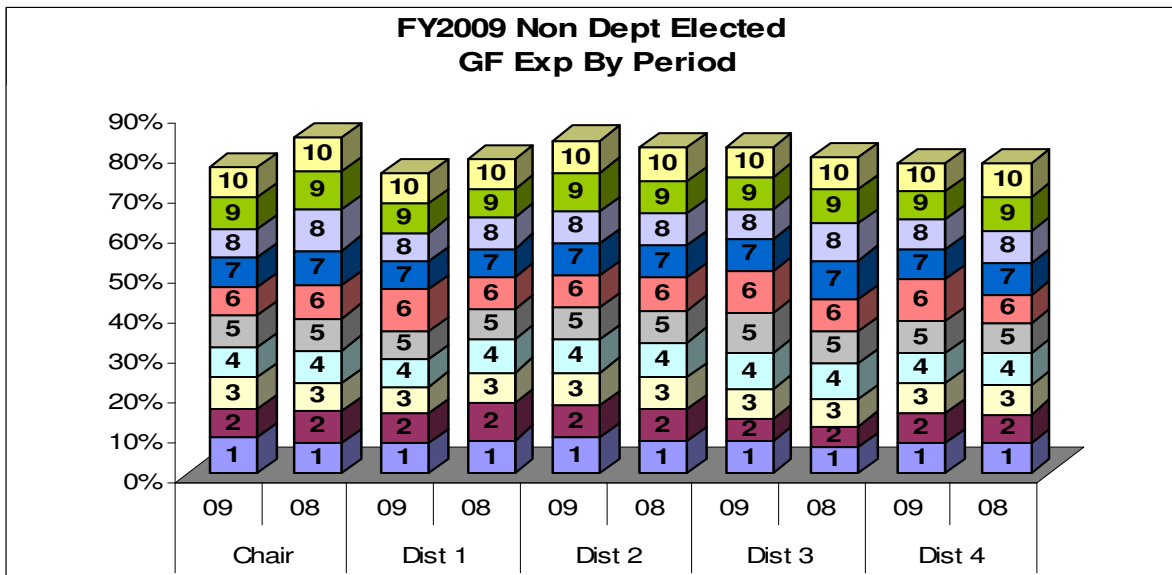
## ATTACHMENT D

### Department/Agency Expenditure Report

The following charts depict General Fund expenditures for each Department/Agency by period<sup>2</sup>. The fund centers for each department are categorized to give a lower level of detail. After review of these charts, more detailed reports may be requested if areas of concern are identified.



The Sheriff's Office overall expenditures are currently at 79.4% which is 0.6% over FY 2008 expenditure rate for the same period. The overall increase in rate of spending in Facilities and Business Services continues due to expenditures for MCCDA arbitration settlement in period 3. However the expenditure level in the subsequent periods has decreased and stabilized.

