



**MULTNOMAH COUNTY
AGENDA PLACEMENT REQUEST
BUDGET MODIFICATION**

(Revised: 09/23/13)

APPROVED: MULTNOMAH COUNTY
BOARD OF COMMISSIONERS
AGENDA # R-12 DATE 6/5/14
MARINA BAKER, ASST BOARD CLERK

Board Clerk Use Only

Meeting Date: 6/5/14
Agenda Item #: R.12
Est. Start Time: 11:30 am
Date Submitted: 5/22/14

BUDGET MODIFICATION # MCSO-07 appropriating an additional \$120,000 from the State of Oregon Courts for County Courthouse Security due to higher than anticipated revenue collection during fiscal year 2014.

Note: if Contingency, use that form. If item other than a BudMod, please use different APR. : Title should not be more than 2 lines but sufficient to describe the action requested.

Requested Meeting Date: Next Available **Time Needed:** 5 minutes
Department: Sheriff's Office **Division:** Corrections
Contact(s): Wanda Yantis, Fiscal Manager
Phone: 503-988-4455 **Ext.** 84455 **I/O Address:** 503/350
Presenter Name(s) & Title(s): Wanda Yantis, Fiscal Manager and Chief Deputy Linda Yankee

General Information

1. What action are you requesting from the Board?

The Sheriff's Office requests approval of Budget Modification MCSO-07, which appropriates \$120,000 from the State of Oregon Courts for County courthouse security.

2. Please provide sufficient background information for the Board and the public to understand this issue. Please note which Program Offer this action affects and how it impacts the results.

In Fiscal Year 2013, the State of Oregon's Circuit Court Criminal Fine and Assessment Account changed their distribution of funds to each of the Oregon counties. Due to this change, the Multnomah County Sheriff's Office's portion increased. Although this increase in Circuit Court fines was anticipated in Fiscal Year's 2014's adopted budget, the amount actually collected during this fiscal year has been greater than planned. This budget modification will recognize the additional revenue and the Sheriff's Office will then be able to have court security costs charged against this additional revenue, which would otherwise be charged to the General Fund.

This will affect Program Offer 60035A MCSO Facility Security – Courts.

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

This will increase the Sheriff's Office revenue by \$120,000 in the Public Safety Fund in Fiscal Year 2014. Also, in the Fiscal Year 2015 Adopted budget, the Sheriff's Office increased the revenue amount to ensure having the additional funding recognized. All overhead is covered.

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

Not applicable

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

Not applicable.

Budget Modification

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

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

This will increase the Sheriff's Office's Corrections Division revenue by \$120,000 in the Public Safety Fund. The CFDA does not apply.

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

-The Sheriff's Office will increase their Public Safety Fund budget by \$120,000
-Increase Departmental Indirect by \$6,247
-Increase Central Indirect by \$2,405
-Increase Insurance by \$7,507

- **What do the changes accomplish?**

This will increase the Sheriff's Office's Corrections Division's revenue in the Public Safety fund by \$120,000 from the State of Oregon's Circuit Court Criminal Fine and Assessment Account.

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

No.

- **If a grant, is 100% of the central and department indirect recovered? If not, please explain why.**

All indirect costs are covered.

- **Is the revenue one-time-only in nature? Will the function be ongoing? What plans are in place to identify a sufficient ongoing funding stream?**

This is an ongoing program. This revenue has already been anticipated in Fiscal Year's 2015's Adopted Budget.

- **If a grant, what period does the grant cover? When the grant expires, what are funding plans? Are there any particular stipulations required by the grant (i.e. cash match, in kind match, reporting requirements etc)?**

This is an ongoing program. Our participation will end once the funding ends.

NOTE: Attach a Budget Modification Expense & Revenues Worksheet and/or a Budget Modification Personnel Worksheet.

Required Signatures

**Elected Official
or Dept Director:** Sheriff Dan Staton **Date:** 5/22/14

Budget Analyst: Allen Vogt **Date:** 5/22/14

Department HR: _____ **Date:** _____

Countywide HR: _____ **Date:** _____

Note: Please submit electronically. Insert names of your approvers followed by /s/ - we no longer use actual signatures. Please date each signature. Use "n/a" when signature not applicable.

