



**MULTNOMAH COUNTY
AGENDA PLACEMENT REQUEST
BUDGET MODIFICATION**

(Revised: 8/18/11)

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # R-6 DATE 6/5/14
MARINA BAKER, ASST BOARD CLERK

Board Clerk Use Only

Meeting Date: 6/5/14
Agenda Item #: R.6
Est. Start Time: 10:15 am
Date Submitted: 5/28/14

Agenda Title: FY 2014 Supplemental Budget Modification #1 to Appropriate Beginning Working Capital and Adjust Various Other Funds

Note: For all other submissions (i.e. Notices of Intent, Ordinances, Resolutions, Orders or Proclamations) please use the APR short form.

Requested Meeting Date: June 5, 2014 **Time Needed:** 30 minutes
Department: Dept. of County Management **Division:** Budget
Contact(s): Christian Elkin, Karyne Kieta Budget Director
Phone: 503-988-3312 **Ext.** 87689 **I/O Address:** 503/531
Presenter Name(s) & Title(s): Christian Elkin, Principal Budget Analyst

General Information

1. What action are you requesting from the Board?

The Budget Office requests approval of Supplemental Budget #1 to appropriate \$1.9 million in unplanned Beginning Working Capital and to make various fund adjustments to ensure the County's compliance with Oregon Budget Law.

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 three County funds.

Appropriating Beginning Working Capital

Beginning Working Capital represents the difference between revenues and expenditures in a fiscal year. When added to the following year's budget, BWC becomes a one-time resource for County programs. The FY 2014 Budget included *estimated* BWC, but there

was a difference between the amount that was budgeted and the amount that remained at year-end. Total BWC being added is \$1.9 million. The three funds adding BWC are:

Federal State Fund (1505)	1,453,236
Inmate Welfare (1513)	28,509
Justice Services Special Ops (1516)	<u>397,831</u>
Total BWC	1,879,576

The BWC will be spent on the following services:

- \$115,460 (DCHS-Aging and Disability Services) – to provide additional case management and advocacy services.
- \$1,335,838 (DCHS-Mental Health Services) - the additional revenue received from the State Mental Health Grant (SMHG) under the new Flex-Funding model from Oregon Health Authority (OHA). Services include Mental Health Residential Services, Adult Mental Health Initiative, Children’s Mental Health Wraparound, Adult Addictions Treatment Continuum, Addictions Detox and Post Detox Housing, Family & Youth Addictions Treatment Continuum, and the Family Involvement Team.
- \$139,177 (MCSO – Special Investigations Unit) – this funding is restricted to the purchase of supplies and equipment necessary for the enforcement of laws relating to the unlawful delivery, distribution, manufacture, or possession of controlled substances
- \$135,521 (MCSO – Concealed Handgun Licensing) – funds are used to support additional temporary personnel costs due to the workload increases.
- \$153,580 (MCSO) – various other services and programs

Adjustments to Various Other Funds

In addition to appropriating the BWC, this supplemental budget also adjust various funds to ensure compliance with Oregon Budget Law and align the budget with actual revenues and expenditures.

General Fund (1000) – increases by \$2,030,876 for the following:

- *Cascadia State Loan Payment* \$600,000
 In May of 2008 the County and State of Oregon jointly agreed to provide Cascadia Behavior Health Inc (CBH) with a \$2.5 million loan (to mature in September 2021) to stabilize operational services and to provide CBH with the necessary time to make business changes to improve its financial situation. Under the terms of the agreement the total loan was \$1.5 million with the County providing 60% of the loan and the State providing 40%. The County received the payment in December of 2013, of which 40% \$600,000 will be paid to the State.
- *Tax Title Program (72038)* \$1,400,000
 This program is responsible for the management, maintenance and disposition of the County’s tax foreclosed property inventory. Properties are sold at public auction and by entering into private sales with adjacent owners. This action increases the budget

based on the fall auction sales and additional spring sale estimate (auctions sales, repurchases, and private part sales). At the end of every budget year, the tax foreclosed property revenues are totaled, operating expenses and set asides are accounted for and the balance of revenue is disbursed or passed through to taxing districts.

- *Increased Indirect resulting from revenue increases in other funds* \$30,875

County School Fund (1506) – increases the fund by \$60,000 which is more than 10% of the adopted budget. At the time of adoption, the federal timber payments were expected to expire. Post adoption, the federal government approved a one-year extension to the Secure Rural Schools & Community Self-Determination Act in the fall of 2013. This action adds the new revenue to the County School Fund, all of which will be passed through to local schools for their operations.

Animal Control Fund (1508) – increases by \$62,000 from public donations to support animal healthcare and veterinary services. The donations will be used for items such as temporary veterinary services and supplies. This funding is one-time-only and will be used to enhance existing services.

Asset Replacement Revolving Fund (2503) – decreases by \$250,000. In FY 2014, \$250,000 of savings based on an anticipated debt refinancing of County Full Faith and Credit Obligation Series 2014 was budgeted to provide funding for new Asset Replacement Revolving Fund. The revolving fund is intended to provide short term (no more than 5 year) internal loans for capital asset replacements that are not accounted for in other County asset replacement programs. The Chief Financial Officer establishes criteria for use of funds and repayment. The debt refinancing planned for FY 2014 was postponed (instead occurring in FY 2015) resulting in budget shortage of \$250,000 in Debt Retirement Fund (under principal) and postponing funding to Asset Replacement Revolving Fund.

