Multnomah County Budget Manual FY 2025

January 18, 2024
Version 1.2

Budget Office Staff Directory

Each County department has a Central Budget Office analyst who is responsible for helping departmental staff prepare department budgets and analyzing those budgets for the Chair and Commissioners. Central Budget Analysts can assist with questions about the budget process or Questica. The Central Budget Office is available to all employees involved in creating the budget.

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Contents

How to Use This Manual

The budget is a plan for how departments anticipate spending funds in the upcoming fiscal year. This document provides guidance for preparing the necessary parts for each stage of the budget process.

The manual is split into four sections:

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

Section 2: Preparing the Department Submitted Budget

Creating the Submitted Budget in Questica – Instructions for entering the program offer narrative, performance measures, expenditures, revenues, and position allocations into Questica and submitting request forms.

Accompanying Documents - Instructions on creating non-Questica related materials for the department budget submission. Documents include department narratives, current year spending estimates, budget history crosswalk, and the department's transmittal letter.

Section 3: Preparing the Chair's Proposed/Executive Budget – Instructions for using budget adjustments in Questica to create the Chair's Proposed budget.

Section 4: Preparing the Adopted Budget – Instructions for using budget amendments in Questica to create the Adopted budget.

There are also several appendices that provide additional information:

Appendix A: Ledger Account Definitions – Definitions, details, and guidance regarding ledger accounts used to budget County expenditures and revenues.

Appendix B: Developing and Refining Performance Measures – Instructions for developing performance measures, including discussion of why they are important and challenges to performance measurement.

Appendix C: Style Guide – Guidelines for County-specific style issues, as well as a list of common writing tips to use when putting together program offers and other budget documents.

Appendix D: Questica and Workday Reports – Descriptions of useful reports.

Section 1: FY 2025 Budget Overview and Resources

Introduction

This manual is a guide to assist County departments with budget development. It provides important budget policy information and step-by-step instructions on how to build and submit a department budget in Questica, the County's budgeting software. Inevitably, directions and guidance change as the County moves through the process. The Central Budget Office will communicate these changes as they are known.[1] For questions about the process or instructions in the Budget Manual, please contact your Central Budget Analyst.

Financial Context for FY 2025 Budget Policy Decisions

While macroeconomic indicators nationally and locally remain generally strong even after significant increases in key interest rates, slowing assessed value (AV) growth in property taxes and persistent inflation are driving increasing deficits for the County. The County has a structural deficit due to the tendency for property tax revenue (the biggest source of discretionary General Fund revenue) to grow slower than personnel costs (the County's largest expense). Declining property values downtown combined with high interest rates and high construction costs are sharply reducing the pace of new development. Oregon's constitutional limits on property tax growth mean that new development is generally the only way to drive revenue growth above a 3% baseline. As a result, property tax growth is expected to be low for the foreseeable future. Inflation has decreased rapidly from its peak, but remains above the long-term trend. Poor performance of the PERS investment portfolio is also driving personnel cost growth higher. In light of all these factors, ongoing deficits are forecast for the General Fund.

In the near-term, the **Central Budget Office forecasts a $4.1 million General Fund deficit in FY 2025**. This deficit grows to $14.0 million if ongoing costs related to the shortfall in state SB 1145 funds for public and the Behavioral Health Resource Center (BHRC) Funding Gap are incorporated. For FY 2025,

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[1] In order to keep departments informed of any changes, the Central Budget Office uses email communications, the Budget Bulletin newsletter, website updates (www.multco.us/budget), and direct person-to-person communication.

personal costs are forecast to increase by 5.70%, which is well below the FY 2024 increase, but remains high by historical standards. The increase incorporates a slightly higher than previously forecasted COLA in FY 2025 and a 1.25% increase in PERS costs. Underlying assessed value growth is expected to fall to levels not seen since right after the Financial Crisis. This decline is partially offset by the final portion of the Interstate Corridor Urban Renewal Area (URA) returning its Assessed Value (AV) to the tax roll.

In the out years of the forecast, the deficit is expected to increase to $28.9 million (or $40.5 million when BHRC and SB 1145 Funding Gaps are added). The Fall 2024 forecast includes upward adjustments to personnel cost growth assumptions of more than 1% in both FY 2025 and FY 2026, which has a cumulative, ongoing impact of more than $8 million. The City's Bureau of Development Services (BDS) began to see a significant drop in permitting activity beginning in Summer 2023. Permitting activity is a leading indicator for property tax revenue, suggesting that the current slow pace of Assessed Value growth will continue for the foreseeable future. See the table below for a summary of the 5-year forecast. This forecast will be updated in March and May of 2024.

Table 1: Forecasted Ongoing General Fund Expenditures, Revenues, and Balance					
	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenues	721,925,865	744,327,435	770,580,634	802,329,856	829,550,707
Expenditures	726,032,190	760,581,852	790,059,013	827,661,959	858,430,351
Ongoing Surplus/(Deficit)	(4,106,325)	(16,254,417)	(19,478,379)	(25,332,103)	(28,879,644)
SB 1145 Ongoing Funding Gap	(6,570,686)	(6,833,513)	(7,106,854)	(7,391,128)	(7,686,773)
BHRC Ongoing Funding Gap	(3,350,000)	(3,484,000)	(3,623,360)	(3,768,294)	(3,919,026)
November Forecast with SB 1145 Backfill and BHRC	(14,027,010)	(26,571,930)	(30,208,593)	(36,491,525)	(40,485,443)

Note: Revenues/Expenditures include video lottery, but excludes reserves and one-time resources

The County's forecasted 5.70% labor cost growth for FY 2025 is driven by inflation, increasing health care costs, and expected increases in PERS rates. The assumption incorporates a 3.7% COLA for all employees in FY 2025, and a 7.0% increase in employer health insurance payments. PERS rates are expected to increase by 2.50% in FY 2026 due to poor PERS investment portfolio performance. Following the County's PERS rate smoothing policy, half of the expected increase will be taken in FY 2025 with the proceeds contributing to the County's PERS Bond debt service payments. The forecast also assumes an increase of 2.5% in FY 2028 due to the end of the County's Transferred PERS Liability benefit.

One-time-only (OTO) resources available for FY 2025 are significantly less than in the last two years, but remain high by historical standards, driven mainly by $37 million of departmental underspending in FY 2023. After adjusting to fully fund reserves at the Board policy level, there would be **$54.0**

million of available OTO resources (with half going to facilities/IT projects and half allocated to other use, by Board policy).

For reference, the full FY 2025 General Fund forecast can be found at: www.multco.us/budget/fy-2025-economic-forecasts-and-financial-overview.

Policy Direction from the Chair

County Chair Vega Pederson's budget guidance can be found at: www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources.

General Fund Allocations

The Central Budget Office provided a General Fund Allocation to departments on December 8, 2023, as part of the Big Release when budget preparation materials are made available.

Departments are being asked by the Chair to reduce their General Fund budgets (including Video Lottery Funds) by 3.0% (General Fund constraint) for FY 2025. Because of expected deficits in the 5-year forecast, the County must prioritize resources in order to continue to meet the community's needs.

The personnel inflation factors used in the allocation are **department specific** and, as in years past, **they reflect changes due to the COLA, step/merit increases, market adjustments, and some Board-approved impacts on personnel costs**. Pay adjustments that impact the base wage calculation are included in the personnel inflation factor, while premiums or personnel costs that are ad hoc or based on managerial discretion are not included.

In the past, the County's policy has been to use a countywide inflation factor for internal services because increases above this amount were usually based on department requests. This year, DCA has made significant changes to how Facilities costs and some IT services are allocated out to departments as part of a broader internal service rate (ISR) review. These changes created shifts in cost allocation that improve accuracy and transparency, and were outside of departmental control.

To offset this impact, the Central Budget Office created department-specific ISR inflation factors that reflect expected Facilities and IT cost increases in the General Fund, and combined those with Countywide inflation factors for the other internal service types. Each department is given its own ISR inflation factor reflecting expected FY 2025 changes.

As departments develop the budget, they should keep in mind the following principles:

- Actively include equity-based analysis throughout the process, leveraging existing resources when possible, such as equity managers, community budget advisory committees, and department equity committees.
- Preserve direct services.
- Re-examine what programs do in light of the County's core mission and financial outlook.
- Look for innovative ways to do business.
- Avoid changes that reduce revenues.
- Resist the temptation to be overly optimistic about revenues.
- Consider the effect of budget decisions on workforce, morale, safety, and recruitment/retention.
- Consider collaboration with other departments.

Reductions or significant changes may not be taken in:

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

As you are developing your budgets, keep in mind that you'll need to provide a list of what reductions were made to meet the constraint, as well as a list of any significant reallocations that were made.

Cost of Living Adjustment (COLA)

The original assumption in the FY 2025 budget process was that employees and contractors would receive a 3.7% Cost of Living Adjustment (COLA). The forecast was also based on this assumption. In January, the actual COLA amount was determined to be 3.3%. General Fund allocations were updated so that the inflation on 60160 - Pass Through and Program Support is 3.3%. However, the budget for positions will remain at 3.7% for the Department Submitted phase, and adjustments will be made for the General Fund positions in the Chair's Proposed budget.

State Starting Point

As we enter year two of the State's biennium, county departments should have a solid understanding of the State's budget and its impact on County operations. Using the best information from the State, departments are expected to budget State revenues in accordance with the State agreements. If there are changes to State funding, those should be identified during the Chair and Central Budget

Office meetings, documented in the transmittal letter, and documented in the impacted program offers. A few notes about State funding:

- **Be pragmatic about revenues.** For information on the State's economic condition, read the blog www.oregoneconomicanalysis.com or forecast site www.oregon.gov/DAS/OEA/pages/forecastecorev.aspx.
- **Document assumptions.** Explain the assumptions used for major revenue sources and include a description of assumptions in the department transmittal letter and program offers. For revenue sources that cross departments, confirm that the other departments are using the same assumptions.
- **Document significant changes.** Explain major changes in State funding and how they impact program operations and outcomes. Include such information in the department transmittal letter.

FY 2025 Budget Guidance for American Rescue Plan and Voter Initiatives

American Rescue Plan (ARP) - Non Multco Direct Allocations

The last part of County's direct allocation of American Rescue Plan (ARP) funding was budgeted in FY 2024, and no additional funds are anticipated in FY 2025. If departments want to continue programs that were funded with direct ARP, they should either reallocate resources to fund the program or request out of target General Fund.

Some departments received COVID-related funding that was not part of the County's direct ARP allocation. In prior budgets, we asked for that funding to be kept separate in COVID-specific program offers. In FY 2025, this funding can be budgeted in regular program offers.

Metro Supportive Housing Services (SHS) Measure

In May of 2020, voters across our region affirmed their commitment to addressing homelessness by approving the Metro Supportive Housing Services (SHS) Measure, which provides an ongoing source of funding for rental assistance and support services to reduce chronic and episodic homelessness through strategies that lead with racial equity. The Joint Office of Homeless Services is responsible for overseeing and reporting on County programs and services funded with SHS resources.

For FY 2025, SHS revenues and expenses will continue to be budgeted in the Joint Office. No other department should have any revenues or expenses in this fund (1521). The Joint Office will continue

to work to develop cross-departmental, housing-focused programming. The only exception is that the FTE authority for positions will be budgeted in their respective departments, but the related costs will be backed out and budgeted in the Joint Office (net $0 cost in the other departments' budgets). Departments must coordinate with Antoinette Payne for these positions. These FTE should be included in the relevant department's program offer that is most related to the services being performed by the position.

Although the budget resides with the Joint Office, departments are still responsible for supporting the Joint Office in developing SHS-funded program offers, including narratives and performance measures. Please reach out to Antoinette Payne or Chris Yager with questions.

Preschool for All (PFA)

The Department of County Human Services (DCHS) is responsible for overseeing the Preschool for All (PFA) program. All revenue will reside in DCHS program offers. However, other departments can budget their related expenses in their own stand-alone program offers in Fund 1522 (everything will balance at the countywide level). Departments are required to coordinate with Brooke Chilton-Timmons when creating their PFA budgets since this is part of a larger program. All program offers funded with PFA funding must be stand alone and should not include any other funding.

Multnomah County Library General Obligation Bond

The Department of County Assets is responsible for budgeting all of the revenues and expenses associated with the Library Bond project. The County has already received the Bond proceeds for the project and DCA will continue to budget these resources. Because the Library Capital Construction Fund (2517) is a capital fund, Workday requires all expenses to be budgeted in DCA in order to calculate the value of the completed assets for accounting purposes. A limited number of FTE will be budgeted in the Library, but the associated expenses will be allocated to the Bond Fund. Before budgeting non-DCA FTE for this project, departments will need permission from Kate Vance and Katie O'Dell, and will need to coordinate with DCA budget staff to create the complementary budget inputs.

All Three Voter Initiatives (SHS, PFA, Library Bond)

All of these revenues are funding important services that are being monitored both by outside agencies and our community in general. It is vital that these cross-departmental measures are in alignment with the overarching program goals and that we can easily report out the countywide budget. Departments must work closely with the coordinating department and all program offers that have any PFA funding must stand alone without any other funding sources included. SHS and Library Bond program offers can have other funding sources included. Below is a recap of how these will be structured:

Funding Stream	Program Contact	Budget
Supportive Housing Service (SHS)	Antoinette Payne	Revenue and Expense in JOHS FTE in relevant department
Preschool for All (PFA)	Brooke Chilton-Timmons	Revenue in DCHS Expenses in relevant department
Library General Obligation Bond	Kate Vance/Katie O'Dell	Revenue in DCA Expenses in DCA with limited FTE in Library

What's New

Policy and Programs

Budget Kickoff

The FY 2025 Budget Kickoff will be held virtually on Tuesday, December 12, at 2:00 p.m. This meeting is your chance to learn about the financial context for the upcoming budget year, hear about new items for FY 2025, and ask any budget-related questions. The meeting will be recorded and posted on the Central Budget Office website at: www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources.

Countywide Visioning Renewal Process

During FY 2024, Chair Vega Pederson is sponsoring a Countywide Visioning Renewal Process initiative to support the needs of our employees and services for the future. The renewal process is expected to draft new mission, vision, and values statements by the end of the fiscal year. An external consultant will lead the efforts with leadership, managers, and employees in various engagement opportunities to help develop these new statements. This will be an important process to inform future budgets.

Program Offer to Cost Center/Cost Object Relationship

In FY 2025, the Central Budget Office will be creating dashboards that show budget vs. actuals at the *parent* program offer level. Parent program offers are a group of scaled program offers or individual, non-scaled offers. For example, program offers 60310A, 60310B, and 60310C will be combined into the parent program offer number 60310 with the name taken from the A offer. In order to do this,

each **cost center** should be associated with only one parent budget program offer in a budget year. This means that all grant tags, projects, and MOCS associated with the same related cost center should be in the same parent program offer. A parent program offer can have multiple cost centers, but each cost center can only be in one parent program offer.

There will be limited exceptions to this rule where related/responsible cost centers will cross program offers, but individual cost objects will still be associated with a single parent program offer. Some examples include cost objects for one-time-only funding, capital projects, and other unique budget situations. All exceptions must be approved by the Central Budget Office. At a minimum, each cost object will always be associated with only one parent budget program offer.

Department finance managers are already working with their Central Budget Analyst to work through the updated accounting and needed exceptions. Departments should not create many new cost centers just to satisfy this budget-to-actual requirement. Cost centers should only be created when they satisfy the core data requirements to be a cost center. See the Core Data Best Practices guide for more information.

In addition, all General Fund one-time-only funding **must be in a separate MOCS** unless it is a restoration of a cut made to meet the General Fund constraint.

For more information, please see the Cost Object section of Section 2: Preparing the Department Submitted Budget.

New Requirements for Administration Program Offers

In every budget cycle, questions come up that need to be answered quickly and accurately, such as how many budget/finance positions a department has budgeted or what the department's total budget is for all Administration activities. The Board of County Commissioners is also looking for a way to see what departments are doing - and compare them - with respect to administration activities. The public also has an interest in being able to see a certain level of information in the budget document. As a result, there are **new requirements for Administration program offers in FY 2025.**

Each department (other than Nondepartmental) should have at least five separate Administration program offers, with the following suggested names:

1. Director's Office
2. Business Services
3. Human Resources
4. Evaluation & Planning
5. Information Technology

These are the *minimum* number of Administration program offers. Some departments may have more. Every major division should have at least one Administration program offer.

As with any new process, there will likely be nuances that need to be addressed as departments evaluate their ability to meet these requirements and provide the necessary information. Departments should reach out to their Central Budget Analysts with any questions or concerns, and to ensure the Central Budget Office is aware if a department will not be able to supply one of the required program offers.

For more information, please see the Administration section of Section 2: Preparing the Department Submitted Budget.

Updates to Department/Division Narratives

There is a new section where departments will provide information on the *department's* Mission, Vision, and Values, as well as summary information on any current strategic plan or other form of department-level goals/objectives. There is also a new Budget at a Glance page that will be prepared by the Central Budget Office, providing visual highlights of key budget points for the department, such as total budget, increase from prior year, total FTE, etc.

As of FY 2025, there will no longer be narrative sections for Successes & Challenges and COVID-19 & American Rescue Plan. Departments will have the opportunity to address their current year successes and challenges in the Transmittal Letter, while COVID-related funding that was not part of the County's direct ARP allocation can be absorbed into regular program offers.

Finally, Division Narratives will be placed before each division's group of program offers in the Proposed and Adopted budgets. The Central Budget Office will add some graphics and a table of division programs to each division narrative. Because the division narratives will take up two pages, the items added by the Central Budget Office will not change the amount of text space available to departments.

For more information, please see the Department/Division Narrative sections of Section 2: Preparing the Department Submitted Budget.

COLA for General Fund Human Services Contractors

Department General Fund allocations include an assumption of a ~~3.70%~~ 3.30% COLA (updated 1/18/2024) increase for contracted services. For consistency across the County, departments should pass this amount on to contractors as applicable. However, the County is ultimately buying services, and the cost of those services may increase at a faster or slower rate than the COLA. When departments plan increases in what they pay for specific services, they should focus on understanding what the County is buying and paying a fair price for those services. Lastly, the COLA is only an estimate for budgeting purposes. **Departments should expect to explain how they approached the contractor payments in the January check-in with the Chair.**

Process Change for Fee Templates

During Chair Meeting #1, departments should highlight any fee changes they are assuming in the FY 2025 budget. In prior years, fee increases were updated by departments on an ad hoc basis as they brought resolutions to the Board and collected and reported on by the Central Budget Office. In FY 2025, this process is changing. If a department is planning to increase fees in their FY 2025 budget, they will need to submit a fee APR/resolution that will go before the Board for approval on the same day as budget adoption. The following process will be used to collect this information:

1. In Chair Meeting #1, departments will be required to inform the Chair of any fee changes being assumed in their budget.
2. At the time of the Big Release, the Central Budget Office will send fee schedule templates to departments to be completed in March. Unlike in previous years where we asked for the fees that were already approved by the Board, in FY 2025 we are asking for what fees are being **assumed** in the FY 2025 budget.
3. If a department is making changes to fees, they will be required to submit an APR/resolution that details these changes. All approvals by the County Attorney's Office or any other parties must be obtained before submitting the documents to the Central Budget Office.
4. During Budget Worksessions, departments should have a slide detailing their fee changes.
5. On the day of budget adoption, all of the submitted APR/resolutions will be included on the agenda for Board approval.

Questica and Technical Issues

Program Offer Data Starting Point

For departments that requested narrative to be copied over into FY 2025, there are a few changes compared to previous years:

- **Significant Program Changes** - The data in the "Significant Program Changes" section of the program offers have been deleted in the FY 2025 program offers in Questica. The goal is to make sure that this section is not accidentally repeated from the prior year. As a reminder, this section should be filled out if there are **any** FTE changes, material changes in revenues or expenses, or significant operational changes between FY 2024 Adopted and FY 2025.

- **Performance Measures** – The FY 2024 budgeted performance measures have been moved to the correct column for the FY 2025 program offers. The other performance measure columns' data was deleted in an effort to make sure these sections are updated from the prior year.

Program Offer Type Changes

- **New "Capital" Program Offer Type** – Capital program offers fund improvements and construction of county-owned buildings, roads, bridges, and major information technology

systems. These programs include annual capital improvement programs (routine) and one-time-only projects (non-routine).

- **New "Restoration Request" Program Offer Type** – This program offer type should be used when departments submit a request to restore a cut made to meet the General Fund target allocation.
- **"Support" and "Program Alternative/Reconstruction" Program Offer Types Disabled** – The Support and Program Alternative/Reconstruction program offer types have been disabled. You *must* choose a different program offer type in order to save changes to your program offer request form. Program offers that were previously marked as Support will likely fit in the program offer type of Administration or Operating, while Program Alternative/Reconstruction will likely fit in Operating.

Performance Measures Refresh

The performance measures in Questica will no longer force users to select output and outcome for the first two measures. Users may select any program offer type. However, we encourage departments to focus on **output** measures (i.e., measuring the products and services the program offer produces). Please see the Performance Measures section and Appendix B for more information.

Key Reminders

Out of Target program offers must be stand-alone – When submitting program offers as out of target (i.e. outside the department's General Fund allocation), please ensure that the program offer is stand-alone, meaning core internal service allocations or funding/expenses assumed in other program offers will not be affected if the program is not selected. If you need to split an FTE across an in target and out of target program offer, work with your Central Budget Analyst.

IMPORTANT! Explanation of Revenues – Additional examples and required information have been added to the Explanation of Revenues section in Section 2: Preparing the Department Submitted Budget. All revenue sources **must be** labeled as either Federal (Direct Federal or Fed through State), State (Direct State only), or Local to assist Government Relations. As a reminder, all assumptions must be documented. If there is not sufficient space to do so in the program offer, you may attach documentation to the program offer in Questica.

Vacant positions are copied with their current step or salary details as developed by departments with step increases and COLA applied.

Budget Dashboards – The Central Budget Office has created various public Tableau dashboards with detailed budget information. Dashboards will be updated with FY 2025 data as it becomes available. Contact your Central Budget Analyst with any questions.

Using the "Description" field in Questica – There are multiple ways to document budget details, assumptions, the easiest and most visible is the "Description" field located in the Operating Changes grid.

This is a required field for:

- Contracted services
- Budgeting for other internal services
- Budgeting for cash transfers
- Manual adjustments to position costs
- Budgeting for County Match & Revenue Sharing

The description field is also recommended for:

- Budgeting for enhanced building services in ledger account 60432
- Budgeting for Central and Departmental Indirect
- All revenue lines

The Central Budget Office is here to help! If you have a question, need training or support, please don't hesitate to call or email. Our contact information can be found at www.multco.us/budget/contact-us.

Multnomah County Budget Process

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. The Multnomah County budget process has several distinct stages.
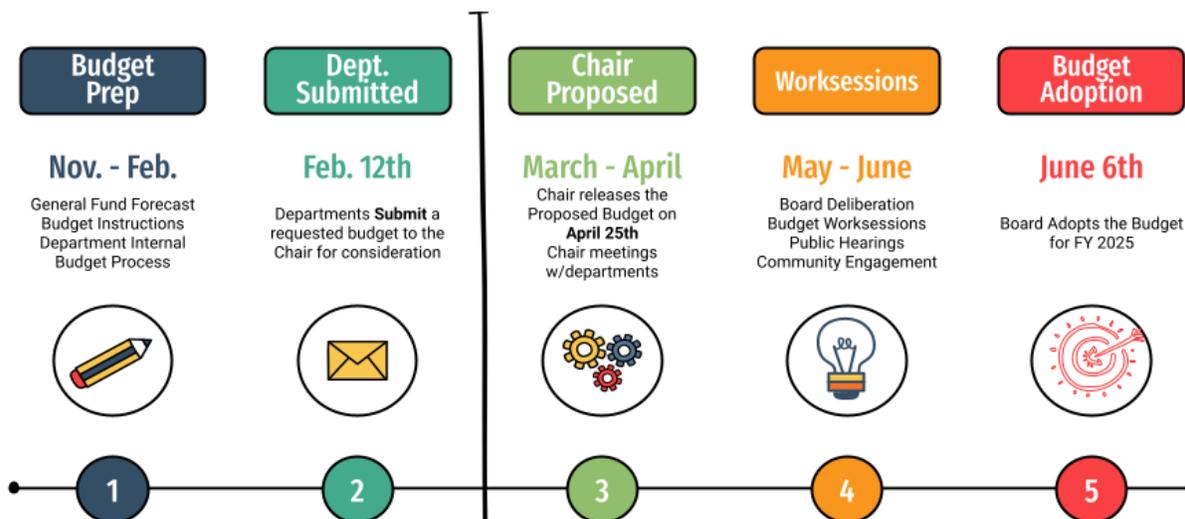
Phase I – Department Budget Planning (Early-December to Mid-February)

Departments prepare and submit budget requests.

Phase II – Chair's Proposed/Executive (Mid-February to April)

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

Phase III – Approved (April)

The Board of Commissioners approves the Chair's Proposed budget.

Phase IV – Adopted Budget (April to May/June)

After deliberation, work sessions, and public hearings, the Board adopts the budget. During deliberation of the budget, the Board can request changes through budget amendments. The Board can also request budget notes, which document policy discussions and decisions during work sessions. As soon as the budget is adopted, any changes to the budget must be approved by the Board using the budget modification process.

Budget Calendars

Budget creation is a combination of many interdependent processes, from Board work sessions to each department's internal procedures and timelines. The following describes the major milestones, technical tasks, and Board work sessions. **All the dates shown are subject to change, so please check the Central Budget Office website for updates** (www.multco.us/budget).

Major Milestones

- November 21st   General Fund Forecast
- December 8th   Big Release of Budget Materials
- February 12th   Department Submitted Budget Due
- February 23rd   Program Offers posted online
- April 25th   Chair's Executive/Proposed Budget Released
- May 29th   Tax Supervising & Conservation Commission Hearing
- June 6th   Budget Adopted

The Budget Process Technical Calendar is shown on the next page.

Budget Process Technical Calendar (subject to change)

Month	Date	Description
November	21	General Fund Forecast
December	8	Big Release
	12	Kick-off Presentation – online (2:00 p.m.)
January	16-31	Chair Meetings with Departments #1
	30	History Crosswalk Files Due to Central Budget Office
February	12	Departments' Submitted Budgets and Transmittal Letters Due
	23	Departments' Submitted Program Offers Posted to the Web
	27-29	Chair Meetings with Departments #2
March	1	Chair Meetings with Departments #2 (continued)
	5-8	Chair Meetings with Departments #3
	7	General Fund Forecast Update
	22	Executive Decisions Finalized
	29	Budget Adjustments/Program Offer Narratives Due for Chair's Proposed Budget
April	5	Department/Division Narratives Due for Chair's Proposed Budget
	25	Chair's Proposed Budget Released
May	16	Department Only Amendments Due for Adopted Budget
	28	General Fund Forecast Update
	28	Department Amendments Presented to Board
	29	TSCC Hearing
June	6	Budget Adopted
	12	Technical Cleanup/Program Offer Narratives Due
	24	Department/Division Narratives Due for Adopted Budget
July	1	Start of Fiscal Year

Google Calendar

The Central Budget Office maintains a countywide Google Calendar for budget milestones and tasks: www.multco.us/budget/calendar.

Budget Work Sessions and Hearings

Four to six weeks of budget work sessions and public hearings are scheduled prior to adopting the budget. Board work sessions are open to the public, but no public testimony is taken. Public hearings are open to the public and testimony is taken. More information about budget work sessions and public hearings can be found at www.multco.us/budget/learn-more-about-multnomah-county-budget-process-and-how-participate.

