



MULTNOMAH COUNTY

AGENDA PLACEMENT REQUEST (revised 09/22/08)

APPROVED : MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # R-1 DATE 12/10/09
DEBORAH L. BOGSTAD, BOARD CLERK

Board Clerk Use Only

Meeting Date: 12/10/09
Agenda Item #: R-1
Est. Start Time: 9:00 AM
Date Submitted: 12/01/09

BUDGET MODIFICATION: OVERALL-01

	FISCAL YEAR 2010 SUPPLEMENTAL BUDGET MODIFICATION
Agenda	OVERALL-01 Adding Beginning Working Capital and Increasing Four County
Title:	Funds by \$3,036,901

Note: If Ordinance, Resolution, Order or Proclamation, provide exact title. For all other submissions, provide a clearly written title sufficient to describe the action requested.

Requested Meeting Date:	<u>December 10, 2009</u>	Amount of Time Needed:	<u>10 minutes</u>
Department:	<u>County Management</u>	Division:	<u>Budget Office</u>
Contact(s):	<u>Julie Neburka</u>		
Phone:	<u>503-988-3312</u>	Ext.	<u>27351</u>
	I/O Address:	<u>503/501</u>	
Presenter(s):	<u>Julie Neburka, invited others</u>		

General Information

1. What action are you requesting from the Board?

Approve FY 2010 Supplemental Budget #1, increasing four County operating funds by adding \$3,036,901 in beginning working capital (BWC).

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.

A supplemental budget is the vehicle allowed by ORS Chapter 294 (commonly known as "Oregon Budget Law") for the Board to address changes in financial conditions not anticipated at the time the budget was adopted. This supplemental budget adds beginning working capital (BWC) to four County funds and increases service reimbursements to two other funds.

Beginning Working Capital represents the difference between revenues and expenditures in a fiscal year. Added to the following year's budget, BWC becomes a one-time resource for County programs. It is especially important to account for *and spend* any BWC associated with grant funds, as County Financial Policies state a preference for spending grant funds prior to spending

unrestricted (General Fund) resources on the same programs.

Estimated BWC is included in the County's budget via the annual budget process, but since we "close the books" well after the budget is adopted in a fiscal year, there is normally some difference between the amount that was included in the budget and the amount that actually remains at year-end. This action closes that gap by adding the difference that was not included when we adopted the budget. The four funds adding BWC are the Emergency Communications Fund (1502), the Federal-State Fund (1505), the Inmate Welfare Fund (1513), and the Justice Services Special Operations Fund (1516). The two funds being increased by service reimbursements (to account for indirect and insurance costs) are the General Fund (1000) and the Risk Fund (3500).

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

This supplemental budget adds one-time resources to the six funds identified above as follows:

The Emergency Communications Fund is increased by \$74,143. This fund accounts for state 911 tax revenues that are designated for an emergency communications network in conjunction with the City of Portland. The BWC results from tax revenues higher than were budgeted. FY 2010 expenditures will be for communications equipment.

The Federal-State Fund is increased by \$2,787,894. This special revenue fund accounts for the majority of revenues and expenditures related to federal and state financial assistance programs. The bulk of the BWC here will be used in DCHS' Mental Health & Addictions Services residential treatment and transitional housing.

The Inmate Welfare Fund is increased by \$21,223. This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2009. FY 2010 expenditures will go toward commissary inventory items.

The Justice Services Special Operations Fund is increased by \$83,270. This fund accounts for revenues and expenditures for justice services provided by the Department of Community Justice, the Sheriff's Office, and the District Attorney's Office. BWC is being added in the Sheriff's Office, and will be spent on supplies and professional services.

The General Fund is increased by \$57,595 to account for indirect expenditures paid by other funds; and the Risk Fund is increased by \$12,776 to account for insurance expenditures paid by other funds.

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

County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on County programs. ORS 294.326(3) states that the normal provisions of Oregon Budget Law apply to "...the expenditure of grants, gifts, bequests, or devices transferred to a municipal corporation in trust for specific purposes which were received in a prior year." This is the section of Oregon Budget Law that calls out BWC as an item that may only be included in a budget after adoption via a supplemental budget.

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

As required by law, notice of this supplemental budget will be published in *The Oregonian* on Friday, December 4, 2009.

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?**

BWC is increased by \$74,143 in the Emergency Communications Fund; by \$21,223 in the Inmate Welfare Fund; and by \$83,270 in the Justice Services Special Operations Fund. In the Federal-State Fund, BWC is increased by \$5,540,502, and other revenue sources are decreased by \$2,846,047. Service reimbursement revenue is increased in the General Fund by \$57,595 and in the Risk Fund by \$12,776. BWC is increased in order to appropriate and spend it in FY 2010, and service reimbursement revenues are increased in order to account for indirect costs paid to the General & Risk Funds. Other Federal-State revenues are decreased for several reasons. In the Health Department, State Commission on Children & Families revenues are decreased because they were inadvertently budgeted twice in the FY 2010 budget. In DCHS, state revenues for developmental disabilities activities are reduced due to a shortfall in the County's State Mental Health Grant.

