

Budget
Preparation
Manual –
Budget
Adjustment
Appendix

FY
2015

March 2014

Multnomah County
Budget Office

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Introduction

Now that you've submitted your FY 2015 budget, you can start to worry about how to change it! Before the Chair's Executive Budget is proposed, you can request changes to the budget through **Budget Adjustments**.

Budget Adjustments are similar in form to an Amendment. Changes are typically limited to things that are needed either to implement Chair decisions or for technical changes identified by the Budget Office. All Budget Adjustments need to be approved by the Budget Office and the Chair's Office. This is **not** an opportunity to redo program offers; this is a chance to implement changes that are necessary to balance the Chair's Proposed Budget.

If you are not sure about whether or not to include something in a Budget Adjustment, please call your Budget Analyst. Remember, all Budget Adjustments have to be explained to the Chair's Office.

TeamBudget will be available for Budget Adjustments and narrative and performance edits on March 5, 2014.

The following describes the process in greater detail.

Document Workflow and Budget Stages

TeamBudget uses document workflow to track the budget as it moves through the various stages of the budget process. The graphic on the next page provides a high-level summary of the Budget Stages and document types.

In December, Program offers started in the Department Sandbox stage. On February 14, 2014 Departments submitted or promoted their program offer documents to the Budget Office Review stage. Once the program offers entered this stage, they were locked and departments no longer had the ability to edit or change them.

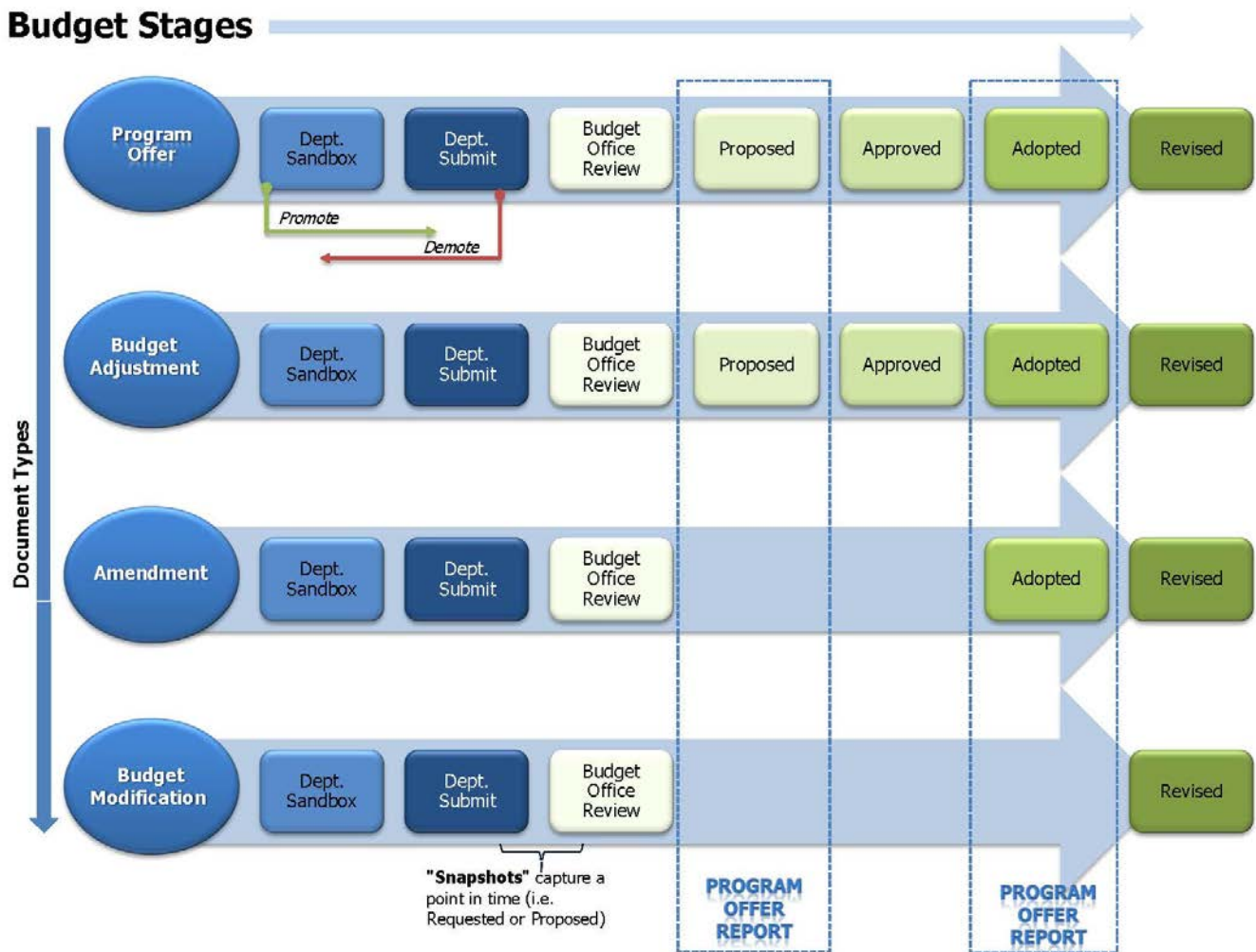
How Do I Know What Stage My Program Offer Is In?