Work sessions are scheduled by the Board Clerk; details will be available online at http://multnomah.granicus.com/ViewPublisher.php?view_id=3 closer to the work session dates.

During work sessions, Board members can introduce budget amendments and budget notes or ask for additional information in both the near term and the future. For more information on these parts of the budget process, please contact your Central Budget Analyst.

Training Resources

Questica Commons Ulearn

The Questica Commons site is the primary resource for training materials and is located at: https://commons.multco.us/questica-learning-resources. The site contains Quick Reference Guides (QRGs) and videos providing instructions for all users of Questica. There are also videos and guides for creating performance measures as well as for writing program offers. If your department needs additional training, please work with your Central Budget Analyst.

Indirect Rates

The Federal government recognizes that County organizations incur identifiable overhead costs in support of grants and contracts. Costs are categorized in two ways: (1) support costs internal to individual departments (departmental indirect) and (2) countywide support costs (central indirect). Indirect rates will be emailed to departments the first full week of December. The full indirect cost allocation plan will be posted later, see www.multco.us/finance/cost-allocation-plans.

Internal Service Allocations

Internal service allocations as provided by the Department of County Assets will be published on December 8, 2023, at www.multco.us/budget/fy-2025-county-assets-cost-allocations.

Internal services (Fleet, Facilities and Property Management, Records, Distribution, and Information Technology/Telecommunications) are funded through service reimbursement revenue credited to Internal Service Funds. Ledger account descriptions in Appendix A provide extended detail on where to budget for Internal Service costs.

The Department of County Assets Internal service providers are responsible for meeting with departments to discuss levels of service, the department's needs for the upcoming year, and how costs are allocated to departments. If departments budget an internal service in an amount that is different from the allocation provided by Internal Service providers, departments must document the differences and discuss them with DCA and their Central Budget Analyst.

There is only one publication date for internal service allocations. However, in some situations there may be additional changes during the Chair's Proposed or Adopted budget development. For questions regarding Internal Services, email dca.budget@multco.us and cc: your Central Budget Analyst.

Budget Submission Checklist

In addition to building the budget in Questica, each department will submit a package of documents via email to their Central Budget Analyst. See below for the complete list of materials necessary for budget submission.

By January 30, 2024

☐ Final History Crosswalk for program offers (Excel)

By February 12, 2024

Submit via Questica

☐ Program offers submitted by promoting them to Budget Office Review

Documents to submit via email:

☐ Department Director's Transmittal Letter (Google Doc)

☐ Department/Division Narratives (Google docs)

☐ FY 2024 Current Year Spending Estimates (Excel)

☐ Updated General Fund Allocation (Excel) – be sure to verify that the in target General Fund budget does not exceed the General Fund allocation

☐ List of significant General Fund reallocations (a finalized version of the Excel template shared in Chair Meeting #1 that reflects the *submitted* budget)

☐ List of prioritized additional General Fund requests or restorations (a finalized version of the Excel template shared in Chair Meeting #1 that reflects the *submitted* budget)

☐ List of reductions to meet General Fund constraint (a finalized version of the Excel template shared in Chair Meeting #1 that reflects the *submitted* budget)

Important items to verify prior to submission:

☐ Verify that each cost center is associated with only one parent program offer (or group of scaled program offers). See What's New and Cost Objects sections for more details.

☐ Verify Supplier Information – Contracted Services report (Questica)

☐ Verify Spend/Revenue Category and descriptions for Cash Transfers (Questica)

☐ Verify descriptions for Other ISR's (Questica)

☐ Verify that your budget for internal services matches the allocation sheets and that any differences are documented for (and have been discussed with) your Central Budget Analyst

☐ Verify that you have selected a Spend/Revenue Category when budgeting in 50310 Internal Service Reimbursements and 60350 Indirect Expenses (Questica)

☐ Verify that performance measures are filled out for every program offer - Performance Measures report (Questica)

☐ Verify all revenues have been explained and assumptions documented (including that the Explanation of Revenues provides all required information such as labeling revenue sources as State, Federal, etc.)

☐ Verify that text is not cut off in the program offer pdfs, including performance measures.

☐ Verify that employees and contractors or nonprofit organizations are not named directly in the program offer narrative.

Budget Process and Questica Request Forms

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

The first budget phase called Department Submitted is built by departments using program offer request forms. Moving through each stage of the process, the County makes changes to the budget that must be approved by the Chair and/or the Board of County Commissioners. When a change is needed, departments create new Questica request forms to combine with the request forms from previous stages to document the changes and update the budget.

The illustration below shows the relationship between budget phases and request forms.
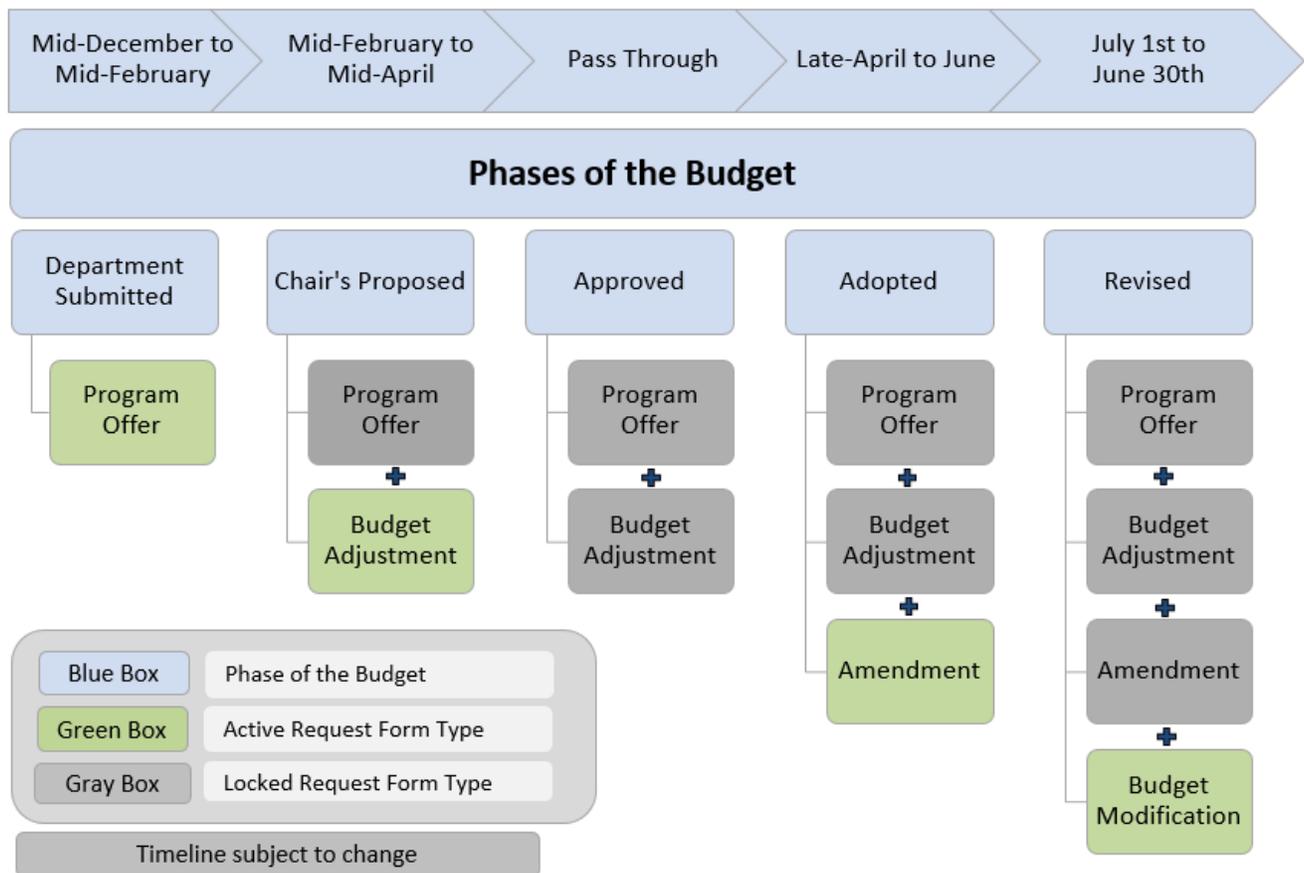
Details on how to create each of these Questica request forms can be found in sections 2 through 4.

Section 2: Preparing the Department Submitted Budget

Introduction

Department budget submissions are due on **February 12, 2024**. The budget submission has two components: 1) entering program offer narrative, performance measures, expenditures, revenues, and position allocations in Questica and 2) submitting documents to assist with building the narrative portions of the budget. The following provides instructions for assembling department budget submissions in Questica and information on the creation of documents.

Program Offers 101

The budget is the most important policy document that the County produces. The budget helps the Chair, the Board of County Commissioners, and our community understand the factors that affect the programs and services provided to the community. Well-crafted program offers allow decision-makers and the public to read and comprehend the budget. Be sure to write Program Offers in *Plain Language* (See Appendix C: Style Guide for more info). This level of transparency within the budget builds trust, understanding, and equity with our community.

All County functions – from operating programs to the General Fund contingency account – request funding through a program offer. Program offers combine information on program descriptions, budgets, and performance data for a given set of services. The Chair and the Board use this information to build the County's budget. The community, including departmental and central Community Budget Advisory Committees, contractors, and clients, use this information to understand and evaluate County and departmental operations.

What Makes a Good Program Offer?

A good program offer is easy to understand for someone unfamiliar with the program and will show the relationship between the program and the results it produces for the community. To do that well, a good program offer:

- Includes a clear, concise description of the program in the executive summary, with well-organized additional details in the program description. Uses plain language in all program offer sections.

- Is unique from other program offers.

- Shows specific results for specific customers (for example, separate program offers for adult and child services).

- Is a manageable size for decision-makers by having a General Fund cost that does not exceed $5.0 million.[2] (Internal Service program offers should not exceed $6.0 million.)

- Describes the link to the Division's, Department's, and County's mission.

- Demonstrates the value provided for the cost.

- Describes intended outcomes.

- Communicates how it uses an equity lens in relation to services provided and, when the data is available, includes demographic information about the program's target population and how the program reaches this population.

- Uses performance measures that accurately quantify the program's outputs and monitor the program's outcomes.

- Cites research or other data that support the program's intended outcomes.

Scaling Programs

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

- Budget for large facilities, such as jails.

- Specify when the General Fund backfills other funds.

- Expand services beyond the current service level (i.e. new or expanded programs).

- Request restoration of General Fund for reductions made to meet the General Fund target allocation.

- Request one-time-only resources related to an ongoing program offer.

- Provide levels of services for a program.
  - For example: An Alcohol and Drug (A&D) Treatment program could be scaled to offer 100, 150, or 175 slots.

---

[2] Program offers for programs operating in large single-purpose facilities that cost more than $5.0 million to the General Fund (e.g. jail facilities) are acceptable. Contact the Budget Office for further instructions if this applies to your department. Additionally, see the following subsections for scaling options and for assembling program offers.

To propose a scaled program offer: Determine the base level of service and assemble a program offer. In the example above, the base level of service is 100 A&D slots.

Determine incremental levels of service. In the A&D treatment example, one increment is 50 additional beds and another separate increment is 25 additional beds, giving decision-makers a choice between adding either 50 or 75 beds. Assemble individual program offers for each discrete increment.

Scale services in increments small enough to allow choice but large enough to keep the number of offers at a reasonable level. In the A&D treatment example, 10 offers of 50 beds is probably too small and one offer with 500 beds does not provide choice. Contact your Central Budget Analyst for guidance.

Naming Scaled Offers: Scaled offers have a letter at the end of their program offer numbers (e.g. 60330**A** and 60330**B**). In the above A&D example the program would be scaled as follows:

- The **A** base offer = 100 beds
- The **B** offer = 50 additional beds
- The **C** offer = the final 25 beds

If decision-makers fund all three program offers, the total budget will include 175 beds. Department business managers determine when to scale or combine a program offer, and work with the Central Budget Office to achieve these changes.

Creating the Department Submitted Budget in Questica

The County uses Questica to collect all program offer narratives, expenditures, revenues, position costs, and performance measures. Log in to Questica at https://questicabudget.multco.us/.

NOTE: The Questica MultCo Commons site includes detailed training on Questica, including Quick Reference Guides (QRGs) and videos: https://commons.multco.us/questica-learning-resources.

For each program offer, you will update or populate the following:

- Program offer name in the General tab (if necessary),
- "Program Offer Details" section,
- "Program Offer Performance" section,
- "Operating Changes" section, and
- "Position Changes" section.

Section 2: Preparing the Department Submitted Budget

TIP: Only one person can edit a Request Form at one time. If two or more people are editing an item at the same time (e.g. Request Form, Program Offer Details, Program Offer Performance Measures), Questica will only keep the edits of the last person to save. You may wish to write longer narratives in Word or Google Docs before copy/pasting into Questica to reduce the chance of lost information.

Instructions to navigate Questica and program offer sections can be found below.

Program Offer Starting Point

The Central Budget Office creates all program offer request forms in Questica as requested by department business managers. Typically, all program offer names and numbers are copied from the previous fiscal year to the upcoming fiscal year. Please have your department business manager contact your Central Budget Analyst to request a new program offer.

Department business managers determine what information from the previous budget year rolls forward to FY 2025 program offers (e.g. narrative, performance measures, revenues, expenditures, and positions). They also determine the initial program offer structure. Please contact your department business manager if you have questions.

Finding a Program Offer Request Form

1. Click on "Operating" in the left menu bar, then "Request Forms" that is a Questica specific tool, which contains all program offer information.

2. **IMPORTANT!** Validate the correct budget year is selected
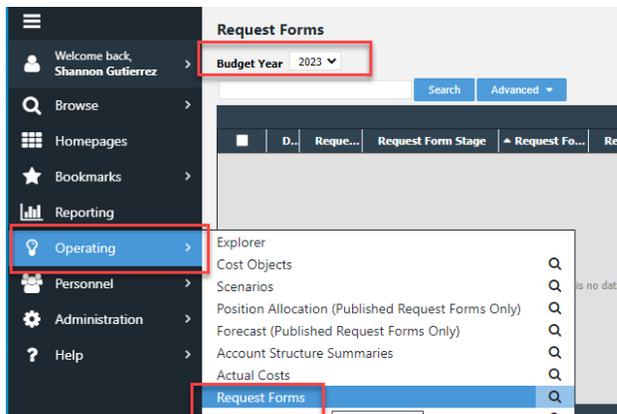
3. Use the search function to locate the Program Offer and double click the row to open the program offer request form. Hint: type the program offer number in the search bar.

Request Form (Program Offer Name and Number)

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

- **Request Form Name** – Enter or edit the program offer name. (If the program offer requests the restoration of General Fund, the request form name must include the word "**Restoration**".)

- **Request Form Number** – Informational only. Program numbers start with the department's two digit number (e.g. 72 = Department of County Management). To update this number, contact your business manager, who will work with the Central Budget Office to make necessary changes.

- **Department** – Informational only. You will only see request forms for your department.

- **Request Form Types** – Informational only. Request form types include: program offer, budget adjustment, amendment, or budget modification.

For more information, view the training video on Commons named Updating Program Offer Characteristics, located in the Narrative Preparers section.

Budget – Do Not Use

The County does not use this section.

Program Offer Details

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

The following sections correspond with the fillable fields in the "Program Offer Details" area of the program offer request form.

Program Contact

Type the full name of the Program Contact ("Firstname Lastname"). The "Program Contact" field identifies the person responsible for the program and able to answer program-specific questions.
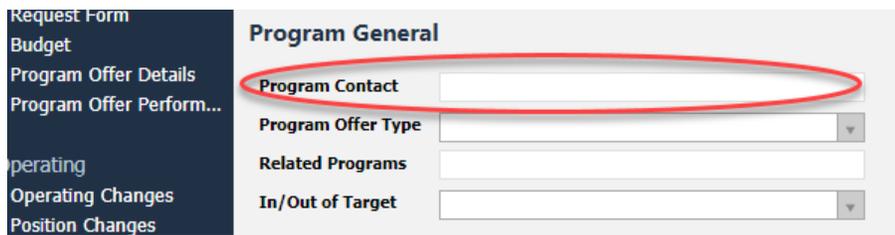
Program Offer Types

The County uses seven types of program offers: administration, operating, capital, new request, restoration request, internal service, and revenue/fund level/tech. The most common types include operating and administration. To select a type, use the drop-down menu. Typically, the department business manager selects this field.
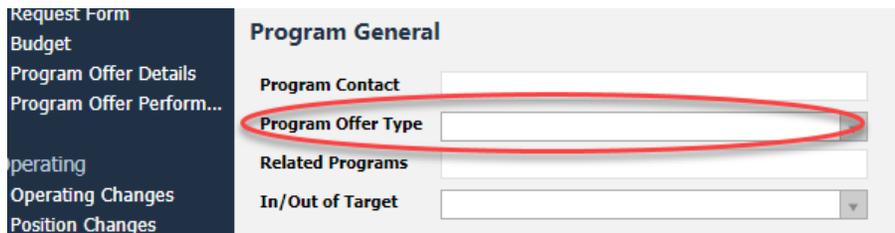
Administration (new requirements)

In every budget cycle, questions come up that we need to be able to answer quickly and accurately, such as how many budget/finance positions a department has budgeted or what the department's total budget is for all Administration activities. The Board of County Commissioners is also looking for a way to see what departments are doing - and compare them - with respect to administration activities. The public also has an interest in being able to see a certain level of information in the

Section 2: Preparing the Department Submitted Budget

budget document. As a result, there are **new requirements for Administration program offers in FY 2025.**

Administration program offers cover department- or division-level administration/management and related expenses (e.g. office space, supplies, telephones, etc.). Note: Direct program supervision is not considered administration.

Department-Level Administration Offers:

Each department (other than Nondepartmental) should have at least five separate Administration program offers, with the following suggested names:

1. Director's Office (or an equivalent for elected officials, such as Executive Office)
2. Business Services
   - This would generally contain budget, finance, and contracting, but some departments may have separate program offers for one or more of these areas, which is also acceptable.
3. Human Resources
4. Evaluation & Planning
5. Information Technology
   - This is the department equivalent of IT staff and other related expenses (not IT-related projects for specific programs), such as DCJ's 50002.
   - If a department does not have such a unit, it does not have to have this program offer, but does need to inform the Central Budget Analyst.

These are the minimum number of Administration program offers. Some departments may have more. For example, a larger department may have a contracting unit, which would warrant its own Administration program offer. In contrast, a smaller department might only have a single contracting position, which could be placed in the Business Services program offer; the contracting position would, ideally, also be mentioned in the narrative.

Most departments already have some or all of the required program offers, although departments may need to update program offer names so the Board and community can easily compare similar activities between departments. Uniformity of names across departments may occasionally need to be balanced against a department's particular naming convention. Please connect with your Central Budget Analyst to determine the best approach.

We also have recurring questions each budget year regarding equity positions, including Workforce Equity Strategic Plan (WESP)-specific positions. Therefore, in the Administration program offers, we strongly encourage you to list the number/type of staff in the narrative, which will help readers such as the Board and community members access this information even if the Central Budget Office/departments have not produced separate back-end reports. For example, if a Human Resources offer contains WESP and equity staff, noting the FTE for each type of position may preemptively answer questions that often arise during the budget process. (Please note that

identifying equity positions and supporting budgets will also be a requirement in the Department Transmittal Letters for FY 2025.)

As with any new process, there will likely be nuances that need to be addressed as departments evaluate their ability to meet these requirements and provide the necessary information. For example, a department might not have one of the listed program offers (such as an Information Technology offer). **In those cases, the department should have a conversation with its Central Budget Analyst**, which will help us address unique circumstances while ensuring that we can respond to recurring budget questions.

Division-Level Administration Offers:

Every major division should have at least one Administration program offer. Many, but not all, County departments already have division-specific Administration program offers. To the extent the program offers fall into the five categories listed above, they should be labeled as such (with appropriate alterations, such as "Deputy Director's Office"). However, it is also acceptable at the division level to combine more than one category in a single program offer - ideally with a program offer name that makes the categories clear to the reader. If a division will not have an Administration program offer, that absence should be discussed with - and approved by - your Central Budget Analyst.

In addition, if a division has a deputy director overseeing it, that position and other related expenses should be in an Administration program offer (which may need to be created if the division has none). If a single deputy director oversees multiple divisions, the position and related expenses can be in the department's Director's Office program offer, with the deputy position explained in the narrative.

The other guidance regarding Department-Level Administration offers also applies here, such as noting positions in the narrative as appropriate and - of course - reaching out to your Central Budget Analyst with any questions.

Program-Specific Administrative Positions:

Some program offers may have an administrative position specific to that program. For example, there may be a Research Evaluation Analyst position funded by a grant. In such cases, there is no need to create a separate offer for that position, but the program offer narrative should note the position.

Support (Disabled)

As of FY 2025, the Support program offer type is no longer available. Due to limitations in Questica, it cannot be deleted from the drop down menu, and will show as "Support (Disabled)." You *must* choose a different program offer type in order to save changes to your program offer request form.

Section 2: Preparing the Department Submitted Budget

Program offers that were previously marked as Support will likely fit in the program offer type of Administration or Operating.

Operating

Programs funded as ongoing in the previous fiscal year that represent a set of services provided to the community use the Operating program type. These programs also include the direct supervision and program management for the program.

Capital

NEW! Capital program offers include fund improvements and construction of county-owned buildings, roads, bridges, and major information technology systems. These programs include ongoing capital improvement programs (routine) and one-time-only projects (non-routine).

New Request

New Request programs include operational or administrative activities that the County currently does not do. This includes requests for expansions of service that would significantly change the size or scope of an existing program. Remember to discuss these requests with the Chair's Office and the Central Budget Office at the January check-in.

Restoration Request

NEW! The Restoration Request program offer type should be used on program offers that are out of target requests to restore a cut that was made to meet the General Fund target allocation

Program Alternative/Reconstruction (Disabled)

As of FY 2025, the Program Alternative/Reconstruction program offers type is no longer available. Due to limitations in Questica, it cannot be deleted from the drop down menu, and will show as "Program Alternative/Reconstruction (Disabled)." You *must* choose a different program offer type in order to save changes to your program offer request form. Program offers that were previously marked as Program Alternative/Reconstruction will likely fit in the program offer type of Operating.

Internal Service

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

Section 2: Preparing the Department Submitted Budget

Revenue/Fund Level/Tech

The Central Budget Office reserves the use of Revenue/Fund Level/Tech programs. These programs budget discretionary (primarily General Fund) revenues at the fund level.

Related Programs

Related program offers can exist within or between departments. Related programs should:

- 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.
- Not be programs in the same division or scales of the same program.

Enter only the program offer number, not the name. Separate multiple related offers with commas.

Program Characteristics

Program offers have five program characteristics that refine and define program offers: In/Out of Target, Division, One-Time-Only Request, Measure 5 Education, Backfill State/Federal/Grant. **Note:** A program can have more than one characteristic.

The following explains the five program characteristics in detail. For more information, view the training video on Commons named In/Out of Target, One-Time-Only, Scaled, Backfill, and General Fund Allocations Explained in the Narrative Preparers section.

In/Out of Target

In/Out of Target identifies program offers within a department's General Fund allocation. Departments must discuss all out of target program offers with the Chair's Office and Central Budget

Section 2: Preparing the Department Submitted Budget

Office at the January check-in or sooner. This is a required field for departments during the Submitted/Requested budget phase; mark all program offers as either in or out of target.

- **In target** program offers fund all activity within the department's General Fund allocation or with Other Funds.

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

- Scaled program offers can mix this dimension to show the A offer as in target and other offers (B-Z) as out of target.

- **Out of target** program offers (whether scaled or not), must stand alone. In other words, the decision to not purchase an out of target program offer should not affect any other program offer. Work with your Central Budget Analyst to split FTE across in and out of target program offers when necessary.
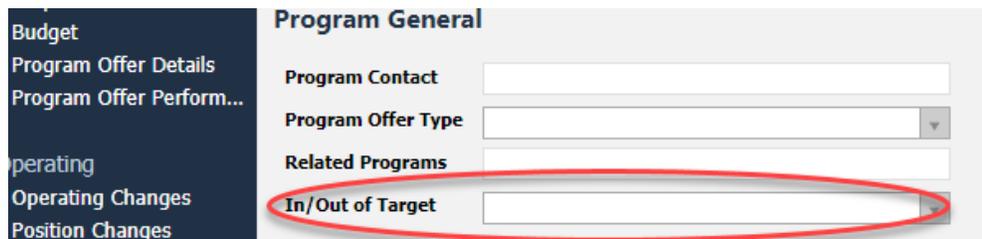
Division

This field indicates which division the program will be grouped under in the budget book. The division dropdown is populated with the prior year's division information. Work with your Central Budget Analyst to create new divisions as needed. The division field serves to group the Summary of Program Offers tables, departmental budget presentations, and other budget presentations and analysis. The division in the drop down may not correlate to divisions in Workday.
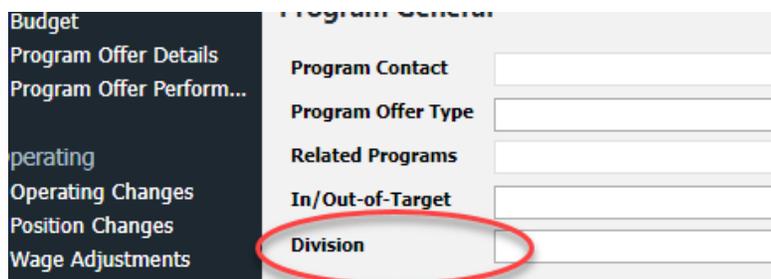
One-Time-Only (OTO)

One-time-only (OTO) program offers request funding for a single fiscal year. Indicate one-time-only by marking the checkbox. Discuss requests for one-time-only General Fund with the Chair's Office and Central Budget Office at the January check-in or sooner. Include the Department of Community

Section 2: Preparing the Department Submitted Budget

Assets (DCA) and internal service program contacts in all requests that require DCA planning and support.

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

- Funding source for the request.

- Project and goals: Clearly describe new projects and process improvements. Describe if and how the OTO request differs from prior requests.

- The initial cost required prior to the project becoming fully operational (e.g. capital, licenses, training, installation, additional staff, etc.)?

- Timeline: How soon before the project is fully operational? How certain is the timeline?

- **Ongoing costs:** Describe what ongoing costs continue after the project is fully operational – maintenance, ongoing staff, licenses, etc. How certain are these costs? How will these costs be paid for in the future?

- Potential savings: Describe the amount saved as a result of funding this project. When will the benefits be realized?

- Performance benefits: Is this a cost removal, cost avoidance, or performance improvement proposal? What benefits can the County expect (e.g. efficiency gains, productivity improvements, risk reduction, increased convenience for employees and customers, revenue generation, etc.)? How certain are the benefits and when will they happen?

- Performance measures for expected program benefits (see the Performance Measures subsection below and Appendix B).