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

This action changes budgets in seven county departments. Please refer to the Supplemental Budget document for more information about changes to specific programs.

In Non-Departmental, the Commission on Children, Families, and Communities is increased by \$10,634. The Local Public Safety Coordinating Council is increased by \$139,378.

The District Attorney's Office is increased by \$1,256.

DCHS is increased by \$2,710,686.

The Health Department is decreased by \$288,372, the net effect of increasing the Pharmacy program and decreasing the Early Childhood program to remove revenues budgeted twice.

The Sheriff's Office is increased by \$348,669.

The Department of County Management is increased by \$27,776.

The Department of Community Services is increased by \$55,190.

- **What do the changes accomplish?**

Broadly speaking, these changes incorporate available BWC into the FY 2010 budget to be used for a variety of one-time projects county-wide. Please refer to the Supplemental Budget document for more information about changes to specific programs.

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

None.

- **How will the county indirect, central finance and human resources and departmental overhead costs be covered?**

Grant sources that pay indirect will pay it at the FY 2010 published rates.

- **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?**

BWC is a one-time revenue source.

- **If a grant, what period does the grant cover?**

N/A.

- **If a grant, when the grant expires, what are funding plans?**

N/A

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: OVERALL-01

Required Signatures

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

Mindy Harris

Date: 12/01/09

Budget Analyst:

Debraha

Date: 12/01/09

Department HR:

Date:

Countywide HR:

Date:

**FY 2010 SUPPLEMENTAL BUDGET
MESSAGE**

THE DOCUMENT

The document consists of three sections:

1. The budget message explaining the reasons for the changes proposed,
2. A section of detailed estimate sheets and descriptions for those actions resulting in changes in expenditures,
3. A financial summary of the resources and requirements being changed by fund.

REASONS FOR CHANGES

A Supplemental Budget is the vehicle allowed by ORS Chapter 294 for the Board to address changes in financial conditions not anticipated at the time the budget was adopted. In cases where no fund's expenditures are increased by more than 10 percent of the adopted budget figure, the law allows the Board to make additional appropriations after advertising a hearing on the Supplemental Budget.

This FY 2010 Supplemental Budget appropriates beginning working capital (BWC) in four county funds. BWC represents the difference between revenues and expenditures in a fiscal year. Added to the following year's budget, BWC becomes a one-time resource for County programs. It is especially important to account for and spend any BWC associated with grant funds, as County Financial Policies state a preference for spending grant funds prior to spending unrestricted (General Fund) resources on the same programs.

Estimated BWC is included in the County's budget via the annual budget process, but since we "close the books" well after the budget is adopted in a fiscal year, there is normally some difference between the amount that was included in the budget and the amount that actually remains at year-end. This supplemental budget closes that gap by adding the difference that was not included when we adopted the budget. The four funds adding BWC are the Emergency Communications Fund (1502), the Federal-State Fund (1505), the Inmate Welfare Fund (1513), and the Justice Services Special Operations Fund (1516). Additionally, two funds are increased by service reimbursements to account for indirect and insurance costs: the General Fund (1000) and the Risk Fund (3500). Each of these items affects FY 2010 only; there is no ongoing fiscal impact.

Fund increases are as follows:

Emergency Communications Fund: \$74,143. This fund accounts for state 911 tax revenues that are designated for an emergency communications network in conjunction with the City of Portland. The BWC results from tax revenues higher than were budgeted. FY 2010 expenditures will be for communications equipment.

Federal-State Fund: \$2,787,894. This special revenue fund accounts for the majority of revenues and expenditures related to federal and state financial assistance programs. The bulk of the BWC here will be used in DCHS' Mental Health & Addictions Services residential treatment

and transitional housing. The other large addition of BWC here covers a revenue shortfall in the Developmental Disabilities program. This revenue shortfall is due to a change in the State of Oregon's Department of Human Services funding allocation methodology. The County was notified of this allocation change in September, 2009, after the FY 2010 budget had been adopted. BWC will allow the division to maintain services to clients at the FY 2010 budgeted level, and will give the County time to work with the State on a mitigation strategy for this funding reduction.

Inmate Welfare Fund: \$21,223. This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2009. FY 2010 expenditures will go toward commissary inventory items.

