

EXPLANATORY NARRATIVE

APPENDIX

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AN OVERVIEW OF THE BUDGET PROCESS

Budgeting at Multnomah County is beginning to change from its traditional pattern. It is affected by long range planning activity which precedes it and which will eventually guide it very specifically. That process is called Strategic Planning. This year's planning affected only some of the County's activities.

In coming years, Strategic Planning is expected to begin with the development of a Five Year Strategy Plan. The Plan will be used to create a specific set of three year Operational Planning (or implementation) goals and costs. These will be used, in turn, to set first year objectives to achieve the goals. These objectives will be used to develop a budget which implements them.

Strategy Planning (Summer and Fall)

For the first time this year the budgeting process was affected by Strategic Planning. The first phase, long range planning and goal setting, was called Strategy Planning.

This phase involved input from a variety of sources including five functional committees, the County's Citizen Involvement Committee, and finally the new Policy Development Committee made up of the Commission, the District Attorney, Sheriff, department heads, and the Chair's Executive Assistant. The process was facilitated by the Planning and Budget Division of the County's Department of General Services.

The goal areas the process defined set out targets for initiatives to be developed during the second phase, Operational Planning.

Operational Planning (Late Fall)

This phase of Strategic Planning was geared to considering strategic initiatives developed in response to Strategy Planning goals and program enhancements developed by program managers. The format for considering recommendations covered their effects during the next three years, fiscal years 1990-91 through 1992/92.

The Planning & Budget Division presented the Policy Development Committee with a five year financial projection. The Committee then put strategic initiatives and program enhancements in priority order and specified which were to be funded in the FY1990-91 budget.

No enhancements were recommended this year, but first year costs of the initiatives were forwarded to the responsible agencies with the direction that they be included in budget submissions.

Budget Preparation (January-March)

In January and February department managers and their staffs nail down their work plans for the next year including detailed estimates of the costs of their operation, and explain and justify their programs including their response to strategic initiatives. This results in budget requests which are forwarded to the Planning and Budget Division in mid-February.

By analyzing County spending and income through December in conjunction with the departmental spending proposals, the Planning and Budget Division:

- a. estimates how much revenue from the current fiscal year will be carried into the next year to be

spent;

- b. refines the estimate of revenue for the coming year;
- c. establishes the total costs of departmental programs.

The Employee Services Division reviews all personnel actions in the budget requests. Planning and Budget summarizes the departmental proposals for the Chair.

In March the summarized budget requests, the final estimates of the coming year's revenues, and any issues that remain to be resolved are presented to the County Chair. Departments, the Chair's Office, and the Planning and Budget Division then make the allocation decisions that become the Proposed Budget. The Planning and Budget Division completes the document and has it printed.

Budget Hearings (April)

The Chair presents the Proposed Budget to the Budget Committee at a budget hearing early in April. The Budget Committee for Multnomah County is the board of County Commissioners.

A number of legal guidelines define the hearing process. At least 8 but not more than 14 days before the first budget hearing, it is advertised (in accordance with State law) in a newspaper of general circulation. As required by the Oregon Revised Statutes (ORS), at this hearing the Chair delivers a budget message informing the Budget Committee of the policy direction and decisions that underlie the Proposed Budget. The law also requires that copies of the Proposed Budget be made available at this hearing "so that a copy of the budget document . . . may be readily obtained by any individual interested in the affairs of the municipal corporation." (ORS 294.401).

The Board of Commissioners spends the month of April reviewing, analyzing, debating, and amending the Proposed Budget. The Board holds public hearings to allow citizens to express their views on the budget. The board has work sessions to discuss the budget with departments and among themselves. At the end of the month, the board approves a budget reflecting its priorities and directs that it be transmitted to the Tax Supervising and Conservation Commission (TSCC).

The Planning and Budget Division revises the document to incorporate the changes ordered by the Board and prints the Approved Budget.

Adopting the Budget (May-June)

Oregon statutes require that the Approved Budget, including detailed estimates of revenues and expenditures for four fiscal years, be delivered to the Tax Supervising and Conservation Commission (TSCC) by May 15. TSCC, an institution established in 1919, is appointed by the Governor. It supervises budgeting and taxing activities of local governments in Multnomah County. It requires local governments to comply with laws governing local budgets and holds public hearings so that citizens may express their views regarding those budgets.