All program offers are defined by their document stage. In TeamBudget, you can find which stage your program offer is in by looking at the upper right hand corner of your program offer. It is also displayed on the Documents Home Screen on the right hand side.

Budget Ye...	Department	Document Number	Document Name (PO Name, A...	Document Type	Document Stage
2015	91 - Community Services	91007-15	Animal Services Animal Care	Program Offer	[Program Offer] Dept Edit Proposed
2015	91 - Community Services	91018-15	Transportation Capital	Program Offer	[Program Offer] Dept Edit Proposed
2015	91 - Community Services	91029-15	Regional Bridge Seismic Coordinator	Program Offer	[Program Offer] Dept Edit Proposed
2015	91 - Community Services	91030-15	Veterinary Services	Program Offer	[Program Offer] Dept Edit Proposed

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Budget Stages and Document Types



Editing Narrative and Performance Measures

All narrative changes will be done directly in program offers. Narrative changes should be done either in coordination with a change in expenditures, revenues, and positions or to clarify or edit text. Program offers also follow the Budget Stages, allowing us to document the workflow or progress of the program offer (shown below).



In order for departments to edit narrative and performance measures, the Budget Office has to promote the relevant program offer documents to the Department Edit Proposed stage. The Budget Office will request an initial list of program offer documents from each department that need to be promoted for editing. Depending on the Chair's budget

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decisions, departments may need to request additional program offers be moved to this stage. These requests can be done through your department's Budget Analyst.

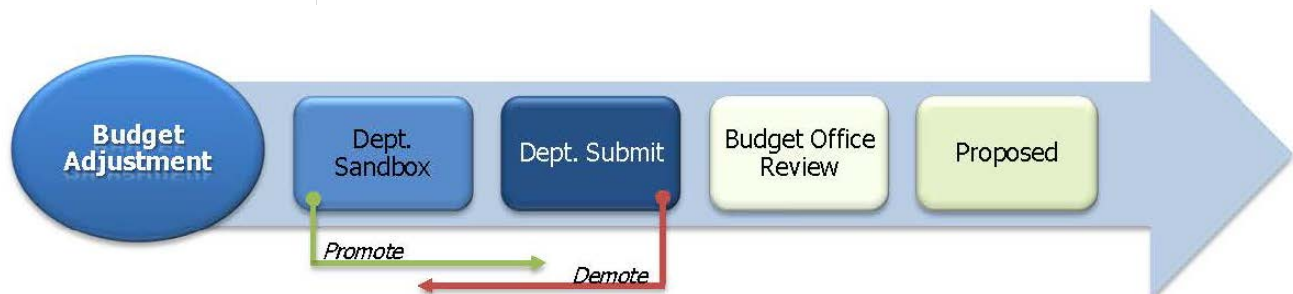
The Department Edit Proposed stage **ONLY** allows a user to make edits to narrative and performance measures. Changes to expenditures, revenues, or positions will be done in a separate document called a Budget Adjustment. See the Entering Detail section to find out how to change expenditures, revenues, and positions.

