

Budget  
Preparation  
Manual –  
Budget  
Amendments  
Appendix

FY  
2015

April 2014

Multnomah  
County Budget  
Office

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# Budget Amendments Appendix

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## Introduction

Each year, we make changes to the budget, after it has been approved by the Board but before it is adopted. These changes are made through budget amendments that the Board votes on during the budget adoption process. It's important to remember that the sum of all the amendments proposed and approved cannot change a fund by more than 10% from the Approved Budget.

## Important

It is important to remember that the Amendment process is designed for the Board to make changes to the budget. In that respect, there is a short amount of time for the Board to review the budget. All amendments must be reviewed and voted on by the Board. Please use their time wisely.

## NEW!

Amendments are not the appropriate tool for "cleaning up" or making small technical/accounting changes to your budget. We have other avenues for those actions, including internal and external budget modifications. Please keep this in mind as you develop your amendments. All amendments must be vetted and receive approval from the Budget Office before review with the Board.

In the past, amendments were submitted on a modified Budget Modification Expenditure and Revenue form. For FY 2015, **all** budget amendments will be done directly in TeamBudget.

## Important Dates

April 29 <sup>th</sup> – 30 <sup>th</sup>	Training: <a href="#">Creating the Adopted Budget</a>
April 30 <sup>th</sup>	TeamBudget Open for Amendments
May 9 <sup>th</sup>	Amendments Due from Departments (in TeamBudget)
May 16 <sup>th</sup>	Budget Office Finalizes Amendment Report for BCC
May 22 <sup>nd</sup>	BCC Worksession: Department Amendments
May 28 <sup>th</sup>	BCC Worksession: Board/Department Amendments

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## Amendment Types and Requirements – NEW!

Amendments can be grouped into two categories: **Board amendments** and **department amendments**. Board amendments must be sponsored by a Commissioner and are put forward during budget worksessions.

Department amendments include the following types: program, technical, staffing, revenue, and carryover and are sponsored by the departments. All amendments require a majority vote of the Board during the budget adoption.

### Board Amendments

Members of the Board can sponsor an amendment to a department's budget up until the final vote to adopt the budget. In practice, Board members usually work with departments to propose changes.

### Program 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. An example of a program amendment would be a program proposed by a Board member during the budget briefings. Program amendments also require a supplemental staff report supporting the requested change.

### Technical Amendments

Technical amendments make adjustments between object codes that do not change the bottom line in a department, a fund, or in staffing levels. An example of a technical change would be adjusting materials and services between a department's divisions in the same fund.

### NEW!

**All** technical amendments have to be proposed and approved by the Budget Office. If you have an amendment that fits this description and a compelling reason that it should be included as an amendment, please contact your budget analyst.

### Staffing Amendments

Staffing amendments are technical amendments that only affect positions and reflect no bottom-line changes in a department's FTE count at the 4-digit fund level. An example of a staffing amendment would be the reclassification of a position.

### NEW!

Please indicate the date when your position was approved by the Board in the Amendment description so the Budget Office can determine if your amendment is part of the overall county staffing amendment or an individual staffing amendment.

The following is the criteria/timelines to evaluate staffing amendment requests:

February 14<sup>th</sup> – May 22<sup>nd</sup> Board approvals can be included in the Overall Staffing Amendment.

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May 23<sup>rd</sup> – June 30<sup>th</sup> Board approvals will be included as a staffing amendment but as a separate department action item.

Reclasses with no scheduled Board approval for this fiscal year (post June 30<sup>th</sup>) will need to be done as part of the regular budget modification process and approved by the Board.

## Revenue Amendments

Revenue amendments are a means of recognizing revenues that were not included in the program offers submitted in the department request. An example of a revenue amendment would be a grant that is awarded to a department in April, after the department’s program offers have been submitted, or beginning working capital in excess of the amount in the department’s submitted budget.

## Carryover Amendments

Carryover is a **one-time-only re-appropriation in the new year** of an expenditure *authorized in the prior year*. Carryover amendments are limited to the General Fund. Your budget’s ending balance, or unspent appropriation, must cover the purchase in the new year.

We will accept carryover amendments **ONLY** for those items that have been purchased but not received by June 30, 2014. Please provide your budget analyst with the applicable SAP Purchase Order (PO) number.

