

Budget  
Preparation  
Manual

FY  
2021

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Multnomah County  
Budget Office

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**Section 1**

**FY 2021 Budget Overview and  
Resources**

# FY 2021 Budget Overview and Resources

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## Introduction

The Budget Manual is a guide to assist Multnomah County departments with budget development. It provides important budget policy information and step-by-step instructions on how to build and submit a department budget in Questica, the County's budgeting software.

Please remember that updates and changes may occur during the budget process. In order to keep departments informed of any changes, the Budget Office uses email communications, website updates ([www.multco.us/budget](http://www.multco.us/budget)), and direct person-to-person communication.

## Financial Context for Budget Policy Decisions

In 2019, the Portland Metropolitan economy has continued to grow at a steady pace. While employment growth in Multnomah County has slowed considerably, the unemployment rate remains near record lows. Despite this, the Budget Office is forecasting continued deficits due to the County's structural deficit. As a result, the County will be unable to fully cover the cost of current General Fund services in FY 2021 and beyond.

For FY 2021, County General Fund resources will be \$3.2 million (0.6%) short of covering the cost of current service levels, and costs will continue to outpace revenue growth in the following years. Over the next five years it is forecasted that \$21.7 million in new revenue will need to be found, ongoing program reductions will need to be made, or there will need to be some combination of the two.

The County's 5.48% labor cost growth for FY 2021 is driven by inflation/COLA adjustments (estimated to be 3.10%), modest medical/dental cost increases, and labor contracts settling above the status quo. Following the passage of SB 1049, the PERS rate increase is 0.41% less than previously anticipated, and the legislative reforms are a major contributor to smaller out-year deficits. On the revenue side, constitutional property tax limits and the plateauing of our economically sensitive revenues (business income taxes and motor vehicle rental taxes) result in slower, but steady, revenue growth.

There are several sources of uncertainty that could increase the FY 2021 deficit:

- FY 2021 will be the first full year of operation for the new Courthouse
- Additional ongoing Workday support costs
- 66% of County employees will have an open labor contracts in FY 2021
- Uncertainties remain around the level of State 1145 funding experience continued upward pressure



# FY 2021 Budget Overview and Resources

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The challenge for the County in preparing the FY 2021 budget will be two-fold. First, it will be difficult to close the \$3.2 million General Fund deficit while maintaining critical services for our residents. Second, the County must try to maintain its financial resiliency in preparation for the next recession while addressing a growing structural deficit.

As a starting point, departments will be asked to submit General Fund budgets that reflect a 2% reduction from current service levels to provide the Chair with decision-making flexibility and policy options. Departments can also expect fewer one-time-only funds for FY 2021 than in years past and that those funds will be directed towards capital needs and reducing future operating costs.

For reference, the full FY 2021 General Fund forecast can be found at <https://multco.us/budget/fy-2021-economic-forecasts-and-financial-overview>.

## Policy Direction from the Chair's Office

**General Fund Allocation** – The Chair is asking *all* departments and offices to submit General Fund budgets that reflect a **2% reduction** from current service level budgets as a starting point.

**New Ongoing Funds and Backfill of Grants** – Departments should focus on accomplishing their goals with existing resources or by reallocating within existing resources. Potential requests should be limited and discussed with the Chair's Office and the Budget Office at the January check-in. *These instructions also apply to backfilling grant funds with General Fund. Requests for additional Workday related support should be supported with data for the additional resources and how workload has changed within the department.*

**Department-requested Internal Service Additions** – Departmental requests to add additional internal services from DCA will be treated similarly to requests for additional General Fund resources. These items, and plans to financially support them, should be included in discussions with the Chair's Office.

**One-Time-Only Requests** – Requests for one-time-only General Fund resources should be limited and discussed with the Chair's Office and Budget Office at the January check-in or sooner. Departments should clearly identify all associated ongoing costs, including those for maintenance, staff, and licenses. These items, and plans to financially support them, should be included in discussions with the Chair's Office. For requests related to capital projects, departments should indicate whether the request has been

## FY 2021 Budget Overview and Resources

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submitted for consideration as part of the Strategic Capital Asset Plan and provide further explanation as needed.

**Restoration of Proposed Reductions** – Departments may request restoration of reductions made in order to meet the 2% constraint. These requests should be in scaled program offers that are separate from the main program offer and marked out of target (page 18).

*(Note: Departments are not required to provide scaled offers for every reduction, but will be asked as part of the January check-in how the 2% General Fund reduction was met.)*

All of the above should be documented in the department's transmittal letter (page 67).

**COLA for General Fund Human Services Contractors** – Departments should plan to provide a 3.10% COLA for General Fund human service contractors in FY 2021, unless there are other contractual considerations. An allowance for this COLA has been included in the General Fund allocations. The actual COLA will be dependent on the CPI-W West Size Class A numbers published in early 2020.

## Department General Fund Allocations

The Budget Office provides General Fund Allocations to departments on December 6<sup>th</sup>, 2019 as part of the Big Release when budget preparation materials are made available to departments.

### General Fund Allocations

Departments are being asked to reduce their General Fund budgets (including Video Lottery funds) by 2% for FY 2021. Below are some general principles to keep in mind when developing the budget:

1. Preserve direct services.
2. Re-examine what programs do in light of the County's core mission and financial outlook.
3. Look for innovative ways to do business.
4. Avoid changes that reduce revenues.
5. Resist the temptation to be overly optimistic about revenues.
6. Avoid one-time-only solutions to bridge into the next year.
7. Consider the effect of budget decisions on workforce, morale, safety, and recruitment/retention.
8. Consider collaboration with other departments.

Reductions may not be taken in:

- Internal services: Internal services often change when programs change (e.g. if an office closes, facility expenses are reduced). Coordinate changes with Internal Service providers and the Budget Office.
- Calculated personnel costs: Labor agreements govern employee salary and benefits and cannot be changed. FTE counts may be increased or decreased.

## State Starting Point

Use the current State budget as a starting point for budgeting State-funded programs. Because we are at a midpoint in the biennium, minimal changes are expected to current funding levels. If you believe a different baseline is more appropriate, please discuss it with your central budget analyst.

A few notes about State funding:

- **Be pragmatic about revenues.** For information on the State's economic condition, read their blog [oregoneconomicanalysis.com/](http://oregoneconomicanalysis.com/) or forecast site [www.oregon.gov/DAS/OEA/pages/forecastecorev.aspx](http://www.oregon.gov/DAS/OEA/pages/forecastecorev.aspx).
- **Document assumptions.** Explain the assumptions used for major revenue sources (page 33) and include a description of assumptions in the department transmittal letter (page 67). For revenue sources that cross departments, confirm that the other departments are using the same assumptions.

# FY 2021 Budget Overview and Resources

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## What's New

- **Document significant changes.** Explain major changes in State funding and how they impact program operations and outcomes. Include such information in the department transmittal letter (page 67).

**Budget Kick Off** – Join us on Tuesday, December 10<sup>th</sup> at 2:00 pm in Multnomah Building Room 315 for the FY 2021 Budget Kick-Off. This meeting is your chance to learn about the financial context for the upcoming budget year, hear about new items for FY 2021, and ask any budget-related questions.

**COLA and Contracted Services** – Department General Fund allocations include an assumption of a 3.10% COLA increase for contracted services. For consistency across the County, departments should pass this amount on to contractors as applicable. However, the County is ultimately buying services, and the cost of those services may increase at a faster or slower rate than the COLA. When departments plan increases, they should focus on understanding what the County is buying and paying a fair price for those services. Lastly, the COLA is only an estimate for budgeting purposes. The final COLA given to contractors may need to be adjusted based on the actual CPI/COLA, which will be released in early 2020.

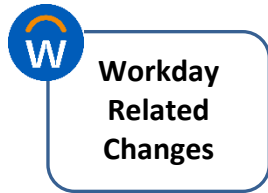
**Pay Equity** – Pay equity impacts have been integrated into the personnel costing for FY 2021 in Questica, as well as the General Fund allocations where positions are paid for out of the General Fund.

**Drop-in Support Sessions** – The Budget Office will be conducting drop-in support sessions to allow departments to get their budget and Questica questions answered in person.

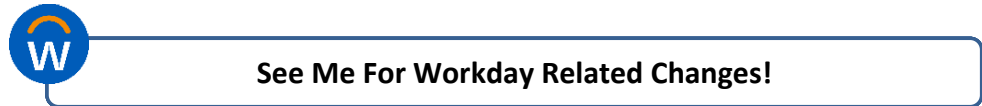
**Facilities Related Debt Service** – Debt has been retired for several buildings, including the Multnomah Building. Facilities rates have been updated to reflect the reduction as well as department's General Fund allocations. There is no impact to department's from this change.

**Transmittal Letter** – Departments are asked to detail material changes to workload and resource needs due to Workday (page 67). In addition, the request for information on how department's are incorporating the equity lens in budgetary decision making has been refined (page 67).

**Budget Adjustments for Out of Target Programs** – If an out of target program offer is purchased by the Chair, a budget adjustment will be used to reduce General Fund Contingency. See page 75 for details.



**Multco Align/Workday** – Workday went live on January 1, 2019. Throughout the Budget Manual, you will see new-for-FY 2021 Workday-related changes called out in a text box like this for easy identification:



Here are some of the most significant Workday-related impacts:

- 1) **Program relationships are not being actively maintained in Workday** – The Program worktag in Workday does not have effective dating and we experienced conflicts with payroll corrections when program tags had been updated. As such, we will not be updating cost object to program relationships in Workday as they change in the budget until Workday adds effective dates to Program. . However, new cost objects, employees, etc. in Workday will continue to need a related program.
- 2) **The Budget Office will load new positions via EIB into Workday in FY 2021.** As in FY 2020, after adoption the Budget Office will confirm with departments and then load into Workday, via EIB, new positions created in the FY 2021 budget and then update Questica with the Workday position numbers. This will bypass the Workday approval workflow and new positions will be ready for requisition on July 1.
- 3) ~~Permanent Premiums are now posting to 60000 – Permanent.~~ Workday posts actual charges for permanent premiums, i.e. premiums that are applied to all hours worked vs. premiums coded in time entry, to ledger account 60000 – Salary instead of 60120 – Premium. See page 60 for details. Update 1/2/2020: in early 2020 payroll posting in Workday will be updated to post permanent premiums to 60120 Premium. Departments should budget for permanent premiums in 60120.



## Questica Upgrade Related Changes

**Questica Upgrade** – The upgraded version of Questica went live in fall of 2019. In general, instructions have been updated to reflect the changes due to the new system, and throughout the Budget Manual you will see changes related to the upgrade called out in a text box like this for easy identification:



### See Me For Questica Upgrade Related Changes!

Here are the most significant Questica upgrade related impacts:

- 1) Documents, i.e. Program Offers, Budget Adjustments, Amendments, and Budmods, are now called Request Forms.
- 2) Dummy Spend/Revenue categories have been added to track departmental vs. central indirect (page 111). These spend/revenue categories are only in Questica to improve our ability to budget and do not exist in Workday.
- 3) Program Contact in Program Offers is a free text field instead of a dropdown. (page 23)
- 4) Departments will now create new position records for both new positions and updates to existing positions. (page 53)
- 5) Departments will now create new cost objects. (page 45)
- 6) Departments will now create new non-program offer request forms. (page 73)
- 7) Program Offer request forms no longer have the fiscal year in the number.
- 8) Vacant positions can be costed anywhere within the range by departments by creating a new position record. (page 60)
- 9) Program Offer Report – One row has been added to ‘Executive Summary’ and removed from ‘Program Description.’ The actual budget phase (i.e. Requested, Proposed, and Adopted) is now used in the Revenue/Expense Detail table. The auto-generated ‘Dept Indirect Revenue’ row has been removed from that table and a sentence added to the ‘Explanation of Revenues’ section detailing that total indirect was added. (beginning on page 30)

**Style Guide** –The Budget Manual includes an appendix with a list of some common style formats to use when writing program offers and other budget documents. (page 136)

# FY 2021 Budget Overview and Resources

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## Key Reminders

**Scaling program offers** – When submitting program offers as out of target, please ensure that the program offer is stand-alone, meaning that no other programs will be affected if the program is not selected. For example, do not split FTE across in target and out of target program offers.

**Using the ‘Description’ field in Questica** – There are multiple ways to document budget details, assumptions, notes, and reminders in Questica. The easiest and most visible is the ‘Description’ field located in the Operating Changes grid. This is a required field for:

- Contracted services (page 48)
- Budgeting for other internal services (page 114)
- Budgeting for cash transfers (page 115)
- Manual adjustments to position costs (page 60)

The description field is also recommended for:

- Delineating costs for distribution and records in ledger account 60460 (page 115).
- Budgeting for enhanced building services in ledger account 60432 (page 114).

**The Fee Schedule** – The fee schedule is a comprehensive list and description of the fees charged in the County (although some exceptions may occur, e.g. the Health Department’s clinical fees for service). The final fee schedule is posted at [multco.us/budget](https://multco.us/budget). **The Budget Office will send out due dates and templates for the fee schedule in January 2020.**

**The Budget Office is here to help!** If you have a question, please don’t hesitate to call. <https://multco.us/budget/contact-us>

## FY 2021 Budget Overview and Resources

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### Multnomah County Budget Process

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. The Multnomah County budget process has five major stages:

#### **Phase I – Department Requested (Early-December to Mid-February)**

Departments prepare and submit budget requests.

#### **Phase II – Chair's Proposed (Mid-February to Mid-April)**

The Chair reviews department budgets and develops the Chair's Proposed budget.

#### **Phase III – Approved (Mid-April to May/June)**

The Board of Commissioners approves the Chair's Proposed budget. (Approval is necessary for discussion on the budget to begin.)

#### **Phase IV – Adopted budget (May/June)**

After deliberation, work sessions, and public hearings, the Board adopts the budget. During deliberation of the budget, the Board can request changes through budget amendments. The Board can also request budget notes, which document policy discussions and decisions during work sessions. Budget notes are published as part of the Adopted budget document.

#### **Phase V – Revised budget (July 1<sup>st</sup> to June 30<sup>th</sup>)**

As soon as the budget is adopted, any changes to the budget must be approved by the Board using the budget modification process.



# FY 2021 Budget Overview and Resources

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## How to Use This Manual

Note: Department budget submissions are due in February. The budget submission has two components – building the budget in Questica and completing accompanying documents.

The budget is a plan for how departments anticipate spending funds in the upcoming fiscal year. This document provides guidance for preparing the necessary parts for each stage of the budget process. For questions regarding this manual or preparing your budget, please contact your budget analyst.

This document is split into six sections: an overview, policy, and resources section and five sections that correspond with the phases of the County budget process.

**Section 1: Budget Overview and Resources** – Provides an overview of the budget process and key policy information – this section changes from year to year and provides important deadline information (current section).

**Section 2: Preparing the Department Requested Budget Part A: Budgeting in Questica** – Instructions for entering expenditures, revenues, and position allocations into Questica and submitting request forms to assist with building the narrative portions of the budget book (page 17).

**Section 3: Preparing the Department Requested Budget Part B: Accompanying Documents** - Instructions on creating non-Questica related materials needed to finish a department budget submission. Documents include department narratives, current spending year estimates, budget history crosswalk, director’s transmittal letter, and bed inventory (page 62).

**Section 4: Preparing the Proposed Budget** – Instructions for using budget adjustments to create the Proposed budget (page 71).

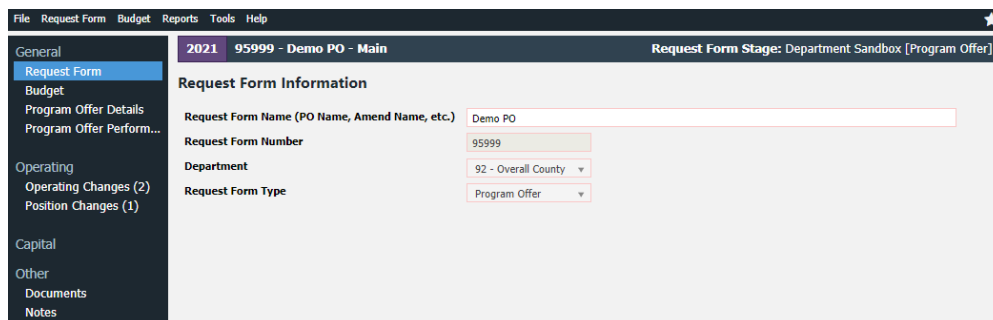
**Section 5: Preparing the Adopted Budget** – Instructions for using budget amendments to create the Adopted budget (page 81).

**Section 6: Changes after Adoption** – Instructions for using budget modifications to update the budget after adoption (page 91).

# FY 2021 Budget Overview and Resources

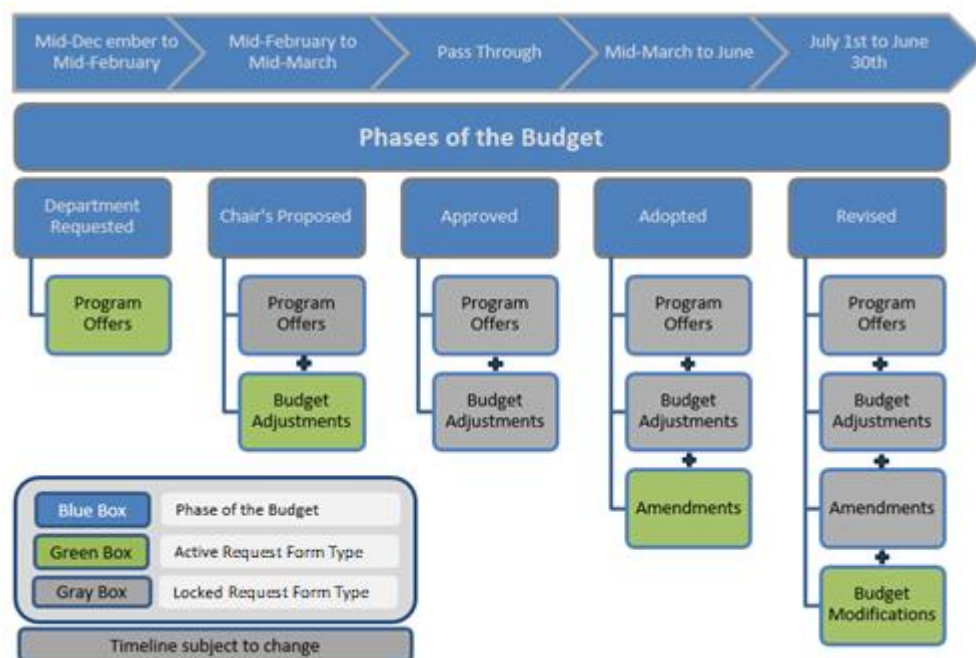
## Budget Process and Questica Request Forms

The County uses Questica budgeting software to prepare the budget. Each phase of the budget includes a corresponding request form in Questica that we use to enter budget information.



*This is a program offer request form in Questica. Other Questica request forms include budget adjustments, amendments, and modifications.*

The first budget phase is built by departments using program offer request forms. As we move through each stage of the process, the County makes changes to the budget that must be approved by the Chair and/or the Board of County Commissioners. When a change is needed, departments create new Questica request forms to combine with the request forms from previous stages; this is how the budget is built and how we maintain a record of what changes occurred during the process.



Details on how to create each of these Questica request forms are in sections 2 through 6.

# FY 2021 Budget Overview and Resources

## Budget Calendars

Budget creation is a combination of many interdependent processes, from Board work sessions to each department’s internal procedures and timelines. The calendars below describe major budget milestones, budget process technical tasks, and Board work sessions. All the dates shown are subject to change, so please check the Budget Office website for updates.

## Major Milestones

- November 7 General Fund Forecast
- December 6 Big Release of Budget Materials
- February 14 Department Submitted Budget Due
- April 23 Chair’s Executive/Proposed Budget Released
- May 20 Tax Supervising & Conservation Commission Hearing
- May 28 Budget Adopted

## Budget Process Technical Calendar *(subject to change)*

Month	Date	Description
November	7	General Fund Forecast
December	6	Big Release (Questica available 12/9)
	10	Kickoff Presentation – MB 315 2:00-3:00
	11-18	Questica Training
January	7-15	Questica Drop-in Support Sessions
	21-31	Chair Meetings with Departments #1
February	3	History Crosswalk Files Due to Budget Office
	14	Departments’ Submitted Budgets Due
March	2-6	Chair Meetings with Departments #2
	6	Program Offers Posted to Web
	10	General Fund Forecast Update
	13-18	Chair Meetings with Departments #3
	20	Executive Decisions Finalized
	27	Budget Adjustments/Program Offer Narratives Due
April	3	Department/Division Narratives Due
	23	Chair’s Proposed Budget Released
May	8	Department Only Amendments Due
	19	Department Amendments Presented to Board
	20	TSCC Hearing
	28	Budget Adoption
June	5	Technical Cleanup/Program Offer Narratives Due
	12	Department/Division Narratives Due
July	1	Start of Fiscal Year

## FY 2021 Budget Overview and Resources

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### Budget Work Sessions and Hearings

Four to six weeks of budget work sessions and public hearings are scheduled prior to adopting the budget. Work sessions are open to the public, but no public testimony is taken. Public hearings are open to the public and testimony is taken.

Work sessions are typically designed around three service areas: General Government, Public Safety, and Health and Human Services. Work sessions are scheduled by the Board Clerk; details are available online at [http://multnomah.granicus.com/ViewPublisher.php?view\\_id=3](http://multnomah.granicus.com/ViewPublisher.php?view_id=3).

During work sessions, Board members can introduce budget amendments (page 82) and budget notes. For more information on these parts of the budget process, please contact your budget analyst (see below).

### Google Calendar

The Budget Office maintains a countywide Google Calendar for budget milestones and tasks: [multco.us/budget/calendar](http://multco.us/budget/calendar).

### Budget Trainings

The Budget Office offers a variety of trainings for departments, including:

**Narrative Preparer** – learn to create program offer narrative and performance measures, bookmark program offers, and run reports.

**Budget Analyst Training** – for users familiar with Questica, offering a refresher on entering expenditures, revenues, and position allocations.

**Questica and Workday Budget Reporting Training** – understand how to use key Questica and Workday reports for creating and managing your budgets. A brief overview of key changes for the budget year will also be covered.

More information is available at: <https://multco.us/budget/fy-2021-questica-training-registration-and-resources>.

**Questica Commons Ulearn** – Quick Reference Guides (QRGs) are available on the Ulearn site for Questica. <https://commons.multco.us/questica-learning-resources>

**Individual assistance** is always available from the Budget Office analysts.

# FY 2021 Budget Overview and Resources

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# FY 2021 Budget Overview and Resources

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## Indirect Rates

Rates are available here: <https://commons.multco.us/general-ledger/fy21-indirect-cost-rates-and-countywide-cost-allocation-plan>. For more information, see [multco.us/finance/cost-allocation-plans](https://multco.us/finance/cost-allocation-plans). The full indirect cost allocation plan will be published by December 31, 2019.

## Internal Service Allocations

**Internal service allocations will be published on December 6<sup>th</sup>, 2019 at <https://multco.us/budget/fy-2021-county-assets-cost-allocations>.**

Internal services (Fleet, Facilities and Property Management, Records, Distribution, and Information Technology/Telecommunications) are funded through service reimbursement revenue credited to Internal Service Funds. The Department of County Assets prepares internal service allocations for departments and County departments and agencies use these allocations in creating their budgets.

Internal service providers are responsible for meeting with departments to discuss levels of service, the department's needs for the upcoming year, and how costs are allocated to departments. If departments budget an internal service in an amount that is different than the allocation sheets provided by Internal Service providers, departments must document the differences and discuss them with the providers and the budget analyst.

There is only one publication date for internal service allocations. However, in some situations there may be additional changes during the Chair's Proposed budget development.

Ledger account descriptions in **Appendix A** (page 111) provide extended detail on where to budget for Internal Service costs.

For questions regarding Internal Services, email [dca.budget@multco.us](mailto:dca.budget@multco.us).

# FY 2021 Budget Overview and Resources

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## Budget Submission Checklist

In addition to building the budget in Questica (page 18), each department will submit a package of documents via email to their budget analyst. See below for the complete list of materials necessary for budget submission.

### Budget Submission Checklist

#### By February 3, 2020

- Final History Crosswalk for program offers – p. 67

#### By February 14, 2020

- Department Director's Transmittal Letter (Word or PDF) – p. 67
- Program offers promoted to Budget Office Review (Questica) – p. 61
- Department/Division Narratives (fillable PDF forms) – p. 63
- List of program offers by division (Excel or Word) – p. 64
- Verify supplier names – Contracted Services report (Questica) – p. 48
- Verify descriptions for Other ISR's (Questica) – p. 114
- Verify descriptions for Cash Transfers (Questica) – p. 115
- FY 2020 Current Year Spending Estimates (Excel) – p. 65
- FY 2021 Bed Inventory (Excel)<sup>1</sup> – p. 68

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<sup>1</sup> The Chair's Office requested information on the beds the County is proposing to provide in FY 2021. At this time, only the Health Department, Community Justice, the Sheriff's Office, County Human Services, and the Joint Office of Homeless Services need to include a bed inventory.

## Section 2

# Department Requested Budget Part A: Budgeting in Questica



# Department Requested Budget: Budgeting in Questica

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## Introduction

Department budget submissions are due in February. The budget submission has two components: a) entering program offer narrative, expenditures, revenues, and position allocations in Questica and b) submitting documents to assist with building the other narrative portions of the budget book. This section provides instructions for assembling department budget submissions in Questica.

## Program Offers 101

All County functions – from operating programs to the General Fund contingency account – request funding through a program offer. Program offers combine information on program descriptions, budgets, and performance data for a given set of services. The Chair and the Board use this information to build the County's budget.

## What Makes a Good Program Offer?

Conceptually, a good program offer is easy to understand. It should show the relationship between the program and the results it produces for the community. To do that well, program offers should:

- Be unique from other program offers.
- Include a clear, concise description of the program in the narrative.
- Describe desired outcomes.
- Show specific results for specific customers (for example, separate program offers for adult and child services).
- Be a manageable size for decision-makers by having a General Fund cost of less than \$3.5 million.<sup>2</sup> (Internal Service program offers should have a cost of less than \$5 million.)
- Demonstrate the value provided for the cost.
- Use performance measures that accurately monitor the program's outcomes.
- Describe the link to existing County/departmental policy.
- Cite research, experience, logic, or other data that support the program.

## Scaling Programs

Scaling programs by creating separate program offers for different levels of service provides transparency and allows decision makers to choose a particular level of service. Scaled program offers are typically used to:

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<sup>2</sup> Program offers for programs operating in large single-purpose facilities that cost more than \$3.5 million to the General Fund (e.g. jail facilities) are acceptable. Contact the Budget Office for further instructions if this applies to the department. Additionally, see the next page for scaling options and for assembling program offers.

## Department Requested Budget: Budgeting in Questica

---

- Budget for large facilities, such as jails.
- Specify that General Fund was used to backfill other funds (page 26).
- Expand services beyond their existing current service level.
- Provide levels of services for a program.

For example: An Alcohol and Drug (A&D) Treatment program could be scaled to offer 100, 150, or 200 slots.

To propose a scaled program offer:

1. Determine the base level of service. In the example above, the base level of service is 100 A&D slots. Assemble a program offer for this base level of service.
2. Determine incremental levels of service. In the A&D treatment example, one increment is 50 additional beds, and another, separate increment is 25 additional beds, giving decision-makers a choice between adding either 50 or 75 beds. Assemble individual program offers for each discrete increment.
3. Services must be scaled in increments small enough to allow choice but large enough to keep the number of offers at a reasonable level. In the A&D treatment example, 10 offers of 50 beds is probably too small but one offer with 500 beds does not provide any choice. Contact your analyst for guidance.

**Naming Scaled Offers:** Scaled offers have a letter at the end of their program offer numbers (e.g. 60035A and 60035B). Department business managers determine when a program should be scaled or combined and work with the Budget Office to achieve these changes.



Cost objects are linked to a responsible program offer in Workday to allow for financial reporting at the program offer level. If the cost object in a scaled program offer is also used in the base offer, the two or more program offers will be consolidated into one offer in Workday.

# Department Requested Budget: Budgeting in Questica

## Program Offer Creation in Questica

The County uses Questica, a web-based budgeting program, to assemble the components of the budget. Program Offer narrative, expenditures, revenues, position costs, and performance measures are all entered in Questica.

In general, the process to build a program offer is as follows:

1. Find the program offer in Questica (see below).
2. If needed, update the program offer name in the General tab (page 21).
3. Update/populate the 'Program Offer Details' section of the program offer request form (page 301).
4. Update/populate the 'Program Offer Performance' section of the program offer request form (page 35)
5. Update/populate the 'Operating Changes' section of the program offer request form (page 44).
6. Update/populate the 'Position Changes' section of the program offer request form (page 53).

The following sections walk through each step in building a program offer. The sections follow the left hand menu in Questica from top to bottom and include screen shots.<sup>3</sup>

## Starting Point

Department business managers determine what information from the previous budget year is copied to FY 2021 program offers (e.g. narrative, performance measures, revenues, expenditures, and positions) and create the initial program offer structure. Direct questions regarding the starting point to the department's business manager.

Individual departments determine who has access to the program offers; contact the department business manager with questions.



Program Offer request forms can only be created by the Budget Office. Please call or send an email to your analyst to request a new offer.