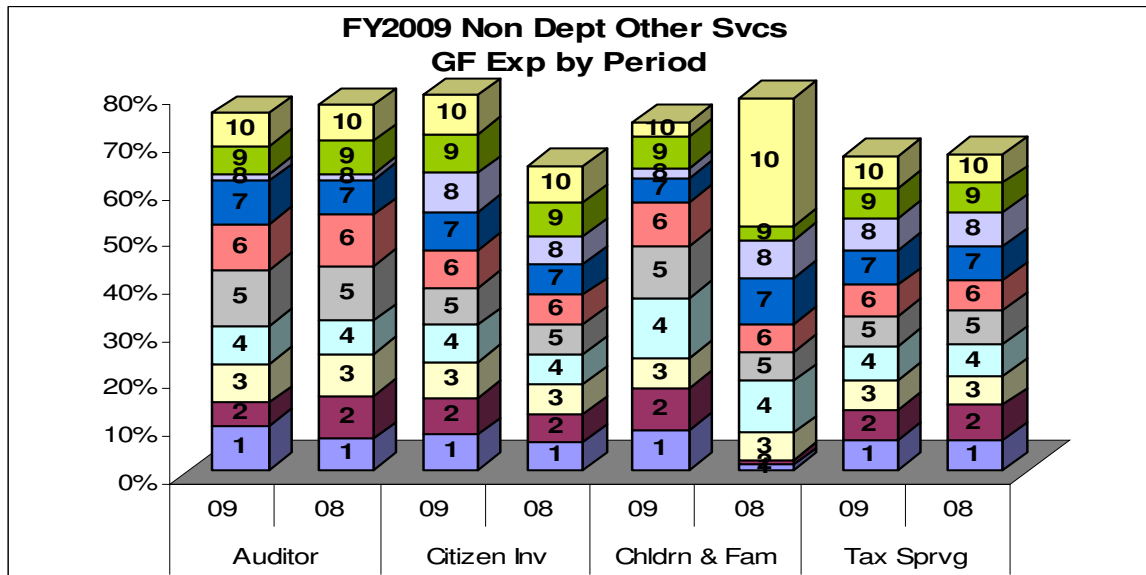


Non Departmental expenditures show a slight increase in expenditures from FY 2008 in each office with the exception of District 1 and the Chair's Office. However, the rate of expenditure is consistent and remains within the appropriated amount. All offices depict expenditure percentages under the target rate for this time period.

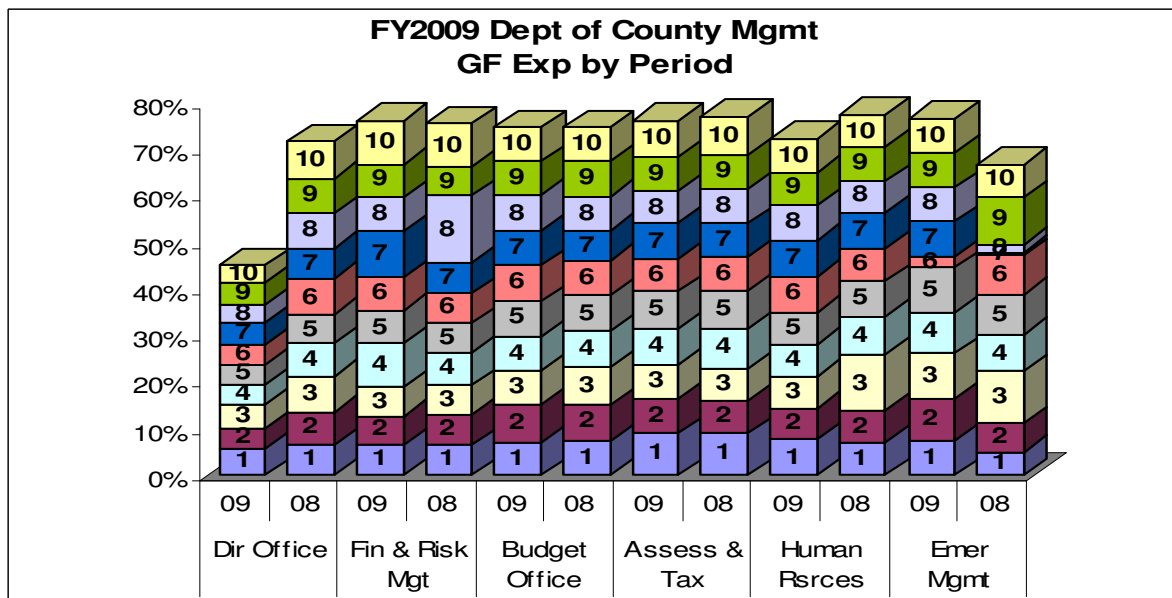
<sup>2</sup> Total actual expenditures do not include cost element 60580-69999, 93004, 95104, 98000, 99000 and 99999.

## ATTACHMENT D (cont)

### Department/Agency Expenditure Report



The previous increases previously noted in Children & Families have now stabilized compared to last year at this time. The overall increase in Citizen Involvement continues but expenditures levels are stable and consistent each period. The change in rate of expenditure in the Auditor's Office in period 8 of both fiscal years is due to the cost of the Single Audit being distributed to other County departments.



