

BUDGET INFO

BUD 1

BUDGET REQUEST	LGFS Code	AGENCY		ORGANIZATION		PREPARED BY	
		Fund	Agency	Organization	Date	William C. Repp	
		100	050	9305	2/20/90		
OBJECT DETAIL	CURRENT BUDGET	REQUEST					
5100 PERMANENT		0	0				
5200 TEMPORARY (B)		28,396	5133				
5300 OVERTIME (B)		0	0				
5400 PREMIUM PAY (B)		0	0				
5500 FRINGE (C)		4684	1161				
<b>DIRECT PERSONAL SERVICES</b>		<b>33080</b>	<b>6294</b>				
5550 INS BENEFITS (C)		710	302				
<b>PERSONAL SERVICES</b>		<b>33790</b>	<b>6596</b>				
6050 COUNTY SUPPLEMENTS (A)		0	0				
6060 PASS THROUGH PAYMENTS (A)		1909	0				
6110 PROFESSIONAL SERVICES (A)		3091	0				
6120 PRINTING (B)		600	95				
6130 UTILITIES (B)		0	0				
6140 COMMUNICATIONS (B)		0	0				
6170 RENTALS (A)		850	135				
6180 REPAIRS & MAINTENANCE (B)		0	0				
6190 MAINTENANCE CONTRACTS (A)		0	0				
6200 POSTAGE (B)		500	150				
6230 SUPPLIES (B)		1,000	150				
6270 FOOD (A)		0	0				
6310 EDUCATION & TRAINING (B)		0	0				
6330 TRAVEL (B)		0	0				
6520 INSURANCE (A)		0	0				
6530 EXTERNAL DATA PRCSNG (A)		0	0				
6550 DRUGS (A)		0	0				
6580 CLAIMS PAID (B)		0	0				
6590 JUDGEMENTS (A)		0	0				
6610 AWARDS & PREMIUMS (B)		0	0				
6620 DUES & SUBS. (B)		0	0				
7810 DEBT RETIREMENT (A)		0	0				
7820 INTEREST (A)		0	0				
<b>DIRECT MATERIALS AND SERVICES</b>		<b>7950</b>	<b>530</b>				
7100 INDIRECT COSTS (A)		0	0				
7150 TELEPHONE (B)		1100	175				
7200 DATA PROC. SERVICES (B)		0	0				
7300 MOTOR POOL SERVICES (B)		0	0				
7400 BLDG. MGT. SERVICES (A)		0	0				
7500 OTHER INT. SERVICES (A)		0	0				
<b>INTERNAL SVC. REIMBURSEMENTS</b>		<b>1100</b>	<b>175</b>				
<b>TOTAL MATERIAL/SERVICES</b>		<b>9050</b>	<b>705</b>				
8100 LAND (C)		0	0				
8200 BUILDINGS (C)		0	0				
8300 OTHER IMPROVEMENTS (A)		0	0				
8400 EQUIPMENT (A)		160	0				
<b>CAPITAL OUTLAY</b>		<b>160</b>	<b>0</b>				
<b>DIRECT BUDGET</b>		<b>43,000</b>	<b>7301</b>				
<b>TOTAL BUDGET</b>		<b>43,000</b>	<b>7301</b>				

- (A) - Always describe and explain on BUD 3.
- (B) - Describe on BUD 3 when change (+ or -) of 25%.
- (C) - Do not describe.

PERSONNEL DETAIL			ORGANIZATION	DATE			
			FUND AGENCY ORG	PREPARED BY			
			Charter Rev. Comm.	2/20/90			
			100 050 9305	William C. Rapp.			
FTE	JOB TITLE	JOB NO.	NAME	BASE	FRNG	INS	TOTAL
1.0	Staff Ass't		Rapp, William E.	4029	1077	258	5364
.5	Legis Sec.		Tucker, Donna	1104	84	44	1232
NOTE: FIGURES IN SHADED BOXES WILL TRANSFER TO CORRESPONDING LINE NUMBERS ON THE BUD 1 FORM			PERMANENT	5100			
			TEMPORARY	5200			
			OVERTIME	5300	1161	302	6596
			PREMIUM	5400			
			TOTAL	5133	5500 1161	5550 302	6596

BUD3  
OBJECT DETAIL

ORGANIZATION NAME			PREPARED BY
Charter Rev. Committee			William C. Rapp
Fund 100	Agency 050	Org 9305	Date 2/20/90

OBJECT CODE	EXPLANATION	AMOUNT
	All amounts budgeted for FY 90-91 differ from FY 89-90 because the Committee's existence will terminate by August 17, 1990.	

$$13.77 + .62 = 14.39 \text{ hr.}$$

Hr	Total hrs	Base	Fringe	hrs	Total
14.39	280	4029	1077.	258.	5364
8.36	132	1104	84.	44.	1232

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# MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS  
GLADYS McCOY  
PAULINE ANDERSON  
GRETCHEN KAFOURY  
RICK BAUMAN  
SHARRON KELLEY

DEPARTMENT OF GENERAL SERVICES  
PORTLAND BUILDING  
1120 SW FIFTH, 14TH FLOOR  
PORTLAND, OR 97204-1934

OFFICE OF THE DIRECTOR  
EMPLOYEE SERVICES (503) 248-3303  
FINANCE (503) 248-5015  
LABOR RELATIONS (503) 248-3312  
PLANNING & BUDGET (503) 248-5135  
(503) 248-3883

AT OTHER LOCATIONS:

ADMINISTRATIVE SERVICES (503) 248-5111  
ASSESSMENT & TAXATION (503) 248-3345  
ELECTIONS (503) 248-3720  
INFORMATION SERVICES (503) 248-3749

## MEMORANDUM

DATE: January 22, 1990

TO: All Interested Parties

FROM: J. Mark Campbell, Planning & Budget Analyst *mark*

RE: Corrections to Personal Services Projections

As most of you are aware the insurance rates used in calculating Worker's Compensation for the Personal Services Worksheet (PSW) were incorrect. Basically, the problem we encountered had to do with two new taxes we have factored into our Worker's Compensation rate.

We asked ISD to re-run the PSW using the correct rate for Worker's Compensation. I would like to point out that the only object code affected by this correction is Indirect Fringe (# 5550). All other calculations have remained the same. Your budget analyst has distributed the new PSW's and Bud 2's. If you have not received them yet, please call me at x2393 - and I will see that they are sent to you.

I have talked to many of you regarding this problem, however, I felt it would be beneficial to outline how we arrived at the Worker's Compensation rate for FY 1990-91:

Basic Worker's Comp. Rate	3.50 %
Retiree's Medical Benefits	1.35
Tri-Met Payroll Tax	.13
	<hr/>
<b>TOTAL SAIF RATE</b>	<b>4.98 %</b>

Corrected Budget Preparation Manual pages accompany this memorandum. Should you have any questions, please do not hesitate to call me.

Individual rates for FICA and Retirement are as follows:

<u>FICA</u>	
All personnel under \$50,400	.0765
All personnel over \$50,400 (Fixed Amount)	\$3,855
<u>PERS</u>	
Sworn personnel and Corrections Officers	.2910
All other personnel	.1910

**B. INSURANCE BENEFITS (5550) COMPUTATION**

Insurance Benefits are made up of both base pay percentages and flat rates. A computation of Insurance benefits therefore requires the following calculations:

- 1) Multiply the employee's base pay by the appropriate base percentage rate (there are four different rates: Exempt employees, Nurses, Corrections Officers and all other employees);
- 2) Add the appropriate Medical Insurance figure;
- 3) Add the appropriate Dental Insurance figure.

See the "Insurance Benefits Rate Table" on the following page. *Note: Use the default figures when you do not know the employee's medical or dental coverage.*

**INSURANCE BENEFITS RATE TABLE**

1) BASE PERCENTAGE	<u>General</u>	<u>Exempt</u>	<u>Nurses</u>	<u>Corrections Officers</u>
A) Workers' Compensation	0.0498	0.0498	0.0498	0.0498
B) Unemployment	0.0050	0.0050	0.0050	0.0050
C) Long Term Disability	0.0000	0.0073	0.0048	0.0058
D) Life Insurance	inc. in #2	0.0019	inc. in #2	inc. in #2
<b>Total Base Percentage</b>	<b>0.0548</b>	<b>0.0640</b>	<b>0.0596</b>	<b>0.0606</b>

**2) MEDICAL/LIFE INSURANCE**

	<u>Single</u>	<u>Two Party</u>	<u>Family</u>
ODS Kaiser	\$1,296	2,580	3,540
Pros. Attorneys, Trades, Dep. Sheriff's	1,059	2,117	3,176

Nurses, Exempt	1,125	2,249	3,374
General, Corrections Officers	1,158	2,317	3,475
Default Medical*	2,461	2,461	2,461
3) DENTAL			
ODS/Fee-for-Service	264	528	708
Blue Cross/Dentacare	240	540	600
Kaiser	264	529	793
Default Dental*	540	540	540

\*Use when position is vacant, or when medical and dental coverages are unknown

### ELIGIBILITY FOR BENEFITS

**PERMANENT FULL TIME** -- Any employee who works between 32-40 hours a week (30-40 hours a week on a 4/10 schedule) is entitled to full benefits.

**PERMANENT PART TIME** -- Any employee who works between 20-32 hours a week is entitled to medical and dental insurance, the cost being split between the county (1/2) and the employee (1/2). The employee's contribution is deducted from wages.

The employee receives the following:

	<u>Sworn Officers</u>		<u>All Other Personnel</u>	
5500 Fringe (FICA)	.0765 of base pay		.0765 of base pay	
(PERS)	<u>.2910</u>		<u>.1910</u>	
Fringe Subtotal	.3675		.2675	
5550 Insurance	<u>General</u>	<u>Exempt</u>	<u>Nurses</u>	<u>Corrections Officers</u>
A) Workers Comp.	.0498	.0498	.0498	.0498
B) Unemployment	.0050	.0050	.0050	.0050
C) Long Term Dis.	.0000	.0073	.0048	.0058
D) Life Insurance	.0000	.0019	.0000	.0000
Total Base %	.0548	.0640	.0596	.0606

LESS THAN 20 HOURS -- Any employee who works less than 20 hours a week, even if he or she is a permanent part time employee, receives no County paid medical, dental, or life insurance. The employee does receive the following:

5500 Fringe (FICA)	.0765 of base pay
5550 Insurance (Unemp)	.0050
(Work.Comp)	<u>.0350</u>
Total	.0440

OTHER FRINGE CALCULATIONS

Fringe and Insurance calculations must also be included for overtime, temporary and premium pay object codes. Rates are as follows:

	<u>Temporary</u> <u>(all employees)</u>	<u>Premium/</u> <u>Overtime</u> <u>General</u>	<u>Premium/</u> <u>Overtime</u> <u>Sworn/Corrections</u>
5500 - Fringe			
FICA	0.0765	0.0765	0.0765
Retirement (PERS)	<u>0</u>	<u>0.1910</u>	<u>0.2910</u>
Fringe Benefits			
% Base Pay	0.0765	0.2675	0.3675
5550 - Insurance			
Unemployment	0.0050	0.0050	0.0050
Workers Comp	<u>0.0350</u>	<u>0.0498</u>	<u>0.0498</u>
Insurance Benefits			
% of Base Pay	0.0400	0.0548	0.0548

NONDEPARTMENTAL  
ALLOTMENTS TO NON-COUNTY AGENCIES

Agency 050

Organization 9050

100 9380 Multnomah County Library

The Multnomah County library budget reflects the goals of the library to continue programs made possible by the three year serial levy, continue to implement the long range plan for services, contain operational costs, and add no new services not included in the long range plan. In addition to \$5,230,286 in County General Fund Supplement, the library anticipates \$7,240,716 in serial levy receipts.

COSTS	1986-87	1987-88	1988-89	1989-90
FTE	0.00	0.00	0.00	0.00
PS	\$ 0	\$ 0	\$ 0	\$ 0
M&S	7,575,879	11,789,550	12,207,657	12,471,002
CO	0	0	0	0
TOTAL	\$ 7,575,879	\$11,789,550	\$12,207,657	\$12,471,002

100 9380 Oregon Historical Society

Multnomah County's contribution to the Historical Society provides partial support for maintenance of the James F. Bybee House and its contents as well as the accurate educational interpretation of the house, farm shed, historical objects and the botanical restorations associated with the site.

COSTS	1986-87	1987-88	1988-89	1989-90
FTE	0.00	0.00	0.00	0.00
PS	\$ 0	\$ 0	\$ 0	\$ 0
M&S	21,731	22,274	23,276	24,440
CO	0	0	0	0
TOTAL	\$ 21,731	\$ 22,274	\$ 23,276	\$ 24,440

100 9410 PSU Urban Fellowship

This appropriation has been discontinued.

COSTS	1986-87	1987-88	1988-89	1989-90
FTE	00.0	0.00	0.00	0.00
PS	\$ 0	\$ 0	\$ 0	\$ 0
M&S	4,478	0	0	0
CO	0	0	0	0
TOTAL	\$ 4,478	\$ 0	\$ 0	\$ 0

100 9420 Watermaster Districts

This appropriation has been discontinued.

COSTS	1986-87	1987-88	1988-89	1989-90
FTE	0.00	0.00	0.00	0.00
PS	\$ 0	\$ 0	\$ 0	\$ 0
M&S	5,000	0	0	0
CO	0	0	0	0
TOTAL	\$ 5,000	\$ 0	\$ 0	\$ 0

100 9305 Charter Commission

COSTS	1986-87	1987-88	1988-89	1989-90
FTE	0.00	0.00	0.00	0.00
PS	\$ 0	\$ 0	\$ 0	\$ 0
M&S	0	0	0	43,000
CO	0	0	0	0
TOTAL	\$ 0	\$ 0	\$ 0	\$ 43,000

Fund - Agency - Org.  
100 - 050 - 9305

# BUDGET MODIFICATION NO. \_\_\_\_\_

(For Clerk's Use) Meeting Date \_\_\_\_\_  
Agenda No. \_\_\_\_\_

1. REQUEST FOR PLACEMENT ON THE AGENDA FOR \_\_\_\_\_  
(Date)

DEPARTMENT Nondepartmental DIVISION Charter Review Committee  
CONTACT Bill Rapp, Administrator TELEPHONE 248-3525  
\*NAME(S) OF PERSON MAKING PRESENTATION TO BOARD Bill Rapp/Ann Porter, Chair

## SUGGESTED

AGENDA TITLE (to assist in preparing a description for the printed agenda)

Charter Review Committee: Reallocation of previously authorized expenditures.

## (Estimated Time Needed on the Agenda)

2. DESCRIPTION OF MODIFICATION (Explain the changes this Bud Mod makes. What budget does it increase? What do the changes accomplish? Where does the money come from? What budget is reduced? Attach additional information if you need more space.)  
 PERSONNEL CHANGES ARE SHOWN IN DETAIL ON THE ATTACHED SHEET

The entire budget for the Charter Review Committee (\$43,000), as originally established in September, 1989, was put in the Professional Services category. The purpose of this Bud Mod is to separate the budget into specific line-item budget categories: temporary, fringe, insurance, printing, postage, supplies etc. This Bud Mod will neither increase nor decrease the budget as originally approved.

The Committee intends to carry-over \$1,909 from this fiscal year into next fiscal year (fy 90-91) and will need an additional \$2,246 for operational expenses through July 31, 1990.

3. REVENUE IMPACT (Explain revenues being changed and the reason for the change)

Increasing insurance fund and telephone funds.

4. CONTINGENCY STATUS (to be completed by Finance/Budget)

Contingency before this modification (as of \_\_\_\_\_) \$ \_\_\_\_\_  
(Specify Fund) (Date)  
After this modification \$ \_\_\_\_\_

Originated By	Date	Department Manager	Date
Bill Rapp	11/14/89		
Budget Analyst	Date	Personnel Analyst	Date
Board Approval			Date

**PERSONNEL DETAIL FOR BUD MOD NO. \_\_\_\_\_**

5. ANNUALIZED PERSONNEL CHANGES (Compute on a full year basis even though this action affects only a part of the fiscal year.)

FTE Increase (Decrease)	POSITION TITLE	Annualized			TOTAL Increase (Decrease)
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	
N/A	Program is expected to continue through August 3, 1990, therefore positions will not be annualized				
	TOTAL CHANGE (ANNUALIZED)				

6. CURRENT YEAR PERSONNEL DOLLAR CHANGES (calculate costs or savings that will take place within this fiscal year; these should explain the actual dollar amounts being changed by this Bud Mod.)

Permanent Positions, Temporary, Overtime, or Premium	Explanation of Change	Current FY			TOTAL Increase (Decrease)
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	
Temporary	Staff Assistant (9/13 - 6/30)	23,023	4,281	576	27,880
	Legislative Secretary (Half-time) (9/27 - 6/30)	<u>5,373</u>	<u>403</u>	<u>134</u>	<u>5,910</u>
		28,396	4,684	710	33,790

EXPENDITURE  
TRANSACTION EB [ ]

GM [ ] TRANSACTION DATE \_\_\_\_\_ ACCOUNTING PERIOD \_\_\_\_\_ BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Object	Current Amount	Revised Amount	Change Increase (Decrease)	Sub-Total	Description
		100	050	9305			5200			28,396		Temporary
							5500			4,684		Fringe
							5550			710		Insurance
										-----	33,790	
							6060			1,909		Pass-Thru
							6110			(39,909)		Professional Services
							6120			600		Printing
							6200			500		Postage
							6230			1,000		Supplies
							6170			850		Rentals
							7,150			1,100		Telephone
											(33,950)	
							8400			160	160	Equipment
		400	040	7201			6580			710	710	Claims Paid
		402	040	7990			6140			1,100	1,100	Communications
TOTAL EXPENDITURE CHANGE											1,810	TOTAL EXPENDITURE CHANGE

REVENUE  
TRANSACTION RB [ ]

GM [ ] TRANSACTION DATE \_\_\_\_\_ ACCOUNTING PERIOD \_\_\_\_\_ BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Revenue Source	Current Amount	Revised Amount	Change Increase (Decrease)	Sub-Total	Description
		400	040	7201			6600			710	710	General Fund Svc. Reimb.
		402	040	7990			6600			1,100	1,100	General Fund Svc. Reimb.
TOTAL REVENUE CHANGE											1,810	TOTAL REVENUE CHANGE

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OP.

