FY 2027
Multnomah County Budget Manual

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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 the following sections:

Section 1: Budget Overview and Resources – Provides an overview of the budget process and key, important deadlines and policy information.

Section 2: Preparing the Department Requested Budget – Instructions for entering the program offer narrative, performance measures, expenditures, revenues, and position allocations; entering reduction and addition packages; submitting request forms, and creating non-Questica related materials, including current year estimates and the department's transmittal letter.

Section 3: Preparing the Proposed Budget – Instructions for using budget adjustments in Questica to create the Chair's Proposed budget, updating program offer narrative and performance measures, and creating department and division narratives.

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

Section 5: Preparing the Adopted Budget – Instructions for using amendments in Questica to create the Adopted budget, updating program offer narrative and performance measures, and updating department and division narratives.

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: 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 C: Questica Reports and Key Workday Reports – Descriptions of useful reports.

Appendix D: Web Addresses List – List of web addresses for the external links provided in the manual (for readers who print out the Budget Manual).

Budget Office Contacts

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. To find the Central Budget Analyst responsible for your department, please go to the Budget Office Contact Information site.

Section 1: FY 2027 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 2027 Budget Policy Decisions

The combination of slow property tax growth, caused by a low level of development and declining downtown property values, and sticky inflation are driving expected budget deficits for the foreseeable future. Property taxes make up approximately 60% of discretionary General Fund revenues and personnel costs (whether directly or through payments to contracted service providers) are the primary driver of expense growth. The County refers to the mismatch between expected growth in revenues and expenses over time as the "structural deficit" but current economic conditions are exacerbating what is already a challenging position.

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 increase 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 higher than what the County needs to be on a sustainable financial path.

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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, Budget Office website updates, and direct person-to-person communication.

Section 1: FY 2027 Budget Overview and Resources

In the near-term, the **Central Budget Office forecasts a $10.5 million General Fund deficit in FY 2027**. For FY 2027, personnel costs are forecast to increase by 4.98%, which is high by historical standards. The increase incorporates a 3.3% COLA in FY 2026 and a 0.57% increase in PERS costs.

In the out years of the forecast, the deficit is expected to increase to $27.8 million. The deficit improves in FY 2031 when the County will no longer be required to make PERS Bond payments. See the table below for a summary of the 5-year forecast. This forecast will be updated in March and May of 2026.

Table 1: Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues	789,081,318	810,270,796	833,987,525	863,736,631	893,740,896
Expenditures	799,616,152	831,903,298	865,841,466	909,365,465	921,590,135
November Forecast Ongoing Surplus/(Deficit)	(10,534,833)	(21,632,502)	(31,853,941)	(45,628,834)	(27,849,239)
Expected Deficit After Balancing FY 2027	0	(10,676,276)	(20,459,466)	(33,778,580)	(15,524,974)

One-time-only (OTO) resources available for FY 2027 are significantly less than in the last several years. They continue to be primarily driven by departmental underspending ($31.0 million in FY 2025, offset by BIT collections coming in below expectation). After adjusting to fully fund reserves at the Board policy level, there would be **$25.4 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 2027 General Fund forecast can be found on the FY 2027 Economic Forecasts and Financial Overview website.

Policy Direction from the Chair

County Chair Vega Pederson's budget guidance can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

General Fund Allocations

The Central Budget Office provided a General Fund Allocation to departments on November 21, 2025.

Departments, aside from Nondepartmental, are being asked by the Chair to submit reduction packages for their General Fund budgets (including Video Lottery Funds) for 5% (General Fund constraint) for FY 2027. 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 Chair's Budget Guidance contains additional implementation instructions.

The basis of the allocation is the concept of the Current Service Level (CSL). The CSL is the cost of providing the same level of programming into the future. The allocation starts with the costs of ongoing programming for the current fiscal year and inflates each cost category to create an estimate of providing the same level of programming in the upcoming fiscal year. Departments then need to submit a budget that meets this inflated CSL target, along with separate cut scenarios (and rare add packages). With the approval of the Chair, departments are free to reallocate within their CSL target, but must request new funding for programming that does not fit within the allocation.

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.

Department's internal service inflation factors are based on expected internal service cost increases with a floor of 2% and a ceiling of 3.66%. This is a partial move back to the methodology of using one ISR inflationary factor for all departments.

As departments develop the budget, they should refer to the Chair's Budget Guidance, found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website. Additionally, 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.
- Maximize direct services.
- Internal services often change when programs change (e.g. if an office closes, facility expenses are reduced). Coordinate changes with internal service providers and the Central Budget Office.

- Re-examine what programs do in light of the County's Mission, Vision, and Values. Ensure program offers align with any department or division strategic goals.
- 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 calculated personnel costs: labor agreements govern employee salary and benefits and cannot be changed. FTE counts may be increased or decreased.

IMPORTANT! As you are developing your budgets, keep in mind that you'll need to provide a list of any significant reallocations that were made.

State Starting Point

As we enter year two of the State's biennium, County departments should have an 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. When working with State funding, use the following practices:

- **Be pragmatic about revenues.** For information on the State's economic condition, read the Oregon Economic and Revenue Forecasts site. The State issues quarterly forecasts, typically for March, June, September, and December.
- **Document assumptions.** Explain assumptions used for major revenue sources and include descriptions of assumptions in the department transmittal letter and program offers. For revenue sources that cross departments, confirm that everyone is using the same assumptions.
- **Document significant changes.** Explain major changes in State funding and how they impact program operations and outcomes in the transmittal letter and division narratives.

FY 2027 Budget Guidance for Voter Initiatives

Metro Supportive Housing Services (SHS) Measure

SHS does not have to be in stand alone program offers.

Passed by voters in 2020, the Metro Supportive Housing Services (SHS) Measure provides ongoing funding to reduce chronic and episodic homelessness through strategies that lead with racial equity. The Homeless Services Department (HSD) is responsible for overseeing and reporting on County programs and services funded with SHS resources.

For FY 2027, SHS revenues will continue to be budgeted in HSD using fund 1521. No other department should have any *revenues* in fund 1521. However, *expenses* will be budgeted in fund 1521 in various departments.

Departments are responsible for supporting the HSD in developing SHS-funded program offers, including narratives and performance measures. Please reach out to Antoinette Payne with questions.

Preschool for All (PFA)

Program offers funded with PFA funding must stand alone and should not include any other funding.

Passed by voters in 2020, the Preschool for All (PFA) Measure provides ongoing funding to connect 3- and 4-year-olds in Multnomah County to free early education. 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 Robert Stoll when creating their PFA budgets since this is part of a larger program.

Multnomah County Library General Obligation Bond

Library Bond program offers can have other funding sources included.

Passed in 2020, Multnomah County voters approved a General Obligation Bond that funds capital projects to expand and modernize library spaces. The Department of County Assets (DCA) is responsible for budgeting all of the revenues and expenses associated with the Library Bond project.

Workday requires all expenses to be budgeted in DCA. 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)

It is vital that the work done by departments and funded by the measures aligns with the overarching program goals and that the County can easily report out the countywide budget. When using revenues from these voter initiatives, departments must work closely with the coordinating department. Below is a recap of how these will be structured:

Funding Stream	Program Contact	Budget
Supportive Housing Service (SHS)	Antoinette Payne	Revenue in HSD Expenses in relevant department
Preschool for All (PFA)	Robert Stoll	Revenue in DCHS Expenses in relevant department Stand alone program offers
Library General Obligation Bond	Kate Vance and Katie O'Dell	Revenue in DCA Expenses in DCA with limited FTE in Library

What's New

Policy and Programs

Budget Kickoff

The FY 2027 Budget Kickoff will be held virtually on Wednesday, December 3, 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, and ask any budget-related questions. The meeting will be recorded and posted on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

General Fund Reduction and Add Packages

Like last year, departments will be required to submit base budgets in Questica, using program offer request forms. Departments will also use Questica to submit reduction packages to meet the General Fund constraint, using budget adjustment request forms. A department's program offers plus Reduction-type budget adjustments should equal their General Fund constraint allocation amount (i.e. their "constraint budget").

In limited cases, departments will also be allowed to submit add packages for ongoing activities not funded within the department's baseline budget and for one-time-only requests, which will be made through a combination of program offer request forms (for words) and budget adjustment request forms (for expenditures, revenues, and position allocations).

For more details, please see Section 2's General Fund Reduction or Add Packages and Section 3: Preparing the Proposed Budget.

Your descriptions and summary numbers for reduction and add packages will be shared on the County website when we release the Department's Requested Budget on February 13th, along with your program offers.

Program Offer Changes

One Page

Based on feedback from the Countywide Budget Survey and Elected Officials, we are reducing the program offer from two pages to one page to make the size of the budget more manageable. The one-page document will include a Program Description, Equity Statement,

summary table of dollars and FTE, and two performance measures. For more information, see Section 2: Preparing the Department Requested Budget.

Some Information in Questica Only

Although we're reducing the size of the printed program offer, we don't want to lose important information we previously collected. We'll still require departments to fill out the Legal/Contractual Obligations, Explanation of Revenues, and Significant Changes sections in Questica but we won't print those sections in the published program offers. This information may still be provided in some format to the Board and public (dashboards or reports), so please continue writing these sections in a way that makes sense to an external audience. For more information, see Section 2: Preparing the Department Requested Budget.

Equity Statement

The Equity Statement is a new field in the program offer. This is key information that the Board and community want to know. Many program offer narratives already include this information; having a separate section allows it to be spotted more easily by readers. We strongly encourage departments to work with their equity managers and the Office of Diversity and Equity on this section. For more information, see Section 2: Preparing the Department Requested Budget.

Performance Measures

The Performance Measures section has been reduced to allow for two measures. These will be limited to output measures (the services or products provided), except for offers in departments that don't have divisions (i.e. Nondepartmental) or countywide program offers -- those will continue to use both outcome and output measures. All performance-related guidance can be found in the FY 2027 Budgeting for Results guide on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Division Outcome Statements and Measures

Building off the work started during the FY 2026 budget process, there are new requirements for outcome statements and Key Performance Indicators (KPIs). Departments are required to have one to four division outcome statements for each division, including administrative divisions (new for FY 2027). Outcome statements are concise statements that describe what the community will experience, receive, or understand as a result of the division's activities, services, or processes. Writing clear division outcome statements helps the Board, staff, and public see connections between the work described in program offers and meaningful results in the community. Each division outcome statement should have one to four KPIs. Further explanations and instructions can be found

in the FY 2027 Budgeting for Results guide and FY 2027 Division Narrative template, both of which are on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Department and Division Narratives

Department narrative prompts have been streamlined where appropriate. In addition, we're providing more space in the division narrative sections and adding new requirements and prompts around division outcome statements and measures.

In light of these changes, the initial drafts of Department and Division Narratives will be due on March 6, 2026. This will ensure adequate time for review by and discussion with the Chair, Chief Operating Officer, and Budget Office. Departments will then make changes to the narratives as needed to reflect the Chair's decisions for the Proposed budget, with updated narratives due on March 25.

For more information, please see the Department Narratives and Division Narratives subsections of Section 3: Preparing the Proposed Budget, as well as the FY 2027 Division Narrative Template and the FY 2027 Budgeting for Results guide, both of which can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

COLA for Bargaining Units in Active Contract Negotiations

Positions have been set up in Questica with a standard Cost of Living Adjustment (COLA) of 3.3% for all employees. However, at the time FY 2027 positions were created, the County had multiple bargaining units in active contract negotiations. Depending on when those contracts are finalized, and if the contracts are different from the assumptions made in the budget, the County will need to rebalance for the updated labor contracts. As in past years, the Budget Office will manage the changes and give departments instructions and information as needed. As a reminder, the FY 2026 Adopted budget assumed a 2.4% COLA increase for the bargaining units with open contracts, which rolls into their positions' costing for FY 2027. For more information on how positions are costed, please see Section 2's subsection on Budget Details - Costing and Allocation Positions.

COLA for General Fund Human Services Contractors

Department General Fund allocations include an assumption of a 3.3% cost-of-living adjustment (COLA) increase for contracted services. Departments are required to 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 Chair Meeting #1.**

Department Amendments

Department Amendments will be presented to the Board two weeks before adoption week, rather than one week before as in previous years. The change in timing is designed to make sure the Board has sufficient time to understand department amendments and that departments have time to answer any Board questions.

Questica and Technical Issues

Viewing Base Budgets in Questica Reports (without reduction and add packages)

The Exp/Rev/Position, Exp/Rev, and Position Allocation reports have been updated to show reduction and addition budget adjustments in the Department Sandbox and Department Requested phases. To see only the base budget without reduction and add packages in these reports, filter the reports to show only Program Offers in the Request Form Type field (excluding budget adjustment request forms).

Beginning Working Capital

All Beginning Working Capital (ledger account 50000) **must** have documentation included in Questica of how the revenue was calculated, in the description field on the request form row in which it is budgeted and, if needed, attached to the program offer, budget adjustment, or amendment.

Contracted Services

All expenses associated with contracted services ledger accounts (60150, 60155, 60160, 60170) must also include a clear description of what is being purchased. Descriptions such as “various services” or other descriptions that do not actually describe the service being budgeted will not be allowed.

Section 1: FY 2027 Budget Overview and Resources

Program Offer Data Starting Point

Due to changes in the program offer narrative structure, no narrative was copied into FY 2027. For departments that requested their expenditures, revenues, and position allocation to be copied over into FY 2027, the following were ***not*** included:

- **One-Time-Only (OTO)** program offers, with limited exceptions. Work with your budget analyst if they are needed in FY 2027.
- Program offers that the department business manager indicated should not be copied into FY 2027.
- Negative budget lines for the FY 2026 COLA and wage study adjustments (the actual FY 2026 COLA and wage adjustments are built into the FY 2027 position costs, along with the assumed FY 2027 COLA).
- FY 2026 Vacancy Hiring Delay program offers because they were a one-time-only reduction in FY 2026.

One-Time-Only Add Packages

All one-time-only (OTO) addition budget adjustments must have unique MOCS not used elsewhere in the budget. For more information, please see the Cost Objects section of Section 2: Preparing the Department Requested Budget.

History Crosswalk Process

The program offer history crosswalk process, which populates the FY 2026 budget in FY 2027 program offers, is being streamlined. The crosswalk will now happen only at the program offer level, and not at the transaction level. This will provide more clear reporting of year-over-year changes. This means that the program offer mappings that departments provided prior to the Big Release will apply throughout the budget process with limited opportunities for adjustments.

General Fund Balancing Entries

When departments add or reduce General Fund in budget adjustments or amendments, balancing the transactions requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470). In FY 2027, the Central Budget Office (not departments) will enter the offsetting lines in budget adjustments and amendments after they have been submitted to the Budget Office, except for offsetting entries to indirect as described below.

Budget Adjustments and Amendments - Adding Indirect, Risk Fund, and Internal Services

Budget adjustments and amendments can affect indirect, the Risk Fund, or internal services. For budget adjustments, departments will **only** enter offsetting entries for indirect. For budget amendments, departments will enter the offsetting entries for indirect, the Risk Fund, and internal services.

Telework Allowance

The telework allowance (monthly and one-time) will now be budgeted in 60120 (Premium). This aligns with a change in how telework allowance charges are mapped in Workday.

Key Reminders

Budget Dashboards

The Central Budget Office has created various public dashboards with detailed budget information. Dashboards will be updated with FY 2027 data when it becomes available. Contact your Central Budget Analyst with any questions.

Continued Alignment of Program Offers with Operations

We know our program offers will grow, improve, or change over time. It is important that program offers reflect on-the-ground operations. Please take the time to review your program offers – especially if you are combining or changing program offers – to ensure that they reflect your actual operations. This may require you to rewrite narratives and outputs, realign the accounting structure, or split or combine program offers. Please work with your Central Budget Analyst to better operationalize program offers. You can also discuss with your Central Budget Analyst any complications with the history crosswalk that might result from program offer changes.

Manageable Size of Program Offers

Program offers typically shouldn't exceed $8 million in General Fund or Internal Service Fund costs. Exceptions for large, single-purpose facilities or similar limited situations must be discussed with the Central Budget Office. This threshold was updated beginning in FY 2026 to support the consolidation

of program offers. Remember, a good program offer considers more than just cost. Combining unrelated activities to meet the financial threshold is not recommended.

Program Offer Writer's Guide

We know the length of the budget manual can be difficult to manage for people that aren't budget analysts and only need to know how to prepare their program offers. Therefore, we now provide a Program Offer Writer's Guide tailored to people who are writing program offers and not entering numbers in Questica. The guide can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Artificial Intelligence

Beginning with the FY 2026 budget process, we provided information from the County Deputy Chief Information Officer on using Artificial Intelligence during the budget process. It addresses creative writing tools, policy information, and suggested Gemini prompts. For details, please see Artificial Intelligence and the Budget Process in Section 2: Preparing the Department Requested Budget.

Process for Fees/The Fee Schedule

The fee schedule is a comprehensive list and description of the fees charged in the County. The final fee schedule is approved by the Board on the same day the budget is adopted, and is then posted on the Budget Office website's section for Fee Schedules.

The Board recently updated the policy on User Fees, Sales, and Service Charges, stating:

> To provide greater transparency and standardization across County departments in the rate setting process, the Chief Financial Officer and Chief Budget Officer will share with the Board how fees/charges are set, financial components of cost recovery, and fee/charge increases. The financial components of cost recovery, including relevant documentation, will be made available on Multnomah County's public page.

In order to implement this change, departments now fill out a template with supplemental information for program fees, which will be included in the final fee schedule. In addition, as part of the FY 2027 process, we are looking at department fees related to public records. There are some fees that may be best suited to a countywide Public Records fee list, which will ensure consistency in charges across departments and compliance with Oregon public records law. The Budget Office will send out due dates and templates for the fee schedule in early 2026 with detailed instructions.

Section 1: FY 2027 Budget Overview and Resources

We are streamlining the process for department changes to fees for the *upcoming* fiscal year - those changes should be clearly noted in the fee schedule template, which will be accompanied by a countywide APR and Resolution created by the Budget Office for Board approval on the same day as budget adoption. **UPDATE!** Departments will not need to provide a separate APR/resolution for those fee changes.

Departments will continue to thoroughly explain their fees during the Fee Schedule budget worksession. Departments are responsible for working with the Budget Office to maintain the fee schedule post adoption. If departments need to change their fees during the fiscal year (after the Board adopts the budget) they will follow their typical APR/Resolution process and must update those fees in the FY 2027 fee schedule template. Further details about the fee schedule approval process will be provided by the Budget Office after departments submit their budgets in February.

As a reminder, in Chair Meeting #1 departments should highlight any fee changes they are assuming in the FY 2027 budget (i.e. changes that are or will be approved in FY 2026 or that will go before the Board on budget adoption day for FY 2027).

Program Offer to Cost Center/Cost Object Relationship

In FY 2025, the Central Budget Office created dashboards that show budget vs. actuals primarily at the parent program offer level. A parent program offer can have multiple cost centers, but each cost center can only be in one parent program offer. Additionally, all one-time-only funding must be in a separate MOCS, with some exceptions such as for capital project funds. When a scaled program offer exists because it's a new program, the dashboards might report it at the scaled level instead of the parent program offer level.

For more information, please see the Cost Objects section of Section 2: Preparing the Department Requested Budget. As a reminder, "cost objects" are cost centers, grants, MOCS, and projects that organize revenues and expenditures.

Vacant Positions

Vacant positions are copied from the FY 2026 budget with their current step or salary details as developed by departments, with FY 2027 step increases and COLA applied.

Using the "Description" Field in Questica

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

This is a required field for:

- Contracted services (must be detailed and can't say "various services" or something similar)
- Budgeting for Central and Departmental Indirect when there's a cap on the indirect rate
- Budgeting for other internal services
- Budgeting for cash transfers
- Manual adjustments to position costs
- Budgeting for County Match & Revenue Sharing
- Budgeting for beginning working capital

The description field is also recommended for:

- Budgeting for enhanced building services and workplace security in ledger account 60432
- All revenue lines

Contracted Services

You must fill out the Supplier field when using ledger accounts 60150 – County Match and Sharing, 60155 – Direct Client Assistance, 60160 – Pass-Through & Program Support, and 60170 – Professional Services. You can use 0-TBD if you haven't identified a supplier. For ledger account 60150, departments may identify the recipient of the funds in the Supplier column or select 0-TBD. If a supplier is not available in the Questica drop-down menu, contact your Central Budget Analyst to add it to Questica. The Supplier field should never be left blank. Please note, just marking 0-TBD for most of the supplier lines will be deemed insufficient and you will be asked to make corrections.

Also, please remember that for 60150, you must include details about who is providing the match and ratios in the Description field and in the program offer explanation of revenues.

Using Ledger Account Detail

The Ledger Account Detail field allows us to differentiate Central and Departmental Indirect and Cash Transfer to/from funds. **Populating the Ledger Account Detail field is required for the following ledger accounts:**

- 50310 - Internal Service Reimbursement
- 50320 - Cash Transfer In
- 60350 - Indirect Expense
- 60560 - Cash Transfers Out

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 – Budget Preparation (Early Fall to Late November)

The Budget Office presents the General Fund Five-Year Forecast. In conjunction with the County Chair's Office, the Budget Office issues guidelines to set broad limits and direction for the County's budget cycle. The Chair issues budget guidance outlining directions and expectations.

Phase II – Departments Requested Budget (Late November to Early February)

Departments meet with the Chair's Office and Budget Office to discuss potential budget changes. They also meet with their respective Community Budget Advisory Committees (CBACs) to discuss their budget proposals and receive recommendations from the CBACs. Departments prioritize, prepare, and submit their budget requests.

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

The Chair reviews department budget requests, hosts community budget events, meets with County Elected Officials, partner jurisdictions, department leaders, the Community Involvement Committee (CIC), and community based partners to develop the Chair's Proposed budget.

Phase IV – Board Approved Budget (Late April)

The Board of Commissioners, acting as the Budget Committee, approves the budget. The budget must be approved no later than May 15th and provided to the Tax Supervising and Conservation Commission (TSCC), a five-member board appointed by the Governor that helps determine whether the County's budget complies with Local Budget Law. Oregon Budget Law allows, but does not require, changes to the budget document prior to approval (ORS 294.428(1)).

Phase V – Board Adopted Budget (May to 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. After 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**.

Major Milestones

- November 13th General Fund Forecast
- November 21st Big Release of Budget Materials
- February 6th Department Requested Budget Due
- February 13th Program Offers posted online
- April 16th Chair's Executive/Proposed Budget Released
- April 23rd Budget Approved by the Board of County Commissioners
- May 15th Tax Supervising & Conservation Commission Hearing
- June 4th Budget Adopted by the Board of County Commissioners

Google Calendar

The Central Budget Office maintains a countywide Google Calendar for budget milestones and tasks.

Budget Work Sessions and Public Hearings

Six to seven 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 individuals can sign up to testify or submit written testimony. More information about budget work sessions and public hearings can be found on our site addressing the Multnomah County Budget Process and How to Participate.

Work sessions are scheduled by the Board Clerk; details will be available on the Board Clerk's website closer to the work session dates.