Backfill State/Federal/ Grant

Backfill program offers propose to use General Fund to support a program that was funded by someone else in the previous fiscal year, i.e. grant, State, or Federal funding, etc. Discuss all potential backfill requests with the Chair's Office and Central Budget Office at the January check-in or sooner. Backfill program offers should stand alone; decisions to fund or not fund backfill programs should not impact other program offers. Note whether the Board originally approved the grant/funding with the understanding that this might happen or if the department said that this activity would go away when

the grant/funding ended (refer to department budget modifications and grant Notices of Intent (NOIs)). If the latter, explain why it is important not to end the activity despite prior indications.
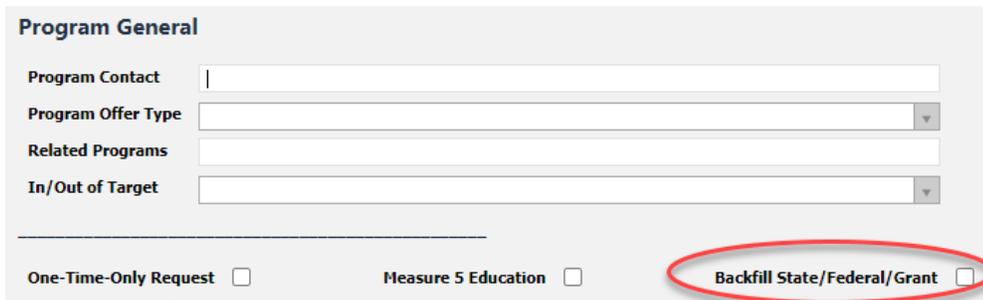
Program General

Program Contact	|
Program Offer Type	▼
Related Programs	
In/Out of Target	▼

_____

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

Some possible backfill scenarios are:

- When grant funding goes away entirely and the department proposes continuing the program with General Fund. (Also indicate in or out of target.)

- If only a portion of the grant goes away, and the department proposes continuing the program at the same level by supplementing with General Fund dollars, scale the program. The base program offer (A) should be the grant-funded portion of the program. This is not backfill. The second program offer (B) – the portion of the program for which the department requests General Fund resources – is backfill.

Measure 5 Education

The Measure 5 Education program characteristic ensures the County's compliance with the constitutional limitation on spending for educational services.

Program General

Program Contact	|
Program Offer Type	▼
Related Programs	
In/Out of Target	▼

_____

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

Educational services include:

- Establishment and maintenance of schools.
- Support services such as clerical, administrative, professional, and managerial services.
- Property maintenance.
- Transportation.
- Counseling.
- Training.

- Any other services performed in connection with the delivery of educational services.

Educational services **do not** include:

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

Executive Summary

In three or four sentences, write a clear and concise description of the program offer. Imagine having a few minutes to explain this activity to a neighbor. An effective executive summary will answer the following four questions:

- What is the program goal (short/long term)?
- What does this program do?
- Who does this program support?
- How do people access this program?

Questica will allow you to enter unlimited text, despite making only a limited amount of text visible in the printed program offer. Use the box on the screen as a rough guide for the available space for each section.[3] To make sure your text fits in the printed program offer, view the PDF version of the program offer. (See the subsection on Reviewing Program Offers below for instructions on viewing as a PDF.)

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[3] The box is designed to show available space for someone using a 19" monitor, zoomed at 100%.

Section 2: Preparing the Department Submitted Budget

For more information, view the training video on Commons named Creating an Executive Summary located in the Narrative Preparers section.

Program Description

The "Program Description" should briefly and clearly describe the activity or set of activities funded in a program offer. The description should elaborate on answers to the questions addressed in the Executive Summary:

- How does the program implement the above items?

- What major changes have occurred? For example, how has the current practice changed (reorganization, staffing levels, service hours, etc.) and what is the nature of the change?

- These changes should focus on changes in the upcoming fiscal year or changes made in the current fiscal year that were not reflected in the Adopted budget.

The Office of Diversity and Equity has put together a FY 2025 Budget Equity Tool and accompanying Worksheet to provide guidance to departments on the application of equity concepts to budgeting. Please use that tool while preparing program offer narratives.

As with the Executive Summary, Questica will allow you to enter unlimited text, despite making only a limited amount of text visible in the printed program offer. To make sure your text fits in the printed program offer, view the PDF version of the program offer. (See the subsection on Reviewing Program Offers below for instructions on viewing as a PDF.)
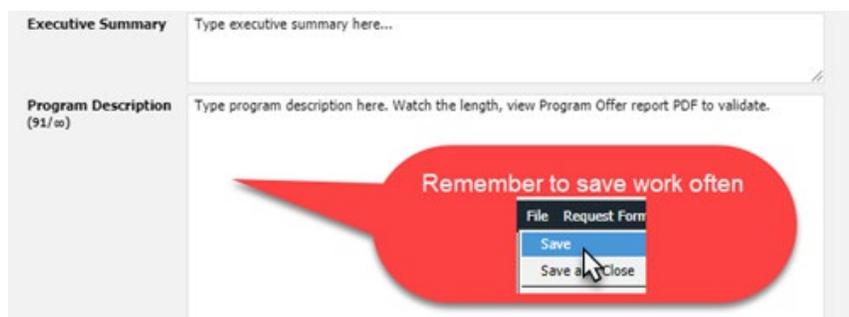

Additional content guidance:

- Describe how the offer supports department strategies for achieving results in the community.
- Use plain language that a layperson understands.
- Don't use acronyms or other abbreviations that haven't been defined in the program offer.

- Indicate partnerships with other departments or governmental or quasi-governmental organizations, but do not name non-profit organizations, providers, contractors, consultants, or employees.
- When proposing new services, briefly describe how cost estimates were determined (e.g. historical costs, conversations with other jurisdictions or departments, or some other methodology).
- Cite research, experience, logic, or other evidence for the program.
- If the program offer supports a department-specific strategic plan, e.g. the Emergency Management Plan, Health Insurance Portability and Accountability Act (HIPAA), Facilities Disposition Plan, Climate Action Plan, Five Year Capital Plan, or Asset Preservation Plan, note the linkage.

For more information, view the training video on Commons named Creating a Program Description located in the Narrative Preparers section.

Legal and Contractual Obligations

When legal or contractual mandates affect a program offer, note the mandate and its authorizing document (statute, contract, etc.). Consider grantor requirements, State legislation or rules, charter requirements, and other requirements. Explain only those things the County Commissioners must comply with and describe the consequences of failure to comply. Not all program offers have legal or contractual obligations and most do not require explicit levels of service.

For more information, view the training video on Commons named Adding Legal and Contractual Obligations located in the Narrative Preparers section.

Explanation of Revenues

Use this section to describe in detail how revenues were estimated and how they support the program. In the "Explanation of Revenues" box, for any grants, fees, or other non-General Fund revenues, include the funding source (e.g., Federal, State, etc.), funding name (e.g., Medicaid, SB 1145), and the amount. All revenue sources **must be labeled as either Federal (Direct Federal or Fed through State), State (Direct State only), or Local** to assist Government Relations. Additionally, describe how estimates were prepared, any match and ratios assumed, and a description of any assumptions behind revenue estimates. For example:

- Estimated number of client visits multiplied by funding rate per client ($X/client rate).

- Estimated caseload for the upcoming year and how the grantor apportions funding to the estimated caseload.

- Description of biennial split for State funding, e.g. what percent of the funding is budgeted in this fiscal year.

- Size of the grant award and length of award and/or the percentage of the grant to be received in the current fiscal year.

- County share of State revenue (e.g. the County receives 22% of the State Department of Corrections funding, which equals $X).

Explanation of Revenues

This program generates $100,907 in indirect revenues.
Healthy Families of Multnomah County is funded by the State Healthy Families grant which requires a County match of 25%, of which 5% must be a cash match.
Healthy Families home visitors, through the completion of regular staff time studies, leverage Medicaid Administrative Claiming (MAC) program reimbursements, generally equal to about 5% of the State Healthy Families grant.
State: $ 2,866,003- State Healthy Start
Federal: $ 346,020- OMAP Medicaid Admin
         $ 80,000- HSO Help Me Grow Program

The description should include all revenues supporting the program. If the program uses both General Fund and other revenue sources, describe how funding sources work together (e.g. General Fund dollars are included because the State matches them two-for-one).

For your own reference, we **strongly recommend** including a note in the description field in the operating changes grid for any revenue line items you enter. You can also save revenue details (Excel, Word, PDF) in the "Documents" tab (although the explanation of revenues section must still be filled out). **Important note:** If you do not have enough space in the Explanation of Revenues box to provide all the required information about estimates and calculations, include the information with the request form in Questica, using the Documents or Notes feature, or email the information to your Central Budget Analyst.

You do not need to enter text indicating that an offer generates indirect revenues, as a sentence will be automatically added to the Explanation of Revenues section when budget is added to ledger 60350 Indirect Expense. If indirect is capped, provide the details in the text regarding the percent or dollar amount of the cap.

Explanation of Revenue   This sentence was automatically generated by Questica.

This program generates $19,834 in indirect revenues.

For more information, view the training video on Commons named Adding Explanation of Revenues located in the Narrative Preparers section.

Section 2: Preparing the Department Submitted Budget

Last Year This Program Was

The "Last Year This Program Was" field links program offers from one year to the next for the reader.
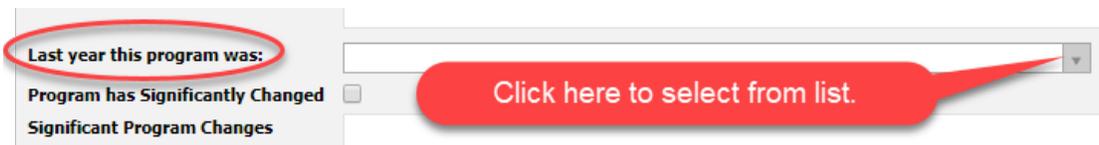
- This field does not automatically update when copied to the next fiscal year.

- Program offer numbering can change between fiscal years.

- New program offers never have a link to a previous year program offer and should remain blank.

- When combining two previous program offers, choose the previous year's program offer that best represents the current year program. Reference the other offer(s) in the "Significant Program Changes" text box.

- If you want to update this field for multiple program offers at the same time, view the training video on Commons named Updating Program Fields in the Request form Grid 'Last Year This Program Was.'

Significant Program Changes

This section explains significant programmatic changes from the prior year. Please talk to your Central Budget Analyst if you are uncertain whether a change qualifies as significant. Division narratives also have a significant changes section to provide an overview of all significant changes in a particular division.

The following are examples of significant changes:

- Increases or decreases in the scope or level of services.

- Increases or decreases in net position resources (FTE).

- Expenses backfilled with General Fund (e.g. "In FY 20XX, 0.30 FTE Data Analyst is backfilled with General Fund. In FY 20XX, this FTE was funded by [grant name]. This grant has been decreasing over the years and from FY 20XX to FY 20XX, the award amount decreased from $150K to $100K.").

- Revenue increases or decreases.

- How this change affects other departments and/or service delivery.

- Departmental or program offer reorganizations resulting in consolidation or splitting of program offers.

For more information, view the training video on Commons named Adding Significant program changes located in the Narrative Preparers section.

Performance Measures

Performance measurement requires developing meaningful and objective indicators that, when systematically monitored, assess progress made in achieving predetermined goals. Performance measures explain how a program produces its intended outcomes and desired results. (Please see Appendix B for details about how to develop and refine performance measures.)

Nearly all program offers should have at least two performance measures. Program offers that have a very narrow scope may have one performance measure. Departments may add up to four total measures.

Entering Performance Measures

Enter performance data in the "Program Offer Performance" tab.

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

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

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

Performance Data – Performance measurement numbers.

- Enter performance data for the following fields: Previous Year Actual (actual data for last fiscal year), Current Year Budgeted (target data included in the current fiscal year's adopted budget), Current Year Estimate (estimate of actual data for the current fiscal year), and Next Year Target (target data for the coming fiscal year).
- All fields should have a value for existing programs. For new or substantially redesigned programs, some performance measure fields may not have data and should say "N/A." **Do not leave fields blank.**

- Use % or $ symbols for each number and consistent number formatting (e.g. the same number of decimal places).

- Use commas to separate thousands (e.g. $1,000,000 and $5,000). Enter FTE to the second decimal place (e.g. 1.00 or 0.50).

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

Performance Measure Types

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

<u>Output Measures (Recommended)</u>

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

Examples of Output Measures

- Number of treatment episodes delivered

- Number of purchase orders issued

- Number of vaccinations given to children

<u>*Outcome Indicators*</u>

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

Examples of Outcome Indicators:

- Percent reduction of juvenile recidivism

- Reduction in incidence of disease (rates)

Section 2: Preparing the Department Submitted Budget

- Reduction in repeat calls for service

Input Measures

Input indicators describe available resources for a specific service or program. Other program offer sections report revenue/expense and FTE detail, and input indicators should cover other managed or consumed program resources. Input measures illustrate scope of work, not actual activities performed. Data are typically reported as numbers and not percentages.

Examples of Input Indicators

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

Efficiency Measures

Two types of efficiency indicators examine how effectively a program is performing by measuring resources consumed per unit of output:

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

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

Examples of Efficiency Indicators:

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

Quality Indicators

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

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Examples of Quality Indicators:

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

Performance Measure Description

This section describes the performance measure. If performance measures have changed, explain the new measure and why it changed. Also report data on any previous year's measures that are no longer used. Only include information accessible and useful for the public in the Performance Measure Description. If file paths and internal links related to performance measures would be helpful, please include in the Notes and Documents tabs instead of the public description field.

Performance Measure Reporting

The Questica report titled "Performance Measures by Program Offer" provides users a quick look at all of a department's performance measures. This report only displays performance measures where a "measure type" has been selected in the request form's Program Offer Performance section.
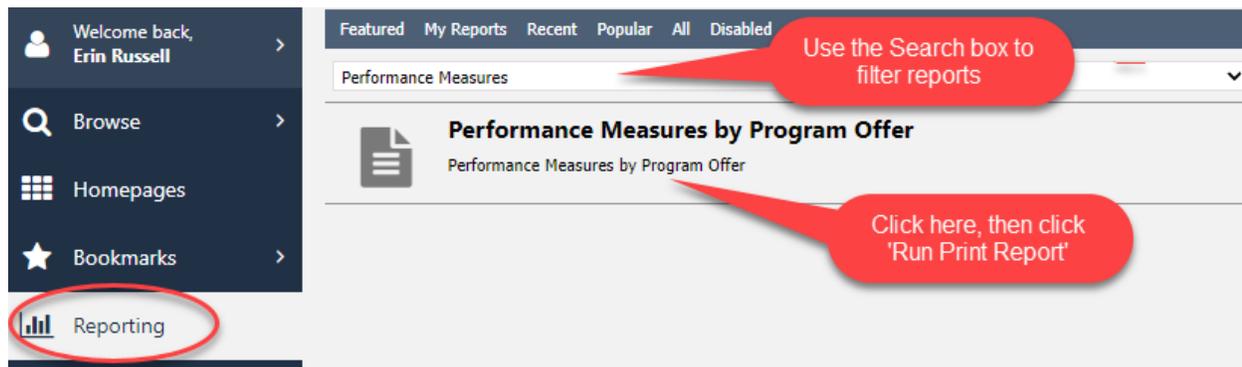
Select parameters, then click "Run Print Report".

Section 2: Preparing the Department Submitted Budget

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

Department	Stage	Program Offer	Measure Number	Measure Type	Measure	PYActual	CYBudgeted	CYEstimate	NYOffer	Description
40 - Health Department	Revised	40000A - Health Department Director's Office	1	Output	# of employees engaged in All Staff meetings and events.	1,250	300	1,250	500	PM1-Employ activities th impacted On meetings, to meetings. PN Strategy and
40 - Health Department	Revised	40000A - Health Department Director's Office	2	Outcome	Annual Federal and State resources $ leveraged for strategic investments (expressed in millions).	$215 Mil	$180 Mil	$295 Mil	$252 Mil	
40 - Health Department	Revised	40000B - Director's Office - In/Out of Scope Services	1	Output	Quantifiable metrics are developed to measure the reduction of health disparities.	N/A	N/A	2	3	Contractor h demographi Contractor r
40 - Health Department	Revised	40000B - Director's Office - In/Out of Scope Services	2	Outcome	% of services delivered to BIPOC populations	N/A	N/A	42%	50%	
40 - Health Department	Revised	40000B - Director's Office - In/Out of Scope Services	3	Outcome	Comprehensive annual and QTR reports of activities and analysis of total persons served with these funds.	N/A	N/A	100%	100%	
40 - Health Department	Revised	40001 - Public Health Administration and Quality Management	1	Output	# of quality and strategy projects identified	6	6	6	6	Projects inc

Reviewing Program Offers

To review the program offer:

1. Use the top toolbar in the program offer request form to select Reports > Program Offer Report.
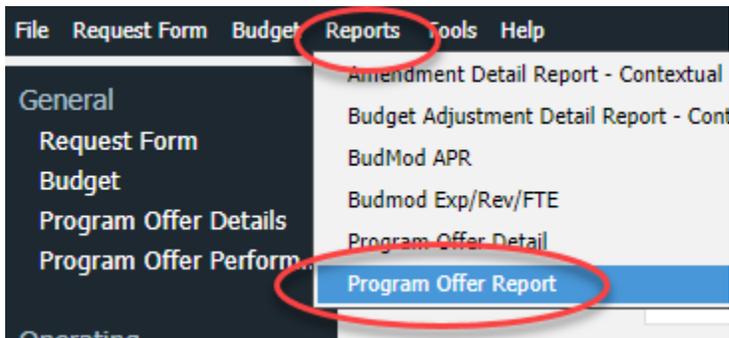
Section 2: Preparing the Department Submitted Budget

2. Click the arrow halfway down on the left hand side of the screen.
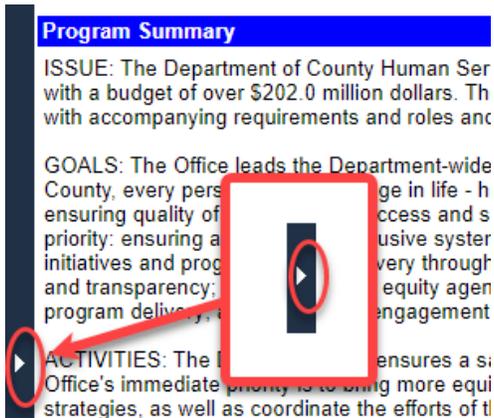
3. Select parameters, then click "Run Print Report".

Parameter Descriptions:

- "Show In/Out of Target" – You can display program offers with or without the In/Out of Target designation. The report defaults to show In/Out of Target ("Yes"). Changing the designation on the report does not change the program.
- "Include Request Forms in Stage"- When reviewing narratives and performance measures, this parameter is not relevant. This parameter allows you to include Related Documents in department stages before sending them to the Central Budget Office and only becomes relevant *after* departments have submitted their budgets for the Requested phase.

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

Section 2: Preparing the Department Submitted Budget

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

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Multnomah County

Program #72000A - DCM Director's Office						3/2/2021

Department:	County Management	**Program Contact:**	Travis Graves
Program Offer Type:	Administration	**Program Offer Stage:**	As Requested
Related Programs:			
Program Characteristics:	In Target		

Executive Summary

The Director's Office includes the DCM Department Director / Chief Operating Officer combined positions. The Director's Office role manages the organizational health of Multnomah County and sets administrative policy. Areas of countywide responsibility include Budget, Finance, Central Human Resources, Property Assessments & Recording, Tax Collections, emergency management and protected class complaints. The County's Chief Operating Officer role provides corporate oversight through the supervision of the appointed department directors. In FY22 it is expected that in addition to the COO/Dept. Director role, the new COO will hire a Deputy COO to support both DCM and countywide work.

Program Summary

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

The Director's Office works with departments and human resource personnel to recruit, train and retain a diverse workforce; provides management for county-wide projects and initiatives; and works with the Board, the Department of County Assets (DCA,) and other departments on the funding policies for the County's physical infrastructure. In FY 22, the Director's Office will continue to focus on sustaining and continuing to implement the countywide and department's Workforce Equity Strategic Plan (WESP), leadership development for DCM managers and supervisors, and internal communication.

Performance Measures

Measure Type	Primary Measure	FY20 Actual	FY21 Budgeted	FY21 Estimate	FY22 Offer
Output	DCM all manager and supervisor professional development events held.	2	4	2	2
Outcome	Percent of DCM WESP initiatives implemented and sustained.	100%	90%	100%	90%
Output	Number of DCM specific new employee orientation events held.	4	4	4	4
Output	Number of countywide monthly newsletters published for managers and supervisors.	12	12	12	12

Performance Measures Descriptions

Output: COVID-19 impacted manager and supervisor professional development events as we allocated the time and resources for all-staff meetings and communications to keep staff informed of our ever-changing environment. The performance measures all lead towards the department's desire to create a culture of Safety, Trust and Belonging for its workforce.

Section 2: Preparing the Department Submitted Budget

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	**2021**	**2021**	**2022**	**2022**
Personnel	$1,053,552	$0	$1,030,643	$0
Contractual Services	$108,633	$0	$100,000	$0
Materials & Supplies	$18,810	$0	$18,810	$0
Internal Services	$42,373	$0	$32,388	$0
Total GF/non-GF	**$1,223,368**	**$0**	**$1,181,841**	**$0**
Program Total:	**$1,223,368**		**$1,181,841**	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Total Revenue	**$0**	**$0**	**$0**	**$0**

Explanation of Revenues

This program is supported by General Fund Revenues

Significant Program Changes

Last Year this program was: FY 2021: 72000 DCM Director's Office

DCM has historically housed one position in the Directors Office that serves as both the Chief Operating Officer (COO) and Department Director. For FY21 the program included two distinct positions: the DCM Director and Chief Operating Officer. For FY22, DCM reduced Professional Services and cut a vacant Management Analyst position to meet constraint. A Management Analyst was transferred from the Complaints Investigation Unit (CIU) (10040) to the DCM Director's Office (72000). While the position was budgeted within CIU it historically supported the work of the COO including support to manage the CIU. This transfer better aligns the budget and the work going forward.

Budget Details – Expenditures & Revenues

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

Revenues represent tax and non-tax generated resources used to pay for services.

We further categorize expenditures and revenues by ledger account to organize costs and revenues into general categories. For a complete list of ledger accounts and descriptions, see Appendix A. The County uses cost objects (cost centers, grants, MOCS, and projects) to organize revenues and expenditures in further detail.

Cost objects and ledger accounts track all expenditures and revenues. All expenditure and revenue line items entered in Questica must have a cost object, ledger account, and budget amount.

Prior to releasing Questica, department business managers determined what revenue and expenditure information rolled forward from the previous year's budget; please contact your business manager for details.

DO NOT enter personnel costs for positions (ledger accounts 60000, 60130, 60140) directly in the operating changes grid. Questica auto-generates these costs when you allocate a position in the position changes grid. Manual adjustments are used in limited circumstances. **REMINDER!** If you manually budget in 60000, you must describe the costs in the description field. Questica permits departments to budget vacant positions anywhere in the wage range and reduces the need for manual adjustments. **Do not budget negative amounts.** Please work closely with your Central Budget Analyst if a negative amount appears necessary.

Entering Expenditures and Revenues

General
Request Form
Budget
Program Offer Details
Program Offer Perform...
Operating
Operating Changes
Position Changes
Wage Adjustments
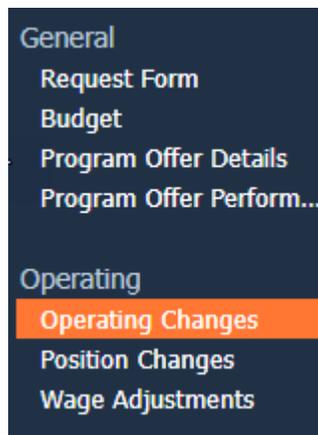
Overview

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

Important Note – unlike the narrative sections, more than one person can edit the individual items in the "Operating" section at a time.

Section 2: Preparing the Department Submitted Budget

Remember that a program offer's General Fund cost should not exceed $5.0 million.[4] (Internal Service program offers should not exceed $6.0 million.)

Selecting Layout

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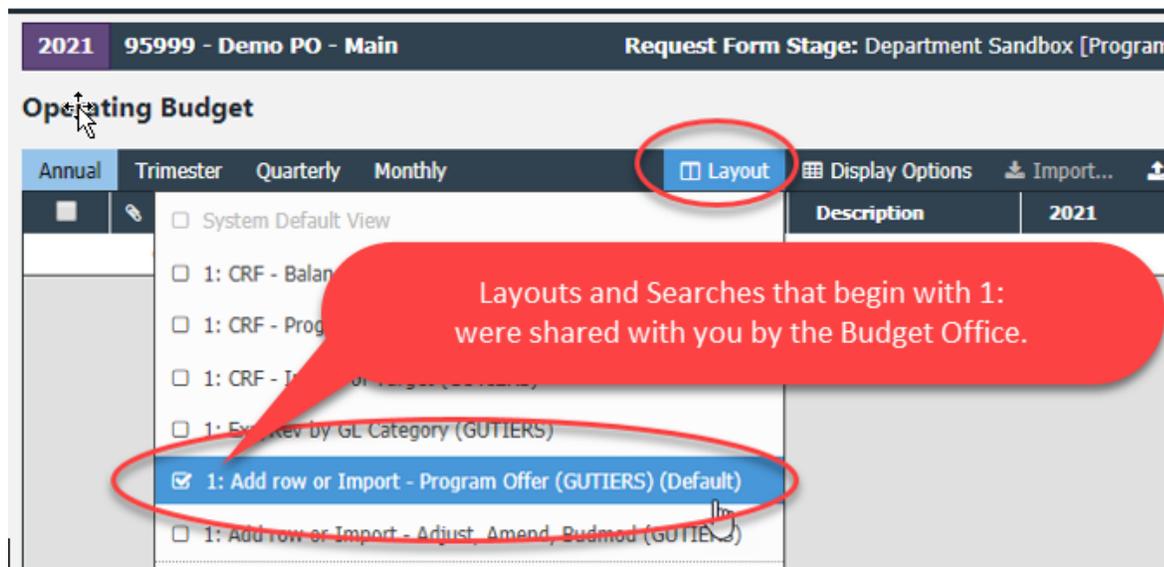
Expenditure/Revenue Fields

5-Digit Fund

Auto-generated field in Questica that gives the name and number of the fund associated with the cost object entered. Work directly with your Central Budget Analyst for updates and new funds.

Cost Objects

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

- Departments create their own cost objects. Visit the Questica Commons U Learn page for QRGs on creating cost objects. https://commons.multco.us/questica-learning-resources.

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[4] Program offers for programs operating in large single-purpose facilities that cost more than $5.0 million to the General Fund (e.g. jail facilities) are acceptable. Contact the Central Budget Office for further instructions if this applies to your department.

Section 2: Preparing the Department Submitted Budget

- You can create cost objects for new programs as placeholders in Questica before creating the cost object in Workday.

- You can use the "1505 Placeholder" 5-digit fund for the Fed/State Fund while building your budget. Note that this fund is shared across all departments, and you will need to have the Central Budget Office correct the fund on the cost object prior to submitting your budget.

- Placeholder grants must be created in Workday one week prior to the deadline for department amendments. Move all placeholder grants still in placeholder status after this date to a MOCS using a technical amendment.

- **The cost object's responsible or related cost center should be associated with only one parent program offer (or group of scaled program offers).** This will facilitate budget-to-actual reporting at the program offer level. Limited exceptions to this rule may include cost objects for one-time-only funding, capital projects, or other unique budget situations. Any exception to this practice must be approved by the Central Budget Office. At a minimum, each cost object will always be associated with only one parent budget program offer.

Below are some examples of budgets that are allowed or disallowed under the new program offer to cost center relationship requirement.