Justice Services Special Operations Fund: \$83,270. This fund accounts for revenues and expenditures for justice services provided by the Department of Community Justice, the Sheriff's Office, and the District Attorney's Office. BWC is being added in the Sheriff's Office, and will be spent on supplies and professional services.

Additionally, the General Fund is increased by \$57,595 to account for indirect expenditures paid by the other four funds; and the Risk Fund is increased by \$12,776 to account for insurance expenditures paid by other funds.

Emergency Communications Fund (1502)

The Emergency Communications fund increases by \$74,143. This fund accounts for state 911 tax revenues that are designated for an emergency communications network in conjunction with the City of Portland. The BWC results from tax revenues higher than were budgeted. FY 2010 expenditures will be for communications equipment and indirect costs.

Emergency Communications Fund	FY 2010 Adopted Budget	This Action	FY 2010 Revised Budget
60000 Permanent	0	0	0
60100 Temporary	0	0	0
60110 Overtime	0	0	0
60120 Premium	0	0	0
60130 Salary Related	0	0	0
60135 Non-Base Salary Related	0	0	0
60140 Insurance	0	0	0
60145 Non-Base Insurance	0	0	0
Total Personal Services	0	0	0
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	0	0	0
60180 Printing	0	0	0
60190 Utilities	0	0	0
60200 Communications	0	68,575	68,575
60210 Rentals	0	0	0
60220 Repairs & Maintenance	231,225	0	231,225
60230 Postage	0	0	0
60240 Supplies	0	0	0
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	0	0	0
60260 Education and Training	0	0	0
60270 Local Travel and Mileage	0	0	0
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	6,289	1,865	8,154
60355 Departmental Indirect	12,486	3,703	16,189
60370 Telephone	0	0	0
60380 Data Processing	0	0	0
60390	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	0	0	0
60430 Building Management	0	0	0
60440 Other Internal	0	0	0
60460 Distribution/Postage	0	0	0
Total Materials and Services	250,000	74,143	324,143
60550 Equipment			0
Total Capital	0	0	0
60470 Contingency			0
60560 Cash transfers			0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	250,000	74,143	324,143

Federal-State Fund (1505)

The Federal-State fund increases by \$2,787,894 due to numerous actions in seven County departments.

In Non-Departmental:

1. The Commission on Children, Families, and Communities adds \$10,634 of BWC, to be used in the programs where the money was originally appropriated, as follows: \$821 for Child Abuse Prevention efforts; \$4,868 for printing of materials; \$4,450 for running the Voice Box Media program; and \$495 for on call help with program operations.
2. The Local Public Safety Coordinating Council adds \$139,378 of BWC for a number of projects, including land use review at the Wapato Jail (\$30,000); a review of the County's mental health system (\$9,000); support for DSS-Justice, a justice services database (\$25,000); and a small grant program for LPSCC's work groups and committees (\$75,000).

In the District Attorney's Office:

1. \$24,831 in Support Enforcement Division revenue is re-classified from current-year revenue to BWC to correct a coding error in the adopted budget. This action has no service-level or other impact.
2. \$1,265 in BWC from the Oregon Department of Justice will be used for emergency services/restitution payments.

In the Department of County Human Services:

1. In Aging & Disability Services, \$171,313 in BWC from the City of Portland will be used for transportation services. \$34,702 in BWC from the U.S. Administration on Aging will be used for nutrition services. \$22,820 in BWC from the Oregon Department of Veterans Affairs will increase Veteran outreach and services. \$2,858 in BWC from the United Way's Donor Choice Program will increase emergency services. \$37,131 from the Client Employer Provider Program (CEP) is being re-classified from current year revenue to BWC and will be used in Oregon Project Independence for home care and personal care. \$1,405 in BWC from community partners will be used to increase education and respite resources for grandparents raising grandchildren.
2. In the Developmental Disabilities division, \$2,555,985 in BWC is added, and \$2,271,113 in (50190) revenue is reduced for a net increase of \$284,868. This "swap" covers a FY 2010 revenue shortfall in the Local Administration and Case Management service elements of our State Mental Health Grant. BWC will allow the division to maintain services to clients at the FY 2010 budgeted level.
3. In the Mental Health & Addictions Services Division, \$2,131,146 in BWC is added. The budget for Mental Health Commitment Services will increase by \$113,787, Mental Health Residential Services by \$1,885,196, Mental Health Services for Adults by \$65,116 and Community Based Mental Health Services for Children and Families by \$67,047.
4. In the Community Services Division, \$54,000 in additional BWC is added to the Housing program, where it will support the purchase of a mobile home park.

In the Health Department:

1. \$115,351 in BWC is added to the Pharmacy program, for the purchase of prescription drugs for Health Department clients.
2. \$403,723 in revenue from the State Commission on Children and Families is reduced to correct a double-counting error in the adopted budget. This action has no service –level or other impact.