Before June 25 TSCC holds a hearing on the County Approved Budget.

At that hearing, the Board of County Commissioners explains its budget decisions and answers questions from the five members of the Tax Supervising and Conservation Commission and its staff. TSCC then issues a letter to the Board of County Commissioners certifying the budget and any property tax levy it contains. This letter also includes objections to and recommendations about the Approved Budget.

Prior to July 1, the Board amends the Approved Budget to account for any changes in the finances or programs of the County. It passes a resolution responding to the objections and recommendations of TSCC, making appropriations equal to the estimated revenues, and adopting the budget. The Board also passes a resolution levying property taxes consistent with the amounts certified by TSCC. These actions must be taken prior to July 1 because, under Oregon law, the County has no spending authority until the budget is adopted and appropriations are made.

The Planning and Budget Division revises the document to include the Board's amendments and prints the Adopted Budget. This document must be submitted to the County Assessor, the State Department of Revenue, and TSCC by July 15. The Planning and Budget Division then enters the adopted appropriations and estimated revenues into the County's automated accounting system.

MODIFYING THE BUDGET DURING THE FISCAL YEAR

The Adopted Budget is the County's financial and operational plan for the fiscal year. During the year, however, things happen which require the plan to be changed.

Budget Modification Resolutions (BUD MOD's)

State law gives the Board of County Commissioners wide latitude to change the budget during the year. Generally, County departments request the changes on forms called BUD MOD's. During anormal year there are between 150 and 200 such requests. Using these resolutions, the Board has the authority to:

- a. alter appropriations to reflect changed priorities during the year;
- b. change approved staffing levels; and
- c. transfer appropriations from contingency accounts (refer to the "Policy on Contingency use).

BUD MOD's are requested on nearly every weekly Board agenda.

Supplemental Budget

The board can reduce appropriations to deal with decreases in estimated revenues using BUD MOD resolutions. However, if the County receives additional revenues not anticipated in the Budget, the Board cannot simply appropriate them. Unless these revenues are "grants, gifts, bequests, or devises transferred . . . in trust for specific purposes" (ORS 294.326), the County must go through an entire budget process and produce a Supplemental Budget to spend the money.

The Supplemental Budget process requires the Board to sit as the Budget Committee, approve a Budget, send the Supplemental Budget to TSCC, attend a TSCC hearing, and finally adopt the Supplemental Budget. Such a process is time consuming and is reserved for major changes in available finances.

COUNTY POLICY ON USE OF THE GENERAL FUND CONTINGENCY ACCOUNT

According to the Oregon Administration Rules (OAR 150-294.352(8)), the Multnomah County General Fund is eligible to appropriate a contingency account under certain conditions:

"The estimate for general operating contingencies is based on the assumption that in the operation of any municipality from an operating fund, certain expenditures will become necessary which cannot be foreseen and planned in the budget because of the occurrence of some unusual or extraordinary event. The estimate shall be reasonable, shall be based on past experiences, and shall be based on the operation and purpose of the particular fund involved."

The budgeted contingency account is large enough to cover unforeseen requirements and also, as a rule sufficient appropriations to pay increased wage settlements for bargaining units whose labor contracts are in the process of negotiation.

On May 11, 1989 the Board of County Commissioners adopted a resolution setting out the guidelines the Board applies to all requests for transfers from the General Fund contingency account. The text of that resolution follows.

WHEREAS, on January 14, 1982, May 8, 1986, and September 17, 1987 the Board established and revised policies for the uses of General Fund Contingency and procedures for review of Contingency requests; and

WHEREAS, these policies and procedures rely upon the Finance Committee to review Contingency requests and assess whether they meet the policies established by the Board for use of the Contingency Account; and

WHEREAS, on December 31, 1988 the Board of Commissioners abolished the Finance Committee;

NOW, THEREFORE, BE IT RESOLVED that it continues to be the policy of the Board to support the fundamental principle that in order to avoid financial instability, continuing requirements cannot increase faster than continuing revenues, and that, therefore, the following are guidelines to be used by the Board in considering requests from the Contingency Account:

- 1) Approve no contingency requests for purposes other than a "one-time only" allocation.
- 2) Fund any costs related to labor contract settlements that exceed the budgeted reserves for that purpose with reductions in base-line budgets or increases in continuing revenues.
- 3) Limit contingency funding to the following:
 - (a) Emergency situations which, if left unattended, will jeopardize the health and safety of the community,
 - (b) Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies,
 - (c) Expenditures covered by unanticipated revenues not classifiable as grants.