✅ Cost Centers Align with Program Offers

In this example, cost objects and cost centers are allocated to individual program offers, which roll up to parent program offers.
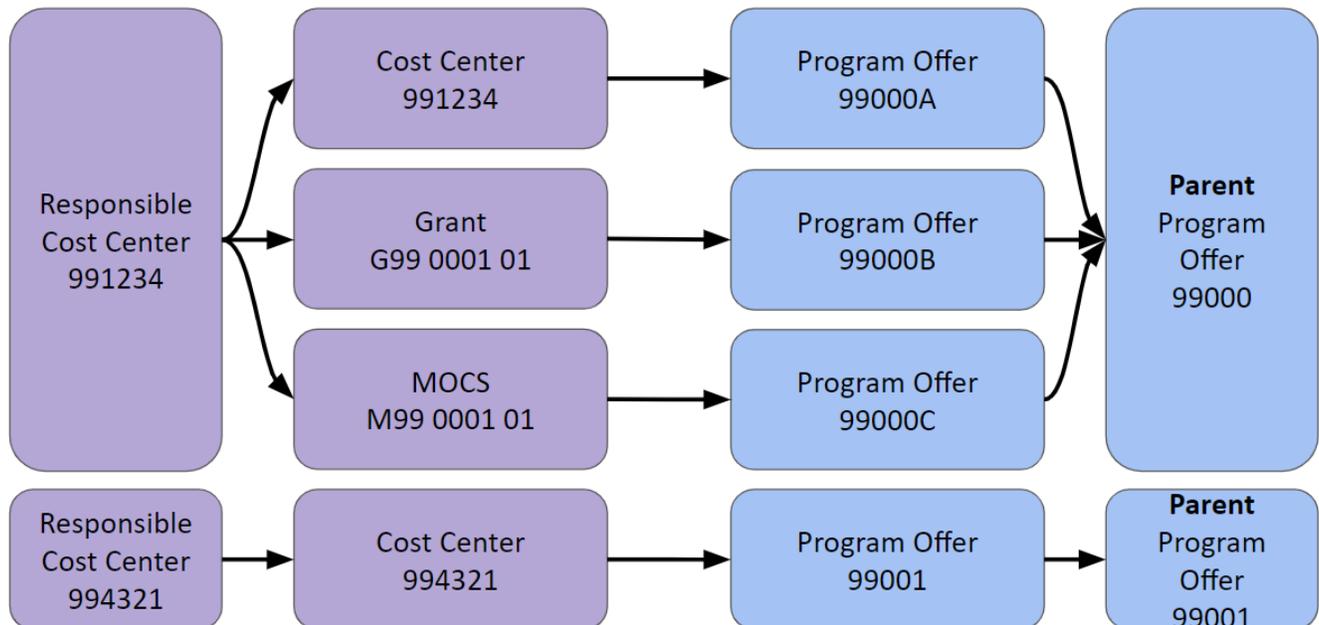
Cost Centers Cross *Scaled* Program Offers

In this example, cost objects and cost centers are allocated to multiple *scaled* program offers, which roll up to parent program offers. All expenditures will be tracked at the parent program offer level.
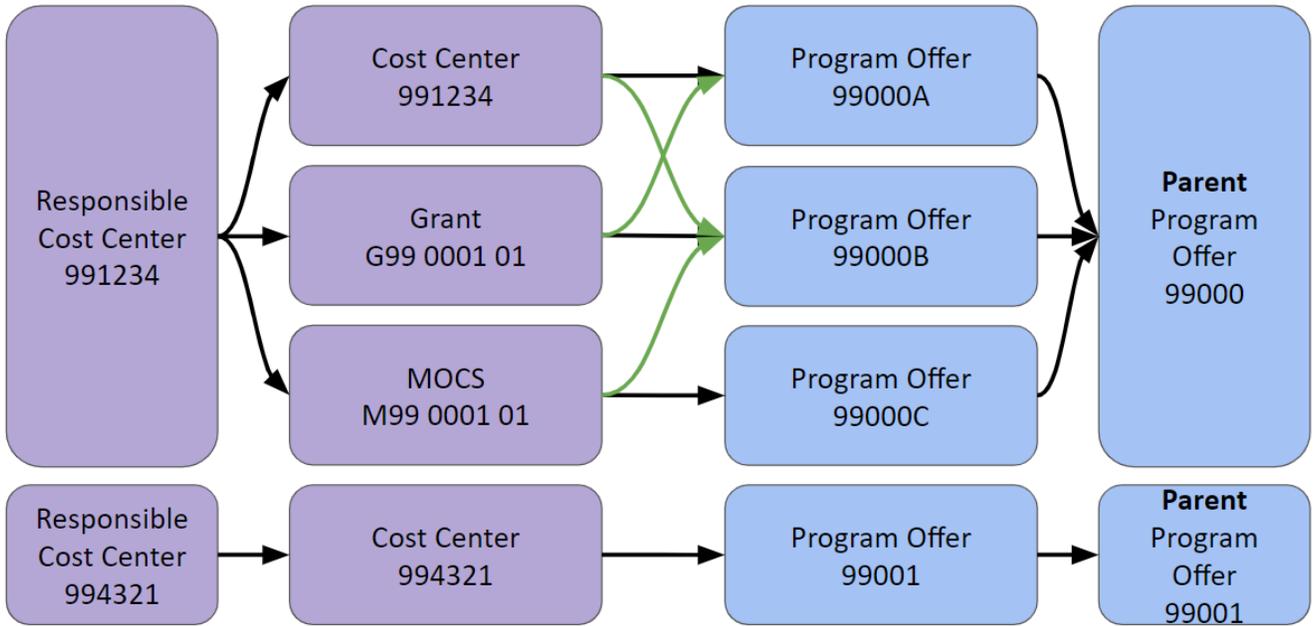
Cost Centers Cross *Individual and/or Parent* Program Offers

In this example, cost objects and cost centers cross multiple individual and parent program offers. This makes it impossible to accurately allocate expenditures to program offers.
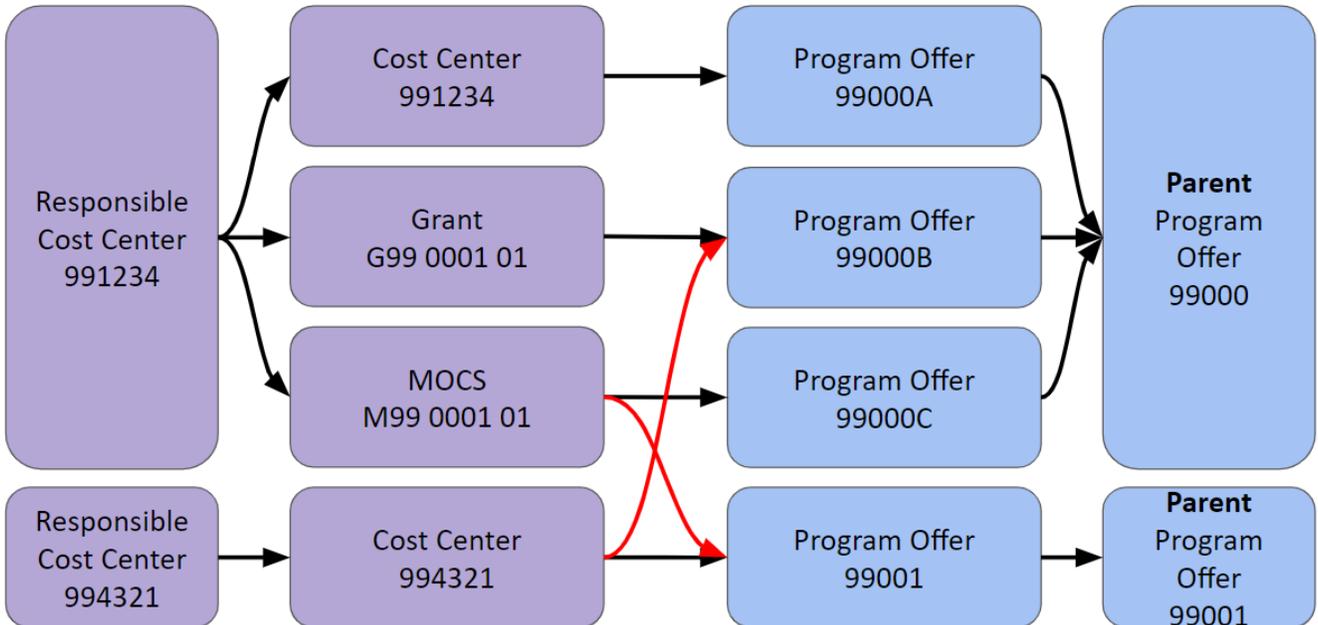
Section 2: Preparing the Department Submitted Budget

Ledger Account

To enter the ledger account, use the same method as above and enter data in the operating changes grid. Use Appendix A in this manual to help select the correct ledger account. You may also want to review spend categories and the ledger account they post to in Workday, which can help determine the correct ledger account.

Spend/Revenue Category

This field differs from the Workday spend/revenue category. At the moment, we are not budgeting at the Workday level of spend/revenue categories in any areas. Instead, we are using this field to provide additional data that Workday cannot. Primarily, we are using this field to differentiate Central and Departmental Indirect and Cash Transfer to/from funds.

Revenues: You **must** select a spend/revenue category when budgeting in 50310 – Internal Service Reimbursement, whether it is for indirect or other internal service reimbursements.
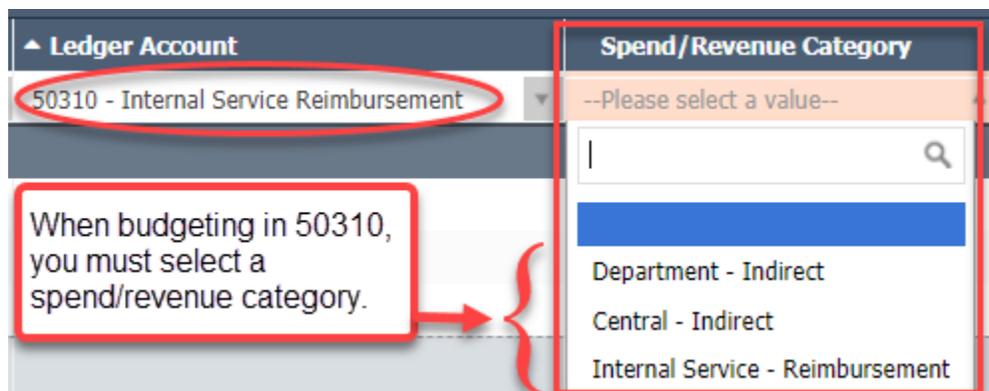
Expenditures: you **must** select a spend/revenue category when budgeting in 60350 – Indirect Expense to identify whether you are budgeting Department Indirect or Central Indirect. If indirect is capped, state that in the Description field (see below) and include the percent or dollar amount of the cap. A department is not required to (although it may) use the spend/revenue category for other internal service reimbursement expenditures (such as in ledger accounts 60411, 60412, 60430, 60461, 60462, etc.).
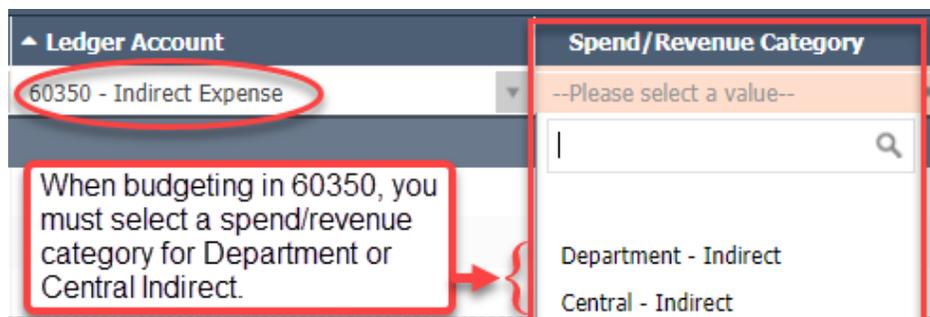
Section 2: Preparing the Department Submitted Budget

Position

Auto-generated field. Questica will populate this field when you allocate a position in the position changes grid.

Supplier

For use with contracted services. This field is required when budgeting in ledger account 60160 – Pass-Through & Program Support and 60170 – Professional Services. If a supplier is not available in the drop-down menu, contact your Central Budget Analyst to add it to Questica. There is also a To Be Determined (TBD) option.

Description

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

This is a required field for:

- Contracted services, County match & revenue sharing, and direct client assistance
- Budgeting for indirect (include the %; if there is a cap, state that along with the percent or dollar amount of the cap)
- Budgeting for other internal services
- Budgeting for cash transfers
- Manual adjustments to position costs (should be very rare, new position records should be created to update position costs)

The description field is also recommended for:

- Delineating costs for records and shredding in ledger account 60462
- Budgeting for Enhanced Building Services in ledger account 60432

Budget Amounts

Enter the expenditure and revenue budget amounts. All expenditures and revenues are entered as **positive** amounts. **Do not budget negative amounts.** There are very few circumstances when we allow departments to use negative budgets. Questica does not display beyond the decimal point, so please enter whole numbers.

Section 2: Preparing the Department Submitted Budget

Notes and Attachments

Text notes and documents can be added directly to the expenditure or revenue line item by clicking the paper clip (attach a document) or pencil (text note) symbols next to the line item. This field is not published and is only viewable within the Operating Budget grid for reference.
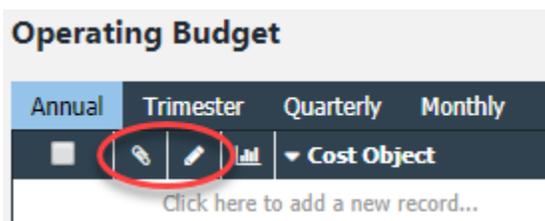
Entering Multiple Lines of Data

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

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

Importing and Exporting Expenditures and Revenues

You can enter data directly into Questica, but users often prepare budget data in Excel first and then upload it to Questica. Due to strict data formatting requirements, you cannot directly upload a spreadsheet you prepared yourself. You must first download a spreadsheet from Questica, paste in the Excel data, and upload the spreadsheet back to Questica. You can select your import method (Lookup Code or Display Name) in the user settings. You can upload expenditures and revenues for multiple programs at once using the Request Form Forecasts grid. Position allocations have a similar grid called Position Allocation Changes. QRGs detailing the import/export process as well as how to change your import method (by changing the Spreadsheet Export Mode) can be found on Questica Commons U Learn, https://commons.multco.us/questica-learning-resources.

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Contracted Services

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

The following fields are required to populate the report:

- Supplier – is not required for ledger accounts 60150 or 60155. For Ledger accounts 60160 and 60170 select the correct supplier from the Supplier dropdown. If you haven't identified a supplier, use 0-TBD. If the supplier exists in Workday but not in the Questica dropdown menu, contact your Central Budget Analyst.
- Description – Enter a meaningful description of the provided service (e.g. 100 A&D residential treatment beds or matching ratio). Do not include the information from the supplier column.

Contracted Services Report

This report provides a summarized list of a department's contracted services. Departments must verify that this report contains all required information prior to budget submission.

Select "Reporting" on the left hand menu of the main Questica screen, then click on "Contracted Services," and select "Run Print Report."
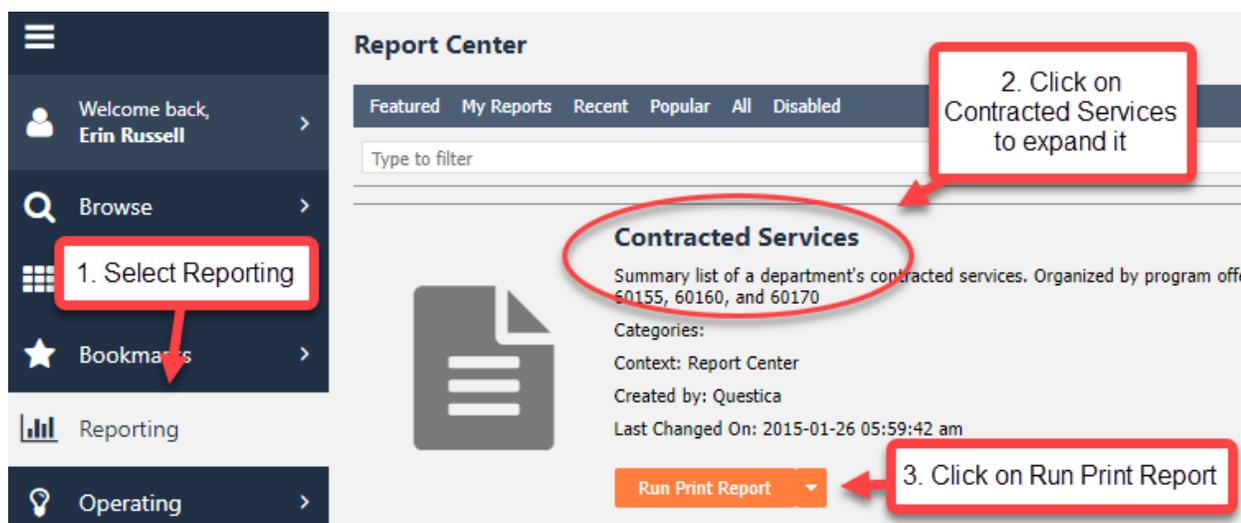
Budget Details – Costing and Allocating Positions

Countywide, total personnel costs accounted for over $957 million[5] and 5,773.78 FTE in the FY 2024 Adopted budget, making them one of the largest and most complicated aspects of the budget.

Budgeting for position costs has three components:

1. The Central Budget Office sets up position cost attributes at the beginning of the budget year, including salary and wage scales inflated for the forecasted COLA, fringe, and insurance rates. The Central Budget Office also updates position costs based on current employee information pulled from Workday.
2. The Central Budget Office or departments create position records.
3. Departments allocate position records to program offers, which adds positions and their costs to the budget including Permanent (60000), Salary Related (60130), and Insurance Benefits (60140).

Flow chart of the process:

Budget Office updates Questica wage tables, fringe, and insurance rates.

- Budget Office extracts employee step, salary, and PERS from Workday.

Budget Office creates position records in Questica for new year based on current revised.

- Position costs updated based on Workday extract, step/merit, and other factors.

Departments allocate positions to Program Offer Request Forms.

- Departments create new position records as needed.

Types of Positions

Permanent Full-Time

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

Note: some labor contracts provide that employees working 30 hours per week at 10 hours per day on a regular basis are entitled to full benefits. Questica currently can not differentiate for this and will cost the position with reduced benefits in Insurance Benefits (60140). Departments can manually calculate the cost difference and add it to the operating changes grid.

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[5] Includes ledger accounts 60000-60145.

Section 2: Preparing the Department Submitted Budget

Permanent Three-Quarter Time (Local 88 ONLY)

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

Permanent Part-Time (EXCEPT Local 88)

Any employee working at least 20 hours but less than 32 hours per week on a regular basis. Permanent part-time employees are entitled to half-time benefits for health, dental, and full life insurance; Questica will calculate this as part of the position costing.

Temporary

A person employed to meet short term, non-recurring or emergency county work needs. Refer to the personnel rules and labor contracts for additional information.

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. Limited duration positions cannot exceed two years. Refer to the personnel rules and labor contracts for additional information.

On-Call Employees

Any individuals employed to meet intermittent, irregular, or less than half-time County work needs. Refer to the personnel rules and labor contracts for additional information.

Position Records at the Beginning of the Budget Year

At the beginning of each budget year, the Central Budget Office sets up position records in Questica as a starting point for departments to build their budgets. This list of positions can be found either in the Salaries module of Questica or by running the Position List report. This list only contains permanent positions, sometimes referred to as regular/ongoing positions, because these are the positions that the Board of County Commissioners approves to comply with Oregon Budget Law's requirement to show the number of full-time equivalent (FTE) positions. By their very nature, temporary, limited duration, and on-call positions do not have the certainty necessary to fit into the FTE requirement and are, instead, budgeted manually by departments. These are the steps in creating the next year's position records for permanent positions that are available to be allocated to the budget. Certain premiums, called allowances in Workday, including longevity pay, education pay,

Section 2: Preparing the Department Submitted Budget

incentive pay, and briefing pay have been added to positions in Questica to automatically increase base pay, fringe, and insurance.

1. The Central Budget Office models the assumptions for position costs (COLA, insurance rates, PERS rates) and updates both exempt and represented wage tables to reflect these assumptions as well as any bargaining impacts or classification changes.
2. Current year position records allocated to the budget are copied into the next budget year. This list of positions is the current year Adopted permanent positions plus updates throughout the year made by formal budget modifications.
3. Employees – their step date/current step or salary, PERS tier, Education Pay, Incentive Pay, and Longevity Pay rates, and position number are extracted from Workday.
4. Forecasted COLA, merit, and step increases are applied to the Workday extract.
5. The next year position records in Questica are updated with the Workday-forecasted costing attributes to create the position records initially available to departments.
6. Vacant positions are copied with their current step or salary details with step increases and COLA applied.
7. After the big release, departments create new position records as needed.

Position Cost Modeling and Assumptions

As described in the preceding section, each year the Central Budget Office configures Questica with assumptions and updates that calculate the costs of positions. These are based on the best information available in November and from our forecast, but are subject to change. In general, position costs are not manually entered in the operating changes grid. Departments allocate positions (i.e. assign a portion of the position cost) to a program offer or offers. Questica auto-calculates the cost and adds it to the operating changes grid. In addition departments manually model the costs of temporary, on-call, and limited duration positions.

The following subsections identify the ledger accounts that are relevant to position costs, and the assumptions behind those calculations as entered into Questica or as departments will need to calculate manual costs.

Permanent Positions (Questica-calculated costs)
60000 Permanent

Permanent pay calculations assume 2,088 hours in FY 2025 for hourly positions. Cost of living adjustment (COLA) increases were calculated at 3.70%. Departments should review positions where the job profile does not match between Questica and Workday such as work out of class or delayed reclassifications because the position costs could be incorrect in Questica.

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Represented Employee Position Costs:

- The Central Budget Office builds the forecasted represented wage scales in Questica using current Workday wages by Job Profile (MCR Job Profile with Compensation Steps), inflating by the estimated COLA, and adjusting for any anticipated bargaining impacts in the budget year.

- Step increases are determined by the employee who occupies the position at the time position employee data is extracted from Workday (November 17, 2023, for FY 2025). The PERS tier is also assigned to the position based on this extract. The annual pay is automatically calculated by Questica. If an employee is entitled to a step increase during the year, Questica determines how many work hours are paid at the beginning rate and how many work hours fall after the step increase. These figures added together equal the total base pay for that position.

Non-represented/Management Position Costs:

- The Central Budget Office builds the forecasted non-represented wage scales in Questica using current Workday minimum and maximum wages by Job Profile found in MCR Job Profile with Compensation Steps and inflating by the estimated COLA.

- Salaries are determined by the employee who occupies the position at the time position employee data is extracted from Workday (November 17, 2023 for FY 2025). The PERS tier is also assigned to the position based on this extract. The Central Budget Office applies a merit and COLA increase as of July 1st to the wage up to the top of the maximum of the pay range.

- If an exempt position needs a salary that is above the top of the range please contact the Central Budget Office to make that change.

60000 Permanent - Base Wage Modifiers

- There are three fields on positions that increase base pay through modifiers: Education Pay %, Incentive Pay %, and Longevity Pay %, which are based on the employee in the position. A 2.8% briefing pay modifier is also added for all positions in the Corrections Deputy Union. Because these modifiers increase 60000 Permanent, 60130 Salary Related and 60140 Insurance Benefits amounts will also increase automatically. The modifier amounts on positions in Questica are based on MCR Allowances by Worker from Workday (pulled November 17, 2023). Departments can update these modifier amounts as needed by creating new position records similar to other position costing updates.

Instructions for All Positions:

- Departments can create a new position record if the position's step/salary, base wage modifiers, or PERS tier needs to be updated.

- For new positions, Departments can choose which step/salary and/or PERS tier they want to budget at when creating the position record.

- For vacant positions, Departments can create a new position record if they want to budget at a different step/salary and/or PERS tier.

Section 2: Preparing the Department Submitted Budget

- During budget preparation, when Departments create position records for budget modifications in the current fiscal year Questica, in an effort to be helpful, also creates a position record in the upcoming fiscal year. Departments need to make sure they are allocating the highest record position number (i.e. the most recent position) in the upcoming fiscal year.

60130 Salary Related

The costs associated with 60130 from base pay are calculated automatically in Questica based on a position's step or salary, PERS tier, bargaining unit, FTE, and department. The rates that comprise 60130 include PERS and FICA (Social Security) benefits, VEBA, Paid State Family Leave, and the Tri-Met payroll tax. Below are the rates budgeted in FY 2025.

PERS, FICA, Tri-met rates

	Non-Uniformed						Uniformed					
	FICA*	PERS**	Bond***	Family Leave	Tri-Met	**TOTAL**	FICA*	PERS**	Bond***	Family Leave	Tri-Met	**TOTAL**
Tier 1, 2	7.65%	25.42%	6.65%	0.40%	0.82%	**40.94%**	7.65%	32.18%	6.65%	0.40%	0.82%	**47.70%**
OPSRP	7.65%	21.99%	6.65%	0.40%	0.82%	**37.51%**	7.65%	26.78%	6.65%	0.40%	0.82%	**42.30%**

FICA on first $168,600 of salary is 0.0765; and 0.0145 for wages over $168,600.
**Includes both the Employer cost and the 6.00% pick-up.*
*** See Program Offer 10028 - PERS Pension Bond Sinking Fund for more detail.*

Voluntary Employees' Beneficiary Association (VEBA) Rates

Below are the budgeted rates for those bargaining units or employee groups that receive a voluntary employees' beneficiary association (VEBA) plan.

VEBA by Bargaining Unit/Employee Group	
Deputy Sheriffs	1.00%
Federation of Oregon Parole and Probation Officers	1.00%
Non-Represented	1.00%
Electricians Local 48	3.00%
HVAC Engineers Local 701	3.00%
Physicians Local 88-2	1.00%
Pharmacists Local 88-4	1.00%
Dentists Local 88-5	1.00%
Corrections Deputies	1.00%

Note – Non-Represented Elected Officials, Staff Assistants (JCN 9400), and the TSCC Executive Director (JCN 3005) **DO NOT** receive the VEBA plan.

Section 2: Preparing the Department Submitted Budget

60140 Insurance Benefits

The costs associated with 60140 from base pay are calculated automatically in Questica by using a flat composite rate relevant to the position's FTE, combined with the appropriate rate from the "Other Insurance Rates" table below based on the position's department.

The County estimates total countywide benefit costs and then uses a flat composite (average) rate per employee for budgeting purposes. The table below shows the rates by type of employee.

Medical/Dental Flat Rate	FY 2025
Full-Time Employees	$21,457
Local 88 3/4 Employees	$16,093
Part-Time Employees	$12,247

Component Pieces of Insurance Benefits (60140) Rates

	Worker's Comp	County Attorney	Liability	Unemployment	Health/ Benefits Admin*	Retiree Medical	LTD/ STD/ Life	Security	Total 60140 RATE
NOND**	0.70%	1.60%	0.40%	0.25%	1.10%	2.00%	0.75%	0.20%	7.00%
DA	0.70%	1.60%	0.40%	0.25%	1.10%	2.00%	0.75%	0.20%	7.00%
DCHS	0.70%	1.60%	0.40%	0.25%	1.10%	2.00%	0.75%	0.20%	7.00%
JOHS	0.70%	1.60%	0.40%	0.25%	1.10%	2.00%	0.75%	0.20%	7.00%
Health	0.70%	1.60%	0.90%	0.25%	1.10%	2.00%	0.75%	0.20%	7.50%
DCJ	1.20%	1.60%	0.40%	0.25%	1.10%	2.00%	0.75%	0.20%	7.50%
MCSO	1.70%	1.60%	1.55%	0.25%	1.10%	2.00%	0.75%	0.20%	9.15%
DCM	0.70%	1.60%	0.90%	0.25%	1.10%	2.00%	0.75%	0.20%	7.50%
DCA	0.70%	1.60%	0.90%	0.25%	1.10%	2.00%	0.75%	0.20%	7.50%
Library	0.70%	1.60%	0.30%	0.25%	1.10%	2.00%	0.75%	0.20%	6.90%
DCS	1.20%	1.60%	0.65%	0.25%	1.10%	2.00%	0.75%	0.20%	7.75%

*   Includes Countywide bus pass benefit cost.