## 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.

On April 24, 2014 the Chair’s Proposed Budget was approved by the Board of County Commissioners. Upon approval, all the program offers and budget adjustments that make up the Proposed Budget were moved to the “Pending Adoption” stage in TeamBudget.

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

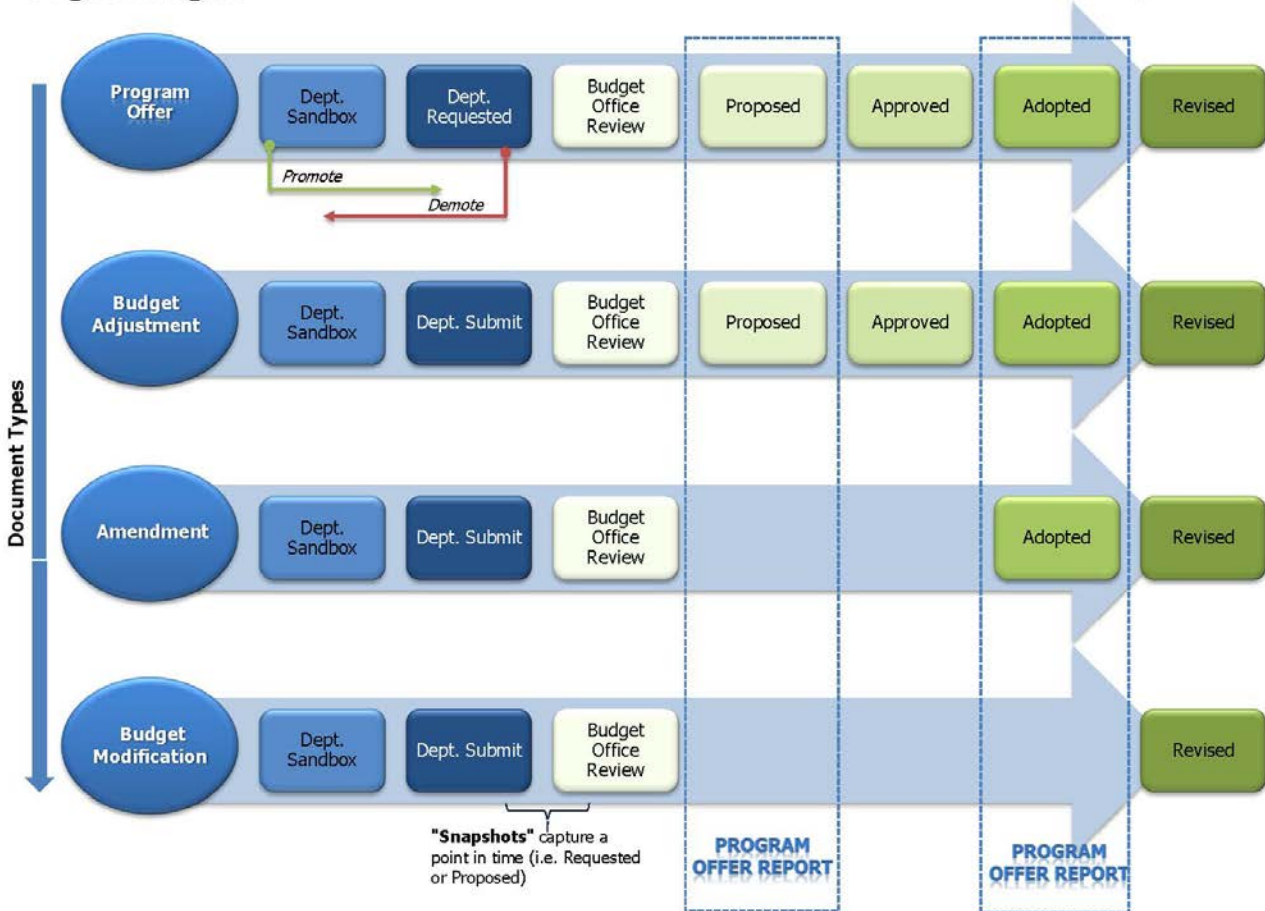
All program offers are defined by their document stage. In TeamBudget, you can find which stage your program offer is in by looking at the upper right hand corner of your program offer. The stage is also displayed on the Documents Home Screen on the right hand side.