BE IT FURTHER RESOLVED that the following procedures shall apply to requests for transfers from General Fund Contingency.

- 1) Requests for transfers from the General Fund Contingency will be reviewed on a quarterly basis.
- 2) In special circumstances, emergency requests for transfers from the General Fund Contingency Account may be considered without waiting for the next regular quarterly review. Examples of special circumstances include:
 - a) need for emergency repairs (e.g., to repair a failing bridge),
 - b) to pay a judgment or settlement that is accruing interest, if no other source of funds is available for payment.
- 3) The official requesting the transfer shall complete an informational form, to be supplied by the Board, and submit the form at the same time as the transfer request. The form shall solicit but not be limited to, the following information:
 - a) whether the expenditure for which the transfer is sought has been included in any annual budget request during the last five years. If the expenditure has been part of a budget request during the last five years, the reasons for denial of the request shall be described,
 - b) an explanation of why the requested expenditure cannot be handled through the annual budget process,
 - c) a statement as to why under-expended line items in the department requesting the transfer are not available for transfer within that department's budget to cover the unanticipated cost,

- d) a description of any revenues or cost savings that would result from the requested expenditure.
 - e) if an emergency request for a transfer is made without waiting for a quarterly review, the request must describe in detail the costs or risks that would be incurred by waiting for the next quarterly review.
- 4) All requests for Contingency Account transfers shall be submitted to the Chair of the Board. The Chair shall forward the requests to the Board.
- 5) At the informal Board meeting when the Board reviews each set of quarterly requests for Contingency Account transfers, the Planning and Budget Division shall submit to the Board a report detailing the use of the Contingency Account during the current fiscal year, the effect of the proposed transfers, the relationship of the Contingency Account to the next year's projected revenues, and any other information deemed useful. The purpose of this report is to place Contingency Account transfers in the context of the overall budget process.
- 6) At the informal Board meeting preceding the meeting when the Board acts on quarterly requests for transfers from the Contingency Account, the Board shall review the requests and make a preliminary determination which category for contingency use applies to each request:
- (a) Emergency situations which if left unattended, will jeopardize the health and safety of the community,
 - (b) Unanticipated expenditures that are necessary to keep a previous public commitment or fulfill a legislative mandate or can be demonstrated to result in significant administrative or programmatic efficiencies,
 - (c) Expenditures covered by unanticipated revenues not classifiable as grants.

This determination does not constitute approval or disapproval of the requests for transfer from the Contingency Account.

BE IT FURTHER RESOLVED that this resolution includes and replaces the resolutions of January 14, 1982, May 8, 1986, and September 17, 1987.

GLOSSARY OF TERMS AND ABBREVIATIONS

Accrual Basis of Accounting – The system of accounting under which revenues are recorded when earned and expenditures are recorded as soon as they result in liabilities for benefits received.

Ad Valorem Taxes – Taxes levied in amounts proportional to the value of the objects of the tax. In Oregon this is largely a tax upon the true cash value of real property.

Appropriation – An authorization from the Board of County Commissioners to spend money for specific purposes – limited to a single fiscal year.

Assessed Valuation – A valuation set upon real estate or other property as a basis for levying taxes.

Beginning Working Capital – The net cash or assets available to a fund at the beginning of a fiscal year.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets; generally land, buildings, improvements, and equipment valued at more than \$500 and having a life expectancy greater than one year.

Cash Transfer – Any transfer of resources from one fund to another.

CO – See Capital Outlay

C.C.A. – Community Corrections Act (State of Oregon).

Contingency – An appropriation set aside to provide for unforeseen expenditures or for anticipated expenditures of uncertain amount.

Continuing Revenue – Money the County expects to receive each year. (See OT0)

CSD – Childrens Services Division, a State of Oregon organization.