This action restores the principal budgeted under Debt Retirement Fund (2002) by \$250,000 and the budgeted cash transfer (to Asset Replacement Revolving Fund) is reduced by \$250,000. There are no operational impacts because there are no planned projects for this fund in FY 2014.

Risk Management Fund (3500) – increases by \$8,494 due to increases in temporary and overtime expenses in other funds.

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

Adding BWC: There is an increase in one-time revenues and expenditures of \$1.9 million. This increase takes place in a variety of programs and departments as detailed above. Once the funds are expended, services will return to their original level.

Adjustments to Various Funds – this action affects five funds as detailed above. The increases in the General Fund and the County School Fund have limited financial impact to the County nearly all of the funds are passed through to other governmental entities. The increases in appropriations allow us to pass through 100% of the funding without overspending the appropriation.

Animal Services will be temporarily enhanced until donation funding is exhausted. Additionally, there is no financial impact from restoring the principal payment in the Debt Retirement Fund since no projects were planned for FY 2015.

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

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 resources on the same programs.

These actions allow the County to comply with our intergovernmental agreements and avoid violating Oregon Budget Law.

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

This supplemental budget modification was noticed in the *Oregonian* on May 21, 2014. This met the notification requirements per Oregon budget law of appearing in the *Oregonian* at least 5 days before, but not more than 30 days before this hearing.

Budget Modification

If the request is a **Budget Modification**, please answer **all** of the following in detail:

- **What revenue is being changed and why? If the revenue is from a federal source, please list the Catalog of Federal Assistance Number (CFDA).**

Beginning Working Capital is increasing \$1,879,576 to appropriate unbudgeted amounts in FY 2014. **Governmental Shared General Resources** are increasing \$60,000 due to one-time payments from Secure Rural Schools & Community Self-Determination Act for County schools. The **General Fund** is increasing by \$2,030,876. The **Animal Services Fund** is increasing by \$62,000 due to one-time-only donations. The cash transfer to the **Asset Replacement Revolving Fund** is decreased by \$250,000.

Central and Departmental Indirect are increasing by a combined \$30,875.

Risk Fund revenue is increasing by \$8,494.

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

Below is a table showing the increases and decreases in budget by Program Offer:

Prog. #	Dept.	Program Name	Change Amount
10024	NOND	County School Fund	60,000
25000A	DCHS	Director's Office - Cascadia Loan Payment to State	600,000
25020	DCHS	ADS Access & Early Intervention Services	95,534
25060	DCHS	Mental Health Residential Services	318,335
25061	DCHS	Adult Mental Health Initiative (AMHI)	400,000
25068	DCHS	Multnomah Wraparound	2,268
25080	DCHS	Adult Addictions Treatment Continuum	184,234
25085	DCHS	Addiction Services Gambling Treatment & Prevention	25,805
25098	DCHS	Family Involvement Team	93,817
25094	DCHS	Family & Youth Addictions Treatment Continuum	287,625
25098	DCHS	Family Involvement Team	23,754
60039	MCSO	MCSO Corrections Work Crews	66,072
60040	MCSO	MCSO MCDL Core Jail & 4th Floor	960
60045	MCSO	MCSO Inmate Welfare	28,509
60063	MCSO	MCSO Patrol	9,938
60067	MCSO	MCSO Special Investigations Unit	139,177
60069	MCSO	MCSO Alarm Program	48,101
60070	MCSO	MCSO Concealed Handgun Permits	135,521
72020	DCM	Risk Fund - Benefits	8,494
72038	DCM	DART Tax Title	1,400,000
91007	DCS	Animal Services Animal Care	62,000
78006A	DCA	Facilities Capital Improvement Fund	(250,000)
Various	County	County Departmental and Central Indirect	<u>30,875</u>
Total Change			3,771,019

- **What do the changes accomplish?**
The changes appropriate unbudgeted BWC in FY 2014 and brings the County into full compliance with Oregon Budget Law
- **Do any personnel actions result from this budget modification? Explain.**
There is no net increase or decrease in FTE as a result of this modification.
- **If a grant, is 100% of the central and department indirect recovered? If not, please explain why.**
Indirect is recovered where applicable for the BWC.
- **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?**
The BWC is one-time-only funding. The functions that it funds are not identified as ongoing. The County School Fund and General Fund payments are pass through with no ongoing impacts.
- **If a grant, what period does the grant cover? When the grant expires, what are funding plans? Are there any particular stipulations required by the grant (i.e. cash match, in kind match, reporting requirements etc)?**

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.

Required Signature

Elected Official

or Dept Director: Karyne Kieta /s/

Date: 5/28/14

Budget Analyst: Shaun Coldwell

Date: 5/28/14

FY 2014 SUPPLEMENTAL BUDGET MESSAGE

Supplemental Budget

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THE DOCUMENT

The document consists of two sections:

1. The budget message explaining the reasons for the changes proposed, and
2. A section of detailed estimates and descriptions for those actions resulting in changes in expenditures.

OVERVIEW AND REASONS FOR CHANGES

A Supplemental Budget is the vehicle allowed by ORS Chapter 294 for the Board to address changes in financial conditions that were not anticipated at the time the budget was adopted. The law allows a jurisdiction to prepare a supplemental budget to make additional appropriations after publishing a summary of the supplemental budget and holding a public hearing. This public notification of this supplemental budget was published in the *Oregonian* on May 21, 2014.