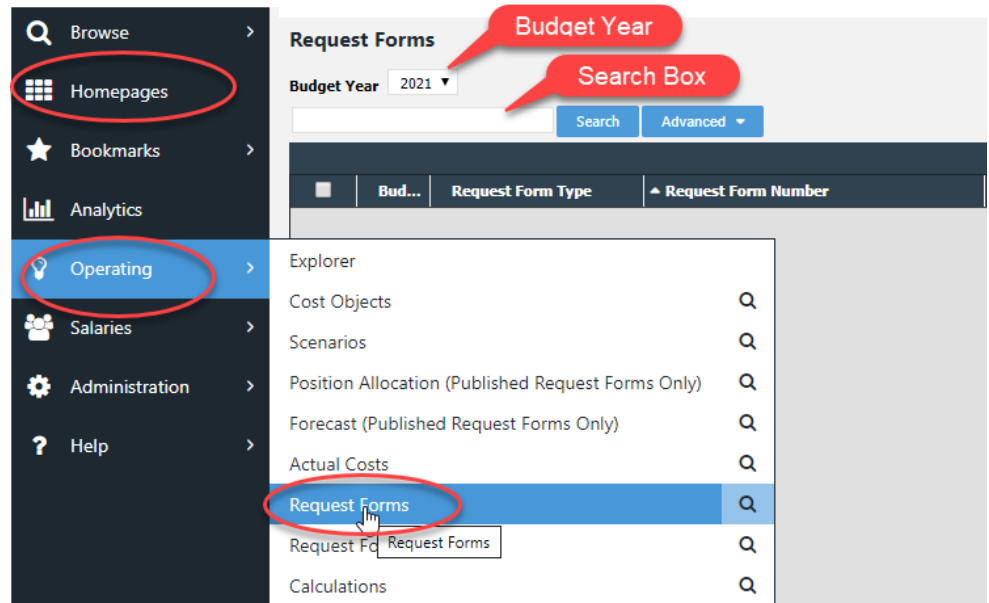
<sup>3</sup> Screenshots may be from previous fiscal years.

# Department Requested Budget: Budgeting in Questica

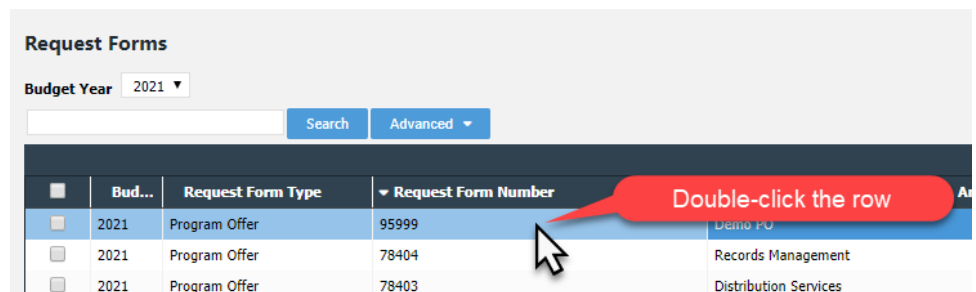
## Finding a Program Offer Request Form

To locate a program offer request form, log in to Questica and:

1. Navigate to the Request Forms grid, either by clicking on Homepages or by navigating to the Request Forms grid. Operating>Request Forms.
2. Select the budget year with the drop down menu.
3. Type a search term such as the program offer number, name, or key word into the search box.
4. Click search.



To open a program offer, double click anywhere on the row.



## Preparing Program Offer Request Forms

The following sections walk through each step in building a program offer, following the left hand menu in Questica from top to bottom.

Once you have a program offer open, select 'Request Form' in the left hand menu in the 'General' section. You will see the following screen:

# Department Requested Budget: Budgeting in Questica

## Request Form Information

File Request Form Budget Reports Tools Help

2021 95999 - Demo PO - Main

Request Form Information

Request Form Name (PO Name, Amend Name, etc.) Demo PO

Request Form Number 95999

Department 92 - Overall County

Request Form Type Program Offer

## Program Offer Name and Number

Fields in Questica:

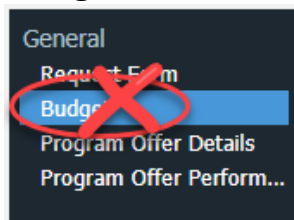
- **Request Form Name** – Enter or edit the program offer name.
- **Request Form Number** – Informational only. Program numbers start with the department’s two digit number (e.g. 72 = Department of County Management). This text box is not editable; contact your business manager who will work with the Budget Office for changes.



Program Offer request forms no longer have the -FY in the number.

- **Department** – Informational only. This is the department number.
- **Request Form Types** – Informational only. Indicates if the request form is a program offer, adjustment, amendment or budget modification. If there is an error please contact your business manager.

## Budget



This section is not used by the County. There should be one budget called ‘Main’ and it should be checked active. If this budget is deleted there will be no Operating or Position Changes grids available. Contact the Budget Office if your budget scenario has been deleted. Creating additional budget scenarios here will adversely impact reports.

File Request Form Budget Reports Tools Help

2021 95999 - Demo PO - Main Request Form Stage: Big Release Prep [Prog

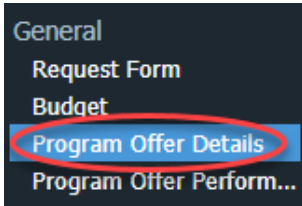
Budget Information

Name Main Active

Description

# Department Requested Budget: Budgeting in Questica

## Program Offer Details



Departments enter program offer narrative information in the 'Program Offer Details' section of Questica. The narrative information will be published in the budget book.

The following paragraphs correspond with the fillable fields in the 'Program Offer Details' section of the program offer request form:

## Program Contact

### To add/change a program contact:

1. Type the name of the Program Contact name as 'First Last'.

A screenshot of the 'Program General' form. On the left is a dark navigation menu with white text: 'Request Form', 'Budget', 'Program Offer Details', 'Program Offer Perform...', 'Operating', 'Operating Changes', and 'Position Changes'. The main form area has a light gray background. The 'Program Contact' field is a text input containing 'Perry Program Manager' and is circled in red. Other fields include 'Program Offer Type' (a dropdown menu), 'Related Programs' (a text input), and 'In/Out of Target' (a dropdown menu).

The 'Program Contact' field identifies someone with direct responsibility for the program and who can answer program-specific questions.

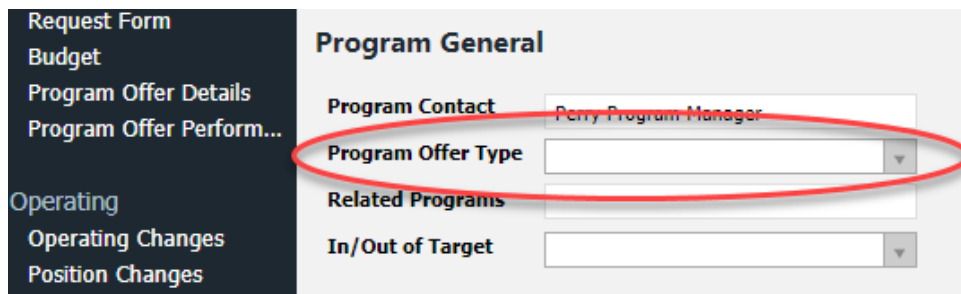


Program Contact is now a free text field instead of a dropdown list.

# Department Requested Budget: Budgeting in Questica

## Program Offer Types

There are seven types of program offers used by the County. The most commonly used are Operating and Administration. To select a type, use the drop-down menu. Typically, this field will be selected by a department's business manager.



The screenshot shows a web interface for 'Program General'. On the left is a dark sidebar menu with options: Request Form, Budget, Program Offer Details, Program Offer Perform..., Operating, Operating Changes, and Position Changes. The main area contains several fields: 'Program Contact' (text input with 'Perry Program Manager'), 'Program Offer Type' (a dropdown menu highlighted with a red oval), 'Related Programs' (text input), and 'In/Out of Target' (a dropdown menu).

### *Administration*

Administration program offers cover department or division-level administration/management and related expenses (e.g. office space, supplies, telephones, etc.).

**Note:** Direct program supervision **is not** considered to be administration.

### *Support*

Support program offers provide services directly to some or all operating programs within a department. Examples include the Health Department's pharmacy, which supports the various health clinics, or a department's Human Resources unit.

### *Existing Operating Program*

Existing Operating programs are on-the-ground activities that directly serve members of the public, including supervisors or program managers with specific responsibilities for operating programs. Consider a program existing if it was funded as ongoing in the previous fiscal year.

### *Innovative/New Program*

Innovative/New Programs are either operational, administrative, or support activities that the County currently does not do. This includes requests for expansions of service that would significantly change the size or scope of the existing program.

**IMPORTANT:** Departments should focus on accomplishing their goals within existing resources and internal reallocations whenever possible. Any potential new or ongoing request(s) should be discussed with the Chair's Office and Budget Office at the January check-in meeting.

# Department Requested Budget: Budgeting in Questica

## Program Alternative/Reconstruction

Program Alternative/Reconstruction programs are current or former programs that a department is proposing to operate in a different way, using different providers, or with a different business model. Alternative program offers must:

- Be feasible in the short term. Alternatives must be implemented at the start of the fiscal year and be operational within three months.
- Document all new or enhanced revenue estimates or sources.
- **NOT** make changes that require negotiating labor contracts. In most cases, labor agreements limit the County from outsourcing services currently performed in-house. If departments are considering this option, contact Steve Herron in Labor Relations at ext. 84333.

## Internal Service

Internal Service programs belong only to the Department of County Assets and include Fleet, Information Technology, Facilities, and Distribution Funds.

## Revenue/Fund Level/Tech

Revenue/Fund Level/Tech programs are generally only for Budget Office use. These programs are used to budget discretionary (primarily General Fund) revenues at the fund level.

## Related Program Offers

Programs inside or outside a department can be related. Related programs should:

- Have an *important operational link* that is *not intuitive or obvious*, for instance linking the Corrections Health programs in the Health Department to the jail programs in the Sheriff's Office.
- Not be programs that are in the same division.

The screenshot shows a web interface for a budgeting system. On the left is a dark sidebar with navigation links: 'General' (Request Form, Budget, Program Offer Details, Program Offer Perform...), 'Operating' (Operating Changes, Position Changes), and '2021 9 Request Form Stage: Department Sandbox [Pro]'. The main content area is titled 'Program General' and contains several form fields: 'Program Contact' (Perry Program Manager), 'Program Offer Type' (Existing Operating Program - Existing Operati...), 'Related Programs' (72123, 78456), and 'In/Out of Target'. The 'Related Programs' field is highlighted with a red oval.

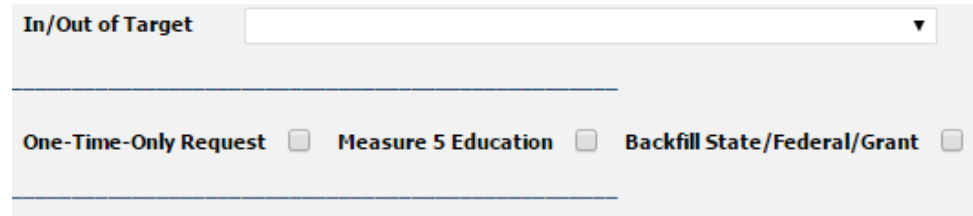
**TIP:** To enter a related program, enter the five digit number of the program in the text box (only the number, **not** the name). When using more than one program offer number, separate them by commas (e.g. 72001, 72002).



# Department Requested Budget: Budgeting in Questica

## Program Characteristics

There are five program characteristics that are used to refine and define program offers (see screenshot below). They are a quick signal to the audience about what to expect from the program or the status of the program. (A program can have more than one characteristic.)



The screenshot shows a form with the following fields:

- In/Out of Target**: A dropdown menu.
- One-Time-Only Request**:
- Measure 5 Education**:
- Backfill State/Federal/Grant**:

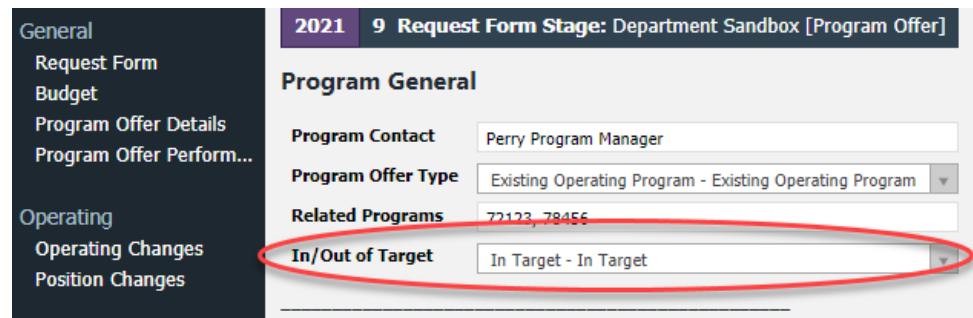
## In/Out Target

In/Out of Target identifies if a program offer is within a department's General Fund allocation (page 4). If a program is not funded within a department's allocation, discuss with the Chair's Office and Budget Office prior to submittal.

- **In target** program offers **are funded** within the department's General Fund allocation (or by Other Funds).
- **Out of target** program offers are **not funded** within the department's General Fund allocation. These might include new or expanded programs or proposed program reductions.

To select 'In/Out of Target', click the drop down box and choose an option.

**Reminder:** This is a required field; all program offers must be marked as either in or out of target.



The screenshot shows the 'Program General' section of a Questica form. The 'In/Out of Target' dropdown menu is circled in red and set to 'In Target - In Target'. Other fields include:

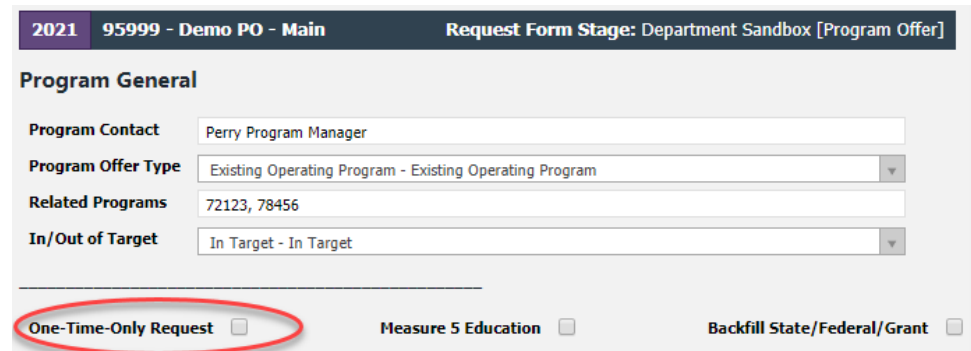
- 2021 9 Request Form Stage: Department Sandbox [Program Offer]**
- Program Contact**: Perry Program Manager
- Program Offer Type**: Existing Operating Program - Existing Operating Program
- Related Programs**: 72123, 78456

**Note:** Program offers can be scaled so that the base offer (offer A) is in target and additional offers (B-Z) are out of target (page 18).

# Department Requested Budget: Budgeting in Questica

## One-Time-Only (OTO)

One-time-only (OTO) refers to expenditures that only require funding for a single fiscal year. Indicate one-time-only by marking the checkbox.



2021 95999 - Demo PO - Main Request Form Stage: Department Sandbox [Program Offer]

**Program General**

Program Contact: Perry Program Manager

Program Offer Type: Existing Operating Program - Existing Operating Program

Related Programs: 72123, 78456

In/Out of Target: In Target - In Target

One-Time-Only Request  Measure 5 Education  Backfill State/Federal/Grant

**IMPORTANT:** Requests for one-time-only General Fund should be limited and discussed with the Chair's Office and Budget Office at the January check-in or sooner.

One-time-only programs must describe the following in the program offer:

- Funding: Source of dollars for the request.
- Description of project and goals: Is this a new process/project or an improvement to a current process? How is it different?
- Start-up costs: What is the initial cost required prior to the project becoming fully operational (e.g. capital, licenses, training, installation, additional staff, etc.)?
- Timeline: How soon before the project is fully operational? How certain is the timeline?
- Ongoing costs: What is the ongoing cost? Ongoing costs continue after the project is fully operational – maintenance, ongoing staff, licenses, etc. How certain are these costs? How will these costs be paid for in the future?
- Potential savings: Description of the amount saved as a result of funding this project. When will the benefits be realized?
- Performance benefits: Is this a cost removal, cost avoidance, or performance improvement proposal? Any benefits derived from efficiency gains, productivity improvements, risk reduction, increased convenience for employees and customers, revenue generation, etc.? How certain are the benefits and when will they happen?
- Performance measures for expected program benefits (Appendix B).

# Department Requested Budget: Budgeting in Questica

## *Backfill State/Federal/ Grant*

Backfill refers to using discretionary dollars (General Fund) to fund a program formerly funded by grant, State, Federal, or other outside funds. Indicate backfill using the checkbox.

2021 95999 - Demo PO - Main Request Form Stage: Department Sandbox [Program Offer]

**Program General**

Program Contact: Perry Program Manager

Program Offer Type: Existing Operating Program - Existing Operating Program

Related Programs: 72123, 78456

In/Out of Target: In Target - In Target

One-Time-Only Request  Measure 5 Education  **Backfill State/Federal/Grant**

**Reminder:** Any potential backfill requests should be discussed with the Chair’s Office and Budget Office at the January check-in with the Chair’s Office.

Some possible backfill scenarios are:

- If the grant goes away entirely and the department proposes continuing the program with General Fund, check the ‘Backfill State/Federal/Grant’. Also indicate in or out of target.
- If only a portion of the grant goes away, and the department proposes continuing the program at the same level by supplementing with General Fund dollars, scale the program (page 18). The base program offer (A) should be the grant-funded portion of the program. This is not backfill. The second program offer (B) – the portion of the program for which the department is requesting General Fund resources – is backfill.

# Department Requested Budget: Budgeting in Questica

## Measure 5 Education

Questica has a checkbox to demonstrate the County's compliance with the constitutional limitation on spending for educational services. This box will only apply to departments that provide services that could be educational services. Co-curricular activities conducted in school should be considered educational services for this purpose.

2021 95999 - Demo PO - Main Request Form Stage: Department Sandbox [Program Offer]

**Program General**

Program Contact: Perry Program Manager

Program Offer Type: Existing Operating Program - Existing Operating Program

Related Programs: 72123, 78456

In/Out of Target: In Target - In Target

One-Time-Only Request  **Measure 5 Education**  Backfill State/Federal/Grant

Educational services include:

- Establishment and maintenance of schools.
- Support services such as clerical, administrative, professional and managerial services.
- Property maintenance.
- Transportation.
- Counseling.
- Training.
- Any other services performed in connection with the delivery of educational services.

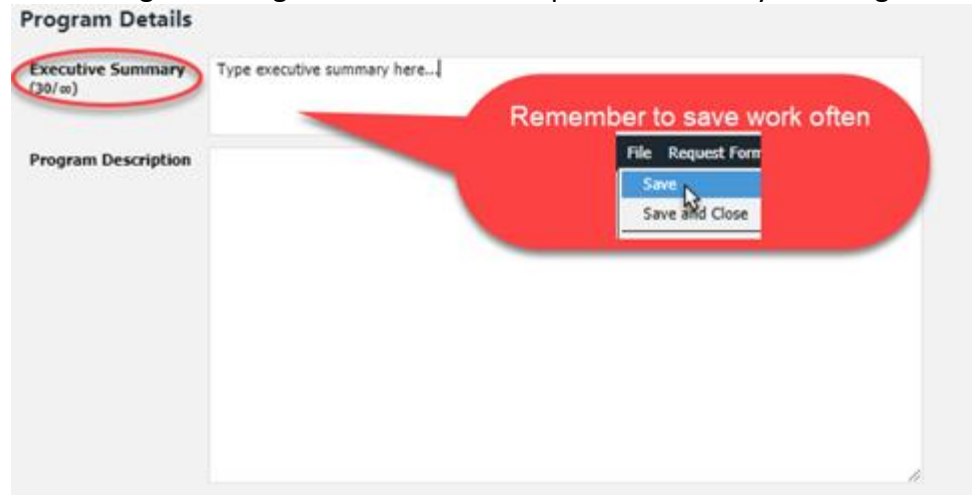
Educational services **do not** include:

- Community recreation programs.
- Civic activities.
- Public libraries.
- Programs for custody or care of children.
- Community welfare activities if those programs are provided to the general public and not for the benefit of students.

# Department Requested Budget: Budgeting in Questica

## Executive Summary

In 50 words or less, write a clear and concise description of the program offer. Imagine having a few minutes to explain this activity to a neighbor.



**Tip:** Questica displays a character count for all the narrative sections (20/∞). Questica will allow you to enter unlimited text, but only a limited amount of text is visible in the printed program offers. The box on your screen is a rough guide to how much space is available for each section if you have a 19" monitor and are zoomed at 100%.

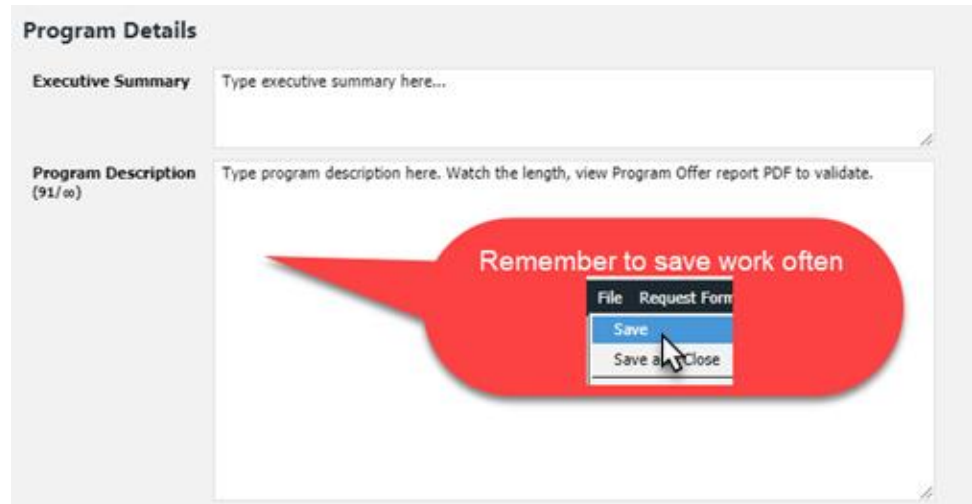
In order to accurately view the text, view the PDF version of the program offer and confirm that the text fits (instructions on page 40).



In the Program Offer report one row was added to the Executive Summary section and one row was removed from the Program Description section. Take extra care to verify existing narrative still fits in the spaces.

# Department Requested Budget: Budgeting in Questica

## Program Description



**Program Details**

**Executive Summary** Type executive summary here...

**Program Description (91/∞)** Type program description here. Watch the length, view Program Offer report PDF to validate.

Remember to save work often

File Request Form

Save

Save and Close

Close

The 'Program Description' text box is used to briefly and clearly describe the activity or set of activities in a program offer.

### Tips:

- Describe how the offer supports department strategies for achieving results in the community.
- Use language that is understandable for the layperson.
- Don't use abbreviations that haven't been defined in the program offer.
- Indicate partnerships with other departments or organizations.
- Describe changes in current practice (reorganization, staffing levels, service hours, etc.) and the nature of the change.
- If proposing new services, briefly describe how cost estimates were determined (e.g. historical costs, conversations with other jurisdictions or departments, or some other methodology).
- Cite research, experience, logic, or other evidence for the program.
- If the program offer supports a department-specific strategic plan, such as the Emergency Management Plan, Health Insurance Portability and Accountability Act (HIPAA), Facilities Disposition Plan, Climate Action Plan, Five Year Capital Plan, or Asset Preservation Plan, note the linkage.

# Department Requested Budget: Budgeting in Questica

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## Legal and Contractual Obligations

### Program Details- Page 2

Legal/Contractual Obligations  
(22/m)

ORS 123.45 requires providing...

I

If a program offer is affected by a legal or contractual mandate, note the mandate and its authorizing document (statute, contract, etc.). Consider grantor requirements, State legislation or rules, charter requirements, and other requirements. Explain **only** those things the County Commissioners must comply with and describe the consequences of failure to comply.

**Reminder:** Not all program offers have legal or contractual obligations.

# Department Requested Budget: Budgeting in Questica

## Explanation of Revenues

### Program Details- Page 2

#### Legal/Contractual Obligations

ORS 123.45 requires providing...

#### Explanation of Revenues (180/∞)

\$45,000 Jump grant one-time-only funding  
\$87,000 IGA with City of Bandon  
\$33,000 State of Oregon matching funds 2:1  
\$15,000 Event entrance fees- Room capacity X \$25 ticket X 75%

Use this section to describe in detail how revenues were estimated and how they support the program. For your own reference, we would also recommend including a note in the description field for any revenue line items you enter in the operating changes grid (page 44).

In the 'Explanation of Revenues' box, for any grants, fees, or other non-General Fund revenues, describe how estimates were prepared, any match and ratios assumed including a description of any assumptions behind State revenue estimates. For example:

- Estimated number of client visits multiplied by funding rate per client (\$X/client rate).
- Estimated caseload for the upcoming year and how the grantor apportions funding to the estimated caseload.
- Description of biennial split for State funding, e.g. what percent of the funding is budgeted in this fiscal year.
- Size of the grant award and length of award and/or the percentage of the grant to be received in the current fiscal year.
- County share of state revenue (e.g. the County receives 22% of the State Department of Corrections funding, which equals \$X).

**Be sure the description includes ALL non-General Fund revenues supporting the program** by totaling numbers in the 'Explanation of Revenues' description to ensure it matches the total in the revenue/expense detail.

If the program uses both General Fund and other revenue sources, describe how funding sources work together. For example:

- General Fund dollars are included because the State matches those two-for-one.



# Department Requested Budget: Budgeting in Questica

- Program outcomes are strengthened by County funding of wrap-around services supporting a State-funded program.
- The program is a joint effort between the County and another jurisdiction, which provides a percentage of the program’s funding.
- Grant funding enhances a General Fund service or obligation.

**QUESTICA TIP:** You can save revenue detail (Excel, Word, PDF) in the ‘Documents’ tab. (The explanation of revenues section must still be filled out.) Any attached documents in this section will **not** print with the program offer; this is supplemental information for departments to use internally.



A line for indirect revenues will be automatically added to the explanation of revenues section in the Program Offer report when budget is added to ledger 60350 - Indirect Expense. A row for departmental indirect revenue will no longer be added to the Exp/Rev table.

### Explanation of Revenues

This program generates \$15,000 in indirect revenues.  
\$15,000 - lump grant one-time-only funding

Last Year this Program Was

The screenshot shows a form field labeled "Last year this program was:" with a dropdown arrow. Below it is a checkbox labeled "Program has Significantly Changed Significant Program Changes". A red callout bubble points to the dropdown arrow with the text "Click here to select from list."

Questica links program offers from one year to the next using a drop-down menu with the previous year’s Adopted program offers in numerical order. If a program offer is missing, contact your central budget analyst.

**Reminder:**

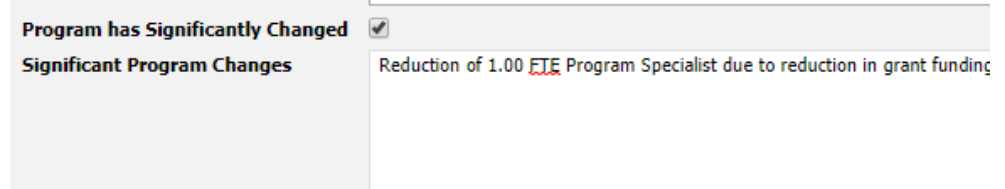
- This field does not automatically update when copied to the next fiscal year.
- Program offer numbering can change between fiscal years.
- New program offers should not have a link to a previous year program offer and should be left blank.

When a new program offer is a combination of two previous program offers, choose the previous year’s program offer that best represents the

# Department Requested Budget: Budgeting in Questica

current year program. Reference the other offer(s) in the 'Significant Program Changes' text box.

## Significant Program Changes



The screenshot shows a form with a checkbox labeled 'Program has Significantly Changed' which is checked. Below it is a text box labeled 'Significant Program Changes' containing the text: 'Reduction of 1.00 FTE Program Specialist due to reduction in grant funding'.

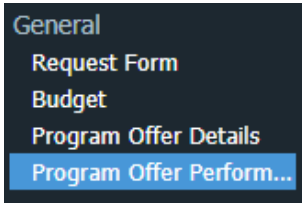
Use this section to explain significant programmatic changes that affect the program. Mark the check box if the program has significantly changed in your opinion. Please discuss with your central budget analyst if you are uncertain if a change qualifies as significant.

Include the following information:

- Increases or decreases in the scope or level of services.
- Increases or decreases in net position resources (FTE).
- Revenue increases or decreases.
- How this change affects other departments and/or service delivery.
- Departmental or program offer reorganizations resulting in consolidation or splitting of program offers.

**Note:** Division narratives (page 63) also have a significant changes section to provide an overview of all significant changes in a particular division.

## Performance Measures



The screenshot shows a vertical navigation menu with the following items: 'General', 'Request Form', 'Budget', 'Program Offer Details', and 'Program Offer Perform...'. The 'Program Offer Perform...' item is highlighted in blue.

## Entering Performance Measures

Performance data is entered in the 'Program Offer Performance' tab. Performance measurement involves developing meaningful and objective indicators which are systematically monitored to assess progress made in achieving predetermined goals. Performance measures explain how a program is producing its intended outcomes and desired results.

At a minimum, each program offer is **required** to have one output and one outcome measure (see next page for definitions). Departments have the discretion to use two additional measures. Information on drafting performance measures is in Appendix B (page 130).