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

Note: Pursuant to the Prosecuting Attorneys contract, prosecuting attorneys have an additional 0.94% modifier for 60140 included in Questica's calculations that is not included in the table above.

Section 2: Preparing the Department Submitted Budget

Manually-Calculated Costs for Permanent (and other) Positions

60110 Overtime

Overtime is not budgeted at a position level and must be manually calculated. 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 in the description field.
3. Calculate amounts for Salary Related and Insurance Benefits components.

- Overtime pay for permanent employees includes the same Salary Related and Insurance Benefits components as for permanent pay, excluding the flat-rate medical/dental insurance. Budget these associated amounts in 60130 – Salary Related and 60140 – Insurance Benefits.

- Overtime pay for temporary, limited duration, and on-call employees includes the same Salary Related and Insurance Benefits components as for temporary, limited duration, and on-call employees (see below). Budget these associated amounts in 60135 – Non-Base Fringe and 60145 – Non-Base Insurance.

The following table illustrates how to calculate overtime costs. This example is for a permanent Non-Uniformed OPSRP employee that does not receive the VEBA plan (60130 - 37.35%) and is budgeted in the Health Department (60140 - 7.45%).

Ledger Account	Calculation	Amount
60110 Overtime		$ 1,000
60130 Salary Related	Overtime amount * 37.35%	374
60140 Insurance Benefits	Overtime amount * 7.45%	75
Total Amount to Budget		$ 1,449

60120 Premium

Premium pay is not budgeted at the position level and must be manually calculated. Premium pay is received in addition to base pay because of the type of work or hours of work involved. These categories include shift differentials, trainer pay, lock-up premiums, hazardous work, lead work, etc. Workday report MCR Allowances by Worker details permanent premiums or allowances by employee, but does not show ad-hoc premiums or premiums that are not permanently assigned to the employee. Use the description field on the expenditure line in Questica to detail the premium.

Certain base pay premiums which charge to 60000 permanent in Workday including Longevity, Incentive, and Education pay are now calculated through position fields and modifiers in Questica.

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To determine how much premium pay to budget, do the following:

1. Evaluate the need for this kind of pay and any other information that will justify the request.

2. Estimate the amount you expect to need and document your calculation in the description field.
   a. 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.
   b. 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.

3. Calculate amounts for Salary Related and Insurance Benefits.
   a. Premium pay for permanent employees includes the same Salary Related and Insurance components as for permanent pay excluding the flat-rate medical/dental insurance. Budget these associated amounts in 60130 – Salary Related and 60140 – Insurance Benefits. Premium pay for temporary employees includes the same Fringe and Insurance components as for temporary employees. Budget these associated amounts in 60135 – Non-Base Fringe and 60145 – Non-Base Insurance.
   b. Find the appropriate rates by referring to the Salary Related and Insurance Benefits rate tables on the following pages.

Temporary, Limited Duration, and On-Call Employees
60100 Temporary

The costs for temporary, limited duration, and on-call employees are not auto-calculated by Questica and must be manually budgeted. To determine the amount to budget for these employees, do the following:

- Document what you anticipate the employees will do (the nature of the work, or the project they will be working on).

- Document how you determined your budget in the description field. Document your rationale if you based your budget figures on historical/projected usage rather than actual position-by-position calculations.

- Calculate Fringe and Insurance amounts for the employees, and record them in 60135 – Non-Base Fringe and 60145 – Non-Base Insurance.

- Limited duration employees receive the same salary-related and insurance benefits as permanent employees. To calculate, use the same rates as permanent employees, but budget the amounts in 60100, 60135 & 60145 (and 60110, 60120 if applicable).

Insurance rates for temporary, on-call, and limited duration employees include workers' comp, liability, and unemployment. *See the Personnel Rules for more information.*

- Employees working at least 600 hours per calendar year will begin receiving retirement benefits after a six-month waiting period. If employees work less than this, they are not entitled to retirement benefits.

- If an employee works for another PERS employer, and the combined hours reach 600 hours per calendar year, then both employers pay retirement benefits. If the employee is already in the PERS system, their retirement benefits begin immediately.

- Use the description field on the expenditure line in Questica to describe the positions, type of work performed, project assignments, etc.

60135 Non-Base Fringe

The fringe costs for temporary, on-call, and limited duration employees are not auto-calculated by Questica. Use 60135 to budget fringe costs for wages, premium, or overtime pay for temporary, on-call, or limited duration employees.

Salary Related rates for temporary, on-call, and limited duration employees include FICA and Tri-Met payroll tax (and retirement if applicable).

For temporary, on-call, and limited duration employees that are not PERS-eligible, use this table:

	FICA *	Tri-Met	TOTAL 60135 PCT
All Employees	7.65%	0.82%	8.47%

FICA on first $168,600 of salary is 0.0765; and 0.0145 for wages over $168,60000.

For temporary, on-call, and limited duration employees that are PERS-eligible, use this table:

	Non-Uniformed						Uniformed					
	FICA*	PERS**	Bond***	Family Leave	Tri-Met	TOTAL	FICA*	PERS**	Bond***	Family Leave	Tri-Met	TOTAL
Tier 1, 2	7.65%	25.42%	6.65%	0.40%	0.82%	40.94%	7.65%	32.18%	6.65%	0.40%	0.82%	47.70%
OPSRP	7.65%	21.99%	6.65%	0.40%	0.82%	37.51%	7.65%	26.78%	6.65%	0.40%	0.82%	42.30%

FICA on first $168,600 of salary is 0.0765; and 0.0145 for wages over $168,600.

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

***See Program Offer 10028 - PERS Pension Bond Sinking Fund for more detail.*

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60145 Non-Base Insurance

The insurance costs for temporary, on-call, and limited duration employees are not auto-calculated by Questica. Use 60145 to budget insurance costs for wages, premium, or overtime pay for temporary, on-call, or limited duration employees.

Insurance rates for temporary, on-call, and limited duration employees include workers' comp, liability, and unemployment (see component pieces of insurance in the table below). For more information, see the Personnel Rules at https://commons.multco.us/multnomah-county-personnel-rules.

	Worker's Comp	Liability*	Unemployment	60145 Rate for Temps
NOND**	0.70%	0.40%	0.25%	1.35%
DA	0.70%	0.40%	0.25%	1.35%
DCHS	0.70%	0.40%	0.25%	1.35%
JOHS	0.70%	0.40%	0.25%	1.35%
Health	0.70%	0.90%	0.25%	1.85%
DCJ	1.20%	0.40%	0.25%	1.85%
MCSO	1.70%	1.55%	0.25%	3.50%
DCM	0.70%	0.90%	0.25%	1.85%
DCA	0.70%	0.90%	0.25%	1.85%
Library	0.70%	0.30%	0.25%	1.25%
DCS	1.20%	0.65%	0.25%	2.10%

* Liability rate does not include County Attorney
** Includes Chair's Office, Commissioner Offices, Auditor, Attorney, OCI, and TSCC

Update or Change Positions

To update or change positions in Questica, departments can create new position records to add new positions to the budget or change the attributes of an existing position. For example, if a position has been reclassified, simply create a new position record with the updated JCN. See the QRGs for creating new position records on Questica Commons, https://commons.multco.us/questica-learning-resources.

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

## Section 2: Preparing the Department Submitted Budget

Allocating Positions to Program Offers

Once the Central Budget Office or departments create position records, they can be allocated. Allocating a position adds the expenditures and FTE of the position by department and job profile to the budget.

Position List Report

The first step in adding positions to the budget is to run the Position List report, which provides a list of all position records (including their FTE and forecasted costs) that are available to allocate to program offers. Filtering the report results on the "Is Highest Record Number?" column will help you validate that you have allocated the most recent version of a position because each time a position is updated, a new position record with a new record number is generated.

To run this report, select "Reporting" from the left-hand menu in Questica, select the "Position List" report, and click "Run Print Report."
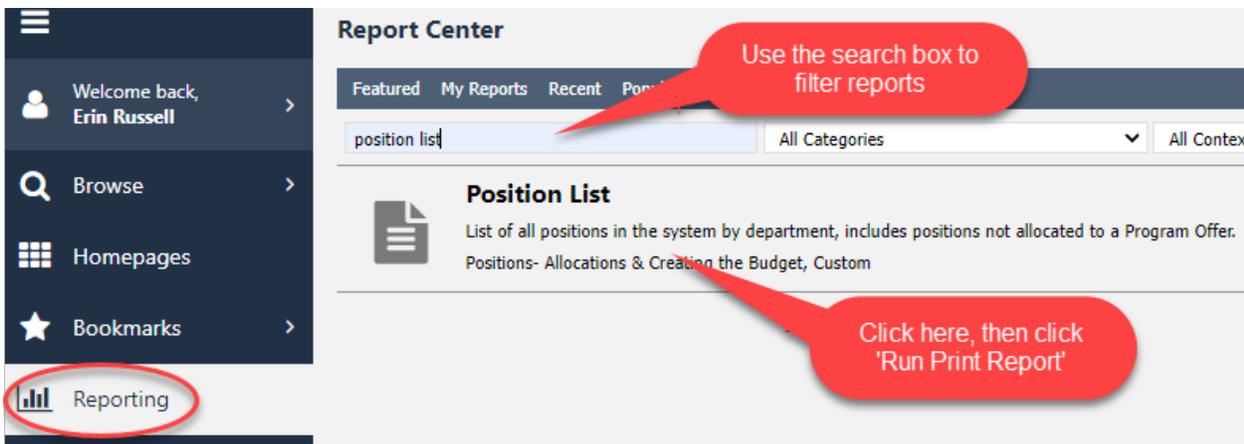
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Use the parameters to select the correct budget year, or other attributes to filter report results, and click "Run Print Report." Below is a report output example – you would use the floppy disk icon to export.

Budget Year	Major Department	Department	Position Type	Position Number	Position Record Number	Combined Position Number	Prior Position Number	Crea Rea
2023	78 - County Assets	78 - County Assets	Regular/Ongoing	700003	1	700003-1	700003	New Po
2023	78 - County Assets	78 - County Assets	Regular/Ongoing	700009	1	700009-1	700009	New Po
2023	78 - County Assets	78 - County Assets	Regular/Ongoing	700110	1	700110-1	700110	New Po
2023	78 - County Assets	78 - County Assets	Regular/Ongoing	700146	1	700146-1	700146	New Po
2023	78 - County Assets	78 - County Assets	Regular/Ongoing	700176	2	700176-2	700176	Reclass

Entering Position Allocations

Overview

Within a program offer request form, select the "Position Changes" tab on the left side menu. This will open the Position Allocation changes grid where you can add positions (i.e. their costs and FTE) to Program Offers.
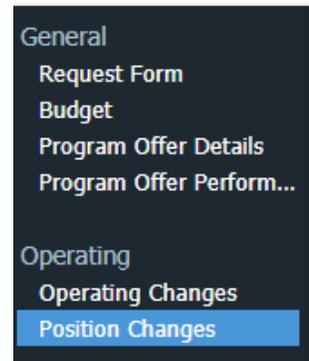
Selecting Layout

Select the layout "1: Add Row or Import - Program Offer." The entry grid for position data looks and behaves similarly to the expenditure/revenue grid.
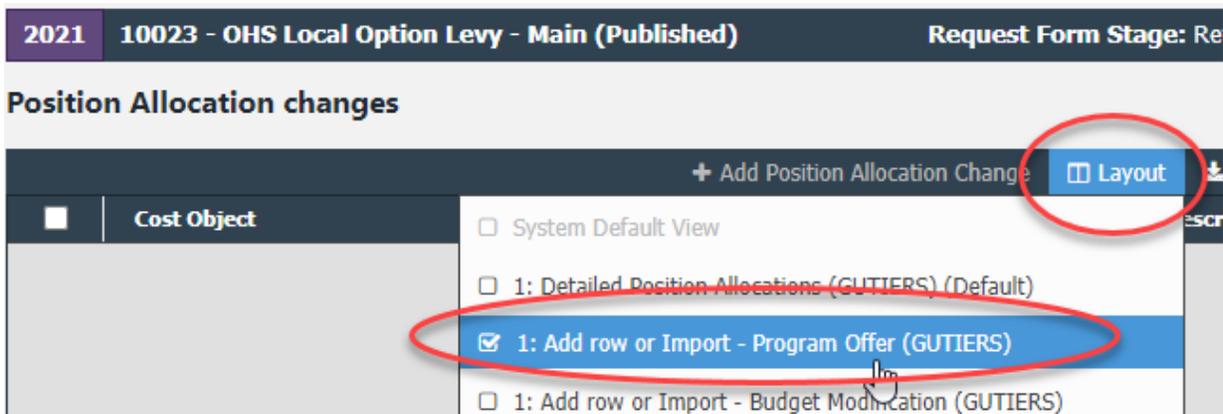
Position Allocation Fields

Cost Object

Begin typing the cost object name or number to view the dropdown list and select a cost object.

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Position

Type the position number. The position display name contains both the position number and the record number, typically you will select the position with the highest record number.

Allocation Type

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

Allocation

Enter the allocation amount, e.g. 0.80 if FTE is chosen as the allocation type, or 100 if percent is chosen. You can use both allocation types in the same position changes grid. All positions must be fully allocated (100% or the full FTE) when submitting your budget.

Description

Optional field.

Saving and Reviewing Position Allocations

To save the position allocation, select the Shift + Enter keys or tab one additional time.

To review position allocations within the program offer, change to the "Detailed Position Allocations" layout. The total annualized FTE across all rows/request forms should equal the Position FTE amount unless the position is split across program offers.

Section 2: Preparing the Department Submitted Budget

	Progra...	5 Digit F...	Cost Object	Posi...	Position	Position FTE	Start [
☐			Click here to add a new record...				
◢	**Position Number: 705608**						
☐	72999-20...	01000 - Ge...	704300 - DCM Ge...	705608	72 - 6030 - Finance Specialist 2 (705608-1)	1	Jul 2019
◢	**Position Number: 708136**						
☐	72999-20...	01000 - Ge...	704300 - DCM Ge...	708136	72 - 6030 - Finance Specialist 2 (708136-1)	1	Jul 2019
☐	72999-20...	01000 - Ge...	704300 - DCM Ge...	708136	72 - 6030 - Finance Specialist 2 (708136-1)	1	Jul 2019

2020 72999 - Demo - Main

Position Allocation changes

Reques

+ Add Position Al

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

Importing and Exporting

Instead of manually entering position data through the Position Allocation changes grid, you can upload position data into Questica using Excel spreadsheets. See the QRG to Allocate Positions via Import/Export on Questica Commons.

After positions are allocated in the position changes grid, they automatically populate the operating changes grid with Permanent (60000), Salary Related (60130), and Insurance Benefits (60140).

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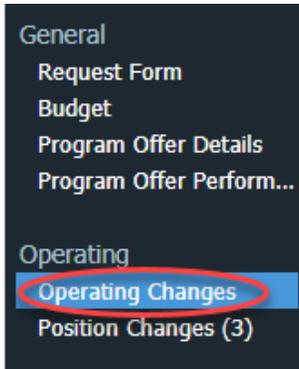
Choose layout "1: Exp/Rev by GL Category" to see details. Additionally, the FTE totals are automatically filled in the expenditure/revenue detail table on page 2 of the program offer report.

Why can't I edit position costs?

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

- Adjusting a position allocation, though the position must be fully allocated across all rows/change requests.
- Changing position attributes and costing by creating a new position record.
- Adding manual adjustments. This is only allowed in very rare circumstances and must be documented in the description field.

Allocating Positions to Multiple Cost Objects or Program Offers

When allocating a position to more than one cost object, determine the percent to allocate (e.g. 50% to cost object #1 and 50% to cost object #2) in order to allocate the position at 100%. The same principle applies for a position with less than 1.00 FTE. All positions, regardless of FTE amount, must be allocated at 100%. You can split positions across more than one program offer. **DO NOT** budget position splits smaller than 0.10 FTE and do not put portions of positions in out of target programs.

BEWARE - When allocating positions to program offers, **DO NOT** have multiple rows allocating the same position to the same cost object in the same request form. This will cause Questica to duplicate the costing information, making the position cost more than it does.

Under/Over Allocated Positions

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

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You may want to update the parameters to only pull positions that are under/over allocated.
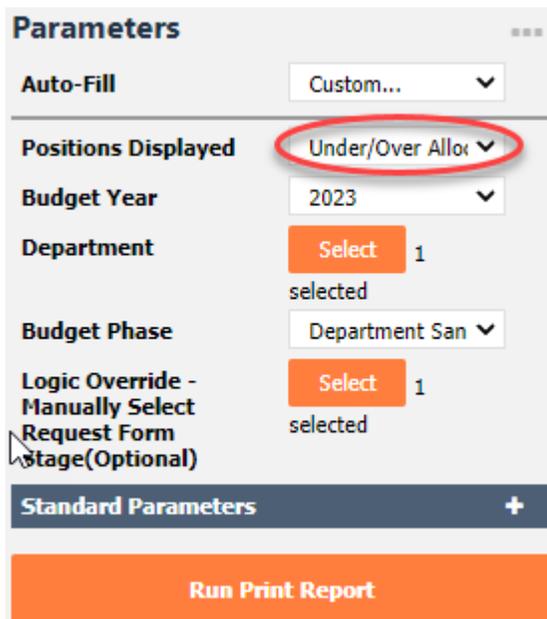
Use the Allocation % column to identify under/over allocated positions.

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multco.us
Multnomah County, Oregon

Position Under/Over Allocation

Positions: Under/Over Allocated Positions Only

Budget Year: 2020

Department(s): All

Budget Phase:Department Sandbox

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

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

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

Manual Adjustments to Positions

There are limited instances in which manual adjustments are made to position costs outside of allocating a position. Manual adjustments are entered directly in the operating changes grid. For any manual adjustments, enter the position number and reason in the Description field.

Some examples include:

- Overtime (60110) and Premium (60120): When budgeting overtime and premium pay for permanent positions, users manually calculate and budget for 60130 (Salary Related) and 60140 (Insurance Benefits). See the section on Manually-Calculated Costs for Permanent (and other) Positions above for more details.
- Adjusting costs for a redlined employee (i.e., current salary above set pay range)
- Adjusting a large group of positions

Limited Duration Positions

Limited Duration positions are temporary assignments. Costs are budgeted in temporary ledger accounts (60100, 60135, 60145) and are not allocated as a permanent position or counted in the department's FTE. See the section on Temporary, Limited Duration, and On-Call Employees above for more details.

Promoting/Demoting Program Offers

Program Offer request forms have two Questica stages to promote and demote between (Department Sandbox and Department Submit). Some departments use these stages to manage internal workflow. For example, department narrative preparers and budget analysts might build the program offer in the Dept. Sandbox, then the budget analyst might promote the request form to Department Submit for business manager approval. In the Department Submit stage, the request form will be locked to most users. The business manager can demote the request form back to Department Sandbox if narrative preparers or budget analysts need to make additional changes. When finalized, the department's business manager promotes all program offers that the department wants to submit to the Budget Office Review stage. At that point, departments can no longer edit the request form, but can still view it. All program offers in the Budget Office Review stage constitute the Department Submitted budget.

Request Form Stages
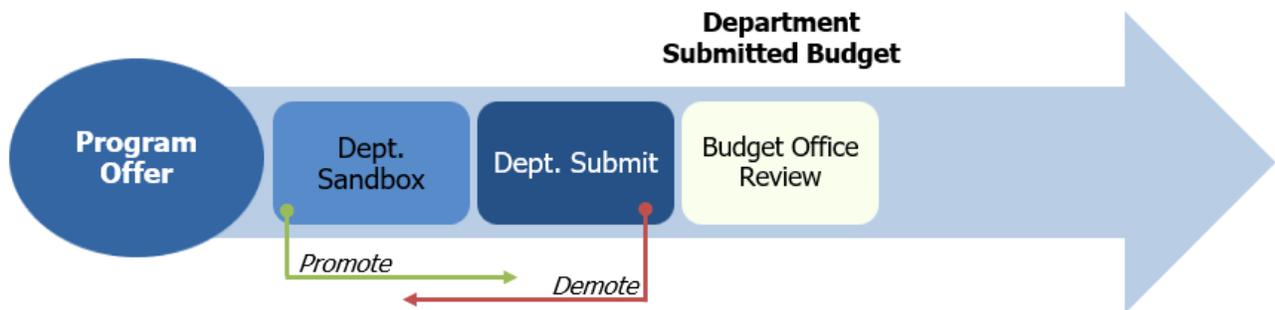
All program offer request forms begin in the Department Sandbox stage. To promote a request form, click on "Request Form" in the top bar of the screen, then select "Promote" from the dropdown menu. A box will appear with a "Promote to:" dropdown menu. Choose the relevant request form stage, then click "OK."

Section 2: Preparing the Department Submitted Budget
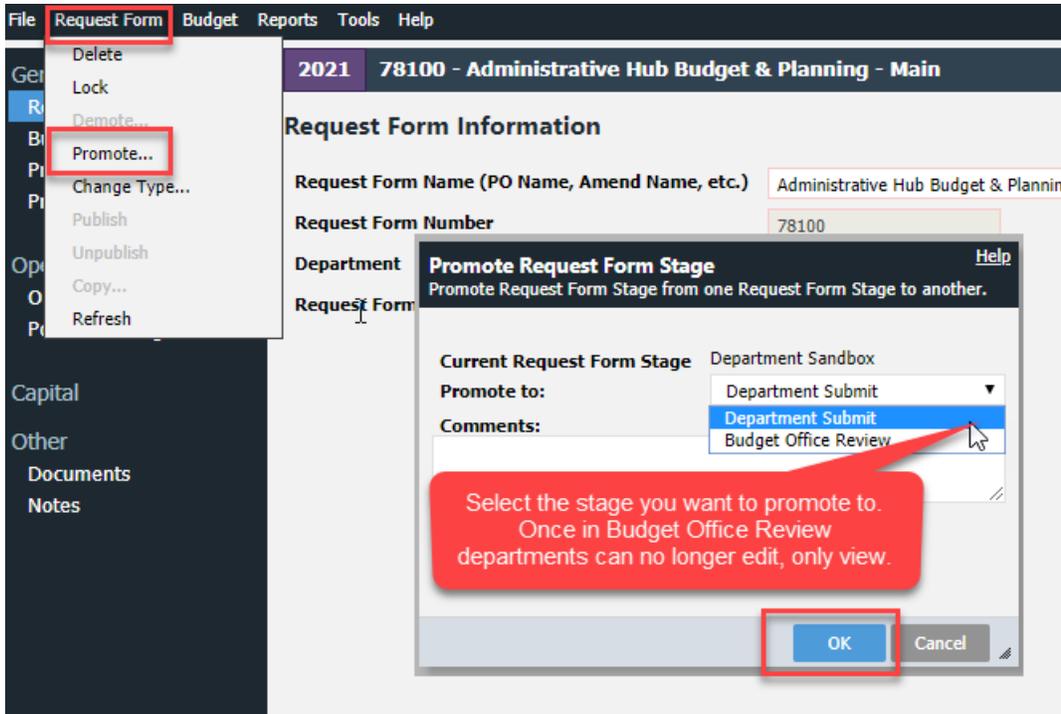
To demote a request form, click on "Request Form" in the top bar, select "Demote," and click "OK" in the box to send it back to the Department Sandbox stage.
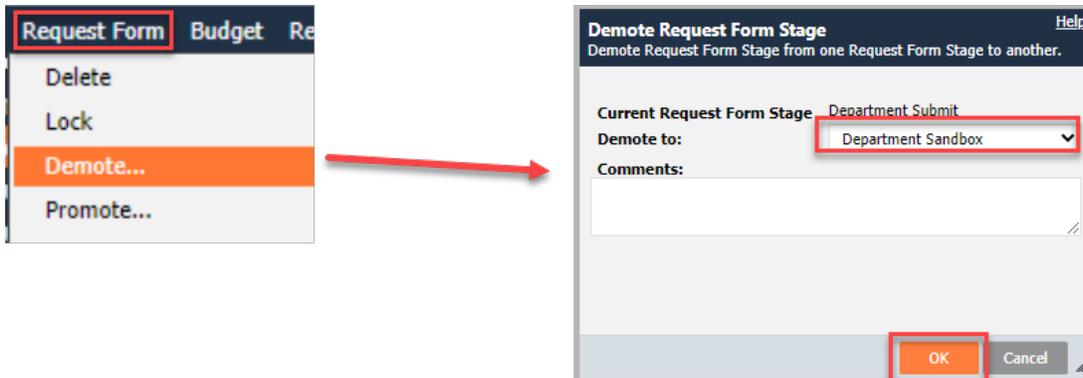
Department Submitted Budget Accompanying Documents

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

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

Department Narratives

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

- Overview of the work of the department and its role at the County,
- Mission, vision, and values that guide the department's work,
- The department's diversity, equity, and inclusion activities, and
- The department's budget.

Departments submit narratives using Google documents located at www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources.

You will be prompted to make a copy of the Google document before working in it. This will make you the owner of the document, giving you editing ability and the rights to share it with other people in your department. In past years, the Central Budget Office provided a fillable pdf form, which had the advantage of a locked text box size, but the disadvantage of only one person being able to work in it at a time. With the Google document, other people in the department can review and edit the document, but you will need to pay close attention to the space on the page in order to avoid going over size limits.

If you are not prompted to make a copy of the Department narrative Google document, simply go to the upper right corner of the screen and click "File," then select "Make a copy." Give your document a new name and click "OK." You can now begin working on your own copy of the document.

Section 2: Preparing the Department Submitted Budget
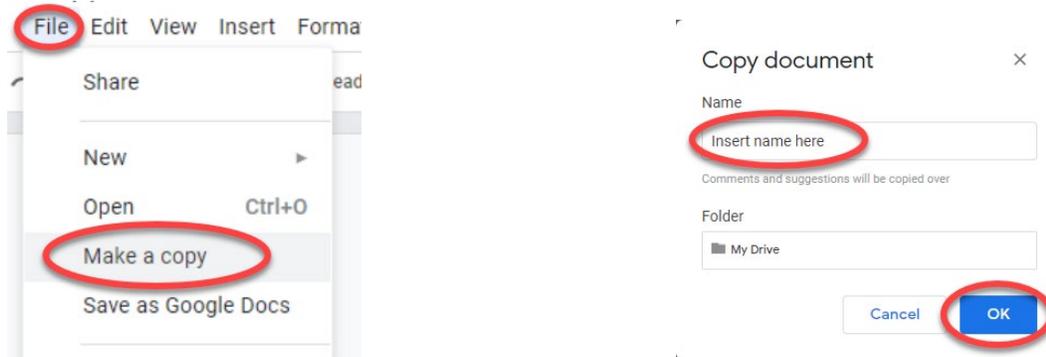
To update the department name from the default text of the Google document, double-click in the Header box and enter your department name.

Please do not change the margins, font, or font size because they are pre-set to fit within the countywide budget document.

