

Budget
Preparation
Manual

FY
2016

Reposted December 15, 2014

Multnomah County
Budget Office

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Introduction

The Budget Manual is a general guide to budget development for Multnomah County. The guidelines and directions in this manual are meant to be comprehensive; however, requests for new information, changes in direction, and changes in deadlines are common in any budget process.

Information will be continually updated on the Budget Office website multco.us/budget and via email communications. If you have any questions regarding this manual, please contact your assigned Budget Analyst (see page 15 for the most current list of Budget Office assignments).

Economic Overview

The U.S. economy continues to see moderate growth with the last several quarters of GDP growth being some of the strongest seen since the end of the recession in 2009. Absent the first quarter weakness due to extreme winter weather, GDP growth would have likely exceeded 3% for 2014. Nationally, calendar year 2014 non-farm payrolls will grow at the fastest rate since 1999, with over 225,000 jobs being added per month.

Locally, the Portland metropolitan area economy continues to experience average to slightly above average growth. Urban areas outside of Portland, such as Bend, Corvallis, Eugene, Medford, and Salem, are also seeing significant growth, helping to improve the statewide economic picture. High levels of unemployment continue to recede, and the Portland area has recovered all the jobs lost during the 'Great' recession. Importantly for County revenues, property values rose at double-digit levels in 2013 and are poised to grow in the mid-single digits in 2014.

As promising as the outlook is, it is important to note that the unemployment rate in Multnomah County remains at 6.2% and at 7.0% for the state of Oregon. A significant number of people remain part-time for economic reasons or have been unemployed for an extended period of time, and the first signs of significant wage growth are only now being seen.

The County's FY 2016 General Fund 5-year forecast assumes continued average to slightly above average growth in the Portland area and continued low inflation. It projects that General Fund revenues will exceed current service level expenditures by \$18.5 million in FY 2016. This represents a positive gap of 4.5% of General Fund expenditures and is driven by modest personnel cost growth due to PERS reforms and flat medical/dental rates combined with strong BIT growth, lower property tax compression, and amendments to Portland's urban renewal areas.

For FY 2017, General Fund revenues and expenditures should grow at roughly the same rate. In FY 2018, expenditures begin to grow faster than revenues by roughly \$2.9 million. By FY 2020 and assuming no current programs are expanded or new ones added, revenues should exceed

General Fund Revenues

expenditures by roughly \$9.2 million or 1.93% of expenditures (which is within our forecast margin of error). Assuming the General Fund is balanced over a 5-year period, roughly \$7.7 million in additional ongoing expenditures could be supported. The full FY 2016 General Fund forecast can be found at multco.us/budget/fy-2016-economic-forecasts-and-financial-overview

In light of the forecast, departments will be asked to submit **current service level budgets** as a starting point in the General Fund.

There remains the usual set of risks to the economy (and our forecast), such as European debt and governance issues or unrest in the Middle East. The two largest risks to the County's are if the Oregon Supreme Court were to rule in favor of lawsuits challenging PERS reforms, and the timing of the next recession.

It is worth noting the County will also have an additional \$25.0 million of one-time-only funds for FY 2016. Per Board policy, half of these funds will be allocated towards facility related capital projects. Assuming the Board balances the General Fund over 5-years, an additional \$10.7 million would be available on a one-time-only basis.

Ongoing General Fund revenues are forecast to grow between 3.1% and 3.9% annually over the next 5 years. For FY 2016, they are forecast to grow by 3.9% from the FY 2015 revised forecast, and nearly 6.1% from the FY 2015 Adopted Budget.

A handful of revenue sources make up about 95% of the discretionary General Fund. The largest of these, property taxes, makes up two-thirds of the General Fund. Property taxes are limited by Measures 5 and 50 and typically grow slightly above 3%. This growth can be further reduced when the limits imposed by Measure 5 result in 'compression.' As property values have risen, compression has declined and should continue to decline into FY 2016, resulting in our revenues growing slightly faster than normal.

After property taxes, the Business Income Tax (BIT) is the next largest source of General Fund revenue. It is very sensitive to economic cycles, and is expected to increase by 5% in FY 2016 to \$70.4 million from a forecasted \$67.1 million in FY 2015.

General Fund Expenditures

The County's General Fund supports programs in every County department with the exception of the Library. Costs are expected to grow **slower** than average due to very modest personnel cost growth. PERS rates charged to departments will **decrease** by 0.85% of payroll on average; the COLA increase is forecast to be 2.20% (although the CPI-W is currently trending even lower); and, step and merit increases will come in at 1.57% of payroll. Medical/dental rates charged to departments will be flat for a remarkable fourth year in a row. All told, labor costs will increase by 2.71%.

For perspective, in May personnel costs were forecast to increase by 3.97%. The lower cost growth saves the County General Fund roughly \$3.5 million and other funds roughly the same amount. These savings are contingent on the Oregon Supreme Court upholding the PERS reforms passed during the regular and special session. If the reforms were to be rolled back, the cost to the General Fund would be roughly \$8.7 million with a like amount in other funds. We do not expect this low growth rate in personnel costs to continue, and should resume growing faster than revenues in out years.

Department General Fund Target Allocations

The Budget Office will provide General Fund target allocations to departments on December 12, 2014 as part of the Big Release!

Departments are being asked to develop a current service level budget for FY 2016 General Fund budgets, including Video Lottery funds. Below are some general principles to keep in mind when developing your budget:

1. Take the opportunity to re-examine what your programs do in light of the County's core mission.
2. Before asking for new resources, consider all options within existing resources (e.g. efficiencies, changes in business process, etc.).
3. Look at innovative ways to do business.
4. Indicate the impact of changes (up or down) on performance measures.
5. Avoid changes that reduce revenues.
6. Resist the temptation to be overly optimistic about revenues.
7. Avoid one-time-only solutions to bridge into the next year.
8. Consider the effect of budget decisions on your workforce, morale, safety, and recruitment/retention.
9. Talk with other departments.

General Reminders:

- Internal services: Internal services can change as part of general changes to your program—e.g., if an office closes, reduce expenses for facilities, IT, etc. Make sure that the changes are coordinated with the Internal Service providers and the Budget Office.
- Calculated personnel costs: Labor agreements govern what we must budget for employee salaries and benefits. Position counts may be increased or decreased, but you cannot change the underlying costs.

Policy Direction from the Chair's Office

General Fund Target Allocation – departments will be asked to submit *current service level budgets* as a starting point in the General Fund. **Current Service Level** refers to any budget proposal which requests future funding for service provision "at the current level." The current service level will reflect changes due to inflation, labor contract changes, caseload changes, and any other changes required to continue to provide the same level of service.

One-Time, Backfill, Out of Target and Expanded or New Programs:

These programs need prior approval from the Chair's Office. Department Directors and their Business Managers will consult with the Chair's Office and the Budget Director before proposing a program that has one or more of the following characteristics or that will either be *significantly* expanded or *cut back*:

- One-Time-Only
- Backfill
- Out of Target
- Innovative/New

All of the above should be documented in your transmittal letter.

Additional instructions and forms will be sent to Department Directors and the Business Managers for requesting NEW Program Offers in late December. These will be discussed during the departments' budget meetings with the Chair.

COLA for General Fund Human Services Contractors – departments should provide for a 2.2% COLA for General Fund human services contractors. This COLA was built into relevant departments' General Fund target allocations through the inflation rate for materials and supplies, which includes human services contracts.

\$15 Hour Minimum Wage: Phased in over 3 Years – the Chair and the Board of County Commissioners agreed to a \$14 an hour minimum wage for the upcoming fiscal year. If you are budgeting for temporary or on-call positions whose wage is below \$14 per hour use this new hourly wage.

State Starting Point

It is the beginning of a new biennium for the State. **Please use the FY 2015-2017 Governor's Requested Budget** as a starting point for budgeting state-funded programs www.oregon.gov/gov/priorities/pages/budget.aspx

Using the Governor's Requested Budget as the starting point will be necessary to document a baseline for State funding. Although budgetary changes will surely come from the Legislature, those decisions will likely be made too late to be incorporated into the departments' budget submissions.

If your department is receiving information that is different from what is in the Governor's budget, please consult your Budget Analyst to get approval to use that information for building your budget. You must document the source.

A few notes about State funding:

- **Be pragmatic about revenues.** For more information about the State's economic condition you can read up on their latest blog oregoneconomicanalysis.com/ or go to the State's forecast site www.oregon.gov/DAS/OEA/Pages/economic.aspx.
- **Document your assumptions.** Explain the assumptions used for major revenue sources in your Program Offers under the Explanation of Revenues section. This includes describing how you intend to split your revenues over the biennium (where applicable). Also, include a description in your department transmittal letter (see page 56 for more information regarding the Transmittal Letter).
- **Document significant changes.** Explain major changes up or down in state funding and how it impacts the program operations and outcomes. Also include this information in your department transmittal letter.

What's New

There are a number of changes to how the County will budget in the upcoming year. Some of these changes may not apply to your department.

TeamBudget – the County successfully implemented and used TeamBudget to build the FY 2015 budget. As was true last year, the budget process, legal requirements, and major timelines will remain the same, but we will continue to realize exciting technological changes. For year two of implementation, some major changes are:

- **Program Offer Starting Point** - you do not have to start from scratch to build your Program Offers. All the Program Offer narrative and performance measures were pre-populated with last year's Adopted Budget. Depending on your department's decision, the Program Offers may or may not include the FY 2015 *submitted* expenditures, revenues, and allocated positions (see page 19 for more information).
- **Initial History Crosswalk** – when the department Business Managers submitted their list of FY 2016 Program Offers in early December, they provided a map of the FY 2015 Adopted Budget and FTE to the FY 2016 Program Offers. This is a draft or first pass at linking the history from one year to the next. A more detailed history crosswalk will be completed mid-January (see page 54 for more information).
- **Contracted Services** – it is *required* that the Contracted Services list is generated directly from TeamBudget (see page 40 for further instructions).
- **Authorized Positions** – it is official; there is a list of authorized positions from FY 2015 to use as the basis for building the budget. All position changes have to be requested through the Budget Office. For more information, please see page 42.
- **Rounding** – TeamBudget will not calculate beyond the decimal point. If entries are made beyond the dollar, TeamBudget will generate an error message.
- **Cash Transfers/Other Internal Service Reimbursements** – must be documented in the description field in TeamBudget. The Budget Office is not requiring excel worksheets as was done in prior years (see page 57 for more information).
- **Current Year Estimates (CYE's)** – must include Internal Services as a separate category. *Note:* the County settled a 2.7% COLA retroactive to July 1st with Local 88 in December. **We do not expect the retro COLA pay to be loaded into SAP until January.** Please adjust your CYE's if necessary (see page 53 for more information).

FY 2016 Budget Process and Resources

- **Multiple Years of Data** – there are two years of data in TeamBudget. When searching for your Program Offer make sure to look at the –FY (i.e. 10000-16) at the end of the Program Offer to ensure you have the correct year (see page 19 for more information).
- **\$15 Hour Minimum Wage: Phased in over 3 Years** – the Chair and the Board of County Commissioners agreed to a \$14 hourly minimum wage for the upcoming fiscal year. When budgeting for temporary or on-call positions whose wage is below this minimum, use this new hourly wage.
- **Actuals** – actuals for the current year will be imported from SAP into TeamBudget on a regular basis (see page 58 for more information).

Department Transmittal Letter: Equity Efforts – Describe the way your department enhances diversity and equity in the County. More information can be found at www.multco.us/diversity-equity on page 56.

TeamBudget Website – There is a website dedicated to TeamBudget: multco.us/budget/teambudget. Here you will find updated training materials and handouts, FAQs, and support forms.

Training, Training, Training – The Budget Office will continue to offer training for TeamBudget ranging from courses developed for new users to refresher courses. For more information about when, where, why, and how, please go to the training website at multco.us/budget/training-curriculum-calendar-and-registration.

TeamBudget Users Group – As part of the FY 2016, the Budget Office is introducing a users group where members can meet to discuss best practices and learn more about current TeamBudget news. The first meeting is scheduled for January 7th, 2015.

Reminders

Limited Duration Positions – Limited Duration positions are temporary assignments. Their costs are budgeted in temporary cost elements, and they are not be allocated as a permanent position or counted in the department’s FTE. They are not included in the TeamBudget positions.

Video Lottery Fund – Don’t forget to use the Video Lottery Fund. The revenues and expenditures in this fund used to be part of the General Fund. For ***ongoing*** programs that were funded in the previous year with Video Lottery Funds, please use the same dollar amount. For General Fund target allocation purposes, the Video Lottery Funds are treated as if they are General Fund resources.

FY 2016 Budget Process and Resources

The Budget Office will contact departments after budgets are submitted to make final balancing adjustments. Any adjustments to Video Lottery Fund allocations will not result in any more or less General Fund plus Video Lottery resources.

If you have a question about if you should budget for Video Lottery Funds or how to budget for them, please contact your Budget Analyst.

Fee Schedule – The fee schedule will be received by the County’s Operations Council. The schedule will still be developed in parallel to the budget. The fee schedule will be updated and posted to the County’s website. Due dates and instructions for updating the schedule can be found on page 57.

Voluntary Employees’ Beneficiary Association (VEBA) - Prior to TeamBudget, VEBA for eligible employees was added to their base wage (cost element 60000). Fringe and insurance were calculated on the VEBA adjusted base wage. With TeamBudget, VEBA for eligible employees will be budgeted in 60130 (Salary Related Expenses), a more accurate accounting of the benefit. No adjustments for VEBA will be made on base wages.

Department Transmittal Letter includes Span of Control – Departments need to calculate the Span of Control ratio for the department. Information on how to calculate span of control can be found at <https://multco.us/file/33777/download> and on page 56. The ratio is reported in the departments’ transmittal letter.

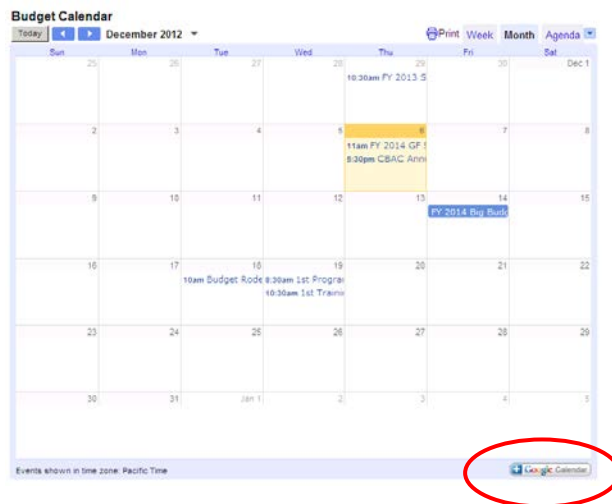
Budgeting for Mobile Devices (cell phones, smart phones, pagers, tablets and iPads) and Data Plans – Costs for these items should be budgeted in cost element 60370 (Telecom) and **NOT** in 60200 (Communications). Questions about your mobile devices and data plans or what should be budgeted can be answered by Muriel Boeglin at xt. 83133. Additional budget questions should be directed to the new DCA budget shared email at dca.budget@multco.us.

It’s a Leap Year – The annual working hours for calculating positions are 2,096!

FY 2016 Budget Process and Resources

Budget Calendar

The Google Calendar will have all of the dates you need to know for the budget process. You can add the Budget Calendar to your calendar list by clicking on the “Google Calendar” icon at the bottom right corner of the online calendar.



Check our website multco.us/budget/calendar for updates.

Major Milestones

The following is a list of the major milestones for the upcoming budget process.

- December 4th General Fund Forecast
- December 12th Big Budget Release
- February 13th Department Submitted Budget Due
- April 23rd Chair’s Proposed Budget Released
- May 15th Tax Supervising & Conservation Commission Hearing
- June 18th Budget Adopted

Budget Trainings

The Budget Office is offering annual trainings. Trainings will continue throughout the year, corresponding with each budget phase. Trainings are designed to build upon one another. For specific information about when, where, why, and how please go to the training website at <http://multco.us/budget/training-curriculum-calendar-and-registration>.

If you are involved in the budget process, we strongly urge you to attend the relevant trainings. Below is an overview of the first round of trainings. Additional trainings will be announced after departments submit their budgets.

Department Submitted Phase: Mid December – Mid January

- *Narrative and Performance Measures* – learn to create Program Offer narrative and performance measures, bookmark Program Offers, and run reports.
- *Budget Analyst Intensive* – training for users who are new to the TeamBudget system or looking for a thorough review.
- *Budget Analyst Refresher* – training for users already familiar with TeamBudget; includes refresher on entering expenditures, revenues,

Budget Office Contacts

and position allocations. Training also covers what's new for FY 2016.

- *How to Write a Program Offer* – determine what information should be included in a Program Offer other than financial data. **Note:** this is not a technical training.

Individual assistance is always available from the Budget Office analysts.

Each County department is assigned a Budget Analyst in the Central Budget Office who is responsible for helping departmental staff prepare department budgets and analyzing departmental budgets for the Chair and Commissioners.

If you have questions about the budget process or TeamBudget, your first resource should be your assigned analyst.