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FX56

DATE PREPARED- 09/04/84

\*\*\*THIS REPORT IS ON THE CASH BASIS\*\*\*

REPORT NO- FX5601

SECTION- 846 EXTERNAL ORGANIZAT'N

MULTNOMAH COUNTY  
FINANCIAL MANAGEMENT SYSTEM

SECTION  
SUMMARY REPORT

8/3/84

PAGE

ACCOUNTING PERIOD  
ENDING DATE- 06/30/84  
PERCENT OF YEAR REMAINING

UNIT CODE	DESCRIPTION	---CURRENT--- APPROPRIATION	-----EXPENDITURES----- CURRENT PERIOD      YEAR-TO-DATE		ENCUMBRANCES	BALANCE	PCT TO #
84600105	OSU FOUNDATION	7,500	0.00	5,000.00	0.00	2,500.00	
84600202	FRIENDS OF LIBRARY	15,000	0.00	15,000.00	0.00	0.00	
84601004	ASSN ORE COUNTIES	41,865	0.00	40,958.00	0.00	907.00	
84601501	NATL ASSN OF CNTIES	6,705	0.00	6,705.00	0.00	0.00	
84602001	ASSN ORE/CAL CNTIES	1,133	0.00	987.15	0.00	145.85	
84602507	METRO HUMAN REL COMM	74,171	0.00	74,171.00	0.00	0.00	
84603007	METRO ART COMM.	168,686	0.00	168,686.00	0.00	0.00	
84603503	METRO SVC DIST	72,316	0.00	72,316.50	0.00	-0.50	
84604500	EMERG FUEL CRNG BURU	7,844	0.00	7,844.00	0.00	0.00	
84605000	ORE HISTORICAL SOC.	12,577	0.00	12,557.00	0.00	20.00	
84605506	MULT CNTY PARK COMM	5,000	0.00	1,212.72	0.00	3,787.28	
84606006	AGING PROGRAMS	137,926	0.00	137,927.00	0.00	-1.00	
84606502	BURNSIDE CONSORTIUM	7,400	0.00	7,400.00	0.00	0.00	
84607509	EXTENSION SERVICES	69,733	0.00	69,733.00	0.00	0.00	
84608106	NW ORE HLTH SYST	5,000	0.00	5,000.00	0.00	0.00	
84608408	PSU URBAN FELLOWSHIP	1,500	0.00	1,500.00	0.00	0.00	
84609200	CHARTER REVIEW COMM	35,000	0.00	10,118.01	0.00	24,881.99	
84609307	EAST CO YOUTH CTR	39,782	0.00	39,782.50	0.00	-0.50	
84609501	COUNTY LIBRARY	4,649,000	0.00	4,650,513.20	0.00	-1,513.20	
84610011	PTLD MET AREA BDY C	15,026	0.00	15,026.00	0.00	0.00	
84610038	BURNSIDE PROJECTS	7,893	0.00	7,893.00	0.00	0.00	
84610054	SPECIAL #5	175,613	0.00	26,617.42	0.00	148,995.58	
84610101	BALONY JOES	3,209	0.00	3,209.00	0.00	0.00	
84610208	NEW BEGINNINGS	14,855	0.00	14,855.00	0.00	0.00	
SECTION TOTAL		5,574,734	0.00	5,395,011.50	0.00	179,722.50	

CODE	DESCRIPTION	---CURRENT--- APPROPRIATION	-----EXPENDITURES----- CURRENT PERIOD      YEAR-TO-DATE		ENCUMBRANCES	BALANCE	PCT TO
520	PART TIME POSITIONS	24,172	0.00	6,910.40	0.00	17,261.60	
570	BENEFITS	1,619	0.00	581.76	0.00	1,037.24	
TOTAL PERSONAL SERVICES		25,791	0.00	7,492.16	0.00	18,298.84	
611	PROFESSIONAL SERVICE	5,548,943	0.00	5,362,830.07	0.00	186,112.93	
612	PRINTING & REPROD-EX	0	0.00	808.23	0.00	-808.23	
614	COMMUNICATIONS	0	0.00	794.04	0.00	-794.04	
620	POSTAGE	0	0.00	1,011.19	0.00	-1,011.19	
621	OFFICE SUPPLIES	0	0.00	225.11	0.00	-225.11	
659	MISCELLANEOUS	0	0.00	15,145.70	0.00	-15,145.70	
661	DUES & SUBSCRIPTIONS	0	0.00	6,705.00	0.00	-6,705.00	
TOTAL MATERIALS/SERVICES		5,548,943	0.00	5,387,519.34	0.00	161,423.66	

# Charter Review

1984/85  
Per 12 Run 8/12/85 ↓

Prepared By	Initials	Date
Approved By		

Charter Review Comm Section 849	Current Approp	Expense yrs to date	Balance
1984/85			
Charter Review	13476 -	0	
Admin		7080.55	
leave taken		136.83	
<u>Action Total</u>	13476 -	7218.38	6258.62
Full Time		1337.60	
Part "		1766.40	
Benefits		316.61	
<u>Total Personal Soccs</u>		3420.61	(3420.61)
Prof Soccs	13476 -	3000.00	10476.00
Printing & Reps		582.07	(582.07)
Postage		809.26	(209.26)
Office Supp		5.44	(5.44)
		<u>3796.77</u>	<u>9679.23</u>
<u>Total</u>	13476	7218.38	6258.62
#43,000 89/90 Budget.			

# Estimated Budget

## Payroll

• FT position	25,000.
• pT position 20 hrs. @ 6.75 for	6,500.
• Workers Compensation 2.5%	<u>780.</u>
	32,280.

## Printing & Reproduction

*double  
this figure*

300.

## Postage

500.

## Supplies

1,000.

## Computer Rental

1,000.

## Professional Legal Services

3,000.

## Portable recorder (purchase)

100.

5,900.

Total

38,180.

# BUDGET MODIFICATION NO. \_\_\_\_\_

(For Clerk's Use) Meeting Date \_\_\_\_\_  
Agenda No. \_\_\_\_\_

1. REQUEST FOR PLACEMENT ON THE AGENDA FOR \_\_\_\_\_  
(Date)

DEPARTMENT Nondepartmental DIVISION Charter Review Committee  
CONTACT Bill Rapp, Administrator TELEPHONE 248-3525  
\*NAME(S) OF PERSON MAKING PRESENTATION TO BOARD Bill Rapp/Ann Porter, Chair

### SUGGESTED

AGENDA TITLE (to assist in preparing a description for the printed agenda)

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(Estimated Time Needed on the Agenda)

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The entire budget for the Charter Review Committee (\$43,000), as originally established in September, 1989, was put in the Professional Services category. The purpose of this Bud Mod is to separate the budget into specific line-item budget categories: temporary, fringe, insurance, printing, postage, supplies etc. This Bud Mod will neither increase nor decrease the budget as originally approved.

The Committee intends to carry-over \$1,909 from this fiscal year into next fiscal year (fy 90-91) and will need an additional \$2,246 for operational expenses through July 31, 1990.

3. REVENUE IMPACT (Explain revenues being changed and the reason for the change)

Increasing insurance fund and telephone funds.

4. CONTINGENCY STATUS (to be completed by Finance/Budget)

\_\_\_\_\_ Contingency before this modification (as of \_\_\_\_\_) \$ \_\_\_\_\_  
(Specify Fund) (Date)  
After this modification \$ \_\_\_\_\_

Originated By	Date	Department Manager	Date
Bill Rapp	11/14/89		
Budget Analyst	Date	Personnel Analyst	Date
Board Approval			Date

**PERSONNEL DETAIL FOR BUD MOD NO. \_\_\_\_\_**

5. ANNUALIZED PERSONNEL CHANGES (Compute on a full year basis even though this action affects only a part of the fiscal year.)

FTE Increase (Decrease)	POSITION TITLE	Annualized			
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	TOTAL Increase (Decrease)
N/A	Program is expected to continue through August 3, 1990, therefore positions will not be annualized				
	TOTAL CHANGE (ANNUALIZED)				

6. CURRENT YEAR PERSONNEL DOLLAR CHANGES (calculate costs or savings that will take place within this fiscal year; these should explain the actual dollar amounts being changed by this Bud Mod.)

Permanent Positions, Temporary, Overtime, or Premium	Explanation of Change	Current FY			
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	TOTAL Increase (Decrease)
Temporary	Staff Assistant (9/13 - 6/30)	23,023	4,281	576	27,880
	Legislative Secretary (Half-time) (9/27 - 6/30)	5,373	403	134	5,910
		28,396	4,684	710	33,790

EXPENDITURE  
TRANSACTION EB [ ]

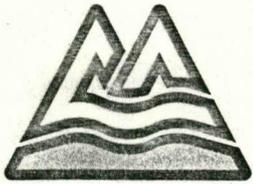
GM [ ] TRANSACTION DATE \_\_\_\_\_ ACCOUNTING PERIOD \_\_\_\_\_ BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Object	Current Amount	Revised Amount	Change Increase (Decrease)	Sub- Total	Description
		100	050	9305			5200			28,396		Temporary
							5500			4,684		Fringe
							5550			710		Insurance
										-----	33,790	
							6060			1,909		Pass-Thru
							6110			(39,909)		Professional Services
							6120			600		Printing
							6200			500		Postage
							6230			1,000		Supplies
							6170			850		Rentals
							7,150			1,100		Telephone
											(33,950)	
							8400			160	160	Equipment
		400	040	7201			6580			710	710	Claims Paid
		402	040	7990			6140			1,100	1,100	Communications
TOTAL EXPENDITURE CHANGE											1,810	TOTAL EXPENDITURE CHANGE

REVENUE  
TRANSACTION RB [ ]

GM [ ] TRANSACTION DATE \_\_\_\_\_ ACCOUNTING PERIOD \_\_\_\_\_ BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Revenue Source	Current Amount	Revised Amount	Change Increase (Decrease)	Sub- Total	Description
		400	040	7201			6600			710	710	General Fund Svc. Reimb.
		402	040	7990			6600			1,100	1,100	General Fund Svc. Reimb.
TOTAL REVENUE CHANGE											1,810	TOTAL REVENUE CHANGE



# MULTNOMAH COUNTY OREGON

BOARD OF COUNTY COMMISSIONERS  
ROOM 605, COUNTY COURTHOUSE  
1021 S.W. FOURTH AVENUE  
PORTLAND, OREGON 97204

GLADYS McCOY • CHAIR • 248-3308  
PAULINE ANDERSON • DISTRICT 1 • 248-5220  
GRETCHEN KAFOURY • DISTRICT 2 • 248-5219  
RICK BAUMAN • DISTRICT 3 • 248-5217  
SHARRON KELLEY • DISTRICT 4 • 248-5213  
JANE McGARVIN • Clerk • 248-3277

November 30, 1989

Mr. Dave Warren, Budget Manager  
Planning & Budget  
1121 SW Fifth, Room 1400  
Portland, OR

Dear Mr. Warren:

Be it remembered, that at a meeting of the Board of County Commissioners held November 30, 1989, the following action was taken:

Budget Modification Nondepartmental #2 )  
reallocating \$43,000 within Nondepartmental, )  
Charter Review Committee from Professional )  
Services to appropriate line items for operation )  
of Committee function R-9 )

Upon motion of Commissioner Kelley, duly seconded by Commissioner Bauman, it is unanimously

ORDERED that said request be approved, and budget modification be implemented.

Very truly yours,

BOARD OF COUNTY COMMISSIONERS

By Jane McGarvin  
Jane McGarvin  
Clerk of the Board

jm  
cc: Finance  
Charter Review Committee  
Employee Relations



# MULTNOMAH COUNTY OREGON

DEPARTMENT OF GENERAL SERVICES  
INFORMATION SERVICES DIVISION  
TELECOMMUNICATIONS SECTION  
1021 S.W. 4th Rm. B-8  
PORTLAND, OREGON 97204  
(503) 248-3100

GLADYS McCOY  
COUNTY CHAIR OF THE BOARD

## MEMORANDUM

TO: Addressed

FROM: Brian Fowles, Group Manager  
Telecommunications *BF*

SUBJECT: BUDGET GUIDELINES FY 90/91

DATE: January 4, 1989

The attached information is provided as a guideline for budgeting telephone expense for the attached referenced program(s). The information is based on the most current inventory (November, 1989) and historical information.

Contingent to the approval of the Data Processing Management Committee our monthly rates will not change for next fiscal year. The dollar totals for each category are provided as a guide to help you budget and should be used as a starting point, making adjustments based on instructions provided in the budget preparation manual. Unless your program is being scaled back, these dollar totals represent the minimum you should budget for object code 7150. Please consider the growth your office may experience and add accordingly.

Customer service order and toll call charges are based on fiscal year 88/89 activity levels. Because some account numbers have changed and other new account numbers have been established, we have attempted to translate the old account numbers to an existing account where possible. If you see questionable amounts for customer service orders or toll calls (TMS) we suggest you review current statements and adjust the figures accordingly. The customer service order charges were increased by 15% to accommodate anticipated material and labor rate increases expected from our service contractor. Offices generally underbudget for customer service orders, which are additions, moves, or changes to your telephone equipment. New telephone installations incur a "network charge" to cover the additional support equipment acquired to support new phone installations. This network charge will be \$264 for each new phone added.

If you do not do the budgeting for this program(s), please forward this information to the individual who does. If you plan on significant telephone changes (i.e., a new office, large moves) please contact us for budgeting guidance. If you have any questions or need assistance, please call the Telephone Office at x3100.

2042A/BF:j1  
Attachments



MULTNOMAH COUNTY OREGON

CONTRACT APPROVAL FORM

(See instructions on reverse side)

TYPE I

- Professional Services under \$10,000
Revenue
Grant Funding
Intergovernmental Agreement

TYPE II

- Professional Services over \$10,000 (RFP, Exemption)
PCRB Contract
Maintenance Agreement
Licensing Agreement

Amendment to above, Number (Original Contract Amount)

Amendment to above, Number (Original Contract Amount)

Contact Person Phone Date

Department Division Bldg/Room

Description of Contract

RFP/BID # Date of RFP/BID Date of Exemption

Reviewed For MBE FBE Participation Contractor is MBE FBE

Contractor Name Mailing Address

Phone Employer ID# or SS#

Effective Date

Termination Date

Total Amount of Agreement \$

Table with 9 columns: FUND, AGENCY, ORGANIZATION, ACTIVITY, OBJ, SUB OBJ, REV SOURCE, SUB REV, REPT CATEG

Payment Terms: Lump Sum, Monthly, Other. Requirements contract-requisition required. Purchase Order No.

Required Signatures:

Department Head Date

Purchasing Director (Type II Contracts Only) Date

County Counsel Date

Budget Office Date

County Executive/Sheriff Date

FOR ACCOUNTING/PURCHASING USE ONLY

VENDOR name YEAR AUTHORIZATION NOTICE ENCUMBRANCE "APRON" ONLY

Main table with columns: ACCT NO., NUMBER, FUND, AGENCY, ORGANIZATION, ACTIVITY, OBJECT, SUB OBJ, REPT CATEG, DESCRIPTION, AMOUNT, INC/DEC IND





MULTNOMAH COUNTY OREGON

CONTRACT APPROVAL FORM
(See instructions on reverse side)

TYPE I

- Professional Services under \$10,000
Revenue
Grant Funding
Intergovernmental Agreement

TYPE II

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Amendment to above, Number (Original Contract Amount)

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Contact Person Phone Date

Department Division Bldg/Room

Description of Contract

RFP/BID # Date of RFP/BID Date of Exemption

Reviewed For MBE FBE Participation Contractor is MBE FBE

Contractor Name Mailing Address

Phone Employer ID# or SS#

Effective Date

Termination Date

Total Amount of Agreement \$

Table with columns: FUND, AGENCY, ORGANIZATION, ACTIVITY, OBJ, SUB OBJ, REV SOURCE, SUB REV, REPT CATEG

Payment Terms
Lump Sum \$
Monthly \$
Other \$
Requirements contract-requisition required
Purchase Order No.

Required Signatures:

Department Head Date

Purchasing Director (Type II Contracts Only) Date

County Counsel Date

Budget Office Date

County Executive/Sheriff Date

Table for Accounting/Purchasing Use Only with columns: ACCT NO., NUMBER, FUND, AGENCY, ORGANIZATION, ACTIVITY, OBJECT, SUB OBJ, REPT CATEG, DESCRIPTION, AMOUNT, INC/DEC IND

# INSTRUCTIONS FOR COMPLETING CONTRACT APPROVAL FORM

1. **TYPE I, TYPE II** — Check off appropriate type of contract in one of the two boxes on top of form. Note: Type II contracts need to be routed through Purchasing Director, Type I does not. If Amendment, enter contract number of original agreement and original contract amount.
2. **CONTACT PERSON, PHONE** — Enter name and phone number of person initiating contract from responsible County department.
3. **DATE** — Enter date contract and Contract Approval Form submitted for approval and execution.
4. **DEPARTMENT, DIVISION, BLDG/ROOM** — List appropriate County department and division responsible and interoffice mail code.
5. **DESCRIPTION OF CONTRACT** — Summary of product purchased or services to be performed. Note if an amendment or extension.
6. **RFP/BID #** — Enter number if contract is result of RFP/Bid selection process.
7. **DATE OF RFP/BID** — Enter date of RFP/BID public opening.
8. **DATE OF EXEMPTION** — Enter date exemption from competitive bidding granted by BCC.
9. **REVIEWED FOR MINORITY/FEMALE BUSINESS** — Check appropriate box if County sought business from MBE or FBE firm(s).
10. **CONTRACTOR IS MBE OR FBE** — Check appropriate box if contractor is certified as an MBE or FBE.
11. **CONTRACTOR NAME, MAILING ADDRESS, PHONE** — Enter current information.
12. **EMPLOYER ID# OR SS#** — Enter employer ID# or social security number if Contractor is an individual.
13. **EFFECTIVE DATE** — Date contract states to begin services.
14. **TERMINATION DATE** — Date contract states services terminated.
15. **TOTAL AMOUNT OF AGREEMENT** — Enter amount of agreement being submitted. If Amendment, enter amount of increase/decrease only.
16. **PAYMENT TERMS** — Designate payment terms by checking appropriate box and entering dollar amount.
17. **REQUIREMENTS CONTRACT — REQUISITION REQUIRED** — Check this box to note that a Purchase Order will be issued to trigger payment.
18. **PURCHASE ORDER NO.** — Enter number of Purchase Order to be issued. If number is not known, enter "P.O. will be issued."
19. **ACCOUNT CODE STRUCTURE** — Enter Account Code structure for the type of agreement, i.e., expense or revenue.
20. **REQUIRED SIGNATURES** — To be completed as approved. Purchasing Director needs to sign for Type II contracts only.
21. **AUTHORIZATION NOTICE** — For Accounting/Purchasing Use Only

INCL	DEC	IND	YEAR	MONTH	DAY	AMOUNT	DESCRIPTION	VENDOR	ACT. NO.

