



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	Accounting Unit			Cost Element	Current Amount	Revised Amount	Change Increase/ (Decrease)	Subtotal	Description
					Internal Order	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

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

							ANNUALIZED			
Fund	Job #	HR Org	CC/WBS/IO	Position Title	Position Number	FTE	BASE PAY	FRINGE	INSUR	TOTAL
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
TOTAL ANNUALIZED CHANGES						0.00	0	0	0	0

CURRENT YEAR PERSONNEL DOLLAR CHANGECalculate costs/savings that will take place in this FY; these should explain the actual dollar amounts being changed by this Bud Mod.

							CURRENT YEAR			
Fund	Job #	HR Org	CC/WBS/IO	Position Title	Position Number	FTE	BASE PAY	FRINGE	INSUR	TOTAL
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
										0
TOTAL CURRENT FY CHANGES						0.00	0	0	0	0

FM Side			PS/CO Side			Cost Element/	Notes
FM Fund Center	FM Fund Code	Functional Area	Internal Order	Cost Center	WBS Element	Commitment 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		
<u>Special Revenue Funds</u>		
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
<u>Capital Project Funds</u>		
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
<u>Enterprise Funds</u>		
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.