There are a few routine changes that result from this Supplemental Budget. The following describes the changes.

Appropriating Beginning Working Capital

Beginning Working Capital (BWC) represents the difference between revenues and expenditures in a fiscal year. When added to the following year's budget, BWC becomes a one-time resource for County programs. The FY 2014 Adopted Budget included estimated BWC, but there was a difference between the amount that was budgeted and the amount that remained at year-end due to the timing of budget preparation and when the County officially closes the books for the previous year. The net change to the FY 2014 BWC is an addition of \$1.9 million in the following funds:

Federal State Fund (1505)	\$1,453,236
Inmate Welfare (1513)	28,509
Justice Services Special Ops (1516)	<u>397,831</u>
Beginning Working Capital	\$1,879,576

Beginning Working Capital is considered to be one-time-only use. The revenues and expenditures in these funds are requested for the following programs.

Prog. #	Program Name	Dept.	FY 2014 Beginning Working Capital
Federal/State Program Fund (1505)			
25020	ADS Access & Early Intervention Services	DCHS	115,460
25060	Mental Health Residential Services	DCHS	318,335
25061	Adult Mental Health Initiative (AMHI)	DCHS	400,000
25068	Multnomah Wraparound	DCHS	2,268
25080	Adult Addictions Treatment Continuum	DCHS	184,234
25085	Addiction Services Gambling Treatment & Prevention	DCHS	25,805
25098	Family Involvement Team	DCHS	93,817
25094	Family & Youth Addictions Treatment Continuum	DCHS	287,625
25098	Family Involvement Team	DCHS	23,754
60063	MCSO Patrol	MCSO	1,938
Inmate Welfare Fund (1513)			
60045	MCSO Inmate Welfare	MCSO	28,509
Justice Services Special Operations Fund (1516)			
60039	MCSO CERT/CNT	MCSO	960
60040	MCSO Corrections Work Crews	MCSO	66,072
60063	MCSO Patrol	MCSO	8,000
60067	MCSO Special Investigations Unit	MCSO	139,177
60069	MCSO Alarm Program	MCSO	48,101
60070	MCSO Concealed Handgun Permits	MCSO	<u>135,521</u>
Total			1,879,576

These items affect FY 2014 only. Adding the BWC increases one-time revenues and expenditures by \$1.9 million in FY 2014. Once the funds are expended, services will return to their original level.

The following provides a brief description of how the BWC will be expended by program in FY 2014.

Department of County Human Services

Aging and Disability Services

Access and Early Intervention Services (25020)

\$115,460

The BWC results from multiple funding sources including the City of Portland, Department of Veterans Affairs, and U.S. Department of Agriculture. The increase will have a small impact on case management; transportation coordination; homecare community engagement; and advocacy services. The division will use the BWC prior to using more restricted funding sources and when possible prior to County General Fund to support activities across the above mentioned service. In addition, \$19,926 of County General Fund (CGF) will be returned to the CGF Contingency from the mid-year rebalance, as part of the BWC is available for meals to the elderly and disabled.

Mental Health Services**\$1,335,838**

Mental Health and Addiction Services Division's FY 2014 Beginning Working Capital (BWC) will increase in total by \$1,335,838. This BWC is additional revenue received from the State Mental Health Grant (SMHG) under the new Flex-Funding model from Oregon Health Authority (OHA). Historically, these funds have not been available and have been held pending settlement with OHA after the close of the state's biennium. However, under the new Flex-Funding model OHA determined that the funds received would not be subject to settlement and were to be used in conjunction with current biennium funds to enhance and support the current ongoing services.

- *Mental Health Residential Services (25060)* \$318,335
 - \$188,335 to purchase medication, rent assistance, and other direct assistance support for approximately 20 individuals currently on the verge of crisis.
 - \$150,000 will develop increased support and supportive housing for approximately 14 individuals stepping down from structured residential support.
 - \$30,000-temporary expenses to increase client outreach for approximately 50 Mental Health Court participants.
 - \$10,000 for operational costs in the Call Center to replace outdated equipment/furnishings.
 - \$10,000 to develop and purchase promotional/advertising to decrease the stigma surrounding individuals with mental health illnesses and increase community awareness and support.

- *Adult Mental Health Initiative (25061)* \$400,000
Funding supports approximately 60 slots of transitional housing to move clients out of hospitals and onto more permanent care.

- *Children's Mental Health Wraparound (25068)* \$2,268
Used to offset operating expenses, such as supply costs.

- *Adult Addictions Treatment Continuum (25080)* \$184,234
Funds will be contracted for Family Recovery Services and will back fill for the loss of federal grant funding in FY 2013.

- *Addiction Services Gambling Treatment and Prevention (25085)* \$25,805
Funding will be contracted to current providers to be utilized in conjunction with current contracts to enhance current service levels.

- *Family Involvement Team (25098)* \$93,817
Funding will be used to back-fill OHA's funding reduction to Intensive Treatment and Recovery Services (ITRS) that were based on OHA's estimated projections of the shift of individuals being served under the new Oregon Health Plan.

- *Family & Youth Addictions Treatment Continuum (25094)* \$287,625
Funding will be contracted to current providers to be utilized in conjunction with current contracts to enhance current service levels.