As part of the countywide focus on diversity, equity, and inclusion, departments should consider including performance measures on populations served and/or other demographic measures.

# Department Requested Budget: Budgeting in Questica

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The following describes performance measure components that departments enter in Questica:

**Measure Type** – Select the measure type with the drop down (definitions on next page). Options for measure type include: input, output, outcome, efficiency, and quality indicators.

**Measure** – Provide a clear and simple performance measure definition. Avoid technical language, acronyms, and jargon.

**Performance Data** – Performance measurement numbers.

- Enter performance data for the following fields: Previous Year Actual (actual output/outcome for last fiscal year), Current Year Budgeted (output/outcome included in the current fiscal year’s adopted budget), Current Year Estimate (estimate of actual output/outcome for the current fiscal year), Next Year Offer (planned output/outcome for coming fiscal year).
- All fields should be filled in for existing programs. For new or substantially redesigned programs, some performance measure fields can be left blank.
- Use % or \$ symbols for each number and consistent number formatting (e.g. the same number of decimal places).
- Use commas to separate thousands (e.g. \$1,000,000 and \$5,000).
- Enter FTE to the second decimal place (e.g. 1.00 or 0.50).

**Note on Scaled Offers:** Each scaled offer’s performance measures should report only services that the scaled offer supports. For example, if the base offer is for 10 residential treatment beds, the performance measure must reflect only those 10 beds. If the second scaled offer is for an additional 10 residential beds, additional performance measures must reflect only those additional 10 beds, and not the combined 20 beds.

## Performance Measure Types

Performance measure types include input, output, outcome, efficiency, and quality indicators. Each of these describes a different aspect of the service being delivered. A good performance measurement system should include a combination of some or all of these measures.

## *Input Indicators*

Input indicators describe available resources for a specific service or program. Revenue/expense and FTE detail are reported in other sections of the program offer, so input indicators should cover other program resources that are managed or consumed. Input measures illustrate scope

# Department Requested Budget: Budgeting in Questica

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of work, not actual activities performed. Data are typically reported as numbers and not percentages.

### **Examples of Input Indicators**

- Square feet of building space
- Number of computer workstations
- Number of clinics

### *Output Indicators (Required Measure)*

Output indicators report the number of units produced or services provided and describe activities a program has completed. Programs often have more than one output indicator. Data are typically reported as numbers and not percentages.

### **Examples of Output Indicators**

- Number of treatment episodes delivered
- Number of purchase orders issued
- Number of vaccinations given to children

### *Outcome Indicators (Required Measure)*

Outcome indicators report the results of providing a service. Types include short-term (e.g. percent of enrollees completing treatment), intermediate (e.g. percent of completions remaining drug free at six months), or long-term (e.g. percent of completions remaining drug free at one year). Outputs and outcomes should logically connect and be meaningful. They can be reported as numbers, percentages or rates.

### **Examples of Outcome Indicators**

- Percent reduction of juvenile recidivism
- Reduction in incidence of disease (rates)
- Reduction in repeat calls for service

### *Efficiency Indicators*

The two types of efficiency indicators examine how effectively a program is performing by measuring resources consumed per unit of output.

- Simple efficiency indicators focus on the ratio of outputs to the dollar cost of output production. For example, cost per vehicle repair.
- Productivity measures focus on rate of output per unit of input. For example, vehicles repaired per labor hour.

Good efficiency measures incorporate efficiency and productivity; for example labor hours per successful vehicle repair. This measure includes the costs (labor-hours) of all vehicle repairs, including faulty repairs, in the numerator, but only successful repairs are counted in the denominator.

# Department Requested Budget: Budgeting in Questica

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## *Quality Indicators*

Comparing total cost to number of successful repairs encourages both efficiency and outcomes.

### **Examples of Efficiency Indicators**

- Cost per jail bed day
- Labor-hours per successful vehicle repair
- Cost per completed assessment

Quality indicators measure effectiveness in meeting the expectations of customers and stakeholders. Measures of quality include reliability, timeliness, safety, accuracy, courtesy, accessibility, responsiveness, and completeness associated with the product or service. Lack of quality can also be measured, e.g. percent of jobs requiring rework, error rates, or number of complaints per total service provided.

### **Examples of Quality Indicators**

- Percent of reports that are error free
- Percent of records entered accurately in a data system
- Percent of customers that rank service as exceeding their expectation

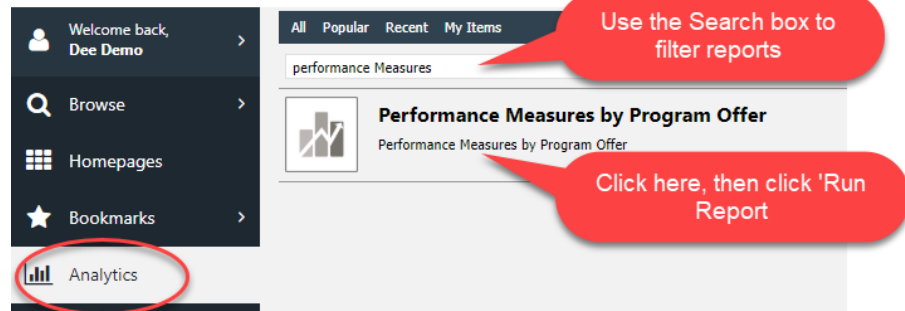
## **Performance Measure – Description**

This text box describes the performance measure. If performance measures have changed, explain the new measure and why it is being changed. Also report data on any previous year's measures that are no longer used. If you want to include internal information, such as filepaths for the data used for the performance measures, in Questica, the Notes or Documents tab can be used. However, this type of information that is not useful for the public should not be included in the Performance Measure – Description field.

# Department Requested Budget: Budgeting in Qestica

## Performance Measure Reporting

The Qestica report titled 'Performance Measures by Program Offer' provides users with a quick look at all of a department's performance measures.



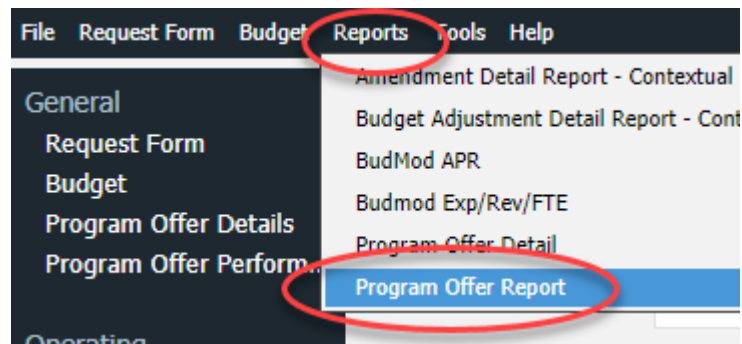
Screenshot of 'Performance Measures by Program Offer' report exported to Excel.

Department	Stage	Program Offer	Measure Number	Measure Type	Measure	PYActual	CYPurchas ed	CYEstimat e	NYOffer	Description
40 - Health Department	Revised	40000-17 - Health Department Director's Office	1	Output	Increased access to Health Dept. services as measured by # of clients served.	\$161,016	\$166,210	\$63,592	\$66,210	Including Me increase in t
40 - Health Department	Revised	40000-17 - Health Department Director's Office	2	Outcome	Annual Federal and State resources \$ leveraged for services (expressed in millions.)	\$102 mil	\$234 mil	\$111 mil	\$234 mil	
40 - Health Department	Revised	40000-17 - Health Department Director's Office	3	Output	# of times MCHD is in local and national news media	63	50	50	50	
40 - Health Department	Revised	40001-17 - Public Health Administration and Quality Management	1	Output	Number of Multnomah County Public Health Advisory Board meetings.	NA	NA	10	12	1) New meas documents # achievement
40 - Health Department	Revised	40001-17 - Public Health Administration and Quality Management	2	Outcome	Number of required products completed for Public Health Accreditation across 12 service domains.	130	NA	100	100	
40 - Health Department	Revised	40002-17 - Tri-County Health Officer	1	Output	Contract deliverables are met by the end of fiscal year.	50%	50%	50%	50%	2) measured program staf delivery, pro Contract del
40 - Health Department	Revised	40002-17 - Tri-County Health Officer	2	Outcome	County stakeholders express satisfaction in program delivery and results.	50%	100%	100%	100%	These will or

# Department Requested Budget: Budgeting in Questica

## Reviewing Program Offers

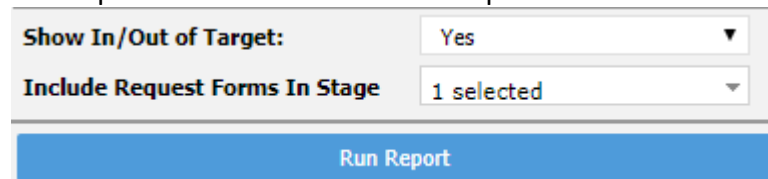
To preview the program offer, use the top tool bar in the program offer request form and select Reports → Program Offer Report.



Click the arrow halfway down on the left hand side of the screen.



Select parameters then click 'Run Report'.

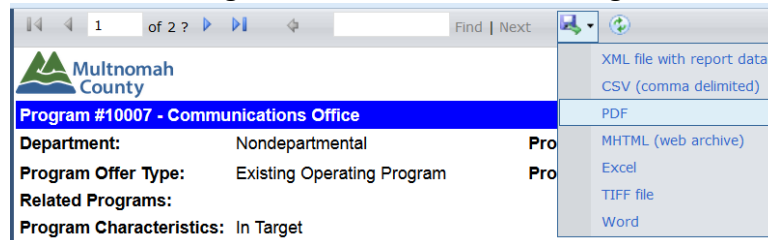
A screenshot of the 'Run Report' dialog box. It contains two dropdown menus: 'Show In/Out of Target:' set to 'Yes' and 'Include Request Forms In Stage' set to '1 selected'. Below the dropdowns is a blue button labeled 'Run Report'.

**Show or Hide In/Out of Target** – You can display program offers with or without the In/Out of Target designation (page 26). The report is defaulted to show In/Out of target. Changing the designation on the report does not change the program.<sup>4</sup>

**Include Request Forms in Stage**- This parameter allows you to include Related Documents in department stages prior to submission.

# Department Requested Budget: Budgeting in Questica

**Preview as a PDF** – To ensure the narrative fits and the document is correctly formatted, view the PDF version of the program offer by clicking the disk with the green arrow icon and selecting PDF.



A sample program offer is shown on the next two pages.

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<sup>4</sup> This function is for the Budget Office—when the submitted programs are published to the County’s website the In/Out of target is displayed.



# Department Requested Budget: Budgeting in Questica



**Program #72000A - DCM Director's Office** 12/4/2019

**Department:** County Management **Program Contact:** Marissa Madrigal  
**Program Offer Type:** Administration **Program Offer Stage:** As Adopted  
**Related Programs:**  
**Program Characteristics:** In Target

### Executive Summary

The Director's Office manages the organizational health of Multnomah County and sets administrative policy. Areas of countywide responsibility include Budget, Finance, Human Resources, Property Assessments & Recording, Tax Collections and protected class complaints. The Director is also the County's Chief Operating Officer and provides corporate oversight through the supervision of the appointed department directors.

### Program Summary

The Director works with the County Chair, Board of County Commissioners, department directors and DCM division directors to set priorities and ensure that County policies uphold them. The Director works with the Chief Financial Officer, Budget Director, and Chief Human Resources Officer to develop and present administrative, financial, human resource and infrastructure guidelines and policies to the County Chair, the Board of County Commissioners (Board), and department directors.

The Director works with departments and human resource personnel to recruit, train and retain a diverse workforce; provides management for county-wide projects and initiatives; and works with the Board, the Department of County Assets (DCA,) and other departments on the funding policies for the County's physical infrastructure.

In FY 20, the Director will focus on overseeing the implementation of the department's Workforce Equity Strategic Plan (WESP), the reorganization of the County's talent acquisition and development resources to support the countywide WESP, and the creation of the independent protected class complaints unit.

### Performance Measures

Measure Type	Primary Measure	FY18 Actual	FY19 Budgeted	FY19 Estimate	FY20 Offer
Output	Create implementation plan with clear milestones for the department's Workforce Equity Strategic Plan	NA	NA	NA	1
Outcome	Percent of FY 20 DCM WESP milestones met timely	NA	NA	NA	85%
Output	Complete Talent Development reorganization to align with WESP recommendations	NA	NA	NA	1
Output	Countywide Executive Leadership Series training events held	3	4	3	3

### Performance Measures Descriptions

# Department Requested Budget: Budgeting in Questica

## Legal / Contractual Obligation

ORS 208, 238, 288, 294, 295, 310 and many other Oregon Revised Statutes, Multnomah County Code, Chapters 7, 9, 11 and 12 and County Charter requires the county to maintain appropriate personnel, infrastructure, taxation and financial system operations.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$431,825	\$0	\$611,197	\$0
Contractual Services	\$91,754	\$0	\$101,754	\$0
Materials & Supplies	\$17,230	\$0	\$18,810	\$0
Internal Services	\$35,829	\$0	\$48,975	\$0
<b>Total GF/non-GF</b>	<b>\$576,638</b>	<b>\$0</b>	<b>\$780,736</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$576,638</b>		<b>\$780,736</b>	
<b>Program FTE</b>	2.00	0.00	3.00	0.00

## Program Revenues

<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
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## Explanation of Revenues

This program is supported by General Fund revenues.

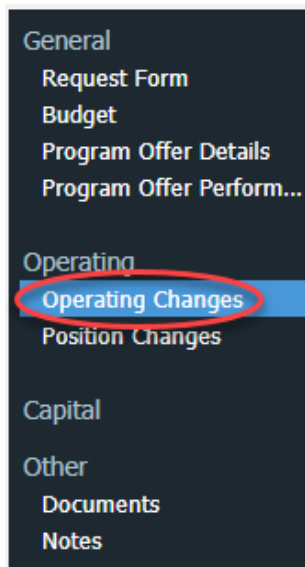
## Significant Program Changes

Last Year this program was: EY 2019: 72000A-19 DCM Director's Office

# Department Requested Budget: Budgeting in Questica

## Budget Detail: Expenditures, Revenue, and Position Allocations

### Entering Expenditures and Revenues



The County’s budget is comprised of expenditures and revenues.

**Expenditures** are what the County spends to provide services to the community. Expenditure categories include personnel, materials and supplies, internal services, contracted services, and capital.

**Revenues** are tax and non-tax generated resources that are used to pay for services.

Expenditures and revenues are further categorized by ledger accounts used to organize costs and revenues into general categories. For a complete list of ledger accounts and descriptions, see Appendix A (page 95). The County uses cost objects (cost centers, grants, MOCS, and project phases) to organize revenues and expenditures in further detail.

Cost objects and ledger accounts are used to track all expenditures and revenues. All expenditure and revenue line items entered in Questica are required to have a cost object, ledger account and FY 2021 budget amount.

**Note:** Prior to releasing Questica, department business managers determined what revenue and expenditure information was copied from the previous year’s Department Requested budget; please contact your business manager for details.

Enter expenditures and revenues by selecting the ‘Operating Changes’ grid located in the ‘Operating’ side menu of the program offer request form. The following describes the operating changes grid (additional training documents can be found at <https://commons.multco.us/questica-learning-resources>).

**IMPORTANT:** DO NOT enter personnel costs for positions (ledger accounts 60000, 60130, 60140) directly in the operating changes grid. These costs are auto-generated by Questica when you allocate a position in the position changes grid (page 53). Manual adjustments are used in limited circumstances (page 60).

Select the layout for Program Offer Request form Operating Grid called: ‘1: Add row or Import – Program offer’ for the most efficient entry of expenditures and revenues. Select ‘1: Exp/Rev by GL Category’ for a detailed view.

# Department Requested Budget: Budgeting in Questica

2021 95999 - Demo PO - Main Request Form Stage: Department Sandbox [Program]

Operating Budget

Annual Trimester Quarterly Monthly Layout Display Options Import...

System Default View

1: CRF - Balanced Fund Check (GUTIERS)

1: CRF - Program Offer Detail w/Changes (GUTIERS)

1: CRF - In/Out of Target (GUTIERS)

1: Exp/Rev by GL Category (GUTIERS)

1: Add row or Import - Program Offer (GUTIERS) (Default)

1: Add row or Import - Adjust Amend Budmod (GUTIE)

Description	2021
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The Budget Office can now share layouts and advanced searches with specific groups and users. Items shared by the Budget Office will start with 1:

**5-Digit** – Auto generated field in Questica that gives the name and number of the fund associated with the cost object you enter. If incorrect or a new fund is needed, please contact your central budget analyst.

**Cost Objects** – Type the cost object (cost center, grant, MOCS, or project) name or number and a dropdown selection list appears – click on the desired cost object to select it. When finished, use the ‘Tab’ key to move to the next field (‘Ledger account’).



Departments can now create their own cost objects. Only the Budget Office can update existing cost objects. If a recently created cost object does not appear in the dropdown list, try refreshing the webpage.

## Notes:

- Departments create their own cost objects. Visit the Questica Commons ULearn page for QRGs on creating cost objects. <https://commons.multco.us/questica-learning-resources>
- We recommend using individual cost centers for each program offer (except for scaled program offers).
- You can create cost objects for new programs as placeholders in Questica before creating the cost object in Workday.
- You can use the ‘Placeholder’ 5-digit fund for the Fed/State fund while building your budget. Note that this fund is shared across all

## Department Requested Budget: Budgeting in Questica

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departments, and you will need to have the Budget Office correct the fund on the cost object prior to submitting your budget.

- Placeholder Grants must be created in Workday by 5/1/2020. Any placeholder grants still in placeholder status after this date should be moved to a MOCS using a technical amendment.

**Ledger account** – To enter the correct ledger account, use the same method as above and enter data in the operating changes grid.

**Spend/Revenue Category** – Available spend/revenue categories for budget are very limited and used only where there are limitations to reporting or operations management in their absence. You must select a spend/revenue category when budgeting in 50310 – Dept Indirect Rev and 60350 – Indirect Expense. Some spend/revenue categories in Questica do not exist in Workday and will not have a number in Questica.

**Position** – Auto-generated field. Questica will populate this field when you allocate a position in the position changes grid (page 53).

**Supplier** – For use with contracted services. See page 48 for details.

**Description** – There are multiple ways to document budget details, assumptions, notes, reminders etc. in Questica. The easiest and most visible is the ‘Description’ field located in the grid.

This is a required field for:

- Contracted services (page 48)
- Budgeting for other internal services (page 114)
- Budgeting for cash transfers (page 115)
- Manual adjustments to position costs (page 60)

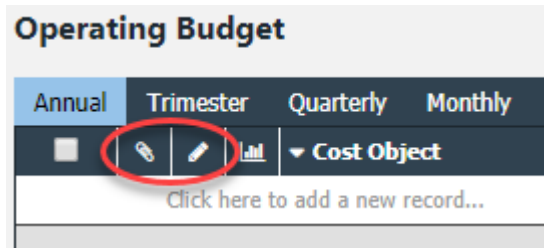
The description field is also recommended for:

- Delineating costs for distribution and records in ledger account 60460 (page 115).
- Budgeting for Enhanced Building Services in ledger account 60432 (page 114).

**2021 Budget Amounts** – Enter the expenditure and revenue budget amounts. All expenditures and revenues are entered as **positive** amounts. Questica does not calculate beyond the decimal point so please enter whole numbers.

# Department Requested Budget: Budgeting in Questica

**Questica Tip** – Text notes and documents can be added directly to the expenditure or revenue line item by clicking the paper clip (attach a document) or pencil (text note) symbols next to the line item. **Note:** this field is not published.



## Entering Multiple Lines of Data

**Note on Saving Data** – Select the Shift + Enter keys or tab one additional time to save the data into the Operating Changes grid.

Multiple lines of data can be entered for the same cost object/ledger account in a program offer. In the example below, cost object 700100 has three separate contracts. Each contract is entered as an individual line. Questica aggregates ledger accounts into the correct expenditure and revenue amounts on the program offer report (page 40).

Ledger Account	Supplier	Description	2021
60170 - Professional Services	0 - TBD	Client taxi services	6,000.00
60170 - Professional Services	10246 - OREGON CLINIC PC THE	35 client visits	8,500.00
60170 - Professional Services	16666 - HOME FORWARD	40 client beds	75,000.00

**Tip:** You can enter multiple contracts from a single supplier as a single line when program offer, cost object, ledger account and description are the same.

## Importing and Exporting Expenditures and Revenues

You can enter data directly into Questica, but users often prepare budget data in Excel first and then upload it to Questica. Due to strict data formatting requirements, you cannot directly upload a spreadsheet you prepared yourself. You must first download a spreadsheet from Questica, paste in the Excel data, and upload the spreadsheet back to Questica. You can select your import method, Lookup code or display name in the user settings. QRGs detailing the import/export process as well as updating

## Department Requested Budget: Budgeting in Questica

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the Export Mode can be found on Questica Commons Ulearn, <https://commons.multco.us/questica-learning-resources>.

The Budget Office developed an Excel add-in ('Upload Helper Tool') to assist users in validating data. Contact the Budget Office for installation.



You can now choose how data is exported from Questica, either Lookup Code or Display Name. Using Lookup Code removes the need for the Upload Helper for all data except positions.

### Contracted Services

The County budgets contracted services in ledger accounts 60150 (County Match and Revenue Sharing), 60155 (Direct Client Assistance), 60160 (Pass-Through and Program Support) and 60170 (Professional Services). As part of the budget submission process, the Board of County Commissioners receives a list of all contracted services included in the budget. Questica generates a list of contracted services from expenditure information entered in the ledger accounts above. In order to meet the reporting requirement for the Board, it is important to include complete information on all budgeted contract services.

The following fields are required to populate the report:

**Workday Supplier** – Select the correct vendor from the Workday Supplier dropdown. If you haven't identified a vendor, use TBD.

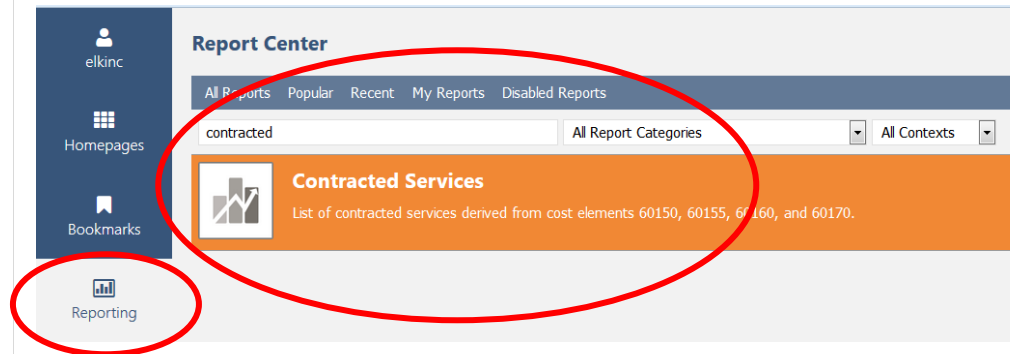
**Description** – Enter a meaningful description of the provided service (e.g. 100 A&D residential treatment beds). Do not include the information from the supplier column.

# Department Requested Budget: Budgeting in Questica

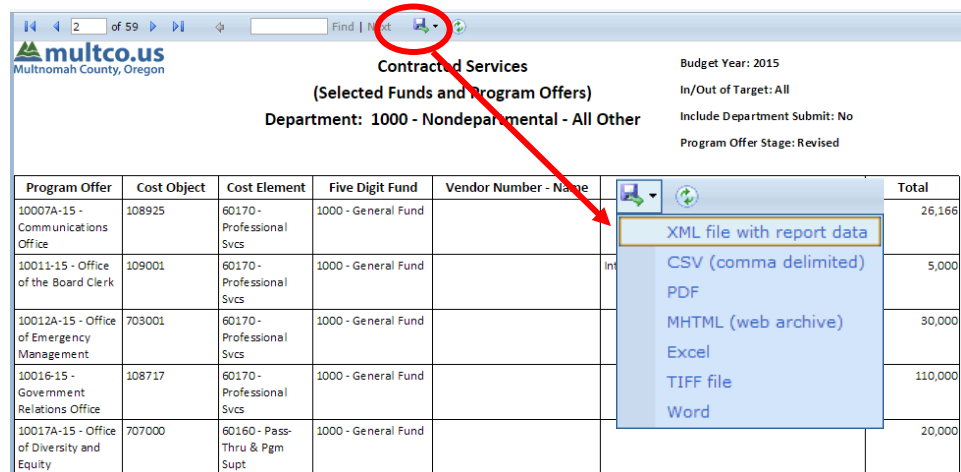
## Contracted Services Report

This report provides a summarized list of a department’s contracted services. Departments submit this report as part of the budget submission.

Select ‘Reporting’ Analytics’ on the left hand menu of the main Questica screen and then select Contracted Services → Run Report.



Export and save the report by selecting the disk with the green arrow icon and select the format.



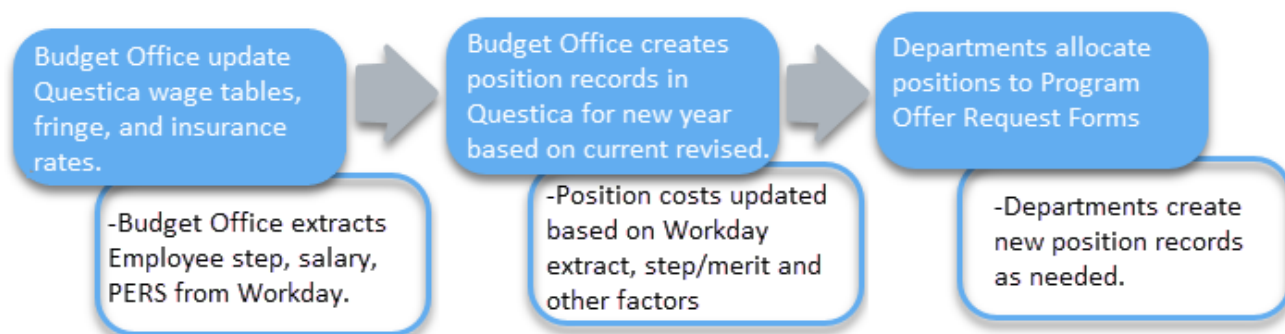


# Department Requested Budget: Budgeting in Questica

## Costing and Allocating Positions

Countywide, total personnel costs accounted for over \$656 million<sup>5</sup> and 5,177 FTE in the FY 2020 Adopted budget, making them one of the largest and most complicated aspects of the budget.

Budgeting for position costs has three components: 1) The Budget Office setting up position cost attributes at the beginning of the budget year, including salary and wage scales inflated for the forecasted COLA, fringe, and insurance rates. 2) The Budget Office or Departments creating position records. 3) Departments allocating position records to program offers generating costs including Permanent Pay (60000), Salary Related Expenses (60130), and Insurance Benefits (60140). The flow chart below details the process.



## Authorized Positions

In FY 2020, the Board approved or ‘authorized’ a list of positions when it formally adopted the budget. Through formal budget modifications with Board approval, departments update and maintain the list of authorized positions. In FY 2021, the Budget Office will use that authorized position list as a starting point for the budget process. The employees assigned to the authorized positions are based on November 18<sup>th</sup> Workday payroll data.<sup>6</sup> Vacant positions will be costed at the FY 2020 amount plus inflation.



Vacant positions in Questica can now be costed anywhere within the range. To update the costs on a vacant position create a new position record with the updated step/salary/PERS and select position creation reason ‘Salary or PERS change – to existing position’

<sup>5</sup> Includes ledger accounts 60000-60145.

<sup>6</sup> On-call, limited duration, or temporary are NOT included in the upload unless they are in regular positions. See Appendix A (page 73).

# Department Requested Budget: Budgeting in Questica

## Position Costing

Position costing is an estimate that starts with the current Board authorized positions. The Budget Office adds employee information from Workday to the authorized positions in Questica once a year in the fall.

**Note on Work Out of Class positions:** Please check Questica costing for all work out of class employees and their regular positions. If the position costing in Questica is incorrect, you can create a new position record. If the employee was in a WOC position in Workday and the position cost in Questica is correct but the employee is not allocated to the position, you can leave it as is or request the Budget Office to add the employee to the position.

**Reminder:** Questica is not an HR system; employee information is available to provide better costing for positions and for planning purposes, but will not always be an exact match with Workday. Below are the assumptions used for position planning. The full rate tables for Salary Related Expenses (60130) and Insurance Benefits (60140) are in Appendix A (page 95).

## Assumptions behind Position Costs

### 60000 (Permanent Pay)

Represented Employee Position Costs: The Budget Office builds wage scales using calculated base pay for FY 2021. Base pay includes: step/merit pay increases, any recently added/adjusted steps, and briefing pay adjustments. The wage scale assumes 2,088 hours in FY 2021 for hourly positions. Cost of living adjustment (COLA) increases were calculated at 3.10%.

### Notes:

- *Corrections Deputy Association:* Wage scale costs are based on the current average wage of employees for that step. The current average wage includes longevity and incentive pay. The wage scale also assumes 2.8% Security Briefing pay adjustment.
- *Deputy Sheriff's Association:* Wage scale assumptions are based on the current average wage of employees for that step. The current average wage includes longevity, education, and incentive pay.

Non-represented/Management Position Costs: Wage scales are built assuming merit increases and a 3.10% COLA increase.