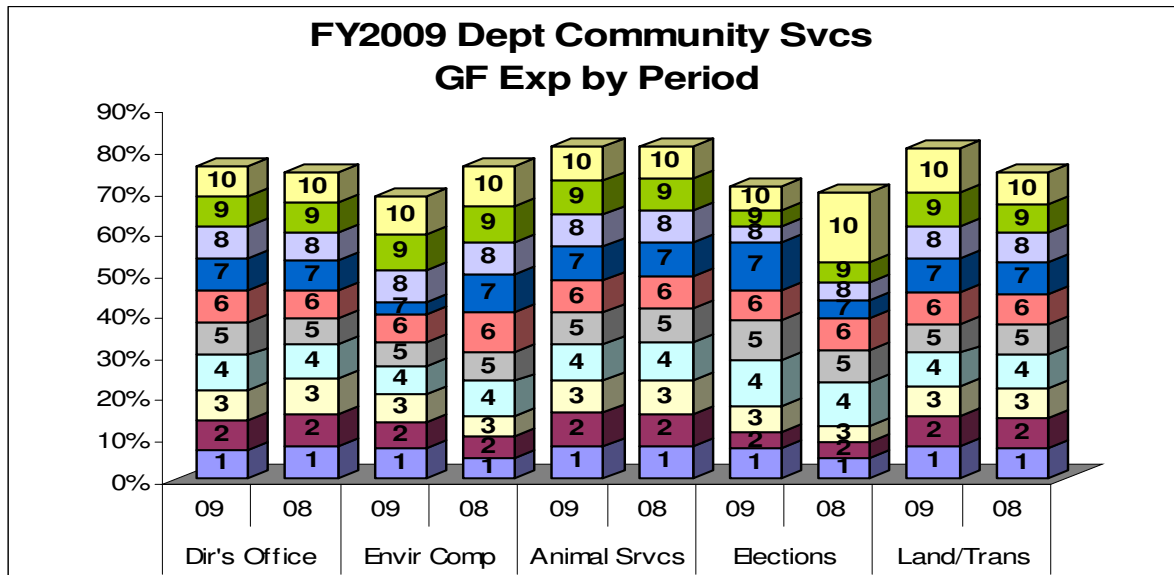
**\*\*Charts exclude cash transfers to other funds in Director's Office**

The Department of County Management overall expenditure rate is currently 85.2%, which 7.6% over the rate of spending for this time last year. The increase in rate is largely due to general fund cash transfers made to other funds for debt repayment and the establishment of contingency.

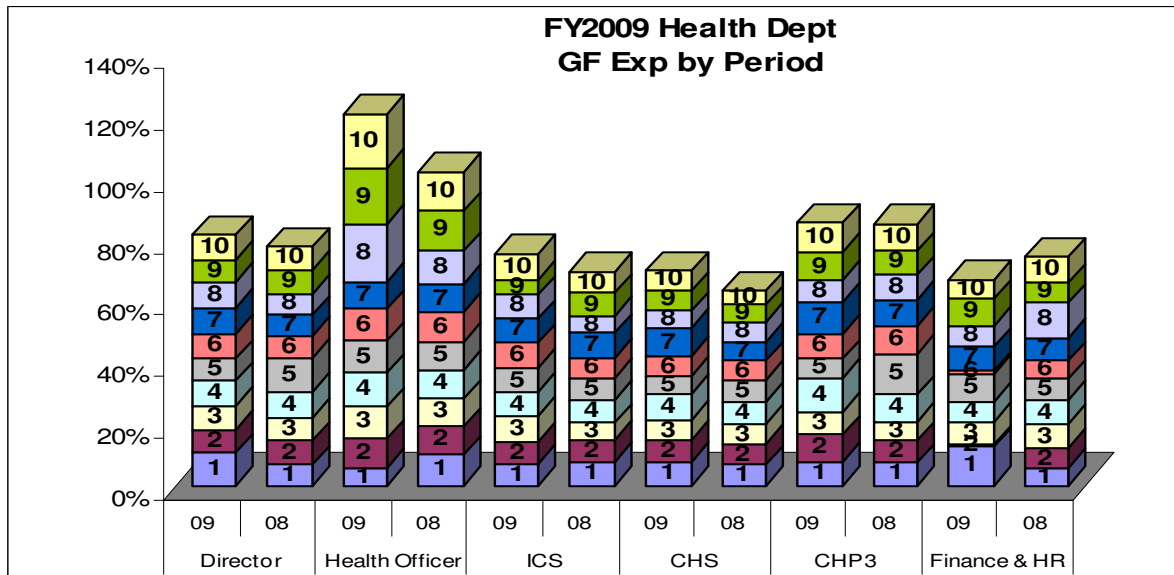
- \$1.9 General Fund cash transfer to Facilities, Fleet & Asset Preservation in period 6
- \$2.6 General Fund cash transfer to Capital Improvement in period 9

Previous reports have shown these transactions in the Director's Office. To show consistency of expenditure trend these two large transactions have been omitted in the chart above. All other programs in this department have held a consistent rate of spending over the past 2-3 periods.