When all the changes are finalized, departments will promote the program offer to the Budget Office Edit Proposed stage. At this point the program offer will be locked to department users.

NOTE: Users who had narrative editing rights during the Department Submit phase will continue to have editing rights on program offers while they are in the Department Edit Proposed stage, unless otherwise indicated by the department's Business Manager.

Each year, we make changes to the budget as we move from the Department Submitted into the Chair's Proposed Budget. TeamBudget will use a new document type called a Budget Adjustment to record these transactions.

As shown below, Budget Adjustments follow the same workflow process as program offers. The department will have two stages to work in. Budget Adjustments start in the Department Sandbox, and can be moved into a stage called Department Submit. Departments can promote and demote between those two stages as necessary. When everything is finalized, the department's Business Manager will send the document to the Budget Office by promoting it to the Budget Office Review stage.

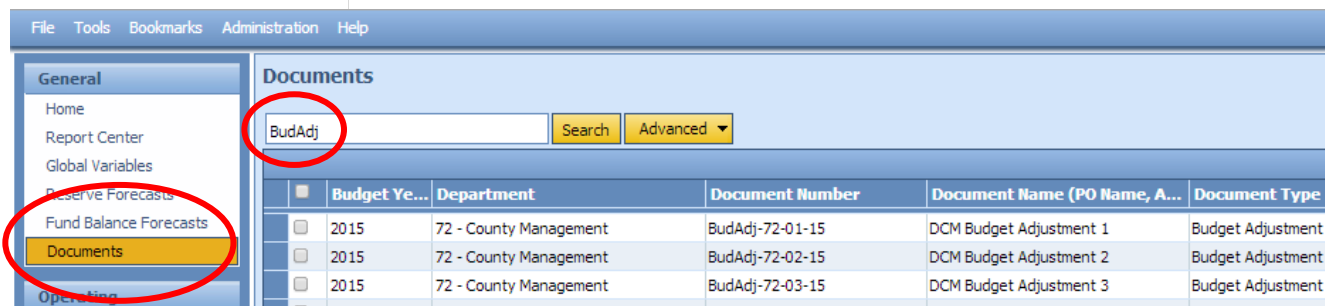


Where is My Budget Adjustment?

Just like program offers, Budget Adjustment documents are created by the Budget Office. If you need a Budget Adjustment, contact the Budget Office and they will prepare it for you. All Budget Adjustments will follow the same naming convention: Budget Adjustment, Department Abbreviation, Series Number, and Fiscal Year: BudAdj-NOND-01-15.

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Just like program offers, to find your Budget Adjustment from the home screen, click Documents and use a search term like “BudAdj” to locate your department’s Budget Adjustments.



Can I Just Do One Budget Adjustment For Everything?

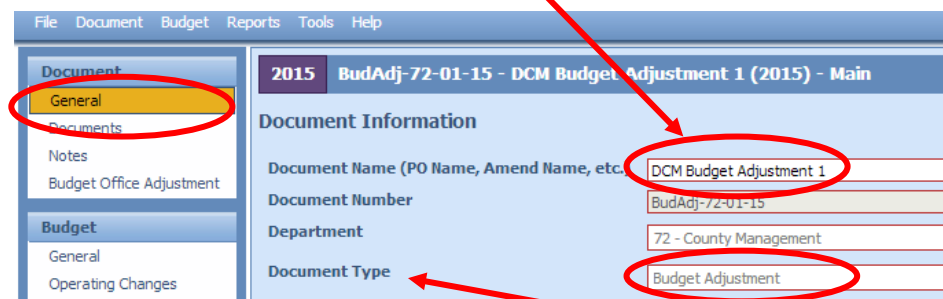
You should group your Budget Adjustments in a logical way. If your Budget Adjustment is addressing a policy issue, it must not be grouped with other changes, but be in a separate, stand alone Budget Adjustment. If you have a technical change that affects multiple offers, you may want to include them in one document. If you have changes that affect a single program offer, you should make that a separate Budget Adjustment.