When the narratives are complete you can "Share" them via Google with your Central Budget Analyst as part of the budget submission process.
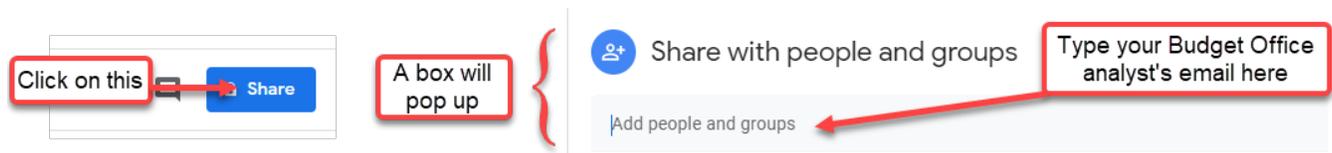
Please note: The screenshots in the following pages show how the text will appear in the final budget document (the Google document appearance is slightly different).

Department Overview

The department overview introduces the department and should include the main work of the department, its role at the County, and how that work connects to the County's overall Mission, Vision, and Values (MVV).

The County's MVV can be found at www.multco.us/board/mission-vision-values-statement.
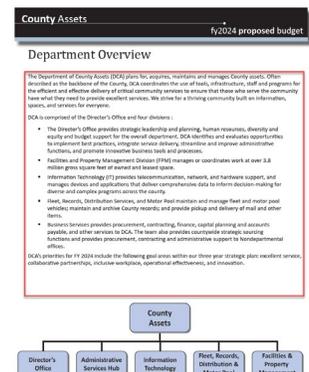
Section 2: Preparing the Department Submitted Budget

The department overview has a limited amount of space (as delineated by the square in the screenshot). The organization chart at the bottom of the page is submitted via your Department Director's transmittal letter.

NEW! Department Budget at a Glance

The budget at a glance page is prepared by the Central Budget Office. It will provide visual highlights of key budget points for the department, such as total budget, increase from prior year, total FTE, etc.

NEW! Mission, Vision, and Values

Provide information on the *department's* mission, vision, and values. If the department has a current strategic plan, or other form of department-level goals/objectives, please also include information about that here.

Diversity, Equity, and Inclusion

This section gives the department an opportunity to tell the story of how it is working towards addressing specific issues and experiences in the community in a way that advances equity. The section should describe the department's mission, vision, and/or values specific to diversity, equity, and inclusion efforts, and explain how the department's programs contribute to the County's organizational commitment to advancing diversity, equity, and inclusion. This provides an important narrative of how the cumulative effect of programs can advance racial equity and eliminate disparities.

The department should describe equity and inclusion efforts to better serve customers, clients, and community, as well as how they are aligned with the County's values of safety, trust, and belonging. The department should also explain how the Workforce Equity Strategic Plan's goals and action items are being supported and prioritized within the department and how the department inclusively leads with race both internally with staff and externally with clients and community. This includes not only the decision that has been made, but also describing the process of decision making and stakeholders involved.

This is also a place for the department to describe its budget process and what equity tools it used during that process to evaluate and prioritize budget changes, increases, and reductions. Such discussion should include a description of how the department's Equity Manager was involved in the budget process, and whether the departmental Equity Team and/or Community Budget Advisory Committee (CBAC) was involved.

Section 2: Preparing the Department Submitted Budget

Budget Overview

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

Budget by Division Table and Bar Graph

Departments select each program offer's division within the program offer request form. Updates to the drop-down list of divisions should be requested through your Central Budget Analyst. The Central Budget Office will use this information to populate the "Budget by Division" table and bar graph in the budget book.

Discontinued Narratives

As of FY 2025, there will no longer be narrative sections for Successes & Challenges and COVID 19 & American Rescue Plan. Departments will have the opportunity to address their current year successes and challenges in the Transmittal Letter.

The last part of County's direct allocation of American Rescue Plan (ARP) funding was budgeted in FY 2024, and no additional funds are anticipated in FY 2025. Some departments received COVID-related funding that was not part of the County's direct ARP allocation. In prior budgets, we asked for that funding to be kept separate in COVID-specific program offers. In FY 2025, this funding can be absorbed into regular program offers, if appropriate.

Division Narratives

New for FY 2025, the Division Narratives will be placed before each division's group of program offers in the Proposed and Adopted budgets.

These narratives describe how the department's programs are organized operationally.

Departments will submit Division narratives using Google documents located at www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources. You will need to make a copy of the Google document before working in it, and will want to make a separate copy of each Division narrative. For additional details about copying Google documents, please refer to the Department Narratives section above.

Remember to enter the name of the division in the Google document.

Section 2: Preparing the Department Submitted Budget

Division Narrative

The division narratives should describe:

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

The **Significant Division Changes** section is a place to note recent operational changes at the division level, primarily focused on changes from the prior fiscal year, including:

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

Note: Please include relevant program offer numbers so readers can find additional information about the changes.

The Central Budget Office will add some graphics and a table of division programs to each division narrative. Because the division narratives will take up two pages (an increase from the single page of prior years), the items added by the Central Budget Office will not change the amount of text space available to departments.

Current Year Estimate (CYE)

Overview

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

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

Section 2: Preparing the Department Submitted Budget

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

The Central Budget Office has created a FY 2024 Budget Monitoring Dashboard* that may help inform your estimates. It provides percent of total budget expended compared to the percent of year completed calculations as well as historical spending patterns.

*The public version of the dashboard will be updated and published mid-December 2023 after Period 5 closes.

Expenditure CYE

Categorize by fund and division for the following categories: personnel services, contractual services, materials and supplies, internal services, and capital outlay. (See example below.)

Expenditures

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

Section 2: Preparing the Department Submitted Budget

We also recommend that you provide a total for all funds, by category.

Expenditures

Expenditures	Budget	CYE	$ Change	% Change
		Total - All Funds		
Personnel	28,805,125	28,723,019	(82,106)	0%
Contractual Services	3,030,956	2,973,278	(57,677)	-2%
Materials/Supplies	1,820,487	1,738,056	(82,431)	-5%
Internal Services	5,051,936	5,051,936	0	0%
Capital Outlay	4,929,539	4,823,543	0	0%
Grand Total	**43,638,043**	**43,309,832**	**(328,211)**	**-1%**

Revenue CYE

Categorize by fund, division, and revenue source. (See example below.)

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

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

FTE CYE

Provide the current year FTE using the Revised budget amount (e.g. Adopted FTE plus any changes made through budget modifications) as of December 31 of the current year.

History Crosswalk – Due January 30, 2024

The history crosswalk is an Excel spreadsheet prepared by the Central Budget Office and sent to Departments in December. The crosswalk is edited by departments to reflect accurate budget history

for program offers. The Central Budget Office uses the crosswalk to populate the prior year Adopted budget columns in program offers. Typically, the previous fiscal year's entire budget is crosswalked to the current year program offers with some noted exceptions:

- One-time-only programs
- New programs
- Program offers proposed to be cut entirely (if a prior year program offer will be reduced, but still exist, the previous fiscal year's budget should be crosswalked)

Revenue/Expense Detail

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

Department Director's Transmittal Letter

Department budgets are big and complicated, in order to provide context and insight into the decisions that were made, the Department's budget submission includes a transmittal letter that serves as a roadmap for both the Board of County Commissioners and the community. The Department Director's transmittal letter formally conveys the department's budget proposal to the County Chair and will be posted on the Central Budget Office Website with the Submitted Budget. See www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources for the recommended outline.

Section 3: Preparing the Proposed Budget: Budget Adjustments

After departments submit their budgets, work begins on the Chair's Proposed budget. This is the budget the Chair produces using department submissions. The County makes changes to the submitted budget to reflect the Chair's policy decisions in this phase. These changes are usually done with budget adjustment request forms in Questica. Changes include updating expenditures, revenues, and position allocations from submitted programs; adding new programs; or not promoting submitted programs.

Budget adjustments are limited to Chair-directed decisions or technical issues identified by the Central Budget Office. All budget adjustments must be approved by the Central Budget Office and the Chair's Office.

Budget Adjustment Request Form Overview

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

- Same structure.

- Same technical process to add/change/delete revenues, expenditures, and positions.

- Similar workflow to promote/demote program offers.

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

Budget adjustment request form workflow:
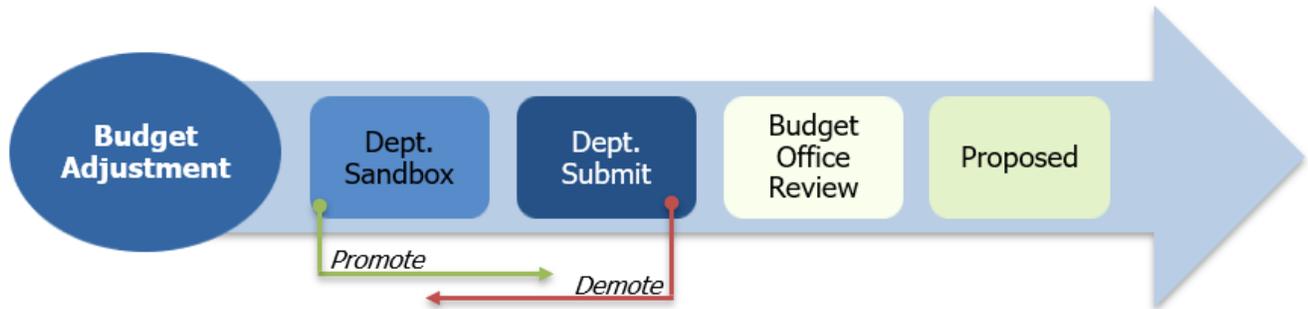
Preparing Budget Adjustment Request Forms

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

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

Request Form (Budget Adjustment Name)

A budget adjustment request form starts in the "General" left side menu. Choose a name that describes what the budget adjustment will accomplish and enter it in the "Request Form Name" box. The name must begin with the affected program offer number(s) (*e.g.* 72025B – County Clerk Carryover Adjustment).

The budget adjustment number is auto-generated in sequence, and the numbering convention is: BudAdj-Dept Abbreviation-Budget Adjustment Number-Fiscal Year, e.g. BudAdj-NOND-001-25. If you need a number changed, contact the Central Budget Office.

Important Note: In general, a Budget Adjustment request form should only impact a single program offer. This helps departments and the Central Budget Office reconstruct historical changes at a later date, and is especially important for tracking changes directed by the Chair. However, there may be occasions when a single budget adjustment may impact multiple program offers, such as if a department is adjusting travel and training costs within a division. When in doubt, please consult your Central Budget Analyst.

Adjustment Description

Use the adjustment description to explain changes that will occur if the budget adjustment is accepted. Descriptions are not printed as part of the budget document but are released to the Chair's Office and should provide enough documentation and detailed information so the changes can be understood and explained.

2020	BudAdj-DCM-001-20 - Demo Adj...	Request Form Stage: Department Sandbox [Budget Adjus
Budget Adjustment		
Budget Adjustment Description	Use this section to type a detailed description to explain to the Chair's Office changes that will be made if the Budget Adjustment is accepted.	

Operating Changes (Expenditures and Revenues)

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

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

● Changing a Cost Object/Ledger Account – Move budgets from one cost object or ledger account to another. This is typically only for policy impacts and not to fix technical errors. (Technical errors can be remedied post adoption with an internal budget modification.)

● Increase or Decrease General Fund Expenditures – Make changes to General Fund expenditures. Similar to contingency requests, balancing this transaction requires a corresponding offset to expenditures in program offer 95000-xx, cost center 9500001000 and the General Fund Contingency ledger account (60470). To do this, add a separate line for each program offer impacted and note it in the Description field. The Description field should begin with the affected program offer number and that it's a General Fund Contingency offset (*e.g.* 25118B – GF Contingency offset to balance).

Program Offer Number	Cost Object		Ledger Account	Description	2024
ype: Expenses / Expenditure					
95000-24 - Fund Level Transactions	9500001000 - General Fund Rev and Fund level Appr		60470 - Contingency	25118B - Contingency Offset to Balance	(287,244.00)

- Increase or Decrease Revenues/Expenditures in Other Funds – A similar process to adding a grant during the year, you can increase or decrease revenues and corresponding expenditures.

Use the dropdown field in the program offer number column to assign a program offer. Make sure to select the program number with the correct fiscal year (e.g. for FY 2025 select the program offer ending in -25).
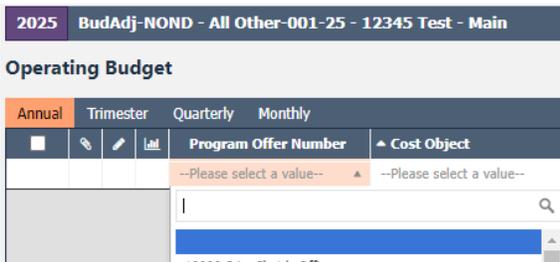
If the program offer number column is not displayed, right click on any of the column headers, choose "Selected Columns," click "Program Offer Number," click the right arrow, then click "OK."
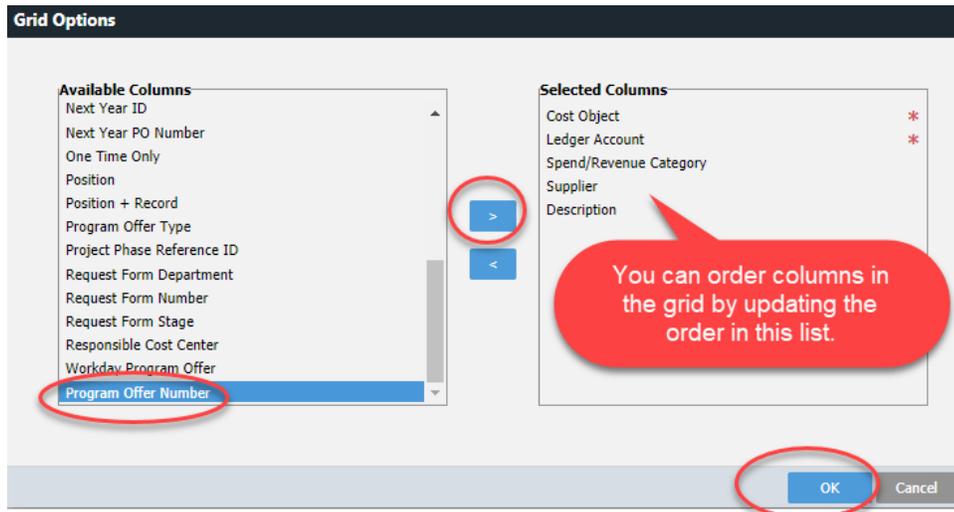
Adding Indirect, Risk Fund, and Internal Services

Budget adjustments can affect indirect, the Risk Fund, or internal services. When they do, it is important to include related expenditures and revenues in the request form. The Central Budget Office provides a "cheat sheet" with all the information you need for those corresponding changes, including the program offer number, cost object, and ledger account information for the receiving fund. This sheet is available at www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources under the "Other Resources, Forms and Templates".

Section 3: Preparing the Proposed Budget: Budget Adjustments

For example, if a budget adjustment changes FTE, there will be a corresponding change in personnel costs, including a change to 60140 – Insurance Benefits. This means that there will be a corresponding impact on the Risk Fund, which must be reflected in the budget adjustment as well. The following images demonstrate how a department would note the expenditure change in 60140, look at the "cheat sheet" to see what corresponding changes need to be made, and add the relevant rows to the budget adjustment to add revenue and expenditure in the Risk Fund.

The same approach would apply when a department budget adjustment makes a change to indirect or internal services.

Remember: Departments <u>must</u> select a spend/revenue category when budgeting in the following:

- 50310 – Internal Service Reimbursement, whether it is for indirect or other internal service reimbursements.

- 60350 – Indirect Expense to identify whether they are budgeting Department Indirect or Central Indirect.

A department is not required to (although it may) use the spend/revenue category for other internal service reimbursement expenditures (such as in ledger accounts 60410, 60430, 60432, 60460, etc.). For additional information, see Section 2: Preparing the Department Submitted Budget, under Spend/Revenue Category.

Contracted Services

Budget adjustments that include ledger accounts 60150, 60155, 60160 and 60170 **require** information in the Description column, while 60160 and 60170 also **require** information in the Supplier column. If the adjustment is changing contracted services from the Department Submitted budget, make sure to use the same supplier(s). For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

Balanced Transactions

Expenditures and revenues are typically balanced at the fund level within the budget adjustment. Please consult with the Central Budget Office if a request form is purposefully unbalanced for another reason.

For a budget adjustment that is used to fund an out of target program offer, you will need to reduce the General Fund contingency by the requisite amount. The out of target program offer *plus* the budget adjustment will then be balanced at the fund level.

Position Changes

Departments can remove, add, or update positions from the Department Submitted budget through budget adjustments. Positions are allocated to budget adjustments in the position changes grid, just as with program offers, but allocations must also include a program offer number. Examples of common position changes executed through budget adjustments:

- **Allocate a Position or Create a New Position** – If the position exists in Questica, but was not allocated to a program offer in the Submitted Budget, allocate the position in the budget adjustment.

- **Remove or Unallocate a Position** – To remove a position allocated in a submitted program offer, duplicate the allocation using a negative percentage or FTE (e.g. -100%).

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

- **Change the Attributes of an Existing Position** – Create a new position record with the updated step or salary, premiums, and/or PERS tier. In the adjustment, unallocate the original position and allocate the new position.

This screenshot removes a Finance Specialist 1 position from program offer 72004 and adds a Manager 1 position.

See the QRGs for creating new position records at https://commons.multco.us/questica-learning-resources.

To determine where positions are allocated in the Department Submitted budget:

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

To validate that a position record is fully allocated:

- <u>All</u> positions are allocated at 100% or 0% total. Promote your adjustment to the Department Submit stage, then use the "Position Under/Over Allocation" report, selecting the "logic override" parameter to match the selections shown in the following image.
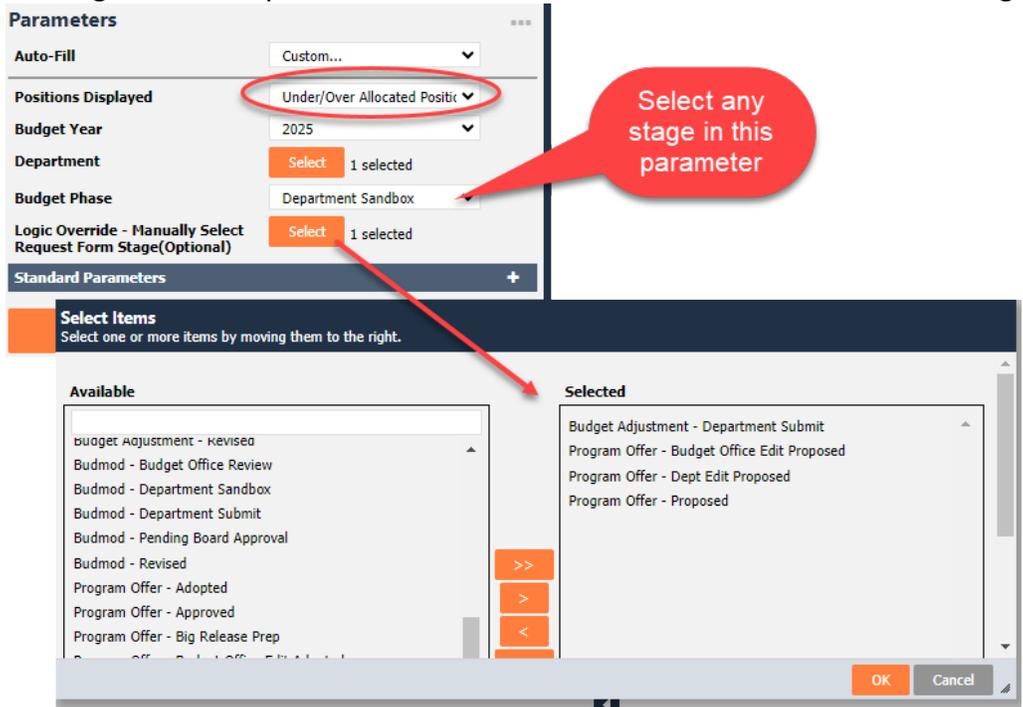
- If manual adjustments were made to a position, they may need updating. Review the original program offer(s) for any manual adjustments.

Documents and Notes

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

Editing Program Offer Narrative or Performance Measures

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

To edit narrative and performance measures, departments request that their Central Budget Analyst promote the offer to the Dept. Edit Proposed stage. The Dept. Edit Proposed stage limits a user to narrative and performance measures edits. All changes to expenditures, revenues, or positions are done in a budget adjustment request form.
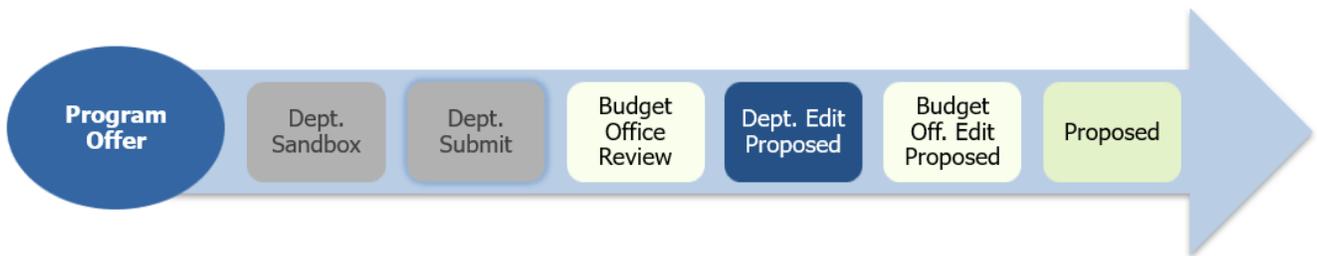
Users who had narrative editing rights during the Department Submit phase will continue to have editing rights while in the Department Edit Proposed stage, unless otherwise indicated by the department's business manager.

Adding a New Program Offer

Some changes require a new program offer request form. The process to add a new program offer in the Chair's Proposed requires two simultaneous request forms to be created in Questica: (1) a new Program Offer to add narrative and performance measures and (2) a Budget Adjustment to add expenditures/revenues/positions. The process to create them is as follows:

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

5. Department promotes the Budget Adjustment to Budget Office Review and the Program Offer to Budget Office Edit Proposed.

Adding a Program Offer that was Created during the Department Submission but Never Submitted

In some instances, departments create a program offer but do not promote it as part of their Submitted Budget. If this program becomes part of the Chair's Proposed budget, it will need to be promoted from the department sandbox to Budget Office Review stage. Here are the key steps that need to be followed:

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

Remove a Program Offer

If a program offer is not included in the Chair's Proposed Budget, the program will stay in the Budget Office Review stage and be locked. **Do not delete the program offer.**

Budget Adjustment Reporting

Budget Adjustment Detail Report

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

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

To see the details of your budget adjustment, go to the top tool bar and select Reports ⮕ Budget Adjustment Detail Report.
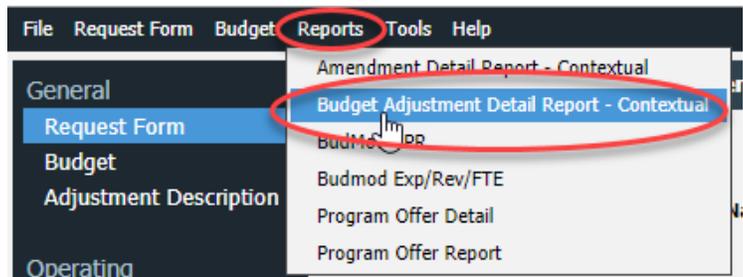
Changes to Program Offer Reports due to Budget Adjustments

When a budget adjustment request form and a program offer request form are in the same stage, the program offer report combines information in the program offer request form and changes in the budget adjustment request form in the program offer report.
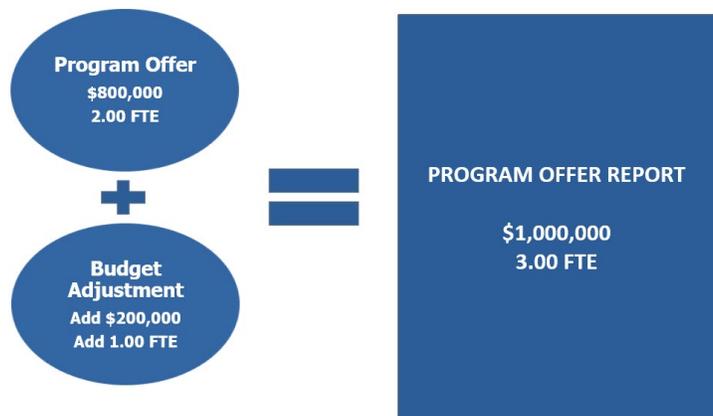
Include "Request Forms in Stage" Parameter

To view the impact of a budget adjustment on a program offer before submitting to the Central Budget Office for review, use the "Include Request Forms in Stage" parameter. This parameter pulls in any related request forms, such as budget adjustments, to merge with the original program offer

regardless of which stage they are in. If this parameter is not selected, the reports will only display request forms in the same stage as the program offer. To use this parameter, select the stage any related request forms are in.

Other Related Reports

The **Budget Adjustment List** report provides a list and summary of all the department's budget adjustments entered in Questica.

There are three reports in the Reporting Center that will allow you to do analysis of your budget: **Exp/Rev Detail for Excel**, **Exp/Rev/Position Detail For Excel**, and **Position Allocations for Excel**. All these reports have a parameter called "Logic Override – Manually Select Request Form Stage (Optional)" that will allow you to pull in program offers and budget adjustments in any stage. The primary difference between this parameter and the Program Offer Report parameter is you must select the stages for all request form types you want to include: Program Offers, Budget Adjustments, Amendments, and/or Budget Modifications. For more information, refer to Appendix D or look in the Reports section of the Questica Learning Resources (https://commons.multco.us/questica-learning-resources) for "Questica Reports – Detailed Explanation of Budget Phase & Logic Override Parameters."

Section 4: Preparing the Adopted Budget: Budget Amendments

Overview

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

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

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

10% Rule

Oregon Budget Law states that the Board cannot increase 4-digit fund expenditures by more than ten percent (10%) from the Approved budget.

Amendment Types

The County uses six types of budget amendments: Board, program, technical, staffing, revenue, and carryover. In the amendment request form, use the side menu to navigate to the "Program Offer Amendment" screen. Select the type from the dropdown options.

Board Amendments

Members of the Board can sponsor an amendment to a department's budget up until the final vote to adopt the budget. In practice, Board members work with departments to propose changes. Departments are responsible for entering the technical detail for a Board Amendment.

Program Amendments

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

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

Program amendments also require a supplemental staff report supporting the requested change. Contact your Central Budget Analyst for details.

Technical Amendments

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

The Central Budget Office approves all technical amendments. Because the Board has limited time to review amendments, technical amendments are typically only for policy impacts and not to fix technical errors. (Technical errors can be remedied post adoption with an internal budget modification.)

Staffing Amendments

Staffing amendments are technical amendments that only affect positions and reflect no bottom-line changes in a department's FTE count at the 4-digit fund level. In general, there are two groups of staffing amendments:

- The countywide staffing amendment implementing reclassifications <u>already approved by the Board</u> after the departments submitted their budgets and before adoption; and
- Department staffing amendments detailing changes to positions <u>not yet approved by the Board</u>.

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

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

- February 12 – May 14: Board approvals can be included in the Overall Staffing Amendment.
- May 15 – June 30: Board approvals will be included as a department staffing amendment.

- Post June 30: Reclassifications that have not been scheduled to go to the Board by June 30, 2024 must be approved by the Board through the regular budget modification process.

Revenue Amendments

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

- A grant awarded in April, after the department's program offers were submitted, that does not equate to a programmatic change or increase a 4-digit fund by more than 10%.