Budget Process Technical Calendar (subject to change)

Month	Date	Description
November	13	General Fund Forecast (updated mid-March and mid-May)
	21	Big Release
December	3	Budget Kickoff Presentation – online (2:00 p.m.)
January	21-30	Chair Meetings with Departments #1
February	6	Departments' Requested Budgets (Program Offers and Reduction/Addition Budget Adjustments) and Draft Transmittal Letters Due
	13	Departments' Requested Budgets and Transmittal Letters Posted Online
	17-27	Chair Meetings with Departments #2
March	2-5	Chair Meetings with Departments #3
	6	Draft Department/Division Narratives Due
	13	Chair's Executive Decisions Shared with Departments
	20	Program Offer Narrative Updates/Chair Change Budget Adjustments Due for Chair's Proposed Budget
	25	Updated Department/Division Narratives Due for Chair's Proposed Budget
April	16	Chair's Proposed Budget Released
	23	Board acting as the Budget Committee Approves the Budget
May	7	Department Amendments Due for Adopted Budget
	15	TSCC Hearing
	19	Department Amendments Presented to Board
June	4	Budget Adopted
	TBD	Technical Cleanup/Program Offer Narratives Due (mid/end June)
	TBD	Department/Division Narratives Due for Adopted Budget (mid/end June)

Training Resources

Questica Commons Ulearn

The Commons Questica Learning Resources page is the primary resource for training materials. 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).

The full indirect cost allocation plan will be posted on the Indirect Cost Rates and Countywide Cost Allocation Plan site no later than December 31, 2025. For additional details, please see the Cost Allocation Plans public site.

Department	Central Indirect Cost Rate	Departmental Indirect Cost Rate	Combined Indirect Cost Rate
County Human Services	3.73%	7.20%	10.93%
Community Justice	3.73%	17.85%	21.58%
Health Services	3.73%	10.94%	14.67%
District Attorney	3.73%	22.03%	25.76%
Sheriff's Office	3.73%	9.91%	13.64%
Community Services	3.73%	12.71%	16.44%
Homeless Services	3.73%	71.92%	75.65%
Library Services*	3.73%	0.00%	3.73%
Other County**	3.73%	0.00%	3.73%

* The Library does not have a departmental rate, as the Library is a special district with an intergovernmental agreement outside of the cost allocation plan that includes support services costs.
** Other County represents miscellaneous non-departmental groups that primarily direct charge operations to grant awards.

Internal Service Allocations

Internal service allocations as provided by the Department of County Assets will be posted on November 25, 2025, at the County Assets Cost Allocations site.

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.

After the initial release of the internal service allocations 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 for budget submission.

By February 6, 2026

Submit via Questica

- ☐ Program offers, by promoting them to Budget Office Review
- ☐ Reduction budget adjustments, by promoting them to Budget Office Review
- ☐ Addition budget adjustments, by promoting them to Budget Office Review

Documents to submit via email:

- ☐ Department Director's Draft Transmittal Letter (Google Doc)
- ☐ FY 2026 Current Year Estimates (Excel) - Expenditure, Revenue, and FTE by Fund Hierarchy (4 digit fund)
- ☐ Updated General Fund Allocation (Excel) – be sure to verify that the General Fund budget does not exceed the General Fund allocation:
    - ☐ Filter for only program offers in the Questica exp/rev report to see your base budget amount without reduction and add packages, which should match the "FY 2027 GF Allocation - Base Budget")
    - ☐ Filter out Addition Budget Adjustments in the Budget Adjustment Type field to see your constraint budget, which should match the "FY 2027 GF Constraint Allocation" amount.
- ☐ Department's internal budget calendar

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 Key Reminders and Cost Objects sections for more details.
- ☐ Verify Supplier Information – Contracted Services report (Questica)
- ☐ Verify selection for Ledger Account Detail and descriptions for Cash Transfers (Questica)
- ☐ Verify descriptions for Other ISR's (Questica)
- ☐ Verify descriptions for Beginning Working Capital (Questica)

Section 1: FY 2027 Budget Overview and Resources

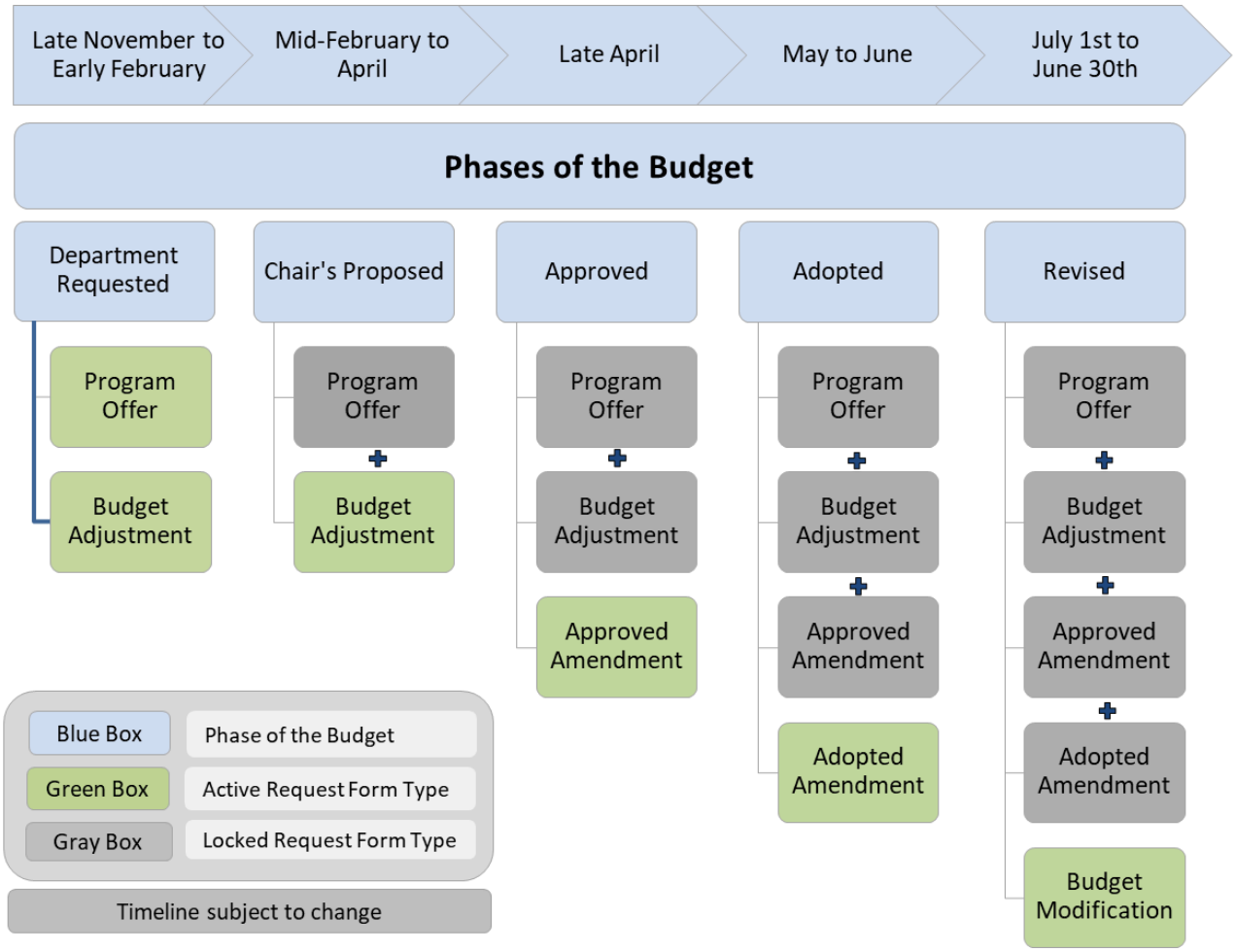
- ☐ Verify that your budget for internal services matches the allocation sheets and that any differences are documented for (and have been discussed with) your Central Budget Analyst and the department of County Assets (DCA)
- ☐ Verify that you have made a selection in Ledger Account Detail when budgeting in 50310 Internal Service Reimbursements and 60350 Indirect Expenses (Questica)
- ☐ Verify that two performance measures are filled out for every program offer - Performance Measures report (Questica). See the FY 2027 Budgeting for Results guide on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.
- ☐ 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 Phases 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 Requested, is built by departments using program offer request forms and - new this year - budget adjustments for reduction and addition packages.

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 5.

Section 2: Preparing the Department Requested Budget: Program Offers, Budget Adjustments, and Accompanying Documents

Introduction

Due on **February 6, 2026,** the Requested budget has two components: 1) entering program offer narrative, performance measures, expenditures, revenues, and position allocations in Questica and 2) submitting documents, including the current year estimates (Expenditure CYE, Revenue CYE, and FTE CYE) and the director's transmittal letter. The following provides instructions for assembling the Department Requested budget in Questica and information on the creation of documents.

Program Offers 101

The budget is one of the most important policy documents 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. All County functions – from operating programs to the General Fund contingency account – request funding through a **program offer**.

Program offers include brief program descriptions, equity statements, budget summaries, and performance data for a given set of services. The Chair and the Board use this information to build the County's budget. Program offers help to break down department activities into more manageable, nuanced packages that allow the Board to make decisions about keeping, adding, or cutting specific services. The community, including departmental and central Community Budget Advisory Committees, community partners, and clients, use this information to understand what services we provide, who we serve, and how much we did. Thus, it is critical that program offers are written in a way that the program's activities are easily understood by all readers. The Budget Office has created a Program Offer Writer's Guide and Budgeting for Results guide with advice and recommendations,

both of which can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Program Offer Policy Reminders

Program Offer Budget Caps

Program offers typically shouldn't exceed $8 million in General Fund or Internal Service Fund costs. Exceptions for large, single-purpose facilities or similar limited situations must be discussed with the Central Budget Office. This updated threshold is intended to support the consolidation of program offers. Remember, a good program offer considers more than just cost. Combining unrelated activities to meet the financial threshold is not recommended.

Scaling Programs

Due to the changes in FY 2027 related to add/reduction packages, please work closely with your Central Budget Analyst to determine how and when to scale a program offer that is NOT related to providing levels of services.

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.
- 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.

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.

Creating the Department Requested Budget in Questica

The County uses Questica to collect all program offer narratives, expenditures, revenues, position costs, and performance measures.

NOTE: The Commons Questica Learning Resources page includes detailed training on Questica, including Quick Reference Guides (QRGs) and videos.

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

- In the **General** dropdown menu:
  - "Request Form" (if necessary). This is where you update the program offer name
  - "Program Offer Details"
  - "Program Offer Performance"

- In the **Operating** dropdown menu:
  - "Request Form Forecasts" - this is where you enter revenue and expenditure detail
  - "Position Allocation changes"

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. In FY 2027, most program offer names and numbers were copied from the previous fiscal year to the upcoming fiscal year. However, no narrative was copied over. For departments that requested their expenditures, revenues, and position allocations to be copied over into FY 2027, the following were ***not*** included:

- **One-Time-Only (OTO)** program offers, with limited exceptions. Work with your central budget analyst if they are needed in FY 2027.

- Program offers that the department business manager indicated should not be copied into FY 2027.

- Negative budget lines for the FY 2026 COLA and wage study adjustments (the actual FY 2026 COLA and wage adjustments are built into the FY 2027 position costs, along with the assumed FY 2027 COLA).
- FY 2026 Vacancy Hiring Delay program offers because they were a one-time-only reduction in FY 2026.

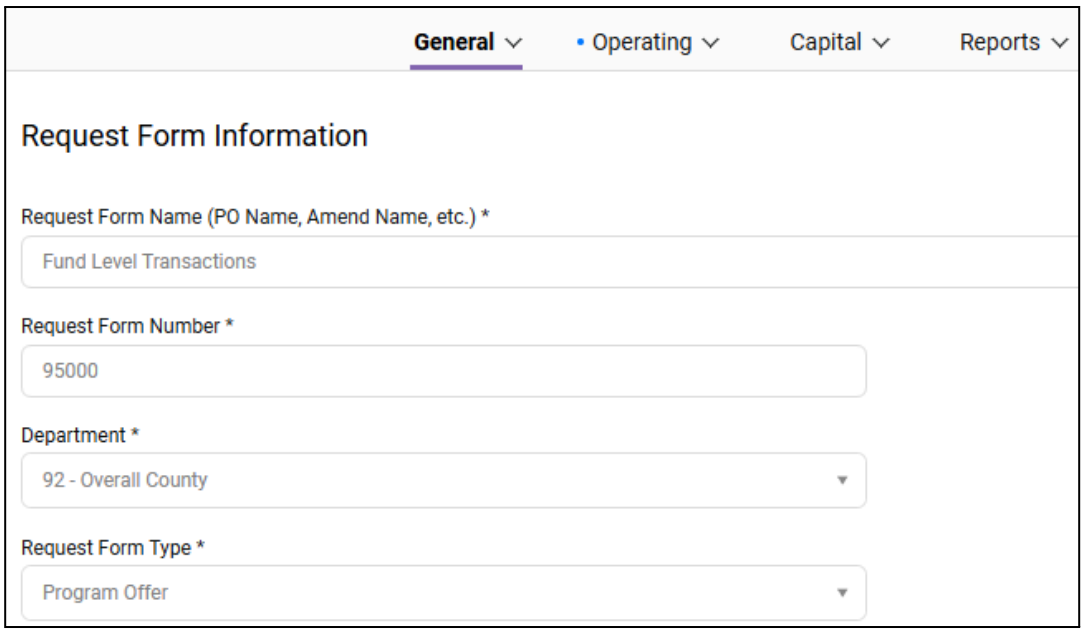
Department business managers determine the initial program offer structure and are the **only** people allowed to request changes or new programs. Please contact your department business manager if you have questions.

Finding a Program Offer Request Form

See the "Find a Program Offer or Other Request Form" QRG or training video on the Commons Questica Learning Resources page.

Request Form (Program Offer Name and Number)

Once you have a program offer open, from the "General" dropdown menu select "Request Form." You will see the following screen:



- **Request Form Name** – Enter or edit the program offer name.
- **Request Form Number** – Informational only. Program numbers start with the department's two digit number (e.g. 72 = Department of County Management). To update this number,

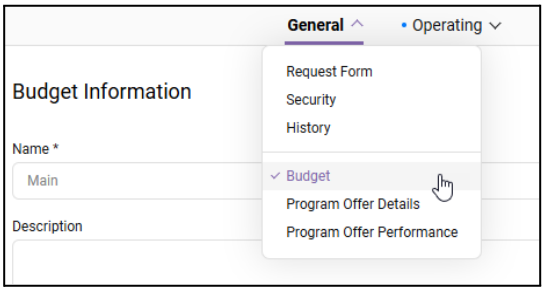
contact your business manager, who will work with the Central Budget Office to make necessary changes.

- **Department** – Informational only. You will only see request forms for your department.
- **Request Form Type** – Informational only. Request form types include: program offer, budget adjustment, amendment, or budget modification.

For more information, view the relevant training video in the Narrative Preparers section of the Commons Questica Learning Resources page.

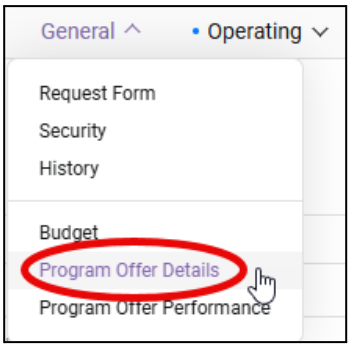
Budget – Do Not Use

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 sections described below correspond with the fillable fields in the "Program Offer Details" area of the program offer request form. For more information, view the relevant training videos in the Narrative Preparers section of the Commons Questica Learning Resources page.

Program General Characteristics

Program offers have multiple program characteristics that refine and define program offers, including Division, Program Offer Type, Division Outcome, New Request, One-Time-Only Request, Measure 5 Education, Backfill Other Funds. **Note:** A program can have more than one characteristic.

The following explains the program characteristics in detail. For more information, view the relevant training video in the Narrative Preparers section of the Commons Questica Learning Resources page.

Section 2: Preparing the Department Requested Budget

Division

The County uses the Division field to group program offers in reports and presentations throughout the budget process. We recommend mirroring the Workday divisions as much as is practical. Departments should review new and reorganized divisions as well as variances in the division structure with their Central Budget Analyst.

New in FY 2027: This information will be shown on the printed program offer report.

Program Offer Types

The County uses the following types of program offers: administration, operating, capital, 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.

New in FY 2027: This information will not be printed on the published program offers, although departments will still fill it out in Questica.

Administration

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

There will likely be nuances that need to be addressed as departments evaluate their ability to meet these requirements and provide the necessary information. In those cases, the department should have a conversation with their 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.

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.

Operating

Programs 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

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).

Internal Service

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

Section 2: Preparing the Department Requested 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.

Disabled Program Offer Types (Do Not Use)

The following program offer types are not in use. Due to limitations in Questica, they cannot be removed from the dropdown menu, and will appear as shown below.

- Support (Disabled)
- New Request (Disabled)
- Program Alternative/Reconstruction (Disabled)
- Restoration Request (Disabled)

You *must* choose a different program offer type in order to save changes to your program offer request form. If you need assistance in choosing a non-disabled program offer type, please reach out to your Central Budget Analyst.

New Request

New Request programs include operational, administrative, or capital 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. New requests are either funded within the Departments' General Fund Allocation and submitted via a program offer (if funded within allocation) in Questica or through a combination of a program offer and addition budget adjustment (if requested above allocation).

New in FY 2027: General Fund add packages will be submitted through a program offer and budget adjustment. The **Program Offer will provide narrative and performance measures, but no numbers**, while the Budget Adjustment will add expenditures/revenues/positions. For more details, please see the General Fund Reduction or Add Packages section. These requests must be discussed with the Chair's Office and the Central Budget Office at Chair Meeting #1.

Note: This checkbox must be used for new requests. This is different from the "New Request (Disabled)" Program Offer Type found in the dropdown menu, which must not be used.

Section 2: Preparing the Department Requested Budget

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 Chair Meeting #1 or sooner. Include the Department of Community Assets (DCA) and internal service program contacts in all requests that require DCA planning and support.

New for FY 2027: One-time-only General Fund requests above a department's General Fund allocation will be submitted with a budget adjustment. These requests should also have a corresponding new or scaled program offer. The **Program Offer will provide narrative and performance measures, and no numbers**, while the Budget Adjustment will add expenditures/revenues/positions. For more details, please see the General Fund Reduction or Add Packages section.

One-time-only programs **must** describe the following:

- Funding source for the request (for funds other than General Fund).
- 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? If any ongoing savings will result from this project, describe how they will offset ongoing costs and when the benefits will be realized.
- Performance measures for expected program benefits (see the FY 2027 Budgeting for Results guide, which can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website).

Measure 5 Education

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

Educational services performed in connection with the delivery of educational services and can include:

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

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.

Backfill Other Funds

Backfill program offers propose to use General Fund to pay for 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 Chair Meeting #1 or sooner. 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.

Some possible backfill scenarios when departments backfill funding within their department allocation:

- When grant funding goes away entirely and the department proposes continuing the program with General Funds. The backfilled amount and grant must be documented in the significant changes.
- If only a portion of the grant goes away, and the department proposes continuing the program at the same level by supplementing with General Funds, the backfilled amount and grant must be documented in the significant changes.

If the department determines that the backfill request cannot be prioritized within the department's allocation, the department can consider requesting new General Funds as part of an add package.

Section 2: Preparing the Department Requested Budget

Discontinued General Characteristics

Beginning in FY 2027, the program offer request form will no longer collect or display information on **Program Contact** or **Related Program Offers**.

Program Description

The Budget Office has produced a FY 2027 Program Offer Writer's guide. All program description-related guidance can be found there, including how to enter the information into Questica. As noted in that guide, the Office of Diversity and Equity has put together a Budget Equity Tool and accompanying Worksheet that you should use while preparing program descriptions and equity statements. All these resources can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Equity Statement

Each program offer now has a separate, short section to address equity, which was previously incorporated into the program description itself. All equity statement-related guidance, including how to enter the information in Questica, can be found in the FY 2027 Program Offer Writer's Guide. As noted in that guide, the Office of Diversity and Equity has put together a Budget Equity Tool and accompanying Worksheet that you should use while preparing program descriptions and equity statements. All these resources can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Legal and Contractual Obligations

Note: The Legal and Contractual Obligations section will not be included in the printed program offer report. However, this information will remain available by request.

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. Be clear about exactly what the requirements entail and what they do not. For example, if a specific number of people served is required or a specific goal must be reached, say so. If there is not such a requirement, state that as well (i.e. explain the general requirement and that a specific number/goal is not mandated). Not all program offers have legal or contractual obligations and most do not require explicit levels of service.

Program Details- Not Printed

Legal/Contractual Obligations

For more information, view the relevant training video in the Narrative Preparers section of the Commons Questica Learning Resources page.

Explanation of Revenues

Note: The Explanation of Revenues section will not be included in the printed program offer report. However, this information will remain available by request.

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, Senate Bill 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.

Note: The text should not be in a paragraph, but rather in an easy-to-read form such as a list.

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

- $2,500,000 - Title XIX (Medicaid). Formula funding that requires cash match rate of 38.6%. (Federal)
- $1,000,000 - Emergency Mgmt Performance Grant (EMPG). Formula funding that requires 25% in kind match. (Federal)
- $500,000 - TriMet Commnty Transp Local Match. Cash match paid to Medicaid to obtain $1.0M Medicaid funding. (Local)
- $438,750 - U.S. Dept of Agriculture (USDA), School Lunch Program. Cost reimb at $3.75/lunch served. Budget estimates 650 youth/day for 180 school year days ($3.75 x 650 x 180). (Federal)
- $425,000 - Dept of Corrections through Senate Bill 1145. Formula funding; County receives 17% of statewide allocation. This is Year 2 of the 2025-2027 biennium, which is 51% of the total award. (State)
- $400,000 - Dept of Justice, Bureau of Justice Assistance (BJA). Competitive award of $1.2M over 3 yrs (10/1/23-9/30/26). (Federal)
- $5,000 - Drug Diversion Fees from clients; collected on sliding scale, adjusted depending on client's income, ranging from $0 - $150. All fees collected are passed through to contractor that runs a Drug Diversion Program (Local)

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 - request form forecasts 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).

For more information, view the relevant training video in the Narrative Preparers section of the Commons Questica Learning Resources page.

Significant Program Changes

Note: The Significant Program Changes section will not be included in the printed program offer report. However, this information will remain available by request.

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

Be sure to explain how this change affects other departments and/or service delivery, if applicable. For more information, view the relevant training video in the Narrative Preparers section of the Commons Questica Learning Resources page.

Performance Measures

The Budget Office has produced a Budgeting for Results guide, which can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website. All performance related guidance can be found there, including how to enter the information into Questica.

Reviewing Program Offers

To review a program offer see the “Run a Program Offer Report” QRG or training video, both located on the Commons Questica Learning Resources page.

Parameter Descriptions:

- “Show In/Out of Target” – For FY 2027, departments will not be marking this characteristic, so there is no need to worry about the parameter selection.
- “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 primarily becomes relevant *after* departments have submitted their budgets for the Requested phase. By default, Reduction and Addition budget adjustments are not included in the program offer report while the program offer is in the Budget Office Review stage or lower. If you would like to see the budget adjustment in the program offer, please select the stage that the budget adjustments are in. For more information, see Section 3’s section on how to Include "Request Forms in Stage" Parameter’.

A sample program offer is shown on the next page.