DEA – Drug Enforcement Administration.

Dedicated Resources – Resources tied to a specific operation so that if the County receives money from a certain source, the County can spend that money only on a stipulated program. Grants to the County by the State or by the Federal government are dedicated resources.

D.U.I.I. – Driving Under the Influence of Intoxicants.

Enterprise Fund – Is established to finance and account for services and commodities furnished by a governmental unit to other governmental units and the general public. Amounts expended from the fund are restored to it by billing the users for the services provided. Enterprise funds differ from working capital funds largely in that the latter provide services only to subdivisions of the County. Examples are the Data Processing Fund and the Inverness Fund.

Federal Source – A contribution from the Federal government to Multnomah County. The contribution is usually made to support a specific function or program, but contributions may also be provided for general purposes.

FEMA – Federal Emergency Management Act.

Fines and Forfeitures – Sums of money imposed as a penalty for an offense and paid to the County.

Fiscal Year – The 12 months beginning July 1 and ending June 30 for Multnomah County and all other local governments in Oregon. The fiscal year for the Federal government begins October 1 and ends September 30.

FTE – Full-time Equivalent, the time an employee works compared to the full work year – 2088 hours (8 hours per day times 261 work days). A person who works 20 hours per week is 0.50 FTE or half a full-time position. So is a person who works 40 hour weeks for six months.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, resources and equities which are segregated for the purpose of carrying on specific activities.

General Fund – Is used to account for resources not allocated to specific purposes by law or contractual agreement; that is, any activity not financed from other funds is automatically financed from the General Fund.

General Revenues – Revenues not pegged to the operation of specific agency, although they may be derived from the operation of several organizations composing a system. These are taxes, fines, interest, and miscellaneous revenues not attached to the operation of a specific organization.

GLOSSARY OF TERMS AND ABBREVIATIONS

Grant - A transfer of a specific amount of funds from one organization to another to pay for specified services, which the receiver is accountable for back to the grantor.

INS - Federal Immigration and Naturalization Service

Levy Outside 6% Limitation/Not Subject to Limitation - As provided in Article XI, Section 11, subsection (3) of the Oregon Constitution, "that portion of any tax levied which is specifically voted outside the tax base and the portion of any tax levied which is for the payment of bonded indebtedness and interest thereon is not subject to the 6% tax limitation".

Levy Within the 6% Limitation - Article XI, Section 11, subsection (1) of the Oregon Constitution lays down the basic rule that no taxing district shall levy a tax in excess of its tax base. (See definition of Tax Base).
Note: This means that no district can levy a tax amounting to more than 106% of the revenue received the previous year without a vote of the people to either increase the tax base or authorize a levy outside the 6% limitation.

LGFS - (Local Government Financial System) the accounting system used by the County.

Licensing Permits - Charges made in return for legal permission to carry out specific activities; primarily business licenses and building permits.

Local Government Sources - Revenues received from other local governments in Multnomah County.

Materials and Services - A major budget category which contains contractual and other services, materials and supplies, travel, building management, etc.

MCHOP - Multnomah County Housing Opportunity Program.

Modified Accrual Basis of Accounting - The system of accounting under which revenues and expenditures are generally on an accrual basis; but under which modifications are made such as: revenues are recorded when received in cash except for those readily available and susceptible to accrual, encumbrances are an admissible accrual, and vacation pay is recorded as an expense when paid.

M & S - See Materials and Services

Nondepartmental Expenditures - Appropriations for organizations and expenditures that do not fall logically under control of one of the four departments of Multnomah County Government.

Operational Resources - Resources which are dependent on the quantity of service provided by the organization, i.e., fees, sales, recoveries, rentals, reimbursements, etc., and for which the receiver is not accountable back to the payor.

O.R.S. - Oregon Revised Statutes.

Other Revenues - Revenues lacking the specificity to be classified grants, which are not reimbursements for providing a service, and which may not be used for a general governmental purpose, i.e., tax sharing.

OTO - "One-Time-Only" revenues or expenditures. Revenues the County will only receive once, such as proceeds from the sale of property, as opposed to revenues that will be received each year, such as the business income tax (see continuing revenue). Expenditures that will not be repeated in future years, such as a payment to a city to fund accrued vacation for transferred employees.