In the Sheriff's Office:

1. State Criminal Alien Assistance Program (SCAAP) grant revenue is increased by \$93,438. The Sheriff's Office included an estimated \$500,000 in the FY 2010 budget, but the actual grant award, recently received, is for \$593,438. The additional funding will be used for materials and supplies in the Corrections Division.
2. \$78,929 in BWC is added to the Enforcement Division from unspent terrorism training grant dollars. The BWC will be used for terrorism training activities in FY 2010.

In the Department of County Management:

1. \$15,000 in BWC from the Environmental Protection Agency (EPA) is added to the Sustainability Program for a sustainable serviceware pilot and evaluation project.

In the Department of Community Services:

1. \$54,054 in BWC is added to the Land Use & Transportation Division for land use planning on behalf of Metro.

Federal-State Fund	FY 2010 Adopted Budget	This Action	FY 2010 Revised Budget
60000 Permanent	76,761,535	3	76,761,538
60100 Temporary	1,178,158	11,573	1,189,731
60110 Overtime	862,541	109,231	971,772
60120 Premium	3,772,766	0	3,772,766
60130 Salary Related	24,159,775	39,268	24,199,043
60135 Non-Base Salary Related	181,752	963	182,715
60140 Insurance	21,514,670	10,923	21,525,593
60145 Non-Base Insurance	41,000	2,012	43,012
Total Personal Services	128,472,197	173,973	128,646,170
60150 County Supplements	1,040,653	0	1,040,653
60155 Direct Client Assistance	24,230,865	4,263	24,235,128
60160 Pass-through Payments	37,020,666	2,038,257	39,058,923
60170 Professional Svcs	9,650,039	386,539	10,036,578
60180 Printing	460,346	500	460,846
60190 Utilities	0	0	0
60200 Communications	110,521	0	110,521
60210 Rentals	107,095	0	107,095
60220 Repairs & Maintenance	95,196	0	95,196
60230 Postage	12,735	0	12,735
60240 Supplies	1,916,887	34,696	1,951,583
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	859,601	0	859,601
60250 Food	205,840	0	205,840
60260 Education and Training	765,946	0	765,946
60270 Local Travel and Mileage	393,431	0	393,431
60280 Insurance	8,626	0	8,626
60290 External Data Processing	11,720	0	11,720
60310 Drugs	6,680,506	105,488	6,785,994
60320 Refunds	0	0	0
60340 Dues and Subscriptions	101,229	0	101,229
60350 Indirect Costs	4,470,231	20,588	4,490,819
60355 Departmental Indirect	7,742,882	23,590	7,766,472
60370 Telephone	1,036,192	0	1,036,192
60380 Data Processing	6,635,614	0	6,635,614
60390	617,752	0	617,752
60410 Motor Pool	468,825	0	468,825
60420 Electronics	5,385	0	5,385
60430 Building Management	7,140,189	0	7,140,189
60440 Other Internal	23,212	0	23,212
60460 Distribution/Postage	772,683	0	772,683
Total Materials and Services	112,584,867	2,613,921	115,198,788
60550 Equipment	334,040	0	334,040
Total Capital	334,040	0	334,040
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	241,391,104	2,787,894	244,178,998

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Inmate Welfare Fund (Fund 1513)

This fund accounts for proceeds from the sale of commissary items in the jails. The BWC results from fund under-expenditures in FY 2009. FY 2010 expenditures will go toward commissary inventory items and will pay for indirect costs.

Inmate Welfare Fund	FY 2010 Adopted Budget	This Action	FY 2010 Revised Budget
60000 Permanent	424,194	0	424,194
60100 Temporary	0	0	0
60110 Overtime	0	0	0
60120 Premium	35,348	0	35,348
60130 Salary Related	122,707	0	122,707
60135 Non-Base Salary Related	0	0	0
60140 Insurance	136,715	0	136,715
60145 Non-Base Insurance	0	0	0
Total Personal Services	718,964	0	718,964
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	0	0	0
60170 Professional Svcs	53,489	0	53,489
60180 Printing	2,560	0	2,560
60190 Utilities	0	0	0
60200 Communications	0	0	0
60210 Rentals	0	0	0
60220 Repairs & Maintenance	50,000	0	50,000
60230 Postage	0	0	0
60240 Supplies	237,451	19,629	257,080
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	334,132	0	334,132
60260 Education and Training	3,000	0	3,000
60270 Local Travel and Mileage	2,253	0	2,253
60280 Insurance	0	0	0
60290 External Data Processing	0	0	0
60310 Drugs	0	0	0
60320 Refunds	0	0	0
60340 Dues and Subscriptions	0	0	0
60350 Indirect Costs	38,130	534	38,664
60355 Departmental Indirect	75,836	1,060	76,896
60370 Telephone	11,432	0	11,432
60380 Data Processing	0	0	0
60390	0	0	0
60410 Motor Pool	0	0	0
60420 Electronics	7,420	0	7,420
60430 Building Management	640	0	640
60440 Other Internal	35,000	0	35,000
60460 Distribution/Postage	2,129	0	2,129
Total Materials and Services	853,472	21,223	874,695
60550 Equipment		0	0
Total Capital	0	0	0
60470 Contingency		0	0
60560 Cash transfers		0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	1,572,436	21,223	1,593,659

