

RESOLUTION  
BEFORE THE BOARD OF COUNTY COMMISSIONERS  
FOR MULTNOMAH COUNTY, OREGON

In the matter of accepting the Supplemental	)	
1994-95 Budget and preparing the Approved	)	RESOLUTION
Supplemental Budget for submittal to the	)	94 - 210
Tax Supervising and Conservation Commission	)	

WHEREAS, the above-entitled matter is before the Board sitting as the Budget Committee under ORS 294 to consider approval of the Multnomah County Supplemental Budget for the fiscal year July 1, 1994 to June 30, 1995; and

WHEREAS, on , October 27, 1994, the Board of County Commissioners, sitting as the Budget Committee, received the proposed supplemental budget document in compliance with ORS 294.480; and

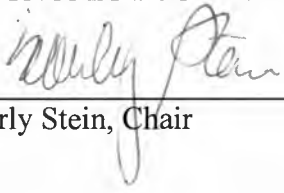
WHEREAS, this supplemental budget is required to account for the unbudgeted 1994-95 Certificate of Participation revenues of \$542,000 in the Telephone Fund, and to adjust the placement of \$441,744 of revenues carried over from 1993-94;

THEREFORE BE IT RESOLVED, that the 1994-95 Supplemental Budget is approved and the Budget & Quality Division shall forward the approved 1994-95 Supplemental Budget to the Tax Supervising and Conservation Commission.

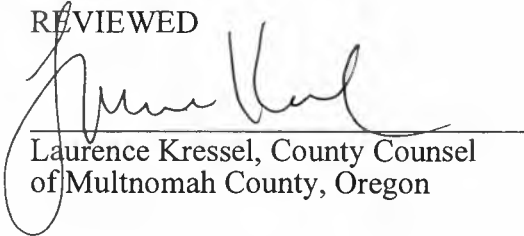


Adopted this 27th day of October, 1994

BOARD OF COUNTY COMMISSIONERS  
MULTNOMAH COUNTY, OREGON

By   
Beverly Stein, Chair

REVIEWED

  
Laurence Kressel, County Counsel  
of Multnomah County, Oregon

# SUPPLEMENTAL BUDGET



**Multnomah County, Oregon**

**October 27, 1994**

# SUPPLEMENTAL BUDGET

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## **SUPPLEMENTAL BUDGET**

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## **SUPPLEMENTAL BUDGET MESSAGE**

# **SUPPLEMENTAL BUDGET**

## **Supplemental Budget Message**

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### **THE DOCUMENT**

The document consists of three sections:

1. The budget message explaining the reasons for the changes proposed,
2. A section of detailed estimate sheets and descriptions for those actions resulting in changes in expenditures,
3. A financial summary showing the resources and requirements being changed by fund.

### **REASONS FOR CHANGES**

A Supplemental Budget is the vehicle allowed by ORS 294.480 for the Board to deal with changes in financial conditions not determined at the time the budget was adopted. In cases where no fund's expenditures are increased by more than 10 percent of the adopted budget figure, the law allows the Board to make additional appropriations after advertising a hearing on the Supplemental Budget. However, this action increases two funds more than 10 percent of the adopted budget. As a result, the process for the supplemental budget action is to:

1. convene as the budget committee and approve the supplemental budget,
2. submit the approved supplemental budget to Tax Supervising,
3. attend a Tax Supervising hearing on the supplemental budget,
4. adopt the supplemental budget after Tax Supervising has certified that it is legal.

This 1994-95 Supplemental Budget is proposed to account for and authorize the expenditure of proceeds from the sale of Certificates of Participation (COP's).

One of the actions proposed is to record the proceeds from the sale of COP's to buy a voice mail system to install as part of the County telephone service. The 1994-95 Budget includes authorization to upgrade the existing system to accommodate more customers and an appropriation of \$123,000 to cover the estimated cost. However, Northern Telecom, the manufacturer of the system, does not provide further upgrades to the existing system. Instead, they provide a larger system to replace the current system. To move to the new system, the Telephone Fund (Fund 402) will record \$542,000 of COP proceeds, \$542,000 of capital outlay appropriations to buy the new system, and \$25,000 to make the first interest payment on the COP's. Because the proceeds from the sale of COP's are more than 10% of the \$2.7 million budget for the Telephone Fund, the Board must adopt a supplemental budget to allow the purchase to be made.