Budget Office Assignments

multco.us/budget/contact-us

<u>Name</u>	<u>Title</u>	<u>Assignment</u>	<u>Phone Extension</u>
Karyne Kieta	DCM Deputy Director	County Budget Process	xt. 87968
Mike Jaspin	Economist	Economic/Revenue Forecast	xt. 87696
Christian Elkin	Principal Analyst	NOND, Budget Production	xt. 87689
Shannon Gutierrez	Principal Analyst	TeamBudget Project Lead	xt. 87989
Ching Hay	Sr. Budget Analyst	DCS, DCM	xt. 87988
Jennifer Unruh	Sr. Budget Analyst	DCHS, DCA	xt. 87987
Allegra Willhite	Sr. Budget Analyst	MCSO, DA, Budget System	xt. 88283
Chris Yager	Sr. Budget Analyst	DCJ, Library, Budget System	xt. 87581
Wendy Lin-Kelly	Sr. Budget Analyst	Health Dept, Special Projects	xt. 89911
Anna Plumb	Sr. Research/Eval.	Performance Measures	xt. 85836
Paula Watari	Administrative Analyst	Public Notices/Special Projects	xt. 87967

Budget Submission Checklist

By February 6, 2015

- Final History Crosswalk for Program Offers

By February 13, 2015

- Department Director's Transmittal Letter
- Program Offers submitted via TeamBudget
- Department/Division Narratives (fillable PDF forms)
- List of Program Offers by Division
- List of Contracted Services submitted via TeamBudget
- Other Internal Service Reimbursements submitted via TeamBudget
- Cash Transfers submitted via TeamBudget
- FY 2015 Current Year Estimates (expenditures, revenues, and FTE)

FY 2016 Budget Process and Resources

Indirect Rates

Indirect cost rates are available at <https://commons.multco.us/general-ledger/fy-2016-indirect-cost-rates-and-countywide-cost-allocation-plan>

For more information, go to the General Ledger web page at multco.us/finance/cost-allocation-plans. The full indirect cost allocation plan will be published near the end of December 2014.

Internal Service Allocations

Internal Service allocations will be published on December 12, 2014 at multco.us/budget/fy-2016-budget

Internal service allocations are prepared by the Department of County Assets for Fleet, Facilities and Property Management, Records, Distribution, and Information Technology (including Telecommunications) for County departments and agencies to use in creating their budgets. These services are paid for through service reimbursement revenue credited to dedicated Internal Service Funds for each service provided.

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 have been allocated to your department.

Please document your request if it is different from the rate sheets prepared by the internal service providers. Be sure to coordinate your work load estimate with these organizations before you submit your Program Offers!

There will be only one publication date for internal service allocations. However, there may be additional changes when developing the Chair's Proposed Budget. It is the responsibility of the department to inform the Budget Office and any internal service provider of any changes so they can be tracked.

Cost element descriptions in **Appendix A** show how to account for Internal Service costs.

Internal Service Contacts

For questions regarding Internal Services, please email dca.budget@multco.us.

Preparing Your Budget Submission

Introduction

This section provides detailed instructions to help assemble the components of your budget submission. You can use the Table of Contents or a keyword search to navigate through the document. Can't find the information you need? Contact your Budget Analyst for more information. Need training? Check our training website at multco.us/budget/training-curriculum-calendar-and-registration.

Before You Start

The following information is not intended to replace training. Before preparing your Program Offer, you should attend a TeamBudget training course. For more information on training go to multco.us/budget/training-curriculum-calendar-and-registration

Additionally, the following instructions were written to help departments with their budget submissions, also known as the Submitted Budgets. As we move into additional stages of the budget process, (the Chair's Proposed Budget and the Adopted Budget) the Budget Office will release specific appendices to assist with each phase.

For technical support and training handouts or resources, please go to the TeamBudget website at multco.us/budget/training-materials.

Program Offers 101

What is a Program Offer? Program Offers combine program narratives, program budgets, and performance data for a set of services to a given population. The Chair and the Board use this information in building the County's budget. All County functions that we intend to fund—from operating programs down to the General Fund contingency account—will be requested through a Program Offer.

What Makes a Good Program Offer?

Conceptually, a good Program Offer shows the relationship between the program and the results it produces for the community. To do that well:

- Each program should be unique, and show specific results for specific customers, for example, separate services for adults and children.
- Your program should be large enough to make operational sense, but small enough to allow decision makers to make real decisions. Program Offers should have a General Fund cost of less than **\$3.5 million**.¹ Internal Service Program Offers should have a cost of less than **\$5.0 million**.
- The narrative should describe program activities in terms that people can understand.

¹ We will continue to accept 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). Contact the Budget Office for further instructions if you think this section applies to your department. See the instructions for Scaling Options and for Assembling Program Offers if you are proposing Program Offers operated in large facilities.

Preparing Your Budget Submission

- Describe how your Program Offer contributes toward achieving the desired outcomes. Use performance measures that accurately monitor the program's outcomes.
- Show why the County's spending on this program is effective or demonstrates the value provided for the cost.
- Link the offer to existing policy frameworks.

It is very important to write a clear, concise description of your Program Offer. Imagine you have a few minutes to explain this program to someone. Demonstrate how this offer will effectively support the department's strategies outlined in the Department Director's Transmittal Letter. Cite research, experience, logic, or other data that convincingly makes your case.

Scaling Programs

Many programs can deliver their services at varying levels. Scaled Program Offers provide transparency and help decision makers with manageable policy choices. Scaled Program Offers are typically used to:

- Budget for large facilities such as jails.
- Identify where General Fund was used to backfill other funds.
- 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 may offer 100, 150, or 200 slots.

Here is how to propose a **scaled Program Offer**:

- Determine the **base level of service** you would recommend. In the example above, the base level of service would be 100 A&D slots. Assemble a Program Offer for this base level of service.
- Determine what the **incremental levels of service** would be. In the A&D treatment example, one increment would be 50 additional beds, and another, separate increment would be 100 additional beds. Increments need to be **additive** and **discrete**. (Put another way, decision makers would not be able to simply choose the same increment several times over.) Assemble individual Program Offers for each discrete increment.
- Scaled programs must be implemented in the way they are funded. **Services that are integral to each other need to be scaled identically.**
- **Services must be scaled** in increments that are **small enough** to allow choice but **large enough** to prevent overwhelming people with too many offers.
- Scaled offers may be proposed **outside of your department's General Fund target allocation** after your Department Director or Business

Preparing Your Budget Submission

Narrative Starting Point NEW!

Guide for Creating Program Offers

Where Is My Program Offer?

Manager has received approval from the Chair’s Office and the Budget Director.

REMINDER! TeamBudget **does not** automatically assign a letter to the base level Program Offer for scaled options. Your Business Manager will contact the Budget Office to create scaled Program Offers. Additionally, Program Offers can be unscaled or changed when necessary.

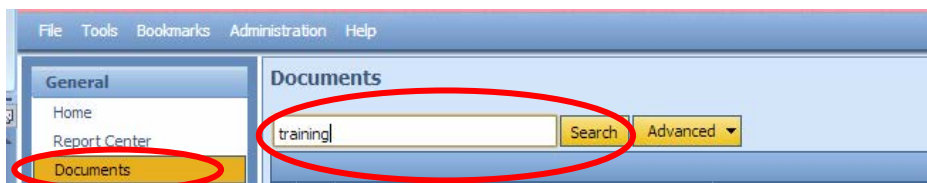
A benefit of TeamBudget is we do not have to start every year from scratch. Prior to releasing TeamBudget, the Budget Office copied the previous year’s Adopted narratives into the upcoming fiscal year’s Program Offers based on instructions from the departments’ Business Managers.

CAUTION! You still need to read, edit, and update your Program Offer narratives to reflect what you are proposing to accomplish in the upcoming fiscal year.

Below is a section-by-section guide for how to create a Program Offer. The topics follow the same order as the actual Program Offer sections in TeamBudget, starting from the left side tool bar and working down through the sections. Screen shots for each section have been included².

Individual departments will determine who has access to the Program Offers. Your department Business Manager will send out a web link with the TeamBudget web address. To find a Program Offer, log in to TeamBudget and:

1. Click on Documents on the Left Hand toolbar.
2. Type a search term such as the Program Offer number, name, or key word into the box and click search.

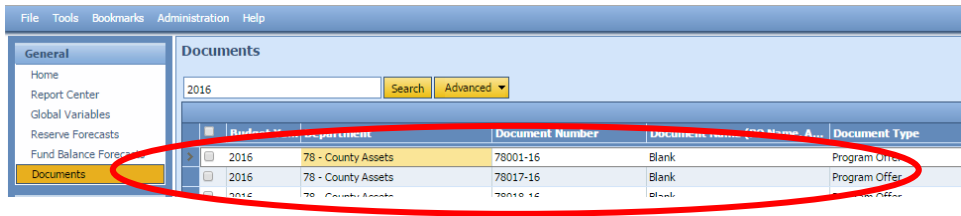


IMPORTANT! There are two years of data in TeamBudget. When searching for your Program Offer, look at the –FY (i.e. 10000-16) at the end of the Program Offer to ensure you have the correct year.

² Where there is no material change to the system, the screenshots may be from previous fiscal years’ manuals for expediency.

Preparing Your Budget Submission

3. Double click on the row of your Program Offer.



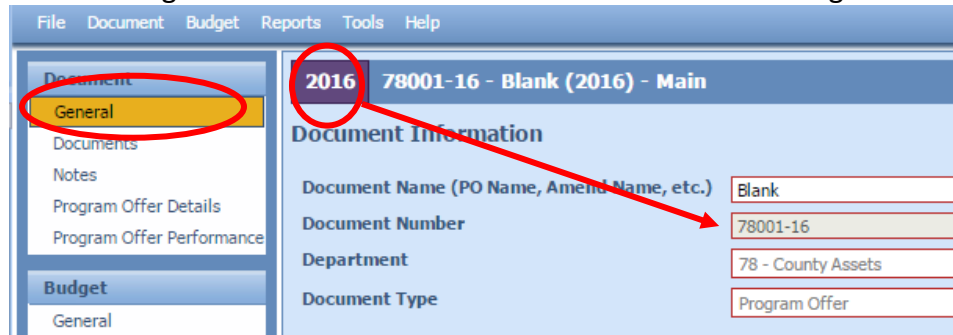
4. Begin building your budget!

REMINDER! Program Offers are due on February 13, 2015, along with the rest of your budget submission.

Program Offer Name and Number

The Program Offer number and name are unique to each program and from year to year. TeamBudget has a text box for you to enter and/or edit the Program Offer name. Each department's Business Manager set up the initial program structure.

In TeamBudget select the General tab. You will see the following screen:



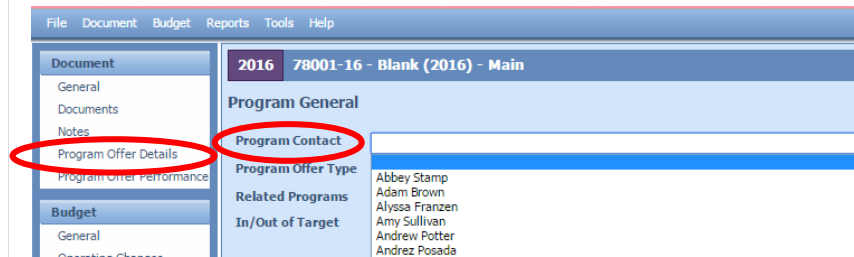
- **Document Name** – enter or edit the Program Offer name.
- **Document Number** – this is the Program Offer number. Program numbers are a combination of the Department's two digit SAP number (e.g. 72 = Department of County Management) and then numbers in sequential order beginning with 000. This text box is not editable. The program numbers were determined by your department's Business Manager. If you need additional Program Offer documents, check with your Business Manager, who will work with the Budget Office. The "-16" stands for FY 2016 budget.
- **Department** – TeamBudget uses the same department numbering as SAP.
- **Document Types** – these are assigned by your Business Manager and are not editable. If there is an error please contact your Business Manager.

Preparing Your Budget Submission

Program Contact

The **program contact should be someone with direct responsibility for the program** who can answer program specific questions.

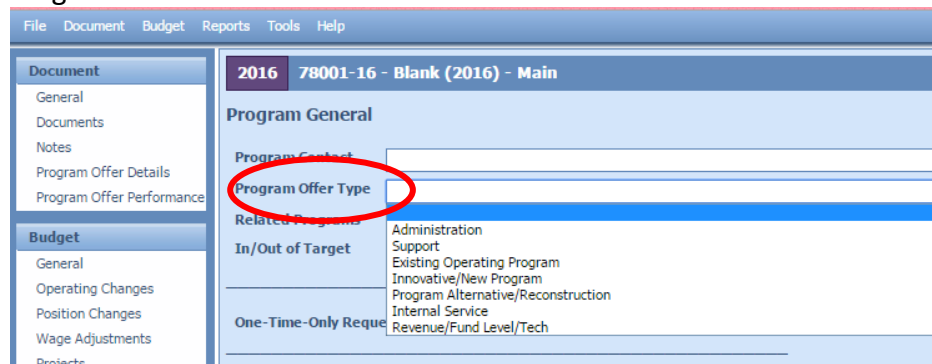
In the Program Offer Details tab use the drop-down box and begin typing in the program contact name to search. This is a preloaded list sorted alphabetically by first name. If you cannot find a name in the program contact list, please contact your Business Manager.



NOTE: Users that have been “disabled” for the upcoming year are displayed at the bottom of the program contact list and are grayed out and unassignable.

Program Offer Type

Use the drop-down menu to select the type of Program Offer you are submitting. Following are definitions of the seven different types of Program Offers.



Administration

Administration Program Offers are department or division-level administration/management and related expenses (office space, supplies, telephones, etc.). Direct program supervision is considered to be a part of the operating program (NOT administration) and should be included in the operating program’s offer. Administration Program Offers must be submitted for all administrative functions.

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. Support Program Offers must be submitted for all departmental support functions.

Preparing Your Budget Submission

Existing Operating Program

Existing Operating Programs are “on the ground” activities of the County that directly serve members of the public. This includes front-line supervisors/program managers with specific responsibilities for particular operating programs. A program should be considered existing if it was funded by the County last year, regardless of funding source.

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 or a better way to do business.

IMPORTANT! You must have approval from the Chair’s Office and the Budget Director before submitting a new Program Offer.

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. You may develop alternative programs for the Chair’s consideration within these parameters:

- Alternatives must be feasible in the (relatively) short term. The alternatives must be implemented at the start of the fiscal year, and be operational within three months.
- Think like the principal intended beneficiary or customer of the program. What alternatives would they want to see in place?
- You must document new or enhanced revenue estimates or revenue sources used in your proposal.
- **DO NOT** make changes that require negotiating labor contracts. In most cases, we are limited by our labor agreements from outsourcing services currently performed in-house. If you are considering this option, contact Steve Herron in Labor Relations at xt. 84333.

Internal Service

Internal Service programs are in the Fleet, Information Technology, Facilities, and Distribution funds. These programs belong to the Department of County Assets.

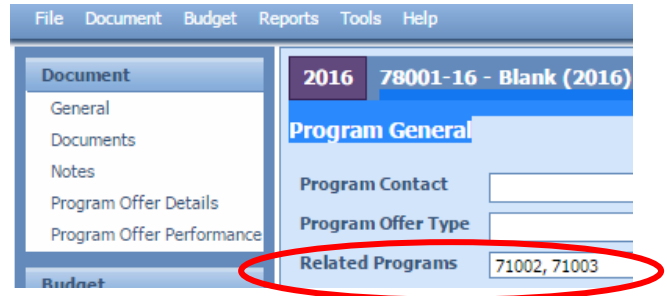
Revenue/Fund Level/Tech

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. Program revenues should be explained and budgeted with the applicable Program Offer.

Preparing Your Budget Submission

Link to Related Program Offers

You can associate your program to other existing programs (inside or outside your department). Use the text box titled Related Programs to enter the five digit number of the



program you want to link to i.e. 72001. Please enter only the number, **not** the name. If you list more than one Program Offer number, separate them by commas i.e. 72001, 72002.

Link to programs that have an *important operational link* that is *not intuitive or obvious*, like linking the Corrections Health programs in the Health Department to the jail programs in the Sheriff's Office. Most readers can infer that programs within a division have a connection to each other, so they do not need to be linked.

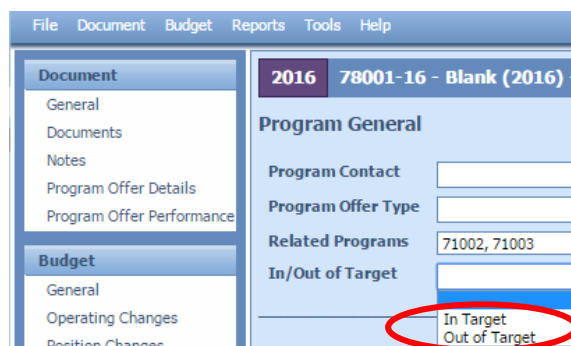
Program Characteristics

Program Characteristics are used to further refine and define Program Offers. They are a quick signal to the audience about what to expect from the program or the status of the program.

There are five Program Characteristics that can be selected. While a program can have several characteristics at once, they **cannot** be both In Target and Out of Target.

In Target

Check **In Target** for your department's Program Offers that are within your department's General Fund target allocation. **Mark Program Offers that DO NOT use General Fund as "In Target"!**



Note: you may scale your Program Offers so the base offer is In Target and the additional offers/increments are Out of Target, for more information see Scaled Program Offers on page 18.

Preparing Your Budget Submission

Out of Target

Check **Out of Target** for your department's General Fund Program Offers that are **outside** your department's General Fund target allocation.

Your department must get approval from the Chair's Office and the Budget Director before submitting an Out of Target program.

Program Offers must be marked as either In or Out of target.

