

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF MULTNOMAH COUNTY

In the Matter of Revising Procedures to) RESOLUTION
Manage Requests for Appropriation Trans-) 92-44
fers from the General Fund Contingency)

WHEREAS, current Board policy on Contingency requests is incorporated in Resoution 89-93.

WHEREAS, the Board has been asked to fund some items from contingency without knowing from the Budget office whether those requests could be accommodated within existing Departmental budgets.

THEREFORE, BE IT RESOLVED, that the Board will use the following guidelines in considering requests for funding from the Contingency Account:

1). Approve no contingency requests for purposes other than a "one-time-only" allocation.

2). Fund any costs related to labor contract settlements that exceed the budgeted reserves for that purposes with reductions in base-line budgets or increases in continuing revenues.

3). Limit contingency funding to the following:

(a). Emergency situations which, if left unattended, will jeopardize the health and safety of the community, OR

(b). Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies, OR

(c). Expenditures covered by unanticipated revenues not classifiable as grants.

AND

(d). Expenditures cannot be accommodated by the existing departmental budget, and

(e) The expenditure is consistent with the existing departmental work plan.

BE IT FURTHER RESOLVED, that the following procedures shall apply to requests for transfers from General Fund Contingency.

1). Requests will be reviewed on a quarterly basis, normally in October, January, April, and June.

2). In special circumstances, emergency requests for transfers from the General Fund Contingency Account may be considered without waiting for the next regular quarterly review. Examples of special circumstances include:

a). need for emergency repairs (e.g. to repair a failing bridge)

b). to pay a judgment or settlement that is accruing interest, if no other source of funds is available for payment.

3). The official requesting the transfer shall complete an informational form, to be supplied by the Board, and submit the form at the same time as the transfer request. The form requires, but is not limited to, the following information.

(a). whether the expenditure for which the transfer is sought has been included in any annual budget request during the last five years. If the expenditure has been part of the budget request during the last five years, the reasons for denial of the request shall be described.

(b). an explanation of why the requested expenditure cannot be handled through the annual budget process.

(c). a statement as to why under-expended line items in the department requesting the transfer are not available for transfer within that department's budget to cover the unanticipated costs.

(d). a description of any revenues or cost savings that would result from the requested expenditure.

(e). if an emergency request for a transfer is made without waiting for a quarterly review, the request must describe in detail the costs or risks that would be incurred by waiting for the next quarterly review.

4). All requests for Contingency Account transfer shall be submitted to the Chair of the Board. The Chair shall forward the requests to the Board.

5). At the informal Board meeting when the Board reviews each set of quarterly requests for Contingency account transfers, the Planning and Budget Office shall submit to the Board a report explaining:

- (a). the use of the Contingency Account during the current fiscal year
- (b). the effect of the proposed transfers
- (c). the relationship of the Contingency Account to the next year's projected revenues
- (d). the department's current projected spending for the year, and any other information deemed useful.
- (e). whether the proposed requests can be accommodated within the existing departmental budgets
- (f). whether the proposed requests are consistent with the existing departmental work plans

The purpose of this report is to place Contingency Account transfers in the context of the overall budget process.

6). At the informal Board meeting preceding the meeting when the Board acts on the quarterly requests for transfer from the Contingency Account, the Board shall review the requests and make a preliminary determination which category for contingency use applies to each request.

BE IT FURTHER RESOLVED, that this resolution replaces the Resolution, #89-93.

ADOPTED THIS 2nd DAY OF APRIL, 1992

BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

By Gladys McCoy
Gladys McCoy, Chair



John L. DeBay
Laurence Kressel, County Counsel