Justice Services Special Operations Fund (Fund 1516)

The Special Operations Fund will add \$83,270 in BWC for the following:

1. \$26,047 will be used for work crew supplies, such as gloves, non-steel-toe safety shoes, uniforms, and other tools and supplies.
2. \$1,965 will be used for the Cold Case Unit to provide billboard advertising about victims of cold cases being solved.
3. \$49,005 in excess Alarms Unit revenue will be returned to participating Multnomah County jurisdictions.
4. \$6,254 will cover County indirect costs.

Justice Services Special Ops Fund	FY 2010 Adopted Budget	This Action	FY 2010 Revised Budget
60000 Permanent	3,281,311	0	3,281,311
60100 Temporary	79,961	0	79,961
60110 Overtime	34,615	0	34,615
60120 Premium	160,081	0	160,081
60130 Salary Related	1,076,485	0	1,076,485
60135 Non-Base Salary Related	12,593	0	12,593
60140 Insurance	904,296	0	904,296
60145 Non-Base Insurance	3,393	0	3,393
Total Personal Services	5,552,735	0	5,552,735
60150 County Supplements	0	0	0
60155 Direct Client Assistance	0	0	0
60160 Pass-through Payments	672,839	49,005	721,844
60170 Professional Svcs	392,490	1,965	394,455
60180 Printing	31,289	0	31,289
60190 Utilities	0	0	0
60200 Communications	12,120	0	12,120
60210 Rentals	9,120	0	9,120
60220 Repairs & Maintenance	0	0	0
60230 Postage	1,367	0	1,367
60240 Supplies	516,410	26,047	542,457
60245 Library Books & Materials	0	0	0
60246 Medical & Dental Supplies	0	0	0
60250 Food	33,150	0	33,150
60260 Education and Training	13,926	0	13,926
60270 Local Travel and Mileage	1,444	0	1,444
60280 Insurance	0	0	0
60290 External Data Processing	55,000	0	55,000
60310 Drugs	0	0	0
60340 Dues and Subscriptions	2,452	0	2,452
60350 Indirect Costs	198,161	2,095	200,256
60355 Departmental Indirect	445,836	4,159	449,995
60370 Telephone	18,473	0	18,473
60380 Data Processing	23,659	0	23,659
60390 PC Flat Fee	4,049	0	4,049
60410 Motor Pool	60	0	60
60420 Electronics	0	0	0
60430 Building Management	84,932	0	84,932
60440 Other Internal	16,715	0	16,715
60450 Capital Lease Retirement	0	0	0
60460 Distribution/Postage	30,390	0	30,390
Total Materials and Services	2,563,882	83,270	2,647,152
60520 Land	0	0	0
60530 Buildings	0	0	0
60540 Other Improvements	0	0	0
60550 Equipment	110,000	0	110,000
Total Capital	110,000	0	110,000
60490 Principal	0	0	0
60500 Interest	0	0	0
Total Debt Service	0	0	0
60470 Contingency	0	0	0
60560 Cash transfers	0	0	0
Total Contingencies & Transfers	0	0	0
60480 Unappropriated Fund Balance	0	0	0
Fund Total:	8,226,617	83,270	8,309,887