Budget Year	Department	Document Number	Document Name (PO Name, Amend Name, ...)	Document Type	Document Stage
2015	78 - County Assets	78000-15	DCA Director's Office	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78001-15	Facilities Director's Office	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78002-15	Facilities Debt Service and Capital Fee Pass Through	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78003-15	Facilities Operations and Maintenance	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78004-15	Facilities Property Management	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78005-15	Facilities Capital Operation Costs	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78006-15	Facilities Capital Improvement Program	Program Offer	[Program Offer] Pending Adoption
2015	78 - County Assets	78007-15	Facilities Capital Asset Preservation Program	Program Offer	[Program Offer] Pending Adoption

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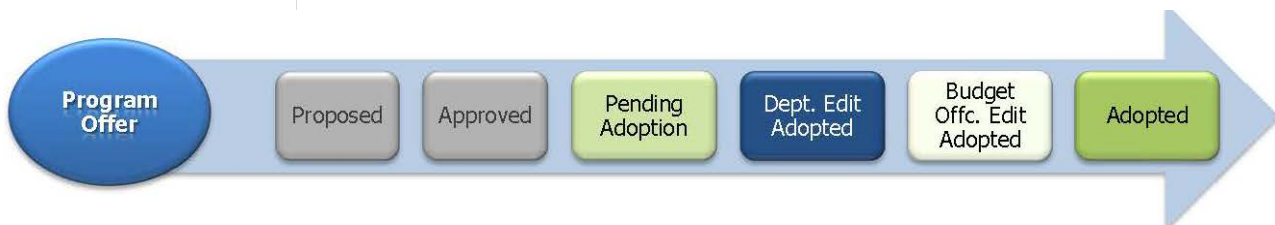
## Budget Stages and Document Types

### Budget Stages



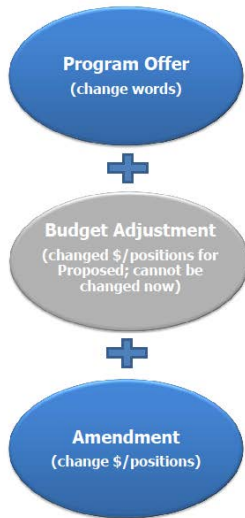
### Editing Narrative and Performance Measures

All narrative changes will be done directly in program offers. Narrative changes should be done either in coordination with an amendment 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 Adopted 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 proposed amendments,

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## Amendment Overview

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 Adopted 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 an Amendment. 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 Adopted 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 Adopted stage, unless otherwise indicated by the department’s Business Manager.

Each year, we make changes to the budget as we move from the Chair’s Proposed Budget to the Adopted Budget. TeamBudget will use a new document type called an Amendment to record these transactions.

As shown below, Amendments follow the same workflow process as program offers. The department will have two stages to work in. Amendments 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. 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 Amendment?

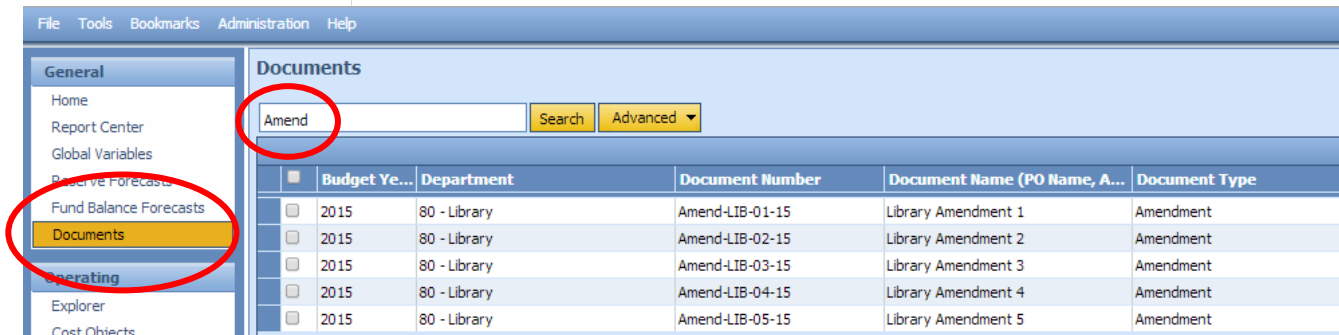
Just like program offers, Amendment documents are created by the Budget Office. If you need an Amendment, contact the Budget Office and they will prepare it for you.