### 60130 (Salary Related)

The following groups receive VEBA:

- Deputy Sheriffs 1%
- FOPPO 1%

## Department Requested Budget: Budgeting in Questica

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- Non-represented 1%
- Electricians Local 48 3%
- HVAC Engineers Local 701 3%
- Physicians Local 88-4 1%
- Dentists Local 88-5 1%
- Corrections Deputies 1%

### **60140 (Insurance Benefits)**

The County estimates total countywide benefit costs and then uses a flat composite (average) rate per employee for budgeting purposes. Annual medical/dental insurance (60140) flat amounts are as follows:

- \$17,497 per full-time employees
- \$13,123 per Local 88 three-quarter-time employees
- \$9,987 per half-time employees.

**Note:** Position cost numbers are assumptions based on the best information available in November and numbers are subject to change.

# Department Requested Budget: Budgeting in Questica

## Types of Positions

**Permanent Full-Time:** Any employee working 32 hours per week or more on a regular basis. Full-time employees are entitled to full benefits.

**Permanent Three-Quarter Time (Local 88 ONLY):** Any employee working at least 30 hours but less than 32 hours per week on a regular basis. Three-Quarter Time employees are entitled to three-quarter benefits for health and dental insurance, and full life insurance.

**Permanent Part-Time (EXCEPT Local 88):** Any employee working at least 20 hours but less than 32 hours per week on a regular basis. Entitlement to step increases may vary by bargaining unit; check the appropriate contract. Permanent part-time employees are entitled to half-time benefits for health, dental, and full life insurance; the Questica system will calculate this as part of the position costing.

**Temporary: (60100):** Any employee working less than 20 hours per week or working full-time for less than half the year. Also includes the salary related expenses (60135) associated with FICA, Tri-Met tax, workers' compensation, and unemployment.

**Limited Duration Employees (60100):** Any employee assigned for a defined period of time for a special project, a grant, or to perform duties that have other limited funding.

## Update or Change Positions

- Departments can create new position records to add new positions to the budget or change the attributes of an existing position. See the QRGs for creating new position records on Questica Commons, <https://commons.multco.us/questica-learning-resources>.

**DO NOT budget for salary savings.** If there is a need to reduce position costs to balance the budget, positions should be reduced or eliminated.



Departments now create their own positions – new, FTE change, reclassification, or Salary/Step/PERS change.

## Allocating Positions to Program Offers

Questica does all position cost planning. In general, position costs are **not** manually entered in the operating grid. Departments allocate positions (i.e. assign a portion of the position cost) to a program offer or offers. Questica auto-calculates the cost and adds it to the operating changes grid.

# Department Requested Budget: Budgeting in Questica

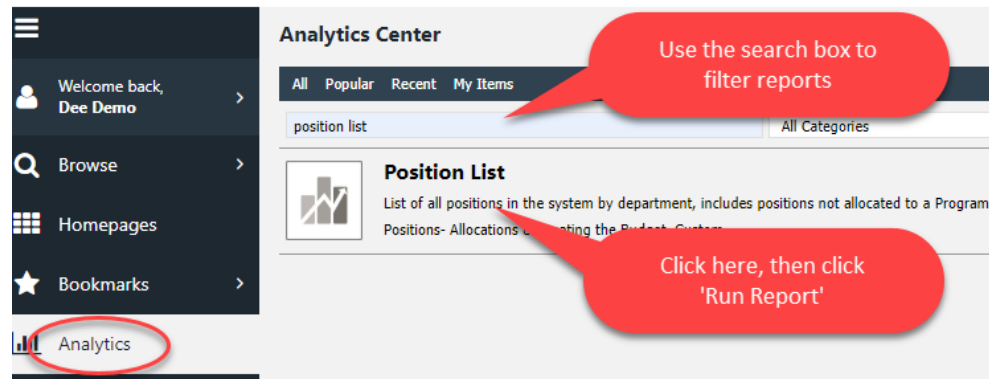
*Allocation – the act of assigning a position to a program offer.*

The following provides instructions on how to allocate positions to program offers, starting with how to identify a list of all available positions in the Questica system.

## Position List Report

### Step 1: Position List Report

This report allows users to see a list of all the positions assigned to the department and their forecasted costs. Select 'Reporting' from the left hand menu, select the 'Position List' report, and click run report.



Use the parameters to select the correct budget year, or other attributes to filter report results, and click Run Report. This report shows all position records and their forecasted costs regardless of whether they are allocated or not. A sample is shown below. Filtering the results on the 'Is Highest Record Number?' column will help in validating you have allocated the most recent version of a position.

Budget Year	Major Department	Department	Position Type	Position Number	Position Record Number
2020	78 - County Assets	78 - County Assets	Regular/Ongoing	700003	1
2020	78 - County Assets	78 - County Assets	Regular/Ongoing	700009	1
2020	78 - County Assets	78 - County Assets	Regular/Ongoing	700110	1
2020	78 - County Assets	78 - County Assets	Regular/Ongoing	700146	1

# Department Requested Budget: Budgeting in Questica

## Entering Position Allocations

- General
- Request Form
- Budget
- Program Offer Details
- Program Offer Perform...
- Operating
- Operating Changes
- Position Changes**

**Step 2: Allocate Positions to Program Offers** – Within a program offer request form, select the 'Position Changes' tab on the left side menu.

Select the layout '1: Add Row or Import Program Offers.'

The entry grid for position data looks similar to the expenditure/revenue grid.

	Cost Object	Position	Position Allocation Type	Allocation	Description
Click here to add a new record...					
<input type="checkbox"/>	704300 - DCM General Ledger	72 - 6030 - Finance Specialist 2 (705608-1)	Percentage	100.00	
<input type="checkbox"/>	704300 - DCM General Ledger	72 - 6030 - Finance Specialist 2 (708136-1)	FTE	1.00	

Complete the following fields:

**Cost Object** – Begin typing the cost object name or number to view the dropdown list and select a cost object (page 44).

**Position** – Type the position number. Typically you will select the position with the highest record number.



Position numbers will no longer be given the R1- , R2- prefix when a new position record is created. A new field, Record Number, will contain the sequence number of the position record. The position display name contain both the Position number and the record number, e.g. 708136-1.

**Allocation Type** – There are four options for data type when allocating positions in Questica, FTE, Hours, Percentage, and Quantity. You can allocate positions using FTE or Percentage, but not Hours or Quantity.



You can now select the allocation type when adding positions to program offers, FTE or Percent.

**Allocation** – Enter the allocation amount, e.g. 0.80 if FTE is chosen as the allocation type, or 100 if percent is chosen. You can use both allocation

# Department Requested Budget: Budgeting in Questica

types in the same position changes grid. All positions must be fully allocated (100% or the full FTE) when submitting your budget.

**Description** – Optional field.

**Saving Data** – Select the Shift + Enter keys or tab one additional time.

Change to the ‘Detailed Position Allocations’ layout to see more detail on the position allocations. The total annualized FTE across all rows/request forms should equal the Position FTE amount.

2020 72999 - Demo - Main

**Position Allocation changes**

Progra...	5 Digit F...	Cost Object	Posi...	Position	Position FTE	Start P
Click here to add a new record...						
▲ Position Number: 705608						
<input type="checkbox"/>	72999-20...	01000 - Ge...	704300 - DCM Ge...	705608	72 - 6030 - Finance Specialist 2 (705608-1)	1 Jul 2019
▲ Position Number: 708136						
<input type="checkbox"/>	72999-20...	01000 - Ge...	704300 - DCM Ge...	708136	72 - 6030 - Finance Specialist 2 (708136-1)	1 Jul 2019
<input type="checkbox"/>	72999-20...	01000 - Ge...	704300 - DCM Ge...	708136	72 - 6030 - Finance Specialist 2 (708136-1)	1 Jul 2019

Request

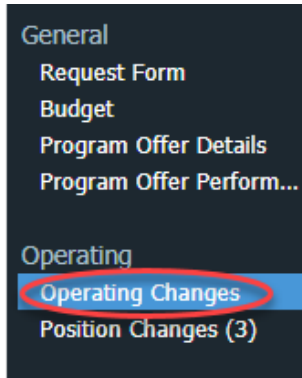
+ Add Position Al

E.	Position Allocation Type	Allocation	Allocation Percentage	Annualized Allocated FTE	Description
	Percentage	100.00	100.00	1.00	
		100.00		1.00	
	FTE	0.80	80.00	0.80	
	Percentage	20.00	20.00	0.20	

**Importing and Exporting Data** – Use this function to upload position data into Questica using Excel spreadsheets. Details on the import/export feature are on page 47.

# Department Requested Budget: Budgeting in Questica

## Where are Position Costs?



After positions are allocated in the position changes grid, they automatically populate the operating changes grid with Permanent Pay (60000), Salary Related Expenses (60130), and Insurance Benefits (60140). Choose layout '1: Exp/Rev by GL category' to see details. Additionally, the FTE totals are automatically filled in the expenditure/revenue detail (on page 2 of the program offer report, see page 42 for more details).

Cost Object	Ledger Account	Position	▲ Descri...	2020
704300 - DCM General Ledger	60140 - Insurance Benefits	72 - 6030 - Finance Specialist 2 (705608-1)		21,146
704300 - DCM General Ledger	60130 - Salary Related	72 - 6030 - Finance Specialist 2 (705608-1)		21,553
704300 - DCM General Ledger	60000 - Permanent	72 - 6030 - Finance Specialist 2 (705608-1)		61,318
				(104,017)

### Why can't I edit position costs?

Allocating a position on the position changes grid automatically generates the costs of the positions on the operating grid. Position costs can only be changed by:

- Adjusting a position allocation, though the position must be fully allocated across all rows/change requests.
- Changing position attributes by creating a new position record.
- Adding manual adjustments (page 60).

## Allocating Positions to Multiple Cost Objects or Program Offers

When allocating a position to more than one cost object, determine the percent to allocate (e.g. 50% to cost object #1 and 50% to cost object #2) in order to allocate the position at 100%. The same principle applies for a position with less than 1.00 FTE. All positions, regardless of FTE amount, must be allocated at 100%.

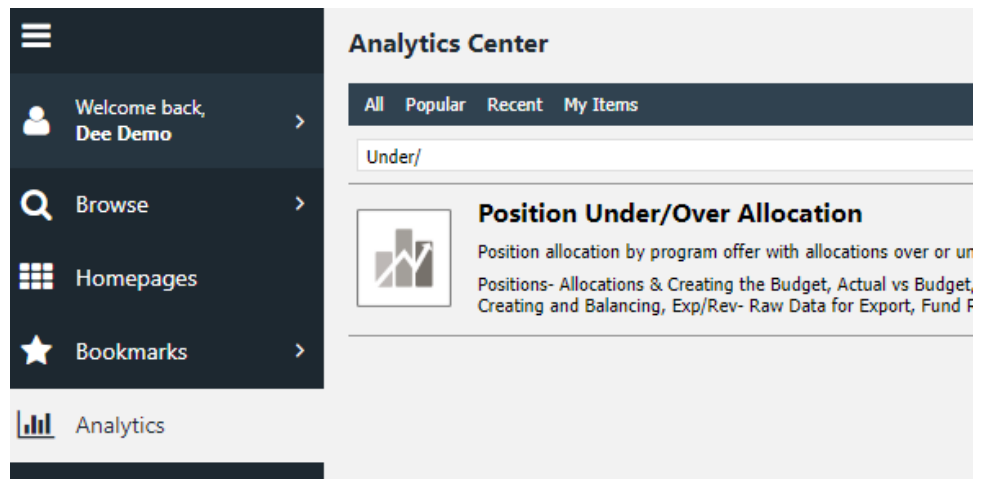
**TIP:** You can split positions across more than one program offer. **DO NOT** budget position splits smaller than 0.10 FTE and do not put portions of positions in Out of Target programs.



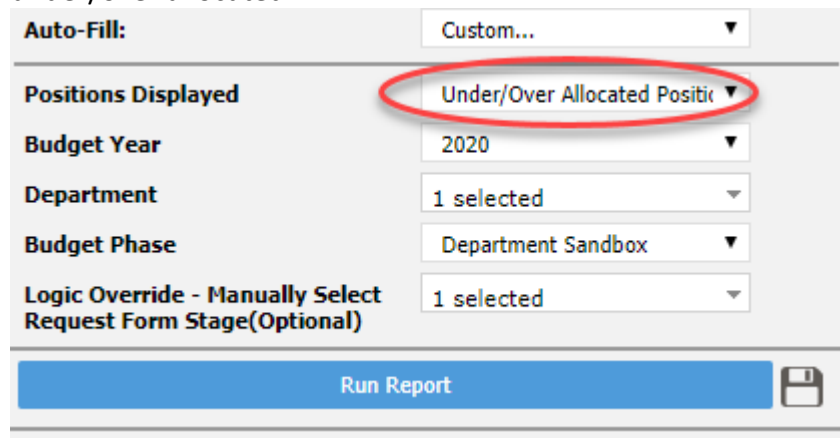
# Department Requested Budget: Budgeting in Questica

## Under/Over Allocated Positions

Once positions are allocated, use the 'Position Under/Over Allocation' report to confirm that every position is allocated at 100%.



You may want to update the parameters to only pull positions that are under/over allocated.



Use the Allocation % column to identify under/over allocated positions.

# Department Requested Budget: Budgeting in Questica



## Position Under/Over Allocation

Positions: Under/Over Allocated Positions Only

Budget Year: 2020

Department(s): All

Budget Phase: Department Sandbox

Logic Override - Manually Select Request Form Stage(Optional): (Not Applicable)

Department	Position Number	JCN
72 - County Management	705608-1	6030 - Finance Specialist 2
Total		

Position FTE	Standard Dates ?	Program Offer Number	Request Form Number	Cost Object	Allocation %	Allocated FTE
1.00	Yes	72999-20	72999	704300	95 %	0.95
				<b>Position Total:</b>	<b>95 %</b>	0.95
1.00						0.95

## Department Requested Budget: Budgeting in Questica

### Manual Adjustments to Position Costs

There are **limited** instances in which manual adjustments are made to position costs outside of allocating a position. Manual adjustments are entered directly in the operating changes grid. Some examples include:

**Overtime (60110) and Premium/Lead Pay (60120):** When budgeting overtime, premium, and lead pay for permanent positions, users manually calculate and budget for 60130 (Salary Related Expense) and 60140 (Insurance Benefits) (see Appendix A page 95).

~~**Permanent Premiums:** For permanent premiums, i.e. those not entered through time in Workday, actual costs post to 60000 (Permanent) in Workday. You may budget for these costs in 60000 (Permanent) instead of 60120 (Premium) and select Questica spend/revenue category 'Base Pay Premium - Permanent' and note the position in the description field. In FY 2021 departments can also choose to continue to budget in 60120 (Premium).~~

Update 1/2/2020: in early 2020 payroll posting in Workday will be updated to post permanent premiums to 60120 Premium. Departments should budget for permanent premiums in 60120.

**Limited Duration Positions:** Limited Duration positions are temporary assignments. Costs are budgeted in temporary ledger accounts (60100, 60135, 60145), and are not allocated as a permanent position or counted in the department's FTE.

**Manual Adjustments to Positions:** For any manual adjustments, enter the position number and reason in the Description field. For example, '*stepped employee is redlined.*' **Exception:** Adjustments to a large group of positions can be entered as one line item with a brief description. (No need for individual position numbers.)



Vacant positions in Questica can now be costed anywhere within the range. To update the cost of a position, vacant or filled, create a new position record with the updated step/salary/PERS.

**IMPORTANT:** Manual adjustments **are not** shown in the 'Position allocations for Excel' report because they are not associated with specific positions. Use 'Exp/Rev/Position Detail for Excel' to view position allocations and manual adjustments.

# Department Requested Budget: Budgeting in Questica

## Promoting/ Demoting Program Offers

When the department budget documents are complete, business managers will promote the program offers from the 'Department Sandbox' or 'Department Submit' stage to 'Budget Office Review.'

The screenshot displays the Questica software interface. The top menu bar includes 'File', 'Request Form', 'Budget', 'Reports', 'Tools', and 'Help'. The 'Request Form' menu is open, showing options: 'Delete', 'Lock', 'Demote...', 'Promote...', 'Change Type...', 'Publish', 'Unpublish', 'Copy...', and 'Refresh'. The 'Promote...' option is highlighted with a red box. The main window title is '2021 78100 - Administrative Hub Budget & Planning - Main'. Below the title bar, the 'Request Form Information' section shows: 'Request Form Name (PO Name, Amend Name, etc.)' as 'Administrative Hub Budget & Planning', and 'Request Form Number' as '78100'. A dialog box titled 'Promote Request Form Stage' is open, with the subtitle 'Promote Request Form Stage from one Request Form Stage to another.' The dialog shows 'Current Request Form Stage' as 'Department Sandbox'. The 'Promote to:' dropdown menu is open, with 'Department Submit' selected and highlighted in blue. Other options in the dropdown are 'Department Submit' and 'Budget Office Review'. A red callout box points to the 'Budget Office Review' option with the text: 'Select the stage you want to promote to. Once in Budget Office Review departments can no longer edit, only view.' The 'OK' button is highlighted with a red box. The 'Cancel' button is also visible.

Section 3

Department Requested  
Budget Part B: Accompanying  
Documents

# Dept. Requested Budget: Other Documents

## Budget Submission Documents

There are two parts to budget submission – first, the submission of budget request forms through Questica described on the preceding pages, and second, the creation of documents to email to the Budget Office.

## Department Narratives

The following pages describe how to create the submission documents, including department narrative, current year spending estimates, the budget history crosswalk, Director’s transmittal letter, and the bed inventory.

Department narratives provide overviews of department activities and budget. The department narrative provides readers the following:

- Mission, vision, and values that guide the department’s work,
- The department’s budget,
- The past year’s successes and the upcoming year’s challenges, and
- The department’s diversity and equity activities.

Departments submit narratives using fillable PDF forms located at.

<https://multco.us/budget/fy-2021-budget-manuals-forms-calendars-and-other-resources>.

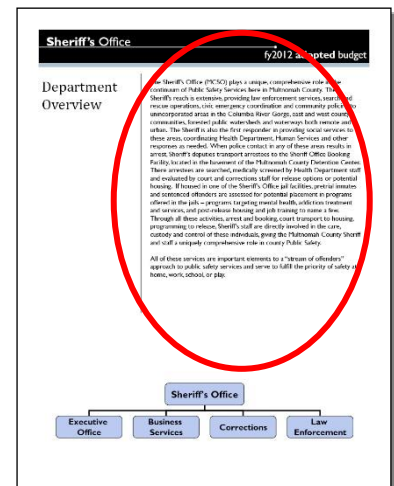
**NOTE:** Save the forms to the desktop **BEFORE** entering text, if text is entered before saving the document it **will not** save. All of the narrative forms text boxes are locked in all aspects (length, font size, and margins) for consistency.

## Department Overview

The department overview introduces the department and should include the following:

- the main work of the department,
- its role at the County, and
- goals and objectives, as well as any strategic plan.

Relate your department’s goals and objectives/strategic plan to the County’s overall Mission, Vision, and Values (MVV), found at [multco.us/board/mission-vision-values-statement](https://multco.us/board/mission-vision-values-statement). Identify which areas of the MVV are relevant to the department and demonstrate how the department’s activities contribute to those areas.



# Dept. Requested Budget: Other Documents

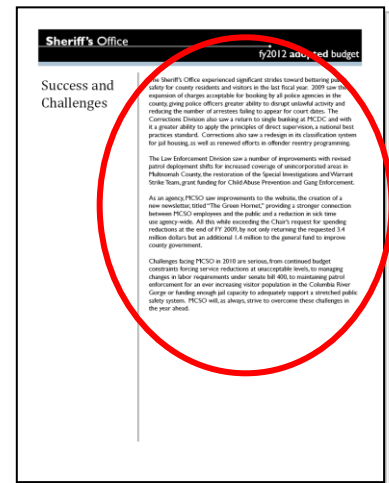
## Budget Overview

The department overview is limited to the white space shown in the circle. The organization chart at the bottom of the page is submitted via your Department Director's transmittal letter.

## Successes and Challenges

The budget overview is prepared by the Budget Office. It summarizes the department's policy decisions and budget. The summary is written after the Chair's decisions are finalized and updated again for the Adopted budget.

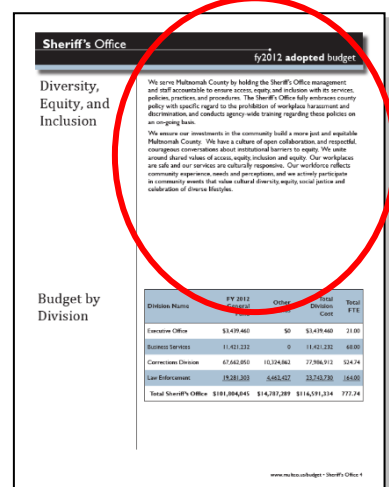
This section identifies key successes of the previous fiscal year as well as any anticipated challenges in the upcoming fiscal year.



## Diversity, Equity, and Inclusion

This section explains how the department's programs contribute to the County's diversity, equity, and inclusion goals of ensuring that our investments in the community build a more just and equitable Multnomah County and ensuring that Multnomah County's internal operations support and build the diversity of our workforce.

Departments should include equity and inclusion efforts to better serve customers, clients and community and specifically explain how the Workforce Equity Strategic Plan's goals and action items are being supported and prioritized within the department.



## Budget by Division Table

Departments should provide an Excel spreadsheet that provides a list of program offers organized by division. The Budget Office will use this information to populate the 'Budget by Division' table in the budget book.

# Dept. Requested Budget: Other Documents

## Division Narrative

This section describes how the department's programs are organized operationally. Download the template

<https://multco.us/budget/fy-2021-budget-manuals-forms-calendars-and-other-resources> and save a copy for each division. Enter the name of the division in the space shown in the red circle.

The division narratives should describe:

- The division's strategic plan.
- The division's work.
- The community need or problem the division addresses.
- The division's clients.
- The division's successes.

The **significant changes** section is a place to note operational changes at the division level:

- Reorganizations.
- Service delivery model changes.
- New programs.
- Programs that were eliminated.

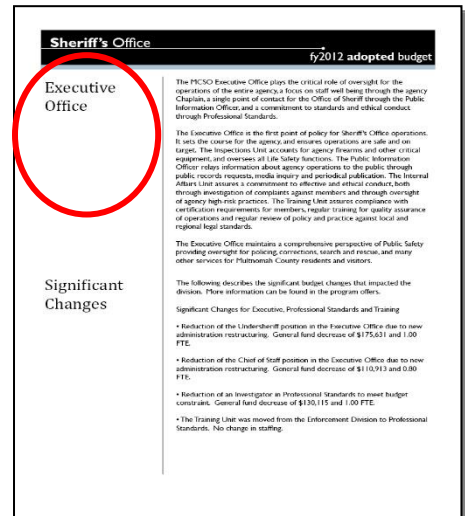
**Note:** Please include a reference to related program offers so readers can find additional information about the changes.

## Current Year Estimate (CYE)

The budget is a plan for how the department anticipates spending funds. Budgets set financial goals and current year spending estimates allow users to review actual performance against these goals.

Departments submit the current year spending estimates as part of the budget submission. Due to variation among departments, funding sources, and lines of business, there is no one size fits all template. Some general guidelines:

- The CYE should compare the department's current year budget to current year spending and identify changes, making special note where revenues or expenditures vary by more than 10% from budget (minimum difference of \$25,000).
- Substantive differences between budget and actuals should have explanations included.





## Dept. Requested Budget: Other Documents

- CYEs are required for expenditures, revenues, and FTE – see next page for examples.

**Expenditure CYE** – categorize by fund and division for the following categories: personnel services, contractual services, materials and supplies, capital outlay, and internal services. See example below.

Expenditures						
	Fund	Expenditures	Budget	CYE	\$ Change	% Change
Division A	1000	Personnel	18,712,398	18,900,000	187,602	1%
		Contractual Services	341,590	302,703	(38,887)	-11%
		Materials/Supplies	811,651	783,883	(27,768)	-3%
		Internal Services	1,752,565	1,752,565	0	0%
		Capital Outlay	0	0	0	0%
	1505	Personnel	4,929,539	4,823,543	(105,996)	-2%
		Contractual Services	673,228	663,833	(9,395)	-1%
		Materials/Supplies	61,912	4,196	(57,716)	-93%
		Internal Services	515,602	515,602	0	0%
		Capital Outlay	0	0	0	0%
<b>Division A Total</b>			<b>27,798,485</b>	<b>27,746,325</b>	<b>(52,160)</b>	<b>0%</b>
Division B	1505	Personnel	4,929,539	4,823,543	(105,996)	-2%
		Contractual Services	673,228	663,833	(9,395)	-1%
		Materials/Supplies	61,912	4,196	(57,716)	-93%
		Internal Services	515,602	515,602	0	0%
		Capital Outlay	0	0	0	0%
	1516	Personnel	233,650	175,933	(57,716)	-25%
		Contractual Services	1,342,910	1,342,910	0	0%
		Materials/Supplies	885,012	945,782	60,770	7%
		Internal Services	2,268,167	2,268,167	0	0%
		Capital Outlay	4,929,539	4,823,543	(105,996)	-2%
<b>Division B Total</b>			<b>15,839,559</b>	<b>15,563,508</b>	<b>(276,051)</b>	<b>-2%</b>
<b>Grand Total</b>			<b>43,638,043</b>	<b>43,309,832</b>	<b>(328,211)</b>	<b>-1%</b>

**Revenue CYE** – categorize by fund, division, and revenue source. See example below.

**Note:** If you expect revenue change of more than 10% (minimum difference of \$25,000) from budget, please provide a brief explanation.

	Fund	Revenue Source	Budget	CYE	\$ Change	% Change
Division A	1000	Inspection Fees	442,936	442,936	0	0%
		Permits	212,634	212,634	0	0%
	1505	State Medicaid	171,738	171,738	0	0%
<b>Division A Total</b>			<b>827,308</b>	<b>827,308</b>	<b>0</b>	<b>0%</b>
Division B	1505	State Medicare	885,012	945,782	60,770	7%
		Parental Rights	1,256,896	1,238,447	(18,449)	-1%
		Transportation	192,907	220,592	27,685	14%
		Veteran's Services	285,703	276,404	(9,299)	-3%
	1516	Tri-Met	2,015,900	1,977,699	(38,201)	-2%
		<b>Division B Total</b>			<b>4,636,419</b>	<b>4,658,924</b>
<b>Grand Total</b>			<b>5,463,726</b>	<b>5,486,232</b>	<b>22,505</b>	<b>0%</b>

**FTE CYE** – Provide the current year FTE using the Revised budget amount (e.g. Adopted FTE plus any changes made through budget modifications as of December 31<sup>st</sup> of the current year).

## Dept. Requested Budget: Other Documents

### History Crosswalk

The history crosswalk is an Excel spreadsheet edited by departments to reflect accurate budget history for program offers. The Budget Office uses the crosswalk to populate the prior year Adopted budget columns in program offers. Typically, the previous fiscal year's entire budget is crosswalked to the current year program offers with some noted exceptions:

- One-time-only programs.
- New programs.
- Program offers proposed to be cut.

Revenue/Expense Detail				
	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2019	2019	2020	2020
Personnel	\$431,825	\$0	\$611,197	\$0
Contractual Services	\$91,754	\$0	\$101,754	\$0
Materials & Supplies	\$17,230	\$0	\$18,810	\$0
Internal Services	\$35,829	\$0	\$48,975	\$0
Total GF/non-GF	\$576,638	\$0	\$780,736	\$0
Program Total:	\$576,638		\$780,736	
Program FTE	2.00	0.00	3.00	0.00
Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

The Budget Office will load history into Questica for program offers. In late January, the Budget Office will send the business managers detailed crosswalk files and instructions. The crosswalk is due on **February 3<sup>rd</sup>, 2020**.

### Department Director's Transmittal Letter

The Department Director's transmittal letter formally conveys the department's budget proposal to the County Chair. See <https://multco.us/budget/fy-2021-budget-manuals-forms-calendars-and-other-resources> for a recommended outline. The transmittal letter should:

1. **Give the strategic context for the department's budget submission.**
  - Explain how programs and services help the department reach long-range goals, and note issues that have gained importance over time.
  - Explain how the department aligns with the County's Mission, Vision, and Values located at [multco.us/board/mission-vision-values-statement](https://multco.us/board/mission-vision-values-statement).

## Dept. Requested Budget: Other Documents

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- Explain how the department met its General Fund allocation target. At a high level, describe the department's assumptions and impacts related to State/Federal funding and large grants.
2. **Describe major program changes.**
    - Explain the rationale behind new, innovative, or alternative program offers.
    - Identify one-time-only or backfill programs.
    - Describe any reallocation of resources among program offers or due to reorganization of services.
  3. **Report on program reductions.** Identify and explain any programs that are not offered and identify funding reductions.
  4. **Describe changes in organizational structure and management.** Include an organization chart down to the division level. (The Budget Office will include the chart in the published budget).
  5. **Describe the department's diversity, equity, and inclusion efforts.** Describe how the department has incorporated an equity lens in budgetary decision making and specifically how equity considerations informed development of proposed reductions, restorations, new and one time only program offers.
  6. **Provide span of control ratio for the department.** Discuss any changes from last year. Instructions on how to calculate the span of control are at [multco.us/file/33777/download](https://multco.us/file/33777/download).
  7. **State Funding.** Explain any major changes to State funding. Explain impacts to program operations and outcomes.
  8. **Workday Workload Impacts.** Please provide detail where workloads have materially increased or decreased in an ongoing way that have resulted in changes to FTE, overtime hours, and other costs including where there may be no net change but work tasks have shifted, e.g. 1.00 FTE timekeeper to 1.00 FTE payroll validation and time entry support. Please provide supporting data and documentation if you are requesting additional Workday related resources in your FY 2021 budget.

