

Number/Technical Validation

Operating Changes (Expense & Revenue):

- Budmod balances in total (revenues match expenses)
- Budmod balances by 4-digit fund (Fund Hierarchy)
- Budmod balances by 5-digit fund
- Cost objects balance (other than General Fund or capital projects)
- Reductions don't create any negative budget balance at the cost object-ledger-supplier level in the total Revised budget
- Supplier and description fields are filled out for any contractual services (GL 60150, 60155, 60160, or 60170)
- Indirect costs are included if a grant is being modified
 - 60350 expense has corresponding 50310 and 60470 (plus departmental expense) lines filled out (see [Internal Service Offset Entries sheet](#) for assistance)
 - Ledger Account Detail category is filled out in 50310 and 60350 lines for departmental and central indirect
 - Central indirect is budgeted at the full rate, even if total indirect is capped.
 - Departmental indirect is budgeted at the correct rate (if indirect is capped, departmental indirect should be reduced instead of central)
 - For grants with an indirect cap, the limit is entered into the description field in the 60350 lines.
- Changes in internal services, indirect, or 60140/60145 have corresponding revenue/expense entries (see [Internal Service Offset Entries sheet](#) for assistance)
- Changes in 60355 Project Overhead have corresponding 69000 Project Overhead Offset
- Confirm that the Department notified DCA of the impact to internal services
- Confirm no placeholder cost objects
- No changes in 50000 (BWC) or Unearned revenue unless it's on a Supplemental Budget
- General Fund budget isn't increasing unless it's a contingency request.
- No salary savings are budgeted
- Confirm that any cash transfer ledger account corresponds to the appropriate fund & has cash transfer revenue 50320.
 - Spend/revenue category is filled out for associated fund.
- Internal budmods:**
 - No changes in 60140, 60145, 60350, or any ISR accounts (because the related entries would change legal appropriations, which requires Board approval)
 - Revenues and expenses aren't changing in total
 - No FTE or JCN changes on any position (even if they net to zero across the budmod)
 - No policy or programmatic changes
- Consent Agenda budmods:**
 - Revenues and expenses aren't increasing, except if it's a service reimbursement or indirect.
 - The purpose is either to reclassify a position or change a position's FTE.

Budget Modification Checklist for Central Budget Office

- No significant policy or operational changes (discuss whether it should be elevated to the regular agenda)
- Identify when reclasses change the bargaining unit (discuss whether it should be elevated to the regular agenda)
- Identify whether positions are vacant or filled

Position Changes:

If there are positions in the budmod:

- Position start date is filled out
- Reductions don't create any negative FTE balances at the cost object-position level
- After the budmod, all positions are still allocated either 100% or 0%

Agenda Placement Request

Technical/Grammatical Checks:

- References to JCN or FTE match budget/budmod
- Position numbers aren't referenced in the budmod
- Division field is filled out
- References to budget amounts are correct
- References to program offer numbers/names are correct
- Acronyms are spelled out the first time used
- No acronyms in title
- Any references to FTE or staffing are about Multnomah County employees. Any descriptions about staff at our providers needs to be clear that it's not a County employee
- No employees or contractors are referenced by name
- If requesting General Fund contingency, it follows the Contingency policy
- Confirm class/comp approval in Workday
 - [View Class/Comp Approvals in Workday](#)

Policy/Narrative Checks:

- Describes changes in programs/services
 - This should also include clearly describing position changes.
- Describes equity lens used in preparing the budmod
- Provides context for the budget change
- Describes anything about the program/change that may interest the Board and/or community
- Addresses policy issues in a straightforward manner
- Describes fiscal impact, including in out years
 - It clearly states one-time vs ongoing funding, and the plan for when limited funding ends.

Budget Modification Checklist for Central Budget Office

- If the budmod is only appropriating funding for a partial year period, that is explained very clearly.
- Describes any changes to General Fund, including indirect
- For grants:
 - Indirect information is included
 - ALN (formerly CFDA) number is included (if relevant)
 - Grant time period is stated
 - Explains if the final grant is different from the NOI
- For budmods with significant policy, program, or operating changes, confirm the Chair's Office has been informed.
- Reclassifications:
 - Mention if a position's bargaining unit changed
 - Identify whether positions are vacant or filled
- Internal Budmods:
 - Clear description to explain need for budmod
 - Accurate description of changes being requested

Submission Checks:

- Requested Meeting Date is filled out
- Presenters information is filled out
- Director's Signature & date
- Central HR signature & date (if required)
- Departmental HR signature & date (if required)
- Received documentation from revenue-producing agency (required for a new revenue source or change of \$100k or greater to an existing revenue source).
- For grants, a copy of the NOI is attached to the budmod in Questica
- Budmod was promoted to Budget Office Review stage by department
- Upon completion of review:
 - Add signature in Questica
 - Promote to Pending Board Approval stage (or Revised & published for internal budmods)
 - Email department that it's ready to be sent to Board Clerk (for formal budmods only)
 - Attach final combined version of APR & Budmod Exp/Rev/FTE report

After Board Approval

- Save approved budmods on the Budget drive (\\nas3\dcm\BUDGET\FY 20xx\BudMods xx)
- Enter cash transfers on Cash Transfer Log, Revised Budget tab
 - G:\BUDGET\FY 20xx\Budget Documents\Adopted\Volume 1\Cash Transfers FY 20xx ADOPTED.xlsx
- Forward cash transfer budmods to Glhelp.multco.us
- Promote request form to "Revised" in Questica

Budget Modification Checklist for Central Budget Office

- Publish request form in Questica (see [Create Cost Object Scenario \(related to Publishing Error\)](#) if there's an error message)
- Enter updated budget information into Workday, OR
 - [Load Budmods via EIB](#)
- Validate that budmod was loaded into Workday accurately by the assigned central budget analyst
- Notify the department of budmod completion
- Update BudMod Tracker