Entering Detail - Expenditures and Revenues

Budget Adjustments add or subtract expenditures, revenues, and/or positions that were in the original or submitted program offer. The following walks you through the detail you will need to enter for your Budget Adjustment.

Budget Adjustment Name and Number

The Budget Adjustment number is unique to each document and year. TeamBudget has a text box for you to enter and/or edit the Budget Adjustment name.



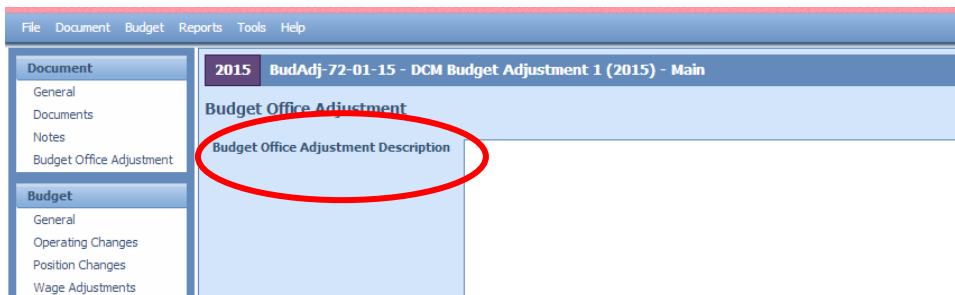
Hint: Don't forget to verify the Document Type.

Just like program offers, you also have Document and Notes sections to provide additional information about your adjustment. Remember, any information provided in these fields is for internal use only and will not be published with your program offer.

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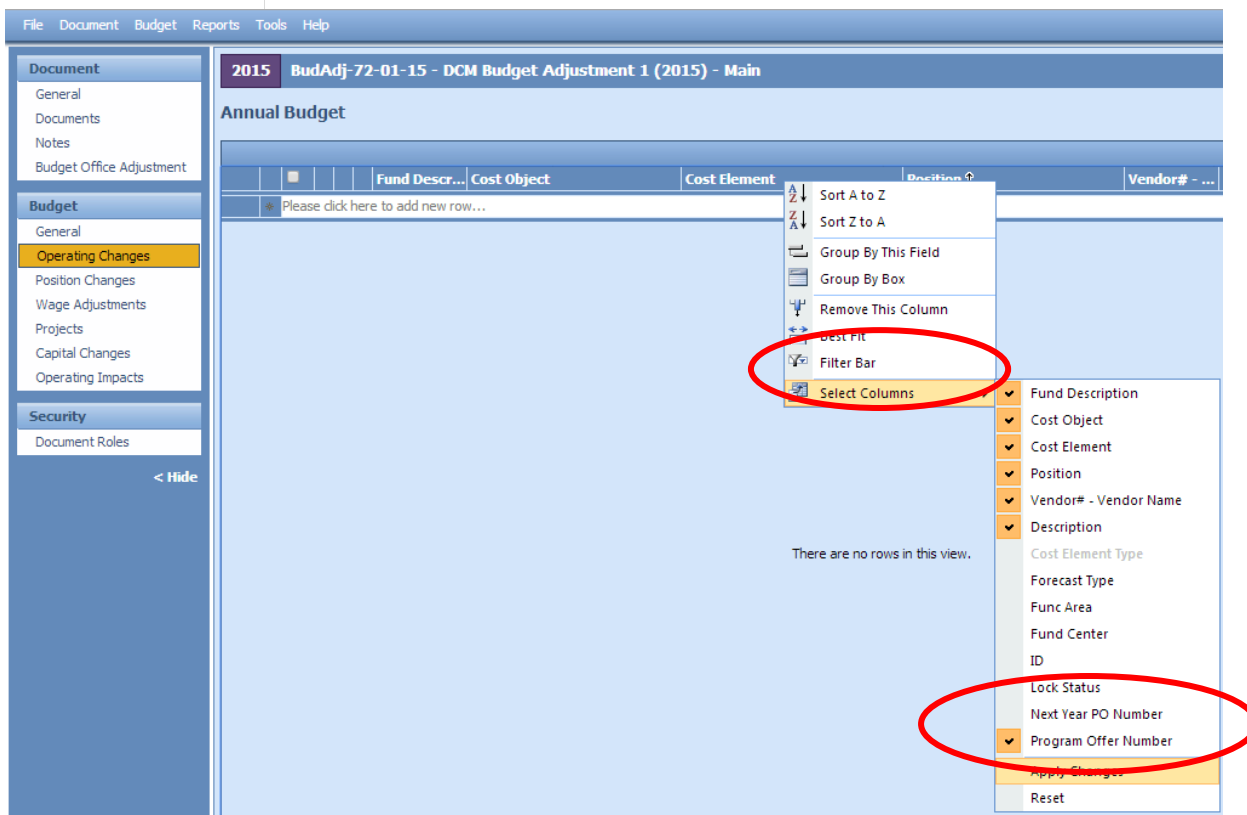
Budget Office Adjustment – Description