General Fund		FY 2010 Adopted Budget	This Action	FY 2010 Revised Budget
<u>Resources</u>				
	Indirect Revenue	16,269,132	57,595	16,326,727
	All Other Revenues as Adopted	<u>364,918,461</u>	<u>0</u>	<u>364,918,461</u>
	<u>Total Resources</u>	381,187,593	57,595	381,245,188
<u>Requirements</u>				
	Personnel	202,905,494	6,994	202,912,488
	Materials & Supplies	120,304,313	25,920	120,330,233
	All Other Expenditures as Adopted	<u>57,977,786</u>	<u>24,681</u>	<u>58,002,467</u>
	<u>Total Expenditures</u>	381,187,593	57,595	381,245,188
	<u>Total Requirements</u>	381,187,593	57,595	381,245,188
Emergency Communications Fund				
<u>Resources</u>				
	All Other Revenues as Adopted	<u>250,000</u>	<u>74,143</u>	<u>324,143</u>
	<u>Total Resources</u>	250,000	74,143	324,143
<u>Requirements</u>				
	Materials & Supplies	<u>250,000</u>	<u>74,143</u>	<u>324,143</u>
	<u>Total Expenditures</u>	250,000	74,143	324,143
	<u>Total Requirements</u>	250,000	74,143	324,143
Federal-State Fund				
<u>Resources</u>				
	Beginning Working Capital	1,355,520	5,540,502	6,896,022
	All Other Revenues as Adopted	<u>240,035,584</u>	<u>(2,752,609)</u>	<u>237,282,975</u>
	<u>Total Resources</u>	241,391,104	2,787,894	244,178,997
<u>Requirements</u>				
	Personnel	128,472,197	173,973	128,646,170
	Materials & Supplies	112,584,867	2,613,921	115,198,788
	All Other Expenditures as Adopted	<u>334,040</u>	<u>0</u>	<u>334,040</u>
	<u>Total Expenditures</u>	241,391,104	2,787,894	244,178,998
	<u>Total Requirements</u>	241,391,104	2,787,894	244,178,998
Inmate Welfare Fund				
<u>Resources</u>				
	All Other Revenues as Adopted	<u>1,572,436</u>	<u>21,223</u>	<u>1,593,659</u>
	<u>Total Resources</u>	1,572,436	21,223	1,593,659
<u>Requirements</u>				
	Materials & Supplies	853,472	21,223	874,695
	All Other Expenditures as Adopted	<u>718,964</u>	<u>0</u>	<u>718,964</u>
	<u>Total Expenditures</u>	1,572,436	21,223	1,593,659
	<u>Total Requirements</u>	1,572,436	21,223	1,593,659

Special Operations Fund			
<u>Resources</u>			
All Other Revenues as Adopted	<u>8,226,617</u>	<u>83,270</u>	<u>8,309,887</u>
<u>Total Resources</u>	8,226,617	83,270	8,309,887
<u>Requirements</u>			
Materials & Supplies	2,563,882	83,270	2,647,152
All Other Expenditures as Adopted	<u>5,662,735</u>	<u>0</u>	<u>5,662,735</u>
<u>Total Expenditures</u>	8,226,617	83,270	8,309,887
<u>Total Requirements</u>	8,226,617	83,270	8,309,887
Risk Fund			
<u>Resources</u>			
All Other Revenues as Adopted	<u>99,412,389</u>	<u>12,776</u>	<u>99,425,165</u>
<u>Total Resources</u>	99,412,389	12,776	99,425,165
<u>Requirements</u>			
Materials & Supplies	72,467,957	12,776	72,480,733
All Other Expenditures as Adopted	<u>26,944,432</u>	<u>0</u>	<u>26,944,432</u>
<u>Total Expenditures</u>	99,412,389	12,776	99,425,165
<u>Total Requirements</u>	99,412,389	12,776	99,425,165

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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

Accounting Unit										Change		Description
Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Cost Center	WBS Element	Cost Element	Current Amount	Revised Amount	(Increase/Decrease)	
59	40-80	90000	40031A	30			48200-BWC	60355	0	6,994	6,994	0 Department Indirect
60										0		
61	19	1000		20		9500001000		50310		(2,869)	(2,869)	Indirect reimbursement rev in GF
62	19	1000		20		9500001000		60470		2,869	2,869	CGF Contingency expenditure
63										0		
64	40-90	1000	40040	30		409050		50370		(6,994)	(6,994)	Indirect dept reimbursement rev in G
65	40-90	1000	40040	30		409001		60000		6,994	6,994	Off setting dept expenditure in GF
66										0		
67	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	50170	-	(93,438)	(93,438)	IG-OP-Direct Fed
68	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	60110		59,213	59,213	Overtime
69	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	60130		21,287	21,287	Salary-Related
70	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	60140		5,921	5,921	Insurance
71	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	60350		2,351	2,351	Central Indirect
72	60-30	32295	60030	50			SOCOR.GRANT.SCAAP.2009	60355		4,667	4,667	Dept Indirect
73										0	0	
74	60-20	1000		50		604020		50370		(4,667)	(4,667)	Dept. Indirect
75	60-20	1000		50		604020		60240		4,667	4,667	Supplies
76										0		
77	19	1000		20		9500001000		50310		(2,351)	(2,351)	Indirect Revenue
78	19	1000		20		9500001000		60470		2,351	2,351	Contingency
79										0		
80	72-10	3500		20		705210		50316		(5,921)	(5,921)	Risk Fund
81	72-10	3500		20		705210		60330		5,921	5,921	Risk Fund
82										0		
83	60-50	1502	60060	50		601601		50000	-	(74,143)	(74,143)	BWC
84	60-50	1502	60060	50		601601		60200		68,575	68,575	Communications
85	60-50	1502	60060	50		601601		60350		1,865	1,865	Central Indirect
86	60-50	1502	60060	50		601601		60355		3,703	3,703	Dept Indirect
87										0		
											0	Total - Page 3
											0	GRAND TOTAL

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EXPENDITURES & REVENUES

Budget/Fiscal Year: 2010

Please show an increase in revenue as a negative value and a decrease as a positive value for consistency with SAP.