DCS | Program #90019 - Example Program Offer Really Really Long Name for Report Testing FY 2026 Adopted

Division: Transportation

Program Characteristics:

Program Description

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Equity Statement

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4

Revenue/Expense Detail

	2025 General Fund	2025 Other Funds	2026 General Fund	2026 Other Funds
Personnel	$0	$1,142,628	$0	$1,216,903
Contractual Services	$0	$44,492,016	$0	$25,976,942
Materials & Supplies	$0	$34,673	$0	$12,123
Internal Services	$0	$5,600,081	$0	$5,619,048
Capital Outlay	$0	$0	$0	$200,000
Total GF/non-GF	**$0**	**$51,269,398**	**$0**	**$33,025,016**
Total Expenses:	**$51,269,398**		**$33,025,016**	
Program FTE	0.00	5.30	0.00	4.95
Program Revenues				
Fees, Permits & Charges	$0	$7,753,722	$0	$0
Intergovernmental	$0	$22,500,000	$0	$0
Financing Sources	$0	$0	$0	$20,100,542
Interest	$0	$500,000	$0	$350,000
Beginning Working Capital	$0	$20,515,676	$0	$12,574,474
Total Revenue	**$0**	**$51,269,398**	**$0**	**$33,025,016**

Performance Measures

Performance Measure	FY24 Actual	FY25 Estimate	FY26 Target
1 2	2,325	30%	2,550
1 2	116	N/A	115

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, contractual services, capital, cash transfers, and debt service.

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.

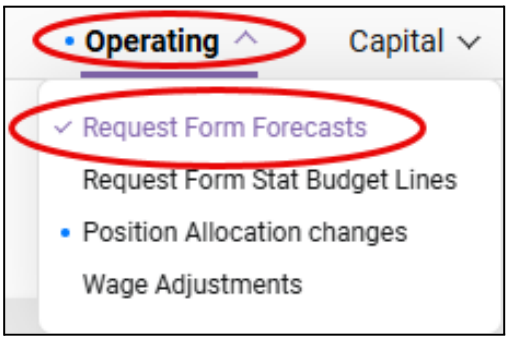
Cost objects and ledger accounts track all expenditures and revenues. All expenditure and revenue line items entered in Questica must have a cost object, ledger account, and budget amount.

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

Overview



Enter expenditures and revenues by selecting the "Request Form Forecasts" grid located in the "Operating" dropdown menu of the program offer request form. The following describes the operating changes grid (additional training documents are available on the Commons Questica Learning Resources page).

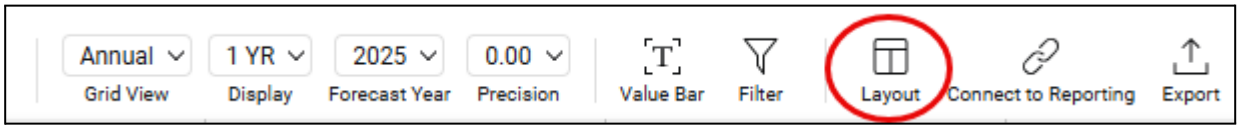
Important Note – unlike the narrative sections, more than one person can edit the individual items in the "Operating" section at a time.

Section 2: Preparing the Department Requested Budget

Remember that both program offer's General Fund cost and Internal Service program offers should not exceed $8.0 million.[2]

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. Note: All Layouts and Searches that begin with 1: were created and shared by the Central Budget Office.



Expenditure/Revenue Fields

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 Commons Questica Learning Resources page for QRGs on creating cost objects.
- 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.

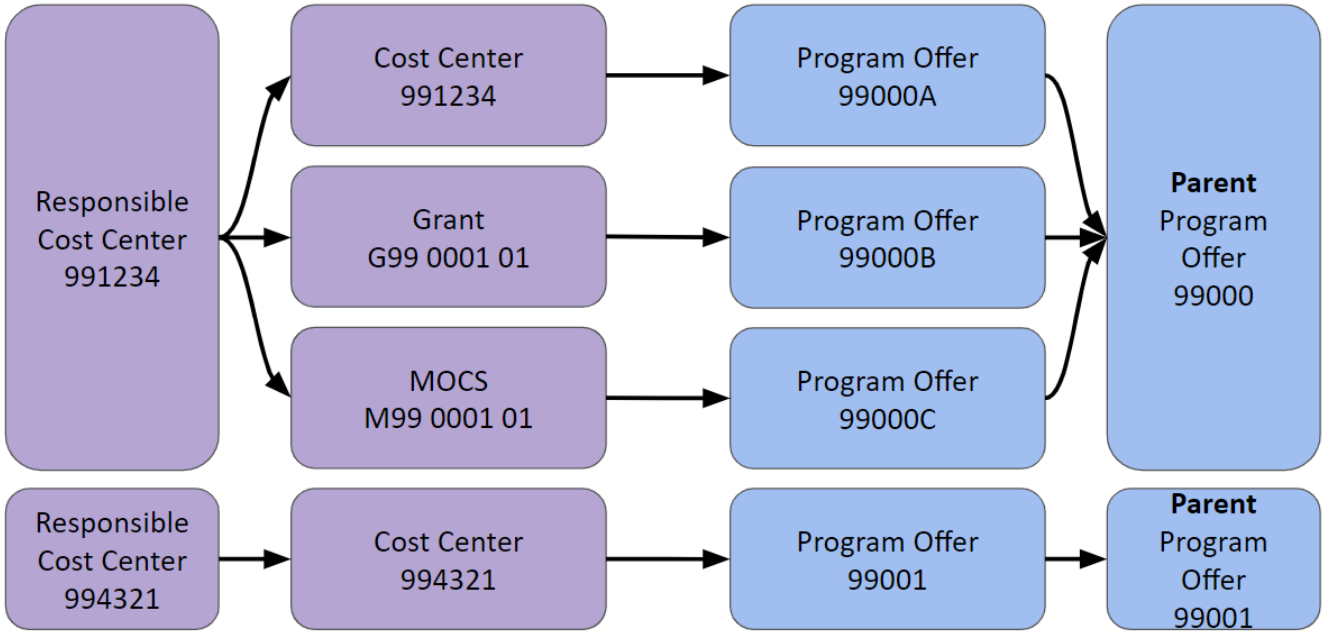
[2] Program offers for programs operating in large single-purpose facilities that cost more than $8.0 million to the General Fund (e.g. jail facilities) are acceptable. Contact the Central Budget Office for further instructions if this applies to your department.

- **The cost object's related cost center should be associated with only one parent program offer (or group of scaled program offers).**
    - 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 must be associated with only one parent budget program offer in a budget year. This means that all grant tags, projects, and Miscellaneous Other Costing Structure (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. When a scaled program offer exists because it's a new program, the dashboards might report it at the scaled level instead of the parent program offer level.
    - All one-time-only funding **must be in a separate MOCS,** with some exceptions such as for capital project funds.
    - This supports budget-to-actual reporting at the program offer level. There will be limited exceptions to this rule where related 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.

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

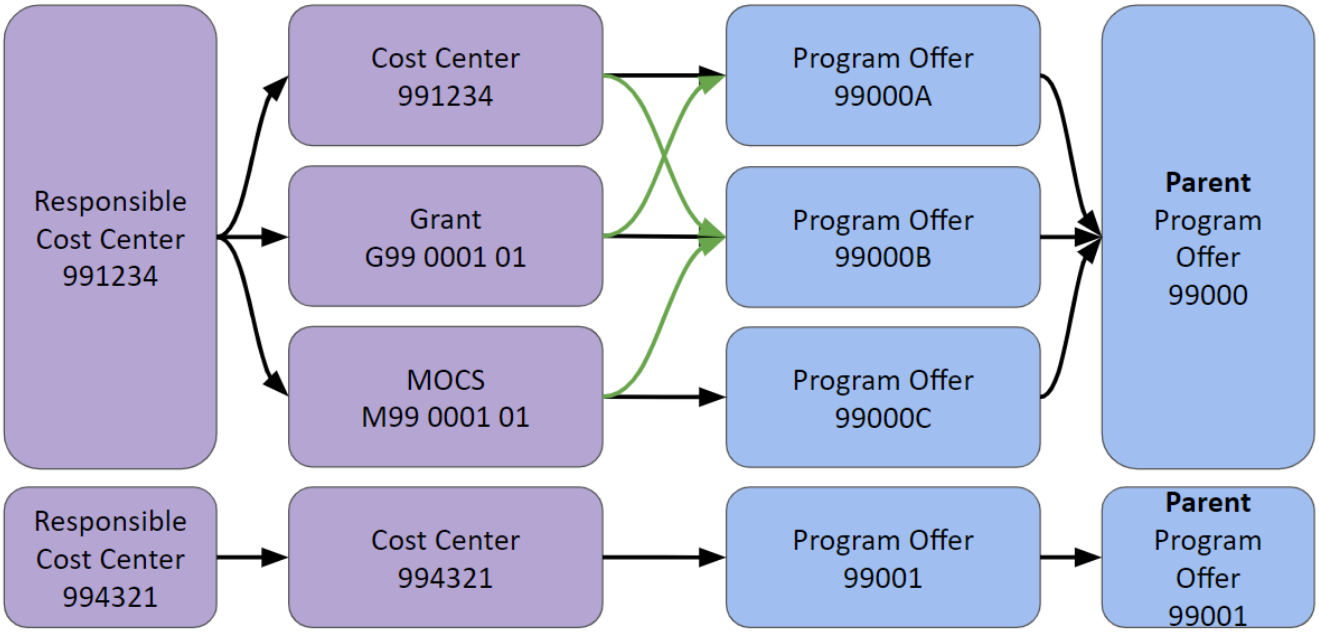
Cost Centers Align with Program Offers

In this example, cost objects and cost centers are allocated to individual program offers, which roll up to parent program offers.



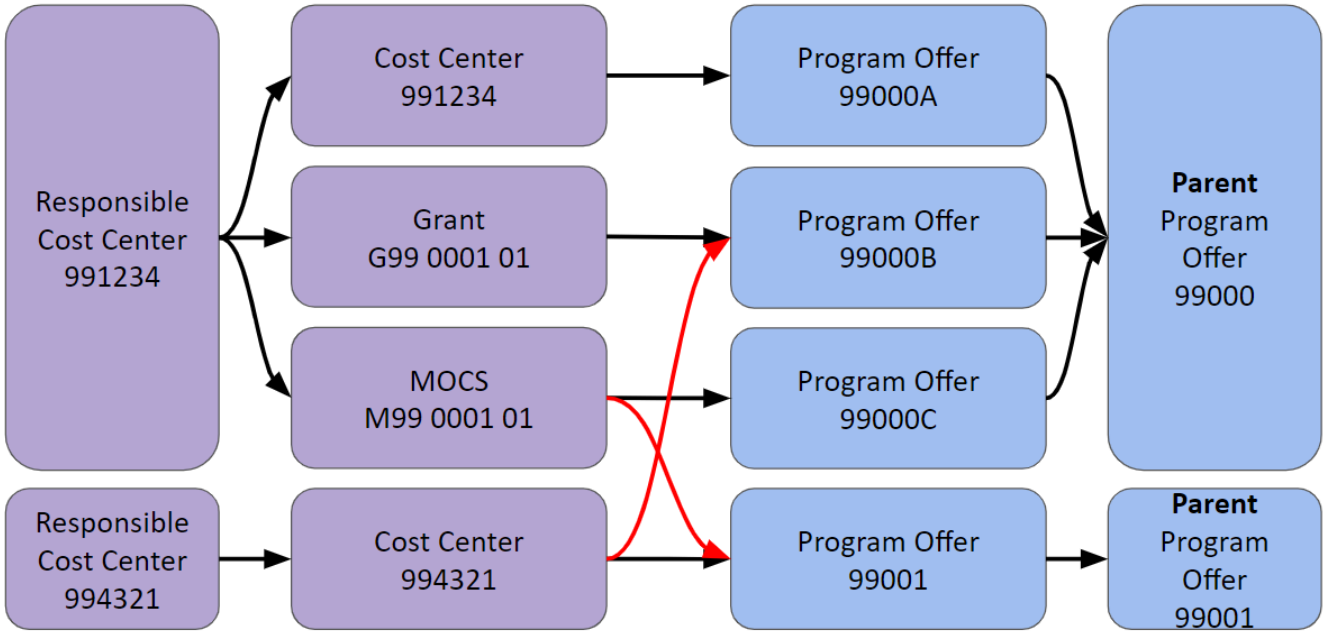
Cost Centers Cross *Scaled* Program Offers

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.



Ledger Account

To enter the ledger account, use the same method as above and enter data in the request form forecasts 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.

Ledger Account Detail

We use this field to provide additional data that Workday cannot. Primarily, this field differentiates Central and Departmental Indirect and Cash Transfer to/from funds.

Revenues: You **must** select a ledger account detail when budgeting in 50310 – Internal Service Reimbursement, whether it is for indirect or other internal service reimbursements, and 50320 – Cash Transfer In.

Expenditures: You **must** select a ledger account detail 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. You **must** also select a ledger account detail when budgeting in 60560 – Cash Transfers Out. A department

is not required to use the ledger account detail for other internal service reimbursement expenditures.

Position

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

Supplier

For use with contracted services. This field is required when budgeting in ledger account 60150 – County Match and Sharing, 60155 – Direct Client Assistance, 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 (0-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:

- 60150 – County Match and Sharing, 60155 – Direct Client Assistance, 60160 – Pass-Through & Program Support and 60170 – Professional Services (for contracted services, this must be detailed and can't say "various services" or something similar)
- Budgeting for indirect when there is a cap (include 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)
- 50000 – Beginning Working Capital

The description field is also recommended for:

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

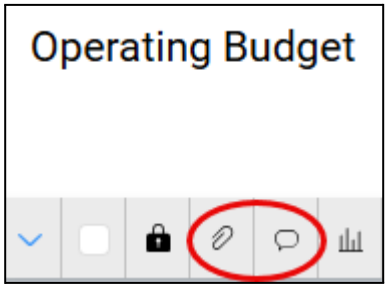
Budget Amounts

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.

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 callout (text note) symbols next to the line item. This field is not published and is only viewable within the Request Form Forecasts 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 903500 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.

Cost Object	Supplier	Ledger Account	Description	2021
903500 - DCS Animal Health	58897 - SENVOY LLC	60170 - Professional Services	Animal transportation	3,000.00
903500 - DCS Animal Health	42838 - IDEXX VETERINARY SER...	60170 - Professional Services	Specialty Vets services	20,000.00
903500 - DCS Animal Health	0 - TBD	60170 - Professional Services	Oregon Humane Society	10,000.00

Importing and Exporting Expenditures and Revenues

You can enter data directly or prepare budget data in Excel and 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 the Commons Questica Learning Resources page.

Section 2: Preparing the Department Requested Budget

Contracted Services

The County budgets contracted services in ledger accounts 60150 – County Match and Sharing, 60155 – Direct Client Assistance, 60160 – Pass-Through and Program Support, and 60170 – Professional Services. Questica generates a list of contracted services from expenditure information entered in the ledger accounts above, so it is important to include complete information where known.

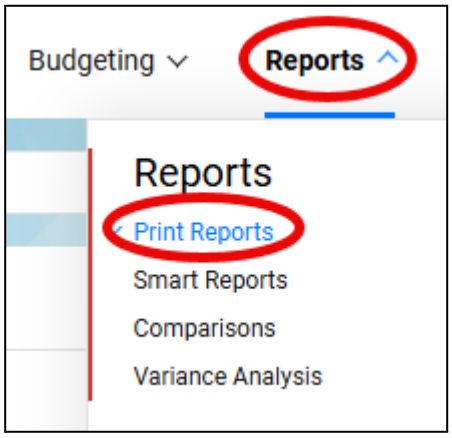
The following fields are required to populate the report:

- Supplier – For ledger accounts 60155, 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. For ledger account 60150, departments may identify the recipient of the funds in the Supplier column or select 0-TBD. The Supplier field should never be left blank for 60150, 60155, 60160, or 60170. Please note, just marking 0-TBD for most of the supplier lines will be deemed insufficient and you will be asked to make corrections.
- Description – Enter a meaningful description of the provided service (e.g. 100 A&D residential treatment beds or the matching ratio). **Generic information like "various services" will not be allowed in FY 2027.** Do not include the information from the supplier column. For 60150, include details about who is providing the match and ratios in the Description field and in the program offer explanation of revenues. The Description field should never be left blank for 60150, 60155, 60160, or 60170.

Contracted Services Report

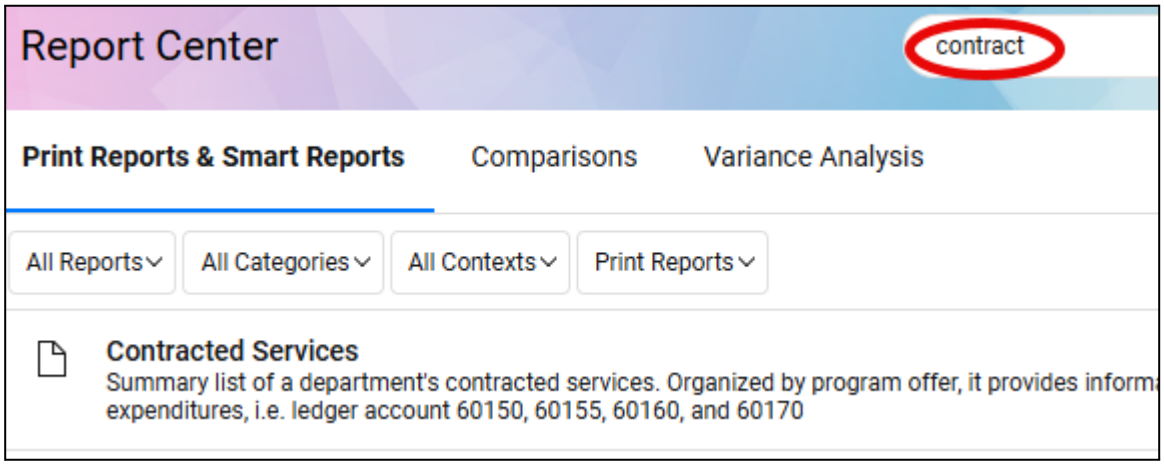
This report provides a summarized list of a department's contracted services. Departments must verify that this report contains all required information prior to submitting their Department Requested budget.

Select "Reports" from the top dropdown menu of the main Questica screen, then click on "Print Reports."



Next find the "Contracted Services" report, click on it, and then select "Run Print Report."

Tip: If you don't want to scroll through all of the reports, type "contract" in the search bar.



You can also view and update the Contracted Services budget lines directly in Questica by following the instructions in the "Contracted Services Review" Quick Reference Guide, which is available on the Commons Questica Learning Resources page.

Budget Details – Costing and Allocating Positions

Personnel costs are the largest and most complicated aspects of the budget, accounting for over $1 billion[3] and 5,873.01 FTE in the FY 2026 Adopted 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.

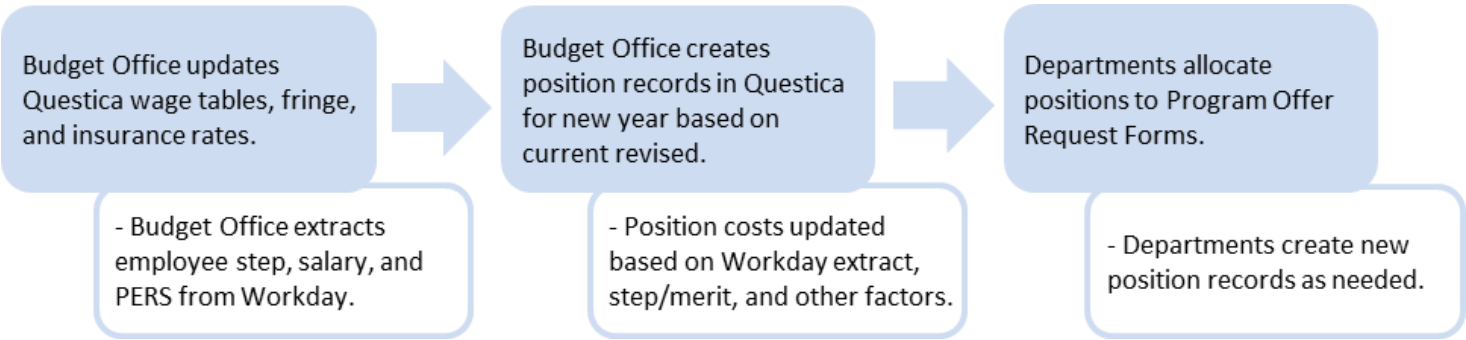
2. The Central Budget Office or departments create position records as shown in the flow chart below.

3. Departments allocate position records to cost objects and program offers, which adds positions and their costs to the budget including Permanent (60000), Salary Related (60130), and Insurance Benefits (60140).

[3] Includes ledger accounts 60000-60145.

Section 2: Preparing the Department Requested Budget

Flow chart of the process:



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.

Permanent Three-Quarter Time (Local 88, JCSS, & Painters 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 JCSS, & Painters)

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.

Section 2: Preparing the Department Requested Budget

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 Personnel module of Questica or by running the Position List report. This list only contains permanent positions, sometimes referred to as regular/ongoing positions. The Board of County Commissioners approves positions to follow Oregon Budget Law's requirement to show the number of full-time equivalent (FTE) positions. Temporary, limited duration, and on-call positions do not have the certainty necessary to fit into the FTE requirement and are budgeted separately by departments.

The following list details the steps in creating next year's position records for permanent positions. The premiums, called allowances in Workday, for longevity pay, education pay, 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 and updates the wage and salary tables accordingly. These assumptions include COLA, insurance rates, PERS rates, known bargaining impacts, and classification changes.
2. Position records allocated in the current budget are copied into the next budget year. This includes all Board approved positions (Adopted permanent positions) plus either pending or Board approved budget modifications.
3. Employee attributes, including salary, current step, step date, PERS tier, education pay, incentive pay, longevity pay rates, and position number are extracted from Workday.
4. The next year position records in Questica are updated with the Workday employee attributes and forecasted costing assumptions (includes COLA, merit, and step increases).
5. Vacant positions maintain their current step or salary details with step increases and COLA applied. Vacant positions also retain their current attributes, including education pay, incentive pay, and longevity pay.
6. After the big release, departments create new position records as needed.

Section 2: Preparing the Department Requested Budget

Position Cost Modeling and Assumptions

The assumptions and updates described in the preceding section use the best information available at the time, and are subject to change. In general, departments enter position costs through the positions module in Questica. Do not enter permanent position costs in the operating changes grid without approval from the Central Budget Office. Departments allocate positions to cost objects and program offers. Questica calculates the cost and adds it to the operating changes grid. Departments model the costs of temporary, on-call, and limited duration positions.

The following subsections discuss the ledger accounts and assumptions related to position costs.

Permanent Positions (Questica-calculated costs)

Instructions for All Positions:

- Departments create a new position record to update a position's step/salary, base wage modifiers, or PERS tier. This applies to filled and vacant positions.
- When creating new positions, departments choose which step/salary, PERS tier, and allowances apply.
- Departments will typically allocate the highest record position number (i.e. the most recent), which can be found in the Position List Report. When departments create position records in the current fiscal year, Questica creates a corresponding position record in the upcoming fiscal year. Departments should coordinate this carefully to ensure the correct position record is used in the current and upcoming year.
- Departments only create positions with a July 1st position start date. It is the County's practice to budget the full annual cost of every permanent position. The County **does not** budget salary savings generated by altering or delaying the position start date.