Within the Budget Adjustment you must fill in the Budget Office Adjustment Description. This description is a text field and should provide the Chair’s Office with enough information to completely understand the changes that will be made if the Budget Adjustment is accepted. You navigate to this screen by clicking in Budget Office Adjustment in the left hand menu.



Expenditures and Revenues

All expenditures and revenues are entered in the Operating Changes grid. **NOTE:** you need to make sure that your grid is displaying the Program Offer Number column. By default, the grid should show the column; however, if it is not displayed, right click on the column headers, select columns and click Program Offer Number then click on apply changes.



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Cost Objects (WBS elements/Cost Centers) - This grid is a drop down field. Begin typing either your cost object (cost center or WBS element) name or number and a list will appear. If you cannot find your cost object or need a new cost object, you can request one by filling out an electronic form at multco.us/budget/teambudget. Select TeamBudget Support Forms -> Request a New Cost Object.

Fund Description – This field is auto-generated. If this information is incorrect, please contact your Budget Analyst. If you need a new five digit fund, you can request one by filling out an electronic form at multco.us/budget/teambudget; select TeamBudget Support Forms -> Request a New Fund.

Program Offer Number – This is a dropdown field that has the **Submitted** FY 2015 Program Offers. If you need a program offer number added, please contact your Budget Analyst.

What Can I Do In A Budget Adjustment? – Budget Adjustments work similarly to Budget Amendments and Budget Modifications. Adjustments are incremental increases or decreases or technical changes from the Submitted Budget. Below are some common examples of changes.

- **Change A Cost Object Or Cost Element** – move budgets from one cost object or cost element to another. See example below:

Cost Object	Cost Element	Program Offer #	2015
190001	60180	10500-15	500
P.O. as Requested ↑		Budget Adjustment Changes ↓	
190001 (old)	60180	10500-15	-500
190004 (new)	60180	10500-15	500

- **Add Or Decrease Revenues And Expenditures In Other Funds** – increase or decrease your revenues and corresponding expenditures in a balanced transaction. Below shows the addition of revenues.

Cost Object	Cost Element	Program Offer #	2015
Budget Adjustment Changes ↓			
190001	50190	10500-15	100,000
190001	60160	10500-15	100,000

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- **Add Or Decrease General Fund Expenditures** – increase or decrease expenditures in the General Fund. This should be a balanced transaction. Note: the General Fund Contingency needs to be adjusted to create a balanced transaction. The example below shows the addition of General Fund Expenditures

Cost Object	Cost Element	Program Offer #	2015
Budget Adjustment Changes ↓			
950001000	60470	95000-15	-100,000
190002	60160	10500-15	100,000

If your Budget Adjustment affects Indirect, the Risk Fund, or Internal Services you need to include those lines just like a Budget Modification. Additional information can be found at [Consolidated Chair's Proposed Training](#). Below is a list of the service area, program offer number, and cost center. You can find the entire list, including the necessary cost elements, at multco.us/budget/training-materials, scroll to the Chair's Proposed Phase, and select Related Documents Cheat Sheet.