All Amendments will follow the same naming convention: Amend, Department Abbreviation, Series Number, and Fiscal Year: Amend-NOND-01-15.



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Just like program offers, to find your Amendment from the home screen, click Documents and use a search term like “Amend” to locate your department’s Amendments.



## Can I Just Do One Amendment For Everything? NO

Amendments are presented to the Board by amendment type. Each amendment should represent the individual decision as it was presented to the Board. It **must not be grouped** with other amendments.

If you have an amendment that is part of a grouped amendment (i.e. providing mental health services in more than one department) each department is responsible for entering their portion of the amendment in their own amendment form. The Budget Office will consolidate the information for Board Amendment review.

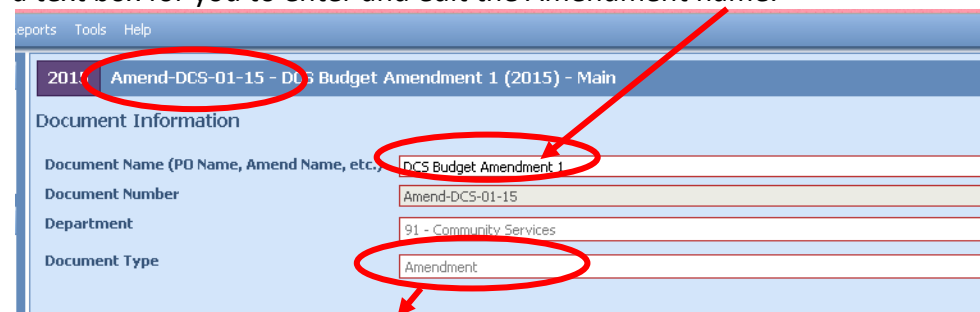
## Entering Detail - Expenditures and Revenues

Amendments add or subtract expenditures, revenues, and/or positions that were in the Chair’s Proposed Budget.

The following walks you through the detail you will need to enter for your Amendment.

## Amendment Name and Number

The Amendment number is unique to each document and year. There is a text box for you to enter and edit the Amendment 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 amendment. 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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## Program Offer Amendment – Description

On the left hand menu, select Program Offer Amendment. Within the Amendment you must fill in the following:

**Amendment Type** – dropdown list that includes the types discussed above.

**Description (Dept Use)** – fillable text field that should provide the Board with enough information to completely understand the changes that will be made if the Amendment is adopted. You must include two or three executive summary style sentences at the beginning (who, what, why, and how) that can be used in the Report Description (Bud Office Only).

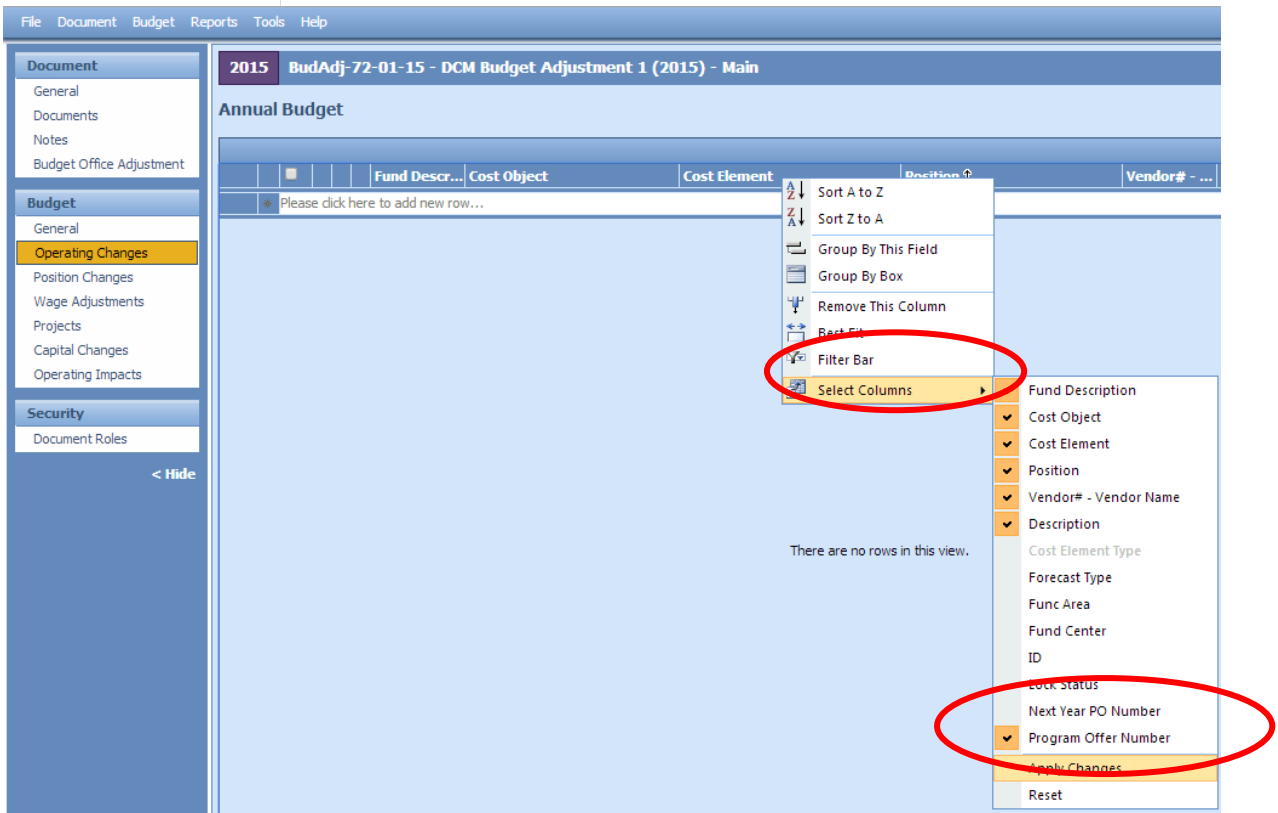
**Report Description (Bud Office Only)** – fillable text field populated by the Budget Office. Information in this field will be used in the amendment report that is presented to the Board for review. The Budget Office will use the executive summary information provided in the Description field.