**MULTNOMAH COUNTY, OREGON  
ADMINISTRATIVE PROCEDURE**

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**SUBJECT:** Contract Approval Process

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**PURPOSE:** To ensure a consistent and expeditious process for the development, execution, and payment of various classes of contracts.

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**ORGANIZATION RESPONSIBLE:** DGS - Purchasing Section

---

**DATE:** April 1989

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**ORGANIZATIONS AFFECTED:** All Departments

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**LEGAL CITATION:** ORS 279, IRS Reg.1.604  
Executive Orders 94, 135, 151, and 196, as amended.  
Public Contract Review Board Administrative Rules

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**PROCEDURE DESCRIPTION**

For purposes of clarity, this administrative procedure has been divided into sections by specific contract type.

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I. DEFINITIONS

A. Change Order

An amendment to the terms of original PCRB Contract due to an unanticipated condition on the worksite, i.e., active utility lines not identified in survey maps.

B. Contract

A written binding agreement (legal document) between two or more parties. See County Administrative Procedure #2309 for distinction between employees and independent contractors.

C. Contract Amendment

An alteration that introduces new details or cancels details but leaves the general purpose and effect of the contract intact.

D. Contract Approval Form

A fact sheet summarizing the basic information needed to record, pay and file contracts.

E. Grant

A written agreement to grant funds to the County with designated terms and conditions.

F. Intergovernmental Agreement

Any written agreement between Multnomah County and any public body except those less than 1 year in duration that require a payment or receipt of less than \$1,000 consideration.

G. Professional Services Agreement (also referred to as Personal Services Agreement)

Contracts for services performed that require expertise of a professional nature; e.g., accountant, engineer, architect, lawyer, counselor, trainer.

The following are PCRB (trade related) contracts and are not professional services:

1. Contracts, even though in a professional capacity, if predominantly for a product, i.e., a contract with a landscape architect to supply and plant shrubs for a park site, a contract with a graphic artist to produce a flyer.

2. A contract to supply labor which is of a type that can generally be done by any competent worker, i.e., janitorial, secretarial, security services, or journeyman trade services.

Call Purchasing if you are not sure what type of contract you need.

H. Public Contract Review Board (PCRB) Contract

PCRB contracts are those that must be competitively procured (ORS 279); they are administered by Purchasing. They include contracts for the purchase, lease or lease/purchase of goods, equipment, trade-related services, maintenance agreements, software licensing agreements, and construction or public improvements.

I. Requirements Contract

The County uses this terminology for "price agreement" which is an agreement to purchase supplies, materials or commodities at a fixed price throughout the term of the contract. Treat as a PCRB contract.

J. Retroactive Contract

An agreement that is approved and signed after services have begun. Services performed prior to execution of a contract are not legally binding so can be permitted only in exceptional situations. All retroactive contracts must go to the Chair's/Sheriff's Office for signature.

K. Revenue Contract

An agreement for services with the primary purpose of generating revenue (e.g., concession agreements). Treat as a PCRB contract.

L. Class I Contract

- Professional services contracts under \$10,000 in value in one year.

M. Class II Contract

- Professional Services Agreements over \$10,000 in one year
- PCRB contracts
- Revenue contracts
- Grants
- All retroactive contracts

N. Class III Contract

- Intergovernmental Agreements

II. OVERVIEW

To get a final signature approval, a contract must be reviewed for compliance with legal and policy requirements. The Contract Approval Form (CAF) is the "summary face sheet" that accompanies the contract through this process. It includes signature lines for all necessary reviews.

Different types of contracts have different legal and policy requirements, so the routing process varies by type of contract. It is the responsibility of the initiating manager to manage the approval process to its completion.

This procedure describes the approval process for each type of contract.

III. CLASS I CONTRACTSA. INSTRUCTIONS FOR PROCESSING CLASS I CONTRACTS

(Professional Services Agreements under \$10,000 in value in one year.)

1. Prepare an original contract in form approved by County Counsel. Standard language is available in contracts manual from County Counsel. Attach all necessary exhibits.
2. Obtain contract number from person in your division designated to access the C.O.I.N.S. Automated Sequencing System. If you need assistance or cannot access system, contact Purchasing for a contract number. Be sure to place the number on both the contract and the CAF.
3. Complete Contract Approval Form (CAF, Exhibit A) and attach as cover to contract. Instructions are on form.
4. Obtain Department Manager (or Sheriff) signature on CAF and contract. Send to County Counsel.
5. County Counsel logs contract, signs CAF and signature block on contract, and returns to initiating manager. (Allow four days.)

REVIEWS REQUIRED FOR CLASS I CONTRACTS

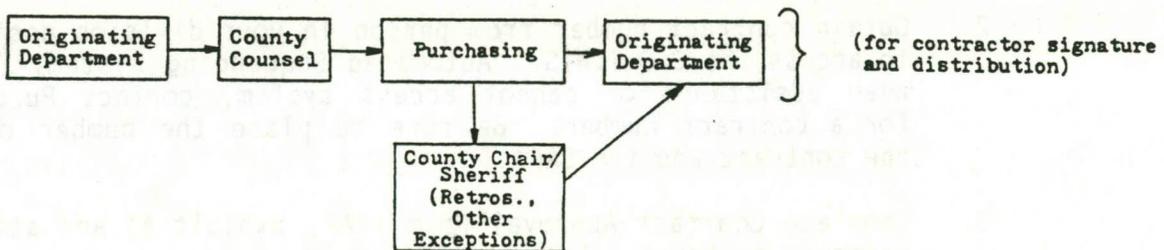
<u>SIGNATURES</u>	<u>CONTRACT</u>	
	<u>CAF</u>	<u>&lt;\$10,000</u>
Department Manager/Sheriff	X	X
County Counsel	X	X

6. Initiating manager obtains contractor signature.
7. If any person designated to review a contract requires a change, he/she will notify the initiating manager of the problem and send the contract back to the manager to make changes. Changes on the contract must be initialed by County Counsel and all persons who sign the contract.
8. After all signatures are on the contract, initiating department will distribute CAF as follows:

<u>CAF</u>	<u>CONTRACT</u>	<u>TO ORGANIZATION</u>
White	Original	Purchasing Section
Green	----	Finance Division
Canary	Copy	Initiating Manager
Pink	----	Clerk of the Board
	Original	Contractor

IV. CLASS II CONTRACTS

- Professional Services Agreements over \$10,000 in 1 year
- PCRB Contracts
- Grants
- All Retroactive Contracts
- Revenue Contracts



NOTE: All Class II contracts require a formal competitive process, unless exempted. Call Purchasing for assistance.

**A. INSTRUCTIONS FOR PROCESSING CLASS II CONTRACTS**

1. Prepare original contract in form approved by County Counsel. Attach all necessary exhibits.
2. Obtain contract number from person designated in your division to access the C.O.I.N.S. Automated Sequencing System. If you cannot access system, contact Purchasing Section for a contract number. Be sure to place the number on both the contract and the CAF.
3. Complete Contract Approval Form (CAF, Exhibit A) and attach as cover to contract. Instructions are on form.
4. Obtain Department Manager signature on CAF and send to County Counsel for review.
5. County Counsel logs contract, signs CAF and signature block on contract, and sends it to Purchasing. (Allow four days.)
6. Purchasing will log contract, sign CAF and will:
  - a. sign PSAs or PCRB contract for Chair; or,
  - b. send retroactive contract to Chair for signature; or,
  - c. send Sheriff's contract to Sheriff for signature.

(Allow three days for Purchasing review.)

**REVIEWS REQUIRED FOR CLASS II CONTRACTS**

SIGNATURE	CAF	Contract		
		>\$10,000	PCRB	Retroactive
* Dept. Manager	X			
County Counsel	X	X	X	X
** Purchasing Dir	X	X	X	
Chair				X
Sheriff	X	X	X	X

\*Sheriff, rather than Department Manager, signs contracts initiated by the Sheriff's Office.

\*\*Purchasing Director signs PSA or PCRB contract and CAF for Chair.

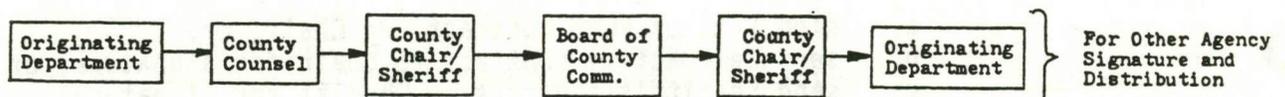
7. If contract has been sent to the Chair's Office, the contract is signed and sent to initiating manager. (Allow four days.)
8. If any person designated to review a contract requires a change, he/she will notify the initiating manager of the problem and send the contract back to the manager to make changes. Changes on the contract must be initialed by County Counsel, Purchasing and all the persons who sign the contract.

9. Initiating manager is responsible for obtaining contractor's signature.
10. After all signatures are on the contract, initiating departments will distribute CAF and contract as follows:

<u>CAF</u>	<u>CONTRACT</u>	<u>TO ORGANIZATION</u>
White	Original	Purchasing Section
Green	----	Finance Division
Canary	Copy	Initiating Manager
Pink	----	Clerk of the Board
	Original	Contractor

V. CLASS III CONTRACTS

A. INSTRUCTIONS FOR PROCESSING CLASS III CONTRACTS  
Intergovernmental Agreement (IGA)



1. Prepare at least two original contracts in form approved by County Counsel. Attach exhibits.
2. Obtain contract number from the person in your division designated to access the C.O.I.N.S. Automated Sequencing System, or call Purchasing to obtain contract number. Be sure to place the number on both the contract and the CAF.
3. Complete Contract Approval Form (CAF, Exhibit A) and attach as cover to contract. Instructions are on form.
4. Complete Agenda Placement Form. (See County Administrative Procedure #1201.) Attach form as cover to CAF and contract. Packet is now ready to circulate for review.
5. Send the packet to Department Manager to sign CAF and Agenda Placement Form.

6. If there is a budget impact:
  - a. Note on the Agenda Placement Form that the contract and Bud Mod are to be scheduled simultaneously for the BCC hearing. (See County Administrative Procedure #2201 for preparation of Bud Mods.)
  - b. Send the packet to Planning and Budget to sign Agenda Placement Form. (Allow two days.)
  - c. Planning and Budget will send the packet to County Counsel.
  - d. County Counsel will log the contract, sign the CAF and contract (allow four days) and forward the packet to the Chair's Office/Sheriff.
7. If there is no budget impact:
  - a. Send the packet directly to County Counsel to sign the CAF and contract. (Allow four days.)
  - b. County Counsel forwards the packet to the Chair's Office/Sheriff.
8. The Chair/Sheriff places the packet on the BCC Agenda.
9. BCC ratifies IGA at a public hearing. Clerk stamps IGA as ratified and sends to the Chair's Office/Sheriff for signature on the contract.
10. The Chair's Office/Sheriff signs contract and sends it to the initiating manager to obtain the other agency's signature.

REVIEWS REQUIRED FOR IGAS

	CAF	CONTRACT	AGENDA PLCMT FORM
Dept. Manager	X		X
Budget - reviews			if \$ impact
County Counsel	X	X	
BCC - ratifies		Stamp	
Chair/Sheriff	X	X	
Other Public Agency		X	

11. After all signatures are on the IGA, the initiating manager distributes the CAF and contract as follows:

<u>CAF</u>	<u>CONTRACT</u>	<u>TO ORGANIZATION</u>
White	Original	Purchasing Section
Green	----	Finance Division
Canary	Copy	Initiating Manager
Pink	----	Clerk of the Board
	Original	Contractor

**B. INSTRUCTIONS FOR PROCESSING STATE BIENNIAL MENTAL HEALTH AGREEMENT**

The State Biennial Mental Health Agreement will be submitted to the BCC prior to July of the initial contract year. All subsequent amendments initiated by the State will be signed by the County Chair or designee and submitted to the BCC for review in a packet twice a year.

**VI. CONTRACT AMENDMENTS**

- A. Professional Services contract amendments/addendums are subject to the same rules and approval process as the original contract. (Minor changes up to 10% or \$2,000, whichever is less, may bypass County Counsel and be sent directly to Purchasing. Class I contracts may not exceed \$10,000 limit.)
- B. Keep original contract number and sequentially number each amendment; prepare CAF and attach to amendment. County Counsel or Purchasing may require a copy of the original contract if they have questions; if so, the initiating manager will provide a copy of the contract for review.
- C. Route complete packet through Class I, Class II, or Class III approval process.

**VII. CHANGE ORDERS**

- A. In construction contracts, a change order is used when construction crews have begun work and discovered a problem that necessitates an immediate change in the work. Change orders follow strict PCRB rules and must be approved quickly to avoid cost overruns.
- B. Only the project manager, purchasing director, and contractor signatures are required on a change order. A CAF is not required, but all financial information, account codes and conditions must be on change order form.
- C. Amendments to subcontracts resulting from changes to the State Mental Health Agreement follow the change order process if:
  - 1. The amendments to subcontract reflect the State initiated changes in funding under the State Mental Health Agreement, or;
  - 2. The amendments reflect transfers in client services between existing mental health contractors.

**VIII. REAL PROPERTY LEASE OR RENTAL AGREEMENTS**

All lease or rental agreements for employee offices shall be negotiated by the Property Management Section. Contact Facilities Management for assistance.

IX. LEASE PURCHASE AGREEMENTS

All lease purchase agreements must comply with County Administrative Procedure #2312.

X. RETROACTIVE CONTRACTS

- A. If a contract is presented for approval after its effective date, the department must prepare a memo to the Chair/Sheriff explaining the circumstances causing the delay and attach as a cover to the CAF.
- B. It is County policy to execute contracts prior to commencement of services.

XI. WHEN A DIRECT PAY VOUCHER MAY SUBSTITUTE FOR A CONTRACT

- A. The following specific professional services may be paid with a Direct Pay Voucher rather than a contract if they are for services of a one-time or intermittent period not to exceed 90 days, and the aggregate amount to a single provider does not exceed \$10,000 in a fiscal year:

Department of Environmental Services

Veterinarians

Department of Human Services

Physicians

Psychologists

Nurses

Dentists

Interpreters

Tax Accountants and Attorneys for Conservator Assistance

Court-Appointed Guardianship/Conservatorship Assessors

Department of Justice Services

DA & Court Ordered Attorneys

Reporters

Investigators

Psychiatrists

Psychologists

Witnesses, including expert witnesses

Interpreters

Examiners

Department of General Services

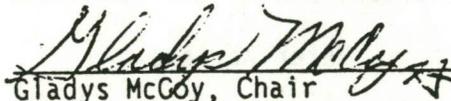
Board of Equalization members  
Bond Counsel used for bond issues  
Arbitrators

Nondepartmental

Court Reporters  
Witnesses for County Counsel

- B. Medical services for County Health Division clients.
- C. A one time professional service valued at less than \$500.
- D. Required documentation in lieu of a contract for A through C, above.
  - 1. An Independent Contractor Certificate must be signed by the "Contractor" (Exhibit B), and
  - 2. The payee's address and social security number or employer I.D. number must accompany the payment request.

Approved this 19th day of July, 1989.

  
\_\_\_\_\_  
Gladys McCoy, Chair  
Board of County Commissioners  
Multnomah County, Oregon

6156F



MULTNOMAH COUNTY OREGON

EXHIBIT A

CONTRACT APPROVAL FORM

(See Administrative Procedure #2106)

Procedure #2106

Page 13 of 14

Contract # \_\_\_\_\_

Amendment # \_\_\_\_\_

CLASS I	CLASS II	CLASS III
<input type="checkbox"/> Professional Services under \$10,000	<input type="checkbox"/> Professional Services over \$10,000 (RFP, Exemption) <input type="checkbox"/> PCRB Contract <input type="checkbox"/> Maintenance Agreement <input type="checkbox"/> Licensing Agreement <input type="checkbox"/> Construction <input type="checkbox"/> Grant <input type="checkbox"/> Revenue	<input type="checkbox"/> Intergovernmental Agreement

Contact Person \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_

Department \_\_\_\_\_ Division \_\_\_\_\_ Bldg/Room \_\_\_\_\_

Description of Contract \_\_\_\_\_  
\_\_\_\_\_

RFP/BID # \_\_\_\_\_ Date of RFP/BID \_\_\_\_\_ Exemption Exp. Date \_\_\_\_\_

ORS/AR # \_\_\_\_\_ Contractor is  MBE  WBE  QRF

Contractor Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Phone \_\_\_\_\_

Employer ID # or SS # \_\_\_\_\_

Effective Date \_\_\_\_\_

Termination Date \_\_\_\_\_

Original Contract Amount \$ \_\_\_\_\_

Amount of Amendment \$ \_\_\_\_\_

Total Amount of Agreement \$ \_\_\_\_\_

Payment Term

Lump Sum \$ \_\_\_\_\_

Monthly \$ \_\_\_\_\_

Other \$ \_\_\_\_\_

Requirements contract - Requisition required.

Purchase Order No. \_\_\_\_\_

Requirements Not to Exceed \$ \_\_\_\_\_

REQUIRED SIGNATURES:

Department Manager \_\_\_\_\_

Purchasing Director \_\_\_\_\_  
(Class II Contracts Only)

County Counsel \_\_\_\_\_

County Chair/Sheriff \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

Date \_\_\_\_\_

VENDOR CODE			VENDOR NAME						TOTAL AMOUNT \$		
LINE NO.	FUND	AGENCY	ORGANIZATION	SUB ORG	ACTIVITY	OBJECT	SUB OBJ	REPT CATEG	LGFS DESCRIPTION	AMOUNT	INC/ DEC IND
01.											
02.											
03.											