One-Time-Only (OTO)

One-Time-Only (OTO) refers to expenditures that, if supported, will only require funding one time.

Your department must have permission from the Chair's Office and the Budget Director to submit an OTO program (In or Out of Target).

The screenshot shows a software interface with a menu bar (File, Document, Budget, Reports, Tools, Help) and a sidebar with 'Document' and 'Budget' sections. The main area is titled '2016 78001-16 - Blank (2016) - Main' and 'Program General'. It contains several input fields: 'Program Contact', 'Program Offer Type', 'Related Programs' (with the value '71002, 71003'), and 'In/Out of Target'. At the bottom, the 'One-Time-Only Request' checkbox is checked and highlighted with a red circle.

Answer the following questions in your Program Offer description and check the One-Time-Only Request box.

- Clarify the funding source for the request.
- Describe the project and its goals. Is this a new process/project or an improvement to a current process? How is the current process different?
- What are the performance benefits? Is this a cost removal, cost avoidance, or performance improvement proposal? Take into account benefits derived from efficiency gains, productivity improvements, risk reduction, increased convenience for employees and customers, revenue generation, etc. How certain are the benefits and how soon can we see them?
- How do we know that these benefits will be realized? Document the benefits with performance measures. If available, cite experiences from others who have done the same thing, or industry norms.
- What is the initial cost? Initial costs are costs that are required prior to the project becoming fully operational. Describe all initial costs

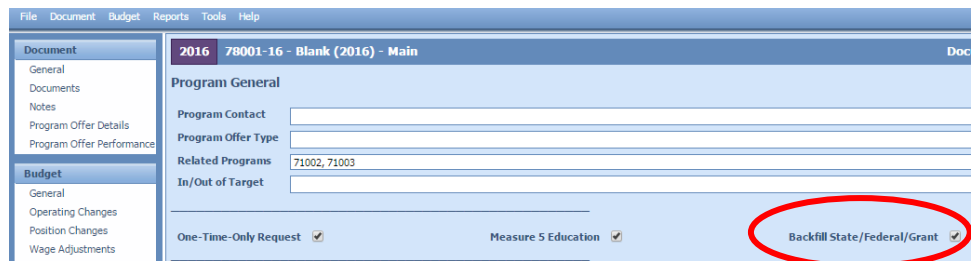
Preparing Your Budget Submission

related to the investment such as capital, licenses, training, installation, additional staff, etc. How certain are you about these costs?

- How soon before the project is fully operational? How certain are you about the timeline?
- What is the ongoing cost? Ongoing costs are those that continue after the project is fully operational. These include maintenance, ongoing staff, licenses, etc. that are required to continue the project. How certain are you about these costs? How will these costs be paid for in the future?
- Describe the amount saved as a result of funding this project. How certain are you and how soon can we see these benefits?

Backfill State/Federal/ Grant

Backfill is discretionary dollars (General Fund) used to fund a program that was formerly funded by a grant, state, federal, or other dedicated source. TeamBudget has a check box to identify programs for which departments are proposing General Fund backfill.



The screenshot shows the TeamBudget software interface. The main window is titled '2016 79001-16 - Blank (2016) - Main'. The 'Program General' section is active, showing fields for 'Program Contact', 'Program Offer Type', 'Related Programs' (71002, 71003), and 'In/Out of Target'. At the bottom, there are three checkboxes: 'One-Time-Only Request' (checked), 'Measure 5 Education' (checked), and 'Backfill State/Federal/Grant' (checked). The 'Backfill State/Federal/Grant' checkbox is circled in red.

Your department must get approval from the Chair’s Office and the Budget Director before proposing backfill. DO NOT use this checkbox for proposing an **increase** to a General Fund program.

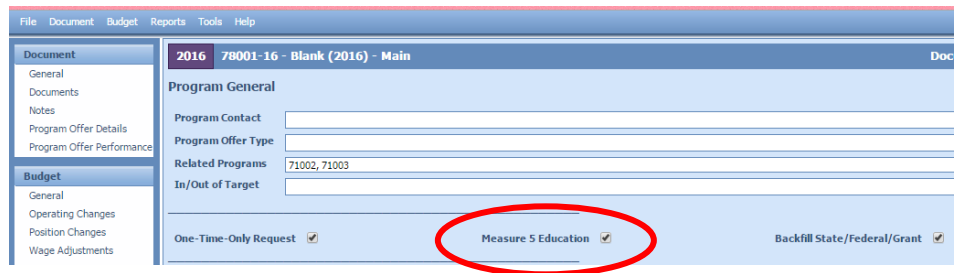
- If your grant goes away entirely and your department proposes continuing the program with General Fund, check the Backfill and In Target or Out of Target characteristic for that Program Offer.
- If a portion of your grant goes away, and your department proposes continuing the program at the same level by supplementing with General Fund dollars, scale the program. The first increment, or base offer funded by the grant, is NOT backfill. The second increment—the General Fund portion—IS backfill. Check the In Target or Out of Target characteristic on both offers as appropriate.
- Please contact the Budget Office if you are unclear about whether your program includes General Fund backfill or needs to be scaled for backfill.

Preparing Your Budget Submission

Measure 5 Education

Several years ago, the City of Eugene levied a property tax on behalf of local school districts that was challenged in court and found to be in violation of the Measure 5 limit on property taxes for education exceeding \$5 per \$1,000 of assessed value. To demonstrate the County's compliance with the constitutional limitation on spending for educational services, TeamBudget has a characteristic to identify such programs.

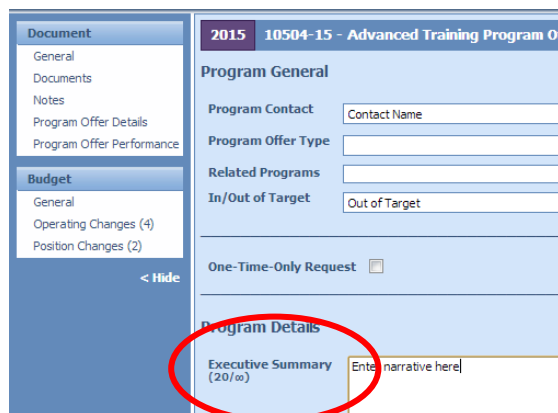
If your department provides services that could be seen as educational services, check the Measure 5 Education characteristic for that Program Offer. Co-curricular activities conducted in school should be considered educational services for this purpose. If your program provides co-curricular activities check the Measure 5 Education box on your Program Offer.



In addition to the establishment and maintenance of schools, educational services include support services such as clerical, administrative, professional and managerial services; property maintenance, transportation, counseling, training and 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, or community welfare activities if those programs are provided to the general public and not for the benefit of students.

Executive Summary

In 50 words or less, write a clear, concise description of your Program Offer. Imagine that you have a few minutes to explain this activity to your neighbor.



Preparing Your Budget Submission

Character Count – TeamBudget displays a character count off to the side for all the narrative sections (20/∞). The infinity symbol is there because you will be able to enter unlimited text; however, you will not be able to display unlimited text in your Program Offer.

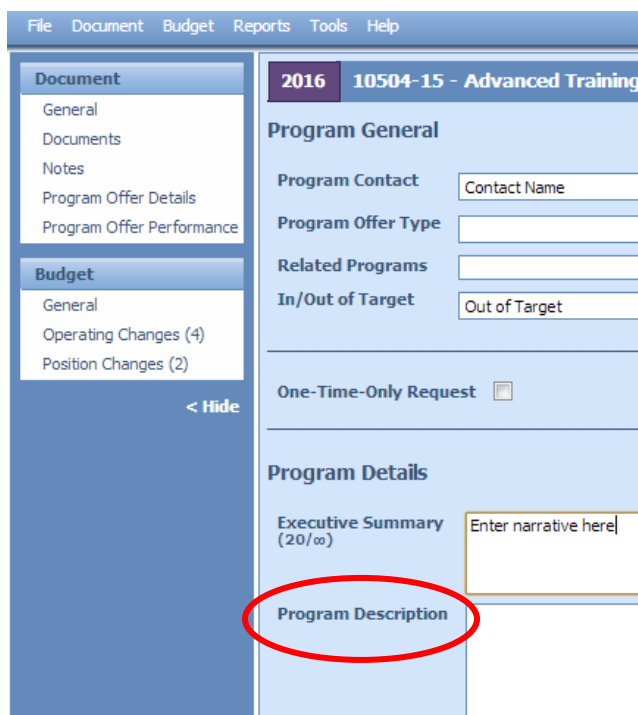
The narrative boxes are a guide to the appropriate section length, you still need to view the PDF version of your Program Offer to confirm the text fits.

Manually Save – For narrative sections you should manually save before leaving each tab. If you move from tab to tab without saving you may lose your data. **Note:** TeamBudget does not prompt you to save your information as you navigate the tabs.

Program Description

A program is an organizational unit that provides services to the public or other County departments.

In the Program Description text box, briefly and clearly describe the activity or set of activities that are encompassed in the Program Offer. If the offer involves a partnership with another County department or



The screenshot shows the TeamBudget application window with a menu bar (File, Document, Budget, Reports, Tools, Help) and a sidebar with 'Document' and 'Budget' sections. The main content area is titled '2016 10504-15 - Advanced Training' and contains several sections: 'Program General' with fields for 'Program Contact', 'Program Offer Type', 'Related Programs', and 'In/Out of Target'; 'One-Time-Only Request' with a checkbox; and 'Program Details' with an 'Executive Summary (20/∞)' field and a 'Program Description' field. The 'Program Description' field is circled in red.

organization, please indicate the nature of that partnership. If your offer represents a change in current practice (reorganization, staffing levels, service hours, etc.), describe the nature of that change. Remember, your Program Offer may be read by people who are not experts in your area, use language that makes sense to average people.

Be sure to describe how this Program Offer will effectively support your department's strategies for achieving results in the community. Cite research, experience, logic, or other evidence to support your case. If you are proposing to do something your department does not currently do, briefly describe how you created your cost estimate – historical costs, conversations with other jurisdictions or departments, or some other

Preparing Your Budget Submission

methodology. In addition, it will be important to demonstrate your department has the capability to deliver what you are proposing. The County operates according to a variety of principles, plans and/or requirements, including the Emergency Management Plan, Health Insurance Portability and Accountability Act (HIPAA), the Facilities Disposition Plan, the Climate Action Plan, the Five Year Capital Plan, and the Asset Preservation Plan. If your offer supports one of these or another department-specific strategic plan, please note that linkage in the program description text box.

Performance Measures

Performance measures are a way to measure the extent to which a program is effective in producing its intended outcomes and desired results. Performance measures quantitatively tell us something important about our programs and help decision makers refine strategies and improve results. Performance measurement involves developing meaningful and objective indicators systematically monitored to assess progress made in achieving predetermined goals.

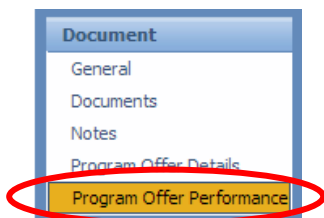
Performance Measures Starting Point NEW!

Prior to releasing TeamBudget, the Budget Office copied the previous year's Adopted performance measures into the upcoming fiscal year's Program Offers based on instructions from the departments' Business Managers.

IMPORTANT! The performance measures **were not** rolled forward for the upcoming year. All performance measures have to be updated for the new fiscal year. For example, Next Year's Offer is still the previous year's numbers. You need to read, edit, and update your performance measures to reflect what you are proposing to accomplish in the upcoming fiscal year.

Entering Performance Measures

TeamBudget is able to capture a number of different types of performance data for each Program Offer. At a minimum, each Program Offer is **required** to have one output and one outcome measure. Each program can contain up to four performance measures. Departments can use the optional measurements for the additional measures at their discretion. Additional information on how to create good performance measures is in Appendix B.



Performance data is entered in the Program Offer Performance tab.

Preparing Your Budget Submission

The screenshot shows a web-based form for budget submission. At the top, it displays '2016 72001-14 - Budget Office (2014) - Main (Published)' and a 'Document' link. The form is divided into two sections: 'Performance Measure 1 - Output' and 'Performance Measure 2 - Outcome'. Each section has a 'Measure Type' dropdown, a 'Measure' text box, and four data entry fields: 'Previous Year Actual', 'Current Year Purchased', 'Current Year Estimate', and 'Next Year Offer'.

Measure Type	Measure	Previous Year Actual	Current Year Purchased	Current Year Estimate	Next Year Offer
Output	Number of budget modifications processed (includes internal)	175	160	150	150
Outcome	% of budget modifications entered into SAP within 4 weeks of Board approval	91%	85%	85%	85%

- **Measure Type** - select the measure type with the drop down.
- **Measure** - enter the performance measure definition. It should be a simple definition; avoid technical language, acronyms, and jargon.
- **Performance Data** - enter the performance data into the cells (Previous Year Actual, Current Year Purchased, Current Year Estimate, Next Year Offer). All fields should be filled in for existing programs. For new or substantially redesigned programs, some performance measure fields can be left blank.
 - a. The data cells are text boxes; if you need to show % or \$, please use those symbols. Your data should be consistent across cells (i.e. decimal places, number types).
 - b. **Please, please** insert commas to separate thousands (e.g. type 1,000,000 not 1000000 and \$5,000 not \$5000).
 - c. FTE should be entered to the second decimal place (i.e. 1.00 not 1.0 or 0.50 not 0.5).
- **Performance Measure Description** - explain changes in existing measures, missing data or major discrepancies in achieving program targets.

Pay special attention to scaled offers. Each scaled offer's performance measures should report only those services that the scaled offer supports. For example, if the base offer is for 10 residential treatment beds, then the performance measure must reflect only those 10 beds. If the secondary scaled offer is for an additional 10 residential beds, then additional performance measures must reflect those additional 10 beds, and not the combined 20 beds.

Preparing Your Budget Submission

Performance Measure Types

There are several types of performance measures available for reporting. These include input, output, outcome, efficiency, and quality indicators. Each of these draws upon a different aspect of the service being delivered. A good performance measurement system should include a combination of some or all of these measures.

REMINDER! If you need training or help in developing performance measures, please contact your Budget Analyst.

Input Indicators

Input indicators report the amount of resources such as money, people, or materials that are available or have been used for a specific service or program. Since financial and personnel data are already reported in the revenue/expense and FTE detail sections, do not repeat them in the Performance Measures table. Departments may report other program resources that are managed or consumed. The measure is helpful in illustrating the scope of work, but not the actual activities performed. The 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 by the program. It describes the activities a program has completed, but not necessarily their results. It is common for programs to have more than one output indicator. The 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. Outcomes can be broken down into short-term (e.g., % of enrollees completing treatment), intermediate term (e.g., % of completions remaining drug free at six months), or long-term outcome (e.g., % of completions remaining drug free at one year). There should be a logical connection from outputs to meaningful outcomes. Outcome indicators can be reported as numbers, percentages or rates.

Examples of Outcome Indicators

- Percent reduction of juvenile recidivism

Preparing Your Budget Submission

- Reduction in incidence of disease (rates)
- Reduction in repeat calls for service

Reporting cases closed (e.g., case management, addiction treatment, cases prosecuted, etc.) is not a meaningful outcome. Simply terminating services/cases does not describe what was accomplished by the service.

Efficiency Indicators

Efficiency indicators examine how effectively a program is performing its activities by measuring the resources consumed per unit of output. There are two types of efficiency measures. Simple efficiency indicators focus on the ratio of outputs to the dollar cost of producing that output. For example, the “cost per vehicle repair” is an efficiency measure. Productivity measures focus on the rate of output per unit of input. For example, “vehicles repaired per labor hour” is a measure of productivity.

Good efficiency measures will incorporate both efficiency and productivity. One example is “unit costs (labor-hours) per proper vehicle repair.” The calculation of this measure includes the costs (labor-hours) of all vehicle repairs, including faulty repairs, in the numerator of the calculation, but only good repairs are counted in the denominator. 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 proper vehicle repair
- Cost per completed assessment

Quality Indicators

Quality indicators reflect 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. Customer satisfaction is one type of quality indicator that reflects the degree to which the customer’s expectations of a service are met or exceeded. Lack of quality can also be measured. Such examples include the 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

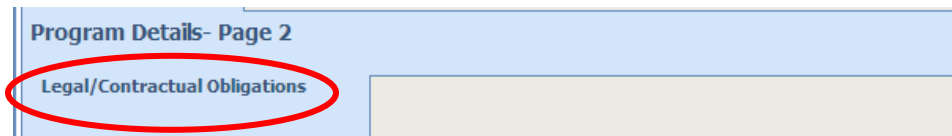
Preparing Your Budget Submission

Performance Measure – Description

Use this text box to describe your performance measures. If your performance measures have changed, explain the new measure and why it is being changed. In addition to the new measure, you must also report on the previous year’s measure that you are no longer using. This should include the data as well as the reasoning for changing the measure.

Legal and Contractual Obligations

Some Program Offers will be constrained by legal or contractual mandates. If your Program Offer is affected by a mandate, note the mandate and its authorizing document (statute, a 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. **Not all Program Offers have legal or contractual obligations!**



TEAMBUDGET HINT: You can also attach documents that support your legal/contractual obligations for your particular Program Offer (i.e. ORS statutes, charter rules, contracts). **Note:** this is internal information for department use and will not be published.