Accounting Unit										Change		Description
Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Cost Center	WBS Element	Cost Element	Current Amount	Revised Amount	Increase/ (Decrease)	
117	60-50	90000	60063	50			SOENF LETPP M&S BWC	60350		1,986	1,986	Central Indirect
118	60-50	90000	60063	50			SOENF LETPP M&S BWC	60355		3,942	3,942	Dept Indirect
119										0		
120	72-10	3500		20		705210		50316		(5,002)	(5,002)	Risk Fund
121	72-10	3500		20		705210		60330		5,002	5,002	Risk Fund
122										0		
123	60-20	1000		50		604020		50370		(11,919)	(11,919)	Dept. Indirect
124	60-20	1000		50		604020		60240		11,919	11,919	Supplies
125										0		
126	19	1000		20		9500001000		50310		(6,004)	(6,004)	Indirect Revenue
127	19	1000		20		9500001000		60470		6,004	6,004	Contingency
128												
129	40-47	23150	40013C	30			4CA54-1	50180	(247,282)	0	247,282	OCCF Crisis RN SGF
130	40-47	23150	40013C	30			4CA54-1	60160	247,282	0	(247,282)	Pass Through
131	40-47	20380	40013C	30			4CA54-2	50190	(156,441)	0	156,441	OCCF Crisis RN Fed
132	40-47	20380	40013C	30			4CA54-2	60160	156,441	0	(156,441)	Pass Through
133												
134	10-80	23400	10015	20			lpscc.ops	50000	0	(139,378)	(139,378)	
135	10-80	23400	10015	20			lpscc.ops	60170		110,587	110,587	
136	10-80	23400	10015	20			lpscc.ops	60240		25,000	25,000	
137	10-80	23400	10015	20			lpscc.ops	60350		3,791	3,791	Central Indirect 2.72%
138										0		
139	19	1000		20		9500001000		50310		(3,791)	(3,791)	
140	19	1000		20		9500001000		60470		3,791	3,791	
141										0		
142	30-45	90000	25020	40			ADSDIV30 BWC PDX	50000	0	(171,313)	(171,313)	Beginning Working Capital
143	30-45	90000	25020	40			ADSDIV30 BWC PDX	60160	0	171,313	171,313	Pass Through and Program Support
144										0		
										0	0	Total - Page 5
										0	0	GRAND TOTAL

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EXPENDITURES & REVENUES

Budget/Fiscal Year: 2010

Please show an increase in revenue as a negative value and a decrease as a positive value for consistency with SAP.

Accounting Unit													Change	
Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Cost Center	WBS Element		Cost Element	Current Amount	Revised Amount	Increase/ (Decrease)	Subtotal	Description
201	20-50	90000	25013	40			DD10 BWC CM 48-13		50000		(12,168)	(12,168)		Beg Working Capital
202	20-50	90000	25013	40			DD10 BWC CM 48-13		60000		9,709	9,709		Permanent
203	20-50	90000	25013	40			DD10 BWC CM 48-13		60130		1,780	1,780		Salary Related Exps
204	20-50	90000	25013	40			DD10 BWC CM 48-13		60140		679	679	0	Insurance Benefits
205														
206	20-50	90000	25014	40			DD10 BWC CM 48-14		50000		(279,026)	(279,026)		Beg Working Capital
207	20-50	90000	25014	40			DD10 BWC CM 48-14		60000		168,830	168,830		Permanent
208	20-50	90000	25014	40			DD10 BWC CM 48-14		60130		53,217	53,217		Salary Related Exps
209	20-50	90000	25014	40			DD10 BWC CM 48-14		60140		56,979	56,979	0	Insurance Benefits
210														
211	20-50	90000	25015	40			DD10 BWC CM 48-15		50000		(752,105)	(752,105)		Beg Working Capital
212	20-50	90000	25015	40			DD10 BWC CM 48-15		60000		384,474	384,474		Permanent
213	20-50	90000	25015	40			DD10 BWC CM 48-15		60130		116,648	116,648		Salary Related Exps
214	20-50	90000	25015	40			DD10 BWC CM 48-15		60140		106,089	106,089		Insurance Benefits
215	20-50	90000	25015	40			DD10 BWC CM 48-15		60170		96,602	96,602		Professional Services
216	20-50	90000	25015	40			DD10 BWC CM 48-15		60380		48,292	48,292	0	Intl Svc Data Processing
217														
218	20-50	90000	25015	40			DD10 BWC 45		50000		(1,991)	(1,991)		Beg Working Capital
219	20-50	90000	25015	40			DD10 BWC 45		60170		1,991	1,991	0	Professional Services
220														
221	20-50	90000	25015	40			DD10 BWC 47		50000		(115,253)	(115,253)		Beg Working Capital
222	20-50	90000	25015	40			DD10 BWC 47		60170		115,253	115,253	0	Professional Services
223														
224	20-50	90000	25015	40			DD10 BWC 56		50000		(35,917)	(35,917)		Beg Working Capital
225	20-50	90000	25015	40			DD10 BWC 56		60170		35,917	35,917	0	Professional Services
226														
227	20-50	90000	25015	40			DD10 BWC 57		50000		(3,200)	(3,200)		Beg Working Capital
228	20-50	90000	25015	40			DD10 BWC 57		60170		3,200	3,200	0	Professional Services
												0	0	Total - Page 8
												0	0	GRAND TOTAL