INSTRUCTIONS ON REVERSE SIDE

WHITE - PURCHASING

CANARY - INITIATOR

PINK - CLERK OF THE BOARD

GREEN - FINANCE

INSTRUCTIONS FOR COMPLETING CONTRACT APPROVAL FORM

1. CLASS I, CLASS II, CLASS III - Check off appropriate class of contract in one of the three columns on the top of the form.
2. CONTRACT # - To be issued by designated person in each Division or call Purchasing to get a number.
3. AMENDMENT # - Sequential numbering to original contract as changes are made and approved.
4. DESCRIPTION OF CONTRACT - Summary of product purchased or services to be performed. Note if an amendment or extension.
5. RFP/BID # - Enter number if contract is a result of RFP/Bid selection process.
6. DATE RFP/BID - Enter date of RFP/Bid public opening.
7. EXEMPTION EXPIRATION DATE - Enter exemption expiration date from competitive bidding granted by BCC or the Chair.
8. ORS/AR# - Refer to Oregon Revised Statutes and/or Administrative Rule #, when applicable.
9. CONTRACTOR IS MBE, WBE, QRF - Check appropriate box if contractor is certified as an MBE, WBE, or QRF (Qualified Rehabilitation Facility).
10. CONTRACTOR NAME, MAILING ADDRESS, PHONE - Enter current information.
11. EMPLOYEE ID# OR SS# - Enter employee federal ID# or Social Security # if contractor is an individual.
12. EFFECTIVE DATE - Date stated on contract to begin services.
13. TERMINATION DATE - Date stated on contract to terminate services.
14. ORIGINAL CONTRACT AMOUNT - Enter amount of original contract.
15. AMOUNT OF AMENDMENT - Enter amendment or change order amount only, if applicable.
16. TOTAL AMOUNT OF AGREEMENT - Enter original amount of contract. If this is an amendment or change order, please include original amount and amended amount.
17. PAYMENT TERMS - Designate payment terms by checking appropriate box and entering dollar amount.
18. REQUIREMENTS CONTRACT - Requisition Required - Check this box to note that a purchase order will be issued to initiate payment.
19. PURCHASE ORDER # - Enter number of purchase order to be issued. If number is not known, enter "PO will be issued."
20. REQUIREMENTS NOT TO EXCEED - List the estimated dollar amount of requirements contracts.
21. REQUIRED SIGNATURES - To be completed as approved. Purchasing Director needs to sign all Class II contracts only.
22. ACCOUNT CODE STRUCTURE - Enter account code structure for the type of agreement; i.e., expense or revenue.
23. LGFS DESCRIPTION - Abbreviated description for Data Entry purposes.
24. AMOUNT - If total dollar amount is being split among different account numbers, indicate dollar amounts here.

EXHIBIT B

INDEPENDENT CONTRACTOR CERTIFICATE

NAME OF CONTRACTOR: \_\_\_\_\_

The undersigned, as a provider of personal services to Multnomah County, certifies that I am an independent contractor and not an employee of Multnomah County. I am fully responsible for all federal, state and local taxes and fees applicable to any compensation for services and will indemnify the County therefrom.

I further agree to maintain Workers' Compensation insurance coverage for all non-exempt workers, employees and subcontractors performing work under the contract and will indemnify, defend and save harmless Multnomah County from any claims under the Oregon Workers' Compensation Law (ORS Chapter 656) arising from said work.

Dated \_\_\_\_\_, 19\_\_\_\_

Contractor: \_\_\_\_\_

Federal ID #: \_\_\_\_\_

PERSONAL SERVICES (through June 30, 1990)

	HRLY RATE	TOTAL HOURS	BASE	FRINGE	INS	TOTAL
Staff Asst	13.77	1,672	23,023	4,281	576	27,880
Legis Sec	6.75	796	5,373	404	134	5,911
			28,396	4,684	710	33,791

MATERIALS & SERVICES

Legal Services	6100	3,000
Advertising	6100	90
Printing	6120	600
Postage	6200	500
Supplies	6230	1,000
Computer Rental	6170	850
Phone Services	7150	1,100
		7,140

CAPITAL OUTLAY

Answering Machine	8400	60
Recorder	8400	100
		160

TOTAL 89-90 41,091

TOTAL PROGRAM COST 41,091

10/30/89  
Planning & Budget (smc)

Base = (Rate increase by 4.5%)  
 Fringe = .2675 of base (or .0765)  
 Insur. = .0640 (or .04) of base

PERSONAL SERVICES (June 30-July 31, 1990)

	HRLY RATE	TOTAL HOURS	BASE	FRINGE	INS	TOTAL
Staff Ass	13.77	200	2754	615	69	3518
Legis Sec	6.75	88	594	45	15	653
			3,018	657	75	3,750

MATERIALS & SERVICES

Legal Services	0
Advertising	0
Printing	60
Postage	50
Supplies	100
Computer Rental	85
Phone Services	110
-----	
	405
-----	
	0

CAPITAL OUTLAY

	0
--	---

TOTAL 90-91 4,155

45,245

Aug 1 -> Aug 17

0  
 0  
 33 = 93  
 27 = 77  
 5755 = 155  
 47 = 132  
 60 = 160  
 222 [627]

Printy - 93.95  
 Postage 150.  
 Syll 150.  
 Rental 135.  
 plus - 100 + 60 = 165  
 170.

**1990-91  
BUDGET PREPARATION  
MANUAL**

**Multnomah County, Oregon**

## OVERVIEW: 1990-91 BUDGET PROCESS

This year, 1990-91, will be the first time the Multnomah County Budget reflects results from Strategic Planning. Since November 1988, in the Strategy Planning phase of Strategic Planning, County elected officials and upper management have been setting a five-year direction for the County (1990-95). In September 1989, County organizations prepared an Operational Plan, their own estimates and recommendations about the three years 1990-93. The Operational Plan also included specific strategic initiatives in response to the five year planning activity.

Now the budget process for the first year of the three year Operational Planning period is beginning. Some major directions have been established. Additional decisions are expected in January, including how the Chair should configure the 1990-91 Proposed Budget.

In many ways the following budget instructions are minor revisions of the process we have used for several years. The forms are essentially the same: BUD's 1 through 4, spreadsheets, summaries. The ways to document your estimates of costs are similar to past years.

The process this year has two important differences that are not very evident in the manual.

1. Strategic Planning requires costs to be accumulated by program area. This means that an additional code will be required on budget submissions for next year and on all expenditure and revenue transactions in 1990-91. Budgets will continue to be developed organizationally. Additionally, organizations will be set up with default Activity Codes to permit costs to be accumulated by program areas as well as by organizational structure. These may be existing Activity Codes or they may be new codes.

Sometime before March, you and your budget analyst will decide what default Activity Code will be assigned to each of your organizations, and how that Activity Code will roll up to track costs by program area.

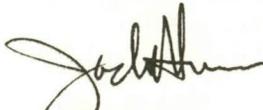
2. During January, the Policy Development Committee (PDC) will make use of their strategic initiatives and the proposed enhancements in the Operational Plan to advise the Chair as to what programs to include in the Proposed Budget. Based on this direction, you will be asked to prepare detailed budgets needed to reach high priority objectives. You may also be asked to prepare budgets at a level below current funding for programs selected by the PDC.

Overview  
Page 2

The decisions of the PDC should be available by January 19, early enough to permit completion of budget submissions as planned, by February 20.

Because of the work undertaken by departments during operational planning, no additional program narrative is required with this year's budget request. However, the Operational Plan will be revised to reflect budget decisions made by the Board in April and June. Decisions that change the program objectives of County organizations will require a change in the narrative portion of the Operational Plan as well. The details about how to do this and when will be worked out later, but presumably not before May 1990.

If you have any questions about the process, please call me, Dave Warren, or your analyst at 248-3883.



Jack Horner  
Planning and Budget Director

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## BUDGET CALENDAR

<u>Function</u>	<u>Performed by</u>	<u>Date Started</u>	<u>Date Completed</u>
Project 1989-90 Revenues	P & B Div.	10/15/89	12/15/89
Project 1990-91 Revenues	P & B Div.	11/15/89	12/15/89
Prepare Personal Services Worksheet	P & B Div.	11/01/89	12/05/89
Prepare and print Budget Manual	P & B Div.	12/06/89	12/29/89
Distribute forms and instructions	P & B Div.	01/08/90	01/19/90
Prioritize Strategic Initiatives and Proposed Program Enhancements	Policy Development Committee	01/08/90	01/12/90
Prepare Budget Requests	Departments	01/08/90	02/20/90
Prepare Adds/Cuts directed by Policy Development Commission	Departments	01/14/90	02/20/90
FINAL 1990-91 Revenues	P & B Div.	02/15/90	03/07/90
FINAL Proposed Budget Allocations	Chair	03/14/90	03/14/90
Prepare/print Proposed Budget	P & B Div.	03/14/90	03/23/90
BUDGET HEARINGS	Board/Depts/ P & B Div.	03/29/90	04/26/90
Amend/Approve Budget	Board	04/26/90	04/26/90
Prepare/print Approved Budget	P & B Div.	04/26/90	05/11/90
Budget to Tax Supervising	P & B. Div.		05/15/90 <b>LEGAL DEADLINE</b>
Propose amendments	Departments	05/25/90	06/08/90
Adopt Budget	Board	06/28/90	06/28/90

## INTRODUCTION

---

*Please read through this instruction manual before you begin preparing your budget!*

We suggest that you fill out the forms in the following order:

1) Complete the BUD 2 --

The detailed listing of your organization's personnel request. If you add or reclassify a position, Employee Services must be notified and a special form submitted with your personnel analyst's signature.

2) Complete the BUD 3 --

The form which provides the details of what you need to do your work and how you calculate what that work will cost.

3) Complete the BUD 3a --

A listing of contracts for services and rental/lease contracts. This form is optional if your contracts can be explained on the Bud 3 form.

4) Complete the BUD 1 --

The summary of your budget request. This should be a relatively easy task, after you have completed the other forms. If you are submitting requests for several sections within a division, **you should also prepare a spreadsheet** summarizing the total division budget request by fund.

5) Complete the BUD 4's --

Estimates of all revenues you expect to receive in each program.

The total of your BUD 4's must equal the total of your BUD 1's. Be sure to submit a revenue spreadsheet at the Division level as well as the Department level.

6) Departmental Spreadsheet --

Make sure that for each department there is a **spreadsheet** summarizing the department's request.

7) LGFS Concerns --

In the case of a reorganization, complete a LGFS file maintenance form. Any adds, changes or deletes should be submitted with your budget request. Some forms are being included with your packet, if more are necessary, please duplicate. For any assistance, please contact your budget analyst or Janet Thompson.

8) Checklist --

Before celebrating, review the **checklist** to be certain your budget request package is complete.

Budget staff is available to assist in your budget preparation.

Mark Campbell, DGS	ext. 2393
Shaun Coldwell, DES, NOND	ext. 2457
Mindy Feely, Revenues	ext. 2397
Tom Fronk, DJS	ext. 2395
Tom Simpson, DHS	ext. 6266

# BUD 2 - PERSONNEL DETAIL

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## INTRODUCTION

The completed BUD 2 form will serve as the basis for your section's Personal Services request. By the time the BUD 2 is completed you will have:

- calculated your section's total request for the Permanent (5100) object code using the PSW as an aid, and displayed the information detailed by position;
- calculated your request for Fringe benefits (5500 and 5550) for the detailed positions; and

- recorded the amount (calculated on the BUD 3 form) for Temporary (5200), Overtime (5300), and Premium (5400) and calculated a Fringe and Insurance benefit request for each of these three object codes.

The information you will provide with your request for Permanent (5100) includes a listing by each position of the FTE (Full Time Equivalent), classification, job class number, employee name, base pay, fringe benefits, insurance benefits and dollar totals.

Calculations for full time employment are based on 2080 hours per year.

### PERSONAL SERVICES WORKSHEET/BUD 2 FORMS

The Personal Services Worksheet (PSW) - a computer listing prepared by the Information Services Division should be your most useful tool for completing the BUD 2. **We strongly suggest that, where possible, you use the PSW rather than calculate each position yourself.**

The computer program which prepares the PSW calculates how much each current employee will cost NEXT FISCAL YEAR, including wage settlements for all bargaining units except the Deputy Sheriffs and Prosecuting Attorneys Associations.

The PSW lists all County employees on the payroll as of **December 8, 1989**. Once again, the PSW will include all permanent employees (including part time employees), and an FTE value for each employee. The PSW will be using the default value of the number of scheduled work hours per pay period currently assigned to the employee in the payroll system. For example, if the employee is listed on the payroll system as working 40 hours per pay period, the FTE default value will be 0.50 FTE. **Be sure to check these for all employees.** The PSW has calculated the base and fringe amounts for these employees based on the FTE listed.

The PSW makes several assumptions about the employees listed, including:

- \* The employee keeps the same health and dental insurance plan he or she has now.
- \* The employee will be paid for the FTE value of the full 2080 work hours that are included in fiscal year 1990-91.
- \* Any employee eligible for a step increase will move to the next pay step in the pay range on his or her anniversary date. This means that someone with an anniversary date in March should have a July 1 projected beginning rate one step higher than the current (December 8, 1989) pay rate, and a projected ending rate two steps higher than the current pay rate.

You will also be provided with a **computer-generated BUD 2** showing the FTE, job class, job title, name of employee, base pay, fringe, insurance benefits, and total cost for all current employees shown on the PSW.

Review the PSW for the following information:

- \* Check the PSW to ensure that the job class title for each employee is correct for the position he or she fills. Questions about a particular employee's job class code or current rate should be directed to the appropriate Personnel Analyst. Their assigned Department(s) and telephone numbers follow:

<i>Susan Daniell</i>	<i>DHS</i>	<i>248-2202</i>
<i>Jerry Bittle</i>	<i>DJS /Soc. Svcs.</i>	<i>248-2205</i>
<i>Don Winkley</i>	<i>DES/DGS/NOND</i>	<i>248-2169</i>

- \* Look at the projected fringe percentage on the PSW; if it is less than 34% for any employee, the benefits calculations for that position are probably in error and should be checked.
- \* Verify that the anniversary date on the PSW is the month each employee was hired into his or her **current** position. If these items are correct, the information on the BUD 2 will also be correct.

If all the above information is correct on the PSW, the BUD 2 is correct as well. You can ignore the section of this chapter explaining how to calculate Permanent (5100) Base and benefits costs for these employees.

Remember that the PSW contains information about permanent employees only. Full instructions on how to calculate all other categories are contained in the individual object code explanations in this chapter.

You can use the preprinted BUD 2 forms provided with information from the PSW, making manual changes by crossing out and writing in any corrections. Some departments generate their own BUD 2 forms from computer or word processing systems; if you wish to do this, be sure that you provide all required information and follow the established format.

### BUD 2 SUMMARY FORMS

BUD 2 Summary forms provide summary information totaling all positions by job class within a budgeted unit. The summary only deals with the Permanent (5100) object code. For example, if your BUD 2 includes:

<u>FTE</u>	<u>JOB TITLE</u>	<u>JOB NO.</u>	<u>NAME</u>	<u>BASE</u>	<u>FRINGE</u>	<u>INS.</u>	<u>TOTAL</u>
1.00	Office Assistant 2	6001	Jones	\$15,000	\$3,000	\$1,500	\$19,500
1.00	Office Assistant 2	6001	Smith	\$15,000	\$3,100	\$1,400	\$19,500
0.50	Office Assistant 2	6001	White	\$ 7,500	\$1,500	\$ 750	\$ 9,750

Your BUD 2 summary will read:

<u>FTE</u>	<u>JOB TITLE</u>	<u>JOB NO.</u>	<u>BASE</u>
2.50	Office Assistant 2	6001	\$37,500

List positions in numerical order by job class number. Make sure that the Permanent (5100) and FTE totals on both forms are the same.

### NEW OR VACANT POSITIONS

Prior approval of the Employee Services Division is required to create or reclassify a position. While this approval process is outside the scope of the Budget Preparation process, the Budget Office attempts to ensure that the document adopted by the Board in June accurately reflects changes approved by Employee Services.

In order to create a position, a "Request to Create/Reclassify a Position" form must be completed and attached to the BUD 2. Forms are available from the Employee Services Division.

You should submit a form, approved by the Employee Services Division, for EACH new position or reclassification you propose.

Describe the proposed duties of the position on the form or attach a position description. If you know the correct classification title, enter that in Item 2 on the form. Answer the remaining questions to help clarify the proposal. Sign and date the form, and submit it to your Personnel Analyst, at #106/1430.

The Personnel Analyst will contact you for further information, if necessary; note the disposition of the proposal; and return a signed copy for you to include with your BUD 2.

You will need to work with your Personnel Analyst to ensure that classification issues are resolved before the Budget is adopted. Any changes not approved will revert to their 1989-90 status when the budget is adopted.

If a position is vacant or new, multiply the appropriate hourly pay rate by 2080 to determine the annual base pay. The appropriate pay rate is generally the bottom step of the pay range, although employees in some job classifications may be hired at the midpoint of the range.

Contact your Budget Analyst if you aren't sure. Check the appropriate union contract for the pay rates beginning next year.

Elected Officials' staff positions and employees being paid outside the established range for their job class should also have their base pay calculated manually, just as though they were new employees.

In either case, when filling out the BUD 2 form, write into the name column, "New" or "Vacant" and include the job class code. (If you do not know the job class code, call your Personnel Analyst or your Budget Analyst.)

Your Bud 2 forms may include vacant positions. Vacancies have been generated from the Position Control module of the Payroll/Personnel system. These vacancies are current as of December 8, 1989.

Vacant positions have been computed at the mid-point base level and fringe/insurance calculated accordingly, using the default insurance figures. Where possible vacant positions were identified with the payroll organization to which they had previously been charged. In most cases, though, vacancies are shown under the Level 1 organization to which they "roll-up".

Please review these vacant positions to determine which ones you will be budgeting in 1990-91. If you plan on maintaining a position, include it with your Bud 2 summary. We also ask that you notify your Planning & Budget Analyst of any vacancies which have been included in error.

### PERMANENT (5100)

Employees who work for the County on an ongoing basis are people with "permanent" status. They receive fringe benefits partially or fully paid by the County. Most of them are paid for 2080 hours per year. Some (Permanent Part Time) are paid for fewer hours. To calculate the base pay for a position, multiply the proper hourly rate by the number of hours for which the position will be paid.

a) Permanent Full Time

There are **2080** regular work hours in this fiscal year.