Explanation of Revenues

Use this section to describe in detail both how your revenues were estimated and how they support your program. For grant, fees, or other non-General Fund revenues, describe how your estimates were prepared. **Include a description of any assumptions behind your State revenue estimates.**

Revenue estimates should be intelligible to the average reader and clearly demonstrate the reasonableness of the estimate. Individual revenues should be estimated and documented. Examples of revenue estimates include:

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

Preparing Your Budget Submission

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

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

Program Details- Page 2

Legal/Contractual Obligations

Explanation of Revenues

Be sure your description includes ALL revenues supporting the program. Add up the numbers in the Explanation of Revenues description to ensure the total matches the total shown in the revenue/expense detail.

TEAMBUDGET HINT: You can add revenue detail (excel, word, pdf) to your Program Offer in the Documents tab. This information is **in addition** to filling out the Explanation of Revenues section. The documents saved in the Documents tab will **not** print with your Program Offer; this is supplemental information for departments to use internally.

Last Year this Program Was

Use the drop-down menu to link your current year program to its predecessor, if applicable. This list is manually updated in TeamBudget and contains the previous year’s Adopted Program Offers in numerical order. If you don’t see your Program Offer, contact your Budget Analyst.

Program Details- Page 2

Legal/Contractual Obligations

Explanation of Revenues

Last year this program was:

- FY 2015: 10000 Chair's Office
- FY 2015: 10001 BCC District 1
- FY 2015: 10002 BCC District 2
- FY 2015: 10003 BCC District 3
- FY 2015: 10004 BCC District 4
- FY 2015: 10005 Auditor's Office
- FY 2015: 10006 Tax Supervising and Conservation Commission
- FY 2015: 10007A Communications Office
- FY 2015: 10007B Language Communications Coordinator
- FY 2015: 10008 County Attorney's Office
- FY 2015: 10009A Local Public Safety Coordinating Council
- FY 2015: 10009B DSS-Justice Funding
- FY 2015: 10010 Citizen Involvement Committee
- FY 2015: 10011 Office of the Board Clerk
- FY 2015: 10012A Office of Emergency Management
- FY 2015: 10012B EM - Vulnerable Populations Specialist
- FY 2015: 10013 Emergency Management Kits
- FY 2015: 10016 Government Relations Office
- FY 2015: 10017A Office of Diversity and Equity

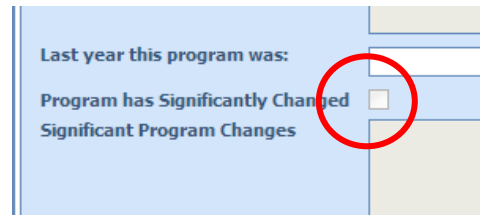
Preparing Your Budget Submission

Significant Program Changes

Notes:

- Program Offer numbering may have changed between fiscal years. Make sure you are selecting the Program Offer FY 2015:.
- New Program Offers should not have a link to a previous year Program Offer; it is okay to leave it blank.
- If you are combining Program Offers, choose the previous year's Program Offer that best represents the current year program. Reference the other offer(s) in the Significant Changes text box.

Mark the **check box** if your program has significantly changed. This section is to explain significant **programmatic** (NOT small financial "up and down") changes that affect the program.



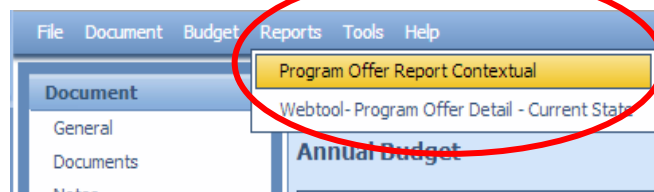
Note: Division Narratives refer readers to the Significant Program Changes sections for more information about program changes, so be sure to submit complete and detailed explanations. Be sure to include the following information:

- 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 programs.

Be sure to also describe the impact of the most significant changes in your Division Narratives.

Reviewing Your Program Offer


After the characteristics, narrative, and performance measures have been entered, you will want to preview your Program Offer (don't forget to **SAVE** first). To see the Program Offer go to the top tool bar and select "Reports" -> "Program Offer Report Contextual".



Preparing Your Budget Submission

- Show In/Out of Target – this is dependent on the user and audience. It will not change anything in your program, except it will hide that characteristic if you choose NO³.
- Include Department Submit – this isn't relevant until later in the budget process; click false/no.

A sample Program Offer is shown below.

 **Program #78000 - DCA Director's Office** 12/1/2014

Department: County Assets **Program Contact:** Sherry Swackhamer

Program Offer Type: Administration **Program Offer Stage:** Department Sandbox

Related Programs:

Program Characteristics: In Target

Executive Summary

The Department of County Assets (DCA) Director's Office is accountable for leadership in the oversight and management of county assets including information technology, facilities and property management, fleet administration and maintenance, motorpool, records and archive management, distribution services, and the related functions. The Director's Office is also responsible for ensuring department-wide engagement in important county-wide initiatives including Diversity and Equity and the new Wellness Program.

Program Summary

The Department of County Assets (DCA) aligns the management of specific County assets including information technology, facilities and property management, fleet operations, records, and distribution services. The goals of DCA include managing physical assets and the associated costs to ensure that the County's limited resources are invested where they are needed most. DCA management provides leadership, strategic direction, and operational assessment and accountability to ensure these goals are met.

The organization also includes an administrative services hub providing Human Resources and Administration, Procurement and Contracting, and Budget and Finance services. The hub provides these services to DCA, the Department of County Management (DCM), the Chair's Office, the Board of County Commissioners, and other non-departmental entities. The hub is designed to eliminate duplication of resources and streamline processes through economies of scale across these groups.

Additionally, the department includes the county-wide Strategic Sourcing initiative. Strategic Sourcing moves the county to an industry standard practice of commodity planning and sourcing with "just in time" purchasing and direct shipment of office supplies and similar commodities. A county-wide "Strategic Sourcing Council" provides county-wide governance and decision-making.

Performance Measures					
Measure Type	Primary Measure	FY14 Actual	FY15 Purchased	FY15 Estimate	FY16 Offer
Output	Number of Equity Lens project/process equaluations completed	0	0	0	3
Outcome	Percent of employee performance evaluations completed on time.	0%	0%	0%	95%

Performance Measures Descriptions

Output - Equity Lens will be used in the evaluation of at least 3 processes/projects (new measure).
 Outcome - Percent of performance evaluations completed on time (new measure).

³ **Note:** when the department's Submitted programs are published to the County's website the In/Out of target will be displayed.

Preparing Your Budget Submission

NEW!

You now have preliminary budget history showing in your Program Offer report. This history is based on the initial Program Offer crosswalk submitted by your Department. This data will be updated and finalized in late January.

Legal / Contractual Obligation

Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2015	2015	2016	2016
Program Expenses				
Personnel	\$391,235	\$0	\$556,233	\$0
Contractual Services	\$50,000	\$0	\$50,000	\$0
Materials & Supplies	\$25,646	\$0	\$10,500	\$0
Internal Services	\$182,496	\$0	\$36,713	\$0
Total GF/non-GF	\$649,377	\$0	\$653,446	\$0
Program Total:	\$649,377		\$653,446	
Program FTE	2.00	0.00	3.00	0.00
Program Revenues				
Other / Miscellaneous	\$646,932	\$0	\$646,932	\$0
Total Revenue	\$646,932	\$0	\$646,932	\$0

Explanation of Revenues

Internal Service charges in the Facilities, Information Technology, Fleet, and Distribution funds support the Director's Office.

Significant Program Changes

Last Year this program was: [FY 2014: 78000 DCA Director's Office](#)

No significant changes.

IMPORTANT – to make sure your narrative fits and everything is formatted correctly, you have to look at the PDF version of the Program Offer. To view the PDF, click on the disk with the green arrow icon and from the drop down select PDF.

Multnomah County
Program #78000 - DCA Director's Office 12/11/2014
 Department: County Assets
 Program Offer Type: Administration
 Related Programs:
 Program Characteristics: In Target

Executive Summary

The Department of County Assets (DCA) Director's Office is accountable for leadership in the oversight and management of county assets including information technology, facilities and property management, fleet administration and maintenance, motorpool, records and archive management, distribution services, and the related functions. The Director's Office is also responsible for ensuring department-wide engagement in important county-wide initiatives including Diversity and Equity and the new Wellness Program.

Preparing Your Budget Submission

Expenditures, Revenue, and Position Allocations – Starting Point NEW!

Prior to releasing TeamBudget, department Business Managers had two options for copying submitted expenditures/revenues budgets and position allocations:

- Option 1 – cost objects and cost elements are copied but NO dollar and NO position allocations copied ; or
- Option 2 – copy *submitted* expenditures, revenues, and position allocations.

Please contact your department Business Manager for information about your specific Program Offers.

IMPORTANT! You still need to review and update **ALL** your expenditure, revenue, and position data. You may want to devise a way to track how you update your Program Offers to ensure no “old” data or information makes its way into the new year.

REMINDER! All narratives and performance measures from the previous year’s Adopted budget were copied into the upcoming fiscal year.

Entering Accounting Detail - Expenditures and Revenues

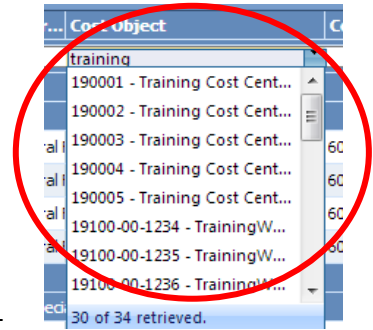
The County’s budget is comprised of expenditures and revenues. Expenditures are what the County spends to provide services to the community. Expenditure categories include personnel, materials and supplies, internal services, contracted services and capital. Revenues are tax and non-tax generated resources that are used to pay for the services. Expenditures and revenues are further categorized by cost elements. For a complete list of cost elements and their descriptions, please go to **Appendix A**.

Entering Expenditures and Revenues –these are entered in the Budget Section - Operating Changes grid in TeamBudget (below). All expenditure and revenue line items are required to have a Cost Object, Cost Element and 2016 Budget Amount. Vendor#-Vendor and Description are required for contracted services (60150, 60155, 60160 and 60170). See page 40 for more information.

Cost Object	Cost Element	Description	Position	Fund Description	Program Of... 2016
500200 - DCJ-DeputyDirector	60110 - Overtime			1000 - General Fund	50000-16 - DCJ
500200 - DCJ-DeputyDirector	60130 - Salary Related Exprs	on overtime		1000 - General Fund	50000-16 - DCJ
500200 - DCJ-DeputyDirector	60140 - Insurance Benefits	on overtime		1000 - General Fund	50000-16 - DCJ
500000 - DCJ-Dir 1000	60180 - Printing			1000 - General Fund	50000-16 - DCJ
500000 - DCJ-Dir 1000	60200 - Communications			1000 - General Fund	50000-16 - DCJ
500000 - DCJ-Dir 1000	60240 - Supplies			1000 - General Fund	50000-16 - DCJ

Preparing Your Budget Submission

Cost Objects (WBS elements/Cost Centers) - the grid contains drop down boxes. Begin typing either your cost object (cost center or WBS element) name or number and you will see a list to select from. Cost objects have been updated throughout the year. If you can't find your cost object or need a new cost object, you can request one by filling out the form at multco.us/budget/teambudget; select TeamBudget Support Forms -> Request a New Cost Object.



Ideally, we would not split cost objects between Program Offers (not including scaled Program Offers). If necessary, create new cost centers or WBS elements to maintain a one-to-one relationship between cost objects and Program Offer numbers (excluding scaled Program Offers).

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

2016 Budget Amounts – is where you enter your expenditure and revenue budget amounts. All expenditures and revenues are entered as **positive** amounts.

Rounding – TeamBudget will not calculate beyond the decimal point. If entries are made beyond the dollar, TeamBudget will generate an error message.

Description – TeamBudget has multiple ways to document assumptions, notes, reminders etc. The easiest and most visible option is the Description field located in the grid. The Description field is not required for most cost elements, but highly recommended.



The Description **is a required** field for:

- contracted services (see the next page),
- budgeting for 60440 (Other Internal Services),
- budgeting for 60560 (Cash Transfers); and,
- when manual adjustments are made to position costs (see page 46).

You can also add text notes or upload documents directly to the expenditure or revenue line item by clicking the paper clip (attach a

Preparing Your Budget Submission

document) or pencil (text note) symbols next to the line item. **Note:** this is not a published field and may be used internally by departments.

	Fund Descr...	Cost Object	Cost Element
Please click here to add new row...			
Account Type: Expenses			
Contract: (none)			
	1000 - General	190004 - Training Cost Center 4	60170 - Professional
	1000 - General	190004 - Training Cost Center 4	60180 - Printing

Once you have entered your information, tab to the next column. After entering all the necessary data, save by clicking Shift Key + Enter or tab one additional time.

TeamBudget aggregates cost elements into the correct expenditure and revenue amounts on the report.

Enter Multiple Lines of Data

You can enter multiple lines of data for the same cost object (cost center/WBS element) and cost element. For example: if you have more than one contract in a cost center you can now enter them individually.

READ THIS!

DO NOT enter personnel costs for positions (cost elements 60000, 60130, 60140) directly in the Operating Changes grid. These are auto generated by TeamBudget when a position is *allocated* in the Position Changes grid. Manual adjustments are permitted in specific circumstances, see page 46 for more information.

Importing and Exporting Expenditures and Revenues

While data can be entered directly into TeamBudget, often users will have prepared budget data externally in Excel that they want to upload. The Import/Export Tool allows you to import and export data to/from TeamBudget.

Due to the strict data formatting requirements of TeamBudget, uploaded data must be pasted into a spreadsheet that is generated from TeamBudget. In other words, while you can prepare data in your own spreadsheet outside of the TeamBudget environment, you **cannot** upload that spreadsheet directly. Instead, you must paste your data into the TeamBudget generated spreadsheet and upload it.

The Budget Office has developed an Excel add-in tool called the Upload Helper Tool. You will need to have this installed on your computer before you can use the import/upload function in TeamBudget.

Preparing Your Budget Submission

Contracted Services – REQUIRED!

If you would like to use the import function in TeamBudget, contact the Budget Office. We will provide you with the supporting documentation, training, and necessary technical tools to use this feature.

In prior budget years, the contract list was created as a stand-alone document. With the introduction of TeamBudget, a list of Contracted Services will be generated **directly** from expenditure information entered in cost elements 60150 (County Match and Revenue Sharing), 60155 (Direct Program and Client Assistance), 60160 (Pass-Through and Program Support) and 60170 (Professional Services).

If you are budgeting in cost elements 60150, 60155, 60160, and 60170, you are **required** to enter information in the columns titled Vendor#– Vendor Name and Description.

Vendor#-Vendor Name – should be entered in the same format as the title of the column, including the “–” (e.g. 12345-County Contractor). If you do not have a vendor identified enter TBD (to be determined).

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

The screenshot shows the TeamBudget interface for the year 2015. The main window title is "10504-15 - Advanced Training Program Offer (2015) - Main" and the document stage is "Department Sandb". The table is titled "Annual Budget" and has columns for "Fund Descripti...", "Cost Object", "Cost Element", "Vendor# - Ve...", "Description", and "2015". A red oval highlights the "Vendor# - Ve..." and "Description" columns. Below the table, there is a "Please click here to add new row..." link and a "Cost Element Type: Expenses" dropdown menu. The "Position: (none)" dropdown is also visible. The table contains one row with the following data: "1000 - General Fun", "190004 - Training Cost Center 4", "60170 - Professional Svcs", "TBD", "External trainers", and "15,000".

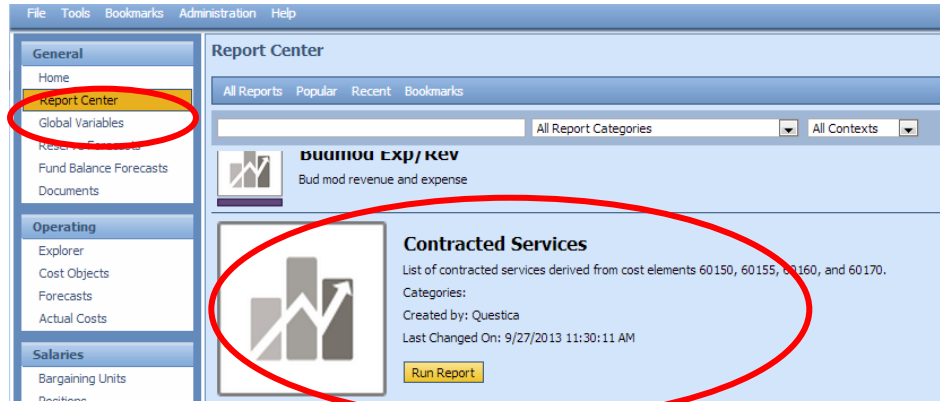
Fund Descripti...	Cost Object	Cost Element	Vendor# - Ve...	Description	2015
1000 - General Fun	190004 - Training Cost Center 4	60170 - Professional Svcs	TBD	External trainers	15,000

Contracted Services-Report

In cases where the Program Offer, Cost Object, Cost Element, and Description are the same, multiple contracts from a single vendor may be entered as a single line.

After entering your contract data, go back to the Home Page of TeamBudget. Go to the Report Center and select Contracted Services -> Run Report.

Preparing Your Budget Submission



From the Report Parameters screen select the appropriate drop downs. Then click View Report. You can export and save your report by selecting the disk with the green arrow icon and select the format.