The second action proposed is to transfer the proceeds from the sale of COP's to the Equipment Lease Purchase Fund (Fund 235) from the Capital Improvement Fund (Fund 240) for the purchase of mobile data terminals for the Sheriff. When we created the Equipment Lease Purchase Fund, we failed to transfer the equipment purchase to it. This action is technical only, since the Board already approved the purchase and the issuance of the COP's to fund it. Placing it in the proper fund will make tracking easier. If a supplemental budget had not been necessary for other reasons, this action would not be proposed.

**SUPPLEMENTAL BUDGET**

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**Descriptions and Detail Estimate Sheets**

## SUPPLEMENTAL BUDGET

### Telecommunications

### Environmental Services

In 1989, the County Telecommunications office installed a voice mail system for County users. The system has proved to be extremely popular and Telecommunications has expanded it four times to accommodate increased accounts. However, although Telecommunications has been attempting for the last year to expand it again, no further expansion is technologically possible. An increasing number of employees who have requested voice mail cannot be attached to the system.

The purchase of the voice mail system was not anticipated when the budget was originally adopted. At that time, Telecommunications Services expected to deal with the increased volume of voice mail accounts by adding additional capacity to the existing system. As a result of this expectation, the 1994-95 Budget appropriates \$123,000 to buy an upgrade to the voice mail system. However, Northern Telecom, the manufacturer, has not provided an upgrade, but has developed a larger, compatible voice mail system which will accommodate the County's need for expansion. The supplemental budget authorizes the Telephone Fund to buy the larger voice mail system, and assumes that Certificates of Participation will be issued to cover the cost. The Certificates can be financed within the existing rate structure charged by the Telephone Fund for voice mail services so that no rate change is contemplated

This action appropriates \$542,000 to capital outlay for the purchase of the system. An interest payment of \$25,000 is also appropriated. The budgeted \$123,000 for the voice mail upgrade is deleted. The Telephone Fund Contingency account is increased by \$98,000.

## SUPPLEMENTAL BUDGET

### Telecommunications

### Environmental Services

OBJECT DETAIL	Current Budget	THIS ACTION	Revised Budget
5100 PERMANENT	239,269		239,269
5200 TEMPORARY	0		0
5300 OVERTIME	4,033		4,033
5400 PREMIUM PAY	0		0
5500 FRINGE	61,472		61,472
<b>DIRECT PERSONAL SERVICES</b>	<b>304,774</b>	<b>0</b>	<b>304,774</b>
5550 INS BENEFITS	37,681		37,681
<b>TOTAL PERSONAL SERVICES</b>	<b>342,455</b>	<b>0</b>	<b>342,455</b>
6050 COUNTY SUPPLEMENTS	0		0
6060 PASS THROUGH PAYMENTS	0		0
6110 PROFESSIONAL SERVICES	0		0
6120 PRINTING	11,937		11,937
6130 UTILITIES	0		0
6140 COMMUNICATIONS	877,545		877,545
6170 RENTALS	30,840		30,840
6180 REPAIRS & MAINTENANCE	4,900		4,900
6190 MAINTENANCE CONTRACTS	586,902		586,902
6200 POSTAGE	0		0
6230 SUPPLIES	11,968		11,968
6270 FOOD	0		0
6310 EDUCATION & TRAINING	7,392		7,392
6320 CONFERENCES & CONVENTIONS	1,996		1,996
6330 TRAVEL	100		100
6520 INSURANCE	0		0
6530 EXTERNAL D.P.	0		0
6550 DRUGS	0		0
6580 CLAIMS PAID/JUDGEMENTS	0		0
6610 AWARDS & PREMIUMS	0		0
6620 DUES & SUBSCRIPTIONS	437		437
7810 DEBT RETIREMENT	0		0
7820 INTEREST	0	25,000	25,000
<b>DIRECT MATERIALS AND SERVICES</b>	<b>1,534,017</b>	<b>25,000</b>	<b>1,559,017</b>
7100 INDIRECT COSTS	82,870		82,870
7150 TELEPHONE	0		0
7200 DATA PROCESSING	89,992		89,992
7300 MOTOR POOL	4,325		4,325
7400 BUILDING MANAGEMENT	51,398		51,398
7500 OTHER INTERNAL SERVICES	0		0
7550 LEASE PAYMENTS TO C.L.R.F.	0		0
7560 MAIL/DISTRIBUTION	2,329		2,329
<b>INTERNAL SERVICE REIMBURSEMENTS</b>	<b>230,914</b>	<b>0</b>	<b>230,914</b>
<b>TOTAL MATERIALS AND SERVICES</b>	<b>1,764,931</b>	<b>25,000</b>	<b>1,789,931</b>
8100 LAND	0		0
8200 BUILDINGS	0		0
8300 OTHER IMPROVEMENTS	0		0
8400 EQUIPMENT	379,707	419,000	798,707
<b>TOTAL CAPITAL OUTLAY</b>	<b>379,707</b>	<b>419,000</b>	<b>798,707</b>
<b>TOTAL DIRECT BUDGET</b>	<b>2,218,498</b>	<b>444,000</b>	<b>2,662,498</b>
<b>TOTAL EXPENDITURES</b>	<b>2,487,093</b>	<b>444,000</b>	<b>2,931,093</b>