60000 Permanent

Permanent pay calculations assume 2,088 hours in FY 2027 for hourly positions. Cost of living adjustment (COLA) increases were calculated at 3.3%. Since the FY 2026 COLA for positions in bargaining units with an open labor contract has not yet been implemented, the pay calculation assumes a 2.4% FY 2026 COLA, in addition to the 3.3% FY 2027 COLA. Workday data for FY 2027 was extracted on October 24, 2025. Departments should review positions where the job profile did not match between Questica and Workday, such as work out of class or delayed reclassifications. These position costs could be incorrect in Questica.

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. 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. 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 2.80% 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. Departments can update these modifier amounts as needed by creating new position records similar to other position costing updates.

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 2027.

PERS, FICA, Tri-met rates

	Non-Uniformed						Uniformed					
	FICA[1]	PERS[2]	Bond[3]	Family Leave	TriMet	**TOTAL**	FICA[1]	PERS[2]	Bond[3]	Family Leave	TriMet	**TOTAL**
Tier 1, 2	7.65%	29.25%	5.41%	0.40%	0.84%	**43.55%**	7.65%	36.37%	5.41%	0.40%	0.84%	**50.67%**
OPSRP	7.65%	26.40%	5.41%	0.40%	0.84%	**40.70%**	7.65%	31.67%	5.41%	0.40%	0.84%	**45.97%**

[1] *FICA on the first $184,500 of salary is 0.0765; and 0.0145 for wages over $184,500.*
[2] *Includes both the Employer cost and the 6.00% pick-up.*
[3] *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.

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 "Component Pieces of Insurance Benefits (60140) 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 2027
Full-Time Employees	$23,657
Permanent 3/4 Time Employees	$17,743
Part-Time Employees	$13,502

Component Pieces of Insurance Benefits (60140) Rates

	Worker's Comp	County Attorney	Liability	Unemployment	Health/ Benefits Admin[1]	Retiree Medical	LTD/ STD/ Life	Security	**Total 60140 RATE**
NOND[2]	0.80%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.10%**
DA	0.80%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.10%**
DCHS	0.80%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.10%**
HSD	0.80%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.10%**
Health	0.80%	1.60%	0.90%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.60%**
DCJ	1.30%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.60%**
MCSO	1.80%	1.60%	1.55%	0.25%	1.10%	1.00%	0.75%	0.20%	**8.25%**
DCM	0.80%	1.60%	0.90%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.60%**
DCA	0.80%	1.60%	0.90%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.60%**
Library	0.80%	1.60%	0.30%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.00%**
DCS	1.30%	1.60%	0.65%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.85%**

[1] *Includes countywide bus pass benefit cost.*

[2] *Includes Chair's Office, Commissioner Offices, Auditor, Attorney, OCI, & TSCC.*

Note: Pursuant to the Prosecuting Attorneys contract, Multnomah County pays the full insurance for medical/vision/prescription insurance coverage. To account for this, MCDA provided an additional 0.94% modifier for 60140 which is included in Questica's calculations and not included in the table above.

Manually-Calculated Costs for 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.

    a. 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.

b. 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 - 40.70%) and is budgeted in the Health Department (60140 - 6.10%).

Ledger Account	Calculation	Amount
60110 Overtime		$1,000
60130 Salary Related	Overtime amount x 40.70%	407
60140 Insurance Benefits	Overtime amount x 6.10%	61
Total Amount to Budget		**$1,468**

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, telework allowances (one-time and monthly), etc. Workday report MCR Allowances by Worker details permanent premiums or allowances by employee, and does not show ad-hoc premiums or premiums that are not permanently assigned to the employee. Although not required, you can use the description field on the expenditure line in Questica to detail the premium.

The following base pay premiums are calculated through position fields and modifiers in Questica, and do not need to be manually calculated by departments: longevity, incentive, and education pay.

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.

c. **Beginning in FY 2027, budget telework allowances in 60120.** Estimate the number of monthly and one-time payments and multiply by the appropriate telework allowance amount.

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. (Remember that this includes the telework allowance beginning in FY 2027.)

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 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, and 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.

60135 Non-Base Fringe

The fringe costs for temporary, on-call, and limited duration employees are not 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[1]	TriMet	**TOTAL 60135 PCT**
All employees	7.65%	0.84%	**8.49%**

[1] *FICA on the first $184,500 of salary is 0.0765; and 0.0145 for wages over $184,500.*

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

	Non-Uniformed						**Uniformed**					
	FICA[1]	PERS[2]	Bond[3]	Family Leave	TriMet	**TOTAL**	FICA[1]	PERS[2]	Bond[3]	Family Leave	TriMet	**TOTAL**
Tier 1, 2	7.65%	29.25%	5.41%	0.40%	0.84%	**43.55%**	7.65%	36.37%	5.41%	0.40%	0.84%	**50.67%**
OPSRP	7.65%	26.40%	5.41%	0.40%	0.84%	**40.70%**	7.65%	31.67%	5.41%	0.40%	0.84%	**45.97%**

[1] *FICA on the first $184,500 of salary is 0.0765; and 0.0145 for wages over $184,500.*
[2] *Includes both the Employer cost and the 6.00% pick-up.*
[3] *See Program Offer 10028 - PERS Pension Bond Sinking Fund for more detail.*

60145 Non-Base Insurance

The insurance costs for temporary, on-call, and limited duration employees are not 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 and on-call employees include workers' comp, liability, and unemployment, as shown in the table below. The insurance rate for limited duration employees is calculated the same as permanent positions by using the same rates as 60140 Insurance Benefits. For more information, see the Personnel Rules.

	Worker's Comp	Liability[1]	Unemployment	**Total 60145 Rate for Temps**
NOND[2]	0.80%	0.40%	0.25%	**1.45%**
DA	0.80%	0.40%	0.25%	**1.45%**
DCHS	0.80%	0.40%	0.25%	**1.45%**
HSD	0.80%	0.40%	0.25%	**1.45%**
Health	0.80%	0.90%	0.25%	**1.95%**
DCJ	1.30%	0.40%	0.25%	**1.95%**
MCSO	1.80%	1.55%	0.25%	**3.60%**
DCM	0.80%	0.90%	0.25%	**1.95%**
DCA	0.80%	0.90%	0.25%	**1.95%**
Library	0.80%	0.30%	0.25%	**1.35%**
DCS	1.30%	0.65%	0.25%	**2.20%**

[1] *Liability rate does not include County Attorney*

[2] *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 the Commons Questica Learning Resources page.

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.

Allocating Positions to Program Offers

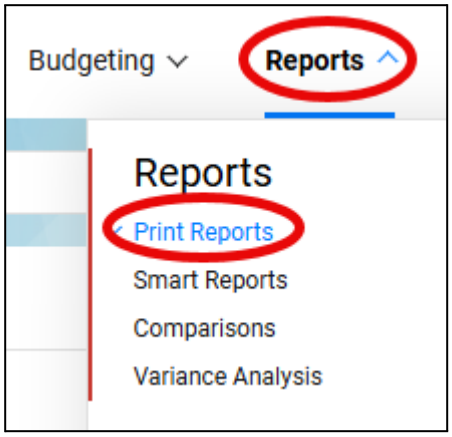
Once the Central Budget Office or departments create position records, they can be allocated. Allocating a position adds the expenditures and FTE of the position by department and job profile to the budget.

Section 2: Preparing the Department Requested Budget

Position List Report

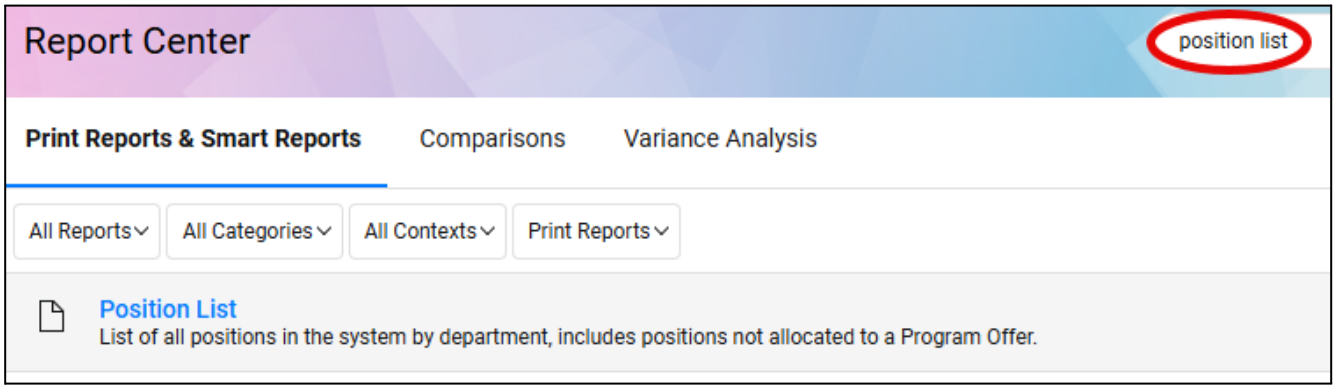
The first step in adding positions to the budget is to run the Position List report, which provides a list of all position records (including their FTE and forecasted costs) that are available to allocate to program offers. Filtering the report results on the "Is Highest Record Number?" column will help 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.

Select "Reports" from the top dropdown menu of the main Questica screen, then click on "Print Reports."



Next find the "Position List" report, click on it, and then select "Run Print Report."

Tip: If you don't want to scroll through all of the reports, type "position list" in the search bar.



Section 2: Preparing the Department Requested Budget

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	Department	Sub Department	Position Type	Position Number	Position Record Number	Combined Position Number	Prior Position Number
2025	78 - County Assets	78 - County Assets	Regular/Ongoing	700003	1	700003-1	700003
2025	78 - County Assets	78 - County Assets	Regular/Ongoing	700003	2	700003-2	700003
2025	78 - County Assets	78 - County Assets	Regular/Ongoing	700009	1	700009-1	700009
2025	78 - County Assets	78 - County Assets	Regular/Ongoing	700110	2	700110-2	700110
2025	78 - County Assets	78 - County Assets	Regular/Ongoing	700146	1	700146-1	700146

Entering Position Allocations

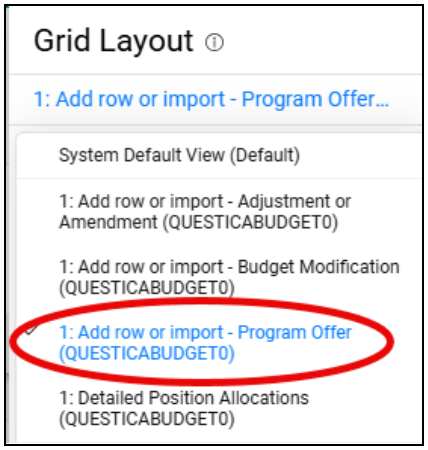
Overview

Within a program offer request form, to allocate positions select the “Position Allocation changes” grid located in the “Operating” dropdown menu. This will open the Position Allocation changes grid where you can add positions (i.e. their costs and FTE) to Program Offers. The following describes the position allocation changes grid (additional training documents are available on the Commons Questica Learning Resources page).

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

Selecting Layout

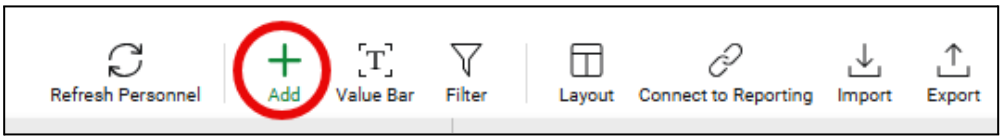
Select the layout “1: Add Row or Import - Program Offer.” The entry grid for position data looks and behaves similarly to the expenditure/revenue grid.



Section 2: Preparing the Department Requested Budget

Allocating a Position

To add a new position (row)) click on the Add button. Then fill out the following position allocation fields.



Position Allocation Fields

Cost Object

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

Position

Click on the "Choose Position" button. 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. Every year, we have recurring questions regarding equity positions, including Workforce Equity Strategic Plan (WESP)-specific positions. We strongly encourage you to use the Description field to identify an "Equity Position" that you can later find through the Position Allocation Changes grid in Questica.

Saving and Reviewing Position Allocations

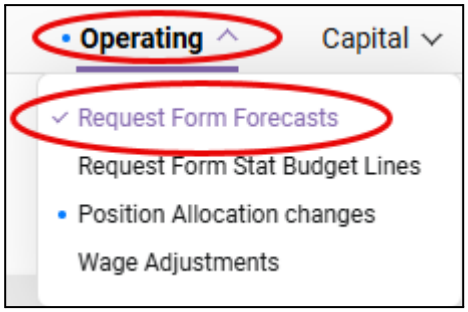
To save the position allocation, click on the "OK" button.

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 Requested Budget

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 the Commons Questica Learning Resources page.



After positions are allocated in the position allocation changes grid, they automatically populate the request form forecasts grid with Permanent (60000), Salary Related (60130), and Insurance Benefits (60140). Choose layout "1: Exp/Rev by GL Category" to see details. Additionally, the FTE totals are automatically entered in the expenditure/revenue detail table of the program offer report.

Why can't I edit position costs?

Allocating a position on the position allocation changes grid automatically generates the costs of the positions on the request form forecasts 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. Note: if a position is redlined and above the pay range, please reach out to your Central Budget Analyst to override the maximum cost of the position.
- Adding manual adjustments. These are entered directly in the operating changes grid. For any manual adjustments, if applicable enter the position number and reason in the Description field. Examples include:
    - Permanent (60000), and accompanying Salary Related (60130) and Insurance Benefits (60140), which is only allowed in very rare circumstances, must be documented in the description field and approved by the Budget Office.
    - 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 a large group of positions (Central Budget Office only)

Allocating Positions to Multiple Cost Objects or Program Offers

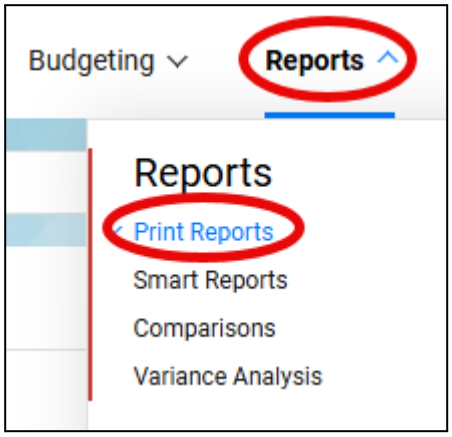
When allocating a position to more than one cost object, determine the percent to allocate (e.g. 50% to cost object #1 and 50% to cost object #2) in order to allocate the position at 100%. The same principle applies for a position with less than 1.00 FTE. All positions, regardless of FTE amount, must

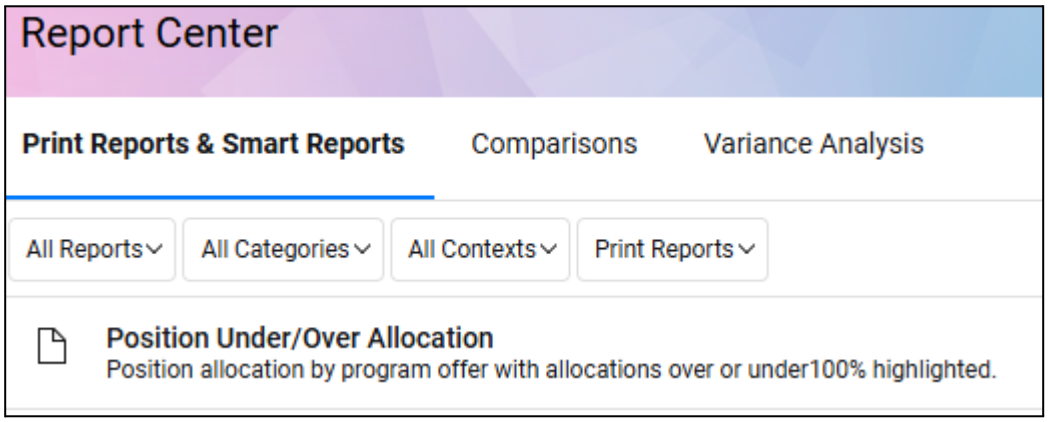
be allocated at 100%. You can split positions across more than one program offer. **DO NOT** budget position splits smaller than 0.10 FTE.

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

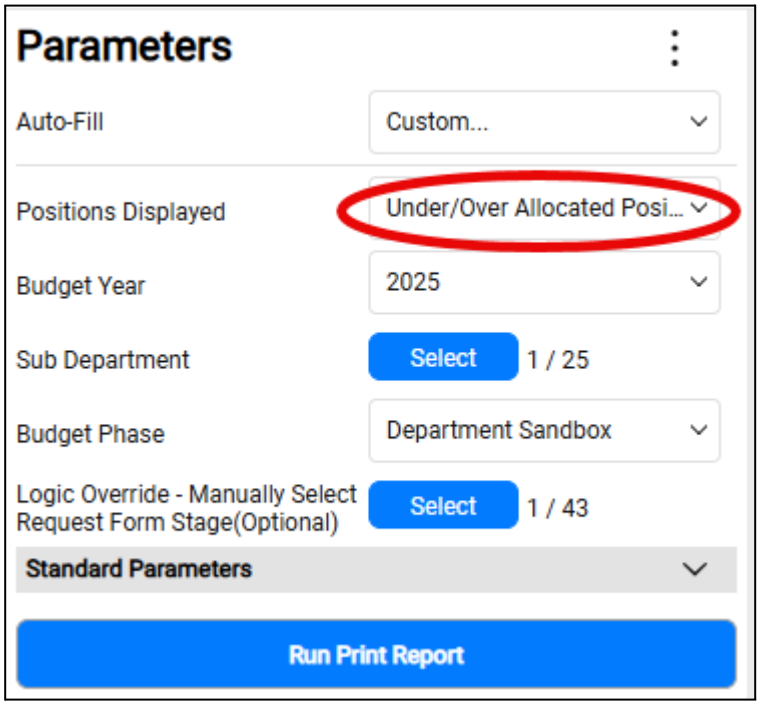
Once positions are allocated, use the "Position Under/Over Allocation" report to confirm that every position is allocated at 100%.



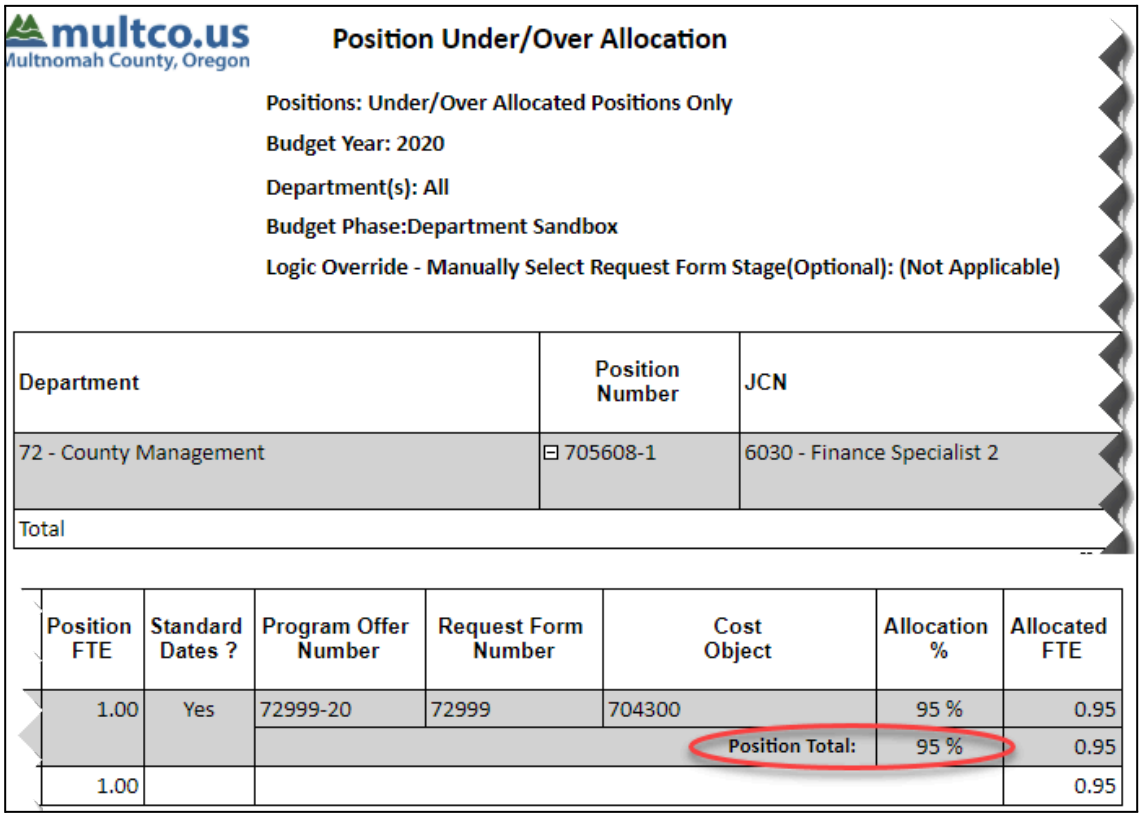


Section 2: Preparing the Department Requested Budget

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.



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		

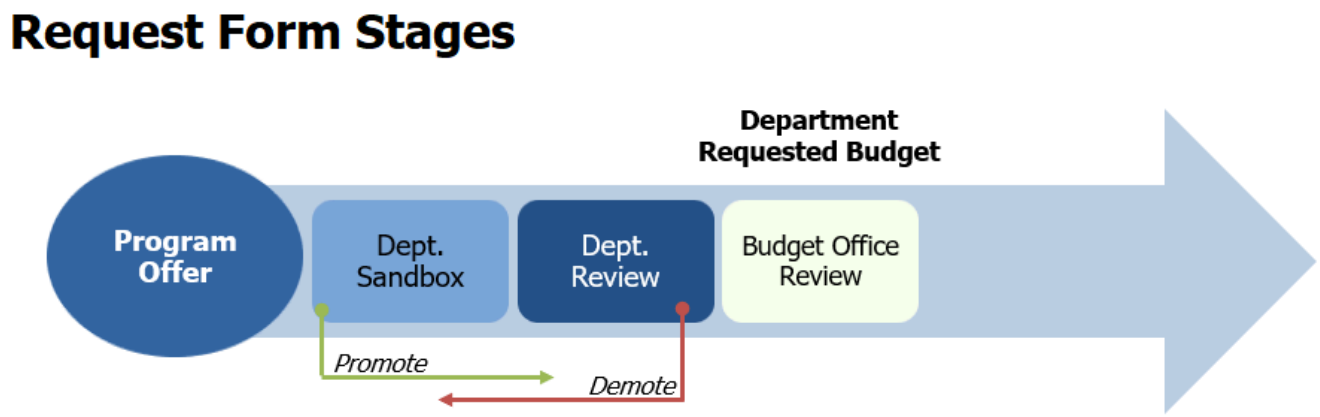
Position FTE	Standard Dates ?	Program Offer Number	Request Form Number	Cost Object	Allocation %	Allocated FTE
1.00	Yes	72999-20	72999	704300	95 %	0.95
				Position Total:	95 %	0.95
1.00						0.95

Limited Duration Positions

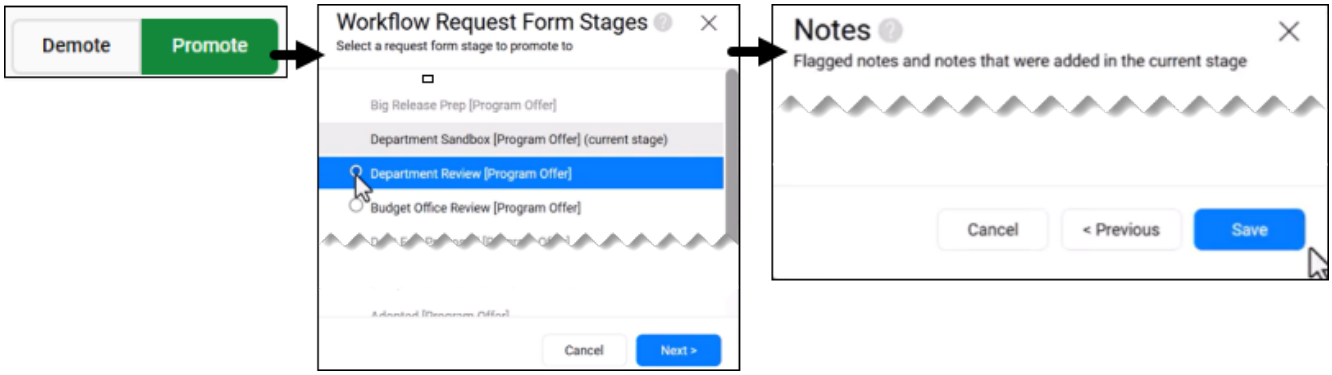
Limited Duration positions are temporary assignments. Costs are budgeted in temporary ledger accounts (60100, 60135, 60145) and are not allocated as a permanent position or counted in the department's FTE. See the section on Temporary, Limited Duration, and On-Call Employees above for more details.