- *Family Involvement Team (25098)* \$23,754
Funding will be contracted to current providers to back-fill for reduced funding to residential and outpatient services based on OHA's estimated projections of the shift of individuals being served under the new Oregon Health Plan.

Multnomah County Sheriff's Office

MCSO Patrol (60063)

\$9,938

- Law Enforcement Terrorism Prevention Program increasing by \$1,938. This grant funds anti-terrorism training for personnel.
- Hazardous Materials (HazMat) funding in the amount of \$8,000. This funding is from the Oregon Fire Marshal. This funding is limited for specified HazMat Training activities.

Inmate Welfare Fund (60045)

\$28,509

The Inmate Welfare fund is an inmate trust fund used for the benefit of Multnomah County inmates. Through the profits of commissary items, telephone usage, and other sources, the Inmate Welfare fund provides direct services and products that otherwise might not be funded for the benefit of the inmates.

Alarms Ordinance Unit (60069)

\$48,101

Any surplus from the previous year is to be returned to each jurisdiction proportionate to the percentage of permit holders within each respective jurisdiction.

Special Investigations Unit (60067)

\$139,177

These funds are civil forfeitures resulting from completed drug cases investigated by our Special Investigations Unit. The forfeitures result from cash, vehicles, and other property taken during drug seizures and shared with the federal government. This funding is restricted to the purchase of supplies and equipment necessary for the enforcement of laws relating to the unlawful delivery, distribution, manufacture, or possession of controlled substances and currency for undercover law enforcement operations.

Corrections Emergency Response Team (60039)

\$960

This donation is for the purchase of safety gear for the members of the CERT Team.

Inmate Work Crews (60038)

\$66,072

These funds are the result of revenues generated by inmate work crew services to various organizations and agencies both inside and outside of the county. These funds are to be used to offset Inmate Work Crew expenditures during the year.

Concealed Handgun Licensing (60070)

\$135,521

These funds are generated by Concealed Handgun Licensing fees charged for the background check and handgun safety class required to receive a concealed handgun license. These funds are to be used to support additional temporary personnel costs due to the workload within this unit. This unit has experienced a high increase in concealed handgun licensing during the last 2-3 years due to various high profile national events.

Federal/State Fund (1505)	FY 2014		
	Adopted Budget	This Action	Revised Budget
Resources			
Beginning Working Capital	2,612,768	1,453,236	4,066,004
<u>All Other Revenues as Adopted</u>	<u>227,830,290</u>	<u>-</u>	<u>227,830,290</u>
Total Resources	230,443,058	1,453,236	231,896,294
Requirements			
Contractual Services	71,838,382	1,399,030	73,237,412
Materials and Services	39,933,628	22,407	39,956,035
Personnel Services	117,147,123	31,799	117,178,922
Capital	420,631	-	420,631
<u>All Other Expenditures as Adopted</u>	<u>1,103,294</u>	<u>-</u>	<u>1,103,294</u>
Total Requirements	230,443,058	1,453,236	231,896,294

Inmate Welfare Fund (1513)	FY 2014		
	Adopted Budget	This Action	Revised Budget
Resources			
Beginning Working Capital	50,000	28,509	78,509
<u>All Other Revenues as Adopted</u>	<u>1,279,229</u>	<u>-</u>	<u>1,279,229</u>
Total Resources	1,329,229	28,509	1,357,738
Requirements			
Materials and Services	656,908	-	656,908
<u>All Other Expenditures as Adopted</u>	<u>672,321</u>	<u>28,509</u>	<u>700,830</u>
Total Requirements	1,329,229	28,509	1,357,738

Justice Special Operations Fund (1516)	FY 2014		
	Adopted Budget	This Action	Revised Budget
Resources			
Beginning Working Capital	118,864	397,831	516,695
Licenses and Fees	2,728,657	-	2,728,657
<u>All Other Revenues as Adopted</u>	<u>3,468,715</u>	<u>-</u>	<u>3,468,715</u>
Total Resources	6,316,236	397,831	6,714,067
Requirements			
Contractual Services	373,864	102,633	476,497
Materials and Services	830,094	158,139	988,233
Personnel Services	5,102,278	137,059	5,239,337
Capital	10,000	-	10,000
Total Requirements	6,316,236	397,831	6,714,067

Fund Level Changes:

The following details fund level changes that are not the result of increasing the Beginning Working Capital in a particular fund.

General Fund (1000) increases \$2,030,876. The fund accounts for and reports all financial operations of the County which are not accounted for and reported in another fund. The increases are due to the following:

- *Cascadia State Loan Payment* *\$600,000*
 In May of 2008 the County and State of Oregon jointly agreed to provide Cascadia Behavior Health Inc (CBH) with a \$2.5 million loan (to mature in September 2021) to stabilize operational services and to provide CBH with the necessary time to make business changes to improve its financial situation. Under the terms of the agreement the total loan was \$1.5 million with the County providing 60% of the loan and the State providing 40%.