Carryover Amendments

Carryover is a **one-time-only** re-appropriation of an expenditure authorized in the prior year. Carryover amendments are limited to the General Fund. The department's current year ending balance (unspent appropriation) must cover the purchase in the new year.

Carryover is **ONLY** accepted for items purchased but not received by June 30. Provide your Central Budget Analyst with the purchase order number.

Budget Amendment Request Form Overview

Budget amendment request forms are similar to program offer and budget adjustment request forms:

- Same structure.
- Same technical process to add/change/delete revenues, expenditures and positions.
- Same workflow as a budget adjustment request.

Budget Amendment Workflow:
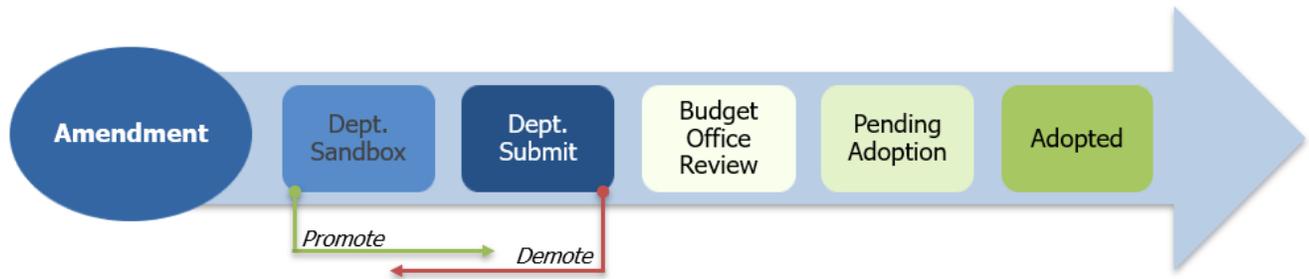
Organizing Budget Amendments – Each amendment request form should correspond with the amendment being proposed to the Board. A single amendment request form should not address multiple policy or programmatic changes across a variety of programs.

Preparing Budget Amendment Request Forms

Request Form

In this section, users edit the request form name. **Note:** The name must begin with the affected program offer number(s) (*e.g.* 72025B – County Clerk Carryover Amendment).

Budget amendments use the following numbering convention: Amend-Department Abbreviation-Series Number-Fiscal Year, e.g. Amend-DCM-001-25. The number is auto-generated in sequence. If you need a number changed, contact your Central Budget Analyst.

Program Offer Amendment

This section contains required language to explain the amendment.

Description (Dept Use)

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

IMPORTANT! All budget amendments must be presented and explained to the Board; please prepare department amendments for clear and simple presentation.

Report Description (Bud Office Only)

The Central Budget Office will use the department description as a basis for the Report Description (Bud Office Only) field that will be presented to the Board for review during the amendment work session.
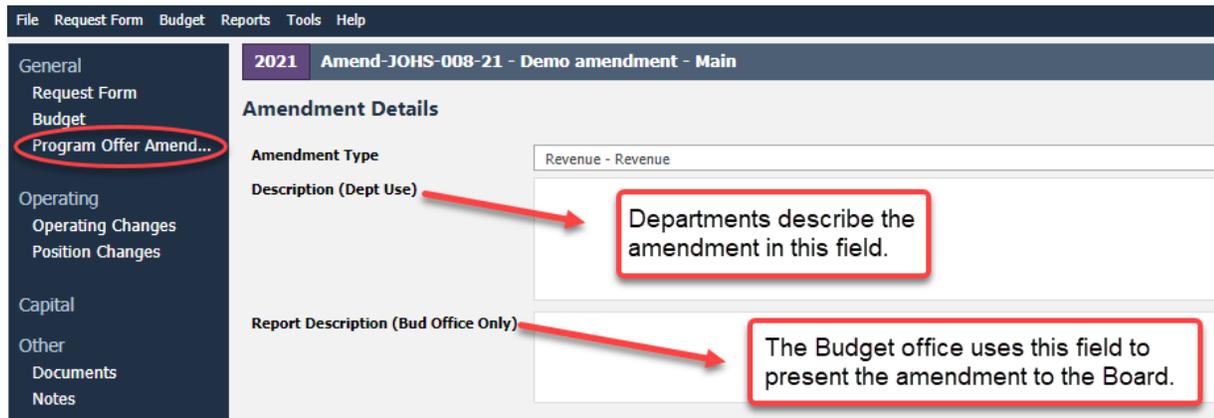
Operating Changes (Expenditures and Revenues)

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

Examples of common changes executed through budget amendments:

- **Changing a Cost Object/Ledger Account** – move budgets from one cost object or ledger account to another. Amendments are only for policy impacts, not to fix technical errors. You can also remedy technical errors after adoption with an internal budget modification unless you need to move the budget from a cost object that will not be created in Workday.

- **Increase or Decrease Revenues/Expenditures in Other Funds** – similar process to adding a grant during the year, you can increase or decrease revenues and corresponding expenditures.

- **Increase or Decrease General Fund Expenditures** – similar to contingency requests, balancing this transaction requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470).

Adding Indirect, Risk Fund, and Internal Services

Like budget adjustments and budget modifications, budget amendments can affect Indirect, the Risk Fund, or Internal Services, requiring corresponding expenditures and revenues to be included in the transaction. The Central Budget Office provides a "cheat sheet" for the service area, program offer number, and cost center data needed to enter transactions for indirect and risk funds. This sheet is available at www.multco.us/budget/fy-2025-budget-manuals-forms-calendars-and-other-resources under "Other Resources, Forms and Templates."

For additional information, see Section 3: Preparing the Proposed Budget, under Adding Indirect, Risk Fund, and Internal Services.

Contracted Services

Budget amendments that include ledger accounts 60150, 60155, 60160 and 60170 **require** information in the Description column, while 60160 and 60170 also **require** information in the Supplier column. For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

Position Changes

Using the same process as budget adjustments, allocate positions to program offers in the position changes grid of budget amendment request forms. Positions can be removed, added, or updated from the Department Approved budget. For additional information, see Section 3: Preparing the Proposed Budget, under Position Changes.

Editing Program Offer Narrative and Performance Measures

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

The Department Edit Adopted stage <u>ONLY</u> allows a user to make edits to narrative and performance measures. Changes to expenditures, revenues, or positions will be done in a budget amendment request form.
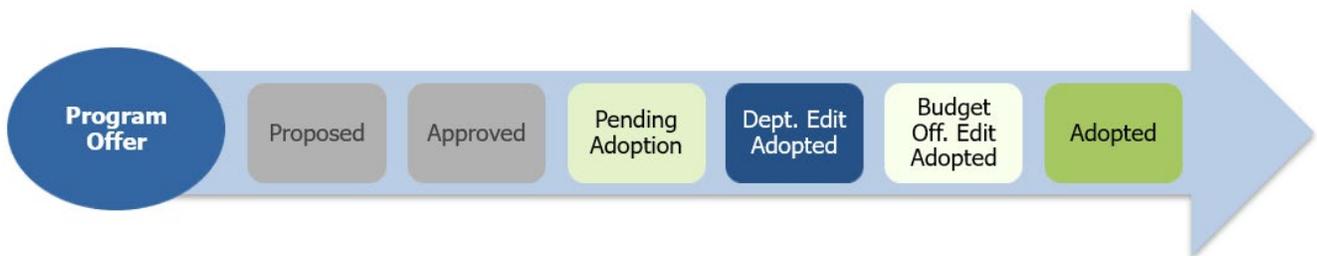
Adding a New Program Offer

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

1. Department requests a new program offer from the Central Budget Office.

2. Central Budget Office creates a program offer request form (that will start in the Dept. Edit Adopted stage).

3. Department adds only the narrative and performance measures to the program offer request form.

4. Departments create a corresponding amendment request form (that begins in Dept. Sandbox).

5. Department adds expenditures, revenues, and positions in the amendment request form.

6. Department promotes the amendment to Budget Office Review.

7. Department promotes the program offer to Budget Office Edit Adopted.
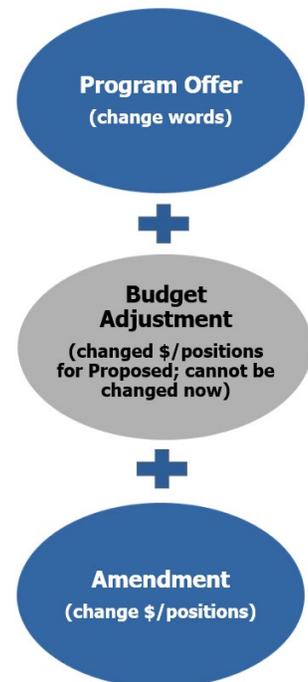
Adding a Program Offer that was Created but Never Submitted

In some instances, departments created a program offer that was not promoted as part of their Submitted budget. To promote a program offer from the sandbox to the Budget Office Review stage, do the following:

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

Remove a Program Offer

If a program offer is not included in the Adopted budget, the program will stay in the Approved stage. **Do not delete the program offer, but lock the program offer instead.**

Budget Amendment Reporting

Budget Amendment Detail Report

The report generates three pages:

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

To see the detail of the budget amendment, go to the top tool bar in the amendment request form and select Reports → "Amendment Detail Report – Contextual."
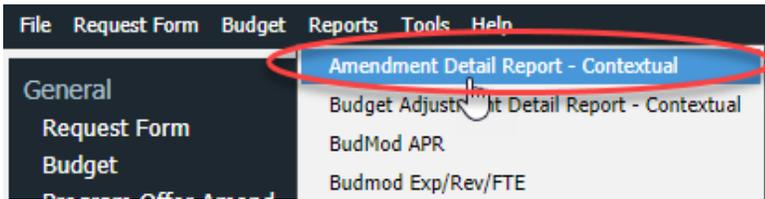
Viewing Amendment changes with the Program Offer Report

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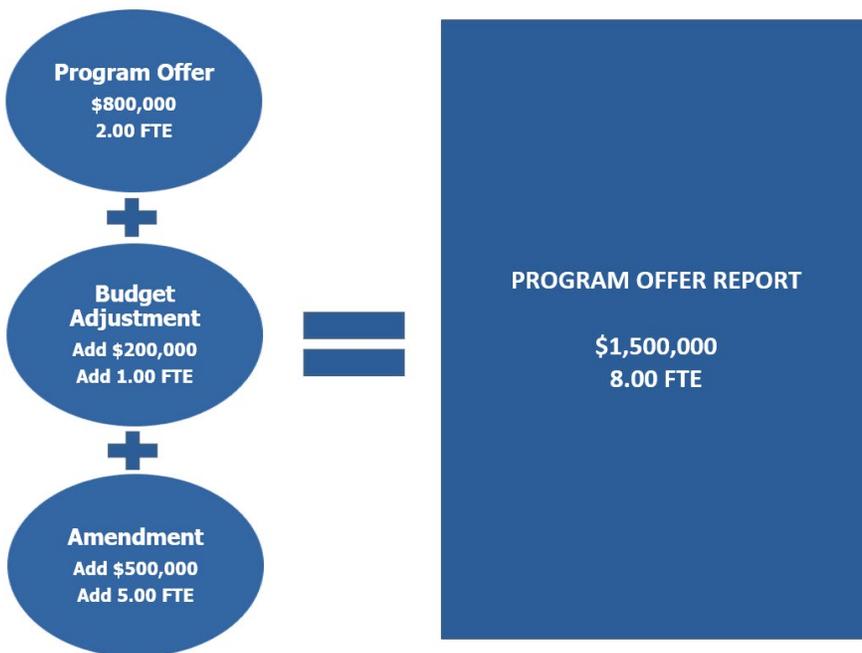
Include "Request Forms in Stage" Parameter

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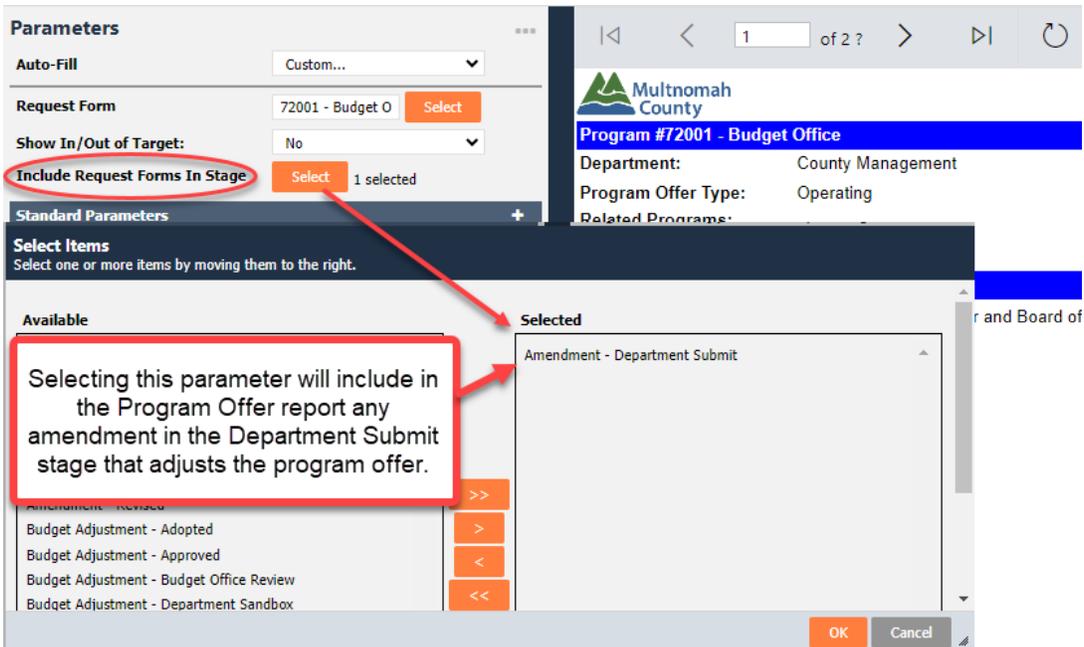
Other Related Reports

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

There are three reports in the Reporting module that will allow you to do analysis of your budget, **Exp/Rev Detail for Excel**, **Exp/Rev/Position Detail for Excel**, and **Position Allocations for Excel**. All these reports have a parameter called "Logic Override – Manually Select Request Form Stage (Optional)" that will allow you to pull in program offers, budget adjustments, and amendments in any stage. The primary difference between this parameter and the Program Offer Report parameter is you must select the stages for all request form types you want to include: Program Offers, Budget Adjustments, Amendments, and/or Budget Modifications. For more information, please look in the Reports section of the Questica Learning Resources (https://commons.multco.us/questica-learning-resources) for "Questica Reports – Detailed Explanation of Budget Phase & Logic Override Parameters."

Adopted Budget Accompanying Documents

In addition to the updates described on the preceding pages, departments will also need to update their Department/Division Narratives as necessary. Department and division narratives provide overviews of department activities and budget; they were included in all departments' submissions to the Central Budget Office in February. However, changes in the Adopted budget may require updates to the narrative language. The Central Budget Office will provide documents to the departments to update as necessary prior to publication of the Adopted budget. The narrative should be focused on the final Adopted budget and changes from the previous Adopted budget. **The narrative should not discuss changes between the Department Submitted, Proposed, and Adopted phases of the budget.**

Appendix A: Ledger Account Definitions - Expenditures & Revenues

Expenditures

The following ledger accounts are used to budget County expenditures. The County does not budget in all available ledger accounts. For questions about budgeting in ledger accounts other than those identified, please contact the Central Budget Office.

Personnel Costs

Ledger accounts 60000, 60110, 60120, 60130, 60140, 60100, 60135, 60145 are all used to budget for personnel expenses. Since the County's largest expenditures and cost drivers are related to personnel, extra information has been included about these ledger accounts in Section 2: Preparing the Department Submitted Budget, under Position Cost Modeling and Assumptions.

60000 Permanent

Use this ledger account for regular employee base pay. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60000 Permanent.

60110 Overtime

Use this ledger account for employee payroll overtime costs. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60110 Overtime.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60120 Premium

Use this ledger account for premium pay employees receive in addition to base pay because of the type of work or hours of work involved. These categories include shift differentials, trainer pay, lock-up premiums, hazardous or obnoxious work, lead work, etc. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60120 Premium.

60130 Salary Related

Use this ledger account for permanent employee benefit costs, including PERS and FICA (Social Security & Medicare) benefits, VEBA, Oregon Family Leave, and the Tri-Met payroll tax. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60130 Salary Related.

60140 Insurance Benefits

Use this ledger account for medical, dental, and other insurance coverage for permanent positions. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60140 Insurance Benefits.

60100 Temporary

Use this ledger account for the cost of temporary, on-call, intern, AND limited duration employees. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60100 Temporary.

60135 Non-Base Fringe

Use this ledger account for fringe costs, such as FICA (Social Security & Medicare) and Tri-Met payroll tax for temporary, on-call, intern, AND limited duration employees. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60135 Non-Base Fringe.

60145 Non-Base Insurance

Use this ledger account for insurance costs for temporary, on-call, intern, AND limited duration employees. For additional information about how these costs are calculated, see Section 2: Preparing the Department Submitted Budget, under 60145 Non-Base Insurance.

Direct Materials & Services

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

60150 County Match & Sharing

Use this ledger account for payments the County is either required to make or has elected to obligate in support of other jurisdictions' or organizations' programs. For example, budget the County's local match to Oregon DHS office of Financial Services for Aging, Disability and Veterans Services for Title XIX under this ledger account.

Questica details these payments in the Contracted Services report. Include details about who is providing the match and ratios in the Description field and in the program offer explanation of revenues. For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

60155 Direct Client Assistance

Use this ledger account for services or materials purchased by the County on behalf of clients within a County program. The intent of this ledger account is to consolidate non-sub recipient client services into one account for reporting purposes. This ledger account also separates client expenses from County operational expenses. Examples include: rent assistance, food, bus passes, clothing, and prescriptions. If a gift card is a stipend or incentive, budget under 60240 (Supplies).

Questica details these payments in the Contracted Services report. Include details about what is being provided in the Description field. For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60160 Pass-Through & Program Support

Use this ledger account for funds passed through to other agencies *via a contract or grant*. Expenses are for services and programs that meet the Uniform Administrative Guidance, 2 CFR, Chapters I and II, Part 200, et al, Federal definition of a sub-recipient, regardless of funding source (see www.ecfr.gov/current/title-2/section-200.331).

The County is responsible for ensuring the funds under the contract, grant, or program are being spent as intended by the County and the funder. Most human service contracts are budgeted in this ledger account. This ledger account, along with 60155 (Direct Client Assistance), separates client expenses from County operational expenses. Payments budgeted here may be subject to fiscal monitoring by Central Fiscal Compliance.

Sub-recipient payments should include the vendor name, contract number, and Assistance Listing Number (ALN) for Fiscal Compliance monitoring.

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

Questica details these payments in the Contracted Services report. Include details about what is being provided in the Description field. For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

60170 Professional Services

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

- All costs associated with any type of repair or maintenance, including equipment maintenance contracts, are budgeted under ledger account 60220 (Repairs & Maintenance). See 60220 description for list.
- Moves, Adds, Changes from facilities (MACS) post to 60435 (Internal Service Facilities Service Request).
- Food service contracts are budgeted under ledger account 60250 (Food).

- Contracts with human service providers are typically budgeted for in ledger account 60160 (Pass-through & Program Support).
- Advertising services are budgeted here.
- Costs associated with insurance claims paid are budgeted in 60330 (Claims Paid).
- Gift cards purchased on contract or purchase order are budgeted in the appropriate operational supplies ledger account, i.e. 60240 (Supplies).
- Costs associated with in-house training are budgeted in 60260 (Training & Non-Local Travel).

Compared to expenses that are charged to 60160, expenses in 60170 are **not** for services and programs that meet the Uniform Administrative Guidance, 2 CFR, Chapters I and II, Part 200, et al, Federal definition of a sub-recipient, regardless of funding source (see www.ecfr.gov/current/title-2/section-200.331).

Questica details these payments in the Contracted Services report. Include a description of the type of service you propose to purchase and the anticipated dollar amount by type of service in the Description field. For additional information, see Section 2: Preparing the Department Submitted Budget, under Contracted Services.

60190 Utilities

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

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

60200 Communications

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

The appropriate ledger account for mobile devices (cell phones, smart phones, tablets, pagers, and iPads), data plan costs, and long-distance charges vary by department.

- Sheriff's Office and District Attorney's Office: Use 60200 (Communications)

● All Other Departments: Use 60370 (Internal Service Telecommunications)

All departments should budget reimbursements to employees in 60200 (Communications).

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

60210 Rentals

Use this ledger account to budget rental/lease of space, booth, or equipment from companies or individuals outside the County. Budget Rentals that have a sponsorship element in 60240 (Supplies).

Notify Eric Arellano, CFO, Finance & Risk Management Division, ext. 86718, if the department plans to enter into ANY lease/purchase agreements. Under Federal law, the County could be subject to IRS penalties if the total County debt issues, lease/purchase agreements, loans, long-term contracts etc., is not correctly anticipated and budgeted. For more information about accounting and reporting standards for recognizing lease agreements, contact GLHelp@multco.us.

60220 Repairs & Maintenance

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

● Budget expenditures that will lead to the creation of capital equipment, rather than routine repairs, in 60550 (Capital Equipment).
● Budget software maintenance in 60290 (Software, Subscription Computing, Maintenance).
● Budget Facilities and Electronics Service Requests in 60435 (Internal Service Facilities Service Requests).
● For a detailed list of your department's service request expense history, go to the Commons to find service request reports at https://commons.multco.us/facilities-property-management-division/fpm-services-requests.

60240 Supplies

Use this ledger account for all supplies whose original unit cost is less than $5,000, including such items as office supplies, janitorial supplies, operating supplies, minor equipment and tools, clothing and uniforms, sponsorships, and computer equipment (that is not capital). Food or catering for County business meetings is budgeted here. Budget for client food in 60155 (Direct Client Assistance).

Appendix A: Ledger Account Definitions – Expenditures & Revenues

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

60245 Library Books & Materials

This ledger account is normally used only by the Library.

This ledger account includes library books, periodicals, DVDs, videos, tapes, microfiche, microfilm, CD-ROMS, and other copyrighted materials used to provide library and/or information services.

60246 Medical & Dental Supplies

This ledger account is normally used only for patient treatment.

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

Drugs and vaccines are budgeted under 60310 (Pharmaceuticals).

60250 Food

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

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

60260 Training & Non-Local Travel

Use this ledger account for expenses including registration and attendance at professional or trade conferences and conventions, tuition and fees, course materials, out-of-town travel, per diem,

lodging, contracts for in-house training services, etc. Actual activity in this ledger account must have a corresponding travel and training form as required by Administrative Procedure FIN-2 (find the form at https://commons.multco.us/file/86281/download).

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

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

60270 Local Travel

Use this ledger account for travel, parking, and mileage (not overnight) within the greater metropolitan area, including Salem. For additional information, see Administrative Procedure FIN-2 (under the "Finance" section on the Multnomah County Administrative Procedures webpage.

All bargaining units now use the Federal mileage reimbursement rate (www.irs.gov/tax-professionals/standard-mileage-rates), which is **$0.67 per mile** beginning January 1, 2024. *Accounts Payable will notify departments if the IRS announces a change to this rate.*

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

60280 Insurance

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

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

60290 Software, Subscription Computing, Maintenance

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

- Software, which includes, and is not limited to, licenses (right to use), commercially available software, downloaded software/application files, and software on physical media.

- Subscription-based computing services/hosted data processing – where the County does not own or possess an asset and instead has an agreement to rent or lease a product or service for a period of time. This includes cloud-based services.

- Maintenance, which includes technical support, upgrades, and other benefits included with maintenance payments.

- Data processing services performed under contract with non-County organizations are budgeted in 60170 (Professional Services).

- Departments should notify IT of any purchase needs applicable to this ledger account.

- Budget costs for information technology services provided by the County Information Technology division in ledger account 60380 (Internal Service Data Processing).

60310 Pharmaceuticals

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

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

60340 Dues & Subscriptions

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

Memberships must be in the name of the employee, and should also be in the name of the County. The exception to this rule is where a membership is a requirement of employment and payment of the yearly dues has approval of the Board. (e.g. Bar Association dues for attorneys).

Subscriptions should be delivered to a County address or County email address. Consult with IT for all "Software as a Service" (SAAS) costs.

60470 Contingency

This ledger account is primarily used by the Central Budget Office.

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

Since the contingency is considered a fund level expenditure, any amount budgeted in this line item should be included in the overall County cost center (950000xxxx) for that fund. The contingency estimate must be reasonable and based on previous experience. Do not choose contingency instead of anticipated or necessary expenditure estimates.

Departments will occasionally use this ledger account for General Funds when changing General Fund expenditures during the Proposed or Adopted budget process, as well as when making contingency requests during the Revised process.

60480 Unappropriated Balance

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

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

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

60490 Principal

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

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60500 Interest Expense

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

60550 Capital Equipment - Expenditure

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

Internal Service Reimbursements & Cash Transfers

Use internal service reimbursement ledger accounts to budget the costs of services provided by other County organizations. Internal service allocations are located on the County Assets Cost Allocations webpage. Additional information about the Indirect Cost Allocation Plan can be found at multco.us/finance/cost-allocation-plans.

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

Internal Service Area	Ledger account
County Issued Cell Phones, iPads, etc.*	60370
Desktop Phones	60370
Long Distance	60370
Internet Service (outside County network)	60200
Employee Telework Allowance	60200
Employee Cell Phones (reimbursed)	60200
PC/Software Maintenance/Replacement	60380

Appendix A: Ledger Account Definitions – Expenditures & Revenues

Internal Service Area	Ledger account
Network/Data Center Services	60380
Data Processing Contracts w/Non County Vendors	60170
New Software Purchases	60290
Facilities and Property Management (base charges)	60430
Enhanced Building Services	60432
Facilities Service Requests	60435

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

60350 Indirect Expense

Rates and additional information can be found on the Cost Allocation Plans webpage. Questions? Email fiscal.compliance@multco.us.

The County only charges indirect rates on personnel related expenditures.

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

When budgeting in 60350, you must select a Questica Spend/Revenue Category to define if the expense is departmental or central. This is NOT a spend category in Workday.
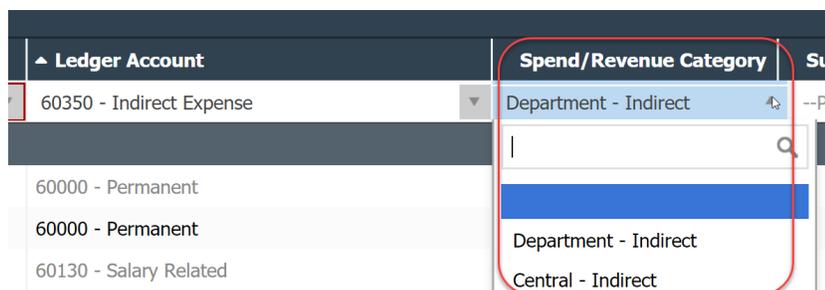
For Grants with caps on indirect rates, required budget practice is to account for full cost recovery of Central and the remainder to Departmental. Use the description field to indicate the indirect cap amount (% or $). *For additional information, see Section 2: Preparing the Department Submitted Budget, under Spend/Revenue Category.*

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60355 Project Overhead

This ledger account is only used by the Department of County Assets and the Department of Community Services to budget for project overhead. (These are the only two departments using Workday Projects.) Project Overhead is the fully burdened rate and only applies to projects in Workday where project overhead is configured and has time charged to them. 60355 Project Overhead will post in the project task once payroll runs, based on the overhead percentage configured in Workday. An equivalent amount will post to ledger account 69000 (Offset, Project Overhead) in the worker's home cost center, to move support costs from the home cost center to the project. *Note: Amounts budgeted in this account will not show up in the program offer report, and will show up in other Questica reports (because including these costs could result in a negative amount within the Materials & Supplies line of the Revenue/Expense Detail table of the program offer).*

60360 Internal Service Administrative Hub

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

Questions? Email dca.budget@multco.us.