The screenshot shows a web application interface for budget amendments. The top navigation bar includes 'File', 'Document', 'Budget', 'Reports', 'Tools', and 'Help'. The left sidebar has three main sections: 'Document', 'Budget', and 'Security'. Under 'Document', there are links for 'General', 'Documents', 'Notes', and 'Program Offer Amendment'. Under 'Budget', there are links for 'General', 'Operating Changes', 'Position Changes', 'Wage Adjustments', 'Projects', 'Capital Changes', and 'Operating Impacts'. Under 'Security', there is a link for 'Document Roles'. The main content area is titled '2015 Amend-DCS-01-15 - DCS Budget Amendment 1 (2015) - Main' and contains 'Amendment Details'. Two fields are visible: 'Amendment Type' and 'Description (Dept Use)'. The 'Amendment Type' field is circled in red. Below these fields is a 'Report Description (Bud Office Only)' field.

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## Expenditures and Revenues

All expenditures and revenues are entered in the Operating Changes grid just like they were in Budget Adjustments. **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.



**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](http://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](http://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.

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If your Amendment affects Indirect, the Risk Fund, or Internal Services you need to include those lines just like a Budget Modification. 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](http://multco.us/budget/training-materials), scroll to the Chair’s Proposed Phase, and select Related Documents Cheat Sheet.

<b>Area</b>	<b>FY 2015 Prog. Offer</b>	<b>Cost Center</b>
General Fund Contingency	95000	9500001000
Central Indirect	95001	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 Amendments 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, Amendments for position entries captures incremental or technical changes from the Proposed program offers. In the Position Changes grid fill in:

- Cost Object
- Position Number
- Program Offer Number
- Allocation

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

<b>Cost Object</b>	<b>Position</b>	<b>Program Offer #</b>	<b>Allocation</b>
Amendment Changes ↓			
190002	790022	10500-15	100%

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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](http://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
Amendment Changes ↓			
190002	790022	10500-15	-100%

If the position is split across multiple cost objects you can enter multiple lines in the Amendment. **HINT:** look at the original allocation of a position in the Position Allocations by Program Offer for Excel report 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](http://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 Amendment, unallocate the Retired position and allocate the position whose status is Existing Pending JCN Change or FTE Change.

Cost Object	Position	Program Offer #	Allocation
Amendment 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.