## **SUPPLEMENTAL BUDGET**

### **Capital Improvement Fund**

### **Environmental Services**

The Capital Improvement Fund, as adopted in the 1994-95 budget, shows the purchase of \$441,744 of mobile data terminals for the Sheriff's Office. This action transfers that appropriation to the Equipment Lease/Purchase Fund. The Equipment Lease/Purchase Fund was created for the 1994-95 budget year to record capital lease/purchase arrangements for equipment. Transferring the purchase of the mobile data terminals to this fund will make accounting for them consistent with other equipment purchases and will restrict transactions in the Capital Improvement Fund to work done on County facilities.

## SUPPLEMENTAL BUDGET

### Capital Improvement Fund

### Environmental Services

OBJECT DETAIL	Current Budget	THIS ACTION	Revised Budget
5100 PERMANENT	0		0
5200 TEMPORARY	0		0
5300 OVERTIME	0		0
5400 PREMIUM PAY	0		0
5500 FRINGE	0		0
<b>DIRECT PERSONAL SERVICES</b>	0	0	0
5550 INS BENEFITS	0		0
<b>TOTAL PERSONAL SERVICES</b>	0	0	0
6050 COUNTY SUPPLEMENTS	200,000		200,000
6060 PASS THROUGH PAYMENTS	0		0
6110 PROFESSIONAL SERVICES	300,000		300,000
6120 PRINTING	0		0
6130 UTILITIES	0		0
6140 COMMUNICATIONS	0		0
6170 RENTALS	0		0
6180 REPAIRS & MAINTENANCE	0		0
6190 MAINTENANCE CONTRACTS	0		0
6200 POSTAGE	0		0
6230 SUPPLIES	0		0
6270 FOOD	0		0
6310 EDUCATION & TRAINING	2,148		2,148
6320 CONFERENCES & CONVENTIONS	0		0
6330 TRAVEL	0		0
6520 INSURANCE	0		0
6530 EXTERNAL D.P.	50,000		50,000
6550 DRUGS	0		0
6580 CLAIMS PAID/JUDGEMENTS	0		0
6610 AWARDS & PREMIUMS	0		0
6620 DUES & SUBSCRIPTIONS	0		0
7810 DEBT RETIREMENT	0		0
7820 INTEREST	0		0
<b>DIRECT MATERIALS AND SERVICES</b>	552,148	0	552,148
7100 INDIRECT COSTS	0		0
7150 TELEPHONE	0		0
7200 DATA PROCESSING	0		0
7300 MOTOR POOL	0		0
7400 BUILDING MANAGEMENT	61,161		61,161
7500 OTHER INTERNAL SERVICES	0		0
7550 LEASE PAYMENTS TO C.L.R.F.	0		0
7560 MAIL/DISTRIBUTION	0		0
<b>INTERNAL SERVICE REIMBURSEMENTS</b>	61,161	0	61,161
<b>TOTAL MATERIALS AND SERVICES</b>	613,309	0	613,309
8100 LAND	0		0
8200 BUILDINGS	4,720,794		4,720,794
8300 OTHER IMPROVEMENTS	67,500		67,500
8400 EQUIPMENT	441,744	(441,744)	0
<b>TOTAL CAPITAL OUTLAY</b>	5,230,038	(441,744)	4,788,294
<b>TOTAL DIRECT BUDGET</b>	5,782,186	(441,744)	5,340,442
<b>TOTAL EXPENDITURES</b>	5,843,347	(441,744)	5,401,603

