

FY 2028
Multnomah County Budget Manual

November 17, 2026
Version 1.2

Table of Contents

Table of Contents....1
How to Use This Manual.... 5
Section 1: FY 2028 Budget Overview and Resources....6
Budget Office Contacts.... 6
Financial Context for FY 2028 Budget Policy Decisions.... 6
Policy Direction from the Chair.... 8
General Fund Allocations.... 8
State Starting Point....9
FY 2028 Budget Guidance for Voter Initiatives....10
Metro Supportive Housing Services (SHS) Measure....10
Preschool for All (PFA).... 10
Multnomah County Library General Obligation Bond.... 11
All Three Voter Initiatives (SHS, PFA, Library Bond)....11
What's New.... 11
Policy and Programs.... 11
Questica and Technical Issues.... 13
Key Reminders.... 15
Multnomah County Budget Process....19
Budget Calendars.... 20
Major Milestones.... 20
Google Calendar and PDF Calendar....21
Budget Work Sessions and Public Hearings....21
Training Resources....21
Questica Commons Ulearn....21
General Training & Budget Office Staff Open Office Hours.... 21
Indirect Rates.... 22
Internal Service Allocations.... 23
Budget Submission Checklist....24
Budget Phases and Questica Request Forms....25
Section 2: Preparing the Department Requested Budget....26
Overview.... 26
Program Offer Policy Reminders....26
Creating the Department Requested Budget in Questica.... 27
Program Offer Starting Point.... 28
Request Form (Program Offer Name and Number)....28

Budget – Do Not Use 29
Program Offer Details 29
Performance Measures 32
Reviewing Program Offers 33
Budget Details – Expenditures & Revenues 33
Budget Details – Costing and Allocating Positions 39
Promoting/Demoting Program Offers 53
General Fund Reduction or Add Packages 54
Budget Adjustment Request Forms 55
Budget Adjustment Name 55
Budget Adjustment Type 56
Budget Adjustment Priority 57
Budget Adjustment Description 57
Operating Changes (Expenditures and Revenues) 58
Position Changes 59
Documents and Notes 60
Budget Adjustment Reporting 61
Changes to Program Offer Reports due to Budget Adjustments 61
Other Related Reports 62
How to Review Your Base Budget or Constraint Budget 62
Department Requested Budget Accompanying Documents 63
Department Director's Transmittal Letter 63
Section 3: Preparing the Proposed Budget 64
Overview 64
Budget Adjustments in the Proposed 64
Editing Program Offer Narrative or Performance Measures 65
Adding a New Program Offer 66
Removing a Program Offer 66
Budget Adjustment Reporting 66
Department Proposed Budget Accompanying Documents 67
Department Narratives 67
Division Narratives 69
Section 4: Preparing the Approved Budget 71
Section 5: Preparing the Adopted Budget 72
Overview 72
10% Rule 72
Amendment Types 72
Board Amendments 73

Program Amendments..... 73
Technical Amendments..... 73
Staffing Amendments..... 74
Revenue Amendments..... 74
Carryover Amendments..... 74
Adopted Amendment Request Forms..... 74
Program Offer Amendment..... 76
Operating Changes (Expenditures and Revenues)..... 77
Position Changes..... 78
Editing Program Offer Narratives and Performance Measures..... 78
Adding a New Program Offer..... 79
Removing a Program Offer..... 79
Adopted Amendment Reporting..... 79
Viewing Amendment Changes with the Program Offer Report..... 80
Other Related Reports..... 81
Adopted Budget Accompanying Documents..... 81
Appendix A: Ledger Account Definitions..... 82
Expenditures..... 82
Personnel Costs..... 82
Direct Materials & Services..... 84
Internal Service Reimbursements & Cash Transfers..... 92
Revenues..... 97
Restricted or Program Revenues: Grants & Contributions..... 98
Restricted or Program Revenues: Fees & Charges for Services..... 100
Unrestricted or General Revenues: Taxes..... 104
Other Revenues..... 107
Appendix B: Style Guide..... 110
Multnomah County Specific Guidelines..... 110
Plain Language Guidelines..... 112
Digital Accessibility..... 112
Appendix C: Questica Reports and Key Workday Reports..... 113
Reports in Questica..... 113
Aggregate Reports..... 113
Individual Request Form Reports..... 115
Key Workday Reports..... 116
Appendix D: Web Addresses List..... 118

How to Use This Manual

This guide explains how to prepare the necessary parts for each stage of the budget process.

Sections

Section 1: Budget Overview and Resources
An overview of the budget process, important deadlines, and policy information.

Section 2: Preparing the Department Requested Budget
An overview of program offer details.
Instructions for:

- Entering expenditures and revenues, position allocations, and
- Creating budget adjustments for reduction and addition packages.

Section 3: Preparing the Proposed Budget
Instructions for:

- Using budget adjustments 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 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.

Appendices

Appendix A: Ledger Account Definitions
Definitions, details, and guidance about ledger accounts.

Appendix B: Style Guide
Guidelines for County-specific style issues. Includes writing tips for budget documents.

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

Appendix D: Web Addresses List
List of web addresses in the manual (for printed versions of the Budget Manual).

Section 1: FY 2028 Budget Overview and Resources

This manual supports County departments with budget development. You will find important policy information and instructions on how to build and submit the budget.

During a complex budget process, directions and guidance will inevitably evolve. With a new Chair starting in 2027, we must stay adaptable to future changes. The Central Budget Office will communicate changes as quickly as possible.[1]

Budget Office Contacts

Every department has a Central Budget Office analyst who helps staff prepare their budgets. The Central Budget Office team also analyzes budgets for the Chair and Commissioners. Your Central Budget Analyst can answer questions about the budget process or Questica. To find your department's analyst, visit the Budget Office Contact Information site.

Financial Context for FY 2028 Budget Policy Decisions

As in past years, the combination of slow property tax growth and high inflation is not financially sustainable for the County. Property Taxes make up around 60% of discretionary General Fund revenue. Declining property values downtown combined with high interest rates and high construction costs are sharply reducing the pace of new development. Beyond FY 2027, large downtown office buildings do not have much more value on the tax rolls to lose, but there are few signs of significant recovery. 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.

Before the war in Iran, inflation had appeared to be on a path back to historical norms. The spike in energy prices following disruptions in the Strait of Hormuz (combined with the impact of tariffs) have

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[1]The Central Budget Office uses email, the Budget Bulletin newsletter, Budget Office website updates, and direct person-to-person communication to keep departments informed of changes.

pushed inflation up. In Spring 2026, the forecast assumed a 2.75% FY 2028 COLA for employees[2]. Following months of energy price increases, the FY 2028 COLA is anticipated to be 3.9%. This change increases anticipated FY 2028 General Fund expenses by $6.9 million.

In the near-term, the **Central Budget Office forecasts a $22.9 million General Fund deficit in FY 2028**. For FY 2028, personnel costs are forecast to increase by 5.68%, which is high by historical standards. The increase incorporates a 3.9% COLA and a 0.26% increase in PERS costs.

In the out years of the forecast, the deficit is expected to increase to $48.4 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 2027.

Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

Category	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
Revenues	805,450,105	832,221,525	859,577,858	890,724,452	921,777,745
Expenditures	828,354,096	865,902,308	908,000,386	921,906,256	954,493,511
November Forecast Ongoing Surplus/(Deficit)	**(22,903,991)**	**(33,680,783)**	**(48,422,529)**	**(31,181,803)**	**(32,715,766)**
Expected Deficit After Balancing FY 2028	**0**	**(9,860,632)**	**(23,649,572)**	**(5,417,928)**	**(5,921,336)**

One-time-only (OTO) resources available for FY 2028 would have continued the downward trend from Pandemic-era highs, if not for a large one-time BIT payment that is increasing available OTO resources. OTO continues to be primarily driven by departmental underspending. In FY 2026, underspending totaled $24.5.0 million, offset by BIT collections coming in below expectation. After adjusting to fully fund reserves at the Board policy level, there would be **$38.5 million of available OTO resources.** By Board policy, half will go to facilities/IT projects and half allocated to other use.

You can find the full FY 2028 General Fund forecast on the FY 2028 Economic Forecasts website.

[2] The County's COLA is dictated by Collective Bargaining Agreements which tie the annual COLA to changes in the CPI-W West Size A.

Policy Direction from the Chair

Find Chair Vega Pederson's budget guidance on the FY 2028 Budget Manual and Other Resources website when it is available.

General Fund Allocations

The Central Budget Office provides General Fund Allocation amounts to departments. This happens after the Chair's budget guidance is available and it includes any required constraint.

The General Fund is the County Board's most flexible funding source. The Budget Office estimates how much money the County would need to continue all ongoing programs supported by the General Fund. That's the Current Service Level (CSL). We compare that amount to how much General Fund the County expects to get. If the amount we need is more than we'll get, we have a "General Fund deficit." In years with a General Fund deficit, the Chair's guidance requires some or all departments to submit a plan to cut their General Fund spending. This percentage reduction is called the "constraint." This process gives the Chair and Board choices for how to address the deficit while still meeting the County's most important needs.

The CSL for General Fund programs starts with the costs of ongoing programs for the current fiscal year and inflates each cost category. This estimates the cost of providing the same level of services in the upcoming fiscal year. Departments submit a budget that meets the CSL (the "base budget"). They also submit separate cut scenarios based on budget guidance from the Chair (the "constraint budget"). With the approval of the Chair, departments can reallocate within their base budget. Departments must request new funding for programming that does not fit within the allocation.

The personnel inflation factors used in the allocation are different for each department. This department-specific calculation ensures an accurate reflection of each department's unique workforce. This includes employee distribution across PERS tiers.

The Department of County Assets (DCA) manages internal service rates. The rates include the cost of providing technology and facilities for County staff and programs. DCA analyzes both cost drivers and external cost factors like inflation to develop the rates.

Departments should refer to the Chair's Budget Guidance as they develop the budget. When available, it will be posted on the FY 2028 Budget Manual and Other Resources website.

Additionally, departments should keep in mind the following principles:

- Actively include equity-based analysis throughout the process and leverage existing resources when possible. This includes equity managers, community budget advisory committees, and department equity committees.
- Maximize direct services.
- Internal services often change when programs change. For example, if an office closes, facility expenses decrease. Coordinate changes with DCA and the Central Budget Office.
- Re-examine what programs do in light of the County's Mission, Vision, and Values and Strategic Plan. 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 decisions on workforce morale, safety, and recruitment/retention.
- Consider collaboration with other departments.

Departments cannot take reductions in or make significant changes to calculated personnel costs. Labor agreements govern employee salary and benefits and cannot be changed. FTE counts may be increased or decreased.

IMPORTANT! You will need to provide a list of any significant reallocations made by the department. Please keep this in mind as you are developing your budget.

State Starting Point

As we enter year one of the biennium, State funding decisions may be uncertain. Please use the Governor's Budget as the baseline for State-funded programs. If you believe a different baseline is more appropriate, discuss this with your Central Budget Analyst. Please share expected changes to State funding with the Chair's Office and Central Budget Office at Chair Meeting #1. Document expected changes in the transmittal letter and affected 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 website. The information is updated quarterly.
- **Document assumptions.** Explain assumptions used for major revenue sources. Include descriptions of assumptions in the transmittal letter and the Explanation of Revenues section in 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. Include impacts to operations and outcomes in the transmittal letter and division narratives.

NEW for FY 2028: Departments should build their budgets using the best available State revenue estimates. Departments must also monitor legislative developments and prepare amendments with updated funding information. This includes the Oregon Joint Committee on Ways and Means Co-Chair Budget Framework (expected March 2027). The amendments must reflect increases or decreases in State funding. These amendments will ensure the Board receives up to date information prior to final budget adoption. Unlike prior years, we are not planning for a major Fall rebalance in FY 2028. Departments should plan for extensive conversations about State and Federal funding during the budget work sessions.

FY 2028 Budget Guidance for Voter Initiatives

Metro Supportive Housing Services (SHS) Measure

The Metro Supportive Housing Services (SHS) Measure provides ongoing funding to reduce homelessness. The Homeless Services Department (HSD) oversees and reports on County programs funded with SHS.

SHS-funded services do not have to be in stand-alone program offers. SHS revenues will continue to be budgeted in HSD using fund 1521. No other department should have any *revenues* in fund 1521. However, *expenses* are budgeted in fund 1521 in various departments.

Departments must coordinate with HSD on SHS-funded program offers. This includes budgets, narratives, and performance measures. Please reach out to Steven Ohl with questions.

Preschool for All (PFA)

PFA provides ongoing funding for free preschool for 3- and 4-year-olds in Multnomah County. The Department of County Human Services (DCHS) oversees PFA.

Program offers with PFA funding should generally not include any other funding. The Budget Office may approve limited exceptions to this guideline. 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. The PFA fund will be balanced at the countywide level. Departments must coordinate with Robert Stoll when creating their PFA budgets and program offers.

Multnomah County Library General Obligation Bond

In 2020, voters approved a General Obligation Bond to expand and modernize library spaces. The Department of County Assets (DCA) budgets the revenues and expenses associated with the Library Bond. Library Bond program offers can have other funding sources included. Workday requires all expenses to be budgeted in DCA. A limited number of FTE will be budgeted in the Library. The associated expenses will be allocated to the Bond Fund.

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

The work funded by the measures must align with each initiative's goals. In addition, the funds need to be budgeted consistently to support countywide reporting. When using revenues from these initiatives, please work closely with the coordinating department. Below is a recap of how these budgets will be structured:

Funding Stream	Program Contact	Where to Budget Funds
Supportive Housing Services (SHS)	Steven Ohl	Revenue in HSD Expenses in relevant department
Preschool for All (PFA)	Robert Stoll	Revenue in DCHS Expenses in relevant department Primarily in 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 2028 Budget Kickoff will be on Wednesday, December 2, at 2:00 p.m. At the meeting you can learn about the financial context for the upcoming year, hear about changes for FY 2028, and ask questions. The meeting will be recorded and posted on the FY 2028 Budget Manual and Other Resources website.

Section 1: FY 2028 Budget Overview and Resources

Estimating State Funding

As in previous years, departments should use the Governor's budget to estimate State revenues. For FY 2028, departments must prepare budget amendments to reflect updated funding information. See State Starting Point for more details.

General Fund Revenue

Departments should pay close attention to program-generated General Fund revenue and departmental indirect. Budgeted revenue must be an up-to-date reflection of what the department expects to collect. If program or indirect revenue is less than budgeted, departments are expected to spend less to offset the revenue reduction. Most revenues impacted by this rule are listed on the General Fund allocations.

Reading Level and Accessibility of Budget Materials

The Board passed a FY 2027 Budget Note asking us to improve the readability and accessibility of the budget. This includes program offers and relevant budget documents. **Program offers should be written using clear, everyday language at a sixth- to eighth-grade reading level.** We have updated budget resources and our processes to incorporate these instructions.

The Board's accessibility requests come at the same time that the County is implementing new U.S. Department of Justice rules. These rules are for online content under the Americans with Disabilities Act (ADA). Starting April 26, 2027, all public content must follow accessibility guidelines called WCAG 2.1, Level AA. This applies to PDFs, which we use for our budget documents. We need to make sure our files are easy for everyone to read.

The Budget Office is making new templates to help. Every department also needs to do its part. This includes keeping the formatting set in the templates (fonts, heading styles, etc.), using simple language, and ensuring high color contrast. Create tables directly in the documents. Use screenshots only for items that can't be created in the document (like bar charts). Then be sure to add alternative text to the images (right-click on the image and choose "Alt text"). Please visit the Digital Accessibility Resources page for more information.

Shared Services

In FY 2028, General Fund budgets related to the Human Resources (HR) and Finance Shared Services projects will be moved out of the original departments' budgets. They will be moved into the Department of County Management's (DCM) General Fund allocation. Departments won't budget

anything in the General Fund for Shared Services. Departments that have Shared Services positions funded with Other Funds will work with the Budget Office on how to budget for these services.

Department business services and HR program offers may change significantly or no longer be needed. Please work with your Central Budget Analyst as needed to adjust these program offers.

Shared Services positions may change or be reduced during the FY 2028 budget process. Central HR and Central Finance will determine any changes and include them in DCM's budget submission.

Connecting Program Offers to the County's Strategic Plan

The County's Strategic Plan is organized around six Focus Areas. Each program offer will show the Primary Focus Area it supports. In Questica, you will see a dropdown menu where you can select the appropriate focus area. If a program offer supports more than one focus area, you should select the area that is most closely connected to the program.

Cost of Living Adjustment (COLA) for General Fund Human Services Contractors

Department General Fund allocations include an assumption of a 3.9% 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. Departments 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 *actual* COLA may be different. **Departments should be ready to explain how they approached contractor payments in Chair Meeting #1.**

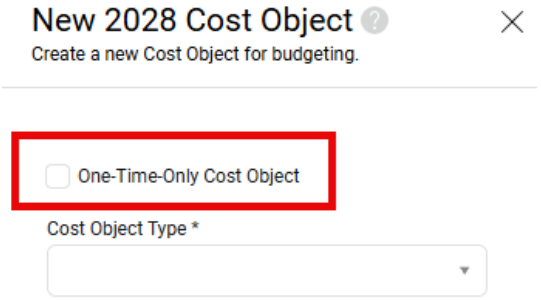
Questica and Technical Issues

Financial Data Mart

The Financial Data Mart (FDM) is a countywide database. It has standardized data from Questica and Workday. With data from Questica and Workday in a single source, you can build reports and dashboards that refresh automatically. Use it for things like year over year reporting, or budget vs. actual comparisons by program offer or even project phase. Learn more at the Financial Data Mart site. Please note that FDM only shows Adopted and Revised budget data, so it can't be used to report the budget development stages.

One-Time-Only Cost Objects

All one-time-only budget entries must have unique and program-specific Miscellaneous Other Costing Structures (MOCS), with some exceptions for capital projects. This cost object must be marked as one-time-only in Questica. See Cost Objects for more information.



Data Validation in Questica

We are shifting data validation for the following ledger accounts into Questica. These ledger accounts have additional requirements as shown in the table below. Descriptions for contracted services must be robust and clear. The descriptions should not include vague language, such as “various services.”

Questica will generate an error message if the required fields are not populated when entering or uploading budgets. Refer to Appendix A for additional details.

Ledger Account Code	Ledger Account	Description Required	Supplier Required	Ledger Account Detail Required
50310	Internal Service Reimbursement	—	—	Yes
50320	Cash Transfers In	Yes	—	Yes
60000	Permanent (manual entries)	Yes	—	—
60150	County Match & Sharing	Yes	Yes	—
60155	Direct Client Assistance	Yes	Yes	—
60160	Pass-Through & Program Support	Yes	Yes	—
60170	Professional Services	Yes	Yes	—
60350	Indirect Expense	—	—	Yes
60440	Internal Service Other	Yes	—	—
60560	Cash Transfers Out	Yes	—	Yes

Explanation of Revenues

We have updated our Explanation of Revenues instructions. Please label your revenue source to assist Government Relations. The updated options are:

- Federal,
- Federal through State,
- State,
- Other: Local Government Name (such as Other: City of Portland), or
- Other: Miscellaneous

We also ask that you make an extra effort to provide information on how you figured out the revenue amount. It is key to understanding how your revenues work and there is more space available in FY 2028. This includes describing any match and ratios assumed and any assumptions behind the estimates.

For more information, see the Program Offer Writer's Guide on the FY 2028 Budget Manual and Other Resources website.

Program Offer Data Starting Point

Program offers were copied from FY 2027, based on department preference. Some departments asked for their expenditures, revenues, and position allocations to be copied over into FY 2028. The following were ***not*** included:

- **One-Time-Only (OTO)** program offers and cost objects, with limited exceptions. Work with your budget analyst if they are needed in FY 2028.
- Vacancy Hiring Delay program offers. They were a one-time-only reduction in FY 2027.

Current Year Estimate Due Date Change

In the past, we have asked you to submit your current year estimate (CYE) along with your Requested budget. This year we will ask for your CYE at the same time as the FY 2027 Six-Month Spending Memo. The Budget Office will reach out to departments with more information in early 2027.

Key Reminders

Equity in Budgeting

The Office of Diversity and Equity has a Budget Equity Tool and Worksheet to guide departments. Please use these materials as you work on your budget. They can be found on the FY 2028 Budget Manual and Other Resources website.

Section 1: FY 2028 Budget Overview and Resources

Budget Dashboards

The Central Budget Office has created various public dashboards with detailed budget information. Dashboards will be updated with FY 2028 data when it becomes available. There is also an internal budget monitoring dashboard that contains more detailed information. Contact your Central Budget Analyst with any questions or for access to the internal dashboard.

General Fund Reduction and Add Packages

Like last year, departments will create reduction packages to meet the General Fund constraint. They will submit the reductions as budget adjustments in Questica. Program offers plus reductions should equal a department's General Fund constraint allocation. This is their "constraint budget."

In limited cases, departments will also be allowed to submit add packages. These may include budget adjustments for ongoing activities not funded within the department's base budget. They may also be for one-time-only requests. Adds will be made through a combination of program offer request forms and budget adjustments.

Reduction and add packages will be shared on the County website when we release the Requested budget.

For more details, please see General Fund Reduction or Add Packages.

Viewing Base Budget or Constraint Budget in Questica Reports

Program offers contain only your base budget. This is because the details of all add and reduction packages are in budget adjustments. There are filters set up on Questica reports to allow you to view your base or constraint budgets. For more information, see How to Review Your Base Budget or Constraint Budget.

Division Outcome Statements and Measures

Every division narrative must have one to four outcome statements. Each outcome is measured by one to four Key Performance Indicators (KPIs). Clear outcomes and KPIs create connections between the work described in program offers and results in the community. See Budgeting for Results on the FY 2028 Budget Manual and Other Resources website.

Program Offer Writer's Guide

The Program Offer Writer's Guide is tailored to people who are writing text and not entering budget numbers in Questica. You can find it on the FY 2028 Budget Manual and Other Resources website.

Section 1: FY 2028 Budget Overview and Resources

Important reminder: In program offer text, you should not name employees or suppliers.

Program Offer Sections - Single Page Version and Additional Information

In FY 2027, the program offers included in the printed/online budget books shifted from two pages to one page. The shorter document includes the Program Description, Equity Statement, summary table of dollars and FTE, and two performance measures. In FY 2028, we will also provide a two-page program offer online with the remaining sections, which were only visible in the budget dashboards last year. These sections are: Legal/Contractual Obligation, Explanation of Revenues, and Significant Changes.

Beginning Working Capital

All Beginning Working Capital (ledger account 50000) **must** have documentation of revenue calculations in Questica. Attach a file to the request form row that includes your calculations.

Artificial Intelligence (AI)

You can use AI as an optional tool to help write or refine your budget content. This might include program offer descriptions, performance measures, and department or division narratives. Learn more at Navigating AI Tools Together and the County's Artificial Intelligence Guidelines.

Fee Schedule

Every year, the Budget Office works with departments to update a consolidated list of fees. The Board approves the final fee schedule on the same day it adopts the budget. The list is posted on the Budget Office's Fee Schedules page.

The Budget Office will send out templates and instructions for updating the fee schedule in early 2027.

The fee schedule gives everyone a central place to see all County fees. It shows fee amounts, descriptions, fee changes, and details on how fees cover costs for specific programs.

Reminder: In Chair Meeting #1, departments must point out any fee changes planned for FY 2028. This includes changes approved in FY 2027 and changes that will be submitted for Board approval.

The Board reviews all fees and votes on them as part of the budget adoption process. This makes sure that the fee schedule and the fee revenue assumed in the budget match each other. This also gives the Board enough time to ask questions and understand how fees affect department budgets.

If departments are changing fees for the *upcoming* fiscal year, those changes must be clearly noted in the fee schedule template. Departments need to share background and details on fee changes with the Board. This should happen during both the fee and the department work session, along with any needed Board briefings. The Board will approve the updated fee schedule on the same day they adopt the budget. The Budget Office will prepare the Agenda Placement Request (APR) and Resolution for this meeting.

If departments need to change their fees during the *current* fiscal year, they will follow their usual APR/Resolution process. Starting in FY 2027, the Budget Office will keep the fee schedule updated throughout the year. Because of this, departments must tell the Budget Office when a fee changes during the year and work with them to update the list.

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 for capital projects.

For more information, please see Cost Objects. As a reminder, “cost objects” are cost centers, grants, MOCS, and projects that organize revenues and expenditures.

Vacancy Update Process

The vacancy status of a budgeted position changes throughout the year. In order to report on this information, we need to update vacancies in Questica at certain snapshots in time.

The first snapshot will occur right after budget submission. The Budget Office will pull employee data from Workday and update the names of all employees in budgeted positions. Please note that changing the employee name does not change budgeted position costs. The updated positions will be sent to departments for them to confirm if a position is truly vacant. For instance, work-out-of-class employees move out of their home positions, making them appear vacant when they are not.

After this update, all vacancy reporting to the Chair and Board will be generated by Questica reports. A second snapshot of updated vacancies will occur later in the budget process, before adoption. The Budget Office will coordinate with departments when that exact date is determined.

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

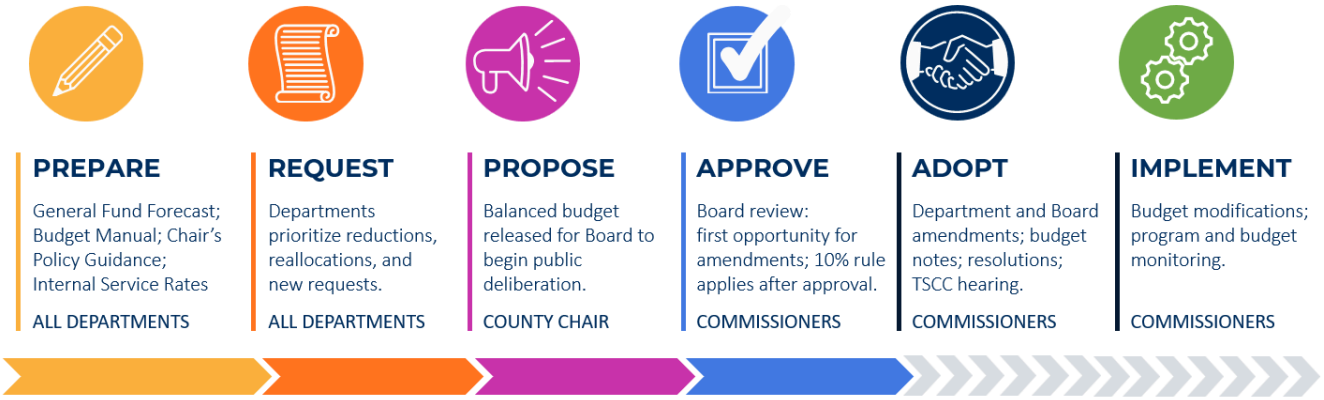
Budget adjustments and amendments can affect indirect, the Risk Fund, or internal services. For budget adjustments, departments will enter offsetting entries **only** for indirect. For budget amendments, departments will enter offsetting entries for indirect, the Risk Fund, and internal services.

Security Ledger Account

Beginning in FY 2027, there is a new ledger account for Internal Service Security (60433). Separating out the security costs provides better visibility and reporting. Security costs should no longer be budgeted in the Enhanced Building Services ledger account (60432).

Multnomah County Budget Process

Multnomah County's Board of Commissioners adopts an annual budget every year. The 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 Chair's Office, the Budget Office issues guidelines to set broad limits and direction for the budget process. 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 discuss budget priorities and recommendations with their Community Budget Advisory Committee. Departments prepare and submit their budget.

Phase III – Chair's Proposed/Executive Budget (TBD)

The Chair reviews department budget requests, hosts community budget events, and meets with County elected officials, partner jurisdictions, department leaders, the Community Involvement Committee (CIC), and community based partners. The Chair uses this information and feedback to develop the Proposed budget.

Phase IV – Board Approved Budget (TBD)

The Board of Commissioners, acting as the Budget Committee, approves the budget. The budget must be approved no later than May 15th. The Tax Supervising and Conservation Commission reviews the budget to determine if it complies with local budget law. Oregon Budget Law allows, but does not require, changes to the budget document before approval (ORS 294.428(1)).

Phase V – Board Adopted Budget (TBD)

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. These notes document policy discussions and often include requests for additional information. After adoption, the Board must approve changes to the budget through budget modifications.

Budget Calendars

Budget creation is a combination of many interdependent processes. This includes Board work sessions, countywide budget deadlines, and each department's internal timelines. See below for the major milestones, as well as where to find dates for those milestones, technical tasks, and Board work sessions. **All the dates shown are subject to change.**

Major Milestones

- November 13-25 Phased Release of Budget Materials
- November 17 General Fund Forecast (updated in March and May)
- December 2 Budget Kick-Off online at 2:00 p.m.
- February 1 Department Requested Budget Due

- February 8 Department Requested Budgets posted online
- TBD Chair's Executive/Proposed Budget Released
- TBD Budget Approved by the Board of County Commissioners
- TBD Tax Supervising & Conservation Commission Hearing
- TBD Budget Adopted by the Board of County Commissioners

Google Calendar and PDF Calendar

The Central Budget Office maintains a countywide Google Calendar and a pdf calendar. They include both major milestones and technical deadlines. The calendars are updated regularly as new information becomes available.

Budget Work Sessions and Public Hearings

There are six to seven weeks of budget work sessions and public hearings before budget adoption. Board work sessions are open to the public, but no public testimony is taken. Individuals can testify or submit written testimony at the public hearings. Find out more on the Multnomah County Budget Process and How to Participate site.

Details will be on the Board Clerk's website and the Budget Calendar closer to the work session dates.

Training Resources

Questica Commons Ulearn

The Questica Learning Resources page is the primary resource for training materials on our budget software. The site contains quick reference guides (QRGs) and instruction videos for Questica users. There are also videos and guides for creating performance measures and writing program offers. If your department needs additional training, please work with your Central Budget Analyst.

General Training & Budget Office Staff Open Office Hours

The Budget Office offers countywide in-person training sessions on the budget process. These include how to write program offers and department/division narratives, and Questica. We will email invitations to staff once these are scheduled.

We offer tailored trainings for department leadership, finance teams, CBACs, and other groups. Please contact your Central Budget Analyst to schedule.

You can also email multco.budget.office@multco.us to schedule time with a Central Budget Analyst to answer your questions. This resource is available to all employees involved in creating the budget.

Indirect Rates

Indirect costs are overhead costs that support grants and contracts. The Federal government allows us to calculate indirect costs as a percentage of direct costs. Central Finance updates the rates each year. Costs are categorized in two ways:

1. Departmental Indirect: support costs internal to individual departments and
2. Central Indirect: countywide support costs.

The full indirect cost allocation plan will be posted on the Cost Allocation Plans site when it is available.

Department	Central Indirect Cost Rate	Departmental Indirect Cost Rate	Combined Indirect Cost Rate
County Human Services	2.96%	7.25%	10.21%
Community Justice	2.96%	19.26%	22.22%
Health Services	2.96%	10.87%	13.83%
District Attorney	2.96%	23.19%	26.15%
Sheriff's Office	2.96%	10.52%	13.48%
Community Services	2.96%	10.37%	13.33%
Homeless Services	2.96%	63.00%	65.96%
Library Services*	2.96%	0.00%	2.96%
Other County**	2.96%	0.00%	2.96%

* The Library does not have a departmental indirect rate. The Library is a special district with an intergovernmental agreement that includes these costs.
** Other County is non-departmental groups that primarily direct charge operations to grant awards.

Internal Service Allocations

Internal service allocations will be posted on November 25, 2026. You can find them on the County Assets Cost Allocations site. The Department of County Assets (DCA) provides these allocations.

Internal services include Fleet, Facilities and Property Management, Records, Distribution, and Information Technology. DCA develops internal service allocations through analysis of department cost drivers and external cost factors like inflation. Ledger account descriptions in Appendix A provide detail on budgeting internal service costs.

DCA is responsible for providing departments with internal service allocations. Each year, DCA meets with department budget and finance staff to ensure shared understanding of service levels. If departments budget a different amount than DCA's cost allocation, they must document the differences and discuss them with DCA and their Central Budget Analyst.

Internal service allocations may change during the Proposed or Adopted budget. For questions about internal services, email DCA.budget@multco.us and cc your Central Budget Analyst.

Budget Submission Checklist

In addition to the budget in Questica, each department will submit documents to their Central Budget Analyst. See below for the complete budget submission list.

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)
- ☐ Updated General Fund Allocation (Excel). Be sure to verify that the General Fund budget does not exceed the General Fund allocation. See How to Review Your Base Budget or Constraint Budget
- ☐ Department's internal budget calendar

Important items to verify prior to submission:

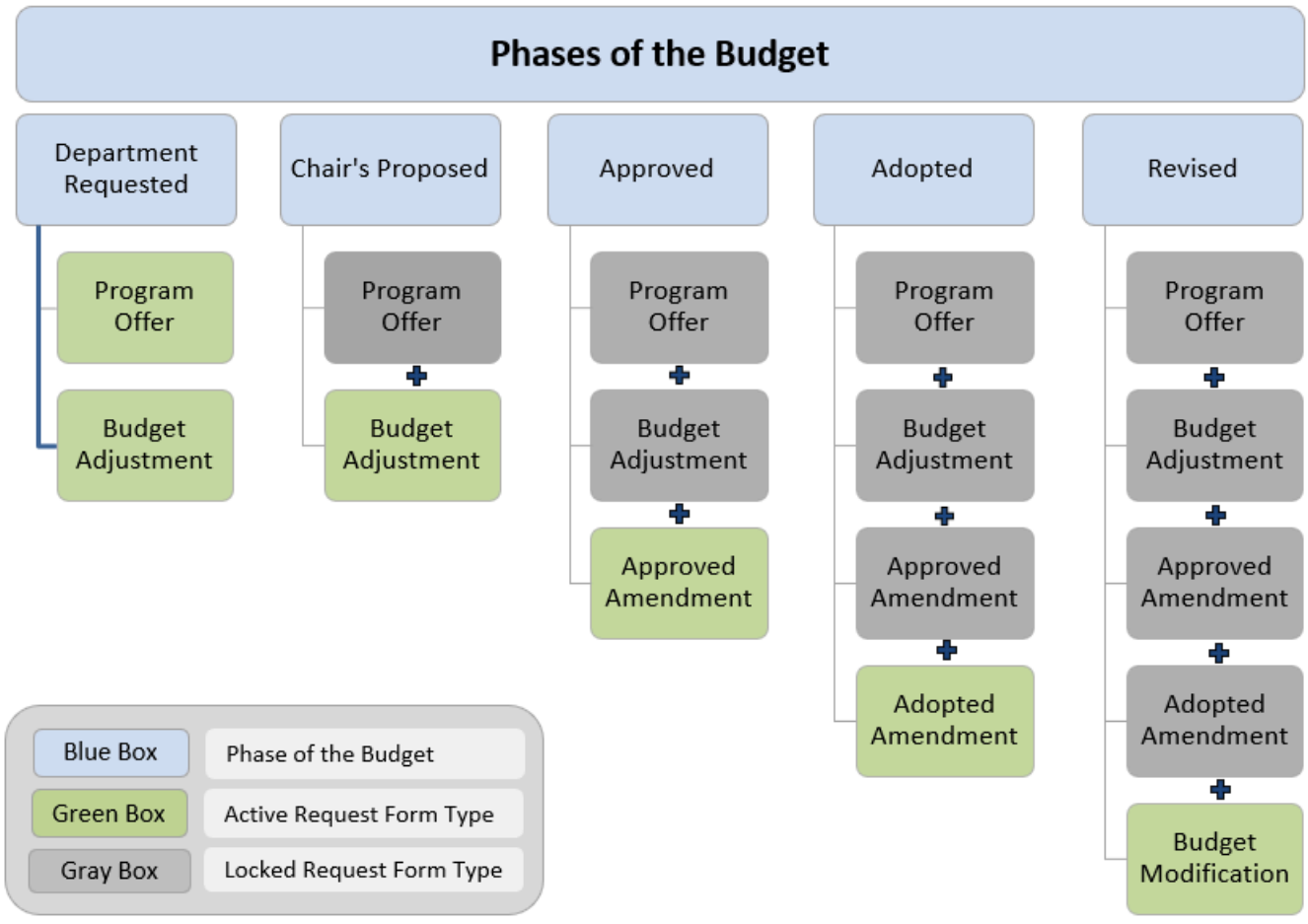
- ☐ Verify that each cost center is associated with only one parent program offer (or group of scaled program offers). See Cost Objects sections for more details.
- ☐ Verify that your budget for internal services matches the allocation sheets. Ensure that you have documented any differences and discussed them with your Central Budget Analyst and DCA
- ☐ Verify that there are two output performance measures for every program offer. You can use the Performance Measures report (Questica). See the Budgeting for Results guide on the FY 2028 Budget Manual and Other Resources website.
- ☐ Verify all revenues are explained and assumptions documented. Explanation of Revenues includes all required information such as labeling revenue sources as State, Federal, etc.
- ☐ Verify that text is not cut off in program offer PDFs, including performance measures
- ☐ Verify that employees and suppliers are not named directly in program offer narratives

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. The first budget phase is called Department Requested. Departments build the Requested budget using program offers. Departments use budget adjustments for reduction packages. They may also submit add packages, which are made through a combination of program offers and budget adjustments.

At each stage of the process, changes to the budget must be approved by the Chair and/or the Board. When a change is needed, departments create new Questica request forms. These 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

Overview

The Requested budget has two components:

1. Entering program offer narrative, performance measures, expenditures, revenues, and position allocations in Questica
2. Submitting documents, including the director's transmittal letter

The budget is one of the most important policy documents that the County produces. The budget helps the Chair, the Board, and our community understand the County's services. The budget tells the public what the County's priorities are and where the County is investing the community's resources. All County functions request funding through a **program offer**.

Program offers include program descriptions, budget overviews, and performance data for a set of services. They are designed to offer concise summaries for decision-makers and the public. For deeper details, departments use board briefings, budget work sessions, reports, and websites. Program offers separate department activities into more manageable packages. This helps the Chair and Board make budget decisions about keeping, adding, or cutting specific services. The community uses this information to understand what services we provide and who we serve.

It is critical that program offers are easy for readers to understand. The Budget Office created a Program Offer Writer's Guide and Budgeting for Results guide with advice and recommendations. Find these guides on the FY 2028 Budget Manual 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. Discuss exceptions for single-purpose facilities or other limited situations with the Central Budget Office. Remember, a good program offer considers more than cost. Combining unrelated activities to meet the financial threshold is not recommended.

Scaling Programs

Scaled programs have separate offers for different levels of service. Scaling 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.
  - Example: A Drug 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 treatment 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.

Please work with your Central Budget Analyst to determine how and when to scale a program offer NOT related to providing levels of services.

Creating the Department Requested Budget in Questica

The County uses Questica to collect program offer information. **NOTE:** The Questica Learning Resources page includes 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

Note: Only one person can edit a Request Form at one time. If two or more people edit an item at the same time, Questica will only keep the edits of the last person to save. **You may wish to write narratives in Word or Google Docs first to reduce the chance of lost information.**

Program Offer Starting Point

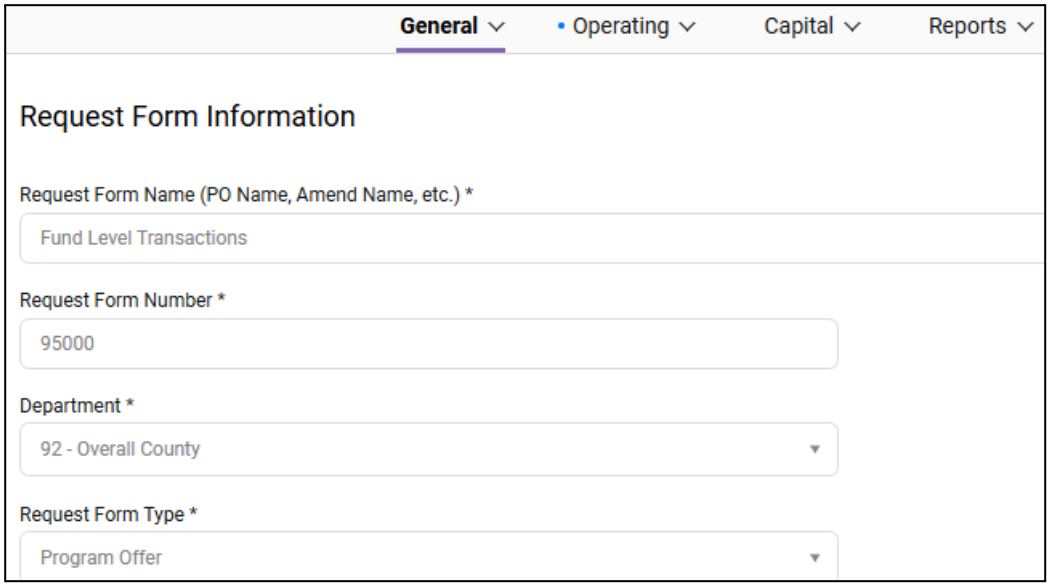
The Central Budget Office creates all program offer request forms in Questica. In FY 2028, program offers were copied from FY 2027, based on department preference. In some cases, budget amounts have been copied over, also based on department preference.

Department business managers determine the initial program offer structure. They are also the **only** people allowed to request new programs or changes to the program offer structure.

Program offers should reflect the way the work is actually structured and funded. Please take the time to carefully review your program offers and determine if any changes are needed. You may need to rewrite narratives and outputs, realign the accounting structure, or split or combine program offers. Work with your department business manager and Central Budget Analyst if you have questions.

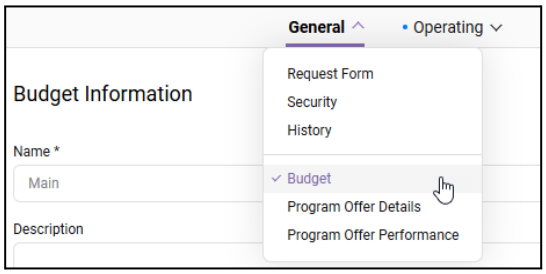
Request Form (Program Offer Name and Number)

Once you have a program offer open, go to the General dropdown menu and select Request Form.



- **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. They 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.

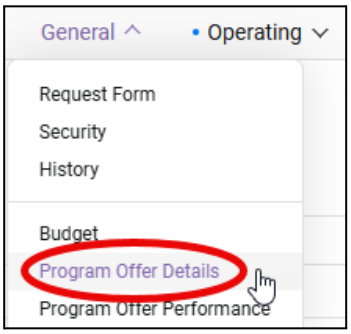
For more information, view the training video on the Questica Learning Resources page.



Budget – Do Not Use

The County does not use this section.

Program Offer Details



Departments enter narrative information in the Program Offer Details area of the form. The sections described below correspond with the Program Offer Details fields. For more information, view the training video on the Questica Learning Resources page.

Program General Characteristics

Program offers have multiple program characteristics: Division, Program Offer Type, Focus Area, Division Outcome, New, One-Time-Only, Measure 5 Education, and Backfill. **Note:** A program can have more than one characteristic.

Division

The County uses the division field to group program offers. If you are changing your division structure, please discuss with your Central Budget Analyst. Changes could be to better align Questica and Workday divisions or because the department is changing divisions in FY 2028.

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 are operating and administration. To select a type, use the drop-down menu. Typically, the department business manager selects this field.

Administration

Administration program offers cover department- or division-level administration and related expenses. **Note:** Direct program supervision is not considered administration.

Operating

Programs that provide services to the community use the Operating program type. These programs also include direct program supervision.

Section 2: Preparing the Department Requested Budget

Capital

These programs fund improvements and construction of County 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. This includes Fleet, Information Technology, Facilities, and Distribution.

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. There are limited instances where departments also use this program offer type. Please coordinate with the Budget Office before using.

Focus Area

New in FY 2028: This field shows the Primary Focus Area the program supports in the County's Strategic Plan. The dropdown menu is populated with the six Focus Areas from the Strategic Plan. If the program offer supports more than one, select the focus area that is most closely connected to the program. This information will appear in the printed and online program offers.

New

New programs are activities that the County currently does not do. A new request can be operational, administrative, or capital. Service expansions that significantly change the size or scope of an existing program are also new requests. These requests are either funded within the Departments' General Fund Allocation or through an add package. New requests must be discussed with the Chair's Office and the Central Budget Office at Chair Meeting #1 or sooner.

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.



One-Time-Only (OTO)

One-time-only program offers request funding for a single fiscal year. Indicate one-time-only by marking the checkbox and using an OTO cost object. Discuss requests for one-time-only General Fund

with the Chair's Office and Central Budget Office at Chair Meeting #1 or sooner. Include DCA.budget@multco.us in all requests that require DCA planning and support.



One-time-only General Fund requests are submitted with a budget adjustment. These requests should also have a corresponding new or scaled program offer. For more details, please see the General Fund Reduction or Add Packages section.

One-time-only programs **must** include 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.
- **Initial costs** required before the project becomes fully operational. This includes capital, licenses, training, installation, additional staff, etc.
- **Timeline**: When will the project be fully operational and how certain is the timeline?
- **Ongoing costs** after the project is fully operational if applicable. This includes maintenance, ongoing staff, licenses, etc. How certain are these costs? How will these costs be paid for in the future? Describe any ongoing savings. How will the savings offset ongoing costs and when the benefits will be realized?
- **Performance measures** for expected program benefits.

Measure 5 Education

Ensures County compliance with Measure 5 constitutional limitations on educational service spending.



Relevant programs provide 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 provided to the general public (not for the benefit of students)

Backfill

Backfill program offers propose to use General Fund to pay for a program that was funded by another funding source in the previous fiscal year. Discuss all potential backfill requests with the Chair's Office and Central Budget Office at Chair Meeting #1 or sooner.

In the significant program changes section, state if the Board originally approved the grant/funding with the understanding that this might happen. If the department said that this activity would end when the funding ended, explain why the activity should continue despite prior plans. Please refer to department budget modifications and grant notices of intent (NOIs) to find this history.



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

- Grant funding ends and the department proposes continuing the program with General Funds.
- Only a portion of the grant goes away and the department proposes continuing the program by supplementing with General Funds.

The backfilled amount and grant must be documented in the significant changes. If the department does not prioritize the backfill request within their allocation, they can consider requesting new General Funds as part of an add package.

Program Details

The fields in this section are Program Description, Equity Statement, Legal/Contractual Obligation, Explanation of Revenues, and Significant Program Changes. Find instructions in the Program Offer Writer's Guide on the FY 2028 Budget Manual and Other Resources website.

Performance Measures

The Budget Office wrote a Budgeting for Results guide to support departments. The guide is available on the FY 2028 Budget Manual and Other Resources website. Find all performance related guidance there, including how to enter information into Questica.

Reviewing Program Offers

See the Run a Program Offer Report QRG or training video on the Questica Learning Resources page.

Budget Details – Expenditures & Revenues

Expenditures are 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.

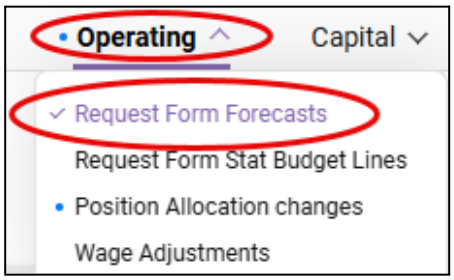
Revenues represent tax and non-tax generated resources used to pay for services.

We further categorize expenditures and revenues by ledger account to organize costs and revenues. Please see Appendix A for a complete list of ledger accounts and descriptions. The County uses cost objects to organize revenues and expenditures in more 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.

Entering Expenditures and Revenues



Overview

Enter expenditures and revenues by selecting the Request Form Forecasts grid. The grid is located in the Operating dropdown menu of the program offer request form. The following describes the operating changes grid. Find more resources on the Questica Learning Resources page.

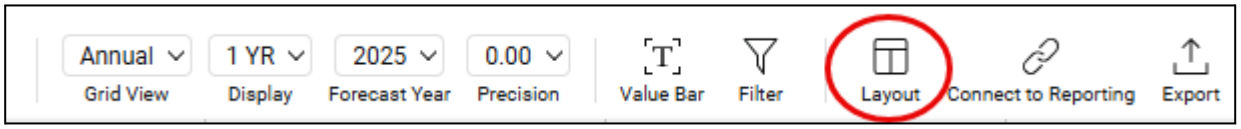
Note: More than one person can edit the individual items in the Operating section at the same time.

Selecting Layout

Select the layout for the Program Offer Request Form Operating Grid called: 1: Add row or Import – Program Offer. This layout is the most efficient for entry of expenditures and revenues. You can also Select 1: Exp/Rev by GL Category for a more detailed view.

Note: The Central Budget Office created all layouts and searches that begin with 1:.

Section 2: Preparing the Department Requested Budget



Expenditure/Revenue Fields

Fund

Auto-generated field in Questica. 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

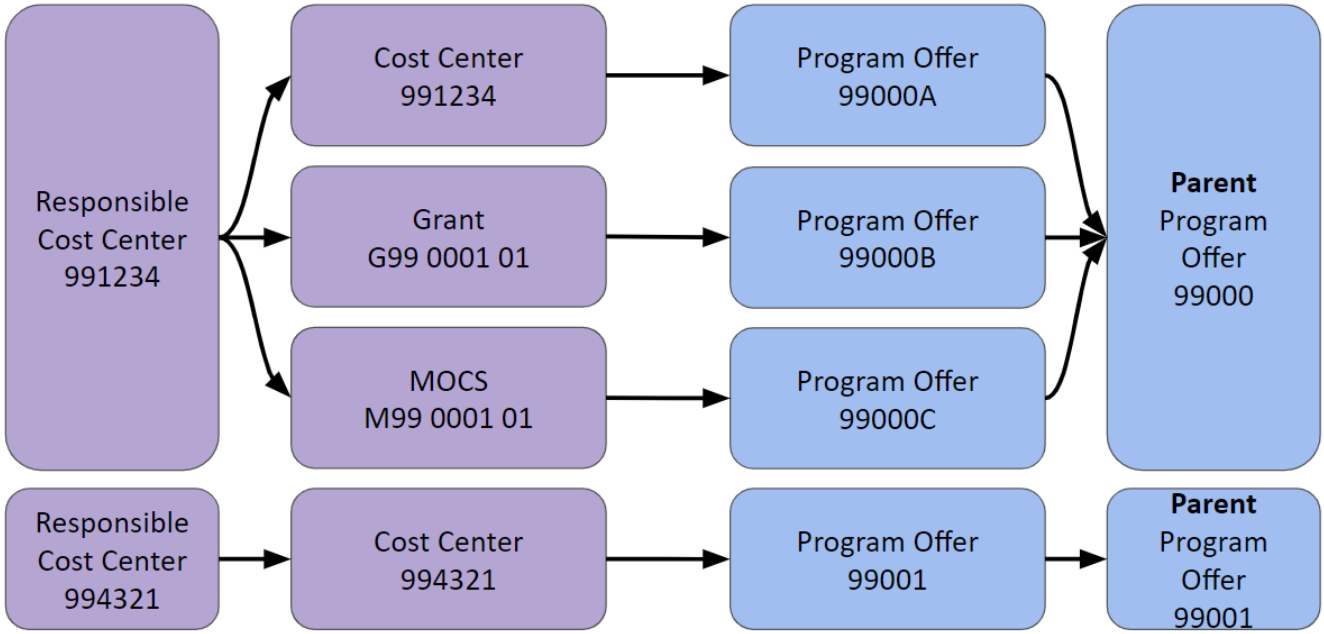
Type the cost object name or number and a dropdown selection list appears. Click on the desired cost object to select it. When finished, use the Tab key to move to the next field.

- Departments create their own cost objects. Visit the Questica 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 "01505 Placeholder" 5-digit fund for the Fed/State Fund while building your budget. This fund is shared across all departments. You will need to have the Central Budget Office correct the fund on the cost object prior to budget adoption.
- **The cost object's related cost center should be associated with only one program offer (or group of scaled program offers).** This supports budget-to-actual reporting at the program offer level.
    - Parent program offers are a group of scaled program offers or individual, non-scaled offers. For example, program offers 60310A, 60310B, and 60310C will combine into the parent program offer 60310 with the name taken from the A offer.
    - In order to do this, each cost center must be associated with only one parent program offer in a budget year. This means that all grant tags, projects, and MOCS associated with the same related cost center should be in the same parent program offer. A parent program offer can have multiple cost centers, but each cost center can only be in one parent program offer.
    - **All one-time-only funding must be in a separate MOCS,** with some exceptions for capital project funds. Remember to mark the cost object as one-time-only in Questica.
    - There will be limited exceptions to this rule where related cost centers cross program offers. However, individual cost objects must be associated with a single parent program offer. All exceptions must be approved by the Central Budget Office.

Below are some examples of allowed and disallowed program offer to cost center relationships.

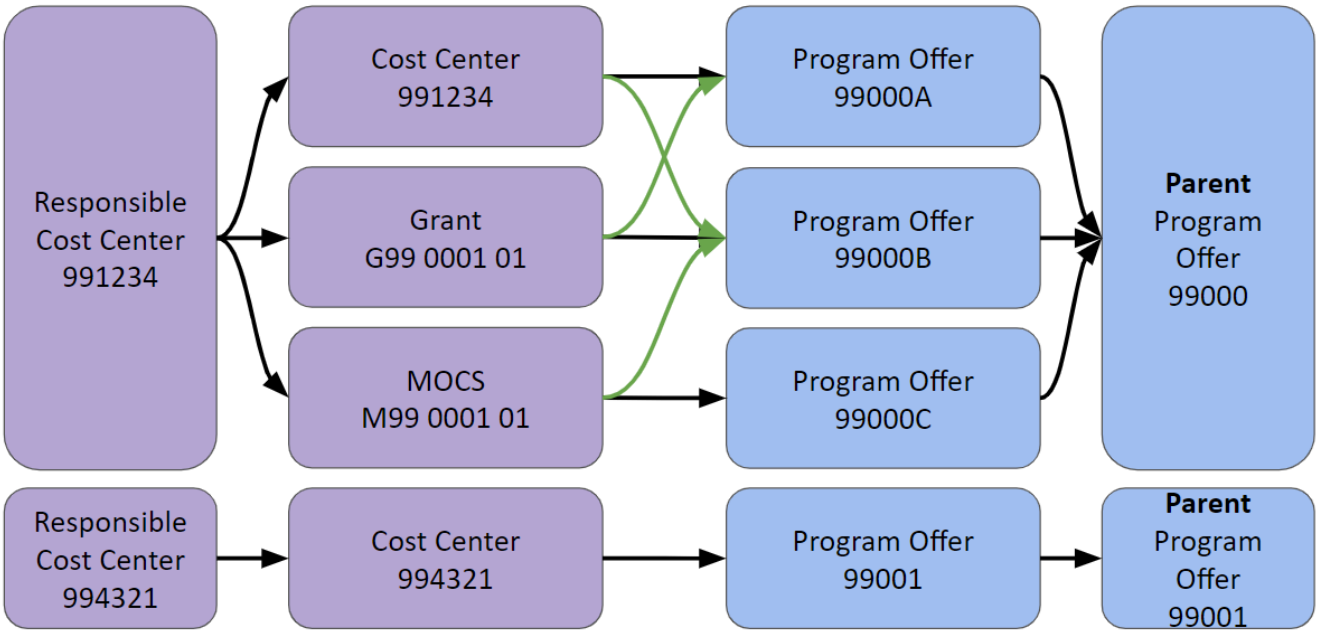
Cost Centers Align with Program Offers

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



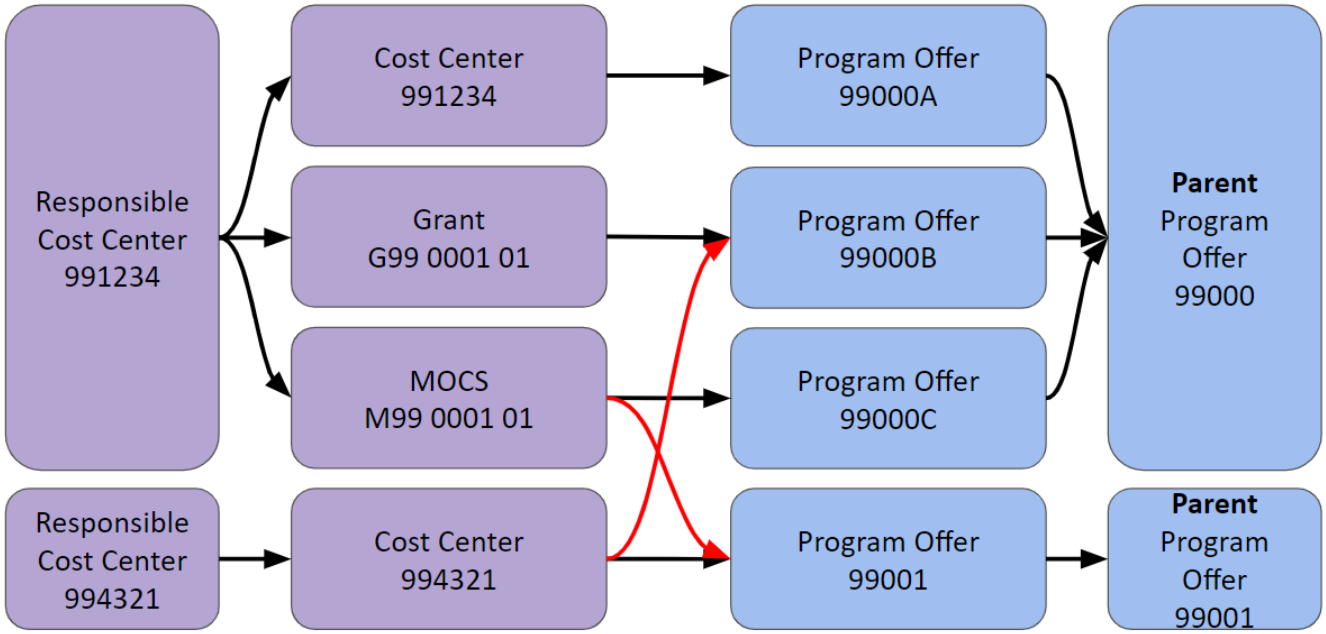
Cost Centers Cross *Scaled* Program Offers

Cost objects and cost centers are allocated to multiple *scaled* program offers below. They roll up to parent program offers. Expenditures are 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, enter data in the request form forecasts grid. Use Appendix A to help select the correct ledger account. You may also want to review spend categories and the ledger account they post to in Workday. This can help you determine the correct ledger account.

Ledger Account Detail

Use this field to provide additional required detail. This field differentiates Central and Departmental Indirect and Cash Transfer To/From funds. The following ledger accounts require Ledger Account Detail: 50310 Internal Service Reimbursement, 50320 Cash Transfers In, 60350 Indirect Expense, 60560 Cash Transfers Out. See Appendix A for additional information.

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 accounts 60150 County Match and Sharing, 60155 Direct Client Assistance, 60160 Pass-Through & Program Support, and 60170 Professional Services. See Contracted Services section below for additional information.

Section 2: Preparing the Department Requested Budget

Pro tip: Suppliers must be used consistently throughout the budget process. Budget adjustments, amendments, and modifications must use the same supplier as the original budget.

Description

Use the Description field to document additional details, assumptions, notes, and reminders. A Description is required for:

- 60150 County Match and Sharing, 60155 Direct Client Assistance, 60160 Pass-Through & Program Support, and 60170 Professional Services. See Contracted Services section below.
- 60350 Indirect Expense. Include the percent or dollar amount of any cap.
- 60440 Internal Services Other. Include the cost object and program offer of the partner department receiving the revenue.
- 50320 Cash Transfers In, 60560 Cash Transfers Out. Include a brief description of what the cash transfer is for.
- 60000 Permanent, for manual adjustments to position costs. Manual adjustments should be rare. New position records should be created to update position costs. For manual adjustments, include the position number in the description and an explanation of why there is a manual adjustment.

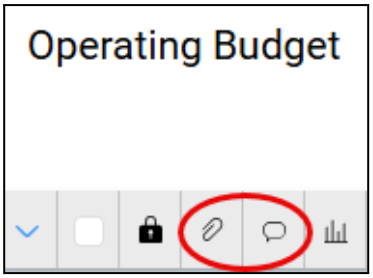
The Description field is also recommended for:

- Delineating costs for records and shredding in ledger account 60462.
- Budgeting in 60432 Enhanced Building Services and 60433 Security.
- Describing revenues for sources not easily identified through the fund or cost object.

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. Click the paper clip (attach a document) or callout (text note) symbols next to the line item. This field is not published. It 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 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. Find QRGs detailing the import/export process on the Questica Learning Resources page.

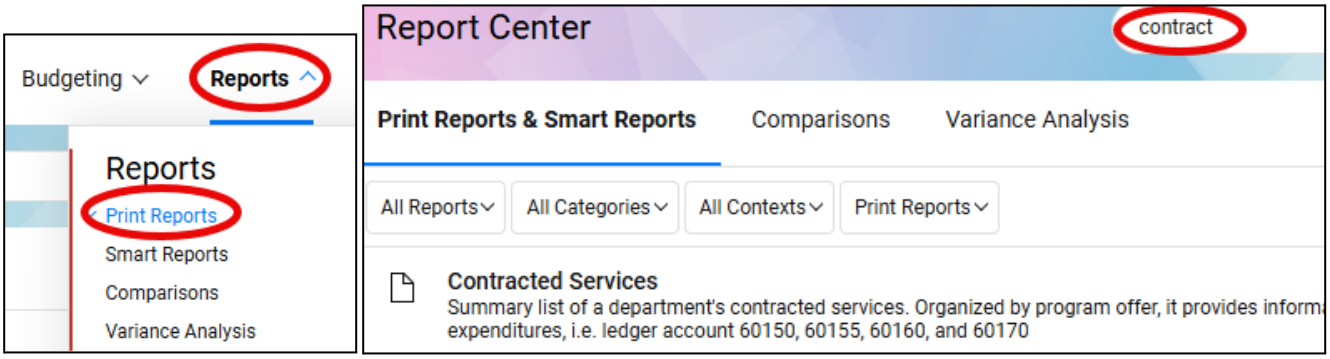
Contracted Services

The County budgets contracted services in 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 these ledger accounts. The following fields are required:

- Supplier – Ledger accounts 60150, 60155, 60160 and 60170 require a Supplier.. 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. **Note:** Marking 0-TBD for most of the supplier lines is insufficient and you will be asked to make corrections.
- Description – Enter a meaningful description of the service. For example, 100 residential treatment beds. **Generic information like "various services" should not be used.** Do not restate the supplier in the description. For 60150, include details about who is providing the match and ratios in the Description field and in the Explanation of Revenues field.

Contracted Services Report

This report provides a summarized list of a department's contracted services. Select Reports from the top dropdown menu of the main screen. Click on Print Reports. Find the Contracted Services report, click on it, and select Run Print Report. **Tip**: Search for "contract" in the search bar.



You can also view and update the contracted services budget lines directly in Questica. See the Contracted Services Review QRG on the Questica Learning Resources page.

Budget Details – Costing and Allocating Positions

Personnel costs are the largest and most complicated aspects of the budget. These costs account for over $1 billion and 5,720.73 FTE in the FY 2027 Adopted budget.

Types of Positions

See below for an overview of position types. Refer to the personnel rules and labor contracts for more information.

Permanent Full-Time

Employees working 32 hours per week or more on a regular basis are considered full-time and 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 can not differentiate for this and will cost the position with reduced benefits in 60140 Insurance Benefits. Departments should 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, 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 and 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..

Limited Duration Employees

Employees 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.

On-Call Employees

Individuals employed to meet intermittent, irregular, or less than half-time County work needs.

Position Records at the Beginning of the Budget Year

The Central Budget Office sets up position records in Questica at the beginning of each budget year. This is a starting point for departments to build their budgets. This list of positions can be found 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. Oregon Budget Law requires the County to quantify staffing using full-time equivalent (FTE) positions. Temporary, limited duration, and on-call positions do not fit into the FTE requirement. They are budgeted separately by departments.

Below are the steps to create position records for permanent positions.

1. The Central Budget Office models the assumptions for position costs and updates the wage and salary tables. These assumptions include COLA, insurance rates, PERS rates, known bargaining impacts, and classification changes.
2. The Central Budget Office copies position records in the current budget into the next budget year. This includes all Board approved positions plus pending and Board approved budget modifications.
3. The Central Budget Office extracts employee attributes from Workday. This includes salary, current step, step date, PERS tier, education pay, incentive pay, longevity pay rates, and position number. The next year position records in Questica are updated with the Workday employee attributes and forecasted costing assumptions.
4. After the Questica data release, departments create new position records as needed.

Note: Vacant positions maintain their current step or salary details with step increases and COLA applied. Vacant positions also keep their current attributes, including education pay, incentive pay, and longevity pay.

Position Cost Modeling and Assumptions

The assumptions and updates described in the section above use the best information available, 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). Position record numbers 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 need to ensure the correct position record is used in both the current and in the upcoming year.
- **Departments only create positions with a July 1 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 2028 for hourly positions. Cost of living adjustment (COLA) increases were calculated at 3.9%. Since the FY 2027 COLA for positions in bargaining units with an open labor contract has not yet been implemented, the pay calculation assumes the 3.3% FY 2027 COLA, in addition to the 3.9% FY 2028 COLA. Workday data for FY 2028 was extracted on October 20, 2026. Departments should review positions where the job profile did not match between Questica and Workday. This may include 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. You can find these on the MCR Job Profile with Compensation Steps in Workday. Wage scales are then inflated by the estimated COLA and adjusted for any anticipated bargaining impacts in the budget year.
- Step increases are determined by the employee who occupies the position at the time 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. We use 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 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 1 to the wage up to 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.

60000 Permanent - Base Wage Modifiers

- When applicable, base pay may be modified by Education Pay %, Incentive Pay %, and Longevity Pay %. These 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 increase automatically. The modifier amounts on positions in Questica are based on MCR Allowances by Worker from Workday. Departments can update these modifier amounts by creating new position records.

60130 Salary Related

The costs associated with 60130 from base pay are calculated automatically in Questica. The costs are 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 TriMet payroll tax. Below are the rates budgeted in FY 2028.

Section 2: Preparing the Department Requested Budget

PERS, FICA, TriMet 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%	29.99%	4.45%	0.40%	0.85%	**43.34%**	7.65%	37.29%	4.45%	0.40%	0.85%	**50.64%**
OPSRP	7.65%	27.64%	4.45%	0.40%	0.85%	**40.99%**	7.65%	33.16%	4.45%	0.40%	0.85%	**46.51%**

[1] *FICA on the first $192,300 of salary is 0.0765; and 0.0145 for wages over $192,300.*
[2] *Includes both the Employer cost and the 6.00% pick-up.*
[3] *See PERS Pension Bond Sinking Fund (10028) for more detail.*

Voluntary Employees' Beneficiary Association (VEBA) Rates

Some bargaining units and employee groups receive a voluntary employees' beneficiary association (VEBA) plan. Below are the budgeted rates.

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. A flat composite rate relevant to the position's FTE is combined with the appropriate rate from the Component Pieces of 60140 Insurance Benefits Rates table below.

The County estimates total countywide benefit costs and then uses an average rate per employee for budgeting. The table below shows the rates by type of employee.

Medical/Dental Flat Rate	FY 2028
Full-Time Employees	$25,076
Permanent 3/4 Time Employees	$18,808
Part-Time Employees	$14,312

Component Pieces of 60140 Insurance Benefits 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%	1.00%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.70%**
DCJ	1.30%	1.60%	0.40%	0.25%	1.10%	1.00%	0.75%	0.20%	**6.60%**
MCSO	1.80%	1.60%	1.65%	0.25%	1.10%	1.00%	0.75%	0.20%	**8.35%**
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: Based on the Prosecuting Attorneys contract, the County pays the full insurance for medical, vision, and prescription insurance coverage. To account for this, MCDA provided an additional 1.12% modifier for 60140. This is included in Questica's calculations, but not 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 calculate:

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. 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. It excludes 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 - 40.99%) and is budgeted in the Health Department (60140 - 6.70%).

Ledger Account	Calculation	Amount
60110 Overtime		$1,000
60130 Salary Related	Overtime amount x 40.99%	410
60140 Insurance Benefits	Overtime amount x 6.70%	67
Total Amount to Budget		**$1,477**

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. These categories include shift differentials, trainer pay, lock-up premiums, hazardous work, and lead work. Workday report MCR Allowances by Worker details permanent premiums or allowances by employee. It 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 to detail the premium.

The following base pay premiums are calculated through position fields and modifiers in Questica: longevity, incentive, and education pay. They do not need to be manually calculated by departments. 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. 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. **Budget telework allowances in 60120.** Estimate the number of monthly and one-time payments. 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 60110 Overtime above. Budget these associated amounts in 60130 Salary Related and 60140 Insurance Benefits. Premium pay for temporary employees includes the same fringe and insurance components. Budget these associated amounts in 60135 Non-Base Fringe and 60145 Non-Base Insurance.

Find the appropriate rates in the tables on the pages below.

Temporary, Limited Duration, and On-Call Employees

60100 Temporary

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

1. Document what you anticipate the employees will do. This includes the nature of the work, or the project they will be working on.
2. Document how you determined your budget in the description field. Document your rationale if you based your budget figures on historical or projected usage rather than actual position-by-position calculations.
3. Calculate fringe and insurance amounts for the employees. Record them in 60135 Non-Base Fringe and 60145 Non-Base Insurance.
4. 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).
5. Insurance rates for temporary, on-call, and limited duration employees include workers' comp, liability, and unemployment. See the Personnel Rules for more information.
6. Employees working at least 600 hours per calendar year begin receiving retirement benefits after a six-month waiting period. If employees work less than this, they are not entitled to retirement benefits.
7. 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

Questica does not calculate the fringe costs for temporary, on-call, and limited duration employees. Use 60135 to budget fringe costs for wages, premium, or overtime pay for these employees.

Section 2: Preparing the Department Requested Budget

Salary related rates for temporary, on-call, and limited duration employees include FICA and TriMet payroll tax (and retirement if applicable). If these employees are not PERS-eligible, use this table:

	FICA[1]	TriMet	**Total 60135 PCT**
All employees	7.65%	0.85%	**8.50%**

[1] *FICA on the first $192,300 of salary is 0.0765; and 0.0145 for wages over $192,300.*

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%	29.99%	4.45%	0.40%	0.85%	**43.34%**	7.65%	37.29%	4.45%	0.40%	0.85%	**50.64%**
OPSRP	7.65%	27.64%	4.45%	0.40%	0.85%	**40.99%**	7.65%	33.16%	4.45%	0.40%	0.85%	**46.51%**

[1] *FICA on the first $192,300 of salary is 0.0765; and 0.0145 for wages over $192,300*

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

[3] *See PERS Pension Bond Sinking Fund (10028) for more detail.*

60145 Non-Base Insurance

Questica does not calculate the insurance costs for temporary, on-call, and limited duration employees. 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. Use the same rates as 60140 Insurance Benefits. For more information, see the Personnel Rules.

	Workers' 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%

	Workers' Comp	Liability[1]	Unemployment	Total 60145 Rate for Temps
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

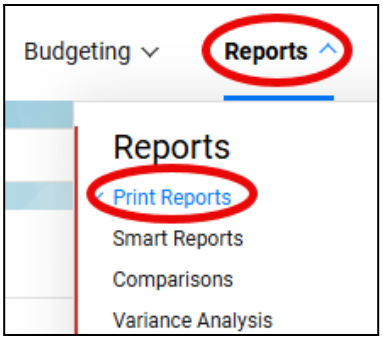
Departments can create new position records to add new positions or change the attributes of an existing position. For example, if a position has been reclassified, simply create a new position record with the updated JCN. See the QRGs for creating new position records on the Questica Learning Resources page.

DO NOT budget for salary savings unless specifically directed**.** Also, **DO NOT budget negative personnel lines.** Position FTE should be reduced or eliminated if there is a need to reduce position costs to balance the budget. There are a few exceptions related to positions that cross departments. Those exceptions must be approved by the Central Budget Office.

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 to the budget.

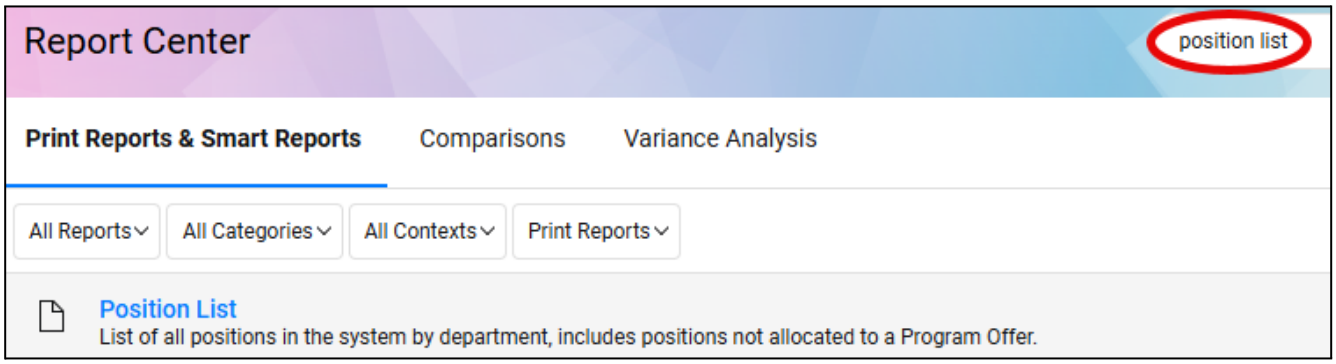
Position List Report



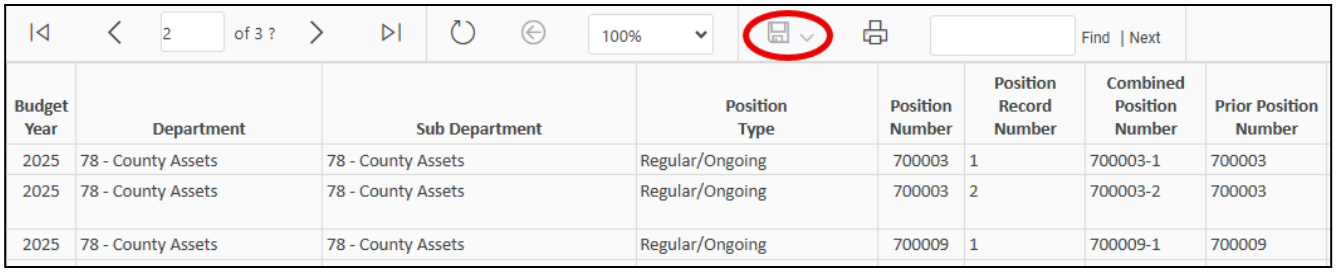
The first step is to run the Position List report. This is a list of all position records that are ready to be allocated to program offers. Filtering the report results on the Is Highest Record Number? column will help you validate that you have allocated the most recent version of a position. Each time 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. 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



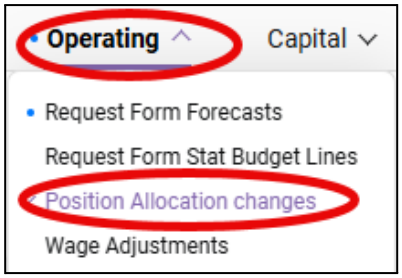
Use the parameters to select the budget year or other attributes to filter results. Click Run Print Report. Below is a report output example – use the floppy disk icon to export.



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

Entering Position Allocations

Overview

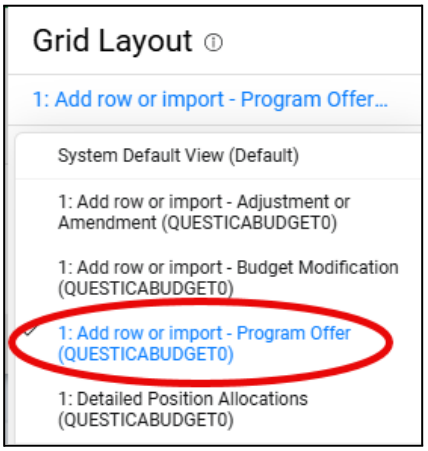


Select the Position Allocation changes grid within a program offer request form. This is located in the Operating dropdown menu. The following describes the position allocation changes grid. Find more information on the Questica Learning Resources page.

Note: More than one person can edit items in the Operating section at a time.

Selecting Layout



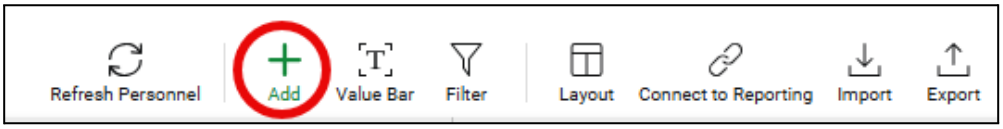


Select the layout 1: Add Row or Import - Program Offer. The entry grid for position data looks and behaves similarly to the expenditure/revenue grid.

Section 2: Preparing the Department Requested Budget

Allocating a Position

To add a new position (row) click on the Add button. 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 data type options when allocating positions in Questica: FTE, Hours, Percentage, and Quantity. You can allocate positions using FTE or Percentage, but not Hours or Quantity.

Allocation

There are two allocation types: FTE and percentage. Enter the allocation amount, e.g. 1.00 for FTE or 100 for percent. 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

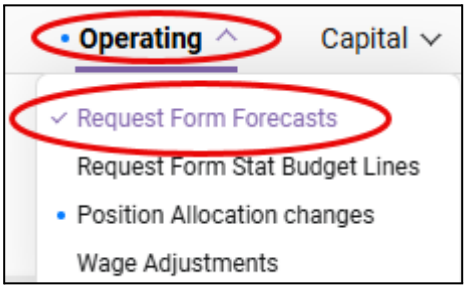
Optional field. Please add business titles to this field when titles are different from the job profile classification. For example, if a department's equity manager is classified as an HR Manager, add "Equity Manager" to the description field.

Saving and Reviewing Position Allocations

To save the position allocation, click on the OK button. Change to the Detailed Position Allocations layout. The total annualized FTE across all rows/request forms should equal the Position FTE amount. This is true unless the position is split across program offers.

After positions are allocated in the Position Allocation changes grid, they automatically populate the request form forecasts grid with 60000 Permanent, 60130 Salary Related, and 60140 Insurance Benefits. Choose layout 1: Exp/Rev by GL Category to see details. The FTE totals are automatically

entered in the expenditure/revenue detail table of the program offer report.



Importing and Exporting

Another option is to upload position data into Questica using Excel spreadsheets. See the QRG Allocate Positions via Import/Export on the Questica Learning Resources page.

Why can't I edit position costs?

Allocating a position automatically generates the costs on the request form forecasts grid. Position costs can only be changed by:

- Adjusting a position allocation. However, the position must be fully allocated.
- 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.

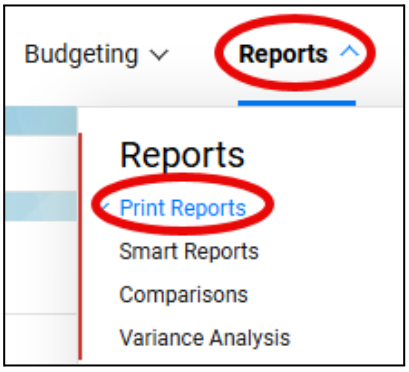
Allocating Positions to Multiple Cost Objects or Program Offers

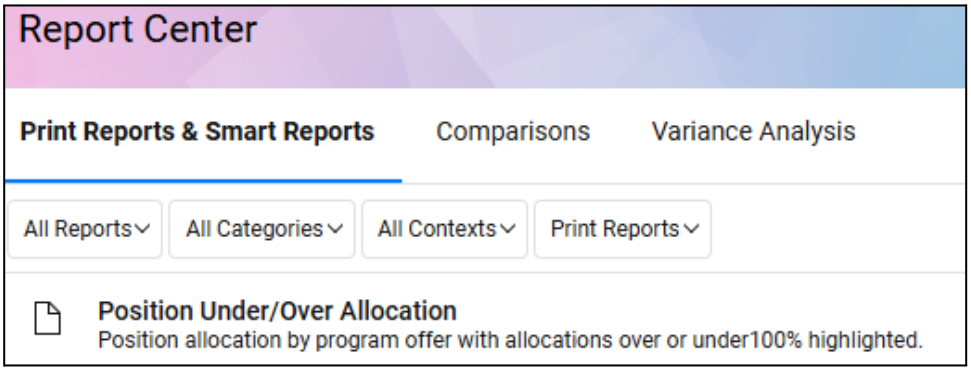
First determine the percent to allocate. For example, 50% to cost object #1 and 50% to cost object #2. All positions, regardless of FTE amount, must be allocated at 100%. You can split positions across more than one program offer. **DO NOT** budget position splits smaller than **0.10 FTE.**

BEWARE: DO NOT have multiple rows allocating the same position to the same cost object in the same request form. Questica will duplicate the costing information and make the position cost more than it does.

Under/Over Allocated Positions

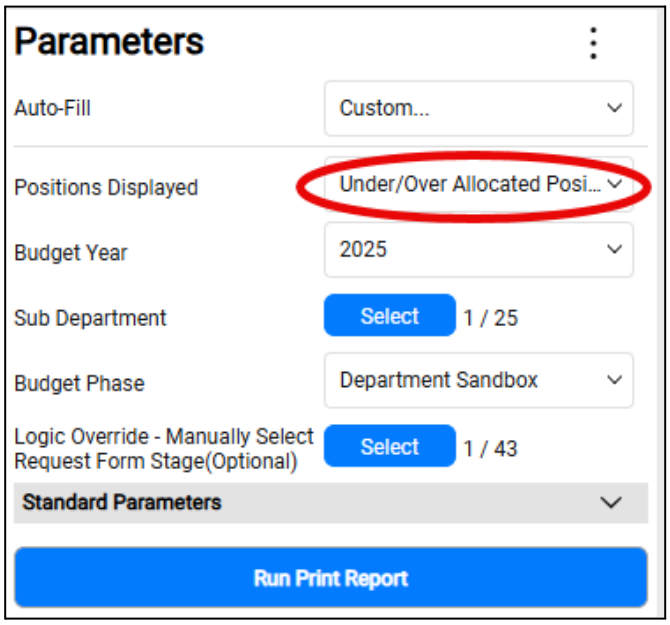
Use the Position Under/Over Allocation report to confirm that every position is allocated at 100%.



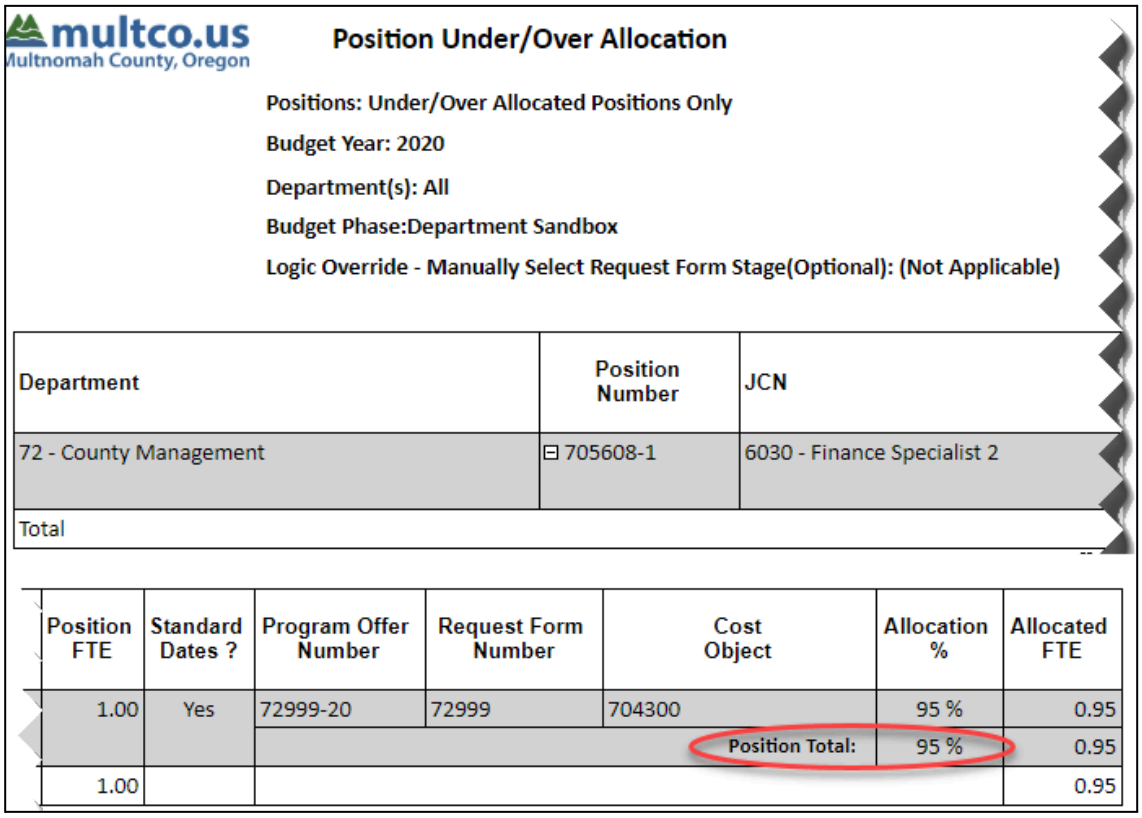


Section 2: Preparing the Department Requested Budget

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

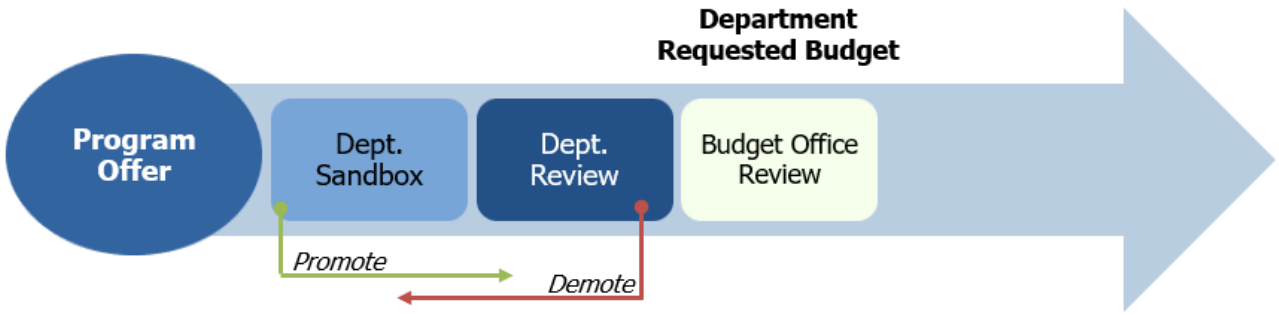
Limited Duration Positions

Limited duration positions are temporary assignments. Costs are budgeted in temporary ledger accounts (60100, 60135, 60145). Limited duration positions are not counted in the department's FTE. See Temporary, Limited Duration, and On-Call Employees for more details.

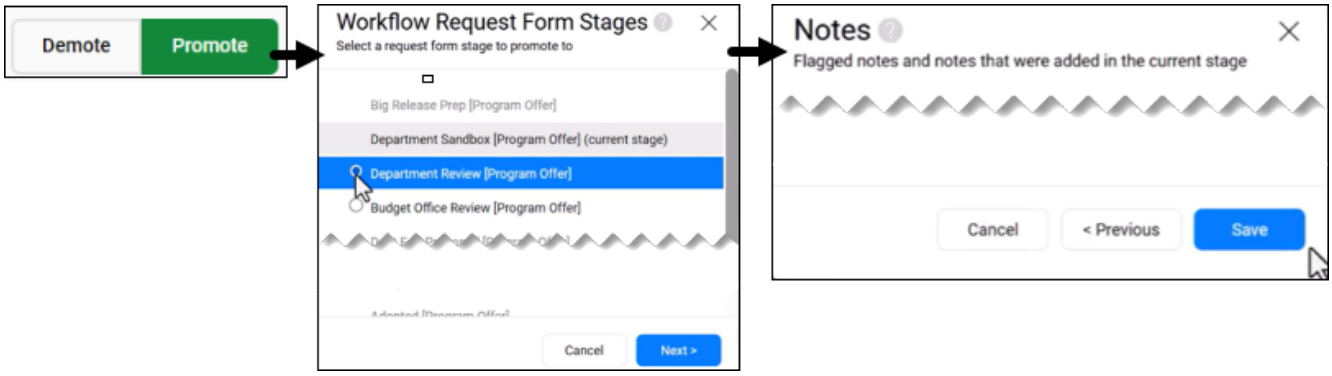
Promoting/Demoting Program Offers

Program offers can be promoted and demoted between Department Sandbox and Department Review. Departments can use these stages to manage internal workflow. For example:

- Department staff and budget analysts build the program offer in the Department Sandbox.
- The budget analyst promotes the request form to Department Review for business manager approval. In the Department Review stage, the request form is locked to most users.
- The business manager demotes the request form to Department Sandbox if additional changes are needed.
- The business manager promotes all finalized program offers to the Budget Office Review stage. At that point, departments can no longer edit the request form. 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 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

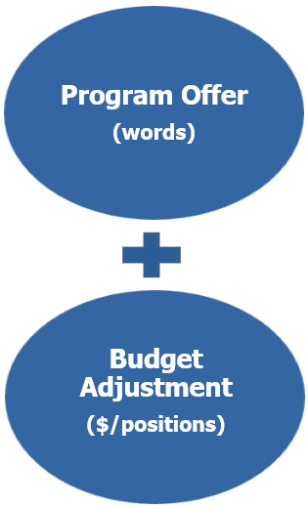
In addition to program offers, departments will create budget adjustment request forms. Budget adjustments will be used for reductions to meet the General Fund constraint. In limited cases, departments will also submit budget adjustments for General Fund additions. These add packages are for programs not funded within the department's allocation and for one-time-only requests. Add packages should be 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 on the FY 2028 Budget Manual and Other Resources website for more information.

Important note: Descriptions and summary numbers for reduction and add packages will be shared on the County website.

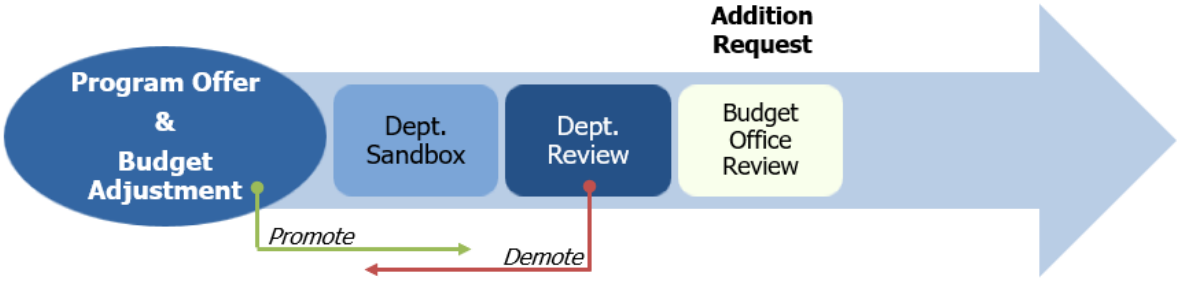
Technical instructions for budget adjustments are generally the same for the Requested and the Proposed budget. General instructions for budget adjustments are below. Section 3: Budget Adjustments in the Proposed highlights differences for the Proposed.

Add packages are a new program offer as well as a budget adjustment. The program offer provides narrative and performance measures. The budget adjustment adds expenditures, revenues, and positions. In general, new ongoing requests should be prioritized within a department's budget by reallocating funding. Below is the process to create add packages:

1. Request a new program offer from the Central Budget Office. The form starts in the Department Sandbox stage.
2. Add *only* the narrative and performance measures.



3. Create a corresponding budget adjustment request form (starts in Department Sandbox stage). For the budget adjustment description, copy the program offer description.
4. Add expenditures, revenues, and positions in the budget adjustment request form.
    a. All one-time-only (OTO) requests must have unique MOCS not used elsewhere in the budget. For more information, please see the Cost Objects section.
5. Promote the program offer *and* budget adjustment to Budget Office Review. This will include the add package in the Requested budget.



Budget Adjustment Request Forms

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

- Same technical process to add/change/delete revenues, expenditures, and positions.
- Budget adjustments can be promoted and demoted between Department Sandbox and Department Review. Departments can use these stages to manage internal workflow.
- 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 updates are needed.

This section provides instructions for assembling budget adjustment request forms. Budget adjustments are used in both the Requested and Proposed phases of the budget process. **Please see Budget Adjustments in the Proposed for specifics about what is different during the Proposed phase.**

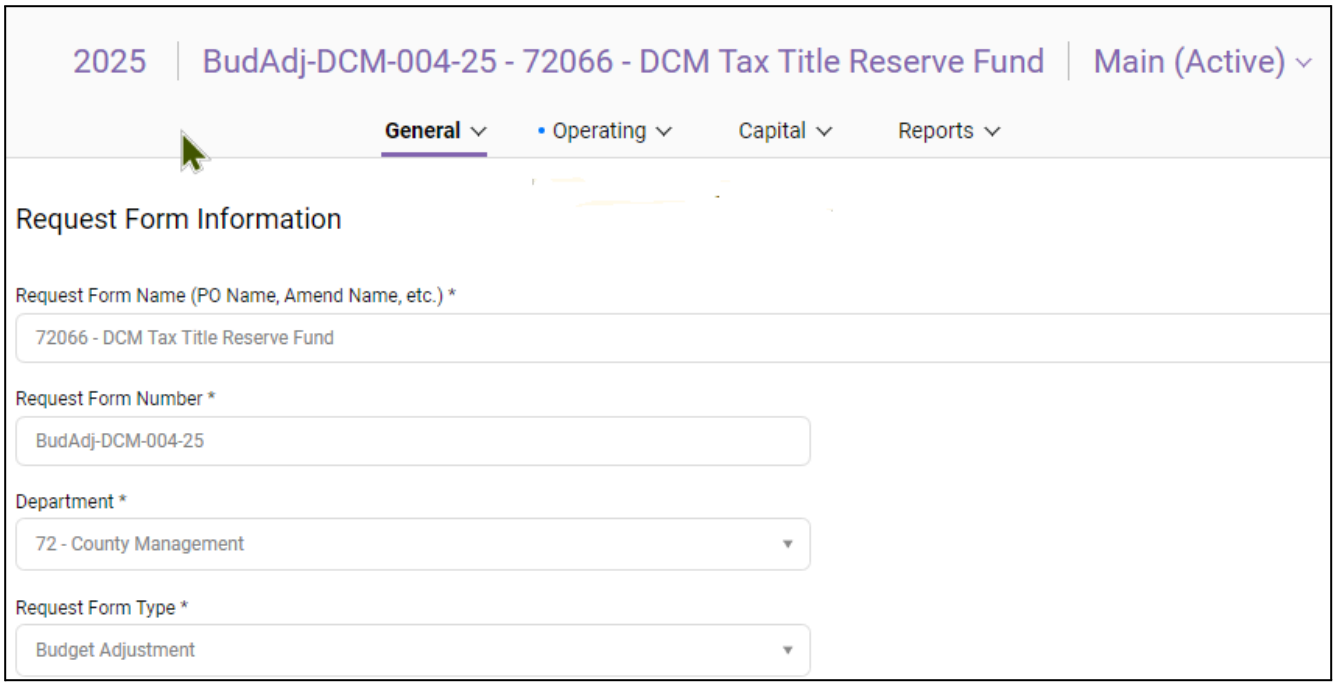
Departments create their own budget adjustment request forms. For detailed instructions, view the Create a Request Form in Questica QRG on the Questica Learning Resources page. All budget adjustments will be validated and finalized at the discretion of the Central Budget Office.

Budget Adjustment Name

The name of the budget adjustment should describe what the change will accomplish. The **name must begin with the impacted program offer number(s)** (*e.g.* 72025B – County Clerk Carryover Adjustment). To update the name, navigate to the Request Form Information screen. After you open

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 and enter the name in the Request Form Name box.

The budget adjustment number is auto-generated in sequence. 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.

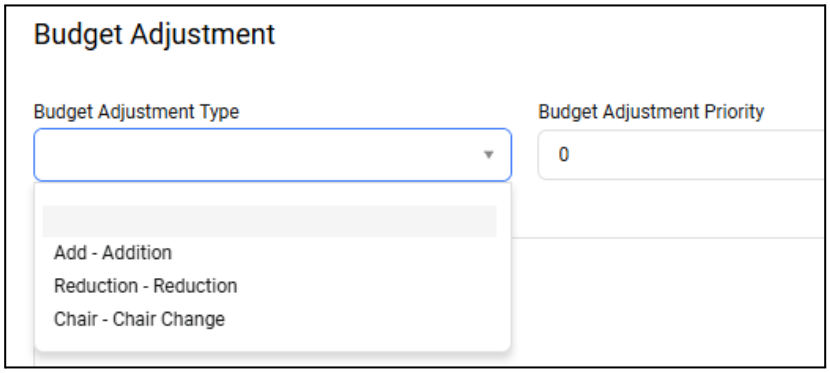


Note: In general, a budget adjustment should only impact a single program offer. This helps departments and the Central Budget Office reconstruct historical changes at a later date. It is especially important for tracking changes directed by the Chair. However, there may be times when a single budget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

Budget Adjustment Type

There are three types of budget adjustments. Two for the Requested budget and one to implement the Chair's decisions in the Proposed. For the Requested, departments choose Addition or Reduction.

To choose the type, open the budget adjustment and go to the menu at the top of the screen. Click on General, then choose the last item in the dropdown menu, Budget Office Adjustment.



Budget Adjustment Priority

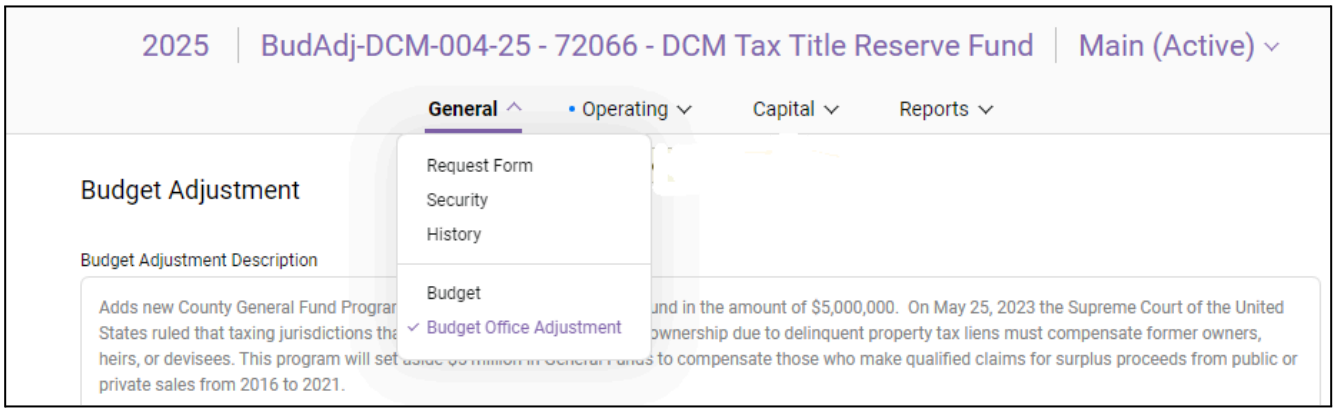
Budget adjustments have a field to identify priority. In the Requested phase, Departments need to identify the priority number for reduction and add packages.

- Reduction packages should be prioritized for restoration. The reduction with a "1" priority is the first activity the department wants restored. Reduction packages with a "0" priority are reductions that the department plans to make and is not prioritizing.
- Add packages should be prioritized for inclusion in the Proposed. Use separate numbering for one-time-only and ongoing requests. An ongoing add package with a "1" priority would be the first activity the department wants funded with ongoing General Fund. There might also be a separate one-time-only add package that has a "1" priority.

Budget Adjustment Description

Reduction packages must be explained in the Budget Adjustment Description field. **The description should clearly and concisely explain how the program will change if the reduction is accepted. This includes the impacts to services and program outputs, and equity impacts.** Descriptions will be posted online along with the other Requested budget documents.

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.

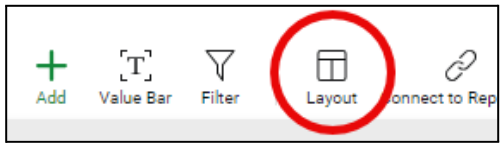


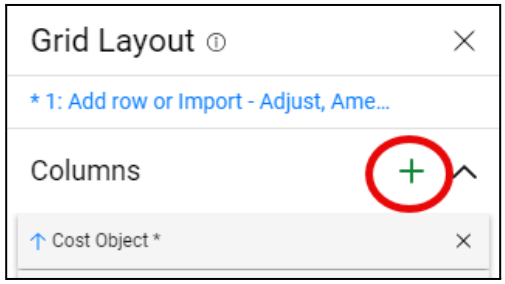
Operating Changes (Expenditures and Revenues)

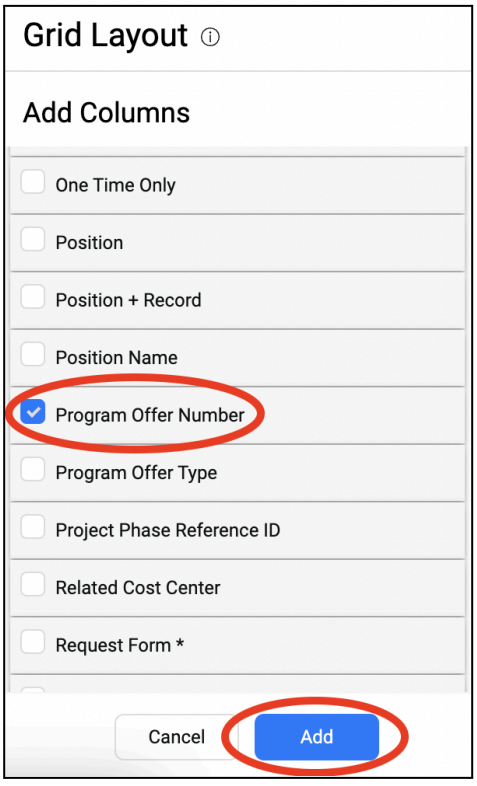
Expenditures and revenues are entered in the operating changes grid. This is identical to the process used for program offers with one notable exception. **You must include a program offer for each expenditure/revenue line.** Select the layout 1: Add row or Import - Adjust, Amend, Budmod to make sure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

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.

If you are working in a different layout and the program offer number column is not displayed, follow these steps. Click on Layout on the right side of your screen, then click the + next to Columns. Scroll down the list that appears and click the box next to Program Offer Number. 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. Budget adjustments do not need to include the related offset for Risk Fund or internal services. However, **budget adjustments that affect indirect require an offsetting entry.** The Central Budget Office provides an Internal Service Offset Entries spreadsheet. This sheet includes the program offer number, cost object, and ledger account information for the receiving fund. Find it on the FY 2028 Budget Manual and Other Resources website.

Although offsetting entries are not required for internal services, it is still essential to coordinate with DCA. 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 for indirect or other internal service reimbursements.
- 60350 Indirect Expense to identify if it is 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 use the Ledger Account Detail column for other internal service reimbursement expenditures (such as in ledger accounts 60410, 60430, 60432, 60433, 60460, etc.). See Ledger Account Detail for more information.

Position Changes

Departments can remove, add, or update positions through budget adjustments. *NOTE: This is relevant for add/cut packages in the Requested as well as Chair related changes in the Proposed*

budget. Positions are allocated to budget adjustments in the position changes grid. This is the same as with program offers, **but budget adjustment allocations must include a program offer number**. Examples of common position changes executed through budget adjustments:

- **Reduction or Addition Packages** - These add or remove positions from the base budget.
- **Reclassify a Position or Change an FTE** – Create a new position record with the updated FTE or Job Profile. In the adjustment, unallocate the original position and allocate the new position.

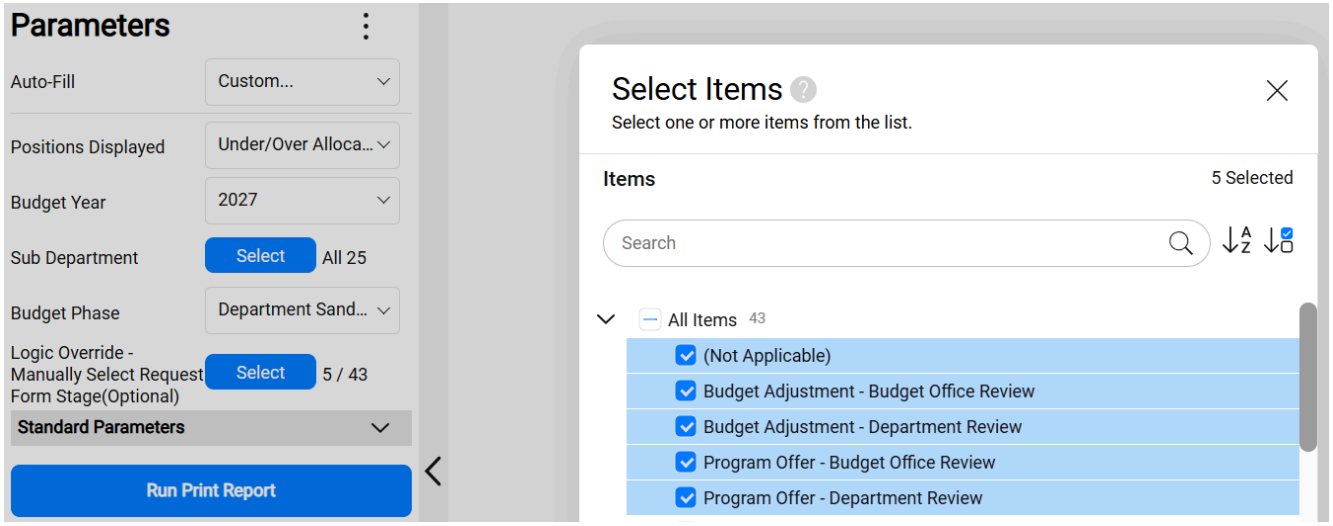
See the QRGs for creating new position records on the Questica Learning Resources page.

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. Ensure changes occur in the correct cost objects. This is especially important for positions split across multiple cost objects or program offers.

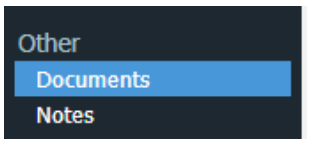
To validate that a position record is fully allocated at 100% or 0% total:

- Promote your adjustment to the Department Review stage. Choose the **Position Under/Over Allocation** report. Select the logic override parameter to match the selections shown below.



Documents and Notes

This section is used at the department's discretion. You can attach documents or add notes to the budget adjustment.

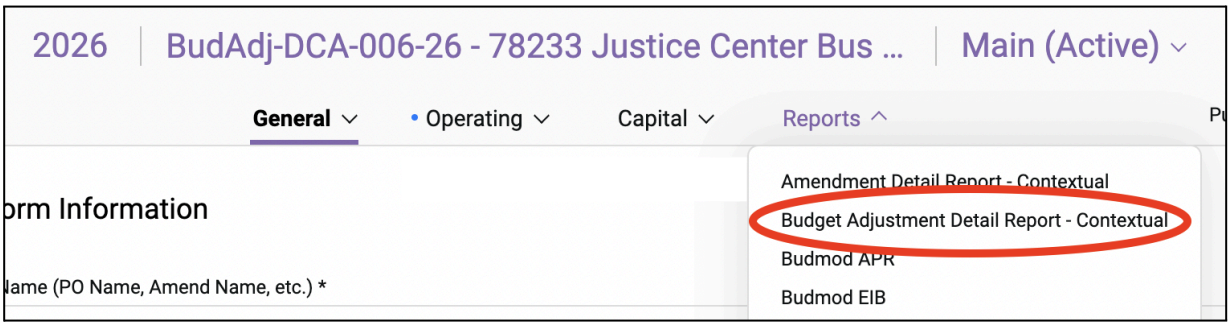


Budget Adjustment Reporting

Use the Budget Adjustment Detail report to review 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.

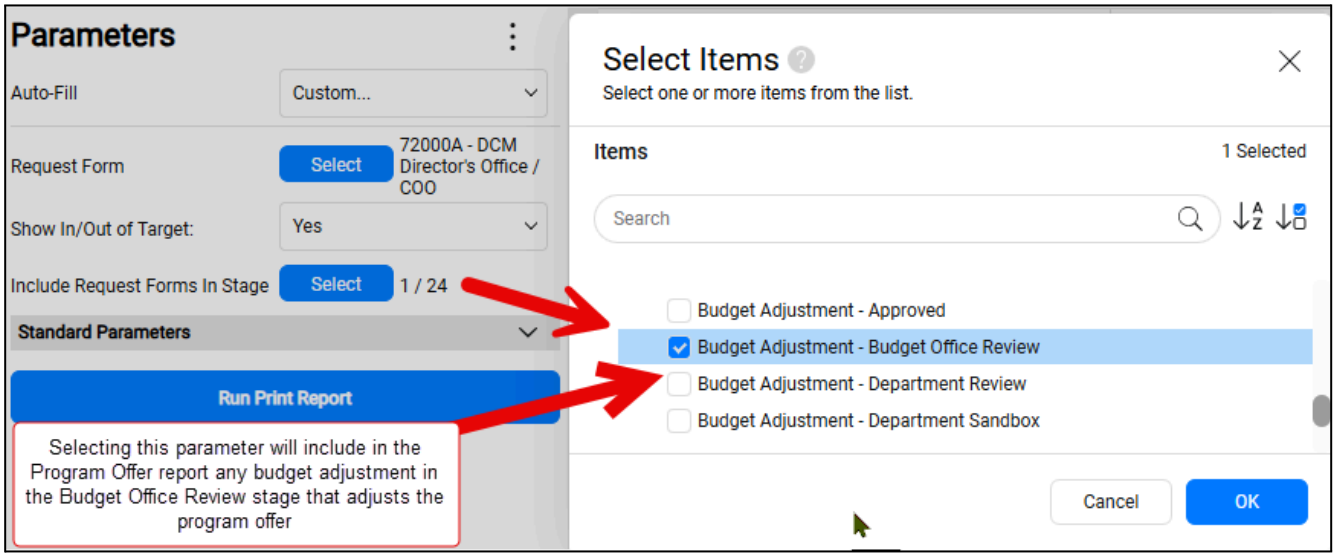
Go to the top tool bar and select Reports/ Budget Adjustment Detail Report - Contextual.



Changes to Program Offer Reports due to Budget Adjustments

Unlike in later stages, in the Requested budget, budget adjustments are not included in the program offer report because the adjustments (add/cut packages) are not final until the Proposed budget.

To view the impact of a budget adjustment, use the Include Request Forms in Stage parameter. This parameter pulls in any related request forms 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 information in the program offer request form. To use, 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.

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.

These reports have a parameter called Logic Override – Manually Select Request Form Stage (Optional). This parameter allows you to pull in program offers and budget adjustments in any stage. 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 the Reports section of the Questica Learning Resources page.

How to Review Your Base Budget or Constraint Budget

Your base budget does not include reductions or add packages. Your program offers contain only your base budget. This is because the details of all add and reduction packages are in budget adjustments. Your constraint budget is your base budget minus your reductions.

The **Exp/Rev Detail for Excel**, **Exp/Rev/Position Detail For Excel**, and **Position Allocations for Excel** reports include program offers and budget adjustments.

- 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 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.
- To **view your constraint budget**, filter your report to exclude Addition Budget Adjustments. This is 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:

1. Completing budget request forms through Questica described on the pages above and
2. The creation of documents to email to the Central Budget Office.

Please be sure to review the Budget Submission Checklist before submitting your budget.

Department Director's Transmittal Letter

Department budgets are big and complicated. Each department includes a letter from the Director that provides context and insight into decision making. The transmittal letter serves as a roadmap for the Board, CBACs, and the community. The letter formally conveys the department's budget request to the Chair. The letter will be posted with the Requested budget on the Budget Office website.

Your Central Budget Analyst will share the letter template with the department's business manager. It will be prepopulated with your department's charts and graphs. **Please do not make a copy of this template. Ensure the Budget Office has access to the document at all times.**

Section 3: Preparing the Proposed Budget

Overview

After departments submit their budgets, work begins on the Chair's Proposed budget. This is the budget the Chair produces after reviewing department submissions. Departments use budget adjustments to make changes that reflect the Chair's policy decisions. Changes could include updating expenditures, revenues, and position allocations, adding new programs, or not promoting Requested programs.

Budget adjustments for the Proposed 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:

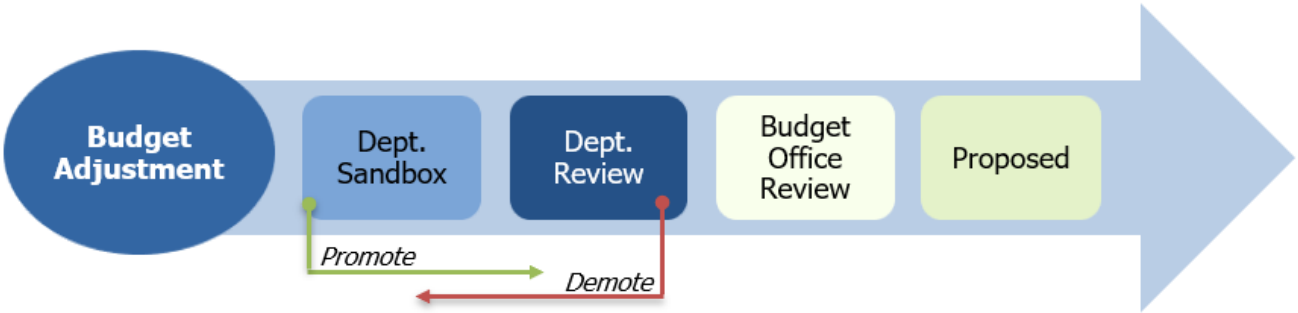
1. Creating budget adjustments and updating relevant program offer narratives and performance measures.
2. Submitting the department and division narratives.

Budget Adjustments in the Proposed

Budget adjustments are used in both the Requested and Proposed phases of the budget. Please see Budget Adjustment Request Forms in the Requested section for the technical details. The instructions below highlight budget adjustment differences in the Proposed stage.

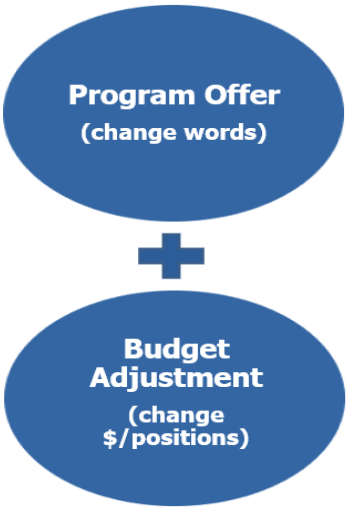
- **In general, a budget adjustment should only impact a single program offer.** This helps departments and the Central Budget Office reconstruct changes at a later date. It is especially important for tracking changes directed by the Chair. When in doubt, please consult your Central Budget Analyst.
- Departments must choose Chair Change as the budget adjustment type.
- The priority dropdown **should not be used** (defaults to zero).
- Budget adjustment descriptions are not printed as part of the budget document. However, descriptions are shared with the Chair's Office. Descriptions should provide a clear understanding of the impacts of the budget adjustment.

Budget adjustment request form workflow:

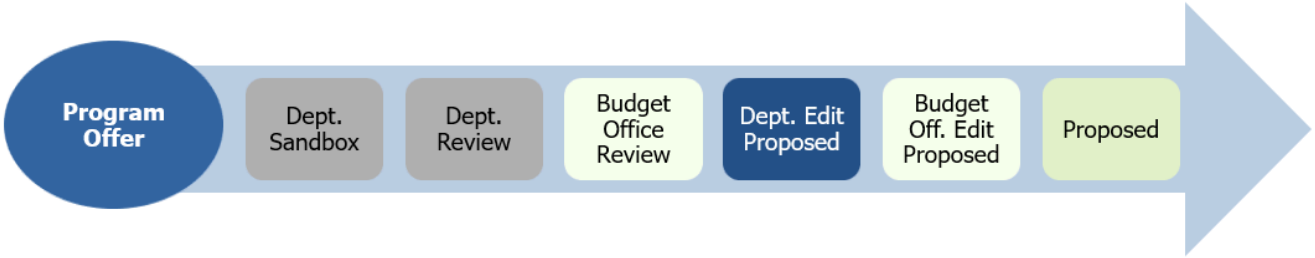


Editing Program Offer Narrative or Performance Measures

Budget adjustments in the Proposed may require narrative changes. Departments make these updates directly in the Requested program offers. To make edits, departments ask their Central Budget Analyst to promote the offer to the Department Edit Proposed stage. This stage limits a user to narrative and performance measures edits. All changes to expenditures, revenues, or positions are completed in a budget adjustment request form.



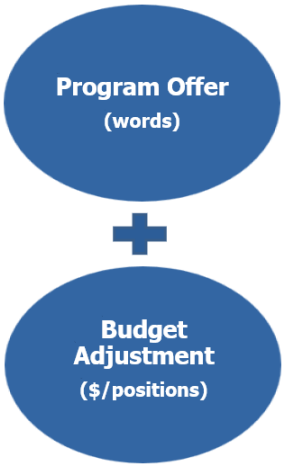
Users with editing rights during the Department Review phase still have editing rights in the Department Edit Proposed stage. Department business managers can update Questica permissions by emailing the Central Budget Office.



Adding a New Program Offer

Some changes for the Proposed budget require a new program offer. This requires two request forms to be created in Questica. A program offer adds narrative and performance measures. A budget adjustment adds expenditures, revenues, and positions.

1. Request a new program offer from the Central Budget Office. The form will start in the Department Edit Proposed stage.
2. Add *only* the narrative and performance measures.
3. Create a corresponding budget adjustment request form (begins in Department Sandbox stage).
4. Add expenditures, revenues, and positions in the budget adjustment.
5. Promote the budget adjustment to Budget Office Review.
6. Promote the program offer to Budget Office Edit Proposed.

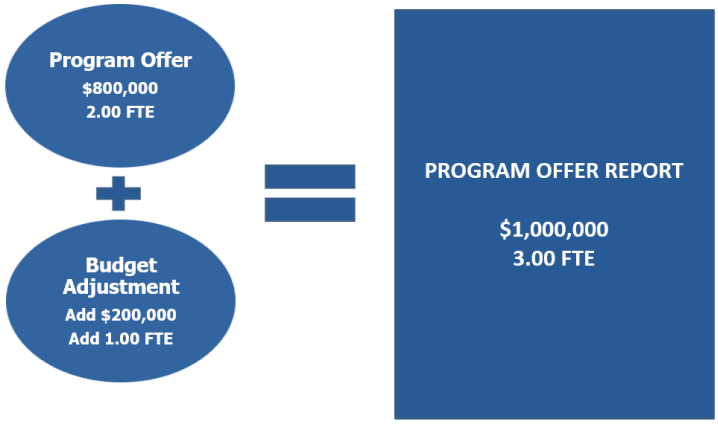


Removing a Program Offer