Area	FY 2015 Prog. Offer	Cost Center
General Fund Contingency	95000	9500001000
Central Indirect	95000	9500001000
Mobile Communications Mgmt.	78023	709528
Telecommunications	78022	709525
Data Processing	78034	709599
Electronic Service Reimbursement	78033	902211
Motor Pool	78039	904150
Fleet	78037	904100
Building Management/Facilities	78008	902575
Insurance Service Reimbursement/Risk Fund	72020	705210
Mail and Distribution	78040	904400
Records	78041	904500

Entering Detail – Positions

In TeamBudget, positions are allocated to programs in the Position Changes grid. **HINT:** There is a known issue in TeamBudget that will be remedied this summer. **In some instances the Position grid tab does not show up on the left hand toolbar for program offers and Budget Adjustments that are in the Budget Office Review stage. If this happens please see page 13 in the [Consolidated Chair's Proposed Training](#).**

Just like with expenditures and revenues, Budget Adjustments for position entries captures incremental or technical changes from the Submitted program offers. In the Position Changes grid fill in:

- Cost Object
- Position Number

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- Program Offer Number
- Allocation

Add Or Allocate A Position – If the position exists in TeamBudget but was not allocated in the Submitted Budget, allocate the position in your Budget Adjustment. **REMEMBER: all** positions must be allocated at 100%.

Cost Object	Position	Program Offer #	Allocation
Budget Adjustment Changes ↓			
190002	790022	10500-15	100%

If the position does not exist in TeamBudget, you can submit a New Position request via the electronic forms located at multco.us/budget/teambudget; select TeamBudget Support Forms -> Request a New Position.

Remove Or Unallocate A Position – To remove a position that exists in TeamBudget, you simply enter the data at a - 100% allocation.

Cost Object	Position	Program Offer #	Allocation
Budget Adjustment Changes ↓			
190002	790022	10500-15	-100%

If the position is split across multiple cost objects you can enter multiple lines in the Budget Adjustment. **HINT:** look at the original allocation of a position in the Position Allocation for Excel to ensure you are allocating or unallocating the position from the correct cost objects.

Reclassify A Position Or Change An FTE – Use the online forms found at multco.us/budget/teambudget to submit your request. When approved, the position will now have an R#-XXXXX indicating that the position is Retired Pending JCN Change or FTE Change. In the Budget Adjustment, unallocate the Retired position and allocate the position whose status is Existing Pending JCN Change or FTE Change.

Cost Object	Position	Program Offer #	Allocation
Budget Adjustment Changes ↓			
190002	R1-790018	10500-15	-100%
190002	790018	10500-15	100%

REMEMBER: If you change a position that also had manual adjustments tied to it, you may need to make appropriate changes to the manual adjustments in the Operating Changes grid.

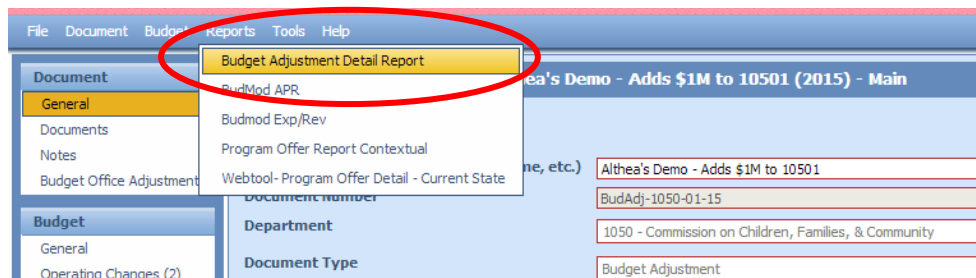
DON'T FORGET! Enter the Risk Fund Reimbursement lines to the Operating Changes grid that correspond to any position changes.