**Calculation** - if you are checking or correcting the data for an employee listed on the PSW or if you are calculating manually for a new or reclassified position, you need to consider step increases. Unless an employee's anniversary date is July 1, the employee will be paid for part of the year at one step and for the remainder at the next step in the range. This applies to exempt as well as represented employees.

First compute the pay for hours worked before the anniversary date. Count the number of working days from July 1 to the employee's anniversary date, and multiply by 8 (or 10, if the employee works a four day week) to arrive at the number

of hours worked. This number of hours will be paid at the lower step; multiply it by the proper pay rate to determine wages paid before the anniversary date.

Then subtract the hours prior to the anniversary date from 2080. Multiply the remainder by the next step's pay rate. (For "exempt" job classes the next "step" is 1.03 times the July 1 rate of pay.) Add this dollar amount to the wages earned before the anniversary date to arrive at the total base wage for the year.

Enter this data onto the BUD 2 form. Unless otherwise noted (see "Permanent Part Time"), it will be assumed that all Full Time positions (FTE value 1.00) are calculated at 2080 hours.

b) **Permanent Part Time**

**Definition** - A Permanent Part Time employee is budgeted for the entire year and works between 20 and 32 hours per week.

**Calculation** - To determine base pay for Permanent Part Time employees, multiply the total hours the employee will work during the fiscal year by their hourly rate.

**Step Increases** - After a Permanent Part Time employee has worked 2088 hours (which may take two years), he or she receives a step increase, just as full time employees do on their anniversary date. Calculating permanent part time employees' base pay may require you to figure out the number of hours during the year they will work at each step. The general procedure is the same as that followed when you correct the base pay for a full time employee. If you have doubts (and you probably ought to), call your Personnel Analyst.

**Benefits** - Permanent Part Time employees receive benefits (health, dental and life insurance), either in full or at a 50% rate, depending on number of hours worked. (See 'Eligibility for Benefits' in this chapter.)

Enter the Permanent Part Time positions by job class with the Permanent Full Time positions. Be sure to include these within the job class totals on the BUD 2 Summary. The Permanent Part Time positions are included with Permanent Full Time positions in the 5100 object code total at the bottom of the BUD 2, the BUD 2 Summary and on the BUD 1.

**TEMPORARY (5200), OVERTIME (5300), AND PREMIUM (5400)**

These object codes are calculated as part of the BUD 3 process. After completing these calculations, enter the amounts onto the bottom of the BUD 2 form.

See the **Other Fringe Calculations** in this chapter to determine Fringe and Insurance Benefits for these object codes.

**BENEFITS**

(Fringe Benefits (5500), Insurance Benefits (5550))

**Fringe Benefits** are those for which the County pays outside organizations - Retirement (PERS) and Social Security (FICA).

**Insurance Benefits** are those which are funded by service reimbursements to the Insurance Fund (Medical, Dental, Workers' Compensation, Unemployment, Long-Term Disability, and Life Insurance).

Both kinds of benefits will be correctly calculated on the PSW for Permanent Employees **except** employees who have been with the County for less than six months, new or vacant positions, elected officials' staff positions, and employees being paid outside the normal range. Benefits for these employees must be calculated manually.

Use the charts on the following page to calculate benefits for permanent employees. Use the charts contained under "Other Fringe Calculations" to calculate benefits for Temporary, Overtime and Premium Pay line items.

**BUD 2 COMPUTATIONS**

**A. FRINGE BENEFITS (5500) COMPUTATION**

Fringe Benefits (FICA and Retirement) are computed on percentages of base pay, except for employees earning over the 1990 FICA maximum of \$50,400.

- 1) **Employees earning less than \$50,400** - multiply the appropriate combination FICA and retirement percentage provided below times the employee's base pay.

<b>Sworn personnel and Corrections Officers</b>	<b>.3675</b>
<b>All other personnel</b>	<b>.2675</b>

- 2) **Employees earning more than \$50,400** - multiply their base pay times the following retirement rate and add \$3,855, the maximum FICA tax.

<b>Sworn personnel and Correction Officers</b>	<b>.2910</b>
<b>All other personnel</b>	<b>.1910</b>

Individual rates for FICA and Retirement are as follows:

<u>FICA</u>	
All personnel under \$50,400	.0765
All personnel over \$50,400 (Fixed Amount)	\$3,855
<u>PERS</u>	
Sworn personnel and Corrections Officers	.2910
All other personnel	.1910

**B. INSURANCE BENEFITS (5550) COMPUTATION**

Insurance Benefits are made up of both base pay percentages and flat rates. A computation of Insurance benefits therefore requires the following calculations:

- 1) **Multiply** the employee's base pay by the appropriate base percentage rate (there are four different rates: Exempt employees, Nurses, Corrections Officers and all other employees);
- 2) **Add** the appropriate Medical Insurance figure;
- 3) **Add** the appropriate Dental Insurance figure.

See the "Insurance Benefits Rate Table" on the following page. *Note: Use the default figures when you do not know the employee's medical or dental coverage.*

**INSURANCE BENEFITS RATE TABLE**

1) BASE PERCENTAGE	<u>General</u>	<u>Exempt</u>	<u>Nurses</u>	<u>Corrections Officers</u>
A) Workers' Compensation	0.0398	0.0398	0.0398	0.0398
B) Unemployment	0.0050	0.0050	0.0050	0.0050
C) Long Term Disability	0.0000	0.0073	0.0048	0.0058
D) Life Insurance	inc. in #2	0.0019	inc. in #2	inc. in #2
<b>Total Base Percentage</b>	<b>0.0448</b>	<b>0.0540</b> <i>.0640</i>	<b>0.0496</b>	<b>0.0506</b>

**2) MEDICAL/LIFE INSURANCE**

	<u>Single</u>	<u>Two Party</u>	<u>Family</u>
ODS	\$1,296	2,580	3,540
Kaiser			
Pros. Attorneys, Trades, Dep. Sheriff's	1,059	2,117	3,176

Nurses, Exempt	1,125	2,249	3,374
General, Corrections Officers	1,158	2,317	3,475
Default Medical*	2,461	2,461	2,461

3) DENTAL

ODS/Fee-for-Service	264	528	708
Blue Cross/Dentacare	240	540	600
Kaiser	264	529	793
Default Dental*	540	540	540

\*Use when position is vacant, or when medical and dental coverages are unknown

ELIGIBILITY FOR BENEFITS

**PERMANENT FULL TIME** -- Any employee who works between 32-40 hours a week (30-40 hours a week on a 4/10 schedule) is entitled to **full benefits**.

**PERMANENT PART TIME** -- Any employee who works between 20-32 hours a week is entitled to medical and dental insurance, the cost being split between the county (1/2) and the employee (1/2). The employee's contribution is deducted from wages.

The employee receives the following:

	<u>Sworn Officers</u>	<u>All Other Personnel</u>
5500 Fringe (FICA)	.0765 of base pay	.0765 of base pay
(PERS)	<u>.2910</u>	<u>.1910</u>
Fringe Subtotal	<b>.3675</b>	<b>.2675</b>

	<u>General</u>	<u>Exempt</u>	<u>Nurses</u>	<u>Corrections Officers</u>
5550 Insurance				
A) Workers Comp.	.0398	.0398	.0398	.0398
B) Unemployment	.0050	.0050	.0050	.0050
C) Long Term Dis.	.0000	.0073	.0048	.0058
D) Life Insurance	.0000	.0019	.0000	.0000
Total Base %	<b>.0448</b>	<b>.0540</b>	<b>.0496</b>	<b>.0506</b>

**LESS THAN 20 HOURS** -- Any employee who works less than 20 hours a week, even if he or she is a permanent part time employee, receives no County paid medical, dental, or life insurance. The employee does receive the following:

<b>5500 Fringe (FICA)</b>	<b>.0765</b> of base pay
<b>5550 Insurance (Unemp)</b>	<b>.0050</b>
(Work.Comp)	<b><u>.0350</u></b>
<b>Total</b>	<b>.0440</b>

**OTHER FRINGE CALCULATIONS**

Fringe and Insurance calculations must also be included for overtime, temporary and premium pay object codes. Rates are as follows:

	<u>Temporary (all employees)</u>	<u>Premium/ Overtime General</u>	<u>Premium/ Overtime Sworn/Corrections</u>
<b>5500 - Fringe</b>			
FICA	0.0765	0.0765	0.0765
Retirement (PERS)	<u>0</u>	<u>0.1910</u>	<u>0.2910</u>
Fringe Benefits			
% Base Pay	<b>0.0765</b>	<b>0.2675</b>	<b>0.3675</b>
<b>5550 - Insurance</b>			
Unemployment	0.0050	0.0050	0.0050
Workers Comp	<u>0.0350</u>	<u>0.0350</u>	<u>0.0350</u>
Insurance Benefits			
% of Base Pay	<b>0.0400</b>	<b>0.0400</b>	<b>0.0400</b>

**BUD 2**

PERSONNEL DETAIL			ORGANIZATION			DATE	
			FUND	AGENCY	ORG	PREPARED BY	
FTE	JOB TITLE	JOB NO.	NAME	BASE	FRNG	INS	TOTAL
NOTE: FIGURES IN SHADED BOXES WILL TRANSFER TO CORRESPONDING LINE NUMBERS ON THE BUD 1 FORM			PERMANENT	5100			
			TEMPORARY	5200			
			OVERTIME	5300			
			PREMIUM	5400			
			TOTAL		5500	5550	



## BUD 3 - OBJECT CODE DETAIL

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### INTRODUCTION

The BUD 3 is a sheet for explaining, by object code, expenditure requests that 1) by their nature are significant, or 2) vary significantly from last year.

In some object codes the intended purpose for the appropriations requested must **always** be explained. In other object codes, explanations are required only when the request increases or decreases by **25% or more** from the last year's adopted amount. Still other object codes will need explanations under **special circumstances**. As in past years, we have indicated when you need to provide explanations.

You are always free to explain your requests in anticipation of potential questions when an explanation is not required. For example, **significant variance** between 1990-91 requests and 1989-90 spending patterns should always be explained, even when an explanation is not requested.

## PERSONAL SERVICE OBJECT CODES

### ***PERMANENT (5100)***

(Explain with any change in permanent personnel)

On the BUD 3 explain any differences between your request for permanent personnel in 1990-91 and the permanent personnel authorized in the 1989-90 Adopted Budget. Your explanation should cover any change in position count by job classification for your organization. Your explanation should indicate whether these changes are current fiscal year changes via the budget modification process or changes effective upon adoption of the new budget. You should also explain what operational changes accompany these personnel changes.

As calculations were included on the BUD 2 form, you will not need to include them here.

### ***TEMPORARY (5200)***

(Always)

Identify the number of hours you expect to hire temporary help and multiply that number by the entry pay rate for the appropriate job class. Transfer the resulting figures to the "temporary box" at the bottom of the BUD 2 form.

### ***OVERTIME (5300)***

(Always)

Provide an explanation of your request for overtime hours. Basically, all you need to do here is identify the number of hours of overtime work you anticipate for each job class and multiply the expected hours by 1.5 times the hourly rate. However, there are some complications.

- 1) Holiday work is usually paid at 2 times the normal rate.
- 2) The hourly rate for computing overtime pay depends on who actually works. This may be difficult to predict. When in doubt, use the top rate on the pay scale for the job class in question.
- 3) If you have any questions or an unusually complex overtime requirement, contact your Personnel Analyst.

Transfer your results to the bottom of the BUD 2, where marked.

## **PREMIUM PAY (5400)**

(Always)

The Premium Pay category includes two basic pools of money: normal premium pay and, for funds other than the General Fund and the Road Fund, a wage increase set-aside.

### Normal Premium Pay

Amounts paid in addition to normal hourly rates for shift differential, relief shifts, night time bonus pay, trainer pay, lock-up premiums, hazardous or obnoxious work, lead work, etc.

Calculating this cost amounts to estimating the number of hours for each kind of premium pay and multiplying that number by the appropriate rate.

- a) If the rate is a flat cents per hour figure (such as local 88 shift differential) simply complete the multiplication.
- b) If it is a percentage of base pay for the hours worked, an additional step is involved. First compute the total base pay to which the premium pay factor will be applied by multiplying the number of hours to be worked by the hourly rate for the position. Then multiply the resulting amount by the premium factor.

Your explanation should note the classifications of personnel receiving premium and the reason for the premium.

### Wage Set-aside

In the General and Road Funds the money to pay for wage increases not settled on at budget time comes from the respective contingency accounts. In all other funds, costs that cannot be anticipated at budget time must be absorbed within their budgets. In order to minimize the need to modify budgets after wage settlements, budget requests for these funds must include an amount to cover the costs of those settlements. For 1990-91, all bargaining units have settled and the wage increases are already included in the PSWs, with the exception of the MCPAA (Prosecuting Attorneys - 13.) and the MCDSA (Deputy Sheriffs - 117.) The wage increases to include for these bargaining units are:

Deputies	10.0%
Prosecutors	5.0%

For AFSCME Local 88 and Exempt employees also include 1.5% of base pay for the bargaining unit employees to cover Pay Equity costs in funds other than the General and Road Funds. For ONA Local 22 include 1% of base pay.

***FRINGE BENEFITS AND INSURANCE BENEFITS (5500 and 5550)***

(Never)

These are computed on the BUD 2 form. Refer to BUD 2 instructions.

**MATERIALS & SERVICE OBJECT CODES**

***COUNTY SUPPLEMENTS (6050)***

(Always)

County supplements are payments made by the County to support the efforts of other jurisdictions or organizations. The largest of these payments is the County's support for the Library system. Other notable supplements are the Road Fund payment to the City of Portland, the County share of joint City/County Commissions on the Arts, Human Relations, and Aging, and the statutorily required payment of the County School Fund to the Education Service District.

Explain any requests for this object code in detail on the BUD 3 or BUD 3a. (These expenditures are subject to the "pass through" indirect cost rate.)

***PASS THROUGH PAYMENTS (6060)***

(Always)

For those occasions when the County, via a contract, "passes through" funds allocated by another agency, budget those contract amounts here. These contracts are not administered by County agencies, and County responsibility ends when the funds are paid. For example, should the County receive funding from the federal government with the direction that that funding be diverted to specific service providers in Multnomah County, those amounts would be budgeted here.

Please list these contracts individually on the BUD 3 or BUD 3a. (These expenditures are subject to the "pass through" indirect cost rate.)

If you are uncertain whether to use this object for specific contracts, don't hesitate to call your Budget Analyst.

***PROFESSIONAL SERVICES (6110)***

(Always)

Professional Services are services provided to the County by non-County employees and/or companies under legal contracts. Services which are included in this category vary widely and include, but are not limited to, legal services, engineering, accounting, medicine, janitorial work, work study assistance, and secretarial aid.

Laundry contracts, such as those for the cleaning of uniforms, should be included in this category. External data processing contracts should be placed under object code 6530 (Data Processing). Maintenance contracts should be placed under object code 6190 (Maintenance Contracts).

For further explanation of when a provider should be considered an employee as opposed to an independent contractor, see "What Is An Employee?" on page 35.

Your explanation should provide a description of the type of service that you propose to purchase next year and the anticipated dollar amount by type of service.

Please list individual contracts on the BUD 3 or BUD 3a.

Remember that your explanation here and on the Bud 3a will eventually become your approved expenditure plan for 1990-91. The more information about budgeted contracts you include in the budget request, the easier it is to process those contracts during the year.

**PRINTING AND REPRODUCTION (6120)**  
(Only with 25% Changes)

This object code is for the provision of printing, binding, graphics and photography services and copy machine copies as provided by the City of Portland's Bureau of Central Services or other providers.

Explain what the cost estimates are based on. Detailed rates from the City follow. In general, expect a 5% increase in these costs, but the detailed rates are up and down from the 1989-90 rates by as much as 20%.

# OF COPIES

#	# OF COPIES								
	A 25	B 25	C 25	50	100	150	200	300	
1	0.83	1.04	1.58	1.98	2.79	3.60	4.41	6.03	
2	1.66	2.08	2.96	3.57	4.80	6.03	7.26	9.71	
3	2.50	3.12	4.88	6.24	8.97	11.70	14.43	19.89	
5	4.16	5.20	7.94	10.01	14.17	18.32	22.48	30.79	
10	8.32	10.40	15.28	18.85	25.99	33.12	40.26	54.53	
20	16.64	20.80	30.57	37.70	51.97	66.24	80.51	109.05	
30	24.96	31.20	45.85	56.55	77.96	99.36	120.77	163.58	
40	33.28	41.60	61.13	75.40	103.94	132.49	161.03	218.11	
50	41.60	52.00	76.42	94.25	129.93	165.61	201.28	272.64	
75	62.40	78.00	114.92	141.97	196.07	250.18	304.28	412.48	

A: Final price of order produced on customer's full service copier.  
 B: Final price of order produced on Printing & Distribution's large copier.  
 C: Final price of order produced by offset printing at Ford Building.

**PRINTING**  
**FY 90-91 SERVICE RATES**

Hourly Rate

For all services: \$45.76/hour

Copy Services

Full Service Machines: \$.033/copy  
Partial Service Machines: \$.025/copy  
P & D Operated Large Copiers: \$.042/copy

Printing

Business Cards: \$17.00/500

Standard County Cards

Envelopes, Standard County Envelopes-Exact Repeats

500: \$19.70

1,000: \$31.01

Each additional 1,000: \$22.62

Letterhead, Standard County Letterhead-Exact Repeats

On 20# White Paper

500: \$15.85

1,000: \$22.55

Each additional 1,000: \$13.40

On 24# White Paper

500: \$19.03

1,000: \$28.90

Each additional 1,000: \$19.75

**UTILITIES (6130)**

(Always)

Use this object code to budget for County electricity, water, natural gas, fuel, oil, and garbage service not paid by Facilities Management.

Most utilities should be paid by Facilities Management. If your organization pays for utilities in addition to those paid by Facilities Management, list the utilities and their monthly costs. If your organization pays for utilities on behalf of others, eg. utility vouchers for program clients, budget those costs in either 6050 (County Supplements) or 6060 (Pass Through), depending on the source of funds.

Call Merlyn Brunkow at 248-3322 if you plan to budget your own utilities or if you are not sure whether or not you need to budget utilities.