# **ATTACHMENT D (cont)** **Department/Agency Expenditure Report**



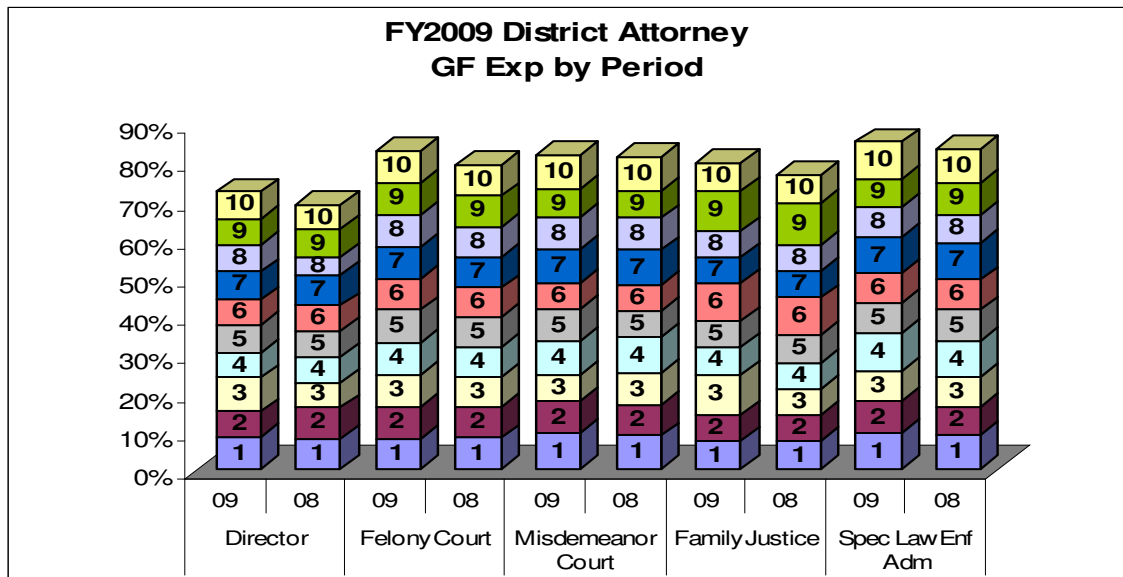
The Department of Community Services is currently at 76.6% at the end of period 10, which is 1.6% above the percentage spent at this time in FY 2008. The increase that is seen in Land & Transportation is due to a \$35,000 payment to Metro regarding Urban & Rural Reserves posted in period 10.



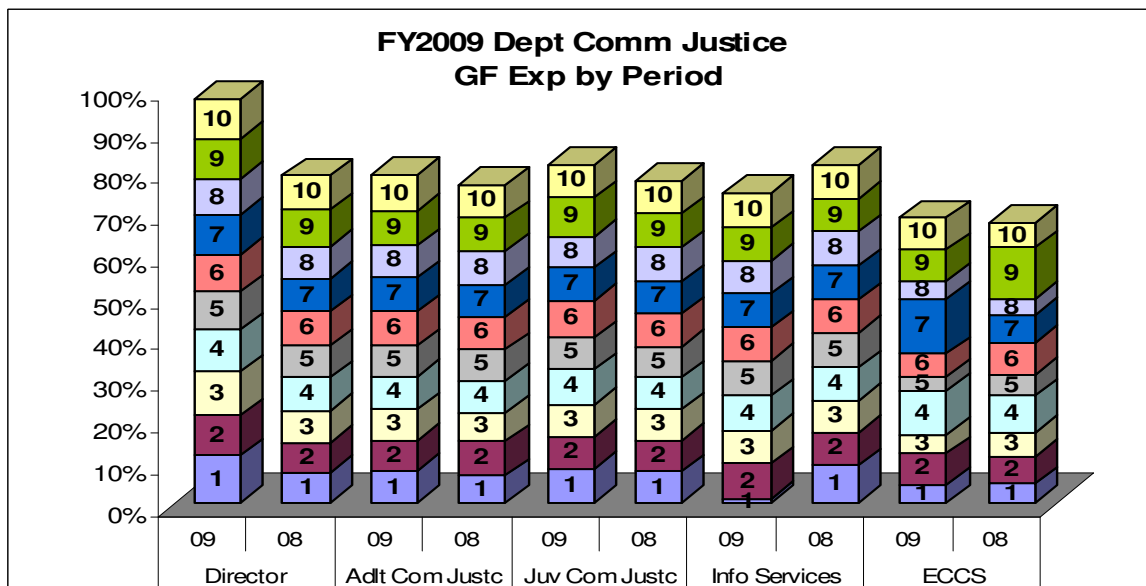
The Health Department is 73.9% spent at the end of period 10, which is 4.9% higher than this time last year. This increased rate of spending is partly reflective of direct postings that in past years had been posted to the federal state fund. This will decrease the need for adjustments to the Federal/State fund at year end. The Health Officer Service Area continues to show expenditures from the Regional Health Officer program which should be covered with other funds. Some adjustments have been made to move the expenditure to Fed/State funds but the revenues have not fully covered the cost. Further adjustments to move expenditures to be covered by other funding are expected to be done before the end of the fiscal year.