## SUPPLEMENTAL BUDGET

### **Equipment Lease/Purchase Fund**

### **Nondepartmental**

This action transfers \$441,744 appropriated for mobile data terminals for the Sheriff's Office to the Equipment Lease/Purchase Fund. The Equipment Lease/Purchase Fund was created for the 1994-95 budget year to record capital lease/purchase arrangements for equipment. The mobile data terminal purchase was authorized in the 1993-94 budget and the COP's to finance the purchase were issued in 1993-94. Transferring the appropriation for purchase of the mobile data terminals to this fund will make accounting for them consistent with other equipment purchases.

## SUPPLEMENTAL BUDGET

### Equipment Lease/Purchase

### Nondepartmental

OBJECT DETAIL	Current Budget	THIS ACTION	Revised Budget
5100 PERMANENT	0		0
5200 TEMPORARY	0		0
5300 OVERTIME	0		0
5400 PREMIUM PAY	0		0
5500 FRINGE	0		0
<b>DIRECT PERSONAL SERVICES</b>	0	0	0
5550 INS BENEFITS	0		0
<b>TOTAL PERSONAL SERVICES</b>	0	0	0
6050 COUNTY SUPPLEMENTS	0		0
6060 PASS THROUGH PAYMENTS	0		0
6110 PROFESSIONAL SERVICES	18,525		18,525
6120 PRINTING	0		0
6130 UTILITIES	0		0
6140 COMMUNICATIONS	0		0
6170 RENTALS	0		0
6180 REPAIRS & MAINTENANCE	0		0
6190 MAINTENANCE CONTRACTS	0		0
6200 POSTAGE	0		0
6230 SUPPLIES	0		0
6270 FOOD	0		0
6310 EDUCATION & TRAINING	0		0
6320 CONFERENCES & CONVENTIONS	0		0
6330 TRAVEL	0		0
6520 INSURANCE	0		0
6530 EXTERNAL D.P.	0		0
6550 DRUGS	0		0
6580 CLAIMS PAID/JUDGEMENTS	0		0
6610 AWARDS & PREMIUMS	0		0
6620 DUES & SUBSCRIPTIONS	0		0
7810 DEBT RETIREMENT	0		0
7820 INTEREST	0		0
<b>DIRECT MATERIALS AND SERVICES</b>	18,525	0	18,525
7100 INDIRECT COSTS	0		0
7150 TELEPHONE	0		0
7200 DATA PROCESSING	0		0
7300 MOTOR POOL	0		0
7400 BUILDING MANAGEMENT	0		0
7500 OTHER INTERNAL SERVICES	0		0
7550 LEASE PAYMENTS TO C.L.R.F.	0		0
7560 MAIL/DISTRIBUTION	0		0
<b>INTERNAL SERVICE REIMBURSEMENTS</b>	0	0	0
<b>TOTAL MATERIALS AND SERVICES</b>	18,525	0	18,525
8100 LAND	0		0
8200 BUILDINGS	0		0
8300 OTHER IMPROVEMENTS	0		0
8400 EQUIPMENT	1,564,495	441,744	2,006,239
<b>TOTAL CAPITAL OUTLAY</b>	1,564,495	441,744	2,006,239
<b>TOTAL DIRECT BUDGET</b>	1,583,020	441,744	2,024,764
<b>TOTAL EXPENDITURES</b>	1,583,020	441,744	2,024,764