**COMMUNICATIONS (6140)**

(Only with 25% Change)

This object code includes both telephone equipment and miscellaneous communications charges for organizations **not using the County Northern Telecom System (NTI)**. "NTI" users should budget their telephone costs in object code 7150 (Telephones).

In general, use your monthly billings from the phone company to predict charges. For further information, call the County Telephone Office at 248-3100.

**RENTALS (6170)**

(Always)

This category includes rental of equipment or space from companies or individuals outside the County, with the exception of reproduction equipment (6120).

All payments for lease purchase agreements which span more than one fiscal year, including those that begin in a prior year, but which end in the current year, will be budgeted in this object code.

Payments for lease purchase agreements which begin and end during the same fiscal year should be budgeted in object code 8400, Equipment.

Under the Tax Reform Act of 1986, the County could be subject to IRS penalties if the total of our debt issues, lease-purchase agreements, loans, long-term contracts, etc., is not anticipated in advance. **Be sure to inform Dave Boyer at 248-3290 if you plan to enter into any lease-purchase arrangements.**

Leases of word processing equipment should be shown here.

Identify space being rented. Show purpose, location, and total cost.

List rented equipment and space on the BUD 3 or BUD3a and total all rental costs.

**EXTERNAL REPAIRS & MAINTENANCE (6180)**

(Only with 25% Changes)

Use this object code to budget for noncontractual payments to companies or individuals outside the County for repairs and maintenance of County buildings, machinery, equipment, word processing equipment, etc.

List the items you expect will require repair and indicate how much you anticipate this repair will cost.

**MAINTENANCE CONTRACTS (6190)**

(Always)

This object code is to be used for budgeting payments for repair and maintenance services from sources outside the County made on a contractual basis. Your explanation should describe the items that you expect will require a service agreement and the amount of the agreement.

List on the Bud 3 or on the Bud 3a service agreements for 1990-91.

**POSTAGE (6200)**

(Only with 25% Changes)

1990-91 Distribution

Interoffice Mail Delivery/US Mail Processing:  
Inserting:

\$722/unit  
\$.027/piece

Questions on postage should be directed to Ron Hadduck at 248-3344.

**SUPPLIES (6230)**

(Only with 25% Changes or changes totalling \$25,000)

This object code is to be used for all supplies, including: office supplies, janitorial supplies, operating supplies, minor equipment and tools, clothing and uniforms, repair and maintenance supplies, and computer software that is not capital.

**Definition:** Supplies fall into two categories: 1) Items costing under \$250, and 2) items costing under \$500 that have no serial number. Items costing between \$250 and \$500 that have a serial number and items costing over \$500, even without a serial number, should be included in Capital Equipment (object code 8400). See 'Equipment' Instructions.

**FOOD (6270)**  
(Always)

This object code is to be used for food provided by the County. Explain the client groups fed, the cost per meal, and significant differences in your request from prior years.

**EDUCATION AND TRAINING (6310)**  
(Only with 25% Changes)

The object code is to be used to budget for expenses related to education and training, which may include such things as course materials, tuition and fees, out-of-town travel and per diem, lodging, etc. **Educational and Training services purchased on a contractual basis should be identified in 6110, Professional Services.**

Your explanation should include the **kinds** of training proposed, the importance of the training to the needs of your program, and the **cost by type** of training. Your explanation need **not** provide detail to the level of course names, locations and dates.

*Note: Do not confuse the travel associated with a seminar with local travel which is dealt with in 'Local Travel and Mileage' below.*

**LOCAL TRAVEL AND MILEAGE (6330)**  
(Only with 25% Changes)

This object code is used to budget for public transit and mileage for travel within the greater metropolitan area, including Salem.

Include **\$260** for each exempt employee who chooses to receive a **bus pass**. All exempt employees are entitled to this benefit.

Mileage reimbursement varies between different bargaining units. Reimbursement also varies between employees who drive their own vehicle as a condition of employment and those who rarely drive their own vehicle (incidental). In the former situation the driver often receives a monthly payment in addition to a mileage payment. To estimate different bargaining unit travel reimbursement charges, use the table on the following page. In your description, describe the purpose of the travel in addition to the estimated amount of travel.

## MILEAGE REIMBURSEMENT TABLE

Bargaining Unit	Incidental Mileage	As Condition of Employment (per month)
Exempt and Elected Deputy DA's	24¢ per mile (adjusted annually acc. to IRS guidelines)	
Local 88 (excl. A & T)	17¢ per mile adjusted quarterly acc. to gas price formula in contract)	\$25 + 21¢ per mile 1st 400 miles and 9¢ over 400 miles; total reimburse- ment not less than \$35/mo
Assessment & Taxation	20¢ per mile	\$67.50 + 10¢ per mile; \$35 if no car use
Deputy Sheriffs Corrections Officers Electrical -- 48 Engineers -- 87 Painters 55	20¢ per mile	
Nurses	22¢ per mile	\$35 + 22¢ per mile

If you have questions, contact Ellen Ullrick at 248-2340.

### **INSURANCE (6520)**

(Always)

This object code is limited to liability insurance, fire insurance, employee bonding, and other non-personnel insurance. Personnel insurance is included in object code 5550, Insurance Benefits. Note that in the areas of liability and property insurance the County is self-insured. Prior to undertaking an insurance obligation, contact the County's Risk Manager, Jean Miley, at ext. 3882.

If your organization still wishes to undertake an insurance obligation of its own, list the insurance policies, the nature of the insurance including what is insured, and the cost of each policy on the BUD 3 or a BUD 3a.

**EXTERNAL DATA PROCESSING (6530)**

(Always)

Charges for data processing services when done by contract with private or non-County organizations are budgeted here. List these on the BUD 3 or BUD 3a form. Do not include the purchase of computer equipment in this object code (see 8400 - Equipment).

**DRUGS (6550)**

(Always)

This object code includes charges for all drugs purchased by the County, either from external sources or through the County's store supplies.

**CLAIMS PAID (6580)**

(Only with 25% Changes)

This object refers to payment of insurance claims, whether coverage is by policy or through self-insurance. Areas of insurance include, but are not limited to property, general liability, unemployment, and workers' compensation insurance.

**JUDGMENTS (6590)**

(Always)

This object refers to "money judgments" attained against Multnomah County by outside private or business parties through the court system.

**AWARD/PREMIUMS (6610)**

(Only with 25% Changes)

This object code is for awards or premiums given out by the County. This includes awards and premiums given by the County at the County Fair.

**DUES AND SUBSCRIPTIONS (6620)**

(Only with 25% Changes)

This object code is for dues for memberships in associations, societies, or other organizations, and subscriptions for newspapers, trade journals, magazines or newsletters. Note that memberships must be in the name of the County and not in the name of the individual County employee. The exception to this rule is where a membership is a requirement of employment

and payment of the yearly dues has approval of the Board of County Commissioners. (Example - Bar Association dues for attorneys.)

***DEBT RETIREMENT (7810)***

(Always)

This object code is for principal payments and for the retirement of Bancroft Bonds (Debt).

List and explain all principal payments and schedules of Bancroft Bonds.

***INTEREST EXPENSE (7820)***

(Always)

This object code is for the payment of interest on loans and Bancroft Bonds.

List and explain all interest payments and schedules of loans and Bancroft Bonds.

**SERVICE REIMBURSEMENT OBJECT CODES**

***INDIRECT COSTS (7100)***

(Always)

The County General Fund supports programs in other funds in various ways that cannot be directly billed to those programs, e.g., departmental administration, accounting and financial services, legal counsel, intergovernmental negotiations, purchasing, etc. In order to reimburse the County for providing these services to grant programs, grants are generally required to pay a percentage of the operational cost of the specific grant to the County General Fund. In certain situations, however, the granting agency will not pay for indirect costs. If the County nevertheless chooses to accept the grant, the indirect cost is provided by the general fund in order to recognize the real cost of the program.

The Departmental Indirect Cost rates to apply to grants are listed below.

	Basic Rate	Pass-Thru Rate (6060)	Equipment Rate
Human Services	7.65%	0.7%	0%
Justice Services*	14.40	0.7	0
Sheriff's Office	9.88	0.7	0
District Attorney	17.05	0.7	0
Environmental Services	9.70	0.7	0
Other County	3.26	0.7	0

\* All DJS organizations except the DA and Sheriff.

There are two rates to apply to object codes. "Pass Through" monies are charged 0.7%. All other object codes (except equipment) are charged the Basic Rate. Equipment is not charged any indirect rate.

**Calculation Formulas –**

When calculating an indirect cost rate, **combine** object codes with the same rate. In other words, add up all object codes with the same rate and then apply the appropriate indirect rate.

- 1) When the **granting agency allows for the full recovery** of indirect costs, the calculation of indirect costs is as follows:

$$\text{(Amount in Object Code Type divided by (100\% + Indirect Cost Rate) x Indirect Cost Rate}$$

For example, if the grant has a professional services and printing appropriation of \$5,000 each in a Human Services grant, the calculation would operate as follows:

$$(\$10,000 \text{ divided by } 1.0741) \times .0741 = \$690$$

- 2) When the **granting agency will not allow for the full recovery** of indirect costs, the calculation of indirect costs is as follows:

$$\text{(Amount in Object Code Type x Indirect Cost Rate)}$$

For example, if the Professional Services and Printing object code in a Human Services grant each have a \$5,000 appropriation, the calculation would operate as follows:

$$(\$10,000 \times .0741) = \$741$$

If you have any questions call Tom Simpson in Planning and Budget at 248-3883.

Your explanation should detail each grant resource of your organization, the indirect rate(s) applied, the grant amount, and the amount budgeted for indirect costs. You will need to explain any difference between the indirect rate established for your department and the rate you used.

**TELEPHONE (7150)**  
(25% Change)

This object code is used to budget for County supplied telephone services and should be used by all NTI users. Notices with suggested budget amounts based on November 1989 information will be sent from the Telephone Office.

The annual costs of equipment and lines in the County-owned systems are:

**Phones\***

Consoles	\$474.00
Digit Display Multi-Line Set	355.00
Norstar M7324	355.00
Norstar M7310/BLF	355.00
Norstar M7208	237.00
Norstar M7310	237.00
Multi-line set	237.00
Compact multi-line w/speaker phone	415.00
2500 Set	135.00
Unity II	135.00
Speaker Phone	178.00
Head Set	112.00
10-key Add-On	237.00
20-key Add-On	355.00

**Voice Mail**

Voice mail (4 minutes of messages accessible)	70.00
Auto attendant	474.00
Announcer	37.00

**Cellular Phones\***

Mobile	\$432.00 + .35 per minute
Portable	432.00 + .35 per minute

**Pagers**

Tone	\$ 79.00
Tone/Dual Address	79.00
Voice	197.00
Digital Display Sensor	229.00
Voice Pager Wide Area	388.00
Digit Display	197.00

**Lines**

DID Lines (3XXX, 5XXX)	\$ 344.00
DN Lines (2XXX, 4XXX, 6XXX)	146.00
TIE Lines	274.00
Business Lines	950.00
Trunk Lines	1663.00
Private Lines	768.00
Other Access Lines (FAX, Code-A-Phone)	74.00
Measured Line	Variable based on usage; budget as previous year
<b><u>Multnomah County Directories</u></b>	\$2.65 each

\*These rates apply after purchase of equipment. Moves and changes of existing equipment and lines should be budgeted at \$150 per instrument, or line, per change. Budgeting for acquisition of new equipment should be discussed with the Telephone Office.

Long distance charges should be based on your past monthly TMS billings. Credit card calls should also be based on past history. For further information, call Brian Fowles at the County Telephone Office at 248-3100.

**DATA PROCESSING SERVICES (7200)**

(Only with 25% Changes)

This object code is for services rendered by the County's Information Systems Division.

Contact ISD (Mary Corral at 248- 3749) to confirm the systems which will be run for your organization in 1990-91, and to determine how much you will budget as a service reimbursement to the Data Processing Fund in your budget. ISD must budget the same amount as a revenue in their budget.

*Note: Data processing services for general fund programs are budgeted in Nondepartmental's Special Appropriations.*

**MOTOR POOL SERVICES (7300)**

(Explain programmatic changes or budget changes greater than 25%)

Thomas Guiney at 248-5353 or Michele Gardner at 248-3424, both of Fleet Services, will be contacting known County vehicle users to arrive at a 1990-91 vehicle use rate and an appropriate budget figure. First- time and forgotten vehicle users should contact Tom or Michele to receive a representative budget figure. Note that Motor Pool is a Service Reimbursement to the Fleet Management Fund for Motor Pool services. Fleet Management must budget the same amount as a revenue in their budget. Please coordinate your budget submissions!

**BUILDING MANAGEMENT (7400)**

(Always)

This object code is used for charges to all Non-General Fund programs (including all grants that require space allocations) by Facilities Management for routine and non-routine building costs. Building Management costs for FY 1990-91 are currently being reviewed by Facilities Management. As in the past, you will be notified by Facilities Management once these costs have been finalized so you can budget the appropriate amount as a service reimbursement to the General Fund. If your program will require more space you must work with Facilities Management to budget total costs. Facilities Management must budget the same amount as a revenue in their budget. Please coordinate your budget submissions!

Your explanation should detail (by program), building location, area used, and cost. Your explanation should also include estimates, by program area, of your need in 1990-91 for non-routine maintenance work.

For further information, contact Merlyn Brunkow at 248-3322.

### ***OTHER INTERNAL SERVICES (7500)***

(Always)

This category is used to pay for work done for an organization by another County organization in a different fund.

For example, if the sign shop in the Road Fund makes a sign for the Juvenile Services Commission, the charge will show up against the Juvenile Services Commission's budget in object code 7500, Other Internal Services.

Departments are responsible for including estimates of those costs in their budget request for 1990-91. Your explanation should describe the services to be performed and the cost, and **which fund will be paid** for the services. You must explain which fund will be paid for the services so that the revenues can be budgeted there. Again, please coordinate your budget submissions!

### **CAPITAL OUTLAY**

#### ***LAND (8100)***

This object code applies to the purchase of real property and is not applicable to most organizations' requests.

#### ***BUILDINGS (8200)***

This object code applies to the construction of County buildings or reconstruction of a County-owned or occupied building. This is normally used only by Facilities Management for Capital Improvement projects. You should relay your need to that organization. Facilities Management will send out a questionnaire to appropriate County managers requesting construction or reconstruction needs. The questionnaire should be returned to Facilities Management by January for requests to be considered.

If site preparation for word processing equipment includes any remodeling, special electrical wiring, or voltage regulators, HVAC system installation or adaptation, funds will need to be appropriated within the requesting department's budget and identified in object code 8200

(Buildings). It will be necessary to contact Facilities Management before submitting the budget request for realistic cost estimates and to verify that such modifications and/or installations are possible at the requesting organization's site.

***OTHER IMPROVEMENTS (8300)***

(Always)

Included here are requests for capital expenditures other than for land or buildings, i.e., roads, bridges, sewers, fencing.

Coordinate your requests with Facilities Management.

***EQUIPMENT (8400)***

(Always)

This object code includes County-owned items that meet one of these two sets of criteria:

1. The item has an expected useful life of more than one year and an original purchase price of over \$500, or
2. The item has an expected useful life of more than one year, an original purchase price of over \$250, and may be identified by serial number.

List each piece of requested equipment or software, quantity, and purchase price.

**BUD 3**  
**OBJECT DETAIL**

ORGANIZATION NAME			PREPARED BY
Fund	Agency	Org	Date

OBJECT CODE	EXPLANATION	AMOUNT

## WHAT IS AN EMPLOYEE?

The following chart summarizes some of the factors to be considered in distinguishing between an employee and an independent contractor. Any one of the factors should not be considered alone; it should be considered in combination with the others, as well as any additional circumstances which are pertinent.

EMPLOYER/EMPLOYEE	CONTRACTOR
<p>1. Employee performs work subject to the will and control of the employer.</p>	<p>1a. Person doing work has right to control its progress except as to final result.</p> <p>b. Person doing work follows an independent trade, business or profession offering services to the general public; the services the County receives are:</p> <p style="margin-left: 40px;">1) A normal part of the contractor's ongoing business. 2) <u>NOT</u> in the usual course of the County's business.</p> <p>c. Person doing work may employ assistants with the exclusive right to delegate work.</p>
<p>2. Employer furnishes equipment, tools or materials, and a place to work.</p>	<p>2. Contractor works out of a separate business, corporation, partnership or proprietorship, on premises other than those of the hiring person, and with tools and equipment owned by that separate business, partnership, etc. <u>NOTE EXCEPTION:</u> Individuals obtained through a temporary help agency are <u>NOT</u> employees.</p>
<p>3. Employer has the right to discharge employee or otherwise terminate the relationship.</p>	<p>3. Contractor generally works under a contract which cannot be terminated unilaterally without liability for damages.</p>
<p>4. Employee gets a fixed wage figured on a weekly or hourly basis. Work is performed continuously. Employer is purchasing employee's <u>labor</u>.</p>	<p>4. Contractor gets a fixed sum for performing a certain type, kind or piece of work, whether paid in a lump sum or installments. Hiring person is often purchasing a <u>product</u>.</p>
<p>5. Employee performs work for an unspecified length of time and does not normally offer services to other employers concurrently.</p>	<p>5. Contractor is engaged for a specific or defined length of time, and the services are offered to other employers concurrently (i.e., the County is not the sole source of business).</p>

## BUD 3a - SERVICE CONTRACTS INSTRUCTIONS

---

This form will be optional for use with your budget requests for 1990-91. If you have a few contracts that can be explained on the BUD3 form, you can omit the BUD 3a. If your program involves somewhat complicated contracts, please list them here. Use this form to identify each anticipated contract by **object code, description, contact person, estimated award date, estimated amount, and type**. There are six types of contracts.

IGA (Intergovernmental Agreement)

PSA (Professional Services Agreement - private, for profit contractors)

PNP (Private Non-Profit-Professional Services Agreement)

TRN (Training Contracts)

MNT (Maintenance Contracts)

RTL (Equipment and Space Rental Contracts)

**Please list individual contracts**, not areas of contracted responsibility. Subtotal each type of contract. If you are going to let multiple contracts that are exactly the same, identify the estimated number in the description and the dollar amount for each in the "AMT" column.



## BUD 1 - EXPENDITURE DETAIL

---

The BUD 1 is a summary of your organization's budget request itemized by object code.