Cascadia Behavior Health has made rapid business changes which expedited the improvement of its financial solvency and stability. CBH requested that the County accept a lump sum payment of \$1.5 million as a prepayment of the full amount of principal balance and accrued interest. The County received the payment in December of 2013, of which 40% \$600,000 will be paid to the State. The County retains \$900,000 which will be available as a one-time-only General Fund resource in FY 2015. The payment received extinguishes debt outstanding and means we received full payment eight years sooner than expected.
- *Tax Title Program (72038)* *\$1,400,000*
 This program within the Division of Assessment, Recording and Taxation (DART), is responsible for the management, maintenance and disposition of the County's tax foreclosed property inventory. Properties are sold at public auction and by entering into private sales with adjacent owners. This action increases the budget based on the fall auction sales and additional spring sale estimate (auctions sales, repurchases, and private part sales). The goal of the program is to reinstate tax foreclosed properties to the tax roll or public use. At the end of every budget year, the tax foreclosed property revenues are totaled, operating expenses and set asides are accounted for and the balance of revenue is disbursed or passed through to taxing districts.
- *Increased Indirect resulting from revenue increases in other funds* *\$30,875*
- *ADS Mid-Year Rebalance Repayment¹* *\$0*
 \$19,926 of County General Fund (CGF) will be returned to contingency from the mid-year rebalance, as part of the BWC that is available in Aging and Disability Services can be used to fund meals to the elderly and disabled.

¹ There is not a financial impact resulting from this action. It is a transfer of General Funds.

General Fund (1000)	FY 2014		
	Adopted Budget	This Action	Revised Budget
Resources			
Beginning Working Capital	55,781,575	-	55,781,575
Internal Service Reimbursement	11,174,861	8,583	11,183,444
Departmental Indirect Revenue	11,534,630	22,293	11,556,923
<u>All Other Revenues as Adopted</u>	<u>390,225,953</u>	<u>2,000,000</u>	<u>392,225,953</u>
Total Resources	468,717,019	2,030,876	470,747,895
Requirements			
Contractual Services	74,055,819	1,980,074	76,035,893
Materials and Services	68,675,165	22,293	68,697,458
Personnel Services	270,958,555		270,958,555
Capital	106,994		106,994
Contingencies, Transfers & Unapprop. Balance	<u>54,950,486</u>	<u>28,509</u>	<u>54,978,995</u>
Total Expenditures	468,747,019	2,030,876	470,777,895

County School Fund (1506) increases \$60,000. This special revenue fund accounts for Forest Reserve yield revenues received from the State. Expenditures are restricted per ORS 328.005 -328.030 for distribution to County School districts. In the fall of 2013, Congress passed a one year reauthorization of the Secure Rural Schools and Community Self Determination Act as part of HR 527 Helium Stewardship Act. In October 2013, the Board passed Resolution 2013-149 signaling to the Federal Government that the County will participate in the program. Unless reauthorized, this will be the last year of payments.

The \$60,000 increase will be passed thru to all of the schools districts in Multnomah County based on enrollment. District include: Riverdale, Corbett, Parkrose, Centennial, David Douglas, Gresham-Barlow, Reynolds, and Portland Public.

This increase requires a supplemental budget because the fund is increasing by more than 10% from the adopted budget.

County School Fund (1506)	FY 2014		
	Adopted Budget	This Action	Revised Budget
Resources			
Government Shared General Resources	20,000	60,000	80,000
<u>All Other Revenues as Adopted</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources	20,000	60,000	80,000
Requirements			
Contractual Services	<u>20,000</u>	<u>60,000</u>	<u>80,000</u>
Total Requirements	20,000	60,000	80,000

Animal Control Fund (1508) increases \$62,000. This special revenue fund accounts for revenues from dog and cat licenses and animal control fees per ORS 609.060(3). Cash transfers are made to the General Fund for animal control activities. The fund also contains donations that are restricted by the donors to be used for particular programs or projects related to Animal Services.

In FY 2014, Animal Services received a higher level of donations from the public to support our animal health care and veterinary services. The largest donation was \$50,000 from the Morgovic Family Trust. The generosity of the public has made more resources available than were anticipated in the adopted budget. The donations will be used for items such as temporary veterinary services and supplies. This funding is one-time-only and will be used to enhance existing services.

Animal Control Fund (1508)	FY 2014 Adopted Budget	This Action	Revised Budget
Resources			
Beginning Working Capital	504,962	-	504,962
<u>All Other Revenues as Adopted</u>	<u>1,922,500</u>	<u>62,000</u>	<u>1,984,500</u>
Total Resources	2,427,462	62,000	2,489,462
Requirements			
Contractual Services	124,000		124,000
Materials and Services	198,789		198,789
Personnel Services	249,866	62,000	311,866
<u>All Other Expenditures as Adopted</u>	<u>1,854,807</u>	<u>-</u>	<u>1,854,807</u>
Total Requirements	2,427,462	62,000	2,489,462

Asset Replacement Revolving Fund (2503) decreases by \$250,000. This fund accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

In FY 2014, \$250,000 of savings based on an anticipated debt refinancing of County Full Faith and Credit Obligation Series 2014 was budgeted to provide funding for new Asset Replacement Revolving Fund. The revolving fund is intended to provide short term (no more than 5 year) internal loans for capital asset replacements that are not accounted for in other County asset replacement programs. The Chief Financial Officer establishes criteria for use of funds and repayment. The debt refinancing planned for FY 2014 was postponed (instead occurring in FY 2015) resulting in budget shortage of \$250,000 in Debt Retirement Fund (under principal) and postponing funding to Asset Replacement Revolving Fund.

Based on analyst estimates, the refinancing will result in savings of 8%-10% or approximately \$1.8 to \$2.2 million, based on the remaining principal and estimated interest rates. Savings beyond the use in Asset Replacement Revolving Fund will be used to reduce service reimbursements that are scheduled to cover debt service payments beginning in FY 2015. Any remaining savings beyond two purposes can be returned to general fund.