60370 Internal Service Telecommunications

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

The Sheriff's Office and District Attorney's Office budget for these costs in ledger account 60200 (Communications).

Costs for video conferencing stations, internet service (purchased outside the County network) and employee reimbursement for personal mobile phone usage are budgeted in 60200 (Communications). Cost for the employee telework monthly allowance is budgeted in 60200 (Communications). Questions? Email dca.budget@multco.us.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60380 Internal Service Data Processing

Use this ledger account for all data processing or information technology services provided by the County's Information Technology division. Services include desktop and laptop computers, services, storage and related data center services; network circuits; Help Desk and network security services; Workday support; and both department-specific and enterprise-wide application development.

- Budget software purchases or maintenance in 60290 (Software, Subscription Computing, Maintenance).
- Budget telecommunications related services in 60370 (Internal Service Telecommunications).

Questions? Email dca.budget@multco.us.

60411 Internal Service Fleet Services

Use this ledger account to budget for the purchase, maintenance, replacement, and use of all County vehicles. First-time vehicle users should contact Fleet Services at 503-988-5181 or fleet.customer.service@multco.us to receive an estimate for budgetary use. Agencies that anticipate the purchase of vehicles should contact the Fleet Manager, and budget the purchase here.

60412 Internal Service Motor Pool

Use this ledger account to budget for the use of County Motor Pool vehicles, CarShare, and Enterprise rentals. For questions about this ledger account, email dca.budget@multco.us.

60430 Internal Service Facilities & Property Management

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

60432 Internal Service Enhanced Building Services

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

For questions about this ledger account, or a detailed list of a department's service request expense history, email dca.budget@multco.us. Information is also on the Commons at https://commons.multco.us/facilities-property-management-division/fpm-services-requests.

60435 Internal Service Facilities Service Requests

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

60440 Internal Service Other

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

Client funded projects also use this account for recovery of capital projects funded by departments outside of the Facilities and Property Management Capital Program. The key indicator is that "Client Funded Project" will be displayed in the memo field of journal lines.

When budgeting for this ledger account, include:

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

When using this ledger account:

- Every instance of ledger account 60440 requires a corresponding instance of 50310 in another fund (coordinate with the other impacted department as needed); and
- Only use this ledger account for interfund transactions.

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

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60450 Internal Service Capital Debt Retirement Fund

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

60461 Internal Service Distribution

Use this ledger account for U.S. postage and distribution of interoffice mail and U.S. mail. For questions about this ledger account, email dca.budget@multco.us.

60462 Internal Service Records

Use this ledger account for records services, including shredding services. For questions about this ledger account, email dca.budget@multco.us.

60560 Cash Transfers Out

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

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

When budgeting for 60560 (Cash Transfers Out), use the Spend/Revenue Category drop down list to select the specific fund. Please contact your Central Budget Analyst with any questions.

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

Contact Jeff Renfro in the Central Budget Office at ext. 89788 or jeff.renfro@multco.us with questions about budgeting cash transfers between funds.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

60565 Internal Loan Remittances

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

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

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

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

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

Revenues

The following revenue codes distinguish between *program* and/or *restricted* revenues and *general* or *unrestricted* revenues to comply with Governmental Accounting Standards. Further distinctions include operating and capital grants, fees and charges for services, and particular types of taxes. Document all revenues in the "Explanation of Revenues" section of program offers. The exceptions to this rule are Internal Service Reimbursements (50306 thru 50322) and Miscellaneous Revenue (50360) where receipts would not total more than $2,500 in any single cost object.

Include the following in documentation of revenue estimates:

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

For questions about coding revenues to the correct ledger accounts, or if you have a new revenue source, please contact General Ledger at GLHelp@multco.us. For all other questions about revenues, contact Jeff Renfro in the Central Budget Office at ext. 89788 or jeff.renfro@multco.us.

Restricted or Program Revenues: Grants & Contributions

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

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

50113 Government Shared, Restricted

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

50117 Payments in Lieu of Taxes, Restricted

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

50170 Intergovernmental, Direct Federal

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

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50180 Intergovernmental, Direct State

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

50190 Intergovernmental, Federal through State

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

50195 Intergovernmental, Federal through Other

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

50200 Intergovernmental, Direct Other

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

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

50210 Non-governmental Grants, Operating

Use this ledger account for restricted use funds received from a nongovernmental source such as a private foundation or a nonprofit agency. The funds must not include Federal funds the organization is passing through to the County. Use is restricted to services outlined in the governing agreement. If

the agreement includes a provision for both operations and capital acquisition, all revenue is considered operations revenue.

50215 Non-governmental Grants, Capital

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

50300 Donations, Restricted, Operating

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

50301 Donations, Restricted, Capital

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

Restricted or Program Revenues: Fees & Charges for Services

Fees and charges for services are charges for current services.

There are some Federal grant and contribution revenues that are considered to be fees or charges for services and should be coded as such. These grant revenues do not fall under the Federal definition (2 CFR, Chapters I and II, Part 200, et al) (see www.ecfr.gov/current/title-2/section-200.331). For example, most Medicaid funds paid by the Federal government to the states are Federal financial assistance payments and are covered under the Single Audit Act. Medicaid arrangements between the State and providers, however, are contracts for services, and thus they are not considered to be Federal financial assistance subject to the Single Audit Act. Multnomah County both receives Medicaid revenue that is subject to the Single Audit Act (in Aging Services, for example), and serves as a vendor for providing Medicaid-funded services (in the Health department, for example). *The former should be recorded under operating grants ledger accounts, and the latter should be recorded under fees for services ledger accounts.*

For questions about whether or not grant awards are subject to Single Audit rules, contact Fiscal Compliance at Fiscal.Compliance@multco.us.

50115 Lottery Revenues

This ledger is only for the Central Budget Office to account for lottery revenues. These revenues are restricted program revenues from Video Lottery received from the State of Oregon. The revenues are restricted to furthering economic development per House Bill 3188.

50220 Licenses & Fees

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

50221 Photocopy Charges

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

50222 Printer Charges

This ledger account is normally used only by the Library.

It is used to track revenue from printers used by the public.

50230 Permits

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

50235 Charges for Services

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

50236 Charges for Services, Intergovernmental

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

Medicaid payments to Multnomah County for providing patient care services to Medicaid-eligible individuals are not considered Federal awards expended under the Federal definition (2 CFR, Chapters I and II, Part 200, et al) (see www.ecfr.gov/current/title-2/section-200.331). Hence Medicaid payments are recorded in this revenue account for a better audit trail and to segregate this revenue from revenue reported for Single Audit purposes.

50240 Property and Space Rentals

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

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50241 Motor Pool Parking

This ledger account is normally used only by DCA Fleet.

Use this ledger account for revenue from employees (charged through payroll) for parking in Motor Pool lots.

50250 Sales to the Public

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

Sales of capital items should be budgeted for in 50340 (Proceeds from Capital Asset Sales).

50260 Election Reimbursement

This ledger account is normally used only by the Elections Division.

Use this ledger account for recovery of elections costs from State and local governmental bodies.

50280 Fines and Forfeitures

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

50290 Dividends & Rebates

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

50291 Retiree & COBRA Health Premiums

This ledger account is normally used only by Risk Management.

Use this ledger account to record Retiree Health Benefits premiums.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50307-50309 Facilities Management Fund Reimbursement Revenue

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

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

50310 Internal Service Reimbursements

Use this ledger account to record revenues received from service reimbursements, including indirect revenue generated by the Central and Departmental Indirect rate. In Workday, indirect revenue will be automatically calculated based on the Central and Departmental Indirect cost allocation and applied when payroll processes as part of Award Cost Processing.

In Questica, when budgeting in 50310 (Internal Service Reimbursements) select departmental, central, or internal service in the Spend/Revenue category column to define the source. Note that this is NOT a revenue category in Workday.
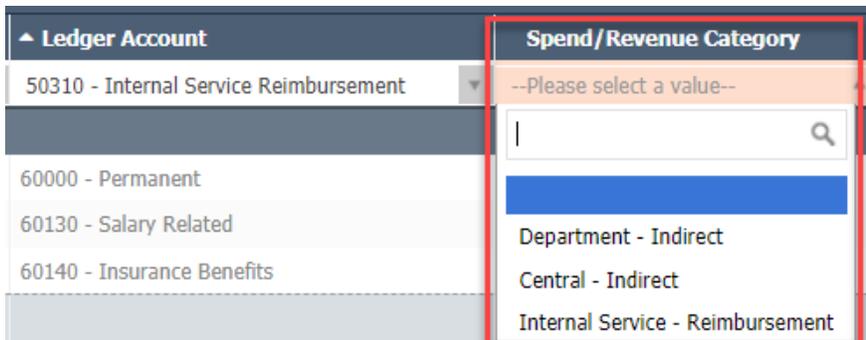
Please do not leave the Spend/Revenue Category blank when budgeting in 50310. The information is necessary in order to monitor central and indirect revenues (and match them to their corresponding expenditures) as well as to track internal service reimbursement revenues. That being said, a department is not required to (although it may) use the spend/revenue category for internal service reimbursement.

50306, 50311-50319, 50321-50322

These ledger accounts are normally used only by Risk Management.

Use these ledger accounts for service reimbursements to the Risk Fund for various insurance coverage. For questions or definitions, contact staff in the Central Budget Office or in General Ledger.

50306 Internal Service Reimbursement, Workplace Security supports the cost of the Workplace Security team via the Risk Fund. Only the Department of County Management should use this ledger account to budget revenue support. The funding is a component of the Liability rate from Insurance Benefits (60140).

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

50340 Proceeds from Capital Assets Sales

Use this ledger account to record revenues from the sale of capital items, such as buildings, equipment, or vehicles. This should also be used to record the trade-in value associated with capital items that are used to offset the purchase price of a new capital item. Proceeds from the sale of capital assets must be recorded in the same fund where the asset being sold resides.

The sale or trade-in of non-capital items should be recorded in 50250 (Sales to the Public).

All uses of 50340 require additional business asset disposal action in Workday. Please contact GLHelp@multco.us if you need information about business asset disposal steps.

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 Central Budget Office. *For questions about budgeting in the following ledger accounts, contact Jeff Renfro in the Central Budget Office at ext. 89788 or jeff.renfro@multco.us.*

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50100 Property Taxes, Current Year Levy

Used only by the Central Budget Office

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

50101 Property Taxes, Prior Year Levies

Used only by the Central Budget Office

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

50102 Property Taxes: Penalties

Used only by the Central Budget Office

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

50103 Property Taxes: Interest

Used only by the Central Budget Office

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

50110 Tax Title

Used only by DCM to account for revenues generated from the sale of properties foreclosed for non-payment of property taxes. There are two examples: 1) properties that have been sold on contracts by the County and payments are received monthly; and 2) properties that have been sold by the County and payment received in full. Proceeds the County receives from foreclosed property sales are unrestricted.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50112 Government Shared, Unrestricted

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

50116 Payments in Lieu of Taxes, Unrestricted

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

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

50120 Transient Lodging Tax

Used only by the Central Budget Office

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

50130 Motor Vehicle Rental Tax

Used only by the Central Budget Office

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

50135 Heavy Equipment Rental Tax (HERT)

Use this ledger account for revenue generated by heavy equipment rental tax. The Oregon Department of Revenue requires net tax receipts to be distributed in accordance with ORS 311.390.

50140 County Gas Tax

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

50150 County Marine Fuel Tax

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

50160 Business Income Taxes

Use this ledger account to record revenue generated by a tax imposed on all business income within the City of Portland and Multnomah County. The tax is based on net income (gross income less certain deductions permitted by law). All businesses with gross income of $100,000 and over must file. It is collected by the City of Portland and paid to the County.

50165 Personal Income Taxes

Use this ledger account to record revenues raised by Multnomah County's Preschool for All Program personal income tax. Tax revenues will be used to provide tuition-free preschool for children within Multnomah County that meets the criteria of the program.

Other Revenues

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

50000 Beginning Working Capital (BWC)

Beginning Working Capital (BWC) represents the difference between earned 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.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

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

50270 Interest Earnings

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

50302 Donations, Unrestricted, Operating

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

50320 Cash Transfer In

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

For budgeting purposes, *explain use of this ledger account, including which fund will be reimbursed,* in using the Spend/Revenue Category drop down list. The paying fund must be indicated so that the appropriate expense can be included for that fund. Remember the following when using this ledger account:

- Every instance of ledger account 50320 requires a corresponding instance of 60560 in another fund; and

- Only use this ledger account for interfund transactions. Do not budget 50320 and its corresponding 60560 in the same fund.

- Do not use this ledger account for interfund *loan* transactions

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

Contact Jeff Renfro in the Central Budget Office at ext. 89788 or jeff.renfro@multco.us with questions about budgeting cash transfers between funds.

Appendix A: Ledger Account Definitions – Expenditures & Revenues

50325 Internal Loan Proceeds

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

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

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

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

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

Additional entries are required for accounting purposes.

50330 Proceeds from New Debt Issuance

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

50360 Miscellaneous Revenue

Use this ledger account for miscellaneous revenues.

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

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

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

Appendix B: Performance Measurement

Introduction to Performance Measurement

Performance is budget is performance.

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 that, when systematically monitored, 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!

Done well, 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. Measures should be meaningful to County leaders and staff, as well as members of the public.

Consistent: The data used to generate the measurement must be consistently accurate and reliable. Departments should avoid changing established performance measures from year-to-year in order to allow meaningful measures to be tracked over time.

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 Performance Measures

A budget is a plan of action. It explains to the public what we plan to accomplish each fiscal year. But, how do we know if we have made progress towards that plan? We measure it! Developing meaningful performance measures promotes transparency and accountability. 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 division and department outcomes.

In selecting performance measures, consider the following questions:

- What products or services do you provide?
- 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?
- 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 outputs/outcomes 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.

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

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

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

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

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

Performance Measurement Challenges

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.

The measures aren't fair because I don't have total control over the outcome or the impact.

> It is rare for a program to have total control over the outcome. However, you still need to know if your inputs and outputs are having an effect on outcomes. At the same time, if a program cannot demonstrate any impact on the desired result, then why should it be funded?

Often programs from various departments all contribute to achieving the same goal. The contribution of any one program may be relatively small or large. One approach to this situation is to create program-specific performance goals that relate to broader, yet measureable, outcomes that are shared by a collection of programs.

It will invite unfair comparisons.

Comparisons between programs happen all the time as part of the budget process, whether programs invite it or not. Articulating meaningful performance measures will ensure your program is judged using fair and appropriate measures. Program information is not limited to performance results: clearly articulating the program's target audience and services can limit apples-to-oranges comparisons. Consider working with other programs of similar design to use the same measures.

Performance data will be used against the program.

Performance data allow program managers and County leadership to monitor whether a program is effectively contributing to the County's overall goals and objectives. This is vital for both transparency and accountability. The "Performance Measure Description" section gives program managers the opportunity to outline specific circumstances that may have affected program outcomes, and describe program changes made as a result.

Demonstrating transparency and accountability, even when the news is not so good, can inspire trust, give the program performance data credibility, and show that departments are committed to continuous improvement of their programs.

We don't have the data or we can't get the data.

Considering the investment the County has made in information technology, there may be untapped data sources. Collecting it can be as simple as a desktop spreadsheet using information collected from a hard-copy log. What is important is that critical indicators of success are identified and measured consistently and conscientiously.

We don't have the staff resources to collect the data.

While this may seem like the case in a given moment, dedicating a small percentage of a program's staff time to collecting data on thoughtful measures and using the data to manage for results will generally save more time than would be spent correcting problems down the road.

We don't know how to measure prevention.

Appendix C: Style Guide

Programs with a prevention focus can be difficult to measure for a variety of reasons. Most importantly, measuring prevention requires consideration of what would happen in the absence of the program. Also, it is often difficult to isolate the impact of the individual program on behavior that may be affected by multiple other factors. If performance measures reflect a continuum from lower-level outputs to higher-level outcome measures related to the overall goal, it is important for prevention programs to choose measures that are far enough along the continuum that they tie to the department's overall priorities as well as to the program's activity. This will help ensure that the measures are both meaningful and genuinely affected by the program.

For example, a children's vaccination program might measure the number of vaccinations given compared to the number of eligible children in the County (output) or the overall rates of a specific disease in the County over a relevant time period.

There are programs where failure is not an option.

For programs where failure to prevent a negative outcome would be catastrophic, such as programs to prevent terrorism or responding to a natural disaster, traditional outcome measurement might lead to an all-or-nothing goal. As long as the negative outcome is prevented, the program might be considered successful, regardless of the costs incurred in prevention or any close calls experienced. In these cases, proxy measures can be used to determine how well the deterrence process is functioning. These proxy measures should be closely tied to the outcome, and the program should be able to demonstrate how the proxies tie to the eventual outcome. Because of the risk, multiple proxy measures should be used. Failure in any one of the safeguards would be indicative of the risk of an overall failure.

Appendix C: Style Guide

Departments are responsible for writing a number of important narratives in the budget, including program offers, department narratives, and division narratives. However, the budget document is one document that includes all department sections and other information. Please use the following guidelines to maintain consistency throughout the budget document.

Multnomah County Specific Guidelines

What to capitalize:

- Multnomah County and County (when referring to the Multnomah County government; use lowercase "county" when referring to the geographic area)

- State of Oregon and State (when referring to the State of Oregon government; use lowercase "state" when referring to the geographic area)

- City of Portland/Gresham/etc. and City (when referring to the City government; use lowercase "city" when referring to the geographic area: "The City contributes funding for Schools Uniting Neighborhoods (SUN) community schools" vs. "There are several SUN schools located within city boundaries")

- Federal (e.g. Federal and State funding sources)

- Fund names (e.g. General Fund, Video Lottery Fund)

- Department or Division Names (e.g. Department of County Management, Budget Office)

- Black, Indigenous, and People of Color (preceding the acronym BIPOC or when used separately)

- Position titles (e.g. Office Assistant 2, Project Manager)

What not to capitalize:

- budget (e.g. the FY 2025 Adopted budget)

- program offer

- countywide

- department or division (when used informally, as opposed to in the department/division name; e.g. "The department is introducing a new program")

Appendix C: Style Guide

- seasons (winter, spring, summer, fall; unless part of a proper name; e.g. "The festival will be held in the fall vs. Welcome to the Fall Festival of Food")

Number formatting:

- fiscal years: FY 20XX - four digits and a space between "FY" and the number (however, when referring to a range of years, use two digits for the second year, e.g. FY 20XX-YY)

- FTE: X.XX - two digits after the decimal

- increments of thousands: use commas to separate thousands (e.g. 5,000 not 5000)

Compound words:

- countywide, not county wide

- one-time-only, not one time only

Word choices:

- Consider whether word choices are inclusive
  - Avoid "citizen" unless legal citizenship is a program requirement (the word can be perceived as restrictive and exclusionary) – alternative word choices include: community, community member, people, clients, consumers, etc.

- When referring to a program offer, use Program Name (Program Number) (e.g. "Budget Office (72001)").

- COVID-19 - for consistency across the budget document, please use COVID-19, rather than coronavirus, SARS-CoV-2, etc.

- Be thoughtful in the use of acronyms. Always spell them out the first time they are used in a section or program offer and provide the acronym in parentheses (e.g. "Central Budget Office (CBO)"). Acronyms can help you avoid repeating long names or phrases, but the reader may get tripped up trying to remember them.
  - Exception: "COVID-19" does not need to be spelled out the first time it appears.

Punctuation preferences:

- Use a comma before "and" in a list of three or more items (i.e. "lions, tigers, and bears" not "lions, tigers and bears").

- Use single spaces between sentences.

Plain Language Guidelines

All sections of the budget document should use language that readers can understand the first time they read it. This is often referred to as "plain language," which should be clear, concise, and well organized. The Federal government has a plain language website with many useful resources: www.plainlanguage.gov. A few key points are included below.

- Write for your audience (keeping in mind that readers of the budget include the Board of County Commissioners and the community).

- Use an active voice ("The department created this program in FY 2022," not "The program was created by the department in FY 2022.").

- Be concise (avoid unnecessary words; write short sentences).

- Use simple words and phrases (choose familiar or commonly used words over unusual ones; remember that readers who are not specialists may not understand program-specific jargon).

Multnomah County offers a plain language website with useful resources and video training: https://commons.multco.us/digital-accessibility/plain-language. The State of Oregon also has a plain language website with useful resources: www.oregon.gov/DAS/Pages/writingplainlanguage.aspx.

Please note: If information found on an external site conflicts with the Multnomah County Specific Guidelines above, please follow the County guidelines.

Appendix D: Questica Reports and Key Workday Reports

Reports in Questica

Questica reports allow users to view budget information, either in aggregate or from an individual budget request form.

To access reports, click on the "Reporting" icon, 📊 Reporting , in the Questica side menu, and:

1. Select the desired report and click "Run Print Report." This will open a new screen or browser tab with parameters to select.
2. Adjust the parameters as desired.
3. At the bottom of the parameters menu, click "Run Print Report."

The parameter tab may be collapsed when you open the report. Click the arrow in the middle of the left hand side of your screen to expand the parameter tab.

Note: Every request form in Questica is assigned to a specific stage. To ensure reports correctly display data, please verify that the report parameters include the stage that contains the request form(s) you need.

Aggregate Reports

The following list includes some of the most frequently used reports in Questica. For a full list of reports visit the Report Center in Questica.

Questica offers many reports to view information from multiple Questica request forms (program offers, budget adjustments, budget amendments, and budget modifications):

Contracted Services Report

Summary list of a department's contracted services. Organized by program offer, it provides information on the total budget, cost object, ledger account, fund, supplier, and description fields for all contracted service line item expenditures, i.e. ledger account 60150, 60155, 60160, and 60170.

Appendix D: Reports

Exp/Rev Detail for Excel

Provides line item detail of expenditures and revenues by department and provides summary FTE amounts. This report can be run to display the budget by phase, e.g. Adopted, or can be run by any combination of request form type and stage using the Logic Override parameter.

Exp/Rev/Position Detail for Excel

This report is a combination of the Exp/Rev Detail for Excel and the Position Allocations for Excel reports and provides a very high level of line item detail for a department's budget. Can be run for a particular budget phase or for any combination of request form type and stage using the Logic Override parameter. This report may take longer to run because of the amount of information it includes.

Exp/Rev/Position/Modifier Detail for Excel

This report is a copy of the Exp/Rev/Position report with the addition of modifier detail by position allocation. This report can only be run through the Adopted Budget; the report will not return data for Budget Modifications. **This report should not be used to get official budget information.** In order to calculate the modifiers, the report has to round some numbers differently than the official budget. This report should only be used during the preparation phase of the budget if you need modifier information.

Fund Totals by Ledger Account

This report displays the revenue and expenses in a matrix format by 5-digit fund and ledger account. It can be helpful when balancing by fund.

Performance Measures by Program Offer

A list of all performance measures in a department's budget organized by program offer. This report only displays performance measures where a "measure type" has been selected in the request form's Program Offer Performance section.

Appendix D: Reports

Position Allocations for Excel

This report gives the line item detail of all position allocations and their associated expenditures by ledger account. The report does not include manual position adjustments as those are not related directly to a position by Questica. This report can be run to display the budget by phase, e.g. Adopted, or can be run by any combination of request form document type and stage using the Logic Override parameter.

Position List

Information on all positions in Questica for your department regardless of whether they have been allocated to a program offer. Shows information on position costs, FTE, JCN, position number, and position allocations if applicable.

Position Under/Over Allocation

Report to show which positions are not allocated at 100%, as all positions in the budget are required to be allocated at 100%. Use this report to verify positions are correctly budgeted.

Program Offer Report – Multiple Offers

A report to run multiple "Program Offer Report Contextual" reports (see below for more on "Program Offer Report Contextual" reports) at the same time. This report can be exported to PDF and Word.

Summary of Program Offers

A report that provides a summary of multiple program offers in a table format. This report provides a list of program offers in selected stage(s) and the budgeted expenses and FTE broken out by General Fund/Other Funds.

Individual Request Form Reports

To see data for a specific request form (e.g. program offer, adjustment, amendment, or budget modification), use one of the following reports. These reports can be accessed from the reporting page or from the menu bar in the request form itself.

Appendix D: Reports

Amendment Detail Report - Contextual

Provides a description of changes made by the amendment, program numbers of program offers impacted, and revenue and expenditure increases or decreases by cost object and ledger account.

Budget Adjustment Detail Report – Contextual

Provides a description of changes made by the adjustment, program numbers of program offers impacted, and revenue and expenditure increases or decreases by cost object and ledger account.

BudMod APR

Produces the Agenda Placement Request (APR) form, populated by departments, that is required for all budget modification requests.

BudMod Exp/Rev/FTE

Summary information on the revenue, expenditure, and position changes for the budget modification.

Program Offer Detail by Ledger and Cost Object Report

This report displays the revenue and expenses in a matrix format by 5-digit fund, cost object, and ledger account for each program offer. This report can be initiated from the Report Center or from the Report menu in the program offer request form. When running the report in a program offer request form, the report automatically includes related request forms in the same stage. You can also manually include related request forms in other stages by expanding the Parameters menu on the left side bar, and using the "Include Request Forms in Stage" parameter. When running the report in a budget adjustment, amendment, or budget modification, the report shows only the data in the individual request form. This report can be helpful when balancing your request form.

Program Offer Report

Shows the program offer request form as it will be published in the budget book. This report includes all narratives, and a summary of all General Fund revenues and expenditures by ledger account in the General Fund and Other Funds. Export to PDF to ensure all text will display as expected when printed.

Key Workday Reports

Workday reporting is generally supported by the ERP Finance Support Team; training materials can be found on Workday Finance Ulearn Commons page, https://commons.multco.us/workday-resources/workday-finance-reports. The following are key reports to use in understanding your employees' positions and managing your budget, but are not a comprehensive list of all available and useful reports.

MCR FIN Reports

This is the report that details all custom finance reports and is a great way to search. Tip: Under Report Tags this report can be filtered by "Gold Standard." Reports with the "Gold Standard" tag have been tested/updated through Multnomah County Reporting Confidence Standards. There is also an MCR HCM Reports report that helps find relevant HCM reports.

MCR All Positions for Finance

Provides detailed information about positions, their current employee and wage rates, filled FTE amounts, etc. Can be effective dated to view future positions, e.g. positons created for July 1 of the next fiscal year, or prior positions.

MCR Budget Plan Detail

This report provides the detailed budget including amendments for up to three years at once. Can be filtered by cost center, groups of cost centers, or ledger accounts.

MCR Budget vs Actual Cost Center Detail

This report gives a view of actuals compared to budget by cost center and related worktags, i.e. grants, projects, miscellaneous other cost structures at the Fund > Cost Object > Ledger level. It is intended to be viewed within Workday as a summary check on spending to date.

Appendix D: Reports

MCR Budget vs Actual Kitchen Sink

This report provides a comprehensive view of spending to date in relation to the budgeted plan with the ability to drill into spending detail at the journal line level. This report is intended to be exported to Excel and pivoted for analysis.

MCR Payroll Costing (Formerly MCR All Workers Costing Allocations)

View payroll costing allocations to cost objects other than a worker's home cost center. At the beginning of each budget year costing allocations should be updated for the new grant, MOCS, and project worktags, this report is useful in that process.