Contracted Services
 (Selected Funds and Program Offers)
 Department: 1000 - Nondepartmental - All Other

Budget Year: 2015
 In/Out of Target: All
 Include Department Submit: No
 Program Offer Stage: Revised

Program Offer	Cost Object	Cost Element	Five Digit Fund	Vendor Number - Name	Description	Total
10007A-15 - Communications Office	108925	60170 - Professional Svcs	1000 - General Fund			26,166
10011-15 - Office of the Board Clerk	109001	60170 - Professional Svcs	1000 - General Fund		Interpreters, video taping of Board meetings	5,000
10012A-15 - Office of Emergency Management	703001	60170 - Professional Svcs	1000 - General Fund			30,000
10016-15 - Government Relations Office	108717	60170 - Professional Svcs	1000 - General Fund			110,000
10017A-15 - Office of Diversity and Equity	707000	60160 - Pass-Thru & Pgm Supt	1000 - General Fund			20,000

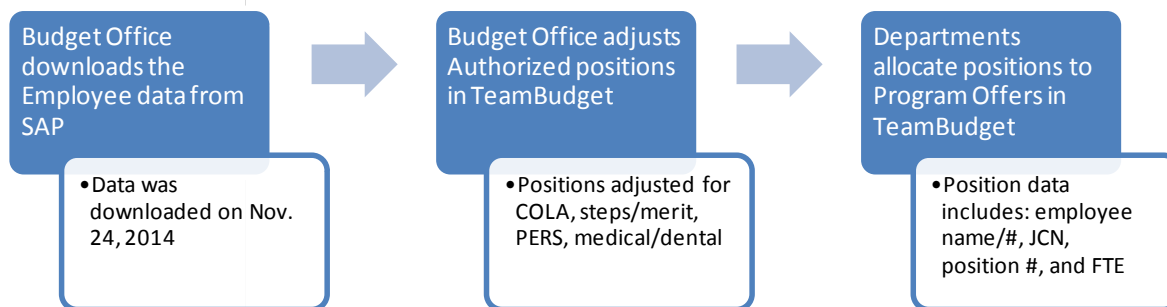
- XML file with report data
- CSV (comma delimited)
- PDF
- MHTML (web archive)
- Excel
- TIFF file
- Word

Preparing Your Budget Submission

Costing and Allocating Positions

Countywide total personnel costs accounted for over \$520 million⁴ and 4,660.24 FTE in the FY 2015 Adopted Budget, making them one of the largest and most complicated aspects of the budget.

Budgeting for position costs has two components. The first is costing the positions. This includes 60000 (Permanent Pay), 60130 (Salary Related Expenses), and 60140 (Insurance Benefits). The second component is allocating the position costs to a Program Offer. The flow chart below details the process.



Authorized Positions – NEW!

In FY 2015, the Board approved or “**Authorized**” a list of positions when they formally adopted the budget. Through formal budget modifications with Board approval, departments have been able to update and maintain that list of authorized positions.

In FY 2016, we will begin the budget process using the **Authorized Positions** based on Board authorized permanent positions as of December 12th. The employees assigned to the authorized positions are based on November 24th SAP payroll data. Vacant positions are included in the data set.

Allocated Positions Starting Point – NEW!

Depending on how the department program offers were copied over from last year, they may or may not have the previous year’s submitted positions allocated to them. Please contact your department’s Business Manager for more information.

⁴ Includes cost elements 60000-60145.

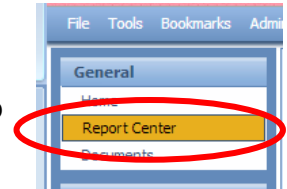
Preparing Your Budget Submission

Allocating Positions to Program Offers

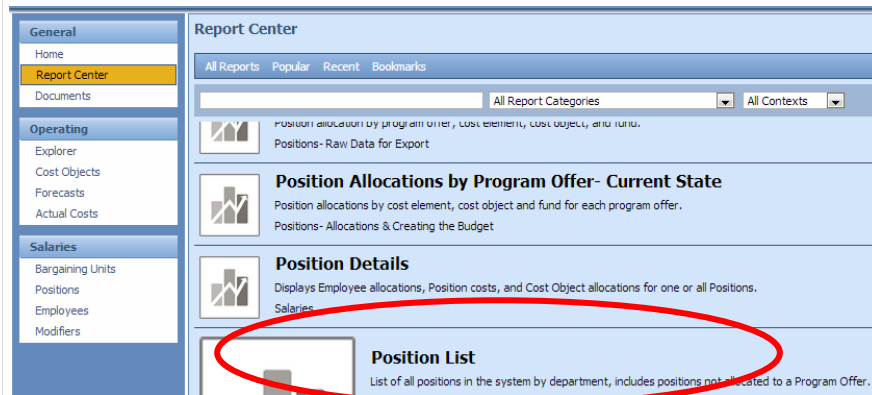
“Allocation” – the act of assigning a percent of a position to a Program Offer(s).

TeamBudget does all position planning and allocations within the system. This means we do not lose the visibility of the position information, position reporting is expanded, and position tracking is improved.

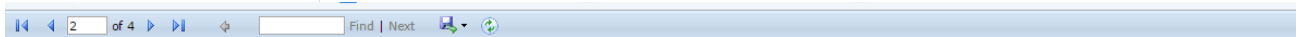
In general, we are **not** manually entering position costs into the Operating grid; we are allocating or assigning positions to Program Offers. The following provides instructions on how to allocate positions to Program Offers.



Get a Position List - one of the first things you might want to do is see a list of all your department positions. From the home page go to the “Report Center”, scroll down or search for “Position List” and click run report.

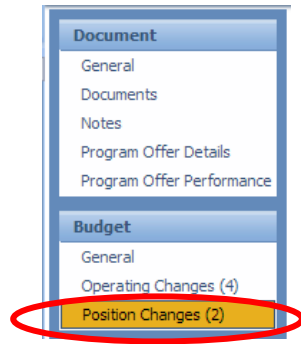


The default parameters shows the positions, FTE, JCN’s, position allocations, and position costs for your department. Vacant positions are included in your department position data. A sample is below.



Position List										Budget Year: 2015		
(Totals for Selected Bargaining Units, JCNs and Position Types)										Filled/Vacant Status: Vacant		
Department: 60 - Sheriff										Allocation Status: All		
Number	Status	Bargaining Unit	JCN	Employee Name (Number)	Start Date	End Date	Document Allocations	FTE	60000 Costing	60130 Costing	60140 Costing	
700174	Existing	04 - Corr Officers Assoc	2029 - Corrections Officer	VACANT	7/1/2014	None	60041G-15, Revised, 601422, 16%; 60041H-15, Revised, 601422, 84%	1.00	55,207	19,262	19,397	
700338	Existing	04 - Corr Officers Assoc	2029 - Corrections Officer	VACANT	7/1/2014	None	60040E-15, Revised, 601410, 100%	1.00	55,207	19,262	19,397	
700342	Existing	04 - Corr Officers Assoc	2029 - Corrections Officer	VACANT	7/1/2014	None	60033A-15, Revised, 601450, 100%	1.00	55,207	19,262	19,397	
700516	Existing	07 - AFSCME Local 88/Conf	6150 - Meso Records Technician	VACANT	7/1/2014	None	60021-15, Revised, 601210, 100%	1.00	39,676	12,363	17,921	

Preparing Your Budget Submission



Allocating Positions to Program Offers – from within the Program Offer select the Position Changes tab. You will see a grid that looks similar to the expenditure/revenue grid.

From here, you may allocate a position manually using the grid.



Cost Object – the grid contains drop down boxes; begin typing either your cost object (cost center or WBS element) name or number and you will get a drop down list to select from.

Note: Cost objects were have been updated throughout the year. If you can't find your cost object, or need a new cost object, you can request one by filling out an electronic form at multco.us/budget/teambudget; select TeamBudget Support Forms -> Request a New Cost Object. If you have a large request, please contact your Budget Analyst.

Position – type the position number.

Allocation – this is the **percent** of the position tied to this cost object (you do not need to enter a % sign). **ALL** positions that are included in the budget must be allocated at 100%, no more and no less.

Description – this is an optional field.

FTE – the system automatically calculates this field based on the percentage of the position that is allocated and the FTE for that position.

Once you have entered your information, tab to the next column. After entering all the necessary data, save it by clicking Shift Key + Enter or tab one additional time.

You can use the import/export tool to upload position data into TeamBudget. If you would like to use the import function (see page 39 for more information) to upload positions in TeamBudget, please contact the Budget Office. We will provide you with the supporting documentation, training, and necessary technical tools to use this feature.

*Allocation
DOES NOT
equal FTE*

Preparing Your Budget Submission

Where are My Position Costs?

After positions are allocated in the Position Changes grid they will automatically populate the Operating Changes grid with the costs associated with the positions.

2016 10504-15 - Advanced Training Program Offer (2015) - Main Document Stage: Department Sandbo

Annual Budget

Fund Descr...	Cost Object	Cost Element	Position	Vendor# - ...	Description	2015
Please click here to add new row...						
Cost Element Type: Expenses						
Position: (none)						
1000 - General	190004 - Training Cost Center 4	60170 - Professional Svcs		TBD	External trainers	15,000
1000 - General	190004 - Training Cost Center 4	60180 - Printing			Bound training materials	6,000
1000 - General	190004 - Training Cost Center 4	60240 - Supplies			T-shirts, office supplies, refreshment	3,200
1000 - General	190004 - Training Cost Center 4	60270 - Local Travel/Mileage				250
Position: 1050 - 6245-Sewing Specialist (790016)						
1000 - General	190004 - Training Cost Center 4	60000 - Permanent	1050 - 6245-Sewing Specialist (790016)			33,150
1000 - General	190004 - Training Cost Center 4	60140 - Insurance Benefits	1050 - 6245-Sewing Specialist (790016)			16,390
1000 - General	190004 - Training Cost Center 4	60130 - Salary Related Exps	1050 - 6245-Sewing Specialist (790016)			10,903

Positions costs are now included in the Operating Changes grid. The costs include 60000 (Permanent), 60130 (Salary Related Expenses), and 60140 (Insurance Benefits). The FTE amounts are automatically filled in on the expenditure/revenue detail grid in the Program Offer report.

Why are the position costs greyed out and uneditable?

Position costs are automatically calculated in the TeamBudget Position grid. The act of allocating a position on the Position Changes grid automatically generates the costs. Position costs are not editable from the Operating Changes grid and can only be changed by making an allocation adjustment to the position or changing the attributes of the position (i.e. reclass, FTE change etc...). For more information on how to change a position, see page 46, "Manual Adjustments to Position Costs" or page 48, "How to Update Your Position Costs".

Allocating Positions to Multiple Cost Objects or Program Offers

If you need to allocate a position to more than one cost object, you need to determine the percent to allocate i.e. 50% to cost object #1 and 50% to cost object #2. **Note:** you are still allocating the position 100%. The same principle is true for a position with less than 1.00 FTE. You still allocate 100% of a 0.80 FTE. For example, a 50% allocation of a 0.80 FTE to cost object A would equal a 0.40 FTE in cost object A. **REMEMBER:** Allocation does not equal FTE.

You can also split a position across more than one Program Offer. Using the method above you would allocate 50% to Program Offer #1 and 50% to Program Offer #2.

DO NOT budget position splits smaller than 0.10 FTE.

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Under/Over Allocated Positions

Once you have allocated all of your positions, you will want to confirm that everything is allocated correctly.

The **Position Under/Over Allocation** report in the Report Center shows you if you have under or over allocated your positions. Remember, that all positions, regardless of FTE, are to be allocated at 100%.

Position Number	JCN	Position FTE	Program Offer Number	Document Number	Cost Object	Allocation %	Allocated FTE
700003	6015-Contract Specialist	1.00			Position Total:	100 %	1.00
700009	6456-Data Analyst/Sr	1.00			Position Total:	100 %	1.00
700110	9748-Human Resources Analyst, Senior	1.00			Position Total:	100 %	1.00
700146	6016-Facilities	1.00			Position Total:	100 %	1.00

Reminders about Positions

Voluntary Employees' Beneficiary Association (VEBA) - prior to TeamBudget, VEBA for eligible employees was added to their base wage (60000). Fringe and insurance was calculated on the VEBA adjusted base wage. With TeamBudget, VEBA for eligible employees will be budgeted in 60130 (Salary Related Expenses), a more accurate accounting of the benefit. No adjustments for VEBA will be made on base or permanent wages. For more information on VEBA see page 48.

Vacant Positions – in the past, vacant positions were **NOT** included in the initial position data your department received from the Budget Office. We now **include** vacant positions. Because vacant positions do not have any attributes from an employee (i.e. PERS tiers, seniority, or wage), **all vacant positions are costed at the bottom of the salary range and at PERS Tier 3.**

Manual Adjustments to Position Costs

As demonstrated above, TeamBudget automatically calculates a position's costs (60000, 60130, and 60140) after the position is allocated to a cost object within a Program Offer. Those costs are inserted by TeamBudget into the Operating Changes grid.

There are **limited** instances in which manual adjustments will need to be made to position costs. To manually adjust position costs, go to the Operating Changes grid and enter the costs. Some examples of manual adjustments include:

Vacant Positions: All vacant positions are costed at the bottom of the range and at PERS Tier 3. If you have information that indicates a position will be hired at something other than the bottom of the range, a manual

Preparing Your Budget Submission

adjustment to increase 60000 (Permanent), 60130 (Salary Related Expenses), and 60140 (Insurance Benefits) is appropriate (for information on how personnel costs are calculated see **Appendix A**).

Overtime and Lead Pay: If you record 60110 (Overtime) or Lead Pay under 60120 (Premium) for permanent positions⁵, you will need to manually calculate and budget for 60130 (Salary Related Expense) and 60140 (Insurance Benefits). For more information on how personnel costs are calculated see **Appendix A**.

If you think you need to manually adjust position costs but aren't sure please contact your Budget Analyst to discuss your particular situation.

READ THIS!

IMPORTANT AND REQUIRED! If you manually adjust position costs, you must enter the position number and reason in the Description field. For instance, *"increases vacant position 123456 to step 6"*. If you are making adjustments to a large group of positions, you can enter it as one line item with a brief description. You will not be required to enter the individual position numbers in this instance.

TEAMBUDGET HINT: manual adjustments **will not** be reflected in any of the Position reports because they are not associated with any positions. You can **only** get this information in the Expenditure detail reports.

Position Costing

Position costing is the process of estimating the costs for all the positions that a department plans to have in the budget. This does **NOT** include limited duration positions.

NEW! This year is different than years past. We are starting our planning with a list of authorized positions. The Budget Office downloaded the employee information from of SAP on November 24, 2014 and then uploaded this to TeamBudget into the associated authorized positions.

IMPORTANT: the employee download is an annual occurrence. TeamBudget is not an HR system and should not be expected to report as one. Employee information is used to provide better costing for positions and should not be used for anything but planning purposes.

Positions that are on-call, limited duration, or temporary are NOT included in the upload and will need to be budgeted for in the appropriate cost elements (see **Appendix A** for more information).

⁵ Overtime and premium pay for temporary employees includes the same fringe and insurance rates for temps. Budget temp fringe and insurance amounts in 60135 and 60145.

Preparing Your Budget Submission

How to Update or Change Positions

All position costs and contract provisions are factored into the TeamBudget Position Planning section.

Determining the current year's positions is the first step in developing costs for the upcoming budget year. Departments are able to request changes to positions by using the electronic forms [TeamBudget support forms](#) detailed below.

- **Adjusting FTE:** if you need to change a position's FTE (up or down), please use the form titled "Request a JCN (Reclass) or FTE Change to a Position".
- **Add a Position:** if you need a NEW position, please use the form titled "Request a New Position".
- **Reclassify Positions:** if you need to change a position's JCN, please use the form titled "Request a JCN (Reclass) or FTE Change to a Position".

DO NOT budget for salary savings. If you must reduce position costs in order to balance your budget request, you will have to reduce or eliminate positions.

Assumptions behind Position Costs

Below are the assumptions that went into the TeamBudget Position Planning section.

Represented employee wage scales were built assuming the calculated base pay for FY 2016 including step increases, any recently added/adjusted steps, briefing pay adjustments, and 2,096 hours (it's a Leap Year!) for hourly positions. COLA increases were calculated at 2.2%.

Non-represented/Management wage scales were built assuming merit increases and a 2.2% COLA increase.

Additional adjustments included in the wage scales

60000 (Permanent)

- Corrections Officers: 2.8% Security Briefing Pay adjustment
- Deputy Sheriffs and Corrections Officers bargaining units: wage scales averaged based on employees that were at that step

60130 (Salary Related)

VEBA is now calculated as part of 60130 (Salary Related Expenses) and not part of 60000 (Permanent). The following groups receive VEBA:

- Deputy Sheriff's 1%
- FOPPO 1%
- Non-represented 1%
- Electricians Local 48 3%

Preparing Your Budget Submission

- HVAC Engineers Local 701 3%
- Physicians Local 88-4 1%

The annual medical/dental insurance (60140) flat amounts are as follows:

- \$14,152 per full-time employees
- \$10,614 per Local 88 three-quarter-time employees
- \$8,073 per half-time employees.

Rate tables for Salary Related Expenses (60130) and Insurance Benefits (60140) can be found in **Appendix A**.

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 30 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 20 - 32 hours per week on a regular basis. Entitlement to step increases varies by bargaining unit. Check the appropriate contract to determine when a step increase is anticipated for permanent part-time employees. Permanent part-time employees are entitled to half-time benefits for health, dental, and full life insurance.

Temporary: Any employee working less than 20 hours per week or working full-time for less than half the year. You must budget for FICA, Tri-Met tax, workers' compensation, and unemployment.