Promoting/Demoting Program Offers

Program Offer request forms have two Questica stages to promote and demote between (Department Sandbox and Department Review). 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 Review for business manager approval. In the Department Review 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 Requested budget.



All program offer request forms begin in the Department Sandbox stage. To promote a request form, click on "Promote" on the top right of the screen. A box will appear with a list of workflow request form stages. Choose the relevant request form stage, then click "Next." A box will appear to add Notes - this is optional - then click "Save."



To demote a request form, click on "Demote" on the top right of the screen and follow the same instructions above.

General Fund Reduction or Add Packages

New for FY 2027! In addition to providing program offers within the department allocation in Questica, departments will create budget adjustment request forms for reductions to meet the General Fund constraint. In limited cases, departments will also be allowed to submit addition budget adjustment request forms for General Fund requests not funded within the department's allocation and for one-time-only requests. Add packages should be very limited, and (for non-elected officials) they should be approved by the Chair's Office in advance of submission. Please see the Chair's Guidance for more information, which can be found on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

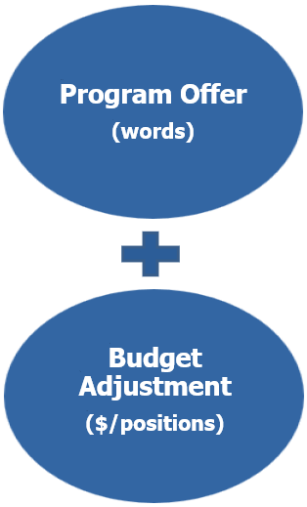
Important note: Your descriptions and summary numbers for reduction and add packages will be shared on the County website when we release the Department's Requested Budget on February 13th, along with your program offers.

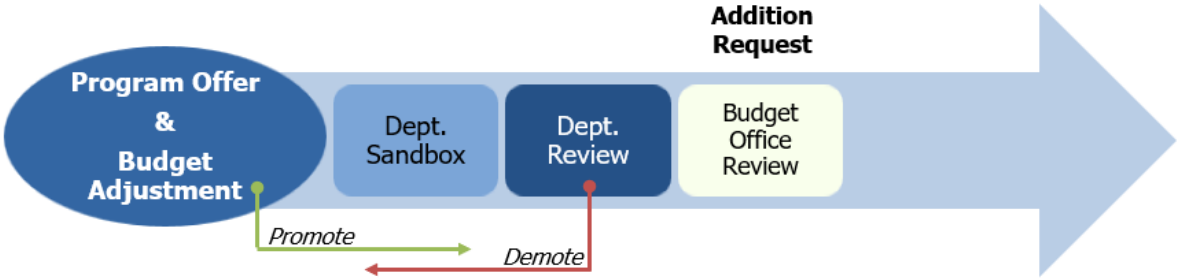
Technical instructions on how to complete Budget Adjustments are generally the same for the department Requested budget and the Chair's Executive/Proposed budget, with a few exceptions. The instructions are provided in Section 3: Budget Adjustment Request Form Overview and Preparing Budget Adjustment Request Forms. They will highlight any differences in how to approach budget adjustments based on the budget phase they're in.

Add packages need to be accompanied by a new program offer request form as well as a budget adjustment request form. The Program Offer will provide narrative and performance measures and the Budget Adjustment will add expenditures/revenues/positions. In general, new ongoing requests should be prioritized within a department's base budget by reallocating funding. If it's a high enough priority to be requested in this financial environment, we're assuming that it's a higher priority than other services you are currently providing. Therefore, the narrative and performance measures should make clear why the addition is so important. The process to create them is as follows:

Section 2: Preparing the Department Requested Budget

1. Department requests a new program offer from the Central Budget Office (starts in the Department Sandbox stage).
2. Department adds *only* the narrative and performance measures to the program offer request form.
3. Department creates a corresponding budget adjustment request form (that begins in Dept. Sandbox). For the budget adjustment description, copy/paste the program offer description.
4. Department adds expenditures, revenues, and positions in the budget adjustment request form.
    a. All one-time-only (OTO) requests in Addition budget adjustments must have unique MOCS not used elsewhere in the budget. For more information, please see the Cost Objects section above.
5. Department promotes the Program Offer *and* Budget Adjustment to Budget Office Review to include the add package in its Requested budget submission.





How to Review Your Base Budget or Constraint Budget

Because the details of all add and reduction packages are now entered in Budget Adjustment request forms, your Program Offer request forms contain only your base budget.

The **Exp/Rev Detail for Excel**, **Exp/Rev/Position Detail For Excel**, and **Position Allocations for Excel** reports have been updated to include both program offers and Reduction and Addition budget adjustments so that you can review your entire budget submission.

- If you want to **view only your base budget**, filter your report to include only Program Offers in the Request Form Type column of the report. This will exclude the Addition and Reduction Budget Adjustments and give you a clear view of your base budget. This should match the "**GF Allocation - Base Budget**" amount in your General Fund allocation file.

- If you want to **view your constraint budget**, filter your report to exclude Addition Budget Adjustments in the Budget Adjustment Type column of the report. This total should equal your "**GF Constraint Allocation**" amount in your General Fund allocation file.

Department Requested 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 current year estimates and the Director's transmittal letter.

Current Year Estimate (CYE)

Overview

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

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

- The CYE should compare the department's current year budget to current year actuals 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 FY 2026 Budget Monitoring Dashboard is an excellent tool that can 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 dashboard is updated monthly 1-3 days after period close.

Section 2: Preparing the Department Requested Budget

Expenditure Current Year Estimate

Categorize by fund hierarchy (4 digit fund) and division for the following categories: personnel services, contractual services, materials and supplies, internal services, capital outlay, cash transfers, and debt service. (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%**

We also recommend that you provide a total for all fund hierarchies (4 digit funds), by category.

Expenditures

Total - All Funds				
Expenditures	**Budget**	**CYE**	**$ Change**	**% Change**
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%**

Section 2: Preparing the Department Requested Budget

Revenue Current Year Estimate

Categorize by fund hierarchy (4 digit 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 Current Year Estimate

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.

	Fund Hierarchy	Current Year Adopted	Current Year Revised (as of 12/31)	+/-	% Change
Division A	1000	48.50	48.50	0.00	0.0%
	1505	73.00	70.00	(3.00)	-4.1%
Division A Total		**121.50**	**118.50**	**(3.00)**	**-2.5%**
Division B	1505	129.50	138.00	8.50	6.6%
	1516	35.00	35.00	0.00	0.0%
Division B Total		**164.50**	**173.00**	**8.50**	**5.2%**
Grand Total		**286.00**	**291.50**	**5.50**	**1.9%**

Department Director's Transmittal Letter

Department budgets are big and complicated. In order to provide context and insight into the decisions that were made, each Department's budget submission includes a transmittal letter that

serves as a roadmap for the Board of County Commissioners, Community Budget Advisory Committees, and the community. The Department Director's transmittal letter formally conveys the department's budget request to the County Chair and will be posted on the Central Budget Office website with the Requested Budget. For the recommended outline, see the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website. **Because the Budget Office will be populating the transmittal letter with some graphics and historical data, a Central Budget Analyst will create a copy of the recommended outline and share it with the department business manager.**

Artificial Intelligence and the Budget Process

The following information was provided by the County Deputy Chief Information Officer.

Creative Writing Tools

The County has a number of tools to help craft budget narratives and program offer measures. These include Gemini, Google's Generative Artificial Intelligence (AI) embedded into the Workspace suite of tools, and Writer, also a generative AI tool. To access these tools submit a software request through the IT Service Portal's Software Catalogue. Enter "Gemini" or "Writer" as the Software Name and press the "Search" button. Select "Learn more and request now" to order the tool after approving the cost with the relevant manager.

County Policy Perspective

The use of Gemini or Writer for improving written content is allowable in County Administrative Policy IT-4 and is specifically covered in (B) (1), *uses that do not require approval*. Use of these tools as part of program offer budget narratives is similar to how we use Gemini to help write letters in Google Docs. The key to this use is that a human should always be responsible for the final content that's published. Note that the County does not support the use of AI when making decisions, conclusions and recommendations that impact staff and the community.

Suggested Prompts for Gemini

- Copy and paste a block of text into Gemini or click the "Help me write" button in Google Docs. Try these prompts:
    - "Improve this content"
    - "Simplify this content"
    - "Make this text more positive in tone"
    - "Make this statement more applicable to the community"

- Remember that Generative AI tools like Gemini and Writer remember context. Each new prompt can build upon the last prompt. This means you can keep adding information and asking questions, refining the prompts, as you go.
- Now copy and paste your performance measures into Gemini and ask:
    - “Can these measures be improved and/or simplified?”
    - “Do the measures accurately reflect the budget narrative?”
- If you like the suggestions, accept them, and use the text in your document. Be sure to make any final edits to the text before it's published in Questica to keep the human in the loop.
- In these examples, Gemini is not making any decisions, conclusions and recommendations but it is helping improve the language we as humans have written. We remain in control of the final text submitted as part of the departments’ requested budget.
- How you phrase the question, or in this case “prompt”, can make a big difference in the quality of the results. Our Gemini Support site has some good guidance on how to write advanced prompts. Also, don’t be afraid to try a couple of different prompts to see what you like best. Iteration is key to getting the most out of generative AI tools.

Section 3: Preparing the Proposed Budget: Budget Adjustments and Department/Division Narratives

Introduction

After departments submit their budgets, work begins on the Chair's Proposed budget. This is the budget the Chair produces using department submissions. For the FY 2027 budget submission, departments will have submitted base budgets in Questica, along with a General Fund reduction package of 5% via budget adjustments. In limited cases, departments will have also been allowed to submit add packages (via budget adjustments and program offers) for ongoing activities not funded within the department's base budget and for one-time-only funding.

The County will implement changes to the Requested budget to reflect the Chair's policy decisions regarding reduction packages, as well as ongoing and one-time-only add packages, through budget adjustment request forms in Questica. Changes could include updating expenditures, revenues, and position allocations from Requested programs; adding new programs; or not promoting Requested programs. Additional instructions will be provided by the Central Budget Office.

Budget adjustments for the Proposed budget 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.

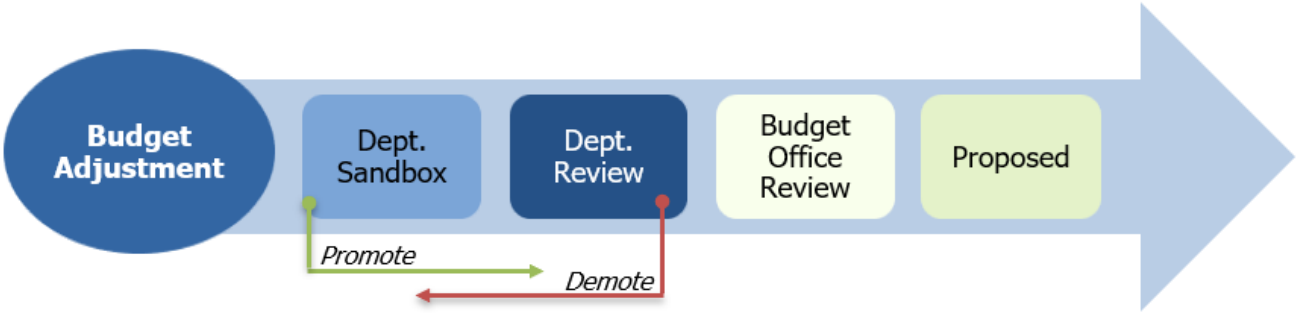
The Proposed budget has two components: 1) in Questica, creating the budget adjustments described above and updating relevant program offer narrative and performance measures as needed, which are all **due on March 20, 2026,** and 2) submitting the department and division narrative portions of the budget, which will have a **draft due on March 6, 2026, and updates reflecting Chair Executive Decisions due on March 25, 2026**. The following provides instructions for making changes in Questica and information on the creation of the department and division narratives.

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 Review). 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. Review 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.

New for FY 2027! Budget Adjustment request forms will be used in both the Requested and Proposed phases of the budget process. The instructions below will highlight any differences in how to approach budget adjustments based on the budget phase they're in.

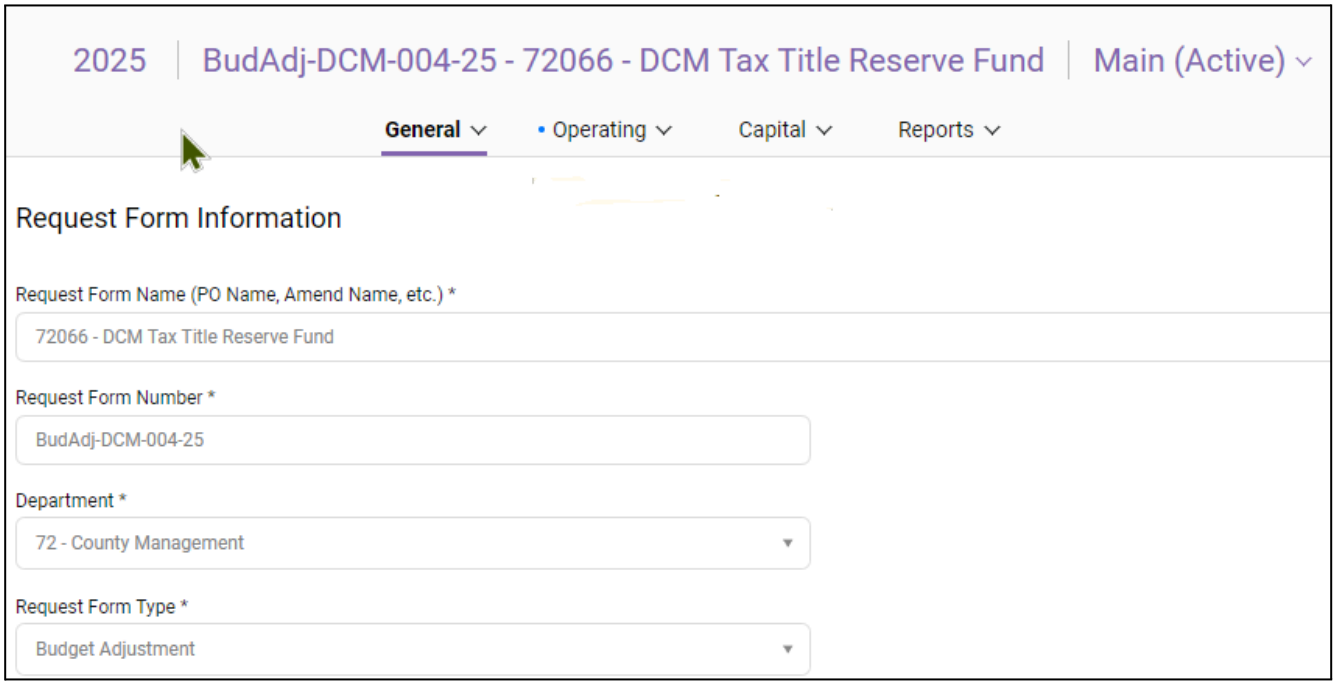
Creating a Request Form

Departments create their own Budget Adjustment request forms but all budget adjustments will be validated and finalized at the discretion of the Central Budget Office. For detailed instructions, please view the "Create a Request Form in Questica" QRG on the Commons Questica Learning Resources page.

Budget Adjustment Name

The Budget Adjustment will have a name from when it was created. If you wish to update the name, you'll need to navigate to the "Request Form Information" screen. To do that, once you've opened the Budget Adjustment, go to the menu at the top of the screen and click on General. In the drop down menu, select "Request Form." 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.



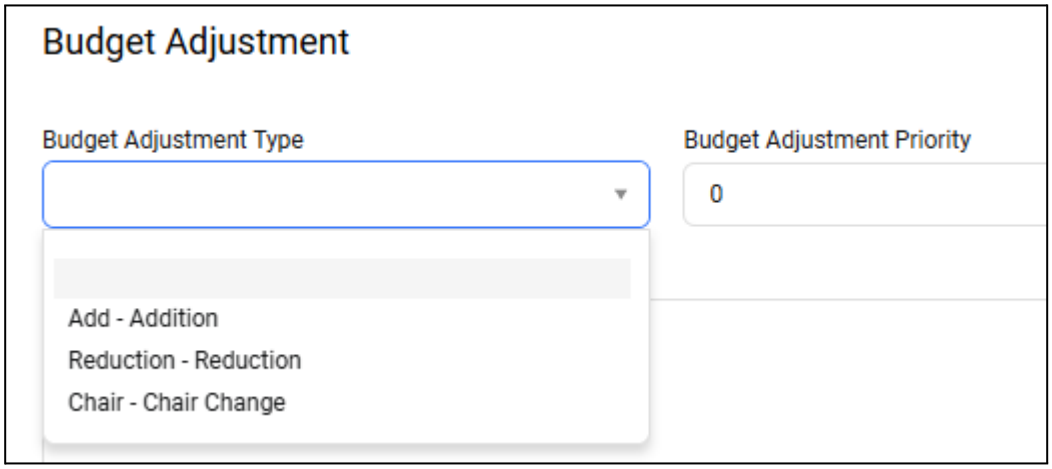
Important Note: In general, a Budget Adjustment request form should only impact a single program offer. This helps departments and the Central Budget Office reconstruct historical changes at a later date, and is especially important for tracking changes directed by the Chair. However, there may be occasions 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.

Budget Adjustment Type

New for FY 2027! There are now three types of budget adjustments, two for the department Requested budget (to account for General Fund reduction or add packages) and one to implement the Chair's decisions for the Proposed budget.

- In the Requested phase, departments will choose a Budget Adjustment Type of "Addition" or "Reduction."
- In the Proposed phase, departments must choose a Budget Adjustment Type of "Chair Change."

To choose the type, first you need to get to the right screen. Within the budget adjustment, go to the menu at the top of the screen and click on General, then choose the last item in the dropdown menu, "Budget Office Adjustment." Budget adjustment priority defaults to zero (no restoration requested).



Budget Adjustment Priority

Because budget adjustments are being used in the Requested phase as well as the Proposed phase, there is also a space to identify priority.

- In the Requested phase, Departments need to identify the Priority number for reduction and add packages.
    - Reduction packages should be in priority for restoration - so the reduction with a “1” priority would be the first activity the department would want restored. Reduction packages with a “0” priority are reductions that the department will make, and are not prioritizing.
    - Add packages should be in priority for inclusion in the Proposed, with separate numbering for one-time-only and ongoing requests - so an ongoing add package with a “1” priority would be the first activity the department would want funded with ongoing General Fund. There might also be a separate one-time-only add package that also has a “1” priority.
- In the Proposed phase, the priority dropdown is not relevant and **should not be used** (defaults to zero).

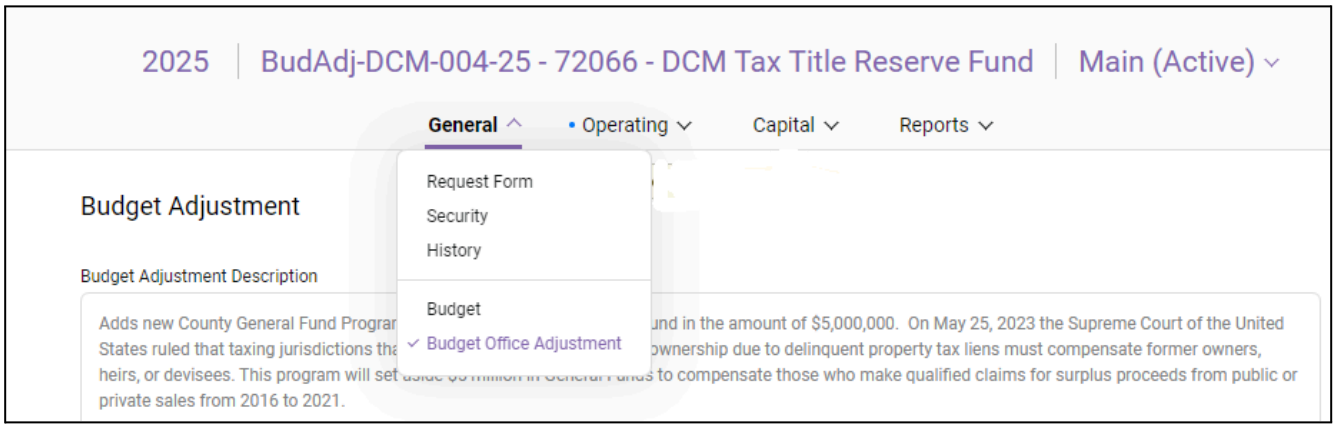
Budget Adjustment Description

Use the Budget Adjustment Description field to explain changes that will occur if the budget adjustment is accepted.

In the Requested phase, reduction packages must be explained in the Budget Adjustment Description field, which will be part of a report posted online along with the other Requested budget documents. The **description should clearly and concisely explain how the program will change if the reduction is accepted and the impacts to services, program outputs, and equity**. (Please note that Addition

budget adjustments will be described in their accompanying program offer. Copy/paste the program offer narrative into the Budget Adjustment description field. See General Fund Reduction or Add Packages for more details.)

In the Proposed phase, 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.



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.

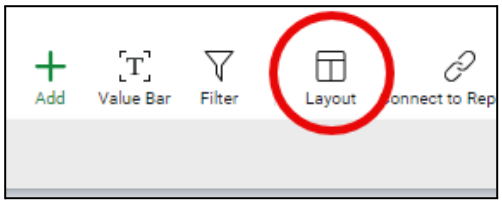
Examples of common expenditure/revenue changes executed through budget adjustments:

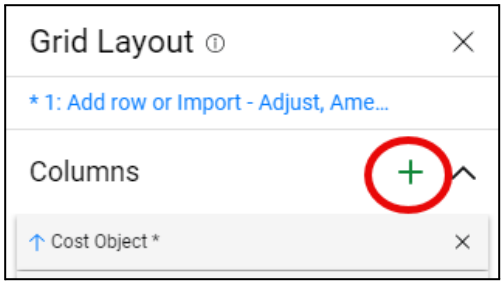
- Changing a Cost Object/Ledger Account – Move budgets from one cost object or ledger account to another. This is typically only for policy impacts and not to fix technical errors. (Technical errors can be remedied post adoption with an internal budget modification.)
- Increase or Decrease General Fund Expenditures – Make changes to General Fund expenditures. Similar to contingency requests, balancing this transaction requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470). The Central Budget Office will enter these balancing transactions in the budget adjustment after it has been submitted to the Budget Office.
- 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.