### Bed Inventory

At the request of the Chair's Office, the Budget Office collects the data necessary to quantify the number and type of proposed beds provided by the County or third-party contractors funded through the County, as well as the number of people served with Rent Assistance and Emergency

## Dept. Requested Budget: Other Documents

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Motel Vouchers annually. Please use the template at <https://multco.us/budget/fy-2021-bed-inventory> to prepare the data. The spreadsheet is due with the departmental budget submission on February 14, 2020.

### **Quantifying Beds and Rent Assistance**

The beds and other forms of housing assistance provided by the county vary by type, purpose, duration, and funding level. In order to quantify these wide-ranging services in a useful way, please use the following definitions:

#### **Definition of Beds:**

- Beds provided directly by the department. Examples include beds in warming shelters, beds in jails, beds in rehabilitation facilities, etc.
- Beds provided by third party contractors funded through Multnomah County. Only include beds paid for through the County, not the total number of beds provided by the contractor.
- Only funds intended to be spent directly on beds should be counted. For example, operational expenses to provide beds in a shelter should be counted; any case management expenses to serve people in that shelter should not be counted.

#### **Calculating Rent Assistance (including Emergency Motel Vouchers):**

A simple count of beds is not relevant for programs serving families and individuals through rent assistance. To address this, we ask that you use the following procedure to account for rent assistance.

- Please calculate the number of individuals proposed to be served with rent assistance annually (rather than an average daily capacity).
- Treat Emergency Motel Vouchers as rent assistance, and calculate using these instructions (i.e. number of people served annually)
- To estimate the number of individuals served annually, please use one of the following tactics:
  - If your program is maintaining current service level, you may report the actual utilization (i.e. individuals served) in the previous year.
  - If you are increasing or reducing your program in a way that makes using previous outcomes inaccurate, please estimate the number of individuals to be served using the calculation method provided on the instructions

## Dept. Requested Budget: Other Documents

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found here: <https://multco.us/budget/fy-2021-bed-inventory>.

- If your program reports households instead of individuals:
  - Determine your program's average household size and multiply the number of households served by average household size. Report this number as individuals served annually and note the average household size in the 'notes' field.
- If you need to use a different calculation to estimate costs and individuals served, please contact the Central Budget Office
- Only rent assistance that directly pays for rent, deposit, or move-in costs should be counted. If a renter received utility bill assistance, this funding *would not* count.

### **Data Entry Notes:**

- Data is organized by type of bed.
- Make multiple entries for the program offer, using a separate row, if the portion of the program offer dedicated to providing beds uses more than one of any of the following:
  1. Revenue source other than General Fund,
  2. Cost object,
  3. Bed/Facility type, or
  4. Expected third party vendor providing beds.
- For revenue sources other than General Fund, please specify if the funding is Federal, State, local, or other and specify the program providing funding if available.
- If the daily bed capacity fluctuates, report an annual daily average.
- Under population served, please make entries only if the program offer directly targets certain populations. The spreadsheet gives help in defining target populations.
- If the program offer provides beds to multiple, discrete groups, please list the groups with entries separated by a comma (e.g. low-income families, homeless adults).
- If the program offer specifically targets an underserved population, list it in the 'Underserved Populations...' column.

For questions or assistance, please contact Jennifer Williams ext. 80583 or Althea Gregory ext. 87987 in the Budget Office or Anna Plumb ext. 85836.

## Section 4

# Preparing the Proposed Budget: Budget Adjustments

# Preparing the Proposed Budget – Budget Adjustments

## Budget Adjustments

After departments submit their budgets, work begins on the Chair’s Proposed budget. The Chair’s Proposed budget is the budget the Chair produces based on department submissions. The County makes changes in this phase through budget adjustment request forms in Questica. Budget adjustment request forms alter the program offer request forms submitted in the Department Requested budget as needed to update the budget to reflect Chair changes. Changes include updating, adding, or removing expenditures, revenues, and position allocations.

Budget adjustments are typically limited to Chair-directed decisions or technical issues identified by the Budget Office. All budget adjustments are approved by the Budget Office and the Chair’s Office.

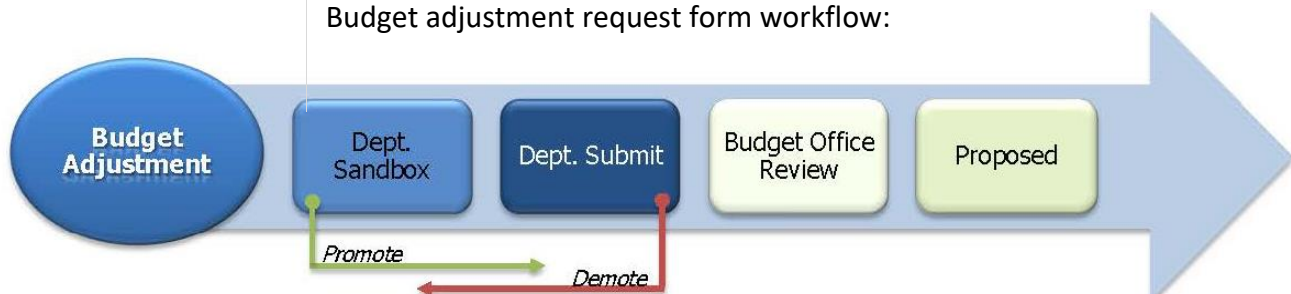
## Budget Adjustment Request Forms Overview

Budget adjustment request forms are similar to program offer request forms:

- Same structure.
- Same technical process to add/change/delete revenues, expenditures, and positions.
- Similar workflow to promote/demote program offers (page 61).

Similar to Program Offer request forms, budget adjustments have two Questica stages to promote and demote between to help manage internal workflow (Department Sandbox and Department Submit). Some departments use these stages to manage internal workflow; for example, a department budget analyst might build the budget adjustment in the Dept. Sandbox and then promote to Dept. Submit for business manager approval. When finalized, the department’s business manager promotes the request form to the Budget Office Review stage. Unlike program offers, budget adjustments can be demoted back to departments by the Budget Office if additional updates are necessary.

Budget adjustment request form workflow:



# Preparing the Proposed Budget – Budget Adjustments

## Preparing Budget Adjustment Request Forms

This section provides instructions for assembling budget adjustment request forms in Questica. Headings in the sidebar of this section of the manual correspond to sections in Questica; the process for completing a budget adjustment is very similar to completing a program offer.

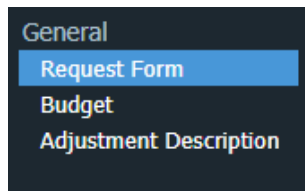
**Tip:** You can use budget adjustments to change multiple program offers. Group changes into adjustments in a logical way (unrelated changes should not be all in one adjustment).

Departments create their own Budget Adjustment request forms. View the 'Create a Request Form' QRG on <https://commons.multco.us/questica-learning-resources> for detailed instructions.



Departments can now create their own non-program offer request forms including Budget Adjustments.

### General



To begin filling out an adjustment request form, start in the 'General' left side menu of the adjustment request form screen, which allows users to add and edit description and narrative language for the adjustment. In the Request form section (below), users can enter or edit the name of the budget adjustment.

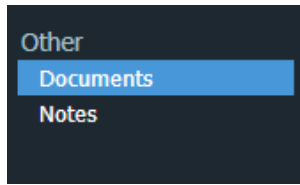
Choose a name that describes what the budget adjustment will accomplish and enter it in the 'Request Form Name' box.

Budget adjustment numbering convention: BudAdj-Dept Abbreviation-Budget Adjustment Number-Fiscal Year, e.g. BudAdj-NOND-01-18. The number is auto-generated in sequence. If you need a number changed, contact the Budget Office.



# Preparing the Proposed Budget – Budget Adjustments

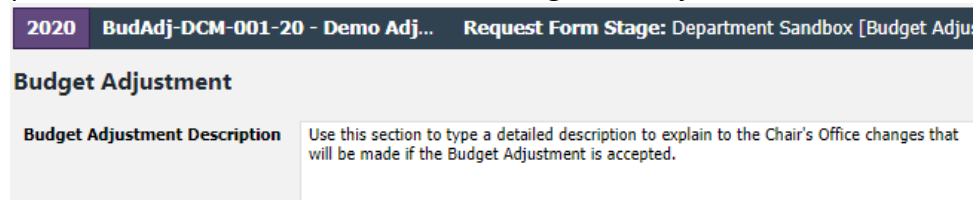
## Documents and Notes



The documents and notes sections are used at the department’s discretion for attaching relevant documents or recording notes.

## Adjustment Description

Use the adjustment description to explain changes that will occur if the budget adjustment is accepted. Descriptions are not printed as part of the budget document but are released to the Chair’s Office and so should provide detailed information on the changes the adjustment makes.



## Expenditures and Revenues

Expenditures and revenues are entered in the operating changes grid (page 44), identical to the process used for program offers with one notable exception, which is that **you must include a program offer for each expenditure/revenue line**. Select the layout 1: Add row or Import - Adjust, Amend, Budmod to make sure you have all the right columns.

**Important:** Include a program offer for each expenditure/revenue line. The fiscal year -FY is used in the program offer dropdown.

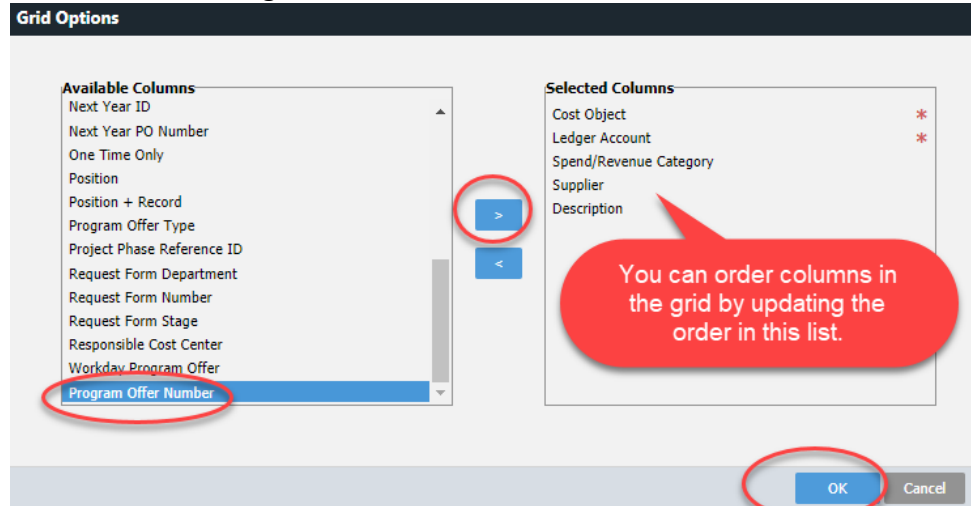
Examples of common expenditure/revenue changes executed through budget adjustments:

- Changing a Cost Object/Ledger account – Move budgets from one cost object or ledger account to another. Generally only for policy impacts, not to fix technical errors. (Technical errors can be remedied post adoption with an internal budget modification.)
- Increase or Decrease General Fund Expenditures – Make changes to General Fund expenditures. Note: similar to contingency requests, balancing this transaction requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470).
- Increase or Decrease Revenues/Expenditures in Other Funds – A similar process to adding a grant during the year, you can increase or decrease revenues and corresponding expenditures.
- Buy an out of target program offer by reducing the General Fund Contingency ledger account (60470).

# Preparing the Proposed Budget – Budget Adjustments

Use the dropdown field in the program offer number column to assign a program offer. Make sure to select the program number with the correct fiscal year (e.g. for FY 2021 select the program offer ending in -21).

**Tip:** If the program offer number column is not displayed, right click on any of the column headers, choose selected columns, click program offer number, click the right arrow, then OK.



## Adding Indirect, Risk Fund, and Internal Services

Like budget modifications, budget adjustments can affect indirect, the Risk Fund, or Internal Services, requiring corresponding expenditures and revenues to be included in the transaction. The Budget Office will provide a 'cheat sheet' for the service area, program offer number, and cost center data needed to enter transactions for indirect and risk funds ('FY 2021 Cheat Sheet Related request forms').

## Contracted Services

Budget adjustments that include ledger accounts 60150, 60155, 60160 and 60170 **require** information in the columns titled Supplier and Description. For more information see (page 48).

## Balanced Transactions

From a technical perspective, budget adjustments work like budget modifications, meaning departments balance all expenditures and revenues at the fund level and include changes to indirect and internal services. \*NEW\* The primary exception to this is an adjustment to purchase an out of target program offer. Please consult with the Budget Office if a request form is purposefully unbalanced for another reason.

## Position Allocations

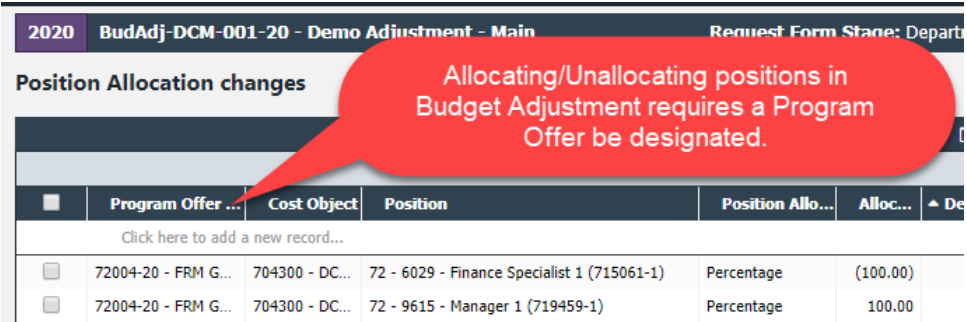
Departments can remove, add, or update positions from the Department Submitted budget through budget adjustments.

# Preparing the Proposed Budget – Budget Adjustments

Examples of common position changes executed through budget adjustments:

- **Allocate a Position or Create a New Position** – If the position exists in Questica, but was not allocated to a program offer in the Submitted Budget, allocate the position in the budget adjustment.
- **Remove or Unallocate a Position** – To remove a position allocated in a submitted program offer, duplicate the allocation using a negative percentage or FTE to remove the position (e.g. -100%).

*This screenshot shows a user removing a finance specialist 1 position from program offer 72004 and adding a manager 1 position.*



	Program Offer ...	Cost Object	Position	Position Allo...	Alloc...	▲ De
<input type="checkbox"/>	72004-20 - FRM G...	704300 - DC...	72 - 6029 - Finance Specialist 1 (715061-1)	Percentage	(100.00)	
<input type="checkbox"/>	72004-20 - FRM G...	704300 - DC...	72 - 9615 - Manager 1 (719459-1)	Percentage	100.00	

- **Reclassify a Position or Change an FTE** – Create a new position record with the updated FTE or JCN. In the adjustment, unallocate the original position and allocate the new position.

Positions are allocated to budget adjustments in the position changes grid, just as with program offers. For more information on position allocations, see page 53.

### REMEMBER:

- View the original allocation of a position in the 'Position Allocations for Excel' report or the 'Exp/Rev/Position detail for Excel' Report to ensure changes to a position are occurring in the correct cost objects. This is especially important for positions split across multiple cost objects or program offers.

# Preparing the Proposed Budget – Budget Adjustments

- All positions are allocated at 100% or 0% total. Promote your adjustment to the 'Submit' stage and then use the 'Position Under/Over report' selecting the 'logic override' parameter to match the below selections.

Auto-Fill: Custom...

Positions Displayed: Under/Over Allocated Position

Budget Year: 2020

Department: 1 selected

Budget Phase: Department Sandbox

Logic Override - Manually Select Request Form Stage(Optional): 5 selected

Run Report

Check all Uncheck all

<input checked="" type="checkbox"/>	Amendment - Department Submit
<input checked="" type="checkbox"/>	Program Offer - Dept Edit Proposed
<input checked="" type="checkbox"/>	Program Offer - Budget Office Edit Proposed
<input checked="" type="checkbox"/>	Program Offer - Proposed
<input type="checkbox"/>	Program Offer - Approved

- If manual adjustments were made to a position they may need updating. Review the original program offer/s for any manual adjustments.

## Editing Narrative and Performance Measures

All narrative changes as a result of budget adjustments are done directly in the submitted program offers.

To edit narrative and performance measures, departments request that their Budget Office analyst promote the offer to the Dept. Edit Proposed stage. The Department Edit Proposed stage only allows a user to make edits to narrative and performance measures. Changes to expenditures, revenues, or positions are done in a budget adjustment request form.



**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.

# Preparing the Proposed Budget – Budget Adjustments

## Adding a New Program Offer



Some changes require a new program offer request form. The process to add a new program offer in the Chair's Proposed phase is as follows:

1. Department requests a new program offer through the Budget Office.
2. Budget Office creates a program offer request form (that will start in the Dept Edit Proposed stage)
3. Departments create a corresponding budget adjustment request form (that begins in Dept Sandbox).
4. Department adds *only* the narrative and performance measures to the program offer request form.
5. Department adds expenditures, revenues, and positions in the budget adjustment request form.
6. Department promotes the Budget Adjustment to Budget Office Review and the Program Offer to Budget Office Edit Proposed.

## Adding a Program Offer that was Created but Never Submitted

In some instances, departments create a program offer but do not promote it as part of their Submitted Budget. To promote a program offer from the sandbox to Budget Office Review stage, do the following:

1. Department notifies the Budget Office that it will be including the program offer in the Proposed budget and the Budget Office unlocks the request form.
2. Department creates a budget adjustment that corresponds to the program offer.
3. Department removes expenditures, revenues, and positions from the original program offer
4. Department adds expenditures, revenues, and positions from the original program offer plus General Fund contingency, indirect, risk fund, and internal services as needed to the budget adjustment request form.
5. Budget Office verifies there are no expenditures, revenues, or position allocations and promotes the program offer request form to the Department Edit Proposed stage.
6. Department makes any necessary narrative changes in the program offer request form.
7. When finished, department promotes the program offer request form to Budget Office Edit Proposed and the budget adjustment to Budget Office Review.

# Preparing the Proposed Budget – Budget Adjustments

## Remove a Program Offer

If a program offer is not included in the Chair’s Proposed Budget, the program will stay in the Budget Office Review stage; **it does not need to be deleted.**

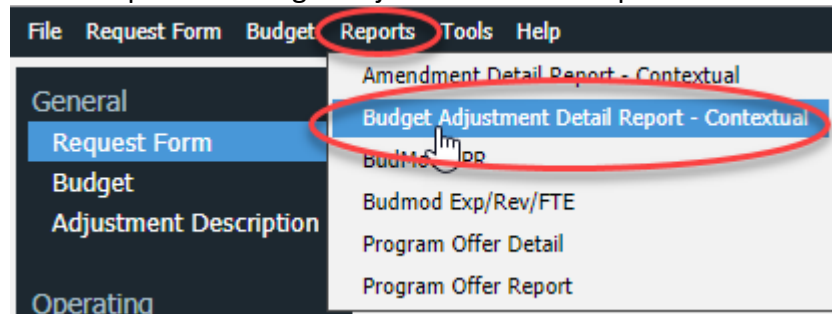
## Budget Adjustment Reporting

### Budget Adjustment Detail Report

The budget adjustment report allows you to review a summary document including all the details of the budget adjustment. The report is generated from within the budget adjustment request form. The report includes three pages:

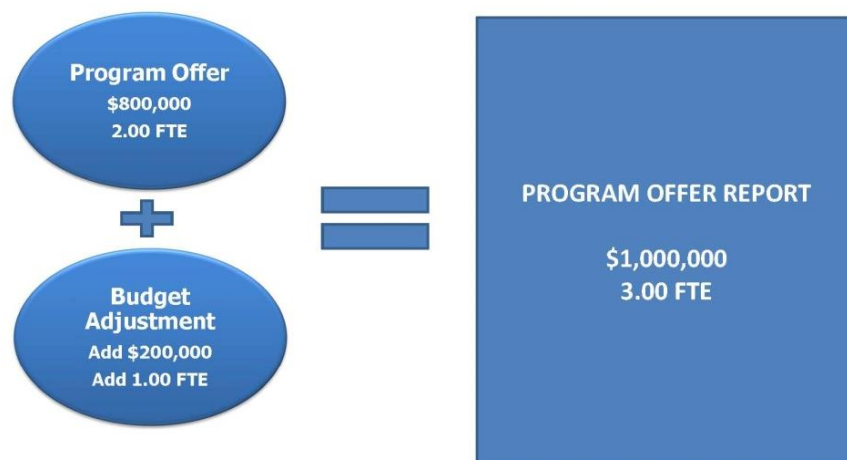
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

To see the detail of your budget adjustment, go to the top tool bar and select Reports → Budget Adjustment Detail Report.



### Changes to Program Offer Reports due to Budget Adjustments

When a budget adjustment request form and a program offer request form are in the same stage, the program offer report combines information in the program offer request form and changes in the budget adjustment request form in the program offer report.

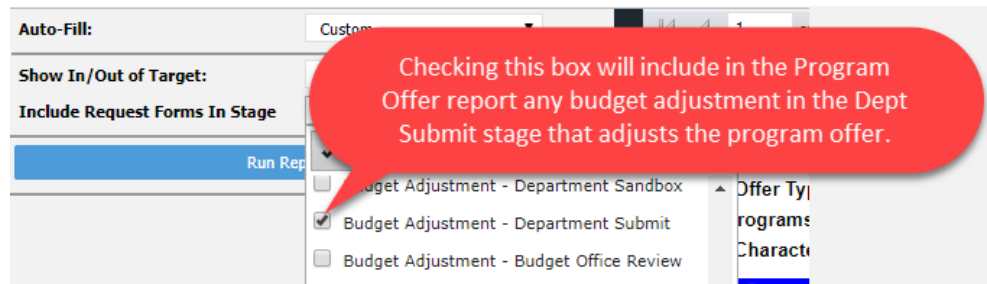


# Preparing the Proposed Budget – Budget Adjustments

## Include ‘Request Forms in Stage’ Parameter

### ‘Include Request Forms in Stage’ Parameter to Review Adjustment Impact

To view the impact of a budget adjustment on a program offer before submitting to the Budget Office for review, use the ‘Include Request Forms in Stage’ parameter. This parameter pulls in any related request forms, such as budget adjustments, to merge with the original program offer regardless of which stage they are in. If this parameter is not selected the reports will only display request forms in the same stage as the program offer. To use this parameter, select the stage the related request form/s are in.



### Other Related Reports

#### Budget Adjustment List Report

This report provides a list and summary of all the department’s budget adjustments entered in Questica.

There are three reports in the Analytics Center that will allow you to do analysis of your budget, Exp/Rev Detail for Excel, Exp/Rev/Position Detail for Excel, and Position Allocations for Excel. All these reports have a parameter called ‘Logic Override – Manually Select Request Form Stage (Optional)’ that will allow you to pull in Program Offers and adjustments in any stage. The primary difference between this parameter and the Program Offer Report parameter is you must select the stages for all request form types you want to include, Program Offers, Adjustments, Amendments, Budget Modifications.

## Section 5

# Preparing the Adopted Budget: Budget Amendments



# Preparing the Adopted Budget – Budget Amendments

## Budget Amendments

Each year, the County makes changes to the budget after it has been approved but before it is adopted. These changes are made through two categories of budget amendments that the Board votes on during the budget adoption process:

- **Board amendments:** must be sponsored and presented by a Commissioner during budget work sessions.
- **Department amendments:** subcategories include program, technical, staffing, revenue, and carryover.

All amendments require a majority vote of the Board during budget adoption.

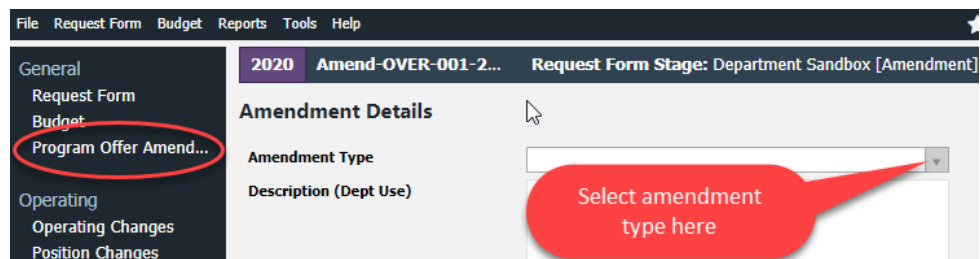
The primary purpose of the amendment process is for the Board to make changes to the Approved budget. All budget amendments must be presented and explained to the Board; please prepare department amendments for clear and simple presentation.

## 10% Rule

The sum of all departments' amendments approved by the Board cannot increase a fund by more than ten percent (10%) from the Approved budget.

## Amendment Types

The County uses six types of budget amendments. In the amendment request form, use the side menu to navigate to the 'Program Offer Amendment' screen. Select the type from the dropdown options.



## 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 work with departments to propose changes. Departments are responsible for entering the technical detail for a Board Amendment.

# Preparing the Adopted Budget – Budget Amendments

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## Program Amendments

Program amendments make a programmatic or policy-driven change. For example:

- Changing a service delivery model from in-house to contracted services.
- Adding a new school-based health center due to increased grant funds.

Program amendments also require a supplemental staff report supporting the requested change (contact the Budget Office for details).

## Technical Amendments

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

The Budget Office approves all technical amendments. Because the Board has limited time to review amendments, departments should consider using an internal budget modification after budget adoption in lieu of technical amendments whenever possible.

## 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. In general, there are two groups of staffing amendments:

- The countywide staffing amendment implementing reclassifications already approved by the Board between budget proposal and adoption; and
- Department staffing amendments detailing changes to positions not yet approved by the Board.

In the amendment description, indicate the date the position change was approved by the Board. The Budget Office will determine if the amendment is part of the overall county staffing amendment or a department staffing amendment.

The Budget Office uses the following criteria/timelines to evaluate staffing amendment requests:

- February 14<sup>th</sup> – May 7<sup>th</sup> Board approvals can be included in the Overall Staffing Amendment.
- May 8<sup>th</sup> – June 30<sup>th</sup> Board approvals will be included as a department staffing amendment.

# Preparing the Adopted Budget – Budget Amendments

## Revenue Amendments

- Post June 30<sup>th</sup> – Reclassifications that have not been scheduled go before the Board before June 30, 2020 need to be approved by the Board through the regular budget modification process.

Revenue amendments recognize revenues not included in the Approved budget. For example:

- A grant awarded in April, after the department’s program offers were submitted, that does not equate to a programmatic change or increase an overall county fund by more than 10%.
- Beginning working capital in excess of the amount in the department’s submitted budget that does not equate to a programmatic change or increase an overall County fund by more than 10%.

## 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. The department’s current year ending balance (unspent appropriation) must cover the purchase in the new year.

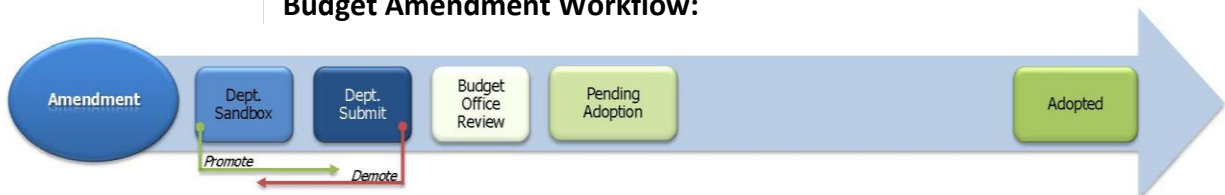
Carryover is **ONLY** accepted for items purchased but not received by June 30th. Provide your budget analyst with the purchase order number.

## Budget Amendment Request Form Overview

Budget amendment request forms are similar to program offer and budget adjustment request forms:<sup>7</sup>

- Same structure.
- Same technical process to add/change/delete revenues, expenditures and positions.
- Same workflow as budget amendment request forms (page 72).

### Budget Amendment Workflow:



**Organizing Budget Amendments** – You can use budget amendments to change multiple program offers or address a single policy issue. Each amendment request form should correspond with the amendment being proposed to the Board. A single amendment request form should not address multiple policy or programmatic changes across a variety of programs.

<sup>7</sup> Budget adjustments, budget amendments, and budget modifications are often referred to as related request forms.

# Preparing the Adopted Budget – Budget Amendments

## Preparing Budget Amendment Request Forms

This section provides instructions for assembling budget amendment request forms in Questica. Headings in the sidebar correspond to sections in Questica. These sections are nearly identical to program offers, with some minor changes. For information on how to find a request form in Questica, refer to page 21.

Departments create their own Amendment request forms. View the 'Create a Request Form' QRG on <https://commons.multco.us/questica-learning-resources> for detailed instructions.



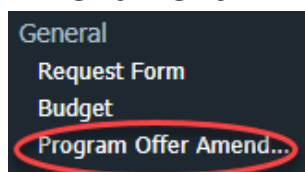
Departments can now create their own Amendment Request forms in Questica.

## General Information

In this section, users edit the request form name.

Budget amendments use the following numbering convention: Amend-Department Abbreviation-Series Number-Fiscal Year, e.g. Amend-NOND-01-17. The number is auto-generated in sequence. If you need a number changed, contact the Budget Office.

## Program Offer Amendment



**Description (Dept Use):** Use this field to describe the changes that will happen if the amendment is adopted. Begin the description with two or three executive-summary-style sentences (who, what, why, and how). The Budget Office will use your description when preparing the amendment for Board review.