Fill in the **Current Budget** column with amounts from the Accounting Period 6 (12/31/89) LGFS expenditure report.

Because the BUD 1 is a detailed summary of the information that you compiled in completing the BUD 2 and BUD 3, complete the Request column **after** completing the BUD 2 and BUD 3.

All organizations should include in their 1990-90 request estimates for Telephone, Motor Pool, and Other Internal services. Organizations in funds other than the General Fund should include estimates for ISD, Building Management, and Indirect Costs. In some cases these estimates affect amounts included in the Adopted Budget as interfund transfers.

For specific information concerning these internal service reimbursements contact:

<u>Obj</u>	<u>Description</u>	<u>Contact</u>	<u>Number</u>
7100	Indirect Costs	Tom Simpson	248-3883
7150	Telephone	Brian Fowles	248-3100
7200	Data Processing	Mary Corral	248-3749
7300	Motor Pool	Tom Guiney or Michele Gardner	248-5353/3424
7400	Bldg. Mgmt.	Merlyn Brunkow	248-3322
7500	Other Internal	Agency involved	---

The total of all requested object codes **except** service reimbursements (Object Codes 5550, 7100, 7150, 7200, 7300, 7400, 7500) should be entered as **Direct Budget**. The total request including service reimbursements should be entered as **Total**.

A **Divisional BUD 1 spreadsheet** should be completed by fund and should display all sectional BUD 1 information and total the sectional BUD 1's within that fund.

**Departmental BUD 1's by fund** should be prepared totalling the Divisional BUD 1's within that fund.

These Divisional and Departmental BUD 1 spreadsheet totals should match the BUD 4 Spreadsheet totals.

**Cash Transfers** - Because Cash Transfers must be described in the budget document, please provide a list of all the cash transfers generated by your department. You should include the following information:

- \* The source (fund, department, and division or program) of the cash transfer;
- \* The receiver (fund, department, and division or program) of the cash transfer; and
- \* A **comprehensive description** of the purpose of the cash transfer.

# BUD 1

BUDGET REQUEST	AGENCY		ORGANIZATION		PREPARED BY
	LGFS Code	Fund	Agency	Organization	Date
OBJECT DETAIL		CURRENT BUDGET	REQUEST		
5100 PERMANENT					
5200 TEMPORARY (B)					
5300 OVERTIME (B)					
5400 PREMIUM PAY (B)					
5500 FRINGE (C)					
<b>DIRECT PERSONAL SERVICES</b>					
5550 INS BENEFITS (C)					
<b>PERSONAL SERVICES</b>					
6050 COUNTY SUPPLEMENTS (A)					
6060 PASS THROUGH PAYMENTS (A)					
6110 PROFESSIONAL SERVICES (A)					
6120 PRINTING (B)					
6130 UTILITIES (B)					
6140 COMMUNICATIONS (B)					
6170 RENTALS (A)					
6180 REPAIRS & MAINTENANCE (B)					
6190 MAINTENANCE CONTRACTS (A)					
6200 POSTAGE (B)					
6230 SUPPLIES (B)					
6270 FOOD (A)					
6310 EDUCATION & TRAINING (B)					
6330 TRAVEL (B)					
6520 INSURANCE (A)					
6530 EXTERNAL DATA PRCSNG (A)					
6550 DRUGS (A)					
6580 CLAIMS PAID (B)					
6590 JUDGEMENTS (A)					
6610 AWARDS & PREMIUMS (B)					
6620 DUES & SUBS. (B)					
7810 DEBT RETIREMENT (A)					
7820 INTEREST (A)					
<b>DIRECT MATERIALS AND SERVICES</b>					
7100 INDIRECT COSTS (A)					
7150 TELEPHONE (B)					
7200 DATA PROC. SERVICES (B)					
7300 MOTOR POOL SERVICES (B)					
7400 BLDG. MGT. SERVICES (A)					
7500 OTHER INT. SERVICES (A)					
<b>INTERNAL SVC. REIMBURSEMENTS</b>					
<b>TOTAL MATERIAL/SERVICES</b>					
8100 LAND (C)					
8200 BUILDINGS (C)					
8300 OTHER IMPROVEMENTS (A)					
8400 EQUIPMENT (A)					
<b>CAPITAL OUTLAY</b>					
	DIRECT BUDGET				
	TOTAL BUDGET				

- (A) - Always describe and explain on BUD 3.
- (B) - Describe on BUD 3 when change (+ or -) of 25%.
- (C) - Do not describe.

## Expenditure Budget Spreadsheet

Organization	Parks Division	Fund	100	Date	02/18/89		
Code	Object	Org. 4020	Org. 4021	Org. 4022	Org. 4023	Org. 4024	Total 4000
5100	Permanent	\$175,829	\$142,000	\$300,000	\$160,000	\$ 95,000	\$ 872,829
5200	Temporary	5,000	0	3,000	3,000	0	11,000
5300	Overtime	1,500	1,000	0	0	0	2,500
5400	Premium Pay	0	0	0	0	0	0
5500	Fringe	47,945	35,000	91,000	35,000	23,275	232,220
<b>DIRECT PERSONAL SERVICES</b>		<b>\$230,274</b>	<b>\$178,000</b>	<b>\$394,000</b>	<b>\$198,000</b>	<b>\$118,275</b>	<b>\$1,118,549</b>
5550	INS BENEFITS	21,132	15,000	39,000	15,000	9,975	100,107
<b>PERSONAL SERVICES</b>		<b>\$251,406</b>	<b>\$193,000</b>	<b>\$433,000</b>	<b>\$213,000</b>	<b>\$128,250</b>	<b>\$1,218,656</b>
6050	County Supplements	0	0	0	0	0	0
6060	Pass Through Payments	20,000	0	0	0	0	20,000
6110	Professional Services	2,500	4,000	70,000	250	25,000	101,750
6120	Printing	1,500	6,500	0	14,000	4,000	26,000
6130	Utilities	0	0	8,000	0	0	8,000
6140	Communications	0	4,000	11,000	6,000	4,250	25,250
6170	Rentals	500	0	0	0	0	500
6180	Repairs and Maintenance	0	1,000	2,000	0	200	3,200
6190	Maintenance Contracts	1,000	0	0	0	0	1,000
6200	Postage	1,500	5,000	18,000	2,700	500	27,700
6230	Supplies	11,500	900	2,500	2,000	300	17,200
6270	Food	0	0	0	0	0	0
6310	Education and Training	1,500	0	0	0	400	1,900
6300	Travel	300	1,000	1,000	1,000	200	3,500
6520	Insurance	0	0	0	0	0	0
6530	External Data Processing	0	0	0	0	0	0
6540	Interest Expense	0	0	0	0	0	0
6550	Drugs	0	0	0	0	0	0
6580	Claims Paid	0	0	0	0	0	0
6590	Judgments	0	0	0	0	0	0
6610	Awards and Premiums	2,500	0	0	0	0	2,500
6620	Dues and Subscriptions	0	700	0	0	200	900
6650	Miscellaneous	0	0	0	0	0	0
7810	Debt Retirement	0	0	0	0	0	0
7820	Interest	0	0	0	0	0	0
<b>DIRECT MATERIALS &amp; SERVICES</b>		<b>\$ 42,800</b>	<b>\$ 23,100</b>	<b>\$112,500</b>	<b>\$25,950</b>	<b>\$ 35,050</b>	<b>\$ 239,400</b>
7100	Indirect Costs	0	0	0	0	0	0
7150	Telephone	2,500	0	0	0	0	2,500
7200	Data Processing Svcs	0	0	0	0	0	0
7300	Motor Pool Services	25,000	0	0	0	1,000	26,000
7400	Bldg. Mgmt. Services	0	0	0	0	0	0
7500	Other Internal Svcs	15,000	0	0	45	500	15,545
<b>INTERNAL SRVS REIMBURSEMENT</b>		<b>\$ 85,300</b>	<b>\$ 23,100</b>	<b>\$112,500</b>	<b>\$ 25,995</b>	<b>\$ 36,550</b>	<b>\$ 283,445</b>
8100	Land	0	0	0	0	0	0
8200	Buildings	0	0	0	0	0	0
8300	Other Improvements	8,000	0	0	0	0	8,000
8400	Equipment	10,000	0	0	0	2,000	12,000
<b>CAPITAL OUTLAY</b>		<b>\$ 18,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,000</b>	<b>\$ 20,000</b>
<b>DIRECT BUDGET</b>		<b>\$291,074</b>	<b>\$201,100</b>	<b>\$506,500</b>	<b>\$223,950</b>	<b>\$155,375</b>	<b>\$1,377,999</b>
<b>TOTAL BUDGET</b>		<b>\$354,706</b>	<b>\$216,100</b>	<b>\$545,500</b>	<b>\$238,995</b>	<b>\$166,800</b>	<b>\$1,522,101</b>

## **BUD 4 - REVENUE SOURCES**

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The BUD 4 forms capture data on all revenues received by the County. They capture this data for all programs in all funds. They are, in turn, used by the Revenue Analyst to load the revenue budget into the LGFS system once the annual budget has been adopted by the Board. Consequently, it is in the divisions' best interests to complete the forms accurately, so that the revenue portion of LGFS is useful to them.

For the 1990-91 budget process, organizations will receive BUD 4 forms filled out with information currently in the Planning and Budget revenue data base for active revenue sources in the General and Federal State Funds. Each organization will be responsible for reviewing the forms they receive and making additions and changes as needed.

Blank BUD 4 forms will need to be completed for existing revenue sources in other funds.

**DIVISIONS ARE RESPONSIBLE FOR PROVIDING ACCURATE REVENUE INFORMATION.** There are currently over 500 active revenue source codes. Theoretically, at least one form should be received for each one of those sources. Due to the number of forms expected, the Planning and Budget Division cannot review each form for errors and omissions. Errors or incomplete information contained in the forms may therefore be carried forward into the LGFS system, making the revenue portion less useful.

If any changes are made during the budget process which impact your revenues, make certain to provide a revised BUD 4 to the Revenue Analyst.

### **FORMS**

There are four forms used to relay revenue information to the Planning and Budget Division. These are:

**BUD 4 REVENUE SOURCE FORM**

**BUD 4 REVENUE SPREADSHEET**

**REQUEST FOR NEW REVENUE SOURCE CODE**

**DETAIL OF GENERAL FUND CASH TRANSFER TO FEDERAL STATE FUND**

The Bud 4 Revenue Source Form is the "basic" unit, which provides detailed information on each individual revenue source (or revenue code). This form will be partially completed when you receive it for General and Federal State fund revenue sources.

The Revenue Spreadsheet aggregates the individual sources to provide more comprehensive information on the division or departmental level.

The New Revenue Source Code Request form requests enough information to enable the Revenue Analyst to assign an appropriate revenue code to a new revenue source. It also provides information to update the revenue data base, and Revenue Manual.

The Detail of General Fund Cash Transfer to the Federal State Fund is a new form which has been added to provide information on grant match and indirect. This form will only be completed for those programs with grant funds.

The following sections provide instructions for completing all four forms.

#### **BUD 4 REVENUE SOURCE**

Complete a **BUD 4 REVENUE SOURCE** form for each source of revenue received by your organization. (See example following.) Do not mix funds! It is possible that an organization may receive revenue from the same source into two different funds (e.g. cash transfers). A separate sheet should be completed for each revenue source to each fund. These sources include, but are not limited to:

- \* Grants: Grants are transfers of cash or other assets to the County from another agency or organization which must be spent for a specific purpose.
- \* Operational Revenues: Revenues earned by the County for doing something for someone else. For example, Parks Entry Fees, Health Inspection Fees, Alarm Permit Fees, A&T Recording Fees.

If you are budgeting a "miscellaneous" revenue, please describe it in detail. It may be more appropriately put into another category.

- \* Service Reimbursements: Payments by a program in one fund to a program in another fund for specific services provided. For example any payment made to the Motor Pool, Data Processing, or Telephone funds for services provided to other funded programs. Or, a payment to the Road Fund for work done (e.g., signs made) for a General Fund program (e.g. Facilities Management).
- \* Cash Transfers: Payments by one fund to programs in another fund to support program activities. For example, General Fund match for grant programs.

For all Non-General Fund Programs, be sure to complete a BUD 4 that identifies the amount of General Fund supplement for that program, if it is received. Use Code #7601 - General Fund Cash Transfer.

It is not necessary to complete a BUD 4 REVENUE SOURCE FORM for programs that are wholly funded by the General Fund. However, the General Fund amount should be included on the REVENUE SPREADSHEET.

If you will not be receiving a revenue in 1990-91 which you have received in previous years, please complete a BUD 4 explaining why the revenue will not be collected this year. It is important that the Planning and Budget Division know this as the budget is prepared.

You will receive a partially completed BUD 4 Revenue Source Form for existing revenue sources in the General and Federal/ State funds. You should complete the sections for the FY 90- 91 estimate and the computations used to arrive at it.

Please review the pre-printed information carefully. Make any changes **IN COLORED PEN**. Planning and Budget Division will modify the revenue data base accordingly.

For funds other than the General or Federal State funds, you will need to complete a blank BUD 4 Revenue Source Form. The following section includes instructions for completing that form.

(If you are budgeting a new revenue source for this fiscal year, and you have not yet requested a new revenue source code, complete a Request for New Revenue Source Code form. Instructions follow this section)

The first section (above the double line) of the form requests LGFS coding information for the revenue source. If you are unfamiliar with the LGFS coding structure, refer to your most recent monthly LGFS report for this information. Additionally, the LGFS Revenue Code Table lists all current revenue source codes.

**If you are uncertain about any of your coding, contact your Budget Analyst or the Revenue Analyst.**

**REVENUE SOURCE NAME** - What you are calling the revenue source. (e.g., State Mental Health Grant, Gas Tax Revenues)

**REVENUE CATEGORY/REVENUE CLASS** - Refer to the end of this section for a complete listing of Revenue Categories and Classes

**FUND** - List the fund number (e.g., 156-Fed/State Fund) Remember not to mix funds.

**AGENCY** - List the Agency code (e.g., 010-DHS)

**ORGANIZATION** - List the Organization number and name where the revenue source is to be loaded in LGFS.

If a single revenue source is to be budgeted in more than one organization, either complete a separate BUD 4 for each Organization or identify on a single BUD 4 how much

goes to each Organization number. Do not mix funds.

**CONTACT PERSON** - List the person in your organization who can answer questions concerning this particular revenue source.

**DATE PREPARED** - If you revise a BUD 4 and re-submit it to the Budget Office, please change the date, so that it will be clear which is the latest version.

The second section asks you to provide historical information on the fund and to detail and quantify the basis for your '90-91 estimate.

- \* **89-90 Adopted Budget** - Amount from the printed budget document.
- \* **89-90 Revised Budget** (As of 12/31/89) Budget including any budget modifications approved by the Board up to that date.
- \* **89-90 Projected Year End Revenue Collections** -Indicate projected revenue, whether different from original projection or not.
- \* **90-91 Revenue Estimate** - Amount of revenue projected for the coming fiscal year.
- \* **Computation used to arrive at estimate** - Quantify the basis for your revenue estimate (e.g., X number of clients seen @ \$Y each; % increase from grantor, or other factors used in your computations).

Be sure to indicate when a portion of a grant revenue is unspent 89-90 funds that the grantor is allowing you to carry over into 90-91.

General Fund programs must submit a separate BUD 4 Revenue Source Form if they are requesting authorization to carry-over dedicated General Fund Revenues. Carry-over in the General Fund must be coded as Beginning Working Capital.

- \* Explain difference between 89-90 Projected Year-End and 90-91 Estimate. Why is it more or less? What programmatic, political, funding or other changes have occurred that account for this difference?

The Revenue Analyst will be glad to answer any questions you have about completing the BUD 4 Revenue Source Form.

## **BUD 4 REVENUE SPREADSHEET**

### **Division Level**

Prepare a separate BUD 4 Revenue Spreadsheet for each fund at the Division level, summarizing BUD 4 Revenue Source Forms by program. Again, do not mix funds.

Organization codes should be labelled across the top, and revenue source codes should be labelled down the left side. Corresponding totals for each revenue source should be placed on the right hand column, and organization totals across the bottom.

If you plan to submit a computerized spreadsheet, please follow the format of the sample BUD 4 Spreadsheet form. Total revenues must match total expenditures. That is, Total on the BUD 4s must match the Total on the Bud 1 forms.

### **Departmental Level**

Prepare a separate BUD 4 Revenue Spreadsheet for each fund at the Department level, summarizing the Division Level spreadsheets. Do not mix funds.

The format should be similar to that of the Divisional Level Spreadsheets.

**TOTAL REVENUES MUST MATCH TOTAL EXPENDITURES** (Total BUD 4s should equal total BUD 1s).

## **REQUEST FOR NEW REVENUE SOURCE CODE**

This form is new this year, and is a combination of several previous forms. It requests information about new revenue sources, including grants, that will enable the Planning and Budget Division to assign an appropriate revenue source code, and to update the revenue data base and the Revenue Manual.

The blanks on the first side of this form are similar to those on the BUD 4 Revenue Source Form, above.

The second page of the form is specifically for grant revenues. Please complete the second side in full for grant revenues.

**FEDERAL CATALOG OF DOMESTIC ASSISTANCE #** - This applies only to Federal Grants. If you are unsure what your CFDA# is, please ask your grantor.

**GRANT #** - This is the Federal or State grant identification number.

**GRANTOR** - The granting agency. Be complete. For example, don't list only Justice Assistance Bureau. Instead, list Justice Assistance Bureau, Federal Department of Justice.

**CONTACT PERSON AT GRANTOR AGENCY:** Indicated the person at the grantor agency that you deal with, along with his or her telephone number.

**START DATE/END DATE** - This is the period of the granted authority to spend.

**TOTAL GRANT AWARD** - The dollar amount of grant funds. Do not include match.

**IS MATCH REQUIRED?** - Yes or No

**AMOUNT OF MATCH** - List dollar amount of required match. If any match is in-kind or budgeted in another fund, note that.

**METHOD OF PAYMENT** - State whether grant funds are paid prior to expenditure or on a reimbursement basis.

**WHO COLLECTS GRANT REVENUE?** - Does your division submit reports and request funds, or does the Finance Division request funds.

**DATE OF AWARD** - You may be requesting to budget grant funds anticipated to be awarded. list the date you expect to receive the actual grant award.