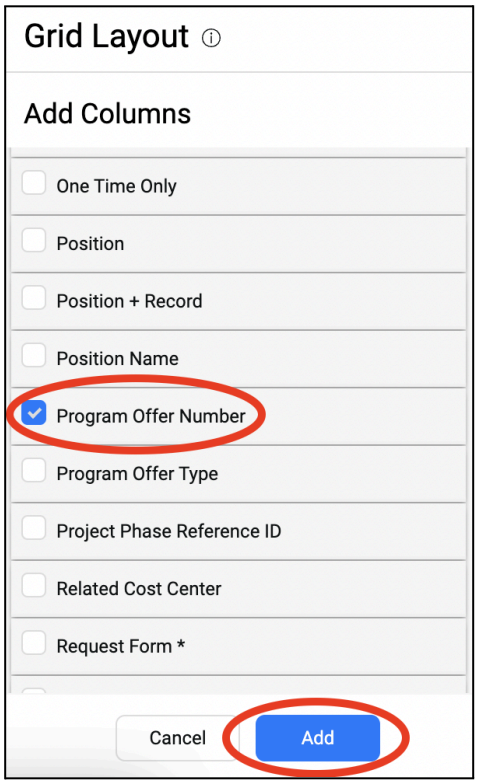
Use the dropdown field in the program offer number column to assign a program offer. Make sure to select the program number with the correct fiscal year (e.g. for FY 2027 select the program offer ending in -27).

Section 3: Preparing the Proposed Budget: Budget Adjustments

While the Budget Office recommends you use the layout "1: Add row or Import - Adjust, Amend, Budmod," if you a working in a different layout and the program offer number column is not displayed: click on "Layout" on the right side of your screen, then click the "+" next to "Columns," scroll down the list that appears and click in the box next to "Program Offer Number," and finally click on "Add" at the bottom of the list to include the program offer number column in your grid.







Adding Indirect, Risk Fund, and Internal Services

Budget adjustments can affect indirect, the Risk Fund, or internal services. **New for FY 2027,** budget adjustments will not need to budget the related offset for Risk Fund or internal services. However, **budget adjustments that affect indirect still require an offsetting entry.** The Central Budget Office provides an "Internal Service Offset Entries" spreadsheet with all the information you need for those offsetting entries, including the program offer number, cost object, and ledger account information

for the receiving fund. This sheet is available on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Even though offsetting entries are not required for internal services, it is still essential to coordinate internal service entries with the Department of County Assets. Please contact dca.budget@multco.us for internal service changes on budget adjustments.

Remember: Departments must select the Ledger Account Detail 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.

Cost Object	Ledger Account	Ledger Account Detail	Description
M25 CHSBS.FIN.IND1000 - BS Finanace -Indirect Rev Fund	50310 - Internal Service Reimbursement	Department - Indirect	Department Indirect 10.22%
M25 CHSBS.FIN.IND1000 - BS Finanace -Indirect Rev Fund	60100 - Temporary		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60130 - Salary Related		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60140 - Insurance Benefits		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60000 - Permanent		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60350 - Indirect Expense	Central - Indirect	Central Indirect 4.18%
G25 0190 18 SEXIX - Title XIX - LTSS SE	60350 - Indirect Expense	Department - Indirect	Department Indirect 10.22%

Indirect		**General Fund**				
60350	Indirect Expense - ***Central***	01000	95001-xx	9500001000	50310	Internal Service Reimbursement
		01000	95000-xx	9500001000	60470	Contingency
60350	Indirect Expense - ***Departmental***	01000	Dept	Dept Cost Object	50310	Internal Service Reimbursement
		01000	Dept	Dept Cost Object	Dept Ledger Acct	Offsetting General Fund Expenditure

A department is not required to (although it may) use the Ledger Account Detail column 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 Requested Budget, under Ledger Account Detail.

Contracted Services

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

Section 3: Preparing the Proposed Budget: Budget Adjustments

Cash Transfers

Budget adjustments that include ledger accounts 50320 – Cash Transfer In and 60560 – Cash Transfers Out **require** information in the Ledger Account Detail drop down to identify the fund impacted and Description columns.

Cost Object	Ledger Account	Ledger Account Detail	Description
903101 - DCS Animal Business Operations Revenue 1508	60560 - Cash Transfers Out	Cash transfer to 1000 - General Fund	Transfer net revenue to CC 903110

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 FY 2027, Proposed phase budget adjustments will make changes in Questica to the requested budget to reflect the Chair's policy decisions regarding reduction packages, and ongoing or one-time-only add packages. Similar to contingency requests, balancing these transactions requires a corresponding offset to expenditures in the General Fund Contingency ledger account (60470). **The Central Budget Office will enter the balancing transaction to ledger account 60470 in budget adjustments after they have been submitted to the Budget Office.**

Cost Object	Ledger Account	Description	2025
es / Expenditure			
9500001000 - General Fund Rev ...	60470 - Contingency	25121C - GF Contingency offset to balance	(50,000.00)
M25 YFS WX COOLING CGF - YF...	60240 - Supplies	Cooling Kits for Summertime	50,000.00

Position Changes

Departments can remove, add, or update positions from the Department Requested 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 Requested Budget, allocate the position in the budget adjustment.

Section 3: Preparing the Proposed Budget: Budget Adjustments

- **Remove or Unallocate a Position** – To remove a position allocated in a requested 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.

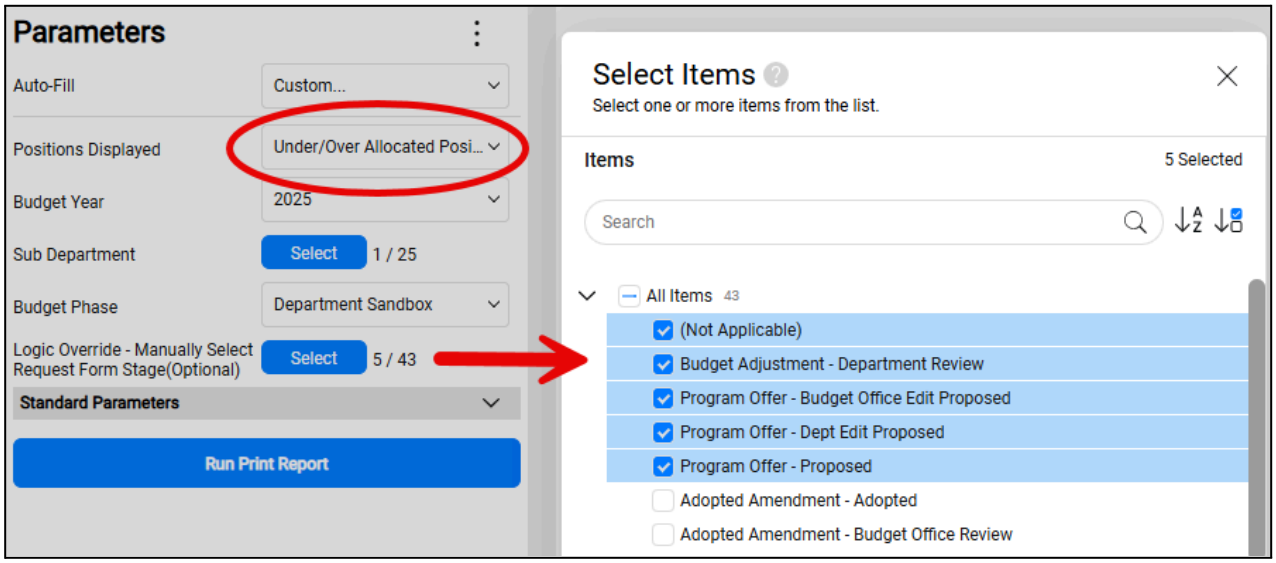
See the QRGs for creating new position records on the Commons Questica Learning Resources page.

To determine where positions are allocated in the Department Requested 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.

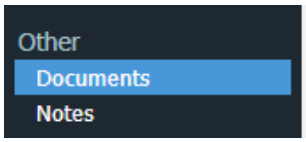
To validate that a position record is fully allocated:

All positions are allocated at 100% or 0% total. Promote your adjustment to the Department Review stage, then use the "Position Under/Over Allocation" report, selecting the "logic override" parameter to match the selections shown in the following image.



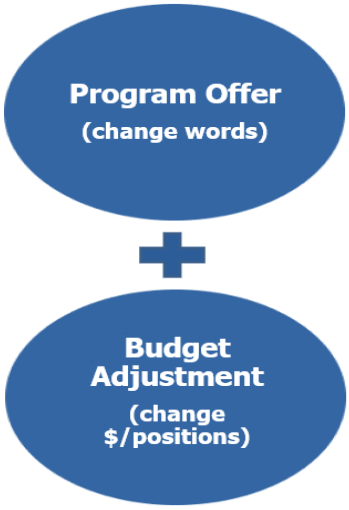
- If manual adjustments were made to a position, they may need updating. Review the original program offer(s) for any manual adjustments.

Documents and Notes



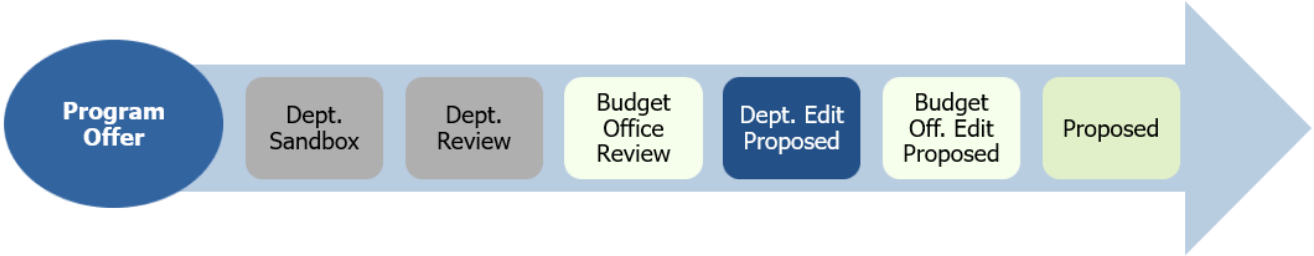
The documents and notes sections are used at the department's discretion for attaching relevant documents or recording notes.

Editing Program Offer Narrative or Performance Measures

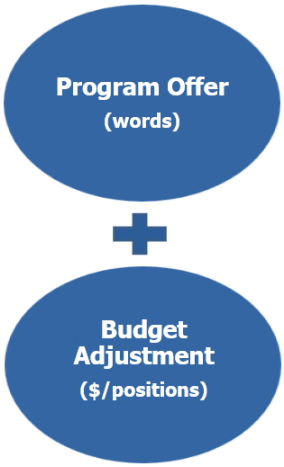


All narrative changes resulting from budget adjustments are done directly in the requested program offers. To make edits, departments ask their Central Budget Analyst to promote the offer to the Dept. Edit Proposed stage. The Dept. Edit Proposed stage limits a user to narrative and performance measures 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 Review 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 from the Central Budget Office (starts in the Dept. Edit Proposed stage).

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

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 will be locked by the Central Budget Office. **Do not delete the program offer.**

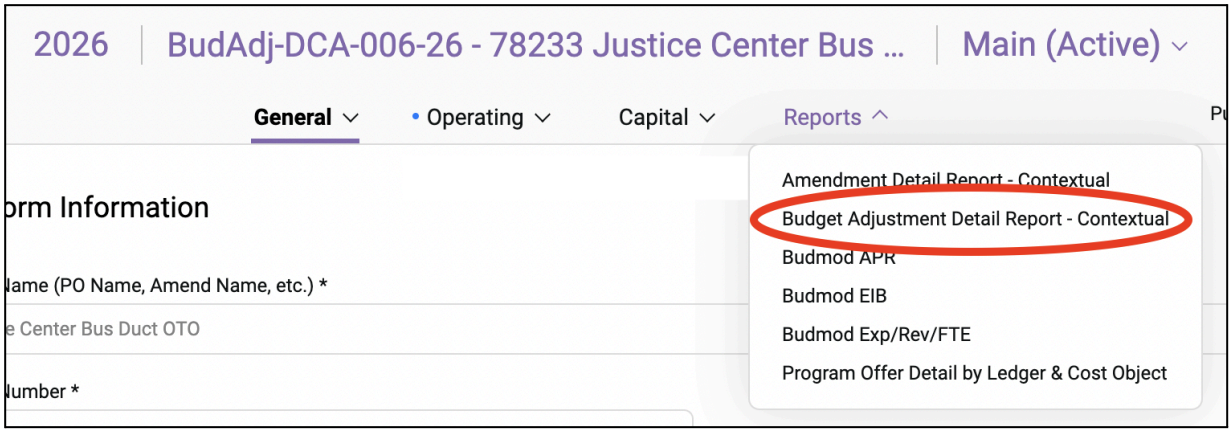
Budget Adjustment Reporting

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:

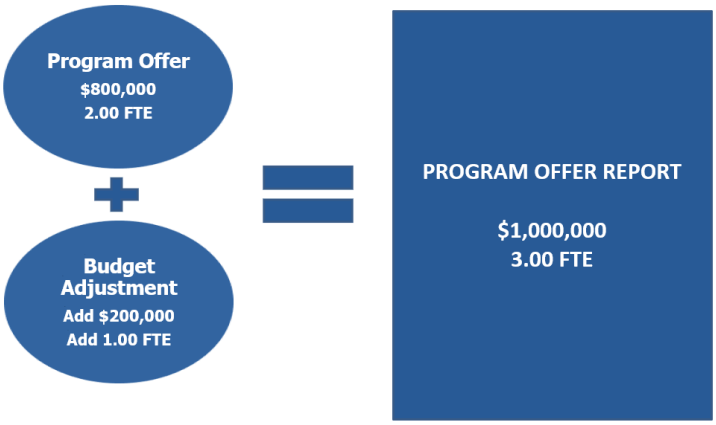
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

To see the details of your budget adjustment, go to the top tool bar and select Reports/ Budget Adjustment Detail Report - Contextual.



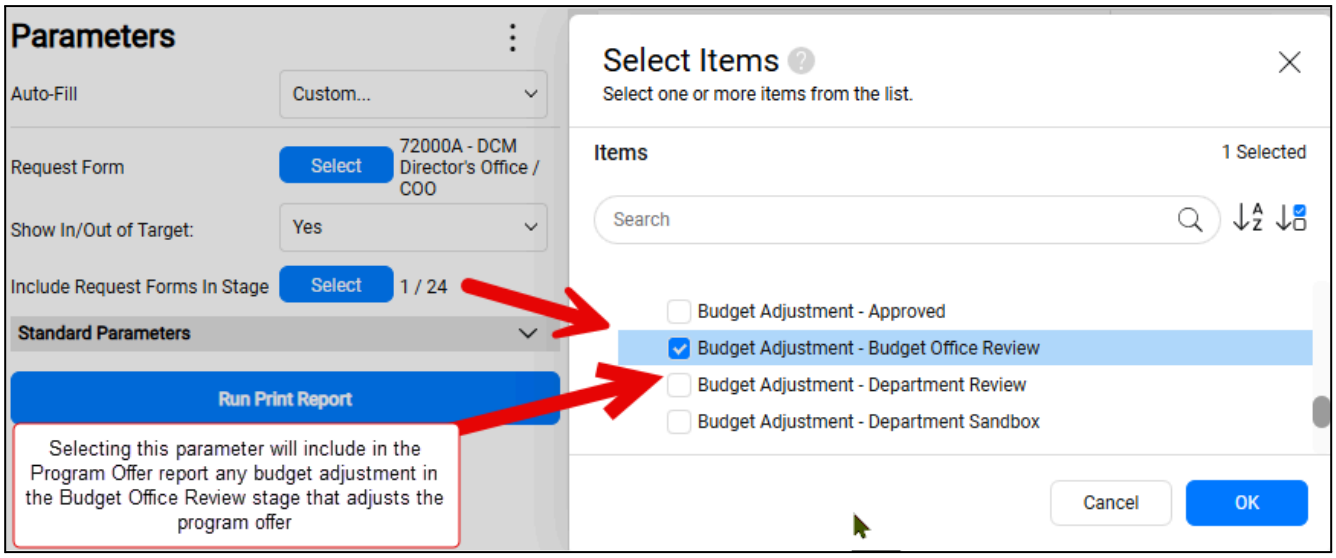
Changes to Program Offer Reports due to Budget Adjustments

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. 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 C or look in the Reports section of the Commons Questica Learning Resources page for "Questica Reports – Detailed Explanation of Budget Phase & Logic Override Parameters."

Department Proposed Budget Accompanying Documents

There are two parts to the Proposed budget submission – first, the submission of budget adjustments through Questica described on the preceding pages and second, the creation of the department and division narratives that will be included in the budget book, which must be provided to the Central Budget Office.

The following pages describe how to create the department and division narratives. Please note that department narrative prompts have been streamlined where appropriate. In addition, division narrative sections have more space and new requirements and prompts around division outcomes.

In light of these changes, the initial drafts of Department and Division Narratives will be due on March 6, 2026. This will ensure adequate time for review by and discussion with the Chair, Chief Operating Officer, and Budget Office. Departments will then make changes to the narratives as needed to reflect the Chair's decisions for the Proposed budget, with updated narratives due on March 25.

Department Narratives

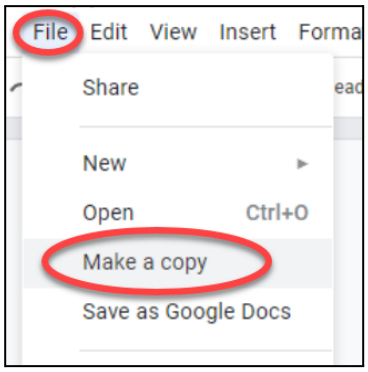
Department narratives provide overviews of department activities and budget. The department narrative provides readers the following:

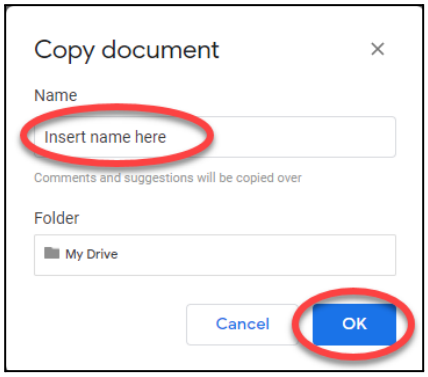
- Overview of the work of the department and its role at the County,
- Mission, vision, and values that guide the department's work,
- Information on diversity, equity, and inclusion, and
- The department's budget.

Departments submit narratives using Google documents located on the [FY 2027 Budget Manual, Forms, Calendars, and Other Resources website].

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. 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.



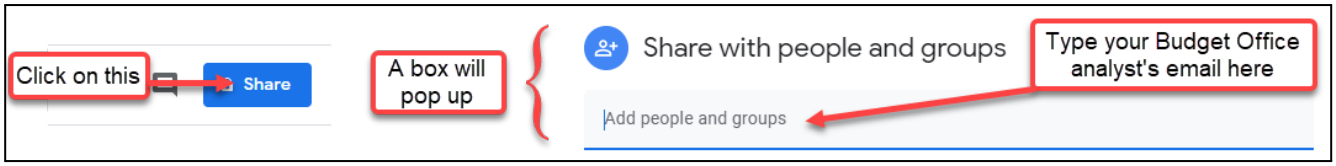


To update the department name from the default text of the Google document, double-click in the Header box and enter your department name.

Section 3: Preparing the Proposed Budget: Budget Adjustments

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 (or sooner) you must "Share" them via Google with your Central Budget Analyst by the required due dates.

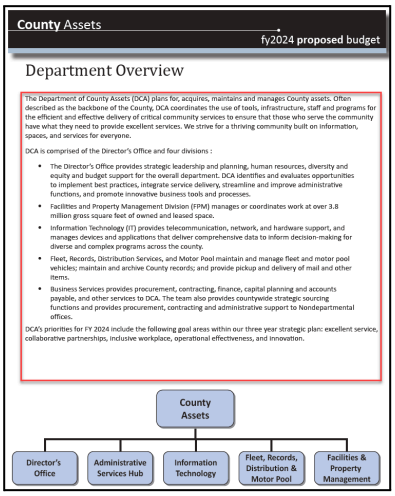


Please note: The screenshots in the following pages show how the text will appear in the final budget document (the Google document appearance is slightly different)**.**

Department Overview

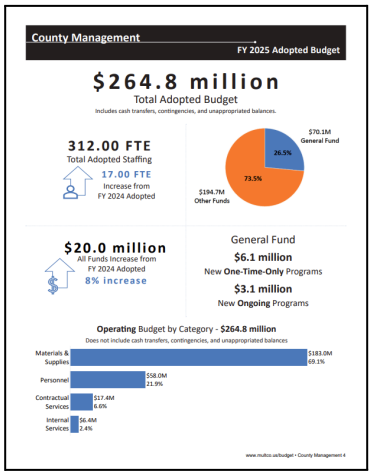
The department overview introduces the department and should include the main work of the department, its role at the County, and how that work connects to the [County's Mission, Vision, and Values](#) (MVV).

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.



Department Budget at a Glance

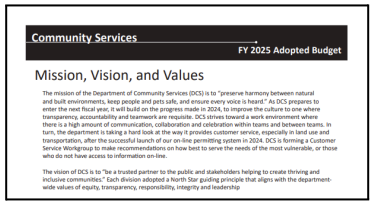
The budget at a glance page is prepared by the Central Budget Office. It will provide visual highlights of key budget points for the department, such as total budget, increase from prior year, total FTE, etc.



Section 3: Preparing the Proposed Budget: Budget Adjustments

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.

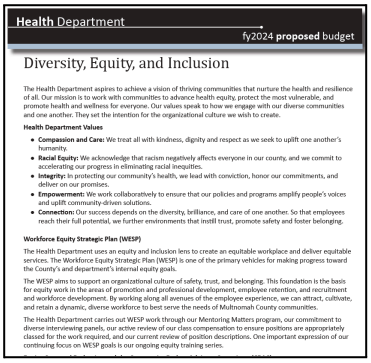

Community Services
FY 2025 Adopted Budget

Mission, Vision, and Values

The mission of the Department of Community Services (DCS) is to "preserve harmony between natural and built environments, keep people and pets safe, and ensure every voice is heard." As DCS prepares to enter the next fiscal year, it will build on the progress made in 2024, to improve the culture to one where transparency, accountability and teamwork are requisite. DCS strives toward a work environment where there is a high amount of communication, collaboration and celebration within teams and between teams. In turn, the department is taking a hard look at the way it provides customer service, especially in land use and transportation, after the successful launch of our on-line permitting system in 2024. DCS is forming a Customer Service Workgroup to make recommendations on how best to serve the needs of the most vulnerable, or those who do not have access to information on-line.