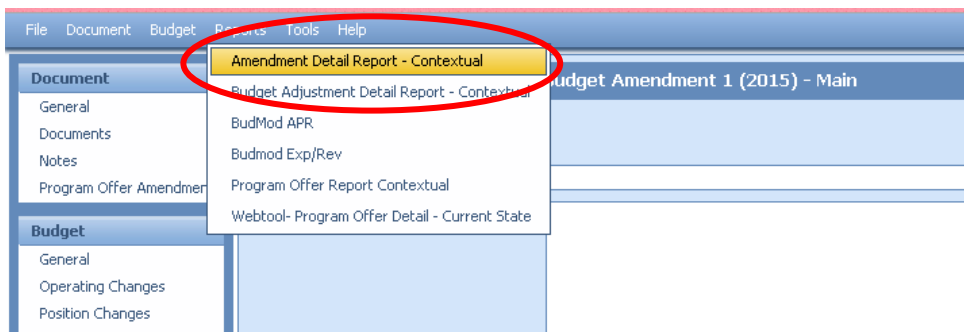
**DON'T FORGET!** Enter the Risk Fund Reimbursement lines to the Operating Changes grid that corresponds to any position changes.

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## Reporting

### Amendment Report

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

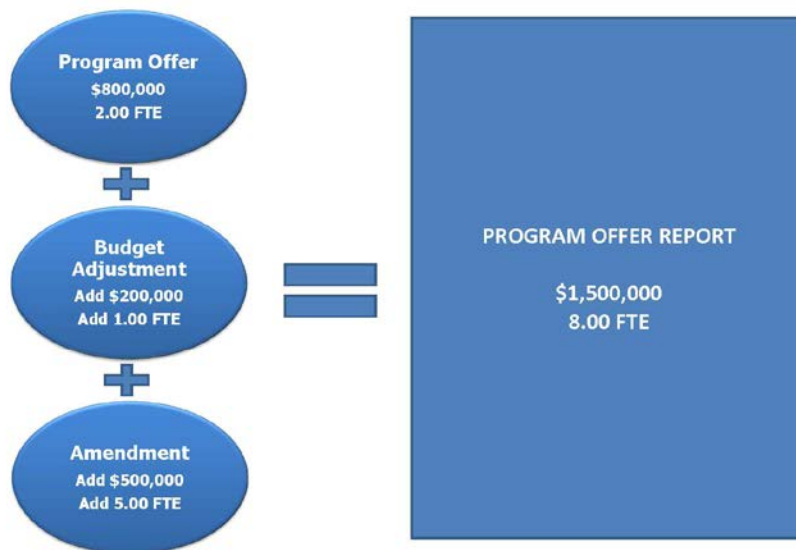


The report generates three pages.

- 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.

### Amendments + Budget Adjustment + Submitted Program Offer Totals Reporting –

Amendments will be combined with the Budget Adjustment + Submitted program offer documents to form the program offer reports for the Adopted Budget.



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In order to see how an Amendment affects the original program offer, you need to do the following:

1. Make sure your Amendment is in 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 Amendment with the original program offer.

When the Amendment, 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 Amendment and combines all the information together into the Program Offer Report.

## Amendment List

This report shows the text from the “Report Description” section of the Amendment. This report will show all Amendments regardless of stage. It will require some manual editing by the Budget Office before being provided to the Board for final review.

## Contracted Services

If your Amendment 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 or Proposed budget:

- Departments notify Budget Office which program offers and Amendments need to be created.
- Budget Office creates a program offer document (that will begin in the Dept Edit Adopted stage) and an Amendment Document (that begins in Dept. Sandbox).
- Department adds *only* the narrative and performance measures to the program offer document.

## Adding a Program Offer That Was Created but Never Submitted

- Department adds expenditures, revenues, and positions in the Amendment document.
- Department promotes the program offer document to Budget Office Edit Adopted and the Amendment to the Department Submit or Budget Office Review stage.

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 Adopted Budget.
2. Budget Office creates an Amendment that corresponds with the program offer.
3. Departments enter the expenditures, revenues, and positions into the Amendment.
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 Adopted stage.
6. Departments make narrative changes in the program offer document.
7. When finished, the department promotes the program offer from Department Edit Adopted to Budget Office Edit Adopted and the Amendment to Budget Office Review.

## Delete a Program Offer

If a program offer is not included in the Adopted Budget, the program offer (and any related Budget Adjustments) will stay in the Pending Adopted stage. Please talk to your budget analyst if your budget adjustment spans more than one program offer or impacts other funds (i.e. Internal Services).