## DETAIL OF GENERAL FUND CASH TRANSFER TO THE FEDERAL/STATE FUND

Grants are transfers of cash or other assets to the County from another agency or organization which must be spent for a specific purpose.

For each grant (i.e., Revenue Source) list the general fund - paid indirect. This is the indirect cost amount budgeted for grants that do not pay indirect with grant dollars.

List also the match dollars required for the grant. For example, if one of the conditions of the grant is that the County pay 25% of the cost of the program, list the match amount required as a condition of the grant.

In addition to general fund indirect and match, some programs budgeted in the Federal/State Fund receive General Fund support over and above that necessary to cover match and indirect requirements. List this General Fund support in the boxes underneath the match and indirect sections.

The total General Fund Transfer to the Division will be equal to the sum of the amounts in boxes A, B, and C.

### Revenue Categories and Classes

REVENUE CATEGORY	REVENUE CLASS
05 BWC	050 Beginning Working Capital
10 Taxes	100 Property Taxes 104 Non Levied Taxes 110 Excise Taxes 120 Income Taxes
20 Intergovernmental Revenue	200 Federal Source 230 State Source 260 Federal & State Source 270 Local Source
30 Licenses & Permits	300 Licenses 310 Permits

40	Service Charges	400 Health
		410 Public Safety
		420 Parks
		420 Planning
		440 Environmental
		450 Purchasing
		460 Facilities Management
		470 A&T
		480 Elections
		485 Court Fees
		490 Miscellaneous
50	Interest	500 Interest
60	Other	600 Sales
		610 Fines/Forfeitures
		620 Dividends & Refunds
		625 Trusts
		630 Fair
		640 Expo
		650 Racing
		660 Service Reimbursements
		670 Other Miscellaneous
		680 Non-governmental Grants
70	Financing Sources	760 Cash Transfers
		770 Bonds/T.A.N.S.

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BUD 4 REVENUE SOURCE

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Revenue Source	Revenue Code Number
Revenue Category	Fund
Revenue Class	Department
	Division
	Organization Number
Contact Person	Phone

---

Actual 86/87	\$	Date Prepared _____	
Actual 87/88	\$		
Actual 88/89	\$	Budget 88/89	\$
		Budget 89/90	\$

Revised Budget(as of 12/31/89)	_____
Projected Actual 89/90	_____
Estimated 90/91 Revenue (do not include carryover)	_____

Show computations used to arrive at estimate

Explain difference between 89/90 projected actual and 1990/91 estimate

If this is grant revenue and there is carryover from 1989/90 estimate the amount of carryover to be budgeted in 1990/91.

Estimated Carryover \_\_\_\_\_

# BUD 4 REVENUE SPREADSHEET

Fund \_\_\_\_\_

Agency \_\_\_\_\_

Organization \_\_\_\_\_

Date \_\_\_\_\_

REVENUE SOURCE Code                      Name	Org. #	TOTAL								
<b>Total Program Revenues</b>										
<b>County General Fund</b>										
<b>Total Resources</b>										

**NEW REVENUE SOURCE**

**CODE REQUEST FORM**

**(Add Only)**

DEPARTMENTAL CONTACT PERSON: \_\_\_\_\_ PHONE: \_\_\_\_\_

FY \_\_\_\_\_ - \_\_\_\_\_ FUND # \_\_\_\_\_ AGENCY # \_\_\_\_\_ ORG # \_\_\_\_\_

DIVISION NAME \_\_\_\_\_

SOURCE NAME \_\_\_\_\_

TYPE OF FUNDS (Fed, State, Local, Etc.) \_\_\_\_\_

Describe purpose of revenue, whether or not they are dedicated, receipt schedule if applicable:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Estimated receipts FY 90-91: \$ \_\_\_\_\_

Show computation used to arrive at estimated amount.

IF THIS REVENUE ITEM IS A GRANT, COMPLETE THE REVERSE SIDE, AS WELL.

**COMPLETE THIS SECTION FOR NEW GRANT REVENUE**

FEDERAL CATALOG OF DOMESTIC ASSISTANCE # \_\_\_\_\_

GRANT # \_\_\_\_\_ GRANTOR: \_\_\_\_\_

CONTACT PERSON AT GRANTOR AGENCY: \_\_\_\_\_

PHONE: \_\_\_\_\_

START DATE: \_\_\_\_\_ END DATE: \_\_\_\_\_

LETTER OF CREDIT #: \_\_\_\_\_ AMOUNT: \$ \_\_\_\_\_

**TOTAL GRANT AWARD: \$ \_\_\_\_\_**

Is match required? \_\_\_\_\_ Amount of match: \$ \_\_\_\_\_

Will grant funds pay indirect? \_\_\_\_\_ Amount \$ \_\_\_\_\_

Method of Payment (advance, reimbursement) \_\_\_\_\_

Who collects grant revenue? (Department, County Finance) \_\_\_\_\_

Frequency of collection (monthly, quarterly, annually) \_\_\_\_\_

If the grant award has not yet been received, what is the estimated date that the County will receive it?

\_\_\_\_\_

**Reporting Categories to be tied to this grant budget:**

CODE \_\_\_\_\_ NAME \_\_\_\_\_ AMOUNT \$ \_\_\_\_\_

Total of Reporting Category Amounts: \_\_\_\_\_  
(Should match total grant budget)

DETAIL OF GENERAL FUND CASH TRANSFER TO THE FEDERAL  
STATE FUND FOR DIVISION \_\_\_\_\_

Grant Revenue Source Cd	Org. #		Org. #		Org. #		Total For Revenue Source	
	Indir.	Match	Indir.	Match	Indir.	Match	Indir.	Match
TOTAL GENERAL PAID INDIRECT AND MATCH							A	B

	Org. #	Org. #	Org. #	
<b>GENERAL FUND</b> SUPPORT OVER AND ABOVE THAT REQUIRED FOR INDIRECT AND MATCH				<b>C</b> TOTAL GENERAL FUND SUPPORT IN EXCESS OF INDIR. + MATCH -----

THE TOTAL GENERAL FUND TRANSFER TO THIS DIVISION (EQUAL TO THE SUM OF THE AMOUNTS IN BOXES A, B, AND C) _____
--

## BUDGET PREPARATION CHECK LIST

Please complete the following check list before submitting your request. It will help ensure that everything you need to do has been completed.

- BUD 2 has been completed.
- BUD 2 Summary sheets have been completed.
- BUD 3 has been completed.
- Checked with all service reimbursement organizations to confirm amounts.
- BUD 3a has been completed., if necessary
- BUD 1 has been completed.
- BUD 1 numbers match BUD's 2 and 3.
- BUD 4 Revenue Sources have been completed.
- BUD 1's equal BUD 4's Spreadsheet.
- Carried over any anticipated unspent grant or dedicated funds.
- Included indirect costs in grant budgets.
- Spreadsheets completed for division and department (expenditures and revenues) showing total request. Make sure that numbers match.
- Bring a cookie when you turn in your request!*

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# BUDGET MODIFICATION NO. \_\_\_\_\_

(For Clerk's Use) Meeting Date \_\_\_\_\_  
 Agenda No. \_\_\_\_\_

1. REQUEST FOR PLACEMENT ON THE AGENDA FOR \_\_\_\_\_ (Date) \_\_\_\_\_

DEPARTMENT Nondepartmental DIVISION Charter Review Committee  
 CONTACT Bill Rapp, Administrator TELEPHONE 248-3525  
 \*NAME(S) OF PERSON MAKING PRESENTATION TO BOARD Bill Rapp/Ann Porter, Chair

SUGGESTED  
AGENDA TITLE (to assist in preparing a description for the printed agenda)

Charter Review Committee: Reallocation of previously authorized expenditures.

(Estimated Time Needed on the Agenda)

2. DESCRIPTION OF MODIFICATION (Explain the changes this Bud Mod makes. What budget does it increase? What do the changes accomplish? Where does the money come from? What budget is reduced? Attach additional information if you need more space.)  
 PERSONNEL CHANGES ARE SHOWN IN DETAIL ON THE ATTACHED SHEET

The entire budget for the Charter Review Committee (\$43,000), as originally established in September, 1989, was put in the Professional Services category. The purpose of this Bud Mod is to separate the budget into specific line-item budget categories: temporary, fringe, insurance, printing, postage, supplies etc. This Bud Mod will neither increase nor decrease the budget as originally approved.

The Committee intends to carry-over \$1,909 from this fiscal year into next fiscal year (fy 90-91) and will need an additional \$2246 for operational expenses through July 31, 1990.

3. REVENUE IMPACT (Explain revenues being changed and the reason for the change)

Increasing insurance fund and telephone funds.

4. CONTINGENCY STATUS (to be completed by Finance/Budget)

(Specify Fund)	Contingency before this modification (as of _____)	\$ _____
	(Date)	
	After this modification	\$ _____

Originated By	Date	Department Manager	Date
Bill Rapp	11/14/89		
Budget Analyst	Date	Personnel Analyst	Date
Board Approval			Date

**PERSONNEL DETAIL FOR BUD MOD NO. \_\_\_\_\_**

5. ANNUALIZED PERSONNEL CHANGES (Compute on a full year basis even though this action affects only a part of the fiscal year.)

FTE Increase (Decrease)	POSITION TITLE	Annualized			
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	TOTAL Increase (Decrease)
N/A	Program is expected to continue through August 3, 1990, therefore positions will not be annualized				
	TOTAL CHANGE (ANNUALIZED)				

6. CURRENT YEAR PERSONNEL DOLLAR CHANGES (calculate costs or savings that will take place within this fiscal year; these should explain the actual dollar amounts being changed by this Bud Mod.)

Permanent Positions, Temporary, Overtime, or Premium	Explanation of Change	Current FY			
		BASE PAY Increase (Decrease)	Increase (Decrease) Fringe	Ins.	TOTAL Increase (Decrease)
Temporary	Staff Assistant (9/13 - 6/30)	23,023	4,281	576	27,880
	Legislative Secretary (Half-time) (9/27 - 6/30)	<u>5,373</u>	<u>403</u>	<u>134</u>	<u>5,910</u>
		28,396	4,684	710	33,790

EXPENDITURE  
TRANSACTION EB [ ]

GM [ ]

TRANSACTION DATE \_\_\_\_\_

ACCOUNTING PERIOD \_\_\_\_\_

BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Object	Current Amount	Revised Amount	Change Increase (Decrease)	Sub-Total	Description
		100	050	9305			5200			28,396		Temporary
							5500			4,684		Fringe
							5550			710		Insurance
										-----	33,790	
							6060			1,909		Pass-Thru
							6110			(39,909)		Professional Services
							6120			600		Printing
							6200			500		Postage
							6230			1,000		Supplies
							6170			850		Rentals
							7,150			1,100		Telephone
											(33,950)	
							8400			160	160	Equipment
		400	040	7201			6580			710	710	Claims Paid
		402	040	7990			6140			1,100	1,100	Communications
TOTAL EXPENDITURE CHANGE											1,810	TOTAL EXPENDITURE CHANGE

REVENUE  
TRANSACTION RB [ ]

GM [ ]

TRANSACTION DATE \_\_\_\_\_

ACCOUNTING PERIOD \_\_\_\_\_

BUDGET FY \_\_\_\_\_

Document Number	Action	Fund	Agency	Organi- zation	Activity	Reporting Category	Revenue Source	Current Amount	Revised Amount	Change Increase (Decrease)	Sub-Total	Description
		400	040	7201			6600			710	710	General Fund Svc. Reimb.
		402	040	7990			6600			1,100	1,100	General Fund Svc. Reimb.
TOTAL REVENUE CHANGE											1,810	TOTAL REVENUE CHANGE

**ROUTE TO**

COPY 01 OF 01

B327 / ISD  
SCHEDULING AND CONTROL

B106 / ROOM 1500  
NON - CHARTER REVIEW COMMISSION

9305

**ROUTE TO**

**ROUTE TO**

**ROUTE TO**

REPORT ID: MOBLR301 RUN DATE: 02/14/90

PAYROLL BUDGETARY EXPENDITURE

PAGE: 251

H MOBL3011 021490 200535 00251

PAY PERIOD ENDING: 02/09/90

ACCOUNT CODE:

FUND AGENCY ORGANIZATION

100 050 9305 CHARTER COMMISSION

NAME	TIME		PSTAT	JOB CLASS		FICA	SAIF	DENTAL	HEALTH	LIFE	PENSION	UNEMP	LTD	TOTAL EXPENSE
	HRS	PAY		OVERTIME	PAY									
RAPP, WILLIAM C	2			8000										
	80.00	1,101.60				84.27	24.79					2.75		1,213.41
TUCKER, DONNA H	4			8000										
	47.00	376.00				28.76	8.46					.94		414.16
-----														
TOTALS FOR:	FUND	100	AGENCY	050	ORGAN.	9305								
	127.00						33.25					3.69		1,627.57
		1,477.60				113.03								
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MM MM   MM  MM 00      00  BB      BB  LL      55      00      00 00
MM M    MMMM MM 00      00  BB      BB  LL      55      00      00 00
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JJ  00  00 00  999999999999  444444444444  00 00 00  II
JJ  00 00 00  99  44  00 00 00  II
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****I  END  JOB 0940 MOBL50  ROOM 0000  PGMR MOBL PAYROLL BRIDGE  PRINTED 90.045  20:17:55  CLASS I  SYS ISD1  06

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# MULTNOMAH COUNTY

## BUDGET AND EXPENDITURE REPORT

REPORT ID: MOBLA193  
Run Date: 03/03/90

YEAR TO DATE  
AS OF 02/28/90

Fund: 100 General Fund  
Agency: 050 Nondepartmental  
Organization: 9305 Charter Commission

33.4% of Fiscal Year Remaining

Object Code	Description	Budgeted Amount	Expenditures	Balance	% Bud Remain
<b>PERSONNEL SERVICES</b>					
5100	Permanent	0	792.00	-792.00	0.0
5200	Temporary	28,396	14,508.40	13,887.60	48.9
5500	Fringe Benefits	4,684	1,158.79	3,525.21	75.3
5550	Insurance Benefits	710	458.77	251.23	35.4
<b>TOTAL PERSONNEL</b>		<b>\$33,790</b>	<b>\$16,917.96</b>	<b>\$16,872.04</b>	<b>49.9</b>
<b>EXTERNAL MATERIALS &amp; SERVICES</b>					
6060	Pass-Through Payments	1,909	0.00	1,909.00	100.0
6110	Professional Svcs	3,091	785.75	2,305.25	74.6
6120	Printing	600	356.16	243.84	40.6
6170	Rentals	850	425.00	425.00	50.0
6200	Postage	500	654.19	-154.19	-30.8
6230	Supplies	1,000	422.49	577.51	57.8
6330	Travel	0	30.95	-30.95	0.0
6620	Dues And Subscriptions	0	10.00	-10.00	0.0
<b>INTERNAL SERVICES REIMBURSEMENTS</b>					
7150	Telephone	1,100	1,592.98	-492.98	-44.8
<b>TOTAL MATERIALS &amp; SERVICES</b>		<b>\$9,050</b>	<b>\$4,277.52</b>	<b>\$4,772.48</b>	<b>52.7</b>
<b>CAPITAL OUTLAY</b>					
8400	Equipment	160	0.00	160.00	100.0
<b>TOTAL CAPITAL</b>		<b>\$160</b>	<b>\$0.00</b>	<b>\$160.00</b>	<b>100.0</b>
<b>ORGANIZATION TOTAL</b>		<b>\$43,000</b>	<b>\$21,195.48</b>	<b>\$21,804.52</b>	<b>50.7</b>

FUND: 100 GENERAL  
 ORGANIZATION: 9305 CHARTER COMMISSION

AGENCY: 050 NON DEPT

OBJECT CODE-DESCRIPTION	CURRENT PERIOD			FISCAL YEAR-M-DATE			CURRENT BUDGETED AMOUNT	UNOBLIGATED BUDGET BALANCE	PCT UNSPENT	PCT UNOBLI
	ENCUMBRANCES	EXPENDITURES	TOTAL OBLIGATIONS	ENCUMBRANCES	EXPENDITURES	TOTAL OBLIGATIONS				
5100 PERMANENT	0.00	0.00	0.00	0.00	792.00	792.00		792.00-	.0	.0
5200 TEMPORARY	0.00	2,775.20	2,775.20	0.00	14,508.40	14,508.40	28,396	13,887.60	48.9	48.9
5500 FRINGE BNFTS	0.00	212.29	212.29	0.00	1,158.79	1,158.79	4,684	3,525.21	75.2	75.2
5550 INS BENEFITS	0.00	69.39	69.39	0.00	458.77	458.77	710	251.23	35.3	35.3
SUB TOTAL	0.00	3,056.88	3,056.88	0.00	16,917.96	16,917.96	33,790	16,872.04	49.9	49.9
6060 PASS-THRU	0.00	0.00	0.00	0.00	0.00	0.00	1,909	1,909.00	100.0	100.0
6110 PROF SVCS	2,371.50	628.50	3,000.00	2,371.50	785.75	3,157.25	3,091	66.25-	74.5	2.1-
6120 PRINTING	0.00	0.00	0.00	0.00	356.16	356.16	600	243.84	40.6	40.6
6170 RENTALS	0.00	0.00	0.00	0.00	425.00	425.00	850	425.00	50.0	50.0
6200 POSTAGE	0.00	256.68	256.68	0.00	654.19	654.19	500	154.19-	30.8-	30.8-
6230 SUPPLIES	0.00	119.52	119.52	0.00	422.49	422.49	1,000	577.51	57.7	57.7
6330 TRAVEL	0.00	0.00	0.00	0.00	30.95	30.95		30.95-	.0	.0
6620 DUS/SUBSCR	0.00	0.00	0.00	0.00	10.00	10.00		10.00-	.0	.0
7150 TELEPHONE	0.00	1,245.72	1,245.72	0.00	1,592.98	1,592.98	1,100	492.98-	44.8-	44.8-
SUB TOTAL	2,371.50	2,250.42	4,621.92	2,371.50	4,277.52	6,649.02	9,050	2,400.98	52.7	26.5
8400 EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	160	160.00	100.0	100.0
SUB TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	160	160.00	100.0	100.0
TOTAL ORGN 9305	2,371.50	5,307.30	7,678.80	2,371.50	21,195.48	23,566.98	43,000	19,433.02	50.7	45.1

33.4% A  
 fiscal year remaining