The vision of DCS is to "be a trusted partner to the public and stakeholders helping to create thriving and inclusive communities." Each division adopted a North Star guiding principle that aligns with the department-wide values of equity, transparency, responsibility, integrity and leadership

Diversity, Equity, and Inclusion


Health Department
fy2024 proposed budget

Diversity, Equity, and Inclusion

The Health Department aspires to achieve a vision of thriving communities that nurture the health and resilience of all. Our mission is to work with communities to advance health equity, protect the most vulnerable, and promote health and wellness for everyone. Our values speak to how we engage with our diverse communities and one another. They set the intention for the organizational culture we wish to create.

Health Department Values

- **Compassion and Care:** We treat all with kindness, dignity and respect as we seek to uplift one another's humanity.
- **Racial Equity:** We acknowledge that racism negatively affects everyone in our county, and we commit to accelerating our progress in eliminating racial inequities.
- **Integrity:** In protecting our community's health, we lead with conviction, honor our commitments, and deliver on our promises.
- **Empowerment:** We work collaboratively to ensure that our policies and programs amplify people's voices and uplift community-driven solutions.
- **Connection:** Our success depends on the diversity, brilliance, and care of one another. So that employees reach their full potential, we further environments that instill trust, promote safety and foster belonging.

Workforce Equity Strategic Plan (WESP)

The Health Department uses an equity and inclusion lens to create an equitable workplace and deliver equitable services. The Workforce Equity Strategic Plan (WESP) is one of the primary vehicles for making progress toward the County's and department's internal equity goals.

The WESP aims to support an organizational culture of safety, trust, and belonging. This foundation is the basis for equity work in the areas of promotion and professional development, employee retention, and recruitment and workforce development. By working along all avenues of the employee experience, we can attract, cultivate, and retain a dynamic, diverse workforce to best serve the needs of Multnomah County communities.

The Health Department carries out WESP work through our Mentoring Matters program, our commitment to diverse interviewing panels, our active review of our class compensation to ensure positions are appropriately classed for the work required, and our current review of position descriptions. One important expression of our continuing focus on WESP goals is our ongoing equity training series.

New for FY 2027: The prompts for this section have been streamlined, in light of the fact that Division Narratives now contain prompts to discuss equity in relation to division-level outcomes.

The section should describe the department's mission, vision, and/or values specific to diversity, equity, and inclusion efforts.

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 is also a place for you to describe how your department has incorporated an equity lens in budgetary decision-making. Explain the equity tools your department used during the process to reevaluate and prioritize budget changes, increases, and reductions.

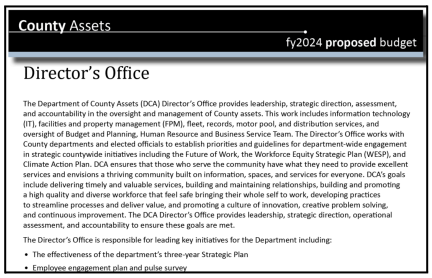
Budget Overview

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.

Division Narratives


County Assets
fy2024 proposed budget

Director's Office

The Department of County Assets (DCA) Director's Office provides leadership, strategic direction, assessment, and accountability in the oversight and management of County assets. This work includes information technology (IT), facilities and property management (FPM), fleet, records, motor pool, and distribution services, and oversight of Budget and Planning, Human Resource and Business Service Team. The Director's Office works with County departments and elected officials to establish priorities and guidelines for department-wide engagement in strategic countywide initiatives including the Future of Work, the Workforce Equity Strategic Plan (WESP), and Climate Action Plan. DCA ensures that those who serve the community have what they need to provide excellent services and envisions a thriving community built on information, spaces, and services for everyone. DCA's goals include delivering timely and valuable services, building and maintaining relationships, building and promoting a high quality and diverse workforce that feel safe bringing their whole self to work, developing practices to streamline processes and deliver value, and promoting a culture of innovation, creative problem solving, and continuous improvement. The DCA Director's Office provides leadership, strategic direction, operational assessment, and accountability to ensure these goals are met.

The Director's Office is responsible for leading key initiatives for the Department including:

- The effectiveness of the department's three-year Strategic Plan
- Employee engagement plan and pulse survey

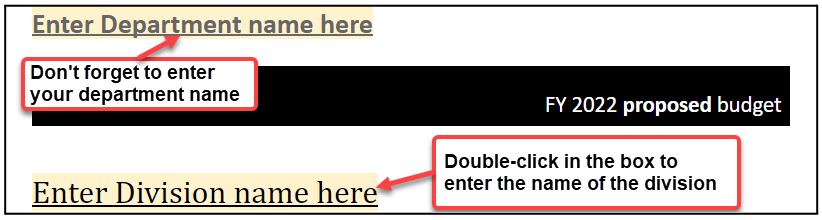
The Division Narratives will be placed before each division's group of program offers in the Proposed and Adopted budgets.

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

Departments will submit Division narratives using the FY 2027 Division Narrative Template Google document located on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website. **Detailed instructions are included in the template.**

You will need to make a copy of the Google document before working in it, and will need to **make a separate copy for 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.



Division Description

The Division Description should provide a brief, high-level summary of the division's purpose, scope, and key functions. This section should give any reader an immediate understanding of what your division does.

Significant Division Changes

The Significant Division Changes section is a place to detail any significant programmatic or operational changes that affect the division and impact progress towards its outcomes. **Note:** Please include relevant program offer numbers and names so readers can find additional information about the changes.

Division Outcome Statements

New in FY 2027: There is a separate section for Division Outcome Statements. For FY 2027, all divisions are required to have one to four Division Outcome Statements, which are concise statements that describe what the community will experience, receive, or understand as a result of the division's activities, services, or processes. This work is a continuation of the efforts started in FY 2026. The goal is to uplift most performance analysis from program offers to the Division Level.

We are also requesting that departments provide additional information in FY 2027, including outcome statement descriptions, key performance indicators, accompanying data, equity considerations, and a list of which program offers contribute to each outcome statement. Please work closely with your Central Budget Analyst to finalize these documents. We anticipate that the Chair's Office and the Chief Operating Officer's Office will want to review this information before the narrative is finalized.

The Central Budget Office will add budget and FTE graphics and a table of division programs to each division narrative. In light of the new requirement for division-level outcome statements, there is no longer a space limit for division narratives.

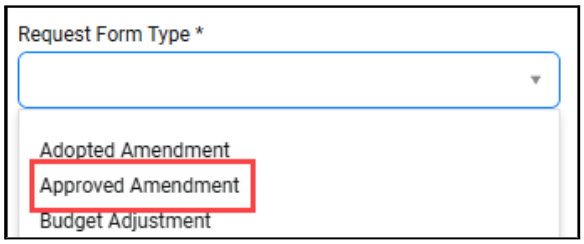
Further explanations and instructions can be found in the FY 2027 Budgeting for Results guide and FY 2027 Division Narrative template, both of which are on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website.

Section 4: Preparing the Approved Budget: Approved Amendments

There will be a separation in time between the presentation of the Chair's Proposed budget and when the Board, acting as the Budget Committee, votes on the Approved budget. The budget must be approved no later than May 15th and provided to the Tax Supervising and Conservation Commission (TSCC), a five-member board appointed by the Governor that helps determine whether the County's budget complies with Local Budget Law. For the FY 2027 budget, the vote on the Approved budget is scheduled for April 23rd.

Oregon Budget Law allows, but does not require, changes to the budget document prior to approval. (ORS 294.428(1)) Consequently, there may be budget amendments that will be voted on and incorporated into the Approved budget. **The Central Budget Office will coordinate the Approved amendment process, as needed. Departments should not prepare any Approved amendments unless directed to do so by their Central Budget Analyst.** If there are amendments in this phase, they will most likely be Board amendments, although it may be possible that new information related to funds with smaller budgets may prompt an amendment prior to Approval in order to ensure there is not an issue later on with respect to Oregon Budget Law, which states that the Board cannot increase Fund Hierarchy (4-digit fund) expenditures by more than ten percent (10%) from the Approved budget.

Technical instructions on how to complete Approved amendments are the same as for Adopted amendments, which are explained in the following section. The main difference is that the Request Form Type must be "Approved Amendment" and there is no legal limit on the increase in Fund Hierarchy (4-digit fund) expenditures (as compared to the ten percent limit on an increase in such expenditures between the Approved and Adopted budgets).



Section 5: Preparing the Adopted Budget: Adopted 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 Adopted 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.

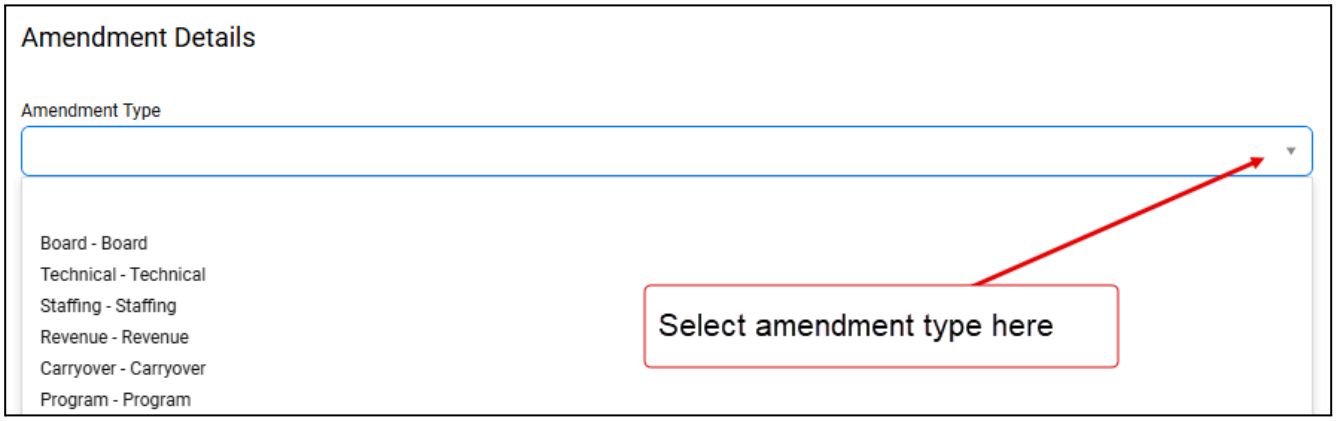
All Adopted amendments require a majority vote of the Board during budget adoption.

10% Rule

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

Amendment Types

The County uses six types of Adopted amendments: Board, program, technical, staffing, revenue, and carryover. In the amendment request form, use the General menu at the top to navigate to the "Program Offer Amendment" screen. Select the amendment 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. 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 may 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 Fund Hierarchy (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 6 – April 30: Board approvals can be included in the Overall Staffing Amendment.
- May 1 – 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, 2026, 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 requested, that does not equate to a programmatic change or increase a Fund Hierarchy (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.

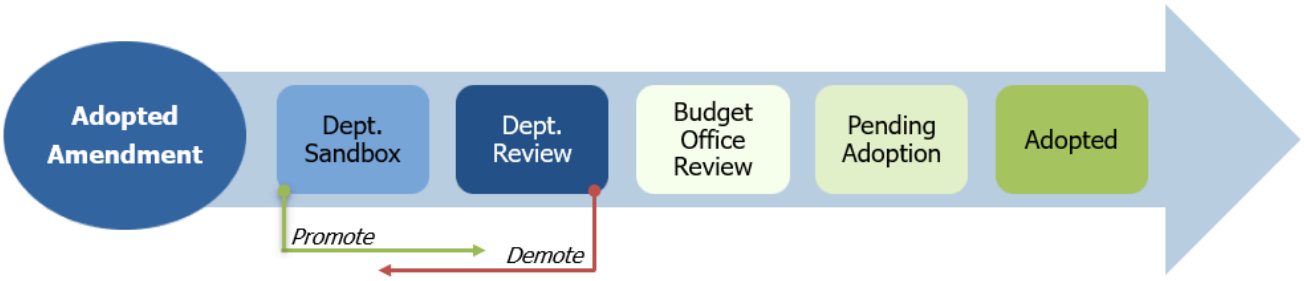
Carryover is **ONLY** accepted for items purchased but not received by June 30. Provide your Central Budget Analyst with the purchase order number.

Adopted Amendment Request Form Overview

Adopted 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.

Adopted Amendment Workflow:

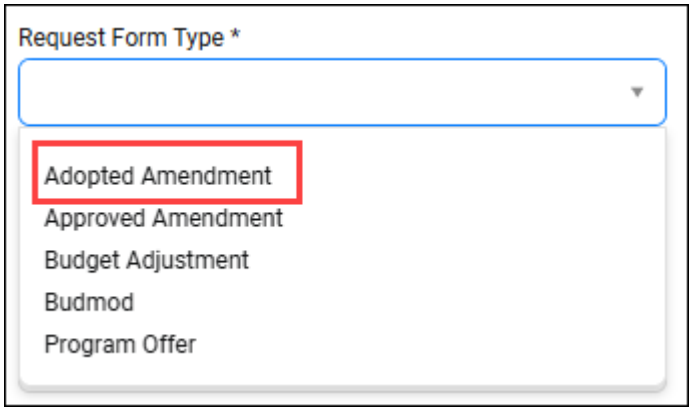


Organizing Adopted Amendments – Each amendment request form should correspond with the amendment being proposed to the Board. A single amendment request form should not address multiple policy or programmatic changes across a variety of programs.

Preparing Adopted Amendment Request Forms

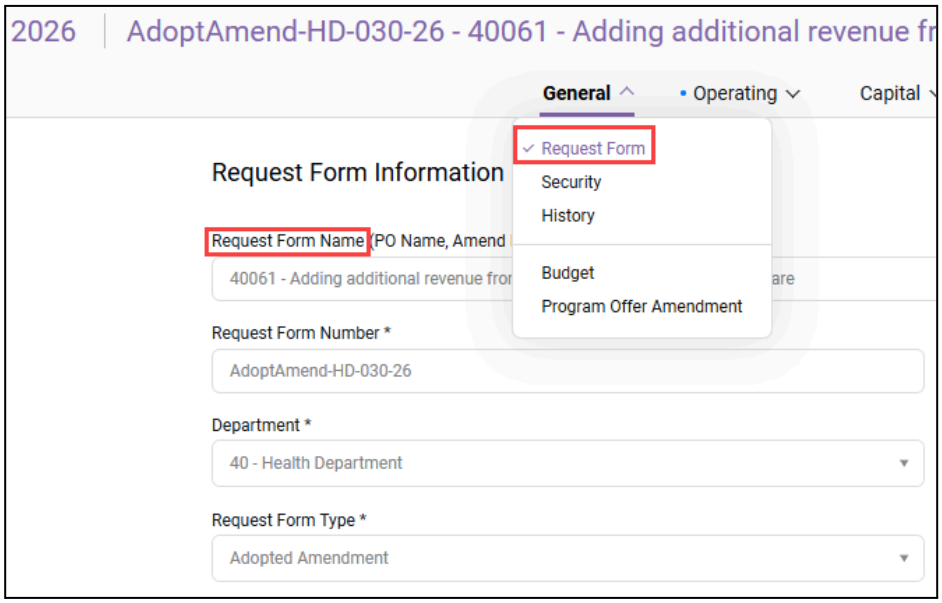
This section provides instructions for assembling Adopted amendment request forms in Questica. Headings correspond to sections in Questica; the process for completing an amendment is similar to completing a budget adjustment.

Departments create their own Adopted Amendment request forms. For detailed instructions, please view the "Create a Request Form in Questica" QRG on the Commons Questica Learning Resources page. It is also important to note that you must select "Adopted Amendment" from the Request Form Type dropdown menu when creating the request form.



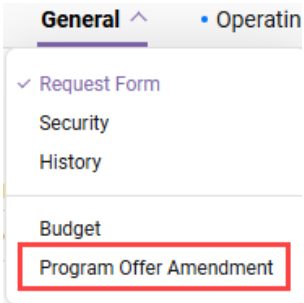
Request Form

In the Request Form section, users edit the request form name. **Note:** For Department amendments, the name must begin with the affected program offer number(s) followed by a short description of what the amendment does (*e.g.* 72025B – County Clerk Carryover Amendment). For Board amendments, the name must begin with the Board amendment number, followed by the affected program offer number(s) and a short description of what the amendment does (*e.g. BCC Amendment 46 - 40010D Restore STI Clinic Services*).



Adopted amendments use the following numbering convention: Amend-Department Abbreviation-Series Number-Fiscal Year, e.g. AdoptAmend-DCM-001-27. 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 Adopted 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. (see example below).

Amendment Details

Amendment Type

Revenue - Revenue

Description (Dept Use)

New grant award with funding increase by just under $400,000. This change includes 1.00 FTE Nursing Supervisor; supplies; and indirect costs. This will expand services for the Healthy Birth Initiative, which HBI uses a family-centered approach that engages mothers, fathers, parents, and other caretakers in supporting a child's development. HBI services (including home visits, health education, and support groups) are available to mothers, fathers, and parents throughout pregnancy and for the baby's first 2 years.

This additional funding will allow the division to serve roughly 23 additional indiviuals.

Report Description (Bud Office Only)

This amendment increases the Federal/State Fund appropriation by $325,084 from the Health Birth Initiative (HBI) grant. This funding will provide for 1.00 FTE Nursing Supervisor, supplies, and indirect expenses. The funding will expand services for HBI to allow the division to serve approximately 23 additional individuals. HBI uses a family-centered approach that engages mothers, fathers, parents, and other caretakers in supporting a child's development. HBI services (including home visits, health education, and support groups) are available to mothers, fathers, and parents throughout pregnancy and for the baby's first 2 years. The additional Other Funds change of $32,288 is internal service reimbursement for insurance and benefits. The General Fund increase of $39,284 is due to new indirect.

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, Adopted 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 Adopted amendments:

- **Changing a Cost Object/Ledger Account** – move budgets from one cost object or ledger account to another. Amendments are only for policy impacts, not to fix technical errors. You can remedy technical errors after adoption with an internal budget modification unless you need to move 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). The Central Budget Office will enter the balancing transaction to ledger account 60470 in the amendment after it has been submitted to the Budget Office.

Adding Indirect, Risk Fund, and Internal Services

Amendments 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. **This is different from budget adjustments in the Requested and Proposed budgets where departments only enter offsetting entries for indirect.** The Central Budget Office provides an "Internal Service Offset Entries" spreadsheet 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 on the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website under "Other Resources, Forms and Templates." Coordinating internal service entries with the Department of County Assets is essential. Please contact dca.budget@multco.us for internal service changes on amendments.

For example, if an amendment 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 amendment as well. The following images demonstrate how a department would note the expenditure change in 60140, look at the "Internal Service Offset Entries" to see what corresponding changes need to be made, and add the relevant rows to the amendment to add revenue and expenditure in the Risk Fund.

Cost Object	Ledger Account	Description	2025
es / Funding Source			(33,201.00)
705210 - DCM HR Risk Ins Healt...	50316 - Internal Service Reimbur...		(33,201.00)
es / Expenditure			251,562.00
705210 - DCM HR Risk Ins Healt...	60330 - Claims Paid		(33,201.00)
601649 - MCSO Enf Gun Dis/VR...	60140 - Insurance Benefits	Pay Overtime	(2,100.00)
601649 - MCSO Enf Gun Dis/VR...	60140 - Insurance Benefits		(31,101.00)

Look in Internal Service Offset Entries for corresponding information

Ledger Account	Ledger Account Description	Fund	Program Offer	Cost Object	Ledger Account - Receiving Fund	Ledger Account Description
Risk Fund - Insurance		Risk Fund				
60140	Insurance Benefits	03500	72020-xx	705210	50316	Internal Service Reimbursement, Medical & Dental
60145	Non Base Insurance	03500	72020-xx	705210	60330	Claims Paid

Cost Object	Ledger Account	Description	2025
es / Funding Source			(33,201.00)
705210 - DCM HR Risk Ins Healt...	50316 - Internal Service Reimbur...		(33,201.00)
es / Expenditure			251,562.00
705210 - DCM HR Risk Ins Hea...	60330 - Claims Paid		(33,201.00)
601649 - MCSO Enf Gun Dis/VR...	60140 - Insurance Benefits	For Overtime	(2,100.00)
601649 - MCSO Enf Gun Dis/VR...	60140 - Insurance Benefits		(31,101.00)

The same approach would apply when an amendment makes a change to indirect or internal services.

Remember: Departments must select the Ledger Account Detail 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.

Cost Object	Ledger Account	Ledger Account Detail	Description
M25 CHSBS.FIN.IND1000 - BS Finanace -Indirect Rev Fund	50310 - Internal Service Reimbursement	Department - Indirect	Department Indirect 10.22%
M25 CHSBS.FIN.IND1000 - BS Finanace -Indirect Rev Fund	60100 - Temporary		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60130 - Salary Related		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60140 - Insurance Benefits		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60000 - Permanent		
G25 0190 18 SEXIX - Title XIX - LTSS SE	60350 - Indirect Expense	Central - Indirect	Central Indirect 4.18%
G25 0190 18 SEXIX - Title XIX - LTSS SE	60350 - Indirect Expense	Department - Indirect	Department Indirect 10.22%

A department is not required to (although it may) use the Ledger Account Detail column 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 Requested Budget, under Ledger Account Detail.

Contracted Services

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

Cash Transfers

Adopted amendments that include ledger accounts 50320 – Cash Transfer In and 60560 – Cash Transfers Out **require** information in the Ledger Account Detail and Description columns.

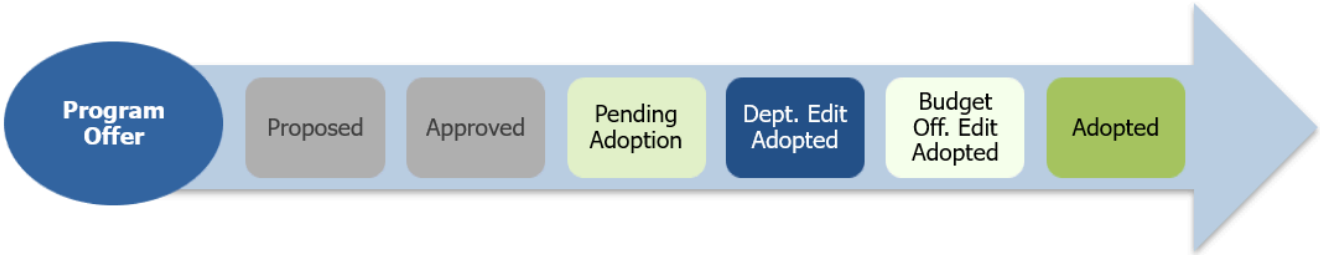
Position Changes

Using the same process as budget adjustments, allocate positions to program offers in the position changes grid of Adopted 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 Adopted 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.

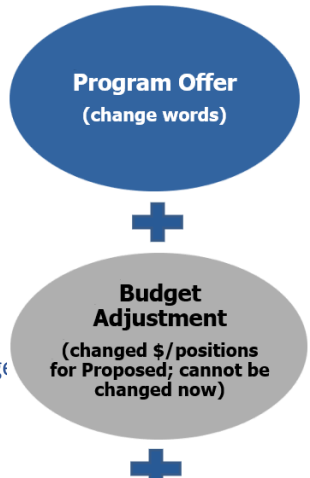
The Department Edit Adopted stage ONLY allows a user to make edits to narrative and performance measures. Changes to expenditures, revenues, or positions will be done in an Adopted amendment request form.



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.