**Report Description (Bud Office Only):** The Budget Office will use the department description as a basis for the Report Description (Bud Office Only) field that will be presented to the Board for review during the amendment work session.

# Preparing the Adopted Budget – Budget Amendments

The screenshot shows a web-based form titled "2020 Amend-OVER-001-20 - Demo amendment - Main". The form is divided into sections. The "Amendment Details" section includes fields for "Amendment Type", "Description (Dept Use) (0/∞)", and "Report Description (Bud Office Only)". A red callout bubble points to the "Amendment Type" field, stating "Departments describe the amendment in this field". Another red callout bubble points to the "Report Description (Bud Office Only)" field, stating "The Budget Office uses this field to present the amendment to the Board". The form also has a sidebar with navigation options like "Form", "Offer Amend...", "g", "ng Changes", and "Changes".

## Expenditures and Revenues

Expenditures and revenues are entered in the operating changes grid, identical to the process used for budget adjustments (page 44). From a technical perspective, budget amendments work like budget modifications. All expenditures and revenues are balanced at the fund level and include changes to indirect and internal services. Please consult with the Budget Office if a request form is purposefully unbalanced.

Examples of common changes executed through budget amendments:

- **Changing a Cost Object/Ledger Account** – move budgets from one cost object or ledger account to another. Amendments are only for policy impacts, not to fix technical errors. You can remedy technical errors after adoption with an internal budget modification unless you need to move budget from a cost object that will not be created in Workday.
- **Increase or Decrease Revenues/Expenditures in Other Funds** – similar process to adding a grant during the year, you can increase or decrease revenues and corresponding expenditures.
- **Increase or Decrease General Fund Expenditures** – similar to contingency requests, balancing this transaction requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470).

## Adding Indirect, Risk Fund, and Internal Services

Like budget adjustments and modifications, budget amendments can affect Indirect, the Risk Fund, or Internal Services, requiring corresponding expenditures and revenues to be included in the transaction. The Budget Office will provide a 'cheat sheet' for the service area, program offer number, and cost center data needed to enter transactions for indirect

# Preparing the Adopted Budget – Budget Amendments

and risk funds. This sheet will be available at [multco.us/budget/questica-support](http://multco.us/budget/questica-support) under the Chair’s Proposed Phase section after the budgets have been submitted.

## Contracted Services

Budget amendments that include ledger accounts 60150, 60155, 60160 and 60170 **require** information in the columns titled Supplier and Description. For more information, see page 48.

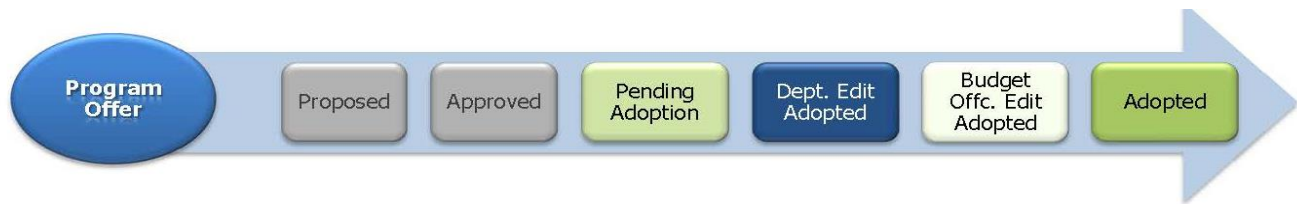
## Position Allocations

Using the same process as for budget adjustments, allocate positions to program offers in the position changes grid of budget amendment request forms. Positions can be removed, added, or updated from the Department Approved budget. For more information, see page 82.

## Editing Narrative and Performance Measures

All narrative changes resulting from budget amendments are done directly in program offers. To edit narratives and performance measures, departments request that their budget analyst promote the offer to the **Dept. Edit Adopted** stage.

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 budget amendment request form.



# Preparing the Adopted Budget – Budget Amendments

## Adding a New Program Offer



Some changes require a new program offer request form. The process to add a new program offer in the Chair's Proposed phase is as follows:

1. Department requests a new program offer through the Budget Office.
2. Budget Office creates a program offer request form (that will start in the Dept Edit Adopted stage)
3. Departments create a corresponding amendment request form (that begins in Dept Sandbox).
4. Department adds *only* the narrative and performance measures to the program offer request form.
5. Department adds expenditures, revenues, and positions in the amendment request form.
6. Department promotes the amendment to Budget Office Review and the Program Offer to Budget Office Edit Adopted.

## Adding a Program Offer that was Created but Never Submitted

1. In some instances, departments create a program offer but do not promote it as part of their Submitted Budget. To promote a program offer from the sandbox to Budget Office Review stage, do the following:
2. Department notifies the Budget Office that it will be including the program offer in the Adopted budget and the Budget Office unlocks the request form.
3. Department creates a budget amendment that corresponds to the program offer.
4. Department removes expenditures, revenues, and positions from the original program offer.
5. Department adds expenditures, revenues, and positions from the original program offer plus General Fund contingency, indirect, risk fund, and internal services to the amendment request form.
6. Budget Office verifies there are no expenditures, revenues, or position allocations and promotes the program offer request form to the Department Edit Adopted stage.
7. Department makes any necessary narrative changes in the program offer request form.
8. When finished, department promotes the program offer request form to Budget Office Edit Adopted and the amendment to Budget Office Review.

# Preparing the Adopted Budget – Budget Amendments

## Remove a Program Offer

If a program offer is not included in the Adopted budget, the program will stay in the Approved stage. **There is no need to delete the program offer.**

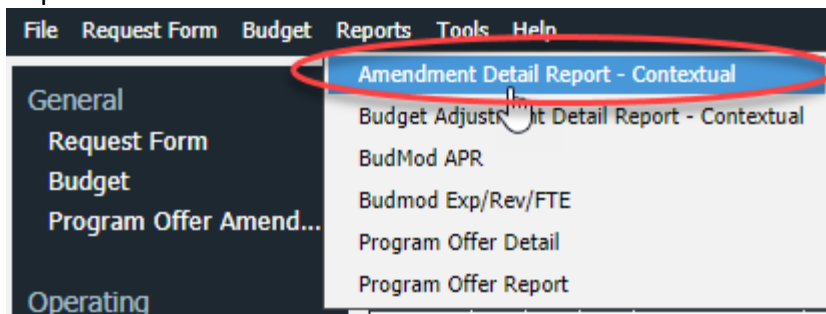
## Amendment Reporting

### Budget Amendment Detail Report

The report generates three pages:

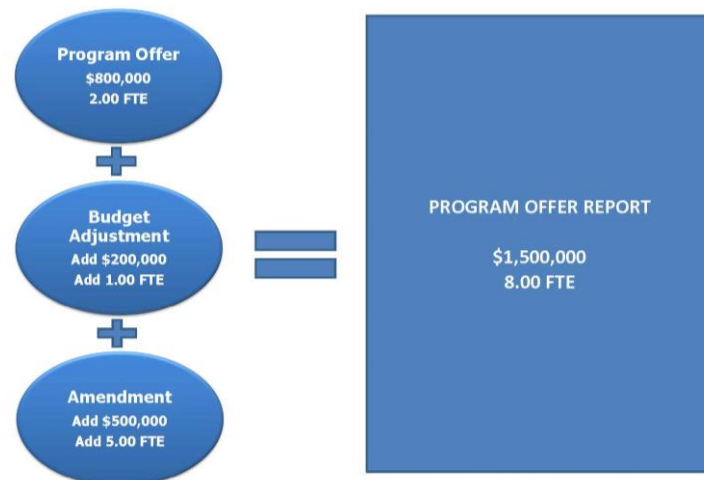
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

To see the detail of the budget amendment, go to the top tool bar in the amendment request form and select Reports → 'Amendment Detail Report – Contextual'.



### Viewing Amendment changes with the Program Offer Report

When a budget amendment request form and a program offer request form are in the same stage, Questica takes all the information in the program offer request form, any changes from a budget adjustment request form, along with any changes in the budget amendment request form, and combines all the information together into the Program Offer Report.





# Preparing the Adopted Budget – Budget Amendments

## Include ‘Request Forms in Stage’ Parameter

### ‘Include Request Forms in Stage’ Parameter to Review Adjustment Impact

To view the impact of an amendment on a program offer before submitting to the Budget Office for review, use the ‘Include Request Forms in Stage’ parameter. This parameter pulls in any related request forms, such as amendments, to merge with the original program offer regardless of which stage they are in. If this parameter is not selected the reports will only display request forms in the same stage as the program offer. To use this parameter, select the stage the related request form/s are in.

The screenshot shows a report configuration window. On the left, there are sections for 'Auto-Fill:', 'Show In/Out of Target:', and 'Include Request Forms In Stage'. Below these is a 'Run Report' button. On the right, there is a list of budget adjustment stages with checkboxes: 'Budget Adjustment - Department Sandbox', 'Budget Adjustment - Department Submit' (checked), and 'Budget Adjustment - Budget Office Review'. A red callout bubble points to the 'Include Request Forms In Stage' checkbox with the text: 'Checking this box will include in the Program Offer report any amendment in the Dept Submit stage that adjusts the program offer.'

### Other Related Reports

#### Budget Amendment List Report

This report provides a list and summary of all the department’s amendments entered in Questica. It is grouped by the amendment type and uses the Budget Office description of the amendment. This report is the basis of the amendment list sent to the Board for approval in the budget adoption process.

There are three reports in the Analytics Center that will allow you to do analysis of your budget, Exp/Rev Detail for Excel, Exp/Rev/Position Detail for Excel, and Position Allocations for Excel. All these reports have a parameter called ‘Logic Override – Manually Select Request Form Stage (Optional)’ that will allow you to pull in Program Offers, adjustments, and amendments in any stage. The primary difference between this parameter and the Program Offer Report parameter is you must select the stages for all request form types you want to include, Program Offers, Adjustments, Amendments, Budget Modifications.

## Section 6

# Changes after Adoption: Budget Modifications

# Changes after Adoption – Budget Modifications

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## Formal Budget Modifications (Budmods)

Formal budget modifications (budmods) change appropriations at the department fund level and need Board approval. This includes:

- Transfers between funds.
- Transfers from contingency.
- Changes in revenues, appropriations, and FTE.
- Position reclassifications.

Budget modifications are presented to and approved by the Board of County Commissioners. See Multnomah County Administrative Procedures, BCC-1, Board Agenda Submissions and Process at [commons.multco.us/administrative-procedures-and-executive-rules/multnomah-county-administrative-procedures](https://commons.multco.us/administrative-procedures-and-executive-rules/multnomah-county-administrative-procedures) for more information.

**The Budget Office requires three days to review and approve an item before submitting it to the Board Clerk.** The Budget Office submits an electronic copy of the agenda packet to the Board Clerk and the Chair’s Office by noon on Wednesday at least two weeks prior to the requested Board meeting, except for elected officials and staff, who are required to submit the agenda package one week prior to the requested Board meeting. Contact the Budget Office for more information.

The Board Clerk will not place an item on the final agenda without prior approval by the Chair’s Office.

Budmods stipulating a new revenue source, or a change of \$100,000 or greater in the existing revenue stream, must be accompanied by documentation from the revenue-providing agency confirming the amount of revenue anticipated and the estimated date of receipt.

All budmods are done directly in Qwestica. See Qwestica Commons Ulearn, <https://commons.multco.us/qwestica-learning-resources> for more training materials. Budget Modification request forms follow the same general process for construction as adjustment and amendment request forms (pages 72 and 82).

The Budget Office is responsible for entering approved budget modifications into Workday.

## Changes after Adoption – Budget Modifications

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### **Internal Budget Modifications**

Internal Budget Modifications do not change the Adopted budget appropriation and do not:

- Increase or decrease total expenditures by fund, department, or FTE.
- Reclassify any budgeted positions.

Internal budmods can be changes in ledger accounts (account codes), cost objects (within the same fund), and between organizations within an appropriation unit. Internal budmods require approval from the Budget Office prior to making changes.

### **Contingency Requests**

Contingency requests must be reviewed and approved by the Budget Office prior to submission for the Board agenda. Contingency requests must meet the required standards for a budmod. In addition, they must include a memo from the Budget Office addressing whether the request meets our Budget and Financial Policies regarding the appropriate use of contingency funds. A copy of the County's current Budget and Financial Policies is at <https://multco.us/file/82164/download>.

### **Notices of Intent (NOI) to Apply for Grants**

The Budget Office must review and approve Notices of Intent (NOI) to apply for grants prior to submission for the Board agenda. Requests for grant renewals may be permitted, but only if the renewal date falls within the NOI timeframe originally approved by the Board. Otherwise a new NOI must be submitted for Board approval.

More information is available in Multnomah County Administrative Procedures, BCC-1, Board Agenda Submissions and Process at [commons.multco.us/file/85470/download](https://commons.multco.us/file/85470/download)

### **Supplemental Budget**

A supplemental budget allows the County to make changes to the budget that are otherwise not allowed by Oregon Budget Law. The most common changes include increases to a fund by more than 10%, adding non-grant revenues, or creating a new fund. A supplemental budget is an entire budget process in miniature, with public hearings and public notices.

The Budget Office usually sponsors one supplemental budget during the fiscal year to appropriate excess beginning working capital and make other changes. Contact your central budget analyst for more information.

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## Appendix A<sup>8</sup>

# Ledger Account Definitions Expenditures & Revenues

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<sup>8</sup> The County does not budget in all available ledger accounts. For questions about budgeting in ledger accounts other than those identified, please contact the Budget Office.

# Appendix A: Ledger Account Definitions

## Expenditures

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### Expenditures

The following ledger accounts are used to budget County expenditures.

### Personnel Costs

Ledger accounts 60000, 60110, 60120, 60130, 60140, 60100, 60135, 60145 are all used to budget for personnel expenses. Since the County's largest expenditures and cost drivers are related to personnel, extra information has been included for these ledger accounts.

#### 60000

##### Permanent

Use this ledger account for employee base pay. Questica auto calculates the base pay for a position (current, new, or vacant) by doing the following:

- **Bargaining Unit (Hourly) Employees:** Multiplies the employee's base pay hourly rate by the total number of hours for the fiscal year. Total hours for full time are 2,088. If an employee is entitled to a step increase during the year, Questica determines how many work hours are paid at the beginning rate and how many work hours fall after the step increase. These figures added together equal the total base pay for that position.
- **Exempt Employees:** Multiplies the employee's semi-monthly rate by 24. If an exempt employee is entitled to a merit increase, Questica applies it as of July 1<sup>st</sup>. Questica determines if an exempt employee is at the top of the range before determining whether to apply a merit increase.
- **Limited Duration Employees:** Permanent pay costs for limited duration employees should be budgeted in 60100 (Temporary Employees).

#### 60110

##### Overtime

Use this ledger account for employee payroll overtime payments. To determine how much overtime pay to budget, do the following:

1. Evaluate the nature of the tasks that require overtime coverage and any other information that will justify the request.
2. Estimate the amount you expect to need, and document your calculation.
3. Calculate figures for Salary Related Expense and Insurance Benefits.
  - Overtime pay for permanent employees includes the same Salary Related Expense and insurance components as for permanent pay excluding medical/dental insurance. Budget these in 60130 and 60140.
  - Overtime pay for temporary employees includes the same Salary Related Expense and Insurance components as for temporary employees. Budget these in 60135 and 60145.
  - Find the appropriate rates by referring to the Salary Related Expense and Insurance rate tables on the following pages.

# Appendix A: Ledger Account Definitions

## Expenditures

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### 60120 Premium

Use this ledger account for premium pay employees receive in addition to base pay because of the type of work or hours of work involved. These categories include shift differentials, incentive pay, trainer pay, lock-up premiums, hazardous or obnoxious work, lead work, etc. Analysis includes:

1. Evaluating the need for this kind of pay.
2. Computing the amount, and documenting your calculation. The base pay is allocated to ledger account 60000 (Permanent). *Only the amount in addition to the employee's regular rate is charged to Premium.* Lead workers are no longer in a separate classification – you may list them here and budget for the premium pay.
  - Some categories of work are compensated by a flat rate of premium pay. Estimate the total hours of work and multiply by the premium rate.
  - Other categories receive a premium based on a percentage of base pay. In these cases, you will need to determine how many hours will be paid the premium and then multiply by the appropriate percentage.

*Don't forget to calculate salary related and insurance benefits for premium*

**Note:** When recording lead pay under 60120 (Premium), remember to calculate figures for Salary Related Expense and Insurance Benefits based on this amount. Premium pay for permanent employees includes the same Salary Related Expense and Insurance components as for permanent pay excluding medical/dental insurance. Budget permanent related amounts in 60130 (Salary Related) and 60140 (Insurance).

Premium pay for temporary employees includes the same fringe and insurance rates for temps. Budget associated amounts for temp in 60135 (Salary Related/Fringe) and 60145 (Insurance). Find the appropriate rates in the Salary Related Expense and Insurance rate tables.

### 60130 Salary Related Expenses

Use this ledger account for permanent employee benefit costs, including PERS and FICA (Social Security) benefits, VEBA and the Tri-Met payroll tax. Questica auto calculates these costs, by doing the following:

1. Determines the employee's bargaining unit and pension category (uniformed or not), and
2. Chooses which of the rates applies from the table below.
  - **Don't know which rates apply?** Check the employee's labor agreement at [multco.us/employee-labor-relations/labor-contracts](http://multco.us/employee-labor-relations/labor-contracts).
  - **Does the employee get a VEBA?** Add the percent (see below).

# Appendix A: Ledger Account Definitions

## Expenditures

- 60110 (Overtime) and 60120 (Premium) pay salary related benefits for permanent positions are *manually* calculated and budgeted here.

**Calculating benefits for temporary or overtime pay** or for limited duration and temporary positions see 60110.

### Components of Salary Related Expenses (60130)

For All Departments

	Non-Uniformed				TOTAL 60130 PCT	Uniformed				TOTAL 60130 PCT
	FICA *	PERS**	PERS Bond Surcharge	Tri-Met		FICA *	PERS**	PERS Bond Surcharge	Tri-Met	
Regular' Employees	7.65%	24.93%	8.97%	0.78%	<b>42.33%</b>	7.65%	31.52%	8.97%	0.78%	<b>48.92%</b>
OPSRP Employees	7.65%	18.76%	8.97%	0.78%	<b>36.16%</b>	7.65%	23.39%	8.97%	0.78%	<b>40.79%</b>

\* FICA on first \$137,700 of salary is 0.0765; and 0.0145 for wages over \$137,700.

\*\*Includes both the Employer cost and the 6.00% pick-up.

Certain employee groups receive a VEBA; see chart below for the rate.

### Salary Related Expenses (60130) - VEBA

Deputy Sheriff's	1.00%
Federation of Oregon Parole and Probation Officers	1.00%
Non-represented	1.00%
Electricians Local 48	3.00%
HVAC Engineers Local 701	3.00%
Physicians Local 88-4	1.00%
Dentists Local 88-5	1.00%
Corrections Deputies	1.00%

## 60140 Insurance Benefits

Use this ledger account for medical, dental, and other insurance coverage for FTE's. Questica auto calculates insurance expense by doing the following:

1. Chooses the appropriate rates (see table below).
2. Adds an amount for medical and dental insurance. The County uses an average rate. The flat rate amounts are:
  - **\$17,497** for full-time employees
  - **\$13,123** for Local 88 three-quarter time employees
  - **\$9,987** for half-time employees.



# Appendix A: Ledger Account Definitions

## Expenditures

### Component Pieces of Insurance Benefits (60140) Rates

	Worker's Comp	County Attorney	Liability	Unemployment	Health/ Benefits Admin*	Retiree Medical	LTD/ STD/ Life	Total 60140 RATE
NOND**	0.60%	1.60%	0.35%	0.25%	1.10%	2.00%	0.75%	6.65%
DA	0.60%	1.60%	0.35%	0.25%	1.10%	2.00%	0.75%	6.65%
DCHS	0.60%	1.60%	0.35%	0.25%	1.10%	2.00%	0.75%	6.65%
Health	0.60%	1.60%	0.85%	0.25%	1.10%	2.00%	0.75%	7.15%
DCJ	1.10%	1.60%	0.35%	0.25%	1.10%	2.00%	0.75%	7.15%
MCSO	1.60%	1.60%	1.50%	0.25%	1.10%	2.00%	0.75%	8.80%
DCM	0.60%	1.60%	0.85%	0.25%	1.10%	2.00%	0.75%	7.15%
DCA	0.60%	1.60%	0.85%	0.25%	1.10%	2.00%	0.75%	7.15%
Library	0.60%	1.60%	0.25%	0.25%	1.10%	2.00%	0.75%	6.55%
DCS	1.10%	1.60%	0.60%	0.25%	1.10%	2.00%	0.75%	7.40%

\* Includes Countywide bus pass benefit cost.

\*\* Includes Chair's Office, Commissioner Offices, Joint Office, Auditor, Attorney, CIC, & TSCC

#### Notes:

- Overtime and Premium pay insurance benefits for permanent positions are *manually* calculated and budgeted here.
- As per the Prosecuting Attorneys contract, prosecuting attorneys have an additional 0.52% modifier for 60140 included in Questica's calculations that is not included in the table above.

## 60100 Temporary and Limited Duration Employees

Use this ledger account for the cost of temporary AND limited duration employees. These positions are **not** auto calculated by Questica and must be manually budgeted in Questica. To estimate the amount to budget for temporary employees, do the following:

1. Document what you anticipate temporary employees will do (the nature of the work, or the project they will be working on).
2. **Document how you determined your budget.** Document your rationale if you base your budget figures on historical/projected usage rather than actual position-by-position calculations.
3. Calculate salary related expenses and insurance amounts for the temporary employees, and record them in 60135 and 60145.

Insurance rates for temporary employees include workers' comp, liability and unemployment. See the [Personnel Rules](#) for more information.

#### Notes:

- Temporary employees working at least 600 hours per year will begin receiving retirement benefits after a six-month waiting period. If temps work less than this, they are not entitled to retirement benefits.
- If a temporary employee works for another PERS employer, and the combined hours reach 600 hours per year, then both employers pay

# Appendix A: Ledger Account Definitions

## Expenditures

### 60135 Non-Base Fringe

retirement benefits. If the employee is already in the PERS system, their retirement benefits begin immediately.

**IMPORTANT \$15 Hour Minimum Wage:** – the Chair and the Board of County Commissioners agreed to a \$15 an hour minimum wage.

Use this ledger account for fringe costs for temporary AND limited duration employees. *Use 60135 to budget fringe costs for lead, premium, or overtime pay for temporary or limited duration employees.*

Salary Related Expense rates for temporary employees include FICA and Tri-Met payroll tax (and retirement if applicable).

#### **FOR TEMPS: Components of Salary Related Expenses (60135)**

*For All Departments*

	FICA *	Tri-Met	TOTAL 60135 PCT
All Employees	7.65%	0.78%	<b>8.43%</b>

*\* FICA on first \$137,700 of salary is 0.0765; and 0.0145 for wages over \$137,700.*

### 60145 Non-Base Insurance

Use this ledger account for insurance costs for temporary AND limited duration employees. *Use 60145 to budget insurance costs for lead, premium, or overtime pay for temporary or limited duration employees.*

Insurance rates for temporary employees include workers' comp, liability, and unemployment (see table). Personnel Rules are found [here](#) for more information.

# Appendix A: Ledger Account Definitions

## Expenditures

### FOR TEMPS: Component Pieces of Insurance Benefits (60145) Rates

*Rates Rounded Up*

	Worker's Comp	Liability*	Unemployment	60145 Rate for Temps
NOND**	0.60%	0.35%	0.25%	<b>1.20%</b>
DA	0.60%	0.35%	0.25%	<b>1.20%</b>
DCHS	0.60%	0.35%	0.25%	<b>1.20%</b>
Health	0.60%	0.85%	0.25%	<b>1.70%</b>
DCJ	1.10%	0.35%	0.25%	<b>1.70%</b>
MCSO	1.60%	1.50%	0.25%	<b>3.35%</b>
DCM	0.60%	0.85%	0.25%	<b>1.70%</b>
DCA	0.60%	0.85%	0.25%	<b>1.70%</b>
Library	0.60%	0.25%	0.25%	<b>1.10%</b>
DCS	1.10%	0.60%	0.25%	<b>1.95%</b>

\* Liability rate does not include County Attorney

\*\* Includes Chair's Office, Commissioner Offices, Joint Office, Auditor, Attorney, CIC, and TSCC

# Appendix A: Ledger Account Definitions

## Expenditures

### Direct Materials & Services

The following ledger accounts are used for the non-personnel items departments need: contracts, supplies, etc. Please read definitions carefully, as they may change slightly from year to year.

#### 60150 County Match & Revenue Sharing

Use this ledger account for payments the County is either required to make or has elected to obligate in support of other jurisdictions' or organizations' programs. For example, the County's share of budgets for 'City-County Organizations' would include the County's support for Regional Arts & Culture Council activities.

*Questica details these payments in the Contracted Services report. Include details about who is providing the match and ratios in the Description column (page 48).*

#### 60155 Direct Client Assistance

Use this ledger account for services or materials purchased by the County on behalf of clients within a County program. Expenses budgeted in this ledger account meet the Federal definition (Uniform Administrative Guidance, 2 CFR, Chapters I and II, Part 200, et al) (see [omni-circular](#)) of a contractor relationship rather than a sub-recipient relationship. The intent of this ledger account is to consolidate non-sub recipient client services into one account for reporting purposes. This ledger account also separates client expenses from County operational expenses.

Examples include: rent assistance, food, bus passes, clothing, and prescriptions.

**Note:** If a gift card is a stipend or incentive, budget under supplies.

*Questica details these payments in the Contracted Services report (page 48).*

#### 60160 Pass-Through & Program Support

Use this ledger account for funds passed through to other agencies *via a contract or grant*. Expenses are for services and programs that meet the Uniform Administrative Guidance, 2 CFR, Chapters I and II, Part 200, et al, Federal definition of a sub-recipient, regardless of funding source (see [omni-circular](#)).

The County is responsible for ensuring the funds under the contract, grant, or program are being spent as intended by the County and the funder. Most human service contracts are budgeted in this ledger account. This

# Appendix A: Ledger Account Definitions

## Expenditures

### 60170 Professional Services

ledger account, along with 60155 (Direct Client Assistance), separates client expenses from County operational expenses. Payments budgeted here may be subject to fiscal monitoring by Central Fiscal Compliance.

Sub-recipient payments should include the vendor name, contract number, and CFDA number for Fiscal Compliance monitoring.

*Questica details these payments in the Contracted Services report (page 48).*

Use this ledger account for professional services that are provided to the County by non-County employees and/or companies. Budgets can be for almost any service, and vary widely.



Telecom conference and MAC charges now post to 60170 (Professional Services) instead of 60200 (Communications).

#### Notes:

- All costs associated with any type of repair or maintenance, including equipment maintenance contracts, are budgeted under ledger account 60220 (Repairs & Maintenance). See 60220 description for list.
- Telecom conference charges and Moves, Adds, Changes from facilities (MACS) post to 60170 (Professional Services).
- Food service contracts are budgeted under ledger account 60250 (Food).
- Contracts with human service providers are typically budgeted for in ledger account 60160 (Pass-through & Program Support).
- Advertising services are budgeted here.
- Costs associated with insurance claims paid are budgeted in 60330 (Claim Paid).
- Gift cards purchased on contract or PO are budgeted in the appropriate operational supplies ledger account, i.e. 60240 (Supplies).
- Costs associated with in-house training are budgeted in 60260 (Travel & Training).

Include a description of the type of service you propose to purchase and the anticipated dollar amount by type of service in Questica. These details will appear in the 'Contracted Services' report (page 48).

# Appendix A: Ledger Account Definitions

## Expenditures

Department General Fund allocations include a COLA assumption for contracted services. For consistency across the County, departments should pass this amount on to contractors as applicable. However, the County is ultimately buying services, and the cost of those services may increase at a faster or slower rate than the COLA. When departments plan increases, they should focus on paying a fair price for services and understanding what the County is buying. Lastly, the COLA is only an estimate for budgeting purposes. The final COLA given to contractors may need to be adjusted based on the actual CPI/COLA.



Costs that were previously budgeted in Printing (60180) or Postage (60230) are now budgeted in Professional Services (60170), Rentals (60210), or Supplies (60240). Workday spend categories will provide further detail on spending ledger accounts.

### 60180 Printing (Retired)

**RETIRED:** This ledger account is for all printing, photocopying, binding, graphics, and photography services provided by the County's printing contractor and other external vendors. This ledger account includes leased or rented copier machines. Toner and paper for copy machines is budgeted for in ledger account 60240 (Supplies), unless specifically covered in a copier contract.



This ledger account has been retired. Expenses related to printing should be budgeted in Professional Services (60170), Rentals (60210) or Supplies (60240).

### 60190 Utilities

Use this ledger account to budget costs for electricity, water, natural gas, fuel, oil, and waste removal not paid by Facilities Management. Facilities Management will pass through the cost of most utilities and will provide estimates for budgeting these costs along with the Facilities charges for each building. Contact [dca.budget@multco.us](mailto:dca.budget@multco.us) with questions about utilities estimates.

**Note:** Utilities paid for on behalf of others, for example by issuing utility vouchers for program clients, are budgeted in 60155 (Direct Client Assistance).

# Appendix A: Ledger Account Definitions

## Expenditures

### 60200 Communi- cations

Use this ledger account to budget expenses for videoconferencing stations, internet service (purchased outside the County network), and employee reimbursement for personal mobile phone usage. These discretionary items are billed directly to departments. Contact the department Telecom Liaison or IT Help Desk to obtain equipment lists or prior year long distance bills to use for budgeting purposes.