This action restores the principal budgeted under Debt Retirement Fund (2002) by \$250,000 and the budgeted cash transfer (to Asset Replacement Revolving Fund) is reduced by \$250,000. There are no operational impacts because there are no planned projects for this fund in FY 2014.

	FY 2014		
	Adopted Budget	This Action	Revised Budget
Capital Debt Retirement Fund (2002)			
Resources			
Beginning Working Capital	4,803,525	-	4,803,525
Internal Service Reimbursement	17,303,844	-	17,303,844
<u>All Other Revenues as Adopted</u>	<u>350,800</u>	<u>-</u>	<u>350,800</u>
Total Resources	22,458,169	-	22,458,169
Requirements			
Unappropriated balance	1,452,487	-	1,452,487
<u>All Other Expenditures as Adopted</u>	<u>21,005,682</u>	<u>-</u>	<u>21,005,682</u>
Total Requirements	22,458,169	-	22,458,169
Asset Replacement Revolving Fund (2503)			
Resources			
Beginning Working Capital	-	-	-
<u>All Other Revenues as Adopted</u>	<u>476,000</u>	<u>(250,000)</u>	<u>226,000</u>
Total Resources	476,000	(250,000)	226,000
Requirements			
Capital	476,000	(250,000)	226,000
<u>All Other Expenditures as Adopted</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Requirements	476,000	(250,000)	226,000

Risk Management Fund (3500) increases \$8,494. This fund accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance. The increase is due to increases in temporary and overtime expenses in other funds.

	FY 2014		
	Adopted Budget	This Action	Revised Budget
Risk Fund (3500)			
Resources			
Medical/Dental Service Reimbursement	93,721,877	8,494	93,730,371
<u>All Other Revenues as Adopted</u>	<u>49,757,000</u>	<u>-</u>	<u>49,757,000</u>
Total Resources	143,478,877	8,494	143,487,371
Requirements			
Materials and Services	90,091,013	8,494	90,099,507
<u>All Other Expenditures as Adopted</u>	<u>53,396,358</u>	<u>-</u>	<u>53,396,358</u>
Total Requirements	143,487,371	8,494	143,495,865

Budget Modification ID: **FY 2014 Supplemental-01**

EXPENDITURES & REVENUES

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Budget/Fiscal Year: 2014

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
1	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	50000	(5,000)	(6,938)	(1,938)	Beginning Working Capital
2	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	60110	3,043	4,223	1,180	Overtime
3	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	60130	1,300	1,804	504	Salary-Related
4	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	60140	297	412	115	Insurance
5	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	60350	100	139	39	Central Indirect
6	60-50	90000	60063	50				SOENF.LETTP.M&S.BWC	60355	260	360	100	Dept Indirect
7													
8	60-30	1513	60045	50			601381		50000	(50,000)	(78,509)	(28,509)	Beginning Working Capital
9	60-30	1513	60045	50			601381		60170	37,730	64,184	26,454	Professional Svcs
10	60-30	1513	60045	50			601381		60350	11,442	12,013	571	Central Indirect
11	60-30	1513	60045	50			601381		60355	29,718	31,202	1,484	Dept Indirect
12													
13	60-50	1516	60069	50			601774		50000	0	(48,101)	(48,101)	Beginning Working Capital
14	60-50	1516	60069	50			601774		60160	40,537	85,170	44,633	Pass-Thru
15	60-50	1516	60069	50			601774		60350	4,209	5,173	964	Central Indirect
16	60-50	1516	60069	50			601774		60355	10,932	13,436	2,504	Dept Indirect
17													
18	60-50	1516	60063	50				SOENF.HZT3	50000	0	(8,000)	(8,000)	Beginning Working Capital
19	60-50	1516	60063	50				SOENF.HZT3	60260	6,496	13,920	7,424	Travel & Training
20	60-50	1516	60063	50				SOENF.HZT3	60350	140	300	160	Central Indirect
21	60-50	1516	60063	50				SOENF.HZT3	60355	364	780	416	Dept Indirect
22													
23	60-50	1516	60067	50				SOSIU3.4	50000	0	(139,177)	(139,177)	Beginning Working Capital
24	60-50	1516	60067	50				SOSIU3.4	60170	0	8,000	8,000	Professional Svcs
25	60-50	1516	60067	50				SOSIU3.4	60190	0	1,000	1,000	Utilities
26	60-50	1516	60067	50				SOSIU3.4	60200	0	5,000	5,000	Communications
27	60-50	1516	60067	50				SOSIU3.4	60240	0	115,143	115,143	Supplies
28	60-50	1516	60067	50				SOSIU3.4	60350	1,804	4,593	2,789	Central Indirect
29	60-50	1516	60067	50				SOSIU3.4	60355	4,685	11,930	7,245	Dept Indirect
											0	0	Total - Page 1
											0	0	GRAND TOTAL