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

Preparing Your Budget Submission

Department Narrative

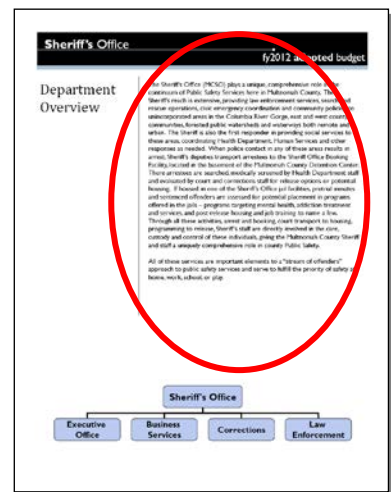
In order to provide readers with background information for the Program Offers, the budget includes a department narrative that is separate from Program Offers. The narrative section is where readers learn about the mission, vision, and values that guide your department's work. There is a page devoted to a high-level look at your department's budget, a page for describing the past year's successes and the upcoming year's challenges, and a section in which to discuss your department's diversity and equity activities.

Use the fillable PDF forms found at multco.us/budget/fy-2016-budget for these sections. These sections do not require separate Program Offers. The Budget Office will not accept Word or other files as substitutes for the fillable PDF forms.

NOTE: save the forms to your desktop **BEFORE** you enter any text, you can't enter text directly after opening the forms, it **will not** save.

Department Overview

Your **department overview** is limited to the white space shown in the circle below. This text box is locked in all aspects (length, font size, and margins), so be concise! The organization chart at the bottom of the page should be submitted via your Department Director's Transmittal Letter. The Budget Office will use that chart as the basis for the one shown in the department narrative section.



Your department overview should introduce your department to the reader.

It should identify the main work of the department and your role at the County. It should include your department's 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), which can be found at multco.us/board/mission-vision-values-statement.

Identify which areas of the MVV are relevant to your department and demonstrate how your department's activities contribute to those areas.

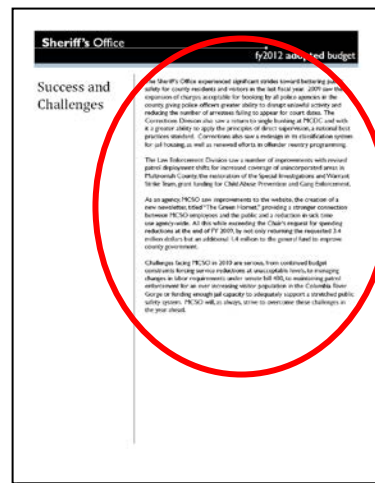
Preparing Your Budget Submission

Budget Overview

The Budget Office will prepare the Budget Overview section and table. This information will be created from your budget submission after the Chair's decisions have been finalized and updated again for the Adopted Budget. Departments will have an opportunity to review this section before it is published.

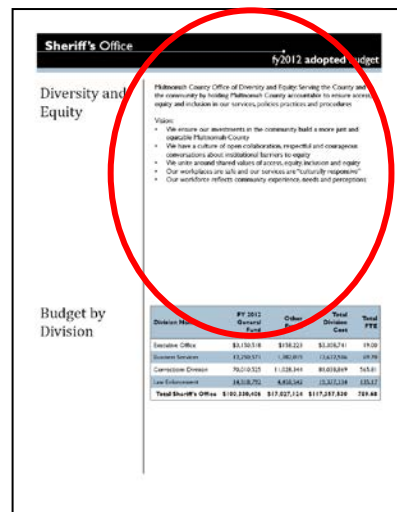
Successes and Challenges

Describe your department's successes and challenges within the space outlined by the circle below. Use this space to identify key issues facing your department, as well as any challenges you anticipate in the year ahead.



Diversity and Equity

Describe the way your department enhances diversity and equity in the County within the space outlined by the circle below. Use the space to: describe how your programs contribute to the County's diversity and equity goals of "Ensuring that Multnomah County's internal operations support and build the diversity of our workforce" and "ensuring that our investments in the community build a more just and equitable Multnomah County." More information can be found at multco.us/diversity-equity.



Budget by Division

The Budget by Division table will be compiled and inserted on this page by the Budget Office after budget requests have been received. This information will be created using the "Program Offer by Division" file required with your budget submission after the Chair's decisions have been finalized and updated again for the Adopted Budget. Leave this section blank for now.

Budget by Division

Division Name	FY 2012 Request	Other	Total Division Cost	Total PFE
Executive Office	\$1,103,514	\$1,182,223	\$2,285,737	19.19
Services Bureau	\$2,293,511	\$62,815	\$2,356,326	20.10
Commission Division	79,010,523	1,028,844	80,039,367	745.81
Law Enforcement	\$4,138,751	\$904,192	\$5,042,943	43.52
Total Sheriff's Office	\$1,192,288,408	\$1,772,272,124	\$117,587,838	284.68

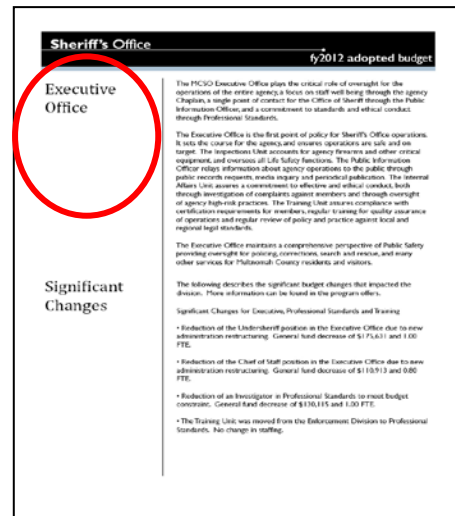
If you have questions about what to include in this section, please contact Ben Duncan at 503.988.9090.

Preparing Your Budget Submission

Division Narrative

This narrative section provides additional space for describing how your department's programs are organized at the operational level. Download the template found at multco.us/budget/fy-2016-budget and save a copy for each division in your department. Be sure to type in the name of the division in the space shown in the red circle.

The text box is locked in all aspects (length, font size, and margins), so be concise! Include a brief description of your division's strategic plan, if one exists, and use this space to:



- Describe the division's work. Use active verbs here: "The Support Enforcement Division helps children receive financial support from both parents" or "The Aging and Disability Services Division helps older adults and people with disabilities to live as independently as possible."
- Describe the **community need or problem** that the division addresses: "The Animal Services Division ensures the safety of people and animals."
- Describe the **division's clients**. "The Elections Division conducts all elections for the citizens of Multnomah County."
- Describe the **division's successes**. "Neighborhood Libraries served XXX,XXX people last year, an increase of XX% over the previous year."
- The **significant changes** section is a place to note operational changes at the division level: re-organizations, service delivery model changes, new programs, or programs that were eliminated. Include a reference to the affected Program Offer so that readers can find additional information about the changes. (Be sure to compare these changes against the significant changes described in your Program Offers.)

Preparing Your Budget Submission

Current Year Estimates (CYE)

Include an estimate of your current year budget to actuals, or current year estimate budget in your submission. Identify changes from current budget amounts and explain substantive deviations. The CYE should be on spreadsheets sent electronically to your Budget Analyst. The Budget Office does not have a template for current year estimates. However, information should be broken down in the following format:

Expenditures: Break down by **Fund** into the following categories:

- Personnel Services
- Contractual Services
- Materials and Supplies
- Capital Outlay
- **NEW!** Internal Services

Revenues: Break down by **Fund**, divisions and revenue source. For revenue sources where you are expecting receipts to be “materially” different (more than +/- 10%; minimum of \$25,000) than the budgeted amount, please provide an explanation for your projection.

FTE: Provide the current year FTE using the revised budget amount (Adopted FTE plus any changes made through Budget Modifications).

The explanation (if needed) should identify the difference between the current budget and Current Year Estimate in a systematic fashion.

You can use the following steps in developing your current year estimate.

Step 1: Identify the Department, Division, current budget, CYE, and difference.

Step 2: Identify delayed programs and the amount saved by the delay. List by program and amount.

Step 3: Identify the savings from unfilled positions (total FTE and total dollars only).

Step 4: Explain other differences if material.

Example:

Recreation Services Fund						
<i>Parks Division</i>						
Revenue	Revenue Name	FY 2013		(CYE-Revised) Difference	(Percentage) Difference	Explanation (if needed)
		Revised	CYE			
50150	County Marine Fuel Tax	120,000	126,450	6,450	5.38%	
50220	RV Licensing Fee	271,000	307,000	36,000	13.28%	Fee increase scheduled
50150	Marine Board Fuel Tax	15,000	22,000	7,000	46.67%	
50360	Sale of Real Property	42,003	45,000	2,997	7.14%	
50250	Sales to the Public	<u>10,300</u>	<u>10,300</u>	<u>0</u>	<u>0.00%</u>	
Totals:		458,303	510,750	52,447	11.44%	

Preparing Your Budget Submission

History Crosswalk

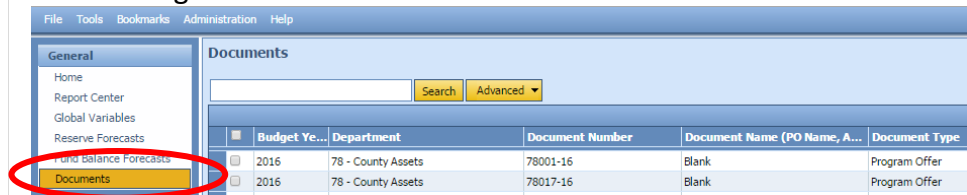
The history crosswalk includes expenditures, revenues, and FTE.

NEW! Preliminary Crosswalk

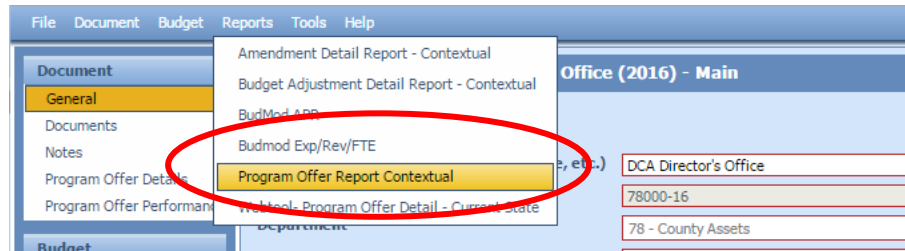
Starting in FY 2016, we are doing preliminary crosswalk of the FY 2015 Adopted Budget and FTE to the FY 2016 Program Offers. This "Initial History Crosswalk" is based on the data given to departments in early December from the department Business Managers. The departments provided a map of the FY 2015 Adopted Budget and FTE to the FY 2016 Program Offers.

This data is only displayed in the 2-page Program Offer report. You can find the data two ways:

1. From the Program Offer
 - From the home screen select Documents and search for the Program Offer



- Double click on the Program Offer and from the top tool bar select -> Reports -> Program Offer Report Contextual -> Run the Report

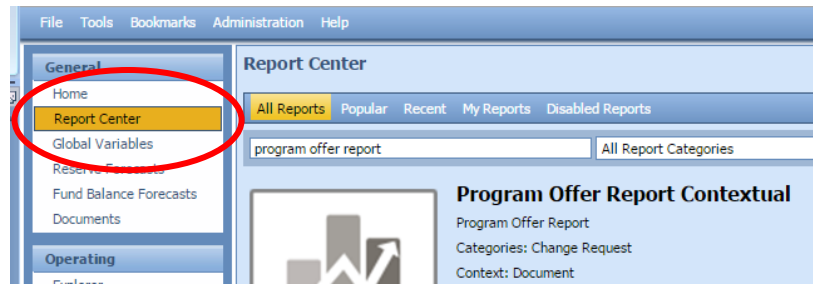


- On the 2nd page of the report you will see the FY 2015 Adopted history

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
	2015	2015	2016	2016
Program Expenses				
Personnel	\$391,235	\$0	\$556,233	\$0
Contractual Services	\$50,000	\$0	\$50,000	\$0
Materials & Supplies	\$25,646	\$0	\$10,500	\$0
Internal Services	\$182,496	\$0	\$36,713	\$0
Total GF/non-GF	\$649,377	\$0	\$653,446	\$0
Program Total:	\$649,377	\$0	\$653,446	\$0
Program FTE	2.00	0.00	3.00	0.00
Program Revenues				
Other / Miscellaneous	\$646,932	\$0	\$646,932	\$0
Total Revenue	\$646,932	\$0	\$646,932	\$0

Preparing Your Budget Submission

- From the Home -> Report Center select the Program Offer Report Contextual -> enter the Program Offer number. **HINT:** don't forget the -16 to get the correct fiscal year.



Final History Crosswalk

In late January, the Budget Office will provide your department with a second more detailed crosswalk file that will allow departments to update and finalize the mapping of the FY 2015 Adopted Budget to the FY 2016 Submitted Program Offers (unless a program no longer exists). The crosswalk is due back to the Budget Office **February 6, 2015**. This will allow us to load the FY 2015 budget history into the Program Offers before releasing them to the Chair's Office and the Internet.

If a current program is not proposed to continue into the upcoming fiscal year, it needs to be identified in the Department Director's Transmittal Letter, AND the Budget Office needs to be notified about SAP cost objects that are no longer used.

History should not be assigned to one-time-only programs.

Detailed instructions will be included when the Budget Office sends your crosswalk file. Contact your Budget Analyst for more information on preparing the crosswalk.

Preparing Your Budget Submission

Department Director's Transmittal Letter

A Department Director's Transmittal Letter will formally convey the department's budget proposal to the County Chair. Download a recommended outline for developing the transmittal letter at multco.us/budget/fy-2016-budget. The transmittal letter should:

Give the strategic context for the department's budget submission.

Explain how the department's programs and services help to reach its long-range goals, and note issues that have gained importance over time.

Explain how your department ties to the County's Mission, Vision, and Values located at www.multco.us/news/board-adopts-mission-vision-values-statement.

Explain how the department met its General Fund allocation target. At a high level, describe your department's assumptions and the impacts of state and federal funding and large grants.

Describe major program changes. Explain the rationale behind new, innovative, or alternative Program Offers. Identify One-Time-Only or backfill programs. Identify any FY 2015 programs that are not offered for FY 2016 and why they are not being offered. Describe any reallocation of resources among Program Offers or reorganization of services.

Describe changes in organizational structure and management. The letter should contain an organization chart down to the division level. (This chart will be used by the Budget Office in assembling your Department Narrative).

NEW! Describe the department's equity efforts. Describe the way your department enhances diversity and equity in the County. More information can be found at www.multco.us/diversity-equity.

Report span of control at the department level. Please include the span of control ratio for the department and discuss any changes from last year. For instructions on how to calculate the span of control, please go to <https://multco.us/file/33777/download>.

Preparing Your Budget Submission

Cash Transfers NEW!

The Cash Transfers **must** be documented in TeamBudget if your department budgets ANY cash transfers between one fund and another. Cash Transfer revenues should be budgeted in cost element 50320; Cash Transfer expenditures should be budgeted in cost element 6056a-z. See [Appendix A](#) for more details.

NEW! If you use a Cash Transfer cost element (6056a-z), you must fill in the Description column in TeamBudget on the Operating Changes grid. Include the department and cost object (cost center/WBS element) of who is on the other end of the transaction.

Other Internal Service Reimbursement NEW!

The Other Internal Service Reimbursements **must** be documented in TeamBudget if your department budgets ANY Other Internal Service Reimbursements. This documentation is required in order to ensure reimbursements can be tracked and the budget can be easily balanced. Other internal revenues should be budgeted in cost element 50310 for the receiving fund. Other Internal Service Reimbursement expenditures should be budgeted in cost element 60440 in the paying fund. See **Appendix A** for more details.

NEW! If you use cost element 60440, you must fill in the Description column in TeamBudget on the Operating Changes grid. Include the department and cost object (cost center/WBS element) of who is on the other end of the transaction.

Fee Schedule

The purpose of the fee schedule is to provide a central access point for the County's fees as well as a portal for more in-depth information on the fees, where applicable. Our goal is to have the schedule be as comprehensive as possible, though certain exceptions may occur, e.g. the Health Department's clinical fees for service. Contact your Budget Analyst if you have questions about whether a fee should be included or not. The final fee schedule is posted on the Budget Office website at www.multco.us/budget.

Due dates and templates for the fee schedule will be sent out in April 2015.

Preparing Your Budget Submission

The Budget and SAP

While the County does not run our budget process in SAP, there are several points at which the budget and SAP intersect.

Position Costs – On November 24th, the Budget Office downloaded the current year employees from SAP. This download is the basis for building the Position Section in TeamBudget. Please see page 42 for more details about how to plan for your position costs.

Placeholder Cost Objects – WBS elements or cost centers for new programs can be created as placeholders in TeamBudget prior to creating the version in SAP. This will prevent the creation of unnecessary and unused cost objects in SAP that cannot be deleted!

SAP Upload – After the budget has been adopted by the Board, it will be uploaded and maintained as the legal budget in SAP Funds Management module (FM). Your Budget Analyst will contact you with more information about this process.

Operating Section TeamBudget – This section of TeamBudget will allow you to view budgets, actuals, and allocated positions by cost object over multiple years. This section is not used to build budgets but to monitor them after the budget is adopted. You can also run and export a list of cost objects from this section.

Downloading Actuals from SAP to TeamBudget – Actuals will be imported to TeamBudget on a regular basis. When importing actuals, any cost objects that are not in TeamBudget will be created by the Budget Office. They are imported by cost object/element at the summary level.