## **SUPPLEMENTAL BUDGET**

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### **Financial Summary**

## SUPPLEMENTAL BUDGET

### FINANCIAL SUMMARY

<b>FUND 234 EQUIPMENT LEASE/PURCHASE FUND</b>			
<i>Resource Description</i>	1994-95 Current	This Action	1994-95 Revised
050 Nondepartmental			
7740 Certificate Proceeds	1,583,020	0	1,583,020
76 Transfer from Capital Improvement Fd	0	441,744	441,744
<b>TOTAL RESOURCES - FUND 234</b>	<b>1,583,020</b>	<b>441,744</b>	<b>2,024,764</b>

<i>Requirements Summary</i>	1994-95 Current	This Action	1994-95 Revised
<b>EXPENDITURES</b>			
050 Nondepartmental			
Materials & Services	18,525	0	18,525
Capital Outlay	1,564,495	441,744	2,006,239
<b>Total Nondepartmental</b>	<b>1,583,020</b>	<b>441,744</b>	<b>2,024,764</b>
<b>TOTAL EXPENDITURES</b>	<b>1,583,020</b>	<b>441,744</b>	<b>2,024,764</b>
<b>TOTAL REQUIREMENTS - FUND 234</b>	<b>1,583,020</b>	<b>441,744</b>	<b>2,024,764</b>

## SUPPLEMENTAL BUDGET

### FINANCIAL SUMMARY

<b>FUND 240 CAPITAL IMPROVEMENT FUND</b>			
<i>Resource Description</i>	1994-95 Current	This Action	1994-95 Revised
030 Beginning Working Capital	1,871,892	0	1,871,892
Intergovernmental Revenues	215,715	0	215,715
Service Charges	40,000	0	40,000
Interest	41,650	0	41,650
Other Revenue Sources	354,950	0	354,950
Financing Sources	3,860,032	0	3,860,032
<b>TOTAL RESOURCES - FUND 240</b>	<b>6,384,239</b>	<b>0</b>	<b>6,384,239</b>

<i>Requirements Summary</i>	1994-95 Current	This Action	1994-95 Revised
<b>EXPENDITURES</b>			
030 Environmental Services			
Personal Services	351,987	0	351,987
Materials & Services	650,034	0	650,034
Capital Outlay	<u>5,230,038</u>	<u>(441,744)</u>	<u>4,788,294</u>
Total Expenditures	<u>6,232,059</u>	<u>(441,744)</u>	<u>5,790,315</u>
Cash Transfer to Equipment Lease / Purchase			
Fund	0	441,744	441,744
Contingency	152,180	0	152,180
<b>TOTAL REQUIREMENTS - FUND 240</b>	<b>6,384,239</b>	<b>0</b>	<b>6,384,239</b>

## SUPPLEMENTAL BUDGET

### FINANCIAL SUMMARY

#### FUND 402 TELEPHONE FUND

<i>Resource Description</i>	Current	This Action	Revised
030 Environmental Services			
Beginning Working Capital	295,498	0	295,498
Service Charges	298,760	0	298,760
Interest	15,570	0	15,570
Other Revenue Sources	2,117,621	0	2,117,621
Financing Sources			
7740 Certificate Proceeds	0	542,000	542,000
<b>TOTAL RESOURCES - FUND 402</b>	<b>2,727,449</b>	<b>542,000</b>	<b>3,269,449</b>

<i>Requirements Summary</i>	Current	This Action	Revised
<b>EXPENDITURES</b>			
030 Environmental Services			
Personal Services	342,455	0	342,455
Materials & Services	1,764,931	25,000	1,789,931
Capital Outlay	<u>379,707</u>	<u>419,000</u>	<u>798,707</u>
Total	<u>2,487,093</u>	<u>444,000</u>	<u>2,931,093</u>
Contingency	240,356	98,000	338,356
<b>TOTAL REQUIREMENTS - FUND 402</b>	<b>2,727,449</b>	<b>542,000</b>	<b>3,269,449</b>