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Reporting

Budget Adjustment Report

To see the detail of your Budget Adjustment within the document, go to the top tool bar and select Reports -> Budget Adjustment Detail Report.



The report generates three pages.

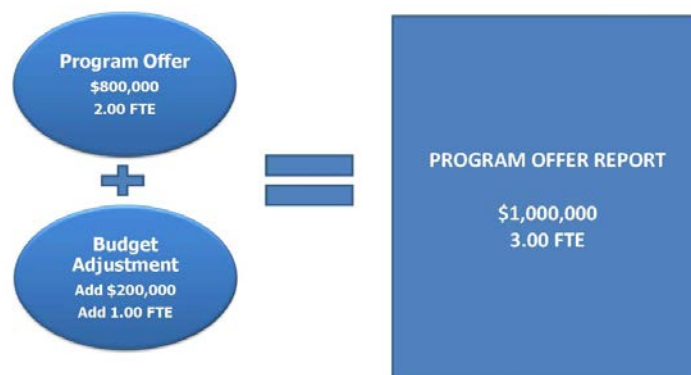
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

Budget Adjustment + Submitted Program Offer Totals Reporting –

Budget Adjustments will be combined with the submitted program offer documents to form the program offer reports for the Chair's Proposed Budget. In order to see how a Budget Adjustment affects the original program offer, you need to do the following:

1. Make sure your Budget Adjustment is in the Department Submit stage.
2. Go to the program offer. From the top menu select Reports -> Program Offer Report Contextual.
3. When asked whether to include Department Submit select YES. This will combine the information from the Budget Adjustment with the original program offer.

When the Budget Adjustment and the program offer are in the same stages, the program offer report takes all the information in the program offer document, along with any changes in the Budget Adjustment, and combines all the information together into the Program Offer Report.



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Contracted Services

If your Budget Adjustment includes cost elements 60150, 60155, 60160 and 60170, you are still **required** to enter information in columns titled Vendor#–Vendor Name and Description.

Vendor#-Vendor Name – should be entered in the same format as the title of the column including the “-.” If you do not have a vendor identified, enter “TBD” (to be determined).

Description – should contain a meaningful description of the service being provided (i.e. 100 A&D residential treatment beds). It should not include the information from the vendor column.

Adding a New Program Offer

The following steps identify the process for departments if they need to create a program offer that was not part of the submitted budget:

- Departments notify Budget Office which program offers and Budget Adjustments need to be created.
- Budget Office creates a program offer document (that will begin in the Dept Edit Proposed stage) and a Budget Adjustment Document (that begins in Dept Sandbox).
- Department adds *only* the narrative and performance measures to the program offer document.
- Department adds expenditures, revenues, and positions in the Budget Adjustment document.
- Department promotes both documents to Department Submit or Budget Office Review stage where TeamBudget combines the narrative and budget in the Program Offer Report.

Adding a Program Offer That Was Created but Never Submitted

The following steps identify the process for departments if they need to add a program offer that was drafted but not submitted (i.e. the program was never promoted out of the Department Sandbox stage):

1. Department notifies the Budget Office that it will be adding the program offer to the Proposed Budget.
2. Budget Office creates a Budget Adjustment that corresponds with the program offer.
3. Departments enter the expenditures, revenues, and positions into the Budget Adjustment.
4. **VERY IMPORTANT – Departments must delete expenditures, revenues, and positions in the original program offer.**
5. Budget Office promotes program offer document to the Department Edit Proposed stage.

Delete a Program Offer

- 6. Departments make narrative changes in the program offer document.
- 7. When finished, the department promotes the program offer from Department Edit Proposed to Budget Office Edit Proposed and the Budget Adjustment to Budget Office Review.

If a program offer is not included in the Chair’s Proposed Budget, the program will stay in the Budget Office Review stage.