Assessments and Settlements – Do not use plan assessments or settlement cost elements in your budget. You may still post *actual* assessments or settlements in SAP, but build your budget in the corresponding cost elements that are not in the 90000 - 95000 series.

Changes After the Executive Budget

Introduction

Now that you've submitted your budget, you can start to worry about how to change it! Before the budget is adopted, you can request changes to the budget through **budget adjustments and amendments**. After the budget has been adopted, changes require **formal or internal budget modifications** or a **supplemental budget**. The following sections describe each in greater detail.

Budget Adjustments

Each year, we make changes to the budget as we move from the Department Submitted Budget phase into the Chair's Proposed Budget. TeamBudget uses a document type called a Budget Adjustment. Budget Adjustments are combined with the submitted Program Offer documents to form the Program Offer reports for the Chair's Proposed Budget.

TeamBudget trainings will be available in late February, that focus solely on preparing budget adjustments. Information on trainings can be found at multco.us/budget/training-curriculum-calendar-and-registration.

A separate Appendix for Budget Adjustments will also be published at www.multco.us/budget after budgets have been submitted.

Budget Amendments

Each year, we make changes to the budget after it has been approved but before it is adopted. These changes are made through Budget Amendments that the Board votes on during the budget adoption process.

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

Department amendments are sponsored by the departments. All amendments require a majority vote of the Board during the budget adoption. We want to use the Board's time wisely. Small technical changes require tracking and explaining. Use your best judgment when deciding whether or not to include a department amendment.

Due dates for department amendments will be sent out in April 2015. All budget amendments will be done directly in TeamBudget.

In April, there will be TeamBudget trainings that focus solely on preparing budget amendments. Information on trainings can be found at multco.us/budget/training-curriculum-calendar-and-registration.

A separate Appendix for Budget Amendments will be published on the Budget Office's website at www.multco.us/budget after the Chair's Proposed Budget is released.

Changes After the Executive Budget

Board Amendments

Members of the Board can sponsor an amendment to a department's budget up until the final vote to adopt. Board amendments can propose changes to any fund of up to 10% from the Approved Budget. In practice, Board members usually work with departments to propose changes to the Approved Budget.

Program Amendments

Program amendments make a programmatic or policy-driven change in a department's budget submittal resulting in funding level increases or decreases, or staff additions or subtractions. An example of a program amendment would be a program proposed by a Board member during a budget worksession. Program amendments also require a supplemental staff report supporting the requested change.

Technical Amendments

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

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

Staffing Amendments

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

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

The following is the criteria to evaluate staffing amendment requests:

- February 13th – TBD Board approvals can be included in the Overall Staffing Amendment.
- May TBD – June TBD Board approvals will be included as a staffing amendment but as a separate department action item.

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

Dates will be announced after the Chair's Proposed budget is released.

Changes After the Executive Budget

Revenue Amendments

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

Carryover Amendments

Carryover is a one-time-only *re-appropriation in the new year* of an expenditure *authorized in the prior year*. Carryover amendments are limited to the General Fund. Your budget's ending balance, or unspent appropriation, should be adequate to cover the purchase in the new year. We will accept carryover amendments ONLY for those items that have been purchased but not received by June 30, 2015. Please provide your Budget Analyst with the applicable SAP Purchase Order (PO) number.

Formal Budget Modifications (Budmods)

Formal Budget Modifications (Budmods) change appropriations at the department fund level and need to be approved by the Board. This includes transfers between funds; transfers from contingency; and changes in revenues, appropriations, FTE, and position reclassifications. All budget modifications are done in TeamBudget.

More information can be found at the commons Multnomah County Administrative Procedures, BCC-1, Board Agenda Submissions and Process at <https://commons.multco.us/administrative-procedures-and-executive-rules/multnomah-county-administrative-procedures>.

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. The Board Clerk will not place an item on the final agenda without prior approval by the Chair's Office. Elected officials and staff follow a slightly different process. Contact your Budget Analyst if you work for an elected official and would like more information.

Departments are responsible for entering approved budmods in the CO/PS modules of SAP within the financial period that they are approved by the Board. The Budget Office will enter the budmods in the FM module of SAP.

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.

Changes After the Executive Budget

Internal Budget Modifications

REMINDER! All budmods are done directly in TeamBudget. TeamBudget trainings will be available in June focusing solely on preparing budmods. Information on trainings can be found at multco.us/budget/training-curriculum-calendar-and-registration.

Internal Budget Modifications do not change the Adopted Budget appropriation – they do not increase or decrease total expenditures by fund, department, or FTE and do not reclassify any budgeted positions. Internal budmods can be changes in cost elements (account codes), cost objects (cost centers and WBSs within the same fund), and between organizations within an appropriation unit. Internal budmods require notification and approval from the Budget Office prior to making changes.

REMINDER! All internal budmods are done directly in TeamBudget.

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. You can find a copy of the County’s current Budget and Financial Policies at multco.us/budget/fy-2015-adopted-budget.

Notices of Intent (NOI) to Apply for Grants

Notices of Intent (NOI) to apply for grants must be reviewed and approved by the Budget Office 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 can be found at the commons Multnomah County Administrative Procedures, BCC-1, Board Agenda Submissions and Process at <https://commons.multco.us/administrative-procedures-and-executive-rules/multnomah-county-administrative-procedures>.

Supplemental Budget

A supplemental budget allows the County to make changes to the budget that are otherwise are 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 makes other changes. Contact your Budget Analyst for more information if you think you have items that require a supplemental budget.

Personnel Costs

The following cost elements are those used to budget County personnel expenditures. Because the County's largest expenditures and cost drivers are related to personnel, extra information has been included here.

60000 Permanent

This cost element accounts for employee base pay. TeamBudget auto calculates the base pay for a position (current, new, or vacant) by doing the following:

- **For 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 2096 (it's a Leap Year!). If an employee is entitled to a step increase during the year, TeamBudget 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, TeamBudget applies it as of July 1st. TeamBudget 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

This cost element accounts 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.

60120 Premium

This cost element accounts for premium pay employees may receive in addition to their 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, or lead work. To determine how much premium pay to budget, do the following:

1. Evaluate the need for this kind of pay.

2. Compute the amount, and document your calculation. The base pay is allocated to cost element 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.

Note: if you record 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 (Fringe) and 60145 (Insurance). Find the appropriate rates in the Salary Related Expense and Insurance rate tables.

This cost element accounts for permanent employee benefits costs, including PERS and FICA (Social Security) benefits, VEBA and the Tri-Met payroll tax. TeamBudget 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 five 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 to learn that employee’s benefits eligibility.
 - **Does the employee get a VEBA?** If so add the appropriate percentage (see page 48).
 - 60110 (Overtime) and 60120 (Premium) pay salary related benefits for permanent positions are *manually* calculated and budgeted here.

For instructions on **calculating benefits for temporary or overtime pay** or for limited duration and temporary positions, see 60110.

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

60130 Salary Related Expenses

Components of Salary Related Expenses (60130)

For All Departments

	Non-Uniformed					Uniformed				
	FICA *	PERS**	PERS Bond Surcharge	Tri-Met	TOTAL 60130 PCT	FICA *	PERS**	PERS Bond Surcharge	Tri-Met	TOTAL 60130 PCT
Regular ¹ Employees	7.65%	19.72%	6.25%	0.72%	34.34%	7.65%	23.60%	6.25%	0.72%	38.22%
OPSRP Employees	7.65%	14.07%	6.25%	0.72%	28.69%	7.65%	18.18%	6.25%	0.72%	32.80%
OPSRP MCCDA						7.65%	18.18%	6.25%	0.72%	32.80%

* FICA on first \$118,500 of salary is 0.0765; and 0.0145 for wages over \$118,500.

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

60140 Insurance Benefits

This cost element accounts for medical, dental, and other insurance coverage for permanent County employees. TeamBudget 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 cost of medical and dental will be billed at the same dollar amount no matter what the individual level of coverage is. The rates are flat for FY 2016:
 - o **\$14,152** for full-time employees
 - o **\$10,614** for Local 88 three-quarter time employees
 - o **\$8,073** for half-time employees.
3. Overtime and Premium pay insurance benefits for permanent positions are *manually* calculated and budgeted here.

Component Pieces of Insurance Benefits (60140) Rates

	Worker's Comp	Liability**	Unemployment	Health/ Benefits Admin*	Retiree Medical	LTD/ STD/ Life	Total 60140 RATE
NOND***	1.00%	1.75%	0.25%	1.00%	2.00%	0.75%	6.75%
DA	1.00%	1.75%	0.25%	1.00%	2.00%	0.75%	6.75%
DCHS	1.00%	1.75%	0.25%	1.00%	2.00%	0.75%	6.75%
Health	1.00%	2.25%	0.25%	1.00%	2.00%	0.75%	7.25%
DCJ	1.50%	1.75%	0.25%	1.00%	2.00%	0.75%	7.25%
MCSO	2.00%	3.50%	0.25%	1.00%	2.00%	0.75%	9.50%
DCM	1.00%	2.25%	0.25%	1.00%	2.00%	0.75%	7.25%
DCA	1.00%	2.25%	0.25%	1.00%	2.00%	0.75%	7.25%
Library	1.00%	1.75%	0.25%	1.00%	2.00%	0.75%	6.75%
DCS	1.50%	2.00%	0.25%	1.00%	2.00%	0.75%	7.50%

* Includes Countywide bus pass benefit cost.

** Liability rate includes County Attorney

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

60100
 Temporary
 and Limited
 Duration
 Employees

This cost element is used to account for the cost of temporary AND limited duration employees. These positions are **not** auto calculated by TeamBudget and must be manually budgeted in TeamBudget. To estimate the amount to budget for temporary employees, do the following:

1. Document what you anticipate using temporary employees to do (the nature of the work, or the project they will be working on).
2. **Maintain documentation of how you came up with your numbers.** Document your rationale if you base your budget figures on historical/projected usage rather than actual position-by-position calculations.
3. Calculate Salary Related Expense 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 on the Commons](#) for more information on temporary exempt employees.

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 will reach 600 hours per year, then both employers pay retirement benefits. If the employee is already in the PERS system, their retirement benefits begin immediately.

IMPORTANT \$15 Hour Minimum Wage: Phased in over 3 Years – the Chair and the Board of County Commissioners agreed to a \$14 an hour minimum wage for the upcoming fiscal year. If you are budgeting for temporary or on-call positions whose wage is below \$14 per hour use this new hourly wage.

60135
 Non-Base
 Fringe

This cost element accounts 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%	0.72%	8.37%

* FICA on first \$118,500 of salary is 0.0765; and 0.0145 for wages over \$118,500.

60145
Non-Base
Insurance

This cost element accounts 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. Personnel Rules are found [here](#) for more information.

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

Rates Rounded Up for Configuration in SAP

	Worker's			60145
	Comp	Liability*	Unemployment	Rate for
				Temps
NOND**	1.00%	0.50%	0.25%	1.75%
DA	1.00%	0.50%	0.25%	1.75%
DCHS	1.00%	0.50%	0.25%	1.75%
Health	1.00%	1.00%	0.25%	2.25%
DCJ	1.50%	0.50%	0.25%	2.25%
MCSO	2.00%	2.25%	0.25%	4.50%
DCM	1.00%	1.00%	0.25%	2.25%
DCA	1.00%	1.00%	0.25%	2.25%
Library	1.00%	0.50%	0.25%	1.75%
DCS	1.50%	0.75%	0.25%	2.50%

* Liability rate does not include County Attorney

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

Direct Materials & Services

The following cost elements are used for the non-personnel things departments need to do their work: contracts, supplies, and other items. Please read the definitions carefully, as they may change slightly from year to year. Also **note** that we do not budget in all available cost elements. For questions about budgeting in cost elements other than those identified here, please contact the Budget Office.

60150 County Match & Revenue Sharing

These are payments from funds that the County is either required to make or has elected to obligate it in support of the programs of other jurisdictions or organizations. Examples include the County's share of the budgets for "City-County Organizations" such as the County's support for Regional Arts & Culture Council activities.

These payments are detailed in TeamBudget in the Contracted Services report. If applicable, the Description column should include details about who is providing the match and ratios.

60155 Direct Program & Client Assistance

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

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

These payments are detailed in the TeamBudget Contracted Services report.

60160 Pass-Through & Program Support

These are funds that are simply passed through to other agencies, *via a contract or grant*. Expenses are for services and programs that meet the 2 CFR, Chapters I and II, Part 200, et al federal definition of a subrecipient, 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 cost element. This cost element, 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. Line item text for subrecipient payments must include the vendor name and/or contract number for Fiscal Compliance monitoring.

These payments are detailed in TeamBudget Contracted Services report.

60170
Professional
Services

Professional Services are services provided to the County by non-County employees and/or companies. Budgets can be for almost any service, and vary widely.

Notes:

- External Data Processing contracts are budgeted under cost element 60290 (Software Licenses and Maintenance).
- Equipment maintenance contracts are budgeted under cost element 60220 (Repairs & Maintenance).
- Food service contracts are budgeted under cost element 60250 (Food).
- Contracts with human service providers are typically budgeted for in cost element 60160 (Pass-through & Program Support).

Include a description of the type of service you propose to purchase and the anticipated dollar amount by type of service in TeamBudget.

These payments are detailed in the TeamBudget Contracted Services report.

60180
Printing

This cost element is for all printing, photocopying, binding, graphics, and photography services provided by the County’s printing contractor. This cost element includes leased or rented copier machines.

Note: toner and paper for copy machines is budgeted for in cost element 60240 (Supplies), unless specifically covered in a copier contract.

60190
Utilities

This cost element is used to budget costs for electricity, water, natural gas, fuel, oil, and garbage 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 Chris Gale at x82418 with questions about utilities estimates.

Note: if your organization pays for utilities on behalf of others, for example by issuing utility vouchers for program clients, you should budget those costs either in 60155 (Direct Program or Client Assistance) or 60160 (Pass-Through & Program Support), depending on the source of funds.

60200
Communi-
cations

Use this cost element to budget expenses for moving/adding/changing telephone services, videoconferencing stations, internet service (purchased outside the County network) and employee reimbursement for personal mobile phone usage. These discretionary items are billed directly to your department. Contact Sherril McGuire at xt. 84666 to obtain equipment lists, prior year long distance bills, and moves/adds/changes estimates to use for budgeting purposes.

REMINDER!

60210 Rentals

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

Note: most costs for telecommunications, including desktop telephones, fax machines, credit card terminals, and videoconferencing are budgeted for in cost element 60370 (Telecom).

This cost element is used to budget rental or lease of space or equipment from companies or individuals outside the County. Leased or rented copying equipment is budgeted for in 60180 (Printing).

Lease/purchase agreements that exist for more than one year will be budgeted here. Equipment lease to purchase agreements should be budgeted as a purchase in 60550 (Capital Equipment).

Notify Mark Campbell at xt. 86229 if you plan to enter into any lease/purchase agreements. Under Federal Law, the County could be subject to IRS penalties if the total of our debt issues, lease/purchase agreements, loans, long-term contract etc., is not correctly anticipated and budgeted.

60220 Repairs and Maintenance

This cost element is used to budget for maintenance and repairs. Budget for repairs for which no pre-existing maintenance agreement exists and for maintenance contracts or service agreements with contractors outside the County. Software maintenance should be budgeted for in 60290 (Software License & Maintenance). Repairs may be to machinery, buildings, or equipment and are not capital in nature (costs are not capitalized). Expenditures that will lead to the creation of a capital asset, rather than routine repairs, should be budgeted for in 60170 (Professional Services).

Use this cost element to budget an estimate for Facilities and Electronics Service Requests. Service requests are charged back to your department in the "95430" settlement (secondary) cost element. For help with budgeting email dca.budget@multco.us For a detailed list of your department's service request expense history or go to the Commons to find [service request reports](#).

60230 Postage

This cost element is used to budget for mail, shipping, postage or related costs, parcel post, express mail, UPS, and FedEx. Use this cost element to budget for costs associated with shipping and mailing, such as folding pamphlets or stuffing envelopes. **Note:** Mail & Distribution internal service charges should be budgeted under cost element 60460 (Intl Svc Dist/Postage).

60240
Supplies

This cost element is to be used 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 for County business meetings is budgeted here. Food for clients should be budgeted for in 60155 (Direct Client Assistance). The maximum cost per single item is \$5,000. Items that cost \$5,000 or more are capital and should be budgeted under cost element 60550 (Capital Equipment).

60245
Library Books
& Materials

This cost element is normally used only by the Library. This cost element 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 cost element is normally used only by the Health Department. Medical and dental supplies are limited to supplies related to or used for patient treatment. 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 cost element 60550, Equipment.

Note: drugs and vaccines (including Depo-Provera, topical antibiotics, lidocaine, etc.) should be budgeted under 60310 (Drugs). Purchases from certain medical or dental suppliers and vendors on the MultCo Marketplace default to 60246.

60250
Food

This cost element is to be used for food services purchased in bulk or provided by contract for County clients—for example, for inmates in County detention facilities. Food or catering supplied for County business meetings or hearings should be budgeted as supplies in cost element 60240. Food purchased for individual client assistance should be budgeted for in 60155 (Direct Client Assistance). Per diem expenses for Travel & Training should be budgeted for in cost element 60260 (Education & Training).

60260
Travel &
Training

This cost element is used to budget for expenses including registration and attendance at professional or trade conferences and conventions, tuition and fees, course materials, out-of-town travel and per diem, lodging, contracts for training services, etc. Actual activity in this cost element must be accompanied by a travel and training form as required by [Administrative Procedure FIN-2](#).