All charges for mobile devices (cell phones, smart phones, tablets, pagers and iPads) data plan costs, and long distance charges are budgeted for in ledger account 60370 (Telecom) except for reimbursements to employees, the Sheriff's Office, and District Attorney's Office.

**Note:** Budget for most costs for telecommunications, including desktop telephones, fax services, alarm and elevator circuits, credit card terminals, videoconferencing, and long distance charges in ledger account 60370 (Telecom).



Telecom conference and MAC charges now post to 60170 (Professional Services) instead of 60200 (Communications).

### 60210 Rentals

Use this ledger account to budget rental/lease of space, booth, or equipment from companies or individuals outside the County. Rentals with no sponsorship element should be budgeted here.

**Notes:**

- Budget equipment lease to purchase agreements as a purchase in 60550 (Capital Equipment).

*Notify Eric Arellano, CFO, Finance & Risk Management Division, ext. 86718 if the department plans to enter into any lease/purchase agreements.*  
Under Federal Law, the County could be subject to IRS penalties if the total County debt issues, lease/purchase agreements, loans, long-term contract etc., is not correctly anticipated and budgeted.

# Appendix A: Ledger Account Definitions

## Expenditures

### 60220 Repairs and Maintenance

Use this ledger account for maintenance and repairs, landscaping, janitorial services, and recycling. Budget for repairs with no pre-existing maintenance agreement and for maintenance contracts or service agreements with contractors outside the County. Repairs may be to buildings, furnishings, machinery, or equipment and are not capital in nature (costs are not capitalized).

**Notes:**

- Expenditures that will lead to the creation of capital equipment, rather than routine repairs, should be budgeted for in 60550 (Capital Equipment).
- Software maintenance should be budgeted for in 60290 (Software, Subscription Computing, & Maintenance).



This ledger account should no longer be used for budgeting Facilities and Electronics Service Requests. These should now be budgeted in Facilities Service Requests (60435).

For a detailed list of your department's service request expense history, go to the Commons to find [service request reports](#).

### 60230 Postage (Retired)

**RETIRED:** Use this ledger account for mail, shipping, postage, stamps or related costs, parcel post, express mail, UPS, and FedEx. Use this ledger account for costs associated with shipping and mailing, such as folding pamphlets or stuffing envelopes.

**Note:**

- Budget Mail & Distribution internal service charges to ledger account 60460 (Distribution & Records).
- Budget post office box rentals to ledger account 60210 (Rentals).



This ledger account has been retired. Expenses related to postage should be budgeted in Professional Services (60170) or Supplies (60240).

### 60240 Supplies

Use this ledger account for all supplies whose original unit cost is less than \$5,000, including such items as office supplies, janitorial supplies, operating supplies, minor equipment and tools, clothing and uniforms, repair and maintenance supplies, and computer equipment not capital. Food or catering for County business meetings is budgeted here. Budget for client



# Appendix A: Ledger Account Definitions

## Expenditures

food in 60155 (Direct Client Assistance). The maximum cost per single item is \$5,000. Items that cost \$5,000 or more are capital; budget those under ledger account 60550 (Capital Equipment).



Costs that were previously budgeted in Printing (60180) or Postage (60230) are now budgeted in Professional Services (60170), Rentals (60210), or Supplies (60240). Workday spend categories will provide further detail on spending in ledger accounts.

Sponsorships are budgeted under supplies. Sponsorships are defined as an activity or event which has a specific and relevant benefit to the County, such as the purchase of a banquet seat or table at an awards or educational event/conference that promotes the objectives and mission of Multnomah County and/or the community we serve. Sponsorships offer corporate support, which directly benefits the County with a positive and desirable image aligning our services with the needs of the community. Only County General Funds, rather than grant funding, should be used for sponsorship expenditures.

For additional information on sponsorships, see <https://commons.multco.us/file/84616/download>.

### 60245 Library Books & Materials

**This ledger account is normally used only by the Library.** This ledger account includes library books, periodicals, videos, tapes, microfiche, microfilm, CD-ROMS, and other copyrighted materials used to provide library and/or information services.

### 60246 Medical and Dental Supplies

**This ledger account is normally used only for patient treatment.** Medical and dental supplies are limited to supplies related to or used for patient treatment or animal services. Examples include needles, syringes, cotton balls, bandages, tape, thermometer covers, gloves, normal saline, suture kits, Q-tips, etc. This category also includes durable items with unit costs of less than \$5,000, such as electronic thermometers, blood pressure cuffs, and stethoscopes. Durable items that cost \$5,000 or more per item (such as a dentist chair) are capital and are budgeted under ledger account 60550 (Equipment).

# Appendix A: Ledger Account Definitions

## Expenditures

### 60250

#### Food

**Note:** Drugs and vaccines (including Depo-Provera, topical antibiotics, lidocaine, etc.) are budgeted under 60310 (Pharmaceuticals). Multco Marketplace purchases for medical/dental suppliers default to 60246.

Use this ledger account for food services purchased in bulk or provided by contract for County clients to sustain program operations—for example, for inmates in County detention facilities. This ledger account is also used for food purchased for Animal Services' needs.

**Notes:**

- Budget food or catering supplied for County business meetings or hearings in ledger account 60240 (Supplies).
- Budget food purchased for individual client assistance in 60155 (Direct Client Assistance).
- Budget per diem expenses for Travel & Training in ledger account 60260 (Education & Training).

### 60260

#### Travel & Training

Use this ledger account for expenses including registration and attendance at professional or trade conferences and conventions, tuition and fees, course materials, out-of-town travel, per diem, lodging, contracts for in-house training services, etc. Actual activity in this ledger account must be accompanied by a travel and training form as required by Administrative Procedure FIN-2 (<https://commons.multco.us/file/86281/download>).

Reimbursements from employees for personal travel, or if an overpayment is made by the County to the traveler or a travel-related vendor, should be posted as an offset to the original travel and training ledger account 60260, providing the reimbursement is received and recorded in the same fiscal year as the original expense. If it is a reimbursement for a prior year travel and training expense, please contact GL Help.

**Note:** Professional membership costs, whether paid at time of registration or not, are budgeted in ledger account 60340 (Dues and Subscriptions).

### 60270

#### Local Travel and Mileage

Use this ledger account for travel, parking, and mileage (not overnight) within the greater metropolitan area, including Salem. For additional information, see Administrative Procedure FIN-2 <https://commons.multco.us/file/86281/download>.

All bargaining units now use the Federal mileage reimbursement rate (<https://www.irs.gov/tax-professionals/standard-mileage-rates/>), which is

# Appendix A: Ledger Account Definitions

## Expenditures

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### 60280 Insurance

**\$0.58 per mile** beginning January 1, 2019. *Accounts Payable* will notify departments if the IRS announces a change to this rate.

**Note:** County programs providing bus/train tickets to specific clients should budget these costs in ledger account 60155 (Direct Client Assistance).

Use this ledger account for to budget for liability insurance, fire insurance, employee bonding, and other non-personnel insurance.

**Notes:**

- Personnel insurance is included in ledger accounts 60140 and 60145 – Insurance Benefits.
- The County is self-insured. Before entering into an external insurance obligation in the areas of liability and property insurance, contact Eric Arellano, CFO, Finance & Risk Management division, ext. 86718.

### 60290 Software, Subscription Computing, & Maintenance

Use this ledger account to record the costs of the following:

- Software, which includes, but is not limited to, licenses (right to use), commercially available software, downloaded software/application files, and software on physical media.
- Subscription-based computing services/hosted data processing – where the County does not own or possess an asset but instead had an agreement to rent or lease a product or service for a period of time. This includes cloud-based services.
- Maintenance, which includes technical support, upgrades, and other benefits included with maintenance payments.

**Notes:**

- Data processing services performed under contract with non-County organizations are budgeted in 60170 (Professional Services).
- Departments should notify IT of any purchase needs applicable to this ledger account.
- Budget costs for information technology services provided by the County Information Technology division in ledger account 60380 (Data Processing Services).

# Appendix A: Ledger Account Definitions

## Expenditures

### 60310

Pharmaceuticals

Use this ledger account for all pharmaceuticals, drugs, and vaccines purchased by the County or from external sources. Includes drugs and vaccines for animal services.

**Note:** Budget supplies used to administer drugs (syringes, needles, etc.) under ledger account 60246 (Medical & Dental Supplies).

### 60330

Claims Paid

**This ledger account is used only by Risk Management.** The ledger account is used to budget payment of insurance claims, whether coverage is by policy or through self-insurance. Areas of insurance include, but are not limited to: property, general liability, unemployment and workers' compensation insurance. It is also used to budget for anticipated money judgments attained against Multnomah County by outside private or business parties through the court system.

### 60340

Dues and Subscriptions

Use this ledger account to budget dues for memberships in associations, societies, or other organizations; as well as for subscriptions for newspapers, trade journals, magazines or newsletters, and electronic subscriptions. Also used for professional licenses (e.g. medical staff).

**Notes:**

- Memberships must not only be in the name of the employee, but should also be in the name of the County. The exception to this rule is where a membership is a requirement of employment and payment of the yearly dues has approval of the Board. (Example – Bar Association dues for attorneys.)
- Subscriptions should be delivered to a County address.
- Consult with IT for all Software As A Service (SAAS) costs.

### 60470

Contingency

*Please consult your budget analyst for advice on how to budget for contingency in an operating fund that is shared by two or more departments.*

**This ledger account is normally only used by the Budget Office.**

A general contingency may be included in any operating fund. Per ORS 294.388, contingency is budgeted as a separate line item within an operating fund. It should be kept separate from departmental expenditures and it is considered an intrafund transfer because the Board must approve a budget modification authorizing a transfer from the Contingency line item. Per Oregon Budget Law, transfers from Contingency are limited to 15% of total appropriations authorized for the fund, so take great care estimating budgets for this line item.

Since the contingency is considered a fund level expenditure, any amount budgeted in this line item should be included in the overall County cost

# Appendix A: Ledger Account Definitions

## Expenditures

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### 60480

Unappropriated  
Balance

center (950000xxxx) for that fund. The contingency estimate must be reasonable and based on previous experience. Do not choose contingency instead of anticipated or necessary expenditure estimates.

**This ledger account is normally only used by the Budget Office.**

***Only use this ledger account to account for proceeds that are expected to be held in reserve for future purposes.*** It is not an appropriation and cannot be authorized for expenditure during the year except under extreme circumstances. An example of where Unappropriated Balance should be budgeted is the General Fund reserve, which was established to move the County toward its 10% reserve target.

Only budget Unappropriated Balance in the General Fund and the County's bond repayment funds. Other dedicated funds may budget an Unappropriated Balance in lieu of an operating Contingency. The Fleet Management Fund is an example of an acceptable use – proceeds are used to fund future year purchases for vehicle replacement.

### 60490

Principal

Use this ledger account for principal payments on long-term debt, such as General Obligation bonds, Revenue bonds, Full Faith and Credit Obligations, or Certificates of Participation. The Finance division determines amounts budgeted here. List and explain all interest payments and schedules of loans and bonds. Do not confuse this ledger account with internal service reimbursement debt payments to the Capital Debt Retirement Fund (60450) in the Internal Service section.

### 60500

Interest

This ledger account is primarily for, but not limited to, interest payments on long-term debt, such as General Obligation bonds, Revenue bonds, Full Faith and Credit Obligations, or Certificates of Participation. The amounts budgeted here are determined by the Finance division. List and explain all interest payments and schedules of loans and bonds. Do not confuse this ledger account with internal service reimbursement debt payments to the Capital Debt Retirement Fund (60450).

### 60550

Capital  
Equipment

Use this ledger account for the purchase of capital items that cost \$5,000 or more per item (or when multiple components < \$5,000 combine to create one item) and that have an expected useful life of more than one fiscal year. Examples include vehicles, servers, copiers, road equipment, and various other types of equipment used by the County. Detailed information related to Capital Assets, thresholds, and purchases is available in [Administrative Procedure FIN-10](#).

# Appendix A: Ledger Account Definitions

## Expenditures

### Internal Service Reimbursements & Cash Transfers

Use internal service reimbursement ledger accounts to budget the costs of services provided by other County organizations. Internal service allocations are at <https://multco.us/budget/fy-2021-county-assets-cost-allocations>. Additionally, information about the Indirect Cost Allocation Plan can be found at <multco.us/finance/cost-allocation-plans>.

The following table is a quick look up for commonly asked questions about where to budget for certain internal services. **The table does not include all services.** Please refer to the ledger account description for the full detail.

Internal Service Area	Ledger account
County Issued Cell Phones, iPads, etc*	60370
Desktop Phones	60370
Long Distance	60370
Internet Service (outside County network)	60200
Videoconferencing Stations	60200
Employee Cell Phones (reimbursed)	60200
PC/Software Maintenance/Replacement	60380
Network/Data Center Services	60380
Data Processing Contracts w/Non County Vendors	60170
New Software Purchases	60290
Facilities and Property Management (base charges)	60430
Enhanced Building Services	60432
Facilities Service Requests	60435

\*MCSO and DA budget for mobile devices in ledger account 60200

### 60350 Indirect Expense

Rates and additional information can be found at <multco.us/finance/cost-allocation-plans>. Questions? Email [fiscal.compliance@multco.us](mailto:fiscal.compliance@multco.us).

**IMPORTANT:** The County only charges indirect rates on **personnel related expenditures**.

Indirect revenue generated by both the Central and Departmental Indirect rates is recorded to the General Fund Budget in 50310 (Internal Service Reimbursement). The indirect revenue for central administration covers some costs for central services such as General Ledger, Treasury, Chief Financial Officer, Budget, Human Resources, Purchasing, Payroll, Accounts Payable, and the Auditor's Office. Revenue generated by the departmental indirect rate is budgeted as General Fund in the department and is used to

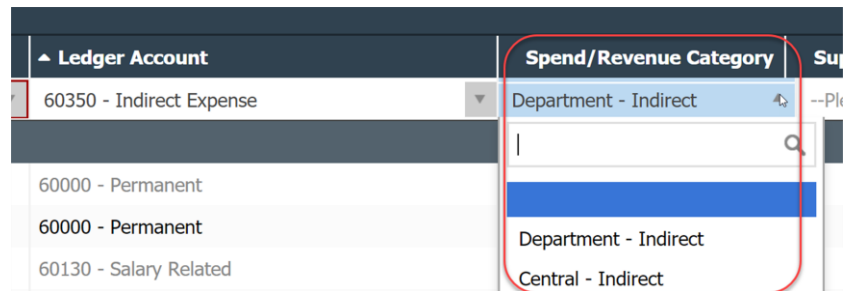
# Appendix A: Ledger Account Definitions

## Expenditures

cover departmental administrative and support functions. When budgeting in 60350 you must select a Questica spend/revenue category to define if the expense is departmental or central.



When budgeting in 60350 (Indirect Expense) select departmental or central in the Spend/Revenue category column. Note that this is NOT a spend category in Workday.



### 60355 Project Overhead

**This ledger account is only used by the Department of County Assets and the Department of Community Services to budget for project overhead.** (These are the only two departments using Workday Projects.) Project Overhead is the fully burdened rate and only applies to projects in Workday where project overhead is configured and that have time charged to them. 60355 Project Overhead will post in the project task when payroll runs based on the overhead percentage configured in Workday. An equivalent amount will post to 69000 Offset, Project Overhead in the worker's home cost center to move support costs from the home cost center to the project.

### 60360 Administrative Hub

**This ledger account is only used to budget for the Administrative Hub in the Department of County Assets.** The Administrative Hub provides human resources, contracting and procurement, financial planning and other administrative services to DCA, as well as Nondepartmental offices and agencies. The cost of administering these services for the internal service providers is recovered through internal service rates.

Questions? Email [dca.budget@multco.us](mailto:dca.budget@multco.us).

# Appendix A: Ledger Account Definitions

## Expenditures

### 60370

#### Telecom

Use this ledger account for **County-supplied** telecommunication services, including desktop telephones, long distance charges, fax services, alarm and elevator circuits, and credit card terminals. Included are costs for County-issued mobile devices (cell phones, smart phones, pagers, air cards, tablets, and iPads) and associated data plans.

**Note:** The Sheriff's Office and District Attorney's Office budget for these costs in ledger account 60200, Communications.

Costs for moves/adds/changes, videoconferencing stations, internet service (purchased outside the County network) and employee reimbursement for personal mobile phone usage are budgeted in 60170 (Professional Services). For questions about this ledger account, email [dca.budget@multco.us](mailto:dca.budget@multco.us).

### 60380

#### Data Processing

Use this ledger account for all data processing or information technology services provided by the County's Information Technology division.

Services include desktop and laptop computers, services, storage and related data center services, network circuits, Help Desk and network security services, Workday support, and both department-specific and enterprise-wide application development.

**Notes on data processing:**

- Budget software purchases or maintenance in 60290 (Software, Licenses & Maintenance).
- Budget telecommunications related services in 60370 (Network/Telecom).

Questions? Email [dca.budget@multco.us](mailto:dca.budget@multco.us).

### 60410

#### Fleet Services

Use this ledger account to budget for the purchase, maintenance, and use of all County vehicles. First-time vehicle users should contact Garret Vanderzanden at ext. 83424 to receive an estimate for budgetary use. Agencies that anticipate the purchase of vehicles should contact Fleet, and budget the purchase here.

### 60430

#### Facilities & Property Management

Use this ledger account for charges to all programs (including all grants that require space allocations) by Facilities Management for routine (base) building costs, including space, utilities, maintenance, lease payments, and debt service. If your program will require more/less/new space, work with Facilities Management to budget total costs. Electronic radios and other small electronic equipment in facilities and vehicles formerly charged to 60420 are budgeted here.



# Appendix A: Ledger Account Definitions

## Expenditures

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### 60432 Enhanced Building Services

For questions about this ledger account, or a detailed list of a department's service request expense history, email [dca.budget@multco.us](mailto:dca.budget@multco.us). Information is also on the Commons [here](#).

Use this ledger account for service reimbursement charges related to enhanced building services, which are ongoing services that go beyond the scope of base services. Examples include security or extra janitorial services.

### 60435 Facilities Service Requests

Use this ledger account for service reimbursement charges for facilities service requests that are performed by Facilities Management or vendors/contractors and fall outside of base services. Examples include work space moves, adds or changes, and short-duration or unforeseen requests.

### 60440 Internal Service Other

Use this ledger account for service reimbursement charges for work done by one department for another department in a different fund. For example, the Sign Shop in the Road Fund makes a sign for the Sheriff's Office.

When budgeting for this ledger account include:

- Explanation of the services provided;
- Cost of the services; and
- The fund being paid.

When using this ledger account:

- **Every** instance of ledger account 60440 **requires** a corresponding instance of 50310 in another fund; and
- **Only** use this ledger account for **interfund** transactions.

Users **MUST** document the partner who is receiving the reimbursement by department and cost object in the description field in Questica.

### 60450 Capital Debt Retirement Fund

Use this ledger account for payments made to the Capital Debt Retirement Fund for principal and interest payments on Certificates of Participation or bonds. *Eric Arellano, CFO, Finance & Risk Management division (ext. 86718) will contact those programs that have obligations to budget here.*

# Appendix A: Ledger Account Definitions

## Expenditures

### 60460

#### Distribution & Records

Use this ledger account for U.S. postage and mail distribution for interoffice mail and U.S. mail. It is also used for Records costs. For questions about this ledger account, email [dca.budget@multco.us](mailto:dca.budget@multco.us). Detail your request if it is different from the cost allocation models for distribution and/or records.

**Note:** Questica allows entry of multiple lines for the same cost object/element. ***Please budget separate lines for distribution and records and identify them in the description column.***

### 60560

#### Cash Transfer

Use this ledger account to budget cash transfers from one fund to a different fund. For budgeting purposes, ***use of this ledger account must explain which fund will be reimbursed in the Questica description field.*** The fund being paid **must** be indicated so appropriate revenue can be included for that fund. Here are two helpful tips to remember:

- **EVERY** instance of ledger account 60560 requires a corresponding instance of 50320 in another fund; and
- **ONLY** use this ledger account for interfund transactions.
- **Do not** use this ledger account for interfund loan transactions

Questica is configured with 6056a to 6056ag6056ag, each of which represent a cash transfer to a specific fund. For example, 6056a is used to budget a cash transfer to the General Fund. If you have questions about which cash transfer number you should use, please contact your Budget Analyst.

When using this ledger account, document the other side of the transaction (department and cost object) in the description field in Questica.

### 60565

#### Internal Loan Remittances

Use this ledger account to record initial Board approved internal loans between funds, for the fund providing the loan at loan origination.

This ledger account is also used when making all **principal** payments from the fund that received the loan and is now repaying. Use 60500 **Interest** expense, if applicable.

This ledger account is used to budget loans from one fund to a different fund. For budgeting purposes, ***use of this ledger account must explain which fund will be recipient of the loan in the Questica description field.*** The fund being paid **must** be indicated so appropriate revenue can be included for that fund. Here are two helpful tips to remember:

## Appendix A: Ledger Account Definitions

### Expenditures

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- **Every** instance of ledger account 60565 requires a corresponding instance of 50325 in another fund, and
- **Only** use this ledger account for interfund loans.

When using this ledger account, document the other side of the transaction (department and cost object) in the description field in Questica.

Additional entries are required for accounting purposes.

# Appendix A: Ledger account Definitions

## Revenues

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### Revenues

The following revenue codes distinguish between *program* and/or *restricted* revenues and *general* or *unrestricted* revenues to comply with Governmental Accounting Standards. Further distinctions include operating and capital grants, fees and charges for services, and particular types of taxes. Document all revenues in the 'Explanation of Revenues' section of program offers (page 33). The exceptions to this rule are Internal Service Reimbursements (50307 thru 50321) and Miscellaneous Revenue (50360) where receipts would not total more than \$2,500 in any single cost object.

Include the following in documentation of revenue estimates:

- The origin of the revenue.
- From whom or where is the revenue received.
- Calculation used to develop the estimate.
- If the revenue is a fee or charge for service, does the County have authority to increase the rate?
- The term of the revenues. (e.g. If the revenue is a grant or contribution when will it expire?)

*For questions about coding revenues to the correct ledger accounts, or if you have a new revenue source, please contact General Ledger at [GLHelp@multco.us](mailto:GLHelp@multco.us). For all other questions about revenues, contact Jeff Renfro in the Budget Office at ext. 89788.*

**Note:** In the ledger account definitions found on the following pages, the word intergovernmental is abbreviated IG.

### Restricted or Program Revenues: Grants & Contributions

Grants are contributions or gifts of cash or other assets from another entity. A grant may be received either directly from the granting government or indirectly as a pass-through from another government.

- Capital grants are restricted by the grantor for the acquisition or construction of capital assets.
- Operating grants are contributions to be used or expended for a specific purpose, activity, or facility.

## Appendix A: Ledger account Definitions

### Revenues

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#### **50113**

Government  
Shared,  
Restricted

Use this ledger account for revenues shared with other governments – such as ODOT revenue shared by Roads and Bridges. The shared revenues recorded in this account are restricted, program shared revenues. Unrestricted shared revenues should use ledger account 50112.

#### **50117**

Payments in  
Lieu of Taxes,  
Restricted

Use this ledger account for revenues that the County receives in lieu of local taxes. These revenues are typically restricted in use. For example, revenues received from the Federal government under the Oregon & California (O&C) Railroad Grant Lands.

#### **50170**

IG, Direct  
Federal

Use this ledger account for funds received directly from the Federal government, where use is restricted to provision of services specifically defined by a formal agreement with a Federal agency. If the agreement includes provisions for both operations and capital acquisition, all revenue is considered operations revenue under 50170.

#### **50180**

IG, Direct  
State

Use this ledger account for funds received directly from the State of Oregon that do not include any funds the State passes to the County from another source. Their use is restricted to the provision of services that are specifically defined in a formal agreement with the State. If the agreement includes provisions for both operations and capital acquisition, all revenue is considered operations revenue under 50180.

#### **50190**

IG Fed thru  
State

Use this ledger account for Federal funds passed through the State. They are restricted to services outlined in the State agreement, which in turn must meet Federal requirements. As with all operations revenues, if the agreement includes provisions for both operations and capital acquisitions, the entire agreement is treated as operational revenue.

#### **50195**

IG, Fed thru  
Other

These are Federal funds received from a local source. This includes local governments such as City of Portland, Washington County and others. They are restricted to services outlined in the agreement with the local agency, which in turn must satisfy Federal use requirements. As with all operations revenues, if the agreement includes provisions for both operation and capital acquisition, the entire agreement is considered operations revenue.

## Appendix A: Ledger account Definitions

### Revenues

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#### **50200**

IG, Direct Other

These are restricted use funds received from a local government that do not include pass through funding from another source, for example the Federal government. Use is restricted to services as outlined by the governing agreement with the local agency. If the agreement includes a provision for both operations and capital acquisition, all revenue is considered operations revenue.

The Library Operating Fund (1510) records revenues from the Library District to this account.

#### **50210**

Non-govt.  
Grants,  
Operations

Use this ledger account for restricted use funds received from a nongovernmental source such as a private foundation or a nonprofit agency. The funds must not include Federal funds the organization is passing through to the County. Use is restricted to services outlined in the governing agreement. If the agreement includes a provision for both operations and capital acquisition, all revenue is considered operations revenue.

#### **50215**

Non-govt  
Grants, Capital

Use this account for funds received for capital acquisition from non-governmental sources. If the agreement includes a provision for both operations and capital acquisition, all revenue is considered operations revenue.

#### **50300**

Donations,  
Restricted,  
Operating

Use this ledger account for donations where use is restricted to the provision of a stipulated service. Revenues recorded here are classified as operating grants by program/function in the financial statements.

#### **50301**

Donations,  
Restricted,  
Capital

Use this ledger account for restricted use donations to be used for capital purchase or acquisition.

# Appendix A: Ledger account Definitions

## Revenues

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### Restricted or Program Revenues: Fees & Charges for Services

*For questions about whether or not grant awards are subject to Single Audit rules, contact General Ledger at [glhelp@multco.us](mailto:glhelp@multco.us).*

Fees and charges for services are charges for current services.

There are some Federal grant and contribution revenues that are considered to be fees or charges for services and should be coded as such. These grant revenues do not fall under the Federal definition (2 CFR, Chapters I and II, Part 200, et al) (see [omni-circular](#)). For example, most Medicaid funds paid by the Federal government to the states are Federal financial assistance payments and are covered under the Single Audit Act. Medicaid arrangements between the State and providers, however, are contracts for services, and thus they are not considered to be Federal financial assistance subject to the Single Audit Act. Multnomah County both receives Medicaid revenue that is subject to the Single Audit Act (in Aging Services, for example), and serves as a vendor for providing Medicaid-funded services (in the Health department, for example). *The former should be recorded under operating grants ledger accounts, and the latter should be recorded under fees for services ledger accounts.*

### 50115 Lottery Revenues

Use this ledger account for lottery revenues. These revenues are restricted program revenues from Video Lottery received from the State of Oregon. The revenues are restricted to furthering economic development per House Bill 3188.

### 50220 Licenses & Fees

Use this ledger account for charges imposed by county ordinance for specific licenses and fees. Examples of licenses include cat, dog, food handler, marriage, restaurant, and swimming pool licenses. Examples of fees include alarm permit, cable franchise, recording, and library fees.

### 50221 Photocopy Charges

Use of this ledger account is limited to those County programs that track revenues from copy machines used by the public. The Library and the County Attorney's Office normally use this ledger account.

### 50222 Printer Charges

**This ledger account is normally used only by the Library.** It is used to track revenue from printers used by the public.

### 50230 Permits

Use this ledger account to budget revenues earned from permits. Such permit charges include permits granted for bridge use, concealed weapons, land use planning, and rights of way.

## Appendix A: Ledger account Definitions

### Revenues

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#### 50235

Charges for Services

Use this ledger account for charges for services that are not set by County ordinance, that are not charged to other governments, and that are not sales of goods. Examples of such charges are Facilities services fees, client fees, District Attorney discovery fees, jury duty payment to the employee that is turned over to the County, medical records fees, and/or third party payments for Health department services.

#### 50236

Charges for Services, IG

Use this ledger account for charges for services to local governments. Examples of revenues to budget under this ledger account include OMAP (Oregon Medical Assistance Plan [Medicaid/Title XIX]) charges to local governments.

**Note:** Medicaid payments to Multnomah County for providing patient care services to Medicaid-eligible individuals are not considered Federal awards expended under the Federal definition (2 CFR, Chapters I and II, Part 200, et al) (see [omni-circular](#)). Hence Medicaid payments are recorded in this revenue account for a better audit trail and to segregate this revenue from revenue reported for Single Audit purposes.

#### 50240

Property and Space Rentals

Use this ledger account for revenue from rental of County property (buildings, offices, rooms, parking, and DCJ transitional housing).

#### 50241

Motor Pool Parking

**This ledger account is normally used only by Fleet.** Use this ledger account for revenue from employees (charged through payroll) for parking in Motor Pool lots.

#### 50250

Sales to the Public

Use this ledger account to record revenues from selling goods to persons (as opposed to County clients or other governments). Examples of revenues to record here include Library sales, Assessment and Taxation information sales and copy fees, survey charges, and sales of surplus property, including vehicle auction revenues.