Budget Modification ID: **MCSO-07**

EXPENDITURES & REVENUES

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

Budget/Fiscal Year: 2014

| Line No. | Fund Center | Fund Code | Program # | Func. Area | Internal Order | Accounting Unit | | Cost Element | Current Amount | Revised Amount | Change Increase/ (Decrease) | Subtotal | Description |
|----------|-------------|-----------|-----------|------------|----------------|-----------------|-------------|--------------|----------------|----------------|-----------------------------|----------|---------------------|
| | | | | | | Cost Center | WBS Element | | | | | | |
| 1 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 50180 | (510,109) | (630,109) | (120,000) | | Fines & Forfeitures |
| 2 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 60110 | 44,366 | 121,359 | 76,993 | | Overtime |
| 3 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 60130 | 96,907 | 123,755 | 26,848 | | Salary-Related |
| 4 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 60140 | 97,856 | 105,363 | 7,507 | | Insurance |
| 5 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 60350 | 10,224 | 12,629 | 2,405 | | Central Indirect |
| 6 | 60-30 | 1516 | 60035A | 50 | | 601483 | | 60355 | 26,554 | 32,801 | 6,247 | | Dept Indirect |
| 7 | | | | | | | | | | 0 | | | |
| 8 | 60-20 | 1000 | 60020 | 50 | | 604020 | | 50310 | 0 | (6,247) | (6,247) | | Dept. Indirect |
| 9 | 60-20 | 1000 | 60020 | 50 | | 604020 | | 60470 | 0 | 6,247 | 6,247 | | Supplies |
| 10 | | | | | | | | | | 0 | | | |
| 11 | 19 | 1000 | | 20 | | 9500001000 | | 50310 | 0 | (2,405) | (2,405) | | Indirect Revenue |
| 12 | 19 | 1000 | | 20 | | 9500001000 | | 60470 | 0 | 2,405 | 2,405 | | Contingency |
| 13 | | | | | | | | | | 0 | | | |
| 14 | 72-80 | 3500 | | 20 | | 705210 | | 50316 | 0 | (7,507) | (7,507) | | Risk Fund |
| 15 | 72-80 | 3500 | | 20 | | 705210 | | 60330 | 0 | 7,507 | 7,507 | | Risk Fund |
| 16 | | | | | | | | | | 0 | | | |
| 17 | | | | | | | | | | 0 | | | |
| 18 | | | | | | | | | | 0 | | | |
| 19 | | | | | | | | | | 0 | | | |
| 20 | | | | | | | | | | 0 | | | |
| 21 | | | | | | | | | | 0 | | | |
| 22 | | | | | | | | | | 0 | | | |
| 23 | | | | | | | | | | 0 | | | |
| 24 | | | | | | | | | | 0 | | | |
| 25 | | | | | | | | | | 0 | | | |
| 26 | | | | | | | | | | 0 | | | |
| 27 | | | | | | | | | | 0 | | | |
| 28 | | | | | | | | | | 0 | | | |
| 29 | | | | | | | | | | 0 | | | |
| | | | | | | | | | | | 0 | 0 | Total - Page 1 |
| | | | | | | | | | | | 0 | 0 | GRAND TOTAL |

| FM Side | | | PS/CO Side | | | Cost Element/Commitment | | Notes |
|--|--------------|-----------------|----------------|-------------|-------------|-------------------------|--|-------|
| FM Fund Center | FM Fund Code | Functional Area | Internal Order | Cost Center | WBS Element | Item | | |
| General Fund Contingency | | | | | | | | |
| 19 | 1000 | 0020 | | 9500001000 | | 60470 | Reduce available General Fund Contingency | |
| xx-xx | xxxxx | 0020 | | xxx | xxx | xxxxx | Increase Expenditure | |
| Indirect | | | | | | | | |
| Central | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60350 | Indirect Expenditure | |
| 19 | 1000 | 0020 | | 9500001000 | | 50310 | Indirect reimbursement revenue in General Fund | |
| 19 | 1000 | 0020 | | 9500001000 | | 60470 | CGF Contingency expenditure | |
| Departmental | | | | | | | | |
| xxx | xxxxx | | | xxx | xxx | 60355 | Indirect Department Expenditure | |
| xx-xx | 1000 | | | xxx | xxx | 50370 | Indirect Dept reimbursement revenue in General Fund | |
| xx-xx | 1000 | | | xxx | xxx | xxx | Off setting Dept expenditure in General Fund | |
| Mobile Communications Management | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60370 | Departmental mobile communications management expenditure | |
| 78-70 | 3503 | | | 709528 | | 50310 | Budgets receipt of reimbursement | |
| 78-70 | 3503 | | | 709528 | | 60200 | Budgets offsetting expenditures | |
| Telecommunications | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60370 | Departmental telecommunication expenditure | |
| 78-70 | 3503 | 0020 | | 709525 | | 50310 | Budgets receipt of reimbursement | |
| 78-70 | 3503 | 0020 | | 709525 | | 60200 | Budgets offsetting expenditures | |
| Data Processing | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60380 | Departmental data processing expenditures | |
| 78-70 | 3503 | 0020 | | 709599 | | 50310 | Budgets receipt of Data Processing reimbursement | |
| 78-70 | 3503 | 0020 | | 709599 | | 60240 | Budgets offsetting expenditures | |
| Electronic Service Reimbursement | | | | | | | | |
| xx-xx | xxxxx | | | | | 60420 | Departmental Electronics expenditure | |
| 78-60 | 3505 | 0020 | | 902211 | | 50310 | Receipt of Electronics service reimbursement | |
| 78-60 | 3505 | 0020 | | 902211 | | 60240 | Budgets offsetting expenditure | |
| Motor Pool: Use this cost center if you are adding funds for motor pool use. | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60410 | Departmental Motor Pool expenditure | |
| 78-30 | 3501 | 0020 | | 904150 | | 50310 | Budgets receipt of Motor Pool service reimbursement | |
| 78-30 | 3501 | 0020 | | 904150 | | 60240 | Budgets offsetting expenditure | |
| Fleet: Use this cost center if you are adding funds for dedicated program cars. | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60410 | Departmental Fleet expenditure | |
| 78-60 | 3501 | 0020 | | 904100 | | 50310 | Budgets receipt of Fleet service reimbursement | |
| 78-60 | 3501 | 0020 | | 904100 | | 60240 | Budgets offsetting expenditure | |
| Building Management | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60430 | Departmental Building Management expenditure | |
| 78-50 | 3505 | 0020 | | 902575 | | 50310 | Budgets receipt of Building Management service reimbursement | |
| 78-50 | 3505 | 0020 | | 902575 | | 60170 | Budgets offsetting expenditure | |
| Insurance Service Reimbursement | | | | | | | | |
| xx-xx | xxxxx | | | | | 60140 or 60145 | Departmental Insurance expenditure | |
| 72-80 | 3500 | 0020 | | 705210 | | 50316 | Insurance Revenue | |
| 72-80 | 3500 | 0020 | | 705210 | | 60330 | Offsetting expenditure | |
| Lease Payments to Capital Lease Retirement Fund | | | | | | | | |
| xx-xx | xxxxx | | | | | 60450 | Departmental Capital Lease Retirement expenditure Contact your Budget Analyst to complete this. | |
| Mail & Distribution | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60460 | Mail & Distribution expenditure | |
| 78-20 | 3504 | 0020 | | 904400 | | 50310 | Budgets receipt of service reimbursement | |
| 78-20 | 3504 | 0020 | | 904400 | | 60230 | Budgets offsetting expenditure | |
| Records | | | | | | | | |
| xx-xx | xxxxx | | | | xxx | 60460 | Records expenditure | |
| 78-20 | 3504 | 0020 | | 904500 | | 50310 | Budgets receipt of service reimbursement | |
| 78-20 | 3504 | 0020 | | 904500 | | 60240 | Budgets offsetting expenditure | |