60270
Local Travel
and Mileage

Note: Do not confuse the travel associated with a seminar with local travel, which is dealt with in “Local Travel and Mileage” below.

Use this cost element to budget for mileage associated with travel within the greater metropolitan area, including Salem.

- County programs providing bus/train tickets to specific clients should budget these costs in cost element 60155 (Direct Client Assistance).
- All bargaining units now use the [Federal mileage reimbursement rate](#), which is **\$0.575 per mile** beginning January 1, 2015. *Accounts Payable will notify departments if the IRS announces a change to this rate.*

60280
Insurance

Use this cost element for liability insurance, fire insurance, employee bonding, and other non-personnel insurance. Personnel insurance is included in cost elements 60140 and 60145 – Insurance Benefits.

Note: in the areas of liability and property insurance, the County is self-insured. Before entering into an external insurance obligation, contact Mark Campbell in the Finance Division at xt. 86229.

60290
Software
Licenses &
Maintenance

Charges for data processing services performed under contract with non-County organizations are budgeted here. This cost element is also used to record the costs for the purchase of new software and licenses. Costs of information technology services provided by the County Information Technology Division are budgeted for in cost element 60380 (Data Processing Services).

Note: Departments should notify IT of any software purchase needs.

60310
Drugs

Use this cost element for all drugs and vaccines purchased by the County, or from external sources. **Note:** supplies used to administer drugs (syringes, needles, etc.) should be budgeted under cost element 60246 (Medical & Dental Supplies).

60330
Claims Paid

This cost element is normally used only by Risk Management. The cost element 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 cost element to budget dues for memberships in associations, societies, or other organizations; as well as for subscriptions for newspapers, trade journals, magazines or newsletters. **Note:** memberships must be in the name of the County, not in the name of the individual County employee. 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 of County Commissioners. (Example – Bar Association dues for attorneys.)

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 cost element is normally only used by the Budget Office.

A general Contingency may be included in any operating fund. Per ORS 294.388, it is to be 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 in the sense that 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 great care should be made in estimating the amount to be budgeted in 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 center (950000xxxx) for that fund. The Contingency estimate must be reasonable and based on previous experience. It cannot be made in place of an estimate for expenditures that are known to be necessary and can be anticipated.

60480
Unappropriated
Balance

This cost element is normally only used by the Budget Office.

This cost element should be used **only** to account for proceeds that are expected to be held in reserve for future purposes. It is not an appropriation and it 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.

The only funds that should budget in Unappropriated Balance are the General Fund and the County’s bond repayment funds. Other dedicated funds may budget an Unappropriated Balance in lieu of an operating Contingency. An example of an acceptable use of this cost element might be the Fleet Management Fund where proceeds are used to fund replacement of vehicles to be purchased in future years.

Please consult Mike Jaspin in the Budget Office at xt. 87696 if you have questions about *or are budgeting an amount* in this cost element.

60490
Principal

This cost element is for principal 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 cost element with internal service reimbursement debt payments to the Capital Debt Retirement Fund (60450), in the Internal Service section.

60500
Interest

This cost element is 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 cost element with internal service reimbursement debt payments to the Capital Debt Retirement Fund (60450).

60550
Capital
Equipment

This cost element is used to budget for the purchase of capital items that cost \$5,000 or more per item (or 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](#).

**Internal
Service
Reimburse-
ments &
Cash
Transfers**

Use internal service reimbursement cost elements to budget the costs of services provided by other County organizations. All internal service allocations can be found at multco.us/budget/fy-2016-budget. Additionally, information about the Indirect Cost Allocation Plan can be found at multco.us/finance/cost-allocation-plans.

Be sure to use the information provided by the internal service providers for your annual budget. Contact information is included in the cost element descriptions, below, if you have questions or need more information about the costs provided to your department.

60350
Indirect:
Central Admin

If you have any questions, contact Cara Fitzpatrick in General Ledger (xt. 87956). Rates and additional information can be found at multco.us/finance/cost-allocation-plans.

Notes:

- Indirect charges are not applied to capital expenditures.
- Budget indirect costs only for those sources that pay indirect.
- Indirect WILL be charged on internal service expenditures, including Risk Fund cost elements 60140 and 60145.

60355
 Indirect:
 Departmental
 Admin

Indirect revenue generated by the Central Indirect rate is recorded to the General Fund and is budgeted by the Budget Office in Cost Element 50310 (Internal Service Reimbursements). The indirect revenue covers some costs for central services such as General Ledger, Treasury, CFO, Budget, Human Resources, Purchasing, Payroll, AP, and the Auditor’s Office.

If you have any questions, contact Cara Fitzpatrick in General Ledger (xt. 87956). Cost allocation plan rates and additional information can be found at multco.us/finance/cost-allocation-plans. Use this cost element to budget that portion of Department administrative support costs.

The revenue generated by the departmental indirect rate is budgeted for in your Department’s General Fund and helps to cover costs for departmental administration and support functions. Please budget the indirect revenue in the General Fund under revenue cost element 50370 (Departmental Indirect Revenue).

60360
 Administrative
 Hub

This cost element 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, DCM, and Nondepartmental offices and agencies. The cost of administering these services for the internal service providers is recovered through internal service rates, and the cost of administering DCM and Nondepartmental agencies is paid for by the General Fund. For questions about this cost element email dca.budget@multco.us.

60370
 Telecom

This cost element accounts for County-supplied telecommunications services including desktop digital and analog phones; long distance charges; and fax machine, alarm, and credit card terminals. Included here are costs for County-issued mobile devices (cell phones, smart phones, pagers, air cards, tablets, and iPads) and associated data plans. The \$9.00 per month per mobile device charge for IT’s Mobile Device Management program is also recorded here.

Note: *the Sheriff’s Office and District Attorney’s Office do not budget for mobile devices in this cost element – those agencies should budget for these costs in cost element 60200, Communications.*

Costs for moves/adds/changes, videoconferencing stations, internet service (purchased outside the County network) and employee reimbursement for personal mobile phone usage should be budgeted directly in cost element 60200 (Communications). For questions about this cost element email dca.budget@multco.us.

60380
Data
Processing

This cost element accounts for all data processing or information technology services provided by the County's Information Technology division. Services include PC and software maintenance and replacement, network and data center services, Help Desk and network security services, SAP support, and both department-specific and enterprise-wide application development.

For questions about this cost element email dca.budget@multco.us.

60410
Fleet Services

This cost element accounts for the purchase, maintenance, and use of all County vehicles. First-time vehicle users should contact Garret Vanderzanden at xt.83424 to receive an estimate for budgetary use. Agencies that anticipate the purchase of vehicles should contact Fleet, and budget the purchase here.

60420
Electronics

This cost element accounts for electronic radios and other small electronic equipment in facilities and vehicles. Facilities electronics include paging equipment and detention facility electronics (e.g. security cameras, electronic door lock controls). Electronic equipment in vehicles includes 2-way radios, mobile digital terminals, sirens, light bars, etc. For questions about this cost element email dca.budget@multco.us.

60430
Facilities &
Property
Management

This cost element accounts for charges to all programs (including all grants that require space allocations) by Facilities Management for routine building costs, including space, utilities, maintenance, lease payments, and debt service. Enhanced services are also included here, and will be charged to your department in cost element 60430. If your program will require more/less/new space, you must work with Facilities Management to budget total costs.

Do not budget Facilities service requests in this cost element. Service requests are charged back to your department in the "95430" settlement (secondary) cost element. You may budget anticipated service request expenses in 60220 (Repairs & Maintenance) in your department's budget. Not sure how much to budget? For questions about this cost element or a detailed list of your department's service request expense history email dca.budget@multco.us. Information is also on the Commons [here](#).

60440
Internal
Service Other

This service reimbursement is used to pay for work done for an organization by another County organization in a different fund. For example, if the Sign Shop in the Road fund makes a sign for the Sheriff's Office, the Sheriff's Office will be charged for the work and that charge may be budgeted by the Sheriff's Office in this line item.

For budgeting purposes, use of this cost element must be explained, with an explanation of the services to be provided, the cost of the services, and

which fund will be reimbursed. The fund being paid must be indicated so that the appropriate revenue can be included for that fund. Here are two helpful tips to remember when you use this cost element:

- **Every** instance of cost element 60440 **requires** a corresponding instance of 50310 in another fund; and
- **Only** use this cost element for **interfund** transactions. Put another way: you can't budget 60440 and its corresponding 50310 in the same fund.

If you are using this cost element you **MUST** document the partner who is receiving the reimbursement by department and cost object in the description field in TeamBudget.

60450 Capital Debt Retirement Fund

This cost element lists payments made to the Capital Debt Retirement Fund for principal and interest payments on Certificates of Participation or bonds. Mark Campbell at xt. 86229 in the Finance Division will contact those programs that have obligations that should be budgeted here.

60460 Distribution & Records

This cost element accounts 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 cost element email dca.budget@multco.us. Detail your request if it is different from the cost allocation models for distribution and/or records.

TeamBudget allows you to enter multiple lines for the same cost object/element. You are encouraged to budget separate lines for distribution and records and then detailed in Description column.

60560 Cash Transfer

This cost element is used to budget cash transfers from one fund to a different fund. For budgeting purposes, **use of this cost element must be explained**, with an explanation of **which fund will be reimbursed in the description field in TeamBudget**. The fund being paid **must** be indicated so that the appropriate revenue can be included for that fund. Here are two helpful tips to remember when you use this cost element:

- **EVERY** instance of cost element 60560 requires a corresponding instance of 50320 in another fund; and
- **ONLY** use this cost element for interfund transactions. Put another way: you can't budget 60560 and its corresponding 50320 in the same fund.

TeamBudget is configured with 6056a – 6056z 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.

If you are using this cost element, you **must** document the other side of the transaction (department and cost object) in the description field in TeamBudget.

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. All revenue estimates should be documented in the program offers in the Explanation of Revenues section. The exceptions to this rule are Internal Service Reimbursements (50310 thru 50321) and Miscellaneous Revenue (50360) where receipts would not total more than \$2,500 in any single cost object.

Documentation of revenue estimates should include the following:

- The origin of the revenue.
- From whom or where is the revenue received.
- A calculation that shows how the estimate was developed.
- If the revenue is a Fee or Charge for Service does the County have authority to increase the rate?
- The term of the revenues. If the revenue is a Grant or Contribution when will it expire?

For questions about coding revenues to the correct cost elements, or if you have a new revenue source, please contact General Ledger at GLHelp@multco.us. For all other questions about revenues, contact Mike Jaspin in the Budget Office at xt. 87696.

Note: in the cost element 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 such contributions to be used or expended for a specific purpose, activity, or facility.

50113 Govt-Shared: Program

Use this cost element 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 cost element 50112.

50117

In Lieu of Tax:
Program

Use this cost element for revenues that the County receives in lieu of local taxes. These revenues are typically restricted in use. Revenues received from the federal government under the Oregon & California (O&C) Railroad Grant Lands are an example of revenues to budget under this cost element.

50170

IG Direct Fed:
Operations

Use this cost element for funds received directly from the federal government, where use is restricted to the provision of services that are 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.

50175

IG Direct Fed:
Capital

Use this cost element for funds received directly from the federal government. Its use is restricted to the purchase or construction of capital assets as specified in the governing grant or contract. If a grant or contract contains funding for capital acquisition and operations, the entire grant or contract should use the operations revenue cost element (in this case, 50170).

50180

IG Direct
State:
Operations

Use this cost element 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.

50185

IG Fed thru
State: Capital

Use this cost element for federal funds received through the State of Oregon where the State is acting as a pass through agency. Its use is restricted to the purchase or construction of capital assets as specified in the governing grant or contract. If a grant or contract contains funding for both capital acquisition and operations, the entire grant or contract should use the operations cost element (in this case, 50190).

50190

IG Fed thru
State:
Operations

These are 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
Local:
Operations

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.

50200
IG Local:
Operations

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 cost element 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:
Operations

Use this cost element 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:
Capital

Use this cost element for restricted use donations to be used for capital purchase or acquisition.

Restricted or Program Revenues: Fees & Charges for Services

For questions about whether or not grant awards are subject to Single Audit rules, contact Cara Fitzpatrick in General Ledger at xt. 87956.

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 new 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” cost elements, and the latter should be recorded under “fees for services” cost elements.*

50115 Lottery Revenues

Use this cost element 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 cost element 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 cost element 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 cost element.

50222 Printer Charges

This cost element is normally used only by the Library. It is used to track revenue from printers used by the public.

50230 Permits

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

50235

Charges for Services

Use this cost element 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 paid to the employee is turned over to the County, medical records fees, and/or third party payers for Health Department services.

50236

IG Charges for Services

Use this cost element for charges for services to local governments. Examples of revenues to budget under this cost element 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 new 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 Space Rentals

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

50241

Motor Pool Parking

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

50250

Sales to the Public

Use this cost element 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).

50260

Election Reimbursement

This cost element is normally used only by the Elections Division. Use this cost element for recovery of elections costs from state and local governmental bodies.

50280
Fines &
Forfeitures

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

50290
Dividends &
Rebates

Use this cost element to record revenues from insurance rebates, fuels tax refunds, and other refunds and rebates.

50291
Retiree Health
Premium

This cost element is normally used only by Risk Management. Use this cost element to record Retiree Health Benefits premiums.

50310
Internal
Service
Reimburse-
ments

This cost element is normally used only by Department of County Assets and Department of County Management. Use this cost element to record revenues received in internal service funds from service reimbursements.

You must also detail out the partner (department and cost object) in the description field in TeamBudget.

**50311-50319,
50321**

These cost elements are normally used only by Risk Management. Use these cost elements 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.

50340
Asset Sale
Proceeds

Use this cost element 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).

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 cost elements, contact Mike Jaspin in the Budget Office at xt. 87696.

50100 Property Taxes: Current

Use this cost element 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 for which taxes are levied. Property tax bills are due November 15th for the same year.

50101 Property Taxes: Prior Year

Use this cost element for property taxes collected from the previous year’s tax levies and recorded as revenues in the current year.

50102 Property Taxes: Penalties

Use this cost element 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 cost element 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 cost element 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; 2. properties that have been sold by the County and payment received in full. Proceeds the County receives from foreclosed property sales are unrestricted.

50112
Gov't Shared:
General

Use this cost element for general revenues (shared and unrestricted) from other governments. Examples include shared revenues from the State of Oregon for cigarette taxes, 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
In Lieu of Tax:
General

Use this cost element 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 cost element 50117 for restricted in lieu of tax payments, such as those received for the O&C land grant.

50120
Transient
Lodging Tax

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

50160
Business
Income Taxes

Use this cost element 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.

50165
Personal
Income Taxes

Use this cost element to record revenues raised by Multnomah County’s Temporary Personal Income Tax. This tax was effective January 1, 2003 and ran through the end of 2005. The tax is 1.25% of Oregon taxable income after deducting an exemption (\$5,000 for joint filers and \$2,500 for a single filer). This tax measure provided for three years of bridge funding for Multnomah County schools, senior and low-income health services and public safety needs.

**Other
Revenues**

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

50000
Beginning
Working
Capital (BWC)

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 beginning working capital (BWC) to the budget after budget adoption is done via a supplemental budget. To avoid this time-consuming and expensive process, estimate your fund(s)’s ending balance 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 only once after the fiscal year is closed and all accounts and amounts are certain.

50270
Interest
Revenue

Use this cost element to budget for interest earned on fund balances. A discussion of the County’s investment policy along with an estimate of the rate to use for budgeting purposes can be found at multco.us/finance/investments.

Please contact Dan Arenholz, at xt. 83440, for any questions related to the forecast or the County’s investment portfolio in general.

50302
Donations –
General

Use this cost element for those 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.

50320
Cash Transfer
Revenue

Use this cost element to record scheduled cash transfers between funds.

For budgeting purposes, *use of this cost element must be explained*, with an explanation of which fund will be reimbursed. The paying fund must be indicated so that the appropriate expense can be included for that

fund. Here are two helpful tips to remember when you use this cost element:

- **Every** instance of cost element 50320 **requires** a corresponding instance of 60560 in another fund; and
- **Only** use this cost element for interfund transactions. You can't budget 50320 and its corresponding 60560 in the same fund.

If you are using this cost element, you **MUST** document the other side of the transaction (department and cost object) in the description field in TeamBudget.

Contact Mike Jaspin at xt. 87696, if you have questions about budgeting cash transfers between funds.

50330
Financing
Proceeds

Use this cost element 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 cost element for miscellaneous revenues. Examples of County miscellaneous revenues are reimbursements from employees and volunteers for things like personal travel, photocopies, and phone calls, petty cash, cash register, or deposit overages, and shortages. Revenue transactions in the Public Guardian Trust Fund are also recorded in miscellaneous revenue. *All other revenues should be budgeted for in a more specific revenue cost element.*

50370
Departmental
Indirect
Revenue

Use this cost element for revenue generated by the departmental portion of the indirect cost plan. This revenue may be used for departmental administrative costs not recovered directly from grants and awards.

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 the effectiveness of County programs. The Chair’s executive 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

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; understand the specific service the program is to deliver. Think about how the program works and how the service is delivered. Briefly list the activities that lead to a product or service being delivered.

What are the program outputs? Identify program outputs; list what was or will be accomplished (e.g., PC's 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.

Performance Measurement Challenges

Appendix B: Performance Measures

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 measurable, 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 you're 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 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

Appendix B: Performance Measures

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 compare 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.