Remove a Program Offer

If a program offer is not included in the Adopted budget, the program will stay in the Approved stage and will be locked by the Central Budget Office. **Do not delete the program offer.**

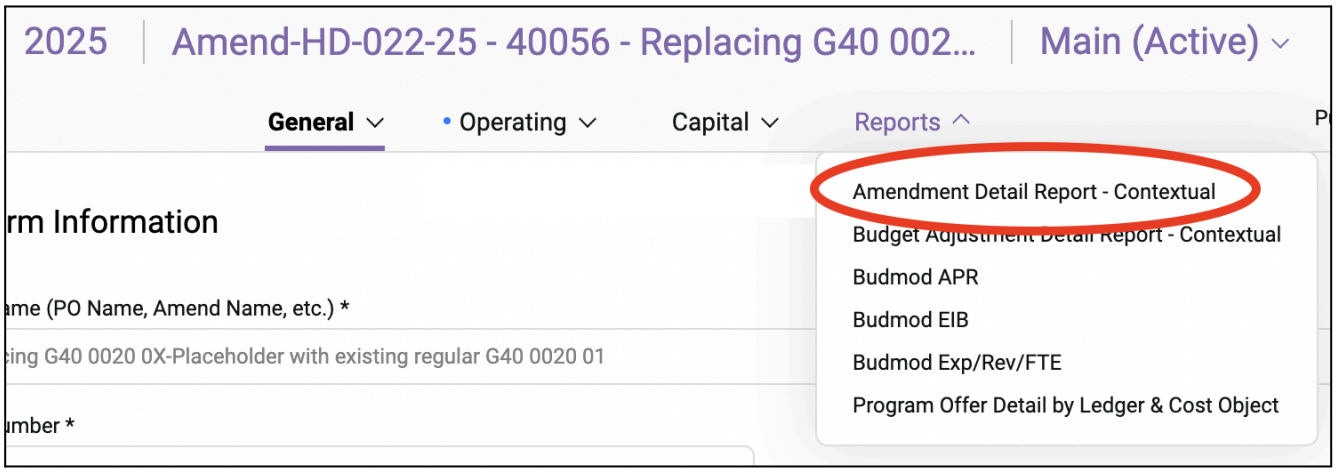
Adopted Amendment Reporting

Adopted Amendment Detail Report

The report generates three pages:

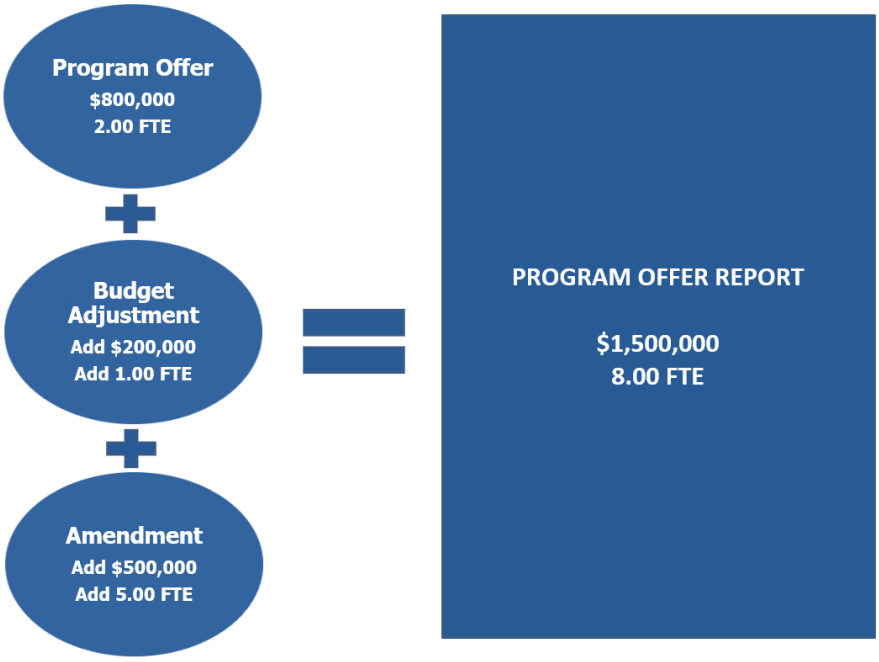
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

To see the detail of the amendment, go to the top toolbar in the amendment request form and select Reports →and choose "Amendment Detail Report – Contextual."



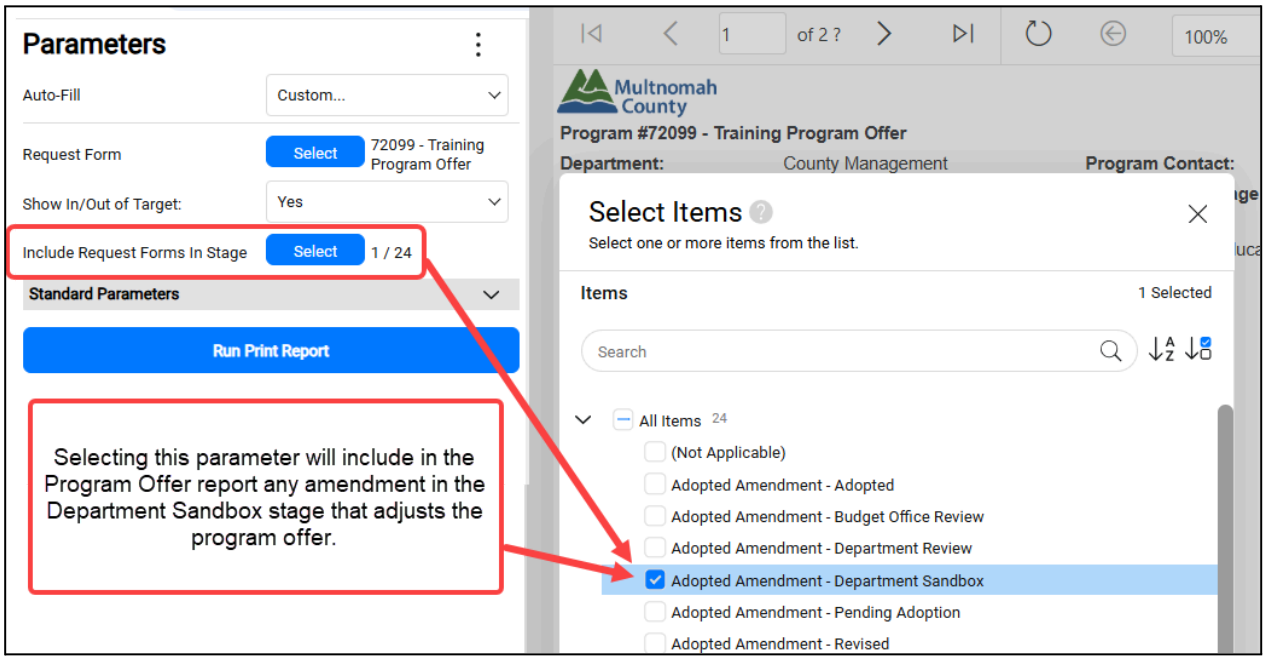
Viewing Amendment changes with the Program Offer Report

When an Adopted 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 Adopted 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 from the drop down list.



Other Related Reports

The **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 Commons Questica Learning Resources page 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. However, changes in the Adopted budget may require updates to the narrative language. Plus, departments may develop and provide information during their budget work sessions that would be helpful to add to their narratives, such as data supporting division outcome statements.

The Central Budget Office will provide documents to the departments to update prior to publication of the Adopted budget. The narrative should be focused on the final Adopted budget and changes from the previous year's Adopted budget. **The narrative should not discuss changes between the Department Requested, Proposed, Approved, 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 Requested 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 Requested 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 Requested 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, telework allowances (monthly and one-time), etc. For additional information about how these costs are calculated, see Section 2: Preparing the Department Requested Budget, under 60120 Premium.

New in FY 2027: The telework allowance (monthly and one-time) will now be budgeted in 60120 (Premium) - previously it was budgeted in 60200. This aligns with a change in how telework allowance charges are mapped in Workday. By moving all telework allowances to 60120 (Premium), they will be included as subject costs for indirect expense consistently.

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 Requested 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 Requested 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 Requested 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 Requested 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 Requested 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 Requested 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 Requested 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.

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 are required to 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. Departments are required to pass this amount on to contractors as applicable. Departments are required to 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. 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 Requested 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.

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 Requested 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 and internet service (purchased outside the County network). 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)

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).*

New in FY 2027: Do not budget the telework allowance (monthly and one-time) here. It will now be budgeted in 60120 (Premium). This aligns with a change in how telework allowance charges are mapped in Workday. By moving all telework allowances to 60120 (Premium), they will be included as subject costs for indirect expense consistently.

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 site for service request reports.

60240 Supplies

Use this ledger account for all supplies whose original unit cost is less than $25,000, 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). The maximum cost per single item is $24,999. Items that cost $25,000 or more are capital; budget those under ledger account 60550 (Capital Equipment). See Administrative Procedure FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance under the "Finance" section of the Multnomah County Administrative Procedures webpage for additional information.

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 $25,000, such as electronic thermometers, blood pressure cuffs, and stethoscopes. Durable items that cost $25,000 or more per item (such as a dentist chair) are capital and are budgeted under ledger account 60550 (Capital Equipment). See Administrative Procedure FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance under the "Finance" section of the Multnomah County Administrative Procedures webpage for additional information.

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: Training and Travel Expenses (find the forms, by department, on the Travel & Training Contacts by Department site.

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: Training and Travel Expenses (under the "Finance" section on the Multnomah County Administrative Procedures webpage.

All bargaining units now use the Federal mileage reimbursement rate, which is **$0.70 per mile** beginning January 1, 2025. *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 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).

60330 Claims Paid

This ledger account is used only by Risk Management.

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

60340 Dues & 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 Fund when making contingency requests during the Revised process or when making offsetting entries for central indirect during budget development. (Beginning in FY 2027, the Central Budget Office - not departments - will enter balancing transactions in 60470 when General Fund expenditures change during the Proposed or Adopted budget process.)

60480 Unappropriated Balance

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

Appendix A: Ledger Account Definitions - Expenditures & Revenues

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.

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 $25,000 or more per item (or when multiple components < $25,000 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 Capital Assets and Capital Asset Inventory Maintenance under the "Finance" section of the Multnomah County Administrative Procedures webpage.

60568 External Loans Remittances

Use this ledger account for budgeting and making all payments for Board approved loans payable to external entities in funds other than the Debt Service Funds.

Do not confuse this ledger account with 60490 (Principal), which is used for long-term debt, such as General Obligation bonds, Revenue bonds, Full Faith and Credit Obligations, or Certificates of Participation. For external loans in the Debt Service Funds only (e.g. Capital Debt Retirement Fund 2002), ledger account 60490 (Principal) should be used; see description for 60490 above.

Use ledger account 60565 (Internal Loan Remittances) for loans between funds within the County.

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 Department of County Assets Cost Allocations webpage. Additional information about the Indirect Cost Allocation Plan can be found on the Cost Allocation Plans webpage.

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	60120
PC/Software Maintenance/Replacement	60380
Network/Data Center Services	60380
Data Processing Contracts w/Non-County Employees or Organizations	60170
New Software Purchases	60290
Facilities and Property Management (base charges)	60430
Enhanced Building Services	60432
Facilities Service Requests	60435

Appendix A: Ledger Account Definitions - Expenditures & Revenues

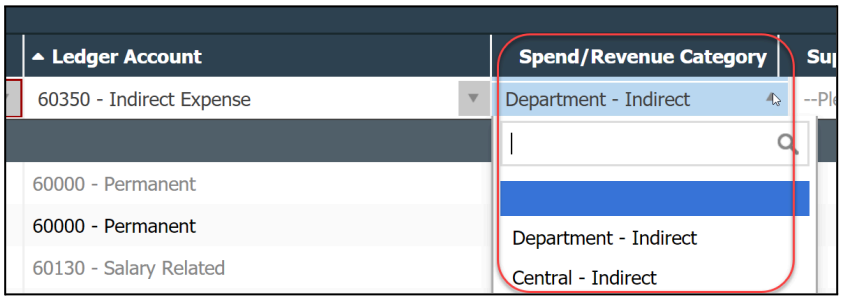
60350 Indirect Expense

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

When budgeting in 60350, you must select a Questica Ledger Account Detail 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 Requested Budget, under Ledger Account Detail.*

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 be posted 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 and internet service (purchased outside the County network) are budgeted in 60200 (Communications). Cost for the employee telework monthly allowance is budgeted in 60120 (Premium). Questions? Email dca.budget@multco.us.

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 available on the Facilities and Property Management Service Requests page.

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.

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 Ledger Account Detail dropdown list to select the specific fund. Please contact your Central Budget Analyst with any questions.

When using this ledger account for budgeting, document the other side of the transaction (department and cost object) in the description field in Questica. (Note: General Ledger is responsible for making actual entries, GLHelp@multco.us.)

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

60565 Internal Loan Remittances

Use this ledger account to record initial Board approved internal loans from one fund to a different fund, for the fund *providing* the loan.

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.

For budgeting purposes, **users MUST fill out the Questica description field for the row using this ledger account to explain which fund will be the recipient of the loan, as well as the department and cost object**. 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 (Internal Loan Proceeds) in another fund, and
- Only use this ledger account for interfund loans.

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 the revenue is 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 (Government Shared, Unrestricted).

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.

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. 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.

The funds in this ledger account 50210 must not include Federal funds the organization is passing through to the County; instead use 50195 (Intergovernmental, Federal through Other) see description above.

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). 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). Hence Medicaid payments are recorded in this revenue account for a better audit trail and to segregate this revenue from revenue reported for Single Audit purposes.

50240 Property and Space Rentals

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

50241 Motor Pool Parking

This ledger account is normally used only by 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.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

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.

50307-50309 Facilities Management Fund Reimbursement Revenue

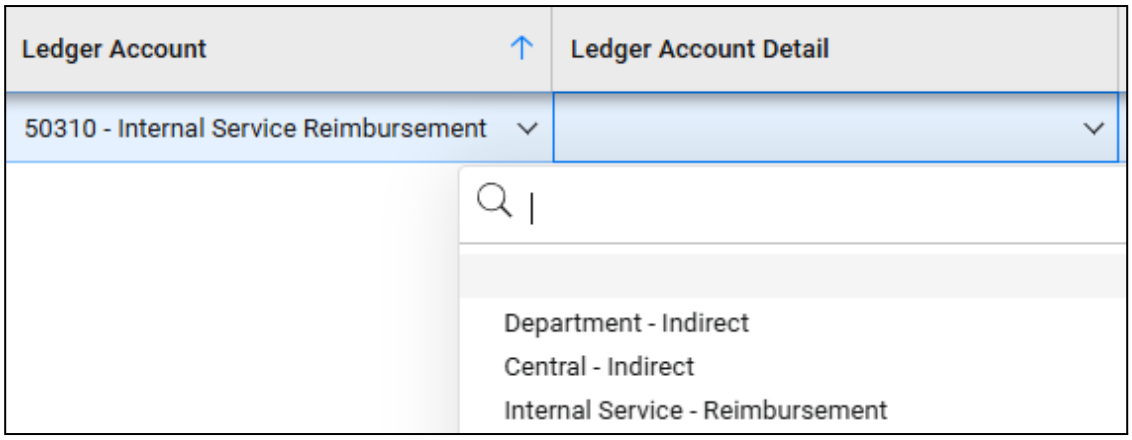
These ledger accounts are only used by the Department of County Assets for service reimbursements to the Facilities Management Fund for:

- 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 Reimbursement

Use this ledger account to record revenues received from service reimbursements, including indirect revenue generated by the Central and Departmental Indirect rate.

In Questica, when budgeting in 50310 (Internal Service Reimbursement) select departmental, central, or internal service in the Ledger Account Detail column to define the source. Note that this is NOT a revenue category in Workday.



Appendix A: Ledger Account Definitions - Expenditures & Revenues

Please do not leave the Ledger Account Detail 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 Ledger Account Detail 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.*

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.

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 Tax

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 Tax

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 process, estimate fund ending balances as accurately as you can and include it as revenue in your program offers.

New in FY 2027: All Beginning Working Capital (ledger account 50000) **must** have documentation included in Questica of how the revenue was calculated, in the description field on the request form row in which it is budgeted and, if needed, attached to the program offer, budget adjustment, or amendment.

50270 Interest Earnings

Use this ledger account for interest earned on fund balances. See Finance's Investments webpage 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 Transfers 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 Ledger Account Detail dropdown 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.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

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

50325 Internal Loan Proceeds

Use this ledger account to record initial Board approved internal loans from one fund to a different fund, for the fund *receiving* the loan.

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.

For budgeting purposes, **users MUST fill out the Questica description field for the row using this ledger account to explain which fund will be providing the loan, as well as the department and cost object**. Here are two helpful tips to remember:

- Every instance of ledger account 60565 (Internal Loan Remittances) requires a corresponding instance of ledger account 50325 in another fund, and
- Only use this ledger account for interfund loans. Use ledger account 50328 (External Loans Proceeds) for loans receivable from external entities.

Additional entries are required for accounting purposes.

50328 External Loans Proceeds

Use this ledger account for budgeting and recording all payments received for Board approved loans receivable from external entities.

Use ledger account 50325 (Internal Loan Proceeds) for loans between funds within the County.

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.

Appendix A: Ledger Account Definitions - Expenditures & 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: 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")
- 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")

Appendix B: Style Guide

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)
- Negative numbers in tables: use (78) rather than -78

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 readers 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's plain language website has many useful resources. 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 ("This program funds X and Y services," not "The services funded by this program are X and Y").
- 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's plain language website has useful resources and video training.

The State of Oregon's plain language website is another helpful resource.

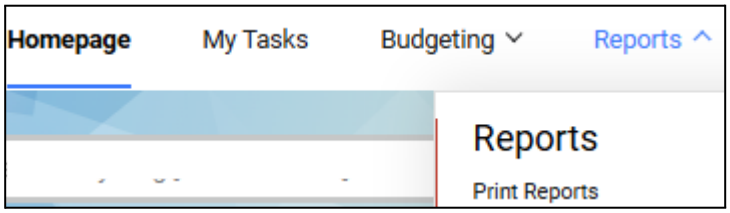
Please note: If information found on an external site conflicts with the Multnomah County Specific Guidelines above, please follow the County guidelines.

Appendix C: 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, on the homepage click on the “Reports” at the top of screen and a drop down menu will appear:



1. Click “Print Reports” and the report center will open with a full list of reports to choose from.
2. Click on the desired report and a preview screen will open on the right side of your screen. Click “Run Print Report” at the bottom of that preview. This will open a new screen or browser tab with parameters to select.
3. Adjust the parameters as desired.
4. 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.

Appendix C: Reports

Questica offers many reports to view information from multiple Questica request forms (program offers, budget adjustments, budget amendments, and budget modifications):

Contracted Services

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 accounts 60150, 60155, 60160, and 60170.

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 Grid

This report displays the revenue and expenses in a matrix format by 5-digit fund and ledger account. It can be helpful when balancing by fund.

Appendix C: Reports

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.

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.

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 the Workday Finance Ulearn Commons page. 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 View All Positions

Provides detailed information about positions, their current employee and wage rates, and filled FTE amounts.

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 C: 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 Find Payroll 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.

Appendix D: Web Addresses List

For readers who print out the Budget Manual, rather than viewing it in electronic format, here is a list of links provided throughout the document with their full web addresses.

Public sites

Budget

- **Budget Bulletin**: multco.us/budget/multco-budget-bulletins
- **Budget Office**: multco.us/budget
- **Budget Office Contact Information**: multco.us/info/budget-office-contact-information
- **Example Program Offer 50002**: multco.us/file/50002-26_adopted.pdf/download
- **Fee Schedules**: multco.us/info/fee-schedule
- **FY 2024 Proposed Equity Investments by Departments**: multco.us/file/fy_2024_multnomah_county_proposed_equity_investments/download#page=5
- **FY 2026 Budget Monitoring Dashboard**: public.tableau.com/app/profile/multnomah.county.budget/viz/FY2026BudgetMonitoring/Cover
- **FY 2027 Economic Forecasts and Financial Overview**: multco.us/info/fy-2027-economic-forecasts-and-financial-overview
- **FY 2027 Budget Manual, Forms, Calendars, and Other Resources**: multco.us/info/fy-2027-budget-manual-forms-calendars-and-other-resources
- **Google Calendar for budget milestones and tasks**: multco.us/budget/calendar
- **Multnomah County Budget Process and How to Participate**: multco.us/budget/learn-more-about-multnomah-county-budget-process-and-how-participate
- **Policy on User Fees, Sales, and Service Charges**: multco.us/file/financial_and_budget_policies/download#page=11
- **Tableau dashboards**: multco.us/info/budget-office-dashboards-reports

Finance

- **Cost Allocation Plans:** multco.us/info/cost-allocation-plans
- **Investments**: multco.us/finance/investments

Miscellaneous County Sites

- **Board Clerk's website**: https://multnomah.granicus.com/ViewPublisher.php?view_id=3
- **County's Mission, Vision, and Values**: multco.us/info/multnomah-countys-mission-vision-and-values
- **Department of County Assets Cost Allocations site**: multco.us/info/fy-2027-county-assets-cost-allocations
- **Labor Contracts**: multco.us/employee-labor-relations/labor-contracts
- **Personnel Rules**: multco.us/info/personnel-rules
- **Workforce Equity Strategic Plan (WESP)**: sites.google.com/multco.us/wesp-implementation/home

Non-County Sites

- **Federal definition of a sub-recipient** - 2 CFR, Chapters I and II, Part 200, et al: ecfr.gov/current/title-2/section-200.331
- **Federal mileage reimbursement rate**: irs.gov/tax-professionals/standard-mileage-rates
- **Federal government's plain language website**: plainlanguage.gov
- **Gemini Support site**: sites.google.com/multco.us/gemini/prompts
- **Oregon Economic and Revenue Forecasts**: oregon.gov/DAS/OEA/pages/forecastecorev.aspx
- **State of Oregon's plain language website**: oregon.gov/DAS/Pages/writingplainlanguage.aspx

Internal Sites

Administrative Procedures

- **Multnomah County Administrative Procedures**: commons.multco.us/administrative-procedures-and-executive-rules/multnomah-county-administrative-procedures
    - **FIN-2 Training and Travel Expenses**: commons.multco.us/file/82128/download
    - **FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance**: commons.multco.us/file/79924/download
    - **IT-4 Generative Artificial Intelligence Use and Procedures**: commons.multco.us/file/117095/download

Appendix D: List of Links

Learning Resources

- **Questica Learning Resources**: commons.multco.us/questica-learning-resources
- **Workday Finance Ulearn**: commons.multco.us/workday-resources/workday-finance-reports

Other

- **Facilities and Property Management Service Requests**: commons.multco.us/facilities-property-management-division/fpm-services-requests
- **Indirect Cost Rates and Countywide Cost Allocation Plan:** commons.multco.us/fiscal-compliance/fy27-indirect-cost-rates-and-countywide-cost-allocation-plan
- **IT Service Portal's Software Catalogue**: mult.service-now.com/sp?id=software_catalog
- **Multnomah County's plain language website**: commons.multco.us/digital-accessibility/plain-language
- **Questica**: questicabudget.multco.us
- **Telework Allowance Amount:** commons.multco.us/future-work/telework-types-info-sheets
- **Travel & Training Contacts by Department**: commons.multco.us/accounts-payable/travel-and-training-contacts-department