How are functional areas assigned to cost objects?

For the most part, functional area is related to what department has recorded the revenue or expenditure (i.e. the District Attorney is reported in Public Safety and Justice). There are some exceptions to this rule that require certain funds to be assigned to a particular functional area, regardless of what department the revenues or expenditures are recorded in.

| Functional Area Assignments ~ Based on Fund | | |
|--|----------------------------------|------|
| Special Revenue Funds | | |
| 1501 - Road Fund | Road & Bridges | 0080 |
| 1502 - Emergency Communications Fund | Community Services | 0060 |
| 1503 - Bike Path Fund | Community Services | 0060 |
| 1504 - Recreation Fund | Community Services | 0060 |
| 1506 - County School Fund | Community Services | 0060 |
| 1508 - Animal Control Fund | Community Services | 0060 |
| 1509 - Willamette River Bridges Fund | Roads & Bridges | 0080 |
| 1510 - Library Fund | Library | 0070 |
| 1512 - Land Corner Preservation Fund | Roads & Bridges | 0080 |
| 1518 - Oregon Historical Society Special Levy | Community Services | 0060 |
| 1519 - Video Lottery | Community Services | 0060 |
| 1520 - Library District Fund | Library | 0070 |
| Capital Project Funds | | |
| 2503 - Asset Replacement Revolving Fund | Community Services | 0060 |
| 2504 - Building Project Fund | Community Services | 0060 |
| 2507 - Capital Improvement Fund | Community Services | 0060 |
| 2508 - Asset Acquisition Fund | Community Services | 0060 |
| 2509 - Asset Preservation Fund | Community Services | 0060 |
| 2511 - Sellwood Bridge Replacement | Roads & Bridges | 0080 |
| Enterprise Funds | | |
| 3000 - Dunthorpe-Riverdale Svc Dist #14 Fund | Dunthorpe-Riverdale Svc Dist #14 | 0500 |
| 3001 - Mid County Svc Dist #1 Fund | Mid County Svc Dist #1 | 0510 |
| 3002 - Behavioral Health Managed Care Fund | Behavioral Health Managed Care | 0520 |

If a cost object is not in one of the funds listed above, then the functional area should be assigned based on the department that the cost object is in.

| Functional Area Assignments ~ Based on Department (Fund Center) | | |
|--|-------------------------|------|
| Non-Dept (10, except 10-50) | General Government | 0020 |
| Non-Dept CCFC (10-50) | Social Services | 0040 |
| District Attorney (15) | Public Safety & Justice | 0050 |
| Countywide (18 & 19) | General Government | 0020 |
| Human Services (20, 21, 25, 26, 30 & 31) | Social Services | 0040 |
| Health (40) | Health Services | 0030 |
| Community Justice (50) | Public Safety & Justice | 0050 |
| Sheriff's Office (60) | Public Safety & Justice | 0050 |
| County Management (72) | General Government | 0020 |
| County Assets (78) | General Government | 0020 |
| Library (80) | Library | 0070 |
| Community Services (91) | General Government | 0020 |

If you have any questions or comments, please contact Susan Luce in General Ledger at ext. 22138.