EXPENDITURES & REVENUES

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Budget/Fiscal Year: 2014

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
30	60-30	1516	60038	50				SOCOR.CERT.DONATION	50000	0	(960)	(960)	Beginning Working Capital
31	60-30	1516	60038	50				SOCOR.CERT.DONATION	60240	0	891	891	Supplies
32	60-30	1516	60038	50				SOCOR.CERT.DONATION	60350	0	19	19	Central Indirect
33	60-30	1516	60038	50				SOCOR.CERT.DONATION	60355	0	50	50	Dept Indirect
34													
35	60-30	1516	60039	50			601427		50000	0	(66,072)	(66,072)	Beginning Working Capital
36	60-30	1516	60039	50			601427		60110	0	33,213	33,213	Overtime
37	60-30	1516	60039	50			601427		60120	0	7,000	7,000	Premium
38	60-30	1516	60039	50			601427		60130	184,412	201,587	17,175	Salary-Related
39	60-30	1516	60039	50			601427		60140	119,934	123,855	3,921	Insurance
40	60-30	1516	60039	50			601427		60350	17,344	18,668	1,324	Central Indirect
41	60-30	1516	60039	50			601427		60355	45,047	48,486	3,439	Dept Indirect
42													
43	60-50	1516	60070	50			601775		50000	0	(135,521)	(135,521)	Beginning Working Capital
44	60-50	1516	60070	50			601775		60100	27,911	95,125	67,214	Temporary
45	60-50	1516	60070	50			601775		60135	2,331	7,943	5,612	Non Base Fringe
46	60-50	1516	60070	50			601775		60145	1,214	4,138	2,924	Non Base Insurance
47	60-50	1516	60070	50			601775		60160	30,000	80,000	50,000	Pass-Thru
48	60-50	1516	60070	50			601775		60350	6,714	9,430	2,716	Central Indirect
49	60-50	1516	60070	50			601775		60355	17,439	24,494	7,055	Dept Indirect
50													
51	60-20	1000	60010	50			604020		50370	(748,338)	(770,631)	(22,293)	Dept Indirect
52	60-20	1000	60010	50			604020		60240	242,857	265,150	22,293	Supplies
53											0		
54	72-30	1000	72038	20			706408		50320	(700,000)	(2,100,000)	(1,400,000)	Sales to the Public
55	72-30	1000	72038	20			706408		60160	536,099	1,936,099	1,400,000	Pass Thru
56	72-80	3500	72020	20			705210		50316		(8,494)	(8,494)	Svc Reim to Risk Fund
57	72-80	3500	72020	20			705210		60330		8,494	8,494	Claims Paid
58											0		
											0	0	Total - Page 2
											0	0	GRAND TOTAL

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Budget/Fiscal Year: 2014

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
						Cost Center	WBS Element						
59	19	1000	95001	0020		9500001000		50310	0	(48,523)	(8,583)		Svs Reim F/S to General
60	19	1000	95000	0020		9500001000		60470	0	48,523	28,509		Contingency
61										0			
62	91-30	1508	91007	20		903401		50300	(49,037)	(111,037)	(62,000)		increase donations
63	91-30	1508	91007	20		903401		60100	80,343	136,149	55,806		increase Temp
64	91-30	1508	91007	20		903401		60135	21,222	25,882	4,660		increase non-base fringe
65	91-30	1508	91007	20		903401		60145	4,097	5,631	1,534		increase non-base insurance
66										0			
67	10-02	1506	10024	0020		108300		50112	(20,000)	(80,000)	(60,000)		2014 SRS funding (Helium Act)
68	10-02	1506	10024	0020		108300		60160	20,000	80,000	60,000		2014 SRS funding (Helium Act)
69										0			
70	19	2002	10026	20		9500002002		60560	250,000	0	(250,000)		Cash Transfer
71	19	2002	10026	20		108205		60490	5,715,000	5,965,000	250,000		Principal
72	78-50	2503	78006A	20		902725		60550	476,000	226,000	(250,000)		Capital Equipment
73	78-50	2503	78006A	20		902725		50320	(476,000)	(226,000)	250,000		Cash Transfer
74										0			
75	26-00	1000	25000A	20			CHSLOAN	50235	0	(600,000)	(600,000)		Cascadia Loan Repay -State 40%
76	26-00	1000	25000A	20			CHSLOAN	60160	0	600,000	600,000		Cascadia Loan Repay -State 40%
77													
78	30-45	90000	25020	0040			ADSDIV35 BWC PDX	50000	(120,000)	(113,574)	6,426		Beginning Working Capital
79	30-45	90000	25020	0040			ADSDIV35 BWC PDX	60160	120,000	113,574	(6,426)		Pass-Through
80													
81	30-45	90000	25020	0040			ADSDIV50 BWC PDX	50000	0	(15,514)	(15,514)		Beginning Working Capital
82	30-45	90000	25020	0040			ADSDIV50 BWC PDX	60160	0	15,514	15,514		Pass-Through
83													
84	30-45	90000	25020	0040			ADSDIV84 BWC USDA	50000	(15,000)	(19,926)	(4,926)		Beginning Working Capital
85	30-45	90000	25020	0040			ADSDIV84 BWC USDA	60160	15,000	19,926	4,926		Pass-Through
86													
87	30-45	90000	25020	0040			ADSDIVADM202 BWC RISK	50000	(4,000)	(7,422)	(3,422)		Beginning Working Capital
	30-45	90000	25020	0040			ADSDIVADM202 BWC RISK	60155	4,000	7,422	3,422		Direct Client Assistance
											19,926	0	Total - Page 3
											0	0	GRAND TOTAL