Personal Services - A major budget category which contains the costs of wages, salaries, fringe benefits, part time, overtime, and special premium pay.

Personnel - Positions, or categories of positions, authorized by the Board.

Property Taxes - Ad valorem taxes levied primarily on the true cash value of real property; the major source of local government tax revenue.

Protective Service Workers - Law enforcement personnel, including Corrections Officers.

PS - See Personal Services

RICO - Racketeering Influence and Corrupt Organizations, a Federal statute allowing civil seizure of property related to crimes.

ROW - Right of Way.

Service Reimbursements - Payments made by a County organization to another County organization in a different fund for services and/or commodities; e.g., payments from most organizations to Fleet Management Fund for the use of vehicles.

Short-term Debt - Indebtedness incurred by sale of notes. Multnomah County issues tax anticipation notes which, by State Law, must be repaid within the fiscal year. These notes are accounted for in the Short-term Debt Retirement Fund.

GLOSSARY OF TERMS AND ABBREVIATIONS

Special Revenue Fund - A fund used to account for revenues from specific taxes or other earmarked revenue sources which by law are designated to finance particular functions or activities of government (e.g., Federal/State Program Fund, Road Fund).

State Sources - A contribution from the State of Oregon to Multnomah County. The contribution comes in either the form of shared revenue (e.g., cigarette tax revenues) or partial support cost sharing of a specific program of a grant.

Tax Base - 1) Article XI, Section 11, subsection (2) of the Oregon Constitution defines the tax base as either (a) the amount of tax levied in any one of the last three years plus 6% thereof or (b) the amount approved as a new tax base by a majority of the legal voters of the taxing district. (Both of these definitions refer to the dollar amount of tax revenue which can be lawfully levied), 2) The tax base is also defined, for purposes of the tax levy computation, as the total assessed valuation of all the taxable property within the tax levying jurisdictions.

Tax Levy - The total amount of property taxes.

Tax Rate - The amount of tax stated in terms of a unit of the tax base; e.g., 25 dollars per thousand dollars of assessed valuation of taxable property.

Total Cash, Revenue - The dollar amount of actual revenues received from any source for any given fund.

Total Requirements - Total cash expenditures plus service reimbursements, contingencies, and cash transfers.

Trust Fund - Is used to account for assets held by a governmental unit as trustee or agent, acting in a fiduciary capacity for other individuals, private organizations or governmental units, having no equity of ownership over such funds.

Working Capital Fund - Is established to finance and account for services and commodities furnished by one department to another within a single governmental unit. Amount expended from the fund are restored to it by service reimbursements from organizations in other funds. Working capital funds differ from enterprise funds in that the latter provide services to the general public and outside organizations as well as to subdivisions of the government.



GLADYS McCOY, Multnomah County Chair

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EXECUTIVE BUDGET MESSAGE

April 3, 1990

This is the fourth Budget of my first term as County Chair. The first one was more or less the acceptance of much of the work that had been done prior to my arrival.

The second was characterized as a hold the line budget that retained much of what we had approved in 1986-1987 with the exception of additional funding for infrastructure. This was an attempt to increase support services to match new programs. In addition, we approved a resolution that stated such policy would be established for future budgeting.

Recognizing the "rubber band" had reached its limits, without additional funding, staff "burn out" rate would increase, equipment would fail, systems would need updating and efficiency would be merely a word. At the end of the third budget session all agreed there had to be a better way to accomplish the most critical task we as a board had to perform. We needed a clear and rational way to allocate resources.

Strategic Planning was the vehicle the Board agreed to use as a new way to operate. It represents an approach to sound fiscal planning and prioritization; it is a reflection of information-based decision-making; enlightened management practices; and active participation of the decision-makers, both elected and appointed, and various community groups and citizens.

The 1990-91 budget is significant for two reasons. First, it represents the first budget that has been affected by our new Strategic Planning process. Second, it is a budget which has required more than usual fiscal restraint.

In this proposed budget, I have kept our initial planning in mind as I dealt with the fiscal constraints we face. I have continued to affirm our commitment to a continuum of services to citizens served by our Justice and Human Services programs.