**Note:** Sales of capital items should be budgeted for in 50340 (Asset Sale Proceeds).



# Appendix A: Ledger account Definitions

## Revenues

**50260**  
Election  
Reimburse-  
ment

**This ledger account is normally used only by the Elections Division.** Use this ledger account for recovery of elections costs from State and local governmental bodies.

**50280**  
Fines &  
Forfeitures

Use this ledger account to record revenue from the courts, criminal forfeitures, informal restitution, and animal control penalties.

**50290**  
Dividends &  
Rebates

Use this ledger account to record revenues from insurance rebates, fuels tax refunds, and other refunds and rebates.

**50291**  
Retiree Health  
Premium

**This ledger account is normally used only by Risk Management.** Use this ledger account to record Retiree Health Benefits premiums.

**50310**  
Internal Service  
Reimbursements

Use this ledger account to record revenues received from service reimbursements, including indirect revenue generated by the Central and Departmental Indirect rate. Select a Questica spend/revenue category to define the source.



When budgeting in 50310 (Internal Service Reimbursements) select departmental, central, or internal service in the Spend/Revenue category column. Note that this is NOT a revenue category in Workday.

▲ Ledger Account	Spend/Revenue Category	Supplier
60350 - Indirect Expense	Department - Indirect	--Please se
60000 - Permanent		
60000 - Permanent		
60130 - Salary Related		
60140 - Insurance Benefits		

# Appendix A: Ledger account Definitions

## Revenues

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### 50307-50309

These ledger accounts are only used by the Department of County Assets for service reimbursements to the Facilities Management Fund for:

- 50307 – Facilities Service Requests – Personnel
- 50308 – Enhanced Building Services
- 50309 – Facilities Service Requests – Materials & Services



These new ledger accounts capture revenues related to expenses for Enhanced Building Services (60432) and Facilities Service Requests (60435).

### 50311-50319, 50321-50322

**These ledger accounts are normally used only by Risk Management.** Use these ledger accounts for service reimbursements to the Risk Fund for various insurance coverage. For questions or definitions, contact staff in the Budget Office or in General Ledger.

50322 supports the cost of the County Attorney Office via the Risk Fund. Only the County Attorney Office should use this ledger account to budget revenue support. The funding is a component of the Liability rate from Insurance Benefits (60140).

### 50340 Asset Sale Proceeds

Use this ledger account to record revenues from the sale of capital items, such as buildings, equipment, or vehicles. This should also be used to record the trade-in value associated with capital items that are used to offset the purchase price of a new capital item.

**Note:** The sale or trade-in of non-capital items should be recorded in 50250 (Sales to the Public). In addition, all uses of 50340 transactions require capital assets action. Please consult with GL for further information.

# Appendix A: Ledger account Definitions

## Revenues

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### Unrestricted or General Revenues: Taxes

Unrestricted or general revenues include taxes—property taxes levied for general purposes, business income taxes, selective excise and use taxes, and payments in lieu of taxes—as well as miscellaneous revenues, interest and investment earnings, and State-shared governmental revenues.

Grants and contributions that do not qualify as program revenues are considered to be unrestricted and are reported as general revenues.

For the most part, unrestricted or general revenues are budgeted at the countywide level by the Budget Office. *For questions about budgeting in the following ledger accounts, contact Jeff Renfro in the Budget Office at ext. 89788.*

### 50100 Property Taxes, Current Year Levy

Use this ledger account for property tax revenue collected from the current year's tax levy. Taxes are levied on an assessed valuation of real and/or personal property. The County's property tax calendar is from July 1st through June 30th and revenue is recorded in the year the taxes are levied. Property tax bills are due November 15th for the same year.

### 50101 Property Taxes, Prior Year Levies

Use this ledger account for property taxes collected from the previous years' tax levies and recorded as revenues in the current year.

### 50102 Property Taxes: Penalties

Use this ledger account for those revenues derived from failure to pay or file a personal property, industrial, or utility tax return on time, as opposed to actual property tax receipts above.

**Note:** Separate accounts are used for penalties and interest.

### 50103 Property Taxes: Interest

Use this ledger account for property tax interest assessed on property taxes after their due date. Interest is charged on delinquent property taxes from their due date to the date of actual payment.

**Note:** Separate accounts are used for penalties and interest.

### 50110 Tax Title

Use this ledger account for revenues generated from the sale of properties foreclosed for non-payment of property taxes. There are two examples: 1) properties that have been sold on contracts by the County and payments are received monthly; and 2) properties that have been

## Appendix A: Ledger account Definitions

### Revenues

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**50112**  
Government  
Shared,  
Unrestricted

sold by the County and payment received in full. Proceeds the County receives from foreclosed property sales are unrestricted.

Use this ledger account for general revenues (shared and unrestricted) from other governments. Examples include shared revenues from the State of Oregon for cigarette taxes, Western Oregon Forest Land and Severance (WOST) timber taxes, amusement taxes, and local liquor taxes from the Oregon Liquor Control Commission. Ad valorem tax revenue is also recorded to this account.

**50116**  
Payments in  
Lieu of Taxes,  
Unrestricted

Use this ledger account for revenues the County receives in lieu of taxes. These revenues are unrestricted, and include US Forest Service reserve payments and Federal Bureau of Land Management payments in lieu of taxes. The County also has agreement in place with corporations for payments in lieu of tax. This would include payments received from the Strategic Investment Program (SIP).

Use ledger account 50117 for restricted in lieu of tax payments, such as those received for the O&C Lands grant.

**50120**  
Transient  
Lodging Tax

Use this ledger account for revenue generated by a tax imposed on the transient rental of lodging / hotels in Multnomah County. The City of Portland collects all taxes within the City and transfers them to the County monthly. All other hotels in Multnomah County pay directly to the County on a quarterly basis.

**50130**  
Motor Vehicle  
Rental Tax

Use this ledger account for revenues generated by a tax on the rental of motor vehicles from commercial establishments doing business in Multnomah County.

**50140**  
County Gas Tax

Use this ledger account for revenue generated from the consumption/sale of gasoline within Multnomah County. It is received monthly from the Oregon Department of Transportation.

**50150**  
County Marine  
Fuel Tax

Use this ledger account for revenue generated from the consumption of marine fuel within Multnomah County. It is received monthly from the Oregon Department of Transportation.

# Appendix A: Ledger account Definitions

## Revenues

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### 50160

Business Income  
Taxes

Use this ledger account to record revenue generated by a tax imposed on all business income within the City of Portland and Multnomah County. The tax is based on net income (gross income less certain deductions permitted by law). All businesses with gross income of \$50,000 and over must file. It is collected by the City of Portland and paid to the County.

### Other Revenues

The following are revenue ledger accounts that are used in limited situations for particular purposes. Please contact your budget analyst if you have questions about using these ledger accounts.

### 50000

Beginning  
Working Capital  
(BWC)

Beginning Working Capital (BWC) represents the difference between revenues over expenses from prior fiscal years. The account is in countywide cost centers in most funds, except where the resources are considered Restricted or Committed.

**Note:** Adding BWC to the budget after budget adoption is done via a supplemental budget. To avoid this time-consuming and expensive process, estimate fund ending balances as accurately as you can and include it as revenue in your program offers.

The actual amount for BWC is allocated in a journal by General Ledger and posted after the fiscal year is closed and all accounts and amounts are certain. No one should post journal entries to this ledger account directly. To use BWC, use other ledger accounts using your BWC MOCS.

### 50270

Interest Revenue

Use this ledger account for interest earned on fund balances. See [multco.us/finance/investments](http://multco.us/finance/investments) for a discussion of the County's investment policy along with an estimate of the rate to use for budgeting purposes.

Please contact Jeff De Costa, ext. 87471, for any questions related to the forecast (or the County's investment portfolio in general).

### 50302

Donations,  
Unrestricted,  
Operating

Use this ledger account for donation revenues that do not qualify as program or capital revenues and are unrestricted in their use. They would not be capital in nature (i.e., land or buildings), nor restricted for a specific program.

# Appendix A: Ledger account Definitions

## Revenues

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### 50320

#### Cash Transfer Revenue

Use this ledger account to record scheduled cash transfers between funds.

For budgeting purposes, **explain use of this ledger account, including which fund will be reimbursed**, in the Questica description field. The paying fund must be indicated so that the appropriate expense can be included for that fund. Remember the following when using this ledger account:

- **Every** instance of ledger account 50320 **requires** a corresponding instance of 60560 in another fund; and
- **Only** use this ledger account for interfund transactions. Do not budget 50320 and its corresponding 60560 in the same fund.
- **Do not** use this ledger account for interfund loan transactions

Users **MUST** document the other side of the transaction (department and cost object) in the Questica description field.

*Contact Jeff Renfro at ext. 89788 with questions about budgeting cash transfers between funds.*

### 50325

#### Internal Loan Proceeds

Use this ledger account to record initial Board approved internal loans between two funds, for the fund receiving the loan at loan origination.

This ledger account is also used when recording all principal payments in the fund that loaned the money and is now receiving payments. Use 50270 for **Interest** revenue, if applicable.

This ledger account is used to budget loans from one fund to a different fund. For budgeting purposes, **use of this ledger account must explain which fund will be the recipient of the loan in the Questica description field**. The fund being paid **must** be indicated so appropriate revenue can be included for that fund. Here are two helpful tips to remember:

- **Every** instance of ledger account 60565 requires a corresponding instance of ledger account 50325 in another fund, and
- **Only** use this ledger account for interfund loans.

Users **MUST** document the other side of the transaction (department and cost object) in the Questica description field.

# Appendix A: Ledger account Definitions

## Revenues

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### 50330 Financing Proceeds

Additional entries are required for accounting purposes.

Use this ledger account to record proceeds from the issuance of debt, such as bond proceeds. Always budget the full amount of the debt issue.

### 50360 Miscellaneous

Use this ledger account for miscellaneous revenues.

For any reimbursement or refund of an expenditure, the protocol depends on the fiscal year of the initial expenditure:

- If the refund is received in the fiscal year the expenditure was made, it should be credited back to the expenditure ledger account originally used.
- If the refund is received in the fiscal year following when the expenditure was made, it should be credited to miscellaneous revenue.

Examples include reimbursements from employees and volunteers for things like personal travel, photocopies, and phone calls, petty cash, cash register, or deposit overages and shortages. All other revenues should be budgeted for in a more specific revenue ledger account.

### 50370 Departmental Indirect Revenue (Retired)

**RETIRED:** Use this ledger account for revenue generated by the departmental portion of the indirect cost plan has been retired. This revenue may be used for departmental administrative costs not recovered directly from grants and awards.



This ledger account has been retired. Internal Service Reimbursements (50310) is now used for both Central and Departmental Indirect. Indirect revenue will be automatically calculated based on the Central and Departmental Indirect cost allocation and applied when payroll processes as part of Award Cost Processing.

Appendix B

# Performance Measures



## Appendix B: Performance Measures

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### Introduction to Performance Measurement

Not unlike budgeting, performance measurement is an art unto itself. Performance measurement helps managers and decision makers understand the extent to which a program is effective in producing its intended outcomes and desired results. Performance measurement involves developing meaningful and objective indicators systematically monitored to assess progress made in achieving predetermined goals. The process requires ongoing data collection to determine if a program is implementing activities and achieving objectives. It typically measures resources, activities performed, and results over time. The data are used to determine whether programs are meeting their goals.

Why should the County measure performance?

- Performance measures show progress toward the program's goals and objectives.
- Performance measures help decision makers refine strategies and improve results.
- Performance measures connect program offers with County goals and objectives.
- Performance measures help build community support for County programs.
- Performance measures help managers deliver expected results. *What gets measured gets managed!*

Sound performance measures are a critical component of the budget process. Departments provide performance indicators as a part of their program offers. The Board uses the information to aid in evaluating effectiveness of County programs. The Chair's budget decisions are based on how well the program contributes to the County's long-term strategies, and what these programs promise to deliver. Performance measures help the Chair and Board understand and evaluate what the County is buying. In this way, performance measures are a way to explain your program logic to the Board and demonstrate your success. A properly developed set of performance measures should be:

**Meaningful:** Measure the right things with the right metric. The measures should show progress toward the County's goals and objectives in a way that is valid. It is important that the collected data accurately measures program activities and outcomes.

**Consistent:** The data used to generate the measurement must be consistently accurate and reliable.

### Developing Performance Measures

**Clear:** Think about whether the measure can be understood by people who are interested in the program. A good test is whether you could explain the measure to an average person who is interested in your services.

**Avoid Perverse Incentives:** Could the measure lead to efforts to reduce quality or outcomes in order to make the numbers look good?

Developing meaningful performance measures depends on understanding your program's priorities. It is important to measure what matters, not simply what is convenient. This means thinking about what features of your program are important, and lead directly to your desired outcome.

Effective, meaningful performance measures report what the program is trying to accomplish and links the activities being performed to outputs and outcomes. In selecting performance measures, consider the following questions:

- What is the purpose and goal of the program? How does the program support the department's mission?
- Who are the customers or beneficiaries (internal and external) of your program?
- What national performance standards or benchmarks exist for this type of program, if any?
- What inputs and outputs are most important to achieving the desired outcomes?
- How can you measure efficiency and productivity?
- How can you explain numerically what the program accomplishes to an average person who is interested in your services?

Here are some considerations for you as you develop and choose appropriate performance measures for your program offer:

**Who should be involved?** The appropriate program managers and staff, budget and finance staff, and research and evaluation staff from the department should all be at the table to review and discuss the Program Offer's characteristics and how to measure performance.

**What types of performance measures should be used?** Identify what services will be delivered, who the primary customers/clients are, and list the program inputs, outputs, outcomes, efficiency, and quality measures.

## Appendix B: Performance Measures

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### Performance Measurement Challenges

**What inputs does the program need to function?** List the program inputs such as funding, FTE, materials (PCs, fleet vehicles, buildings); they are the resources needed to accomplish the program's goals.

**What are the program's activities?** Review the program offer description and understand the specific service the program delivers. Think about how the program works, how the service is delivered, and briefly list the activities that lead to a product or service being delivered.

**What are the program outputs?** Identify program outputs and list what was or will be accomplished (e.g. PCs repaired, fleet vehicles maintained, cases managed, people served).

**What are the program's results or outcomes?** Identify the various outcomes (i.e. results) of the program: both the outcomes expected immediately after the service is delivered (i.e. short-term), and the intermediate and the long-term outcomes expected for the clients/customers who received service. Consider benchmarks or industry standards, if available, when considering measurement options. Outcomes should be related to the primary function of the program.

**How efficient is the program in achieving its results?** From the inputs, outputs, and outcomes consider efficiency indicators: How much does it cost in staff or dollars to achieve one unit of output? How long does it take (hours or days) to get an output or outcome? Are there any efficiency mandates that need to be addressed?

There are challenges in capturing and conveying information on performance measures. Sometimes direct measurement is difficult or costly. Often, however, measurement difficulties are due to unclear program outcomes. Clarifying the program results will go a long way towards developing meaningful measures. Below are several common reactions to using performance measures.

**You can't measure what I do.** Areas thought to be immeasurable, such as prevention, education, and even international relations, have been shown to be measurable using an innovative approach. In some cases, the outcome of a program may not be realized for many years—a problem that can be addressed by identifying meaningful output-oriented milestones that will lead to achieving the long-term outcome goal.

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**The measures aren't fair because I don't have total control over the outcome or the impact.** It is rare for a program to have total control over the outcome. However, you still need to know if your inputs and outputs are having an effect on outcomes. At the same time, if a program cannot demonstrate any impact on the desired result, then why should it be funded?

Often programs from various departments all contribute to achieving the same goal. The contribution of any one program may be relatively small or large. One approach to this situation is to create program specific performance goals that relate to broader, yet measureable, outcomes that are shared by a collection of programs.

**It will invite unfair comparisons.** Comparisons between programs happen all the time as part of the budget process, whether programs invite it or not. Articulating meaningful performance measures will ensure your program is judged using fair and appropriate measures. Program information is not limited to performance results: clearly articulating the program's target audience and services can limit apples-to-oranges comparisons. Consider working with other programs of similar design to use the same measures.

**Performance data will be used against the program.** Performance data allow program managers and county leadership to monitor whether a program is effectively contributing to the County's overall goals and objectives. This is vital for both transparency and accountability. The 'Performance Measure Description' section gives program managers the opportunity to outline specific circumstances that may have affected program outcomes, and describe program changes made as a result.

Demonstrating transparency and accountability, even when the news is not so good, can inspire trust, give the program performance data credibility, and show that departments are committed to continuous improvement of their programs.

**We don't have the data or we can't get the data.** Considering the investment the County has made in information technology, there may be untapped data sources. Collecting it can be as simple as a desktop spreadsheet using information collected from a hard-copy log. What is important is that critical indicators of success are identified and measured consistently and conscientiously.

**We don't have the staff resources to collect the data.** While this may seem like the case in a given moment, dedicating a small percentage of a

## Appendix B: Performance Measures

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program's staff time to collecting data on thoughtful measures and using the data to manage for results will generally save more time than would be spent correcting problems down the road.

**We don't know how to measure prevention.** Programs with a prevention focus can be difficult to measure for a variety of reasons. Most importantly, measuring prevention requires consideration of what would happen in the absence of the program. Also, it is often difficult to isolate the impact of the individual program on behavior that may be affected by multiple other factors. If performance measures reflect a continuum from lower-level outputs to higher-level outcome measures related to the overall goal, it is important for prevention programs to choose measures that are far enough along the continuum that they tie to the department's overall priorities as well as to the program's activity. This will help ensure that the measures are both meaningful and genuinely affected by the program.

For example, a children's vaccination program might measure the number of vaccinations given compared to the number of eligible children in the County (output) or the overall rates of a specific disease in the County over a relevant time period.

**There are programs where failure is not an option.** For programs where failure to prevent a negative outcome would be catastrophic, such as programs to prevent terrorism or a pandemic disease outbreak, traditional outcome measurement might lead to an all-or-nothing goal. As long as the negative outcome is prevented, the program might be considered successful, regardless of the costs incurred in prevention or any close calls experienced. In these cases, proxy measures can be used to determine how well the deterrence process is functioning. These proxy measures should be closely tied to the outcome, and the program should be able to demonstrate how the proxies tie to the eventual outcome. Because of the risk, multiple proxy measures should be used. Failure in any one of the safeguards would be indicative of the risk of an overall failure.

# Appendix C Style Guide

# Appendix C: Style Guide

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## Style Guide

### Multnomah County Specific Guidelines

Departments are responsible for writing a number of important narratives in the budget, including program offers, department narratives, and division narratives. In order to maintain consistency throughout the budget document, please use the following style guide when preparing your budget narratives.

Guidelines for budget drafting documents:

#### **What to capitalize:**

- 'Multnomah County' and 'County' (when referencing Multnomah County)
- 'State of Oregon' and 'State'
- Federal (e.g. Federal and State funding sources)
- Funds (e.g. General Fund, Video Lottery Fund)
- Division Names (e.g. Budget Office, Business Services)

#### **What not to capitalize:**

- Position titles (e.g. 'budget analyst' or 'parole officer')
- 'budget'
- 'program offer'
- 'countywide'
- 'department'

#### **Number format**

- For fiscal years: FY 20XX
- For FTE: X.XX - two digits after the decimal

#### **Compound words**

- Countywide, not county wide
- Healthcare, not health care
- One-time-only, not one time only
- Out of Target, not out-of-target

#### **Other tips:**

- Avoid we/our – instead replace with your Department name (e.g. "DCHS is introducing a new program," not "We are introducing a new program").
- Make use of the oxford comma.
- Single spaces between sentences.

## Appendix C: Style Guide

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### General Style Guidelines

- When writing a program offer title, use Program Name (Program Number), e.g. “Budget Office (72001)”.

The following general guidelines are excerpts from a style guide provided by Emily Johnston of Editwest, providing general instructions for style, punctuation, and grammar.

#### **Things to avoid**

- Avoid unnecessary wordiness or repetition. Be specific but brief. It doesn’t sound more impressive to use more words: for example, that the administration of a division “oversees, provides guidance to, administers, and manages the division.” These verbs all mean approximately the same thing, so choose one of them.
- Avoid jargon. While specialists understand the difference between emergent literacy behaviors and reading, the former phrase is ungainly and unnecessary. Generally, a simple overview is best: the program helps children learn to read. If a program is devoted solely to pre-reading skills, one can say so, of course, but it’s best to do so with detail rather than jargon: for example, the program focuses on encouraging the skills that lead to reading.
- Avoid overly general phrases. For example, “promote positive change.” Instead, be specific; e.g. the program offers anger management classes to offenders, or encourages children to stay in school.
- Avoid hyperbole. The County’s economic troubles may have many dramatic results, but highly dramatic language is out of place in the budget. Details and facts can speak quite persuasively about the condition of the community, and are best left unembellished.

#### **Grammar and Punctuation**

All of the basic rules of grammar and punctuation are designed to make life easier for the reader. If a sentence is properly punctuated, the reader can understand what parts of it are attached to what other parts, and the whole is absorbed fairly smoothly. Punctuation can be likened to road signs; if you want to stay on Route 36 and you come to a junction of five roads, then if one has an arrow, you take it almost without thinking, but if it’s not there, you are forced to stop and examine the roads to see which one is likeliest to be correct. It’s this kind of confusion, however momentary, that disrupts the flow of language and obscures meaning.

Punctuation also attempts to replicate the sound of spoken language, with its almost unnoticed pauses and emphases. Often, if you hear a sentence in your



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head, and place commas where you hear small pauses, like these ones, you'll be on the right track. Semicolons are a bit more subtle. They often link two thoughts that could be wholly separate sentences, but that are intimately connected; oftentimes the section after the semicolon helps to explain the one before.

### **Parallel Structure**

When creating a list (whether bulleted or in a regular sentence), it's important for the sake of clarity and ease of reading that all parts of it have the same form. Thus, the division will work to:

- improve access to healthcare,
- provide health classes,
- turn bad guys into decent guys, and
- save the world.

This is clear, if ambitious; all the verbs have the same form.

But this is less so: The division

- improves access to healthcare;
- to provide health classes
- turning bad guys into good guys,
- is saving the world.

Check to see that each list item logically flows from the beginning of the sentence (that's the portion that begins "The division"). You may use semicolons or commas or even periods to set off list items, but you don't have to. If you do, though, you must be consistent. In the first example above, the use of commas shows clearly that this is a sentence that could appear on the page without bullets; that's why there's an "and" after "guys."

You could also have a bulleted list in which each bullet is a full sentence; again, the only rule is that there must be logic and consistency. Generally speaking, you should only use semicolons in a list when there are commas within the items of the list—again, this is a matter of emphasizing what goes with what.

"The division will improve access to healthcare, including dental care; provide health classes for children, families, and seniors; turn bad guys into decent guys; and save the world."

In that sentence, the commas emphasize that "including dental care" goes with improving access to healthcare, and "families, and seniors" go with the children. If there were only commas in this list, no semicolons, the reader

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would have to make more of an effort to distinguish the shape of the list and the meaning therein. The semicolons say helpfully here's another list item and point you back to the main road after your small detour.

### **Dangling and Misplaced Modifiers**

For the sake of clarity, it's important to order your sentences in a way that makes clear who is doing what. "Eating the entrails of a small deer, the campers saw the lion, and ran." Well, perhaps the campers did eat a small deer, but it's unlikely. "Working with offenders to improve their job-hunting skills, the law requires that these programs be evidence-based." This sentence is even messier, because nothing acts as an anchor for working with offenders to improve their job-hunting skills (that's why this modifier would be said to be dangling); the law is clearly not what the clause modifies, but the phrase these programs seems too far away. Reworking the sentence just a little bit fixes this: "Working with offenders to improve their job-hunting skills, the staff uses evidence-based techniques that satisfy Federal law."

## Appendix D

# Questica Reports and Key Workday Reports

## Appendix D: Questica and Key Workday Reports

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### Reports in Questica

Questica reports allow users to view budget information, either in aggregate or from an individual budget request form.

To access reports, click on the 'Analytics' icon in the Questica left hand menu bar and then:

1. Select the desired report and click 'Run Report.' This will open a new screen or browser tab with parameters to select (use the small grey arrow on the left-hand side of the screen if parameter selection options do not display).
2. Adjust the parameters if desired.
3. At the bottom of the parameters menu, click 'Run Report.'
  - The parameter tab may be collapsed when you open the report. Click the arrow in the middle of the left hand side of your screen to expand the parameter tab.

**Note:** Every request form in Questica is assigned to a specific stage. To ensure reports correctly display data, please verify that the report parameters include the stage that the request form is currently in.

### Aggregate Reports

The following list includes some of the most frequently used reports in Questica. For a full list of reports visit the Analytics Center in Questica.

Questica has a number of reports you can use to view information from multiple Questica request forms (program offers, budget adjustments, budget amendments, and budget modifications):

### Contract Services Report

Summary list of a department's contracted services. Organized by program offer, it provides information on the total budget, cost object, ledger account, fund, vendor, and description fields for all contracted service line item expenditures, i.e. ledger account 60150, 60155, 60160, and 60170 (see page 48 for details).

### Exp/Rev Detail for Excel

Provides line item detail of expenditures and revenues by department and provides summary FTE amounts. This report can be run to display the budget by phase, e.g. Adopted, or can be run by any combination of request form document type and stage using the Logic Override parameter.

This report gives the line item detail of all position allocations and their associated expenditures by ledger account. The report does not include manual position adjustments as those are not related directly to a position by Questica. This report can be run to display the budget by phase, e.g.

## Appendix D: Questica and Key Workday Reports

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Position  
Allocations for  
Excel

Adopted, or can be run by any combination of request form document type and stage using the Logic Override parameter.

Position List

Information on all positions in Questica for your department regardless of whether they have been allocated to a program offer. Shows information on employee allocations, position costs, FTE, JCN, position number, and allocations if applicable (see page **Error! Bookmark not defined.** for details).

Exp/Rev/Positio  
n Detail for  
Excel

This report is a combination of the Exp/Rev Detail for Excel and the Position Allocations for Excel reports and provides a very high level of line item detail for a department's budget. Can be run for a particular budget phase or for any combination of request form type and stage using the Logic Override parameter.

Performance  
Measures by  
Program Offer

A list of all performance measures in a department's budget organized by program offer (see page 35 for details).

Position  
Over/Under  
Allocation

Report to show which positions are not allocated at 100%, as all positions in the budget are required to be allocated at 100%. Use this report to verify positions are correctly budgeted (see page 58).

Program Offer  
Report –  
Multiple Offers

A report to run multiple 'Program Offer Report Contextual' reports (see next page for more on 'Program Offer Report Contextual' reports) at the same time. This report can be exported to PDF and Word.

Fund Totals by  
Ledger Account  
Grid

This report displays the revenue and expenses in a matrix format by 5-digit fund and ledger account. It can be helpful when balancing by fund.

Summary of  
Program Offers

A report that provides a summary of multiple program offers in a table format. This report provides a list of program offers in selected stage(s) and the budgeted expenses and FTE broken out by General Fund/Other Funds.

## Appendix D: Questica and Key Workday Reports

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### Individual Request Form Reports

To see data for a specific request form (e.g. program offer, adjustment, amendment, or budget modification), use one of the following reports. These reports can be accessed from the reporting page or from the menu bar in the request form itself.

#### BudMod APR

Produces the APR request form (populated by departments) that is required for all budget modification requests.

#### BudMod Exp/Rev/FTE

Summary information on the revenue, expenditure, and position changes for the budget modification.

#### Budget Adjustment Detail Report – Contextual

Provides a description of changes made by the adjustment, program numbers of program offers impacted, and revenue and expenditure increases or decreases by cost object and ledger account (see page 79 for more details).

#### Amendment Detail Report

Provides a description of changes made by the amendment, program numbers of program offers impacted, and revenue and expenditure increases or decreases by cost object and ledger account (see page 89 for more details).

#### Program Offer Report

Shows the program offer request form as it will be published in the budget book. This report includes all narratives, and a summary of all General Fund revenues and expenditures by ledger account in the General Fund and Other Funds. Export to PDF to ensure all text will display as expected when printed.

### Key Workday Reports

Workday reporting is generally supported by the ERP Finance Support Team; training materials can be found on Workday Finance Ulearn Commons page, <https://commons.multco.us/workday-resources/workday-finance-reports>. The below are key reports to use in understanding your employees' positions and managing your budget, but is not a comprehensive list of all available and useful reports.

#### MCR FIN Reports

This is the report that details all custom finance reports and is a great way to search. There is also an MCR HCM Reports report that helps find relevant HCM reports.

## Appendix D: Questica and Key Workday Reports

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### MCR All Positions for Finance

Provides detailed information about positions, their current employee and wage rates, filled FTE amounts, etc. Can be effective dated to view future positions, e.g. positions created for July 1 of the next fiscal year, or prior positions.

### MCR Budget Plan Detail

This report provides the detailed budget including amendments for up to three years at once. Can be filtered by cost center, groups of cost centers, or ledger accounts.

### MCR Budget vs Actual Kitchen Sink

This report provides budget and finance staff a comprehensive view of their spending to date in relation to the plan with the ability to drill into spending detail at the journal line level. This report is intended to be exported to Excel and pivoted for analysis.

### MCR Budget vs Actual Cost Center Detail

This report gives a view of actuals compared to budget by cost center and related worktags, i.e. grants, projects, miscellaneous other cost structures at the Fund > Cost Object > Ledger level. It is intended to be viewed within Workday as a summary check on spending to date.

### MCR All Workers Costing Allocations

View payroll costing allocations to cost objects other than a worker's home cost center. At the beginning of each budget year costing allocations should be updated for the new grant, MOCS, and projects worktags, this report is useful in that process.