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Budget/Fiscal Year: 2014

Line No.	Fund Center	Fund Code	Program #	Func. Area	Internal Order	Cost Center	Accounting Unit		Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
								WBS Element						
88	30-45	90000	25020	0040				ADSDIV63 BWC CEP	50000	(23,000)	(22,395)	605		Beginning Working Capital
89	30-45	90000	25020	0040				ADSDIV63 BWC CEP	60170	23,000	22,395	(605)		Professional Services
90														
91	30-45	90000	25020	0040				ADSDIVCS201 BWC SHIBA	50000	(20,000)	(18,773)	1,227		Beginning Working Capital
92	30-45	90000	25020	0040				ADSDIVCS201 BWC SHIBA	60170	20,000	18,773	(1,227)		Professional Services
93														
94	30-45	90000	25020	0040				ADSDIVVS BWC DVA	50000	(11,717)	(25,909)	(14,192)		Beginning Working Capital
95	30-45	90000	25020	0040				ADSDIVVS BWC DVA	60170	0	14,192	14,192		Professional Services
96														
97	30-45	90000	25020	0040				ADSDIV30 BWC PDX	50000	(50,000)	(135,664)	(85,664)		Beginning Working Capital
98	30-45	90000	25020	0040				ADSDIV30 BWC PDX	60160	50,000	135,664	85,664		Pass-Through
99														
100	30-45	1000	25020	0040				ADSDIV87GF	60160	111,099	91,173	(19,926)		Pass Thru & Prog Support
101											0			
102	20-80	90000	25060	40				MA SN CR CALL BWC 201	50000	0	(118,335)	(118,335)		Beginning Working Capital
103	20-80	90000	25060	40				MA SN CR CALL BWC 201	60155	0	118,335	118,335		Direct Client Assistance
104														
105	20-80	90000	25060	40				MA SN CS MC BWC 37	50000	0	(200,000)	(200,000)		Beginning Working Capital
106	20-80	90000	25060	40				MA SN CS MC BWC 37	60160	0	150,000	150,000		Pass Thru
107	20-80	90000	25060	40				MA SN CS MC BWC 37	60100	0	30,000	30,000		Temporary
108	20-80	90000	25060	40				MA SN CS MC BWC 37	60240	0	20,000	20,000		Supplies
109														
110	20-80	90000	25061	40				MA AD AMHI BWC AM37	50000	0	(400,000)	(400,000)		Beginning Working Capital
111	20-80	90000	25061	40				MA AD AMHI BWC AM37	60160	0	400,000	400,000		Pass Thru
112														
113	20-80	90000	25068	40				MA WR FLEX OCF BWC	50000	0	(2,268)	(2,268)		Beginning Working Capital
114	20-80	90000	25068	40				MA WR FLEX OCF BWC	60240	0	2,268	2,268		Supplies
115														
116														
											(19,926)	0	0	Total - Page 4
											0	0	0	GRAND TOTAL

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Budget/Fiscal Year: 2014

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						Cost Center	WBS Element						
117	20-80	90000	25080	40				MA AS ADCONT OTTX BWC 37	50000	0	(162,527)	(162,527)	Beginning Working Capital
118	20-80	90000	25080	40				MA AS ADCONT OTTX BWC 37	60160	0	162,527	162,527	Pass Thru
119													
120	20-80	90000	25080	40				MA AS ITRS CONT BWC 37	50000	0	(21,707)	(21,707)	Beginning Working Capital
121	20-80	90000	25080	40				MA AS ITRS CONT BWC 37	60160	0	21,707	21,707	Pass Thru
122													
123	20-80	90000	25085	40				MA AS CONT GAMB BWC 81	50000	0	(20,617)	(20,617)	Beginning Working Capital
124	20-80	90000	25085	40				MA AS CONT GAMB BWC 81	60160	0	20,617	20,617	Pass Thru
125													
126	20-80	90000	25085	40				MA AS GAMB CONT BWC 37	50000	0	(5,188)	(5,188)	Beginning Working Capital
127	20-80	90000	25085	40				MA AS GAMB CONT BWC 37	60160	0	5,188	5,188	Pass Thru
128													
129	20-80	90000	25090	40				MA AS CONT DETX BWC 2145	50000	0	(93,817)	(93,817)	Beginning Working Capital
130	20-80	90000	25090	40				MA AS CONT DETX BWC 2145	60160	0	93,817	93,817	Pass Thru
131													
132	20-80	90000	25094	40				MA AS CONT YTH TX BWC 66	50000	0	(92,024)	(92,024)	Beginning Working Capital
133	20-80	90000	25094	40				MA AS CONT YTH TX BWC 66	60160	0	92,024	92,024	Pass Thru
134													
135	20-80	90000	25094	40				MA AS FY CONT BWC 37	50000	0	(195,601)	(195,601)	Beginning Working Capital
136	20-80	90000	25094	40				MA AS FY CONT BWC 37	60160	0	195,601	195,601	Pass Thru
137													
138	20-80	90000	25098	40				MA AS CONT SP FIT BWC 60	50000	0	(16,173)	(16,173)	Beginning Working Capital
139	20-80	90000	25098	40				MA AS CONT SP FIT BWC 60	60160	0	16,173	16,173	Pass Thru
140													
141	20-80	90000	25098	40				MA AS FIT CONT BWC 37	50000	0	(7,581)	(7,581)	Beginning Working Capital
142	20-80	90000	25098	40				MA AS FIT CONT BWC 37	60160	0	7,581	7,581	Pass Thru
											0		Total - Page 5
											0		GRAND TOTAL