The Reasons for Restraint.

The major reasons for the constraint in this budget are due to labor cost and health care coverage increases.

Other expenditures this next year will grow consistent with the Portland Metropolitan Consumer Price Index, CPI. Taken together the unavoidable costs have put substantial pressure on our ability to sustain programs. Our revenues have not kept pace.

Total budgeted requirements for FY 1990-91 will be \$ 360.5 M of which \$ 133.3 M are from the General Fund (property taxes).

Our revenues for the General Fund will grow by approximately \$ 4.5 Million, from \$ 125.5 to \$130 Million. Of the 300 plus revenue sources, only 12 produce income greater than \$1 million.

Our Reaction to Restraint

Based on local budget law, we must have a balanced budget. I relied on three sources of information to prepare this budget: the results of our initial year's strategic planning activity; the thoughtful input of our many citizen advisory groups; and County management staff expertise within our many programs.

Strategic and Other Major Initiatives

As a result of our Strategic Planning process, we created a series of initiatives, some required funding and some required program redirection. In order to implement these initiatives in a year of fewer resources, fiscal restraint has been necessary.

Two major initiatives which require new funding in the budget are the expansion of the Multnomah County Jail at Inverness by 210 beds as well as 120 alcohol and drug treatment beds and the incorporation of the Library as a County Department. Both are funded by special levies.

Strategic Initiatives to be carried out by the Departments are:

- A major planning effort to coordinate County alcohol and drug programs.
- Expansion of our highly regarded Teen Clinic program with the opening of two additional clinics.
- A joint study with Metro to assist in the preservation of Natural Areas and a coordinated effort to create a master plan for the recreational use of Sauvie's Island.
- A continuation of our precedent setting community policing program under contract with the Housing Authority at Columbia Villa.
- A reinforcement of our commitment to Affirmative Action with a program to ensure Handicapped Compliance.
- A major step in the direction of equitable taxation.
- A coordinated effort to develop a capital-improvement planning process which will create reserves for funding major projects and improvements.

Effect on County Services

The following changes are recommended to establish responsible financial management of County services:

The Department of Human Services, due to its size, faced the greatest number of cuts. Moreover, the effect of Gramm-Rudman reductions and the expiration of State and Federal grants has had an added impact. Through extraordinary effort within that department, an appropriate commitment to human services, and reasonable levels of vital services have been maintained.

To preserve programs and to provide mandated services, I have authorized the realignment of the health clinic system with reduced staff so as to ensure the opening of the new Mid-County Primary Care Clinic in July. In addition, I have proposed some restrictions on drug prescriptions, training and support for Youth Programs, psychiatric care for the mentally and emotionally disturbed and made a myriad of administrative and technical service reductions. While these reductions and delays are painful, they are consistent, I believe, with reasonable public health and safety, and they meet our most pressing priorities.

The programs of the Sheriff and District Attorney have been less severely impacted. Both have contributed efficiencies through internal reductions rather than program service losses.

Within the Justice Services Department, loss of State grant funding will reduce the intensive probation program for DUII offenders.

In the Department of Environmental Services, facilities management which provides day-to-day maintenance needs for County buildings will be limited.

In the Department of General Services, we must maintain administrative support for our many direct service programs.

The Overall Result

My proposed budget reflects the necessity to establish both sound fiscal policies and priorities. It preserves a prudent contingency to guard against the unforeseen for which we cannot budget.

Responsible financial management must consider ways of balancing budgets that look beyond the simple response of raising taxes or cutting services. This budget provides the benefits of both fiscal responsibility and social fairness.

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Fairness because I care about our aging community service programs; for unless seniors are supported, our county will never completely realize its potential as a community.

Fairness because I care about our successful anti-gang program; for unless our children are safe from gangs, and unless our neighborhoods are safe from crime, our county will never be secure.

Fairness because I believe our libraries are so important; for unless our citizens are literate and well educated for this competitive world, our county will fall behind.

I continue to solicit the input of the Board, the County managers, the Sheriff, the District Attorney and citizens to help us extend our vision and think ahead. We have to work together and plan long-term as though the fate and future of Multnomah County's citizens depend on us; because they do.

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