



MULTNOMAH COUNTY AGENDA PLACEMENT REQUEST

(Revised: 09/23/13)

Board Clerk Use Only

Meeting Date: 5/22/14
Agenda Item #: BWS-13a
Est. Start Time: 10:30 am
Date Submitted: 5/19/14

Agenda Title: **FY 2015 Budget Work Session – Department Budget Amendments/Financial & Budget Policies/DCM Child Care Follow Up**

Note: Title should not be more than 2 lines but sufficient to describe the action requested. Title on APR must match title on Ordinance, Resolution, Order or Proclamation.

Requested

Meeting Date: May 22nd, 2014 **Time Needed:** 1.5 hrs

Department: County Management **Division:** Budget Office

Contact(s): Karyne Kieta

Phone: 503-988-7968 **Ext.** 87968 **I/O Address:** 503/5/531

Presenter

Name(s) & Title(s): Karyne Kieta, Deputy Director, County Management, Mark Campbell, CFO and invited others

General Information

1. What action are you requesting from the Board?

No action – this work session will provide the Board, acting in its capacity as the budget committee pursuant to ORS 294.423, the opportunity to discuss Department budget amendments and any budget notes. Additionally, the Board will have the opportunity to discuss proposed financial and budget policy changes, and the Department of County Management (DCM) will be providing follow up information on a FY 2015 budget program offer for child care benefits for Multnomah County employees. Board members may propose budget notes or amendments at any time during a public work session.

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.

After the Chair's Proposed Budget is approved for submission to the Tax Supervising and Conservation Commission (TSCC), the Board may begin deliberations on it. Over several weeks, the Board, acting in its capacity as the budget committee, holds work sessions to hear from the departments, ask clarifying questions and deliberate on the approved budgets. Departments have an opportunity to submit amendments for Board approval. There are five types of Department amendments:

- **Program Amendments** – make a programmatic or policy-driven change in a department's budget such that funding levels are increased or decreased or staff are added or subtracted.
- **Technical Amendments** – make adjustments between object codes that do not change the bottom line in a department, a fund, or in staffing levels.

- **Staffing Amendments** – technical amendments that only affect positions and reflect no bottom line changes in a department’s staffing levels.
- **Revenue Amendments** – a means of recognizing revenues that were not included in the program offers submitted in a department request.
- **Carryover Amendments** – are one-time-only re-appropriations in the new year of an expenditure authorized in the prior year. Carryover amendments are limited to the General Fund.

The Board will have a second opportunity to review department amendments on May 28th, 2014.

This work session will also allow time for discussion on the financial and budget policy changes presented to the Board on April 29th and to hear additional information on the DCM employee child care program offer. During the DCM budget presentation on May 14th, the Board asked questions about a program offer that would provide child care benefits for Multnomah County employees (the DCM presentation is available on the Budget office website). Staff will respond to the questions posed by the Board at this work session.

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

The work session provides information to assist the Board in reaching its final decisions regarding the FY 2015 budget. Adopting the budget will set the legal limits for spending during FY 2015 and is required to comply with Oregon Budget Law.

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

The Board, acting in its capacity as budget committee, approved the Chair’s Executive Budget on April 24th and submitted the Approved Budget to the Tax Supervising and Conservation Commission (TSCC). After the budget has been submitted, no Fund may be increased by more than 10% in total revenue, and no property tax greater than the amounts included in the Approved Budget may be levied.

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

Three evening public hearings are scheduled on April 30th, May 7th, and May 14th to collect public input on the budget. Citizen Budget Advisory Committees have reviewed the program offers and will make presentations with recommendations to the Board of County Commissioners. Transmitting the Executive Budget to the TSCC allows the public and Board further time to review the Chair’s Budget before final adoption.

Required Signature

**Elected
Official or
Department**

Director: Karyne Kieta /s/

Date: 5/7/2014

Note: Please submit electronically. Insert names of your approvers followed by /s/ - we no longer use actual signatures. Please insert date approved.