## ATTACHMENT D (cont)

### Department/Agency Expenditure Report



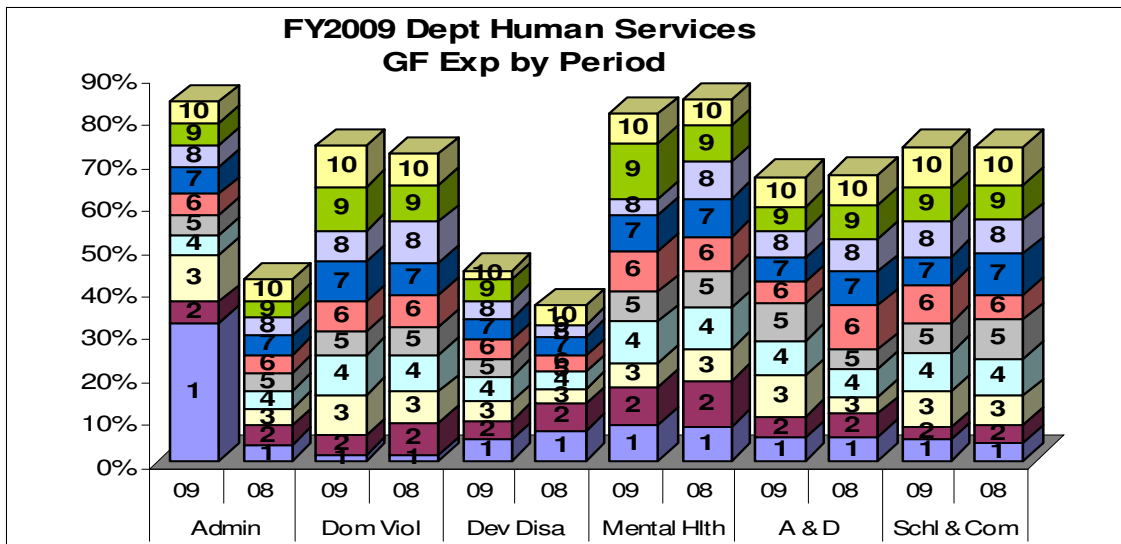
The District Attorney's Office is 79.9% spent at the end of period 10. This is 2.8% above the rate depicted for this period last year. There seems to be slight increases in rate of expenditure in all program areas. However, the Office, as a whole, is under the targeted expenditure rate for this period of time.



The Department of Community Justice is 78.8% spent at the end of period 10. This is approximately 2.9% above the rate at the same period in FY 2008. As noted in previous reports, the increase in the Director's office is due to a one time only expenditure for a research project focusing on juvenile crime rates and the temporary personnel costs associated with the Effective Sanctions Practices project. There is also a change in rate of expenditure compared to FY 08 due to the fact that funds were budgeted in FY 2008 for contract settlements for the Federation of Parole & Probation Officers and Juvenile Custody Support Specialists which was not expended until FY 2009. The same situation is noted for the Office Assistant/Records Technician compensation study.

## ATTACHMENT D (cont)

### Department/Agency Expenditure Report



\*Includes \$0.5 Million loan to Cascadia

The Department of Human Services is currently 74.3% spent at the end of period 10. This is a 3.2% increase from the same time period in FY 2008. As stated in previous reports, the Administration Division's large expenditure in period 1 is a reflection of a loan payment to Cascadia, which was approved by the Board in FY2008. The full loan amount was approved for \$2.5 million of which \$1.7 was paid in FY 2008. As previously stated, this transaction was to be part of a supplemental budget for FY2009; however adjustments made within the Department have made the appropriation increase unnecessary.