EXPENDITURES & REVENUES

Budget/Fiscal Year: 2010

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Accounting Unit													Change	
					Cost	WBS Element			Cost	Current	Revised	Increase/Decrease/	Description	
Line No.	Fund	Fund Center	Program #	Func. Area	Internal Order	Center			Element	Amount	Amount	(Decrease)	Subtotal	
229	90000	20-50	25015	40				DD10 BWC REG 157	50000	(245,000)	(286,664)	(41,664)		Beg Working Capital
230	90000	20-50	25015	40				DD10 BWC REG 157	60170	227,081	252,749	25,668		Professional Services
231	90000	20-50	25015	40				DD10 BWC REG 157	60350	0	8,199	8,199		Central Indirect
232	90000	20-50	25015	40				DD10 BWC REG 157	60355	0	7,797	7,797	0	Dept Indirect
233														
234	20-50	90000	25015	40				DD10 REG BWC LA	50000	(35,000)	(25,000)	10,000		Beg Working Capital
235	20-50	90000	25015	40				DD10 REG BWC LA	60170	35,000	25,000	(10,000)	0	Professional Services
236														
237	20-50	80001	25010	40				DD10 ADM LA	50190	(1,204,990)	(981,681)	223,309		IG - OP - Fed Thru St
238	20-50	80001	25010	40				DD10 ADM LA	60000	669,070	524,938	(144,132)		Permanent
239	20-50	80001	25010	40				DD10 ADM LA	60130	199,271	155,182	(44,089)		Salary Related Expsns
240	20-50	80001	25010	40				DD10 ADM LA	60140	157,194	122,106	(35,088)	0	Insurance Benefits
241														
242	20-50	81048	25010	40				DD10 PAR 48	50190	(362,609)	(103,513)	259,096		IG - OP - Fed Thru St
243	20-50	81048	25010	40				DD10 PAR 48	60000	171,148	17,561	(153,587)		Permanent
244	20-50	81048	25010	40				DD10 PAR 48	60130	53,979	5,513	(48,466)		Salary Related Expsns
245	20-50	81048	25010	40				DD10 PAR 48	60140	64,297	7,254	(57,043)	0	Insurance Benefits
246														
247	20-50	80001	25010	40				DD10 PAR LA	50190	551,321	861,543	310,222		IG - OP - Fed Thru St
248	20-50	80001	25010	40				DD10 PAR LA	60000	276,164	86,741	(189,423)		Permanent
249	20-50	80001	25010	40				DD10 PAR LA	60130	82,400	25,961	(56,439)		Salary Related Expsns
250	20-50	80001	25010	40				DD10 PAR LA	60140	87,132	22,772	(64,360)	0	Insurance Benefits
251														
252	20-50	81048	25012	40				DD10 ADULTS 48	50190	(2,701,149)	(2,570,862)	130,287		IG - OP - Fed Thru St
253	20-50	81048	25012	40				DD10 ADULTS 48	60000	1,346,041	1,294,062	(51,979)		Permanent
254	20-50	81048	25012	40				DD10 ADULTS 48	60130	401,225	386,162	(15,063)		Salary Related Expsns
255	20-50	81048	25012	40				DD10 ADULTS 48	60140	405,129	390,176	(14,953)		Insurance Benefits
256	20-50	81048	25012	40				DD10 ADULTS 48	60380	182,705	134,413	(48,292)	0	Intl Svc Data Processing
												0	0	Total - Page 9
												0	0	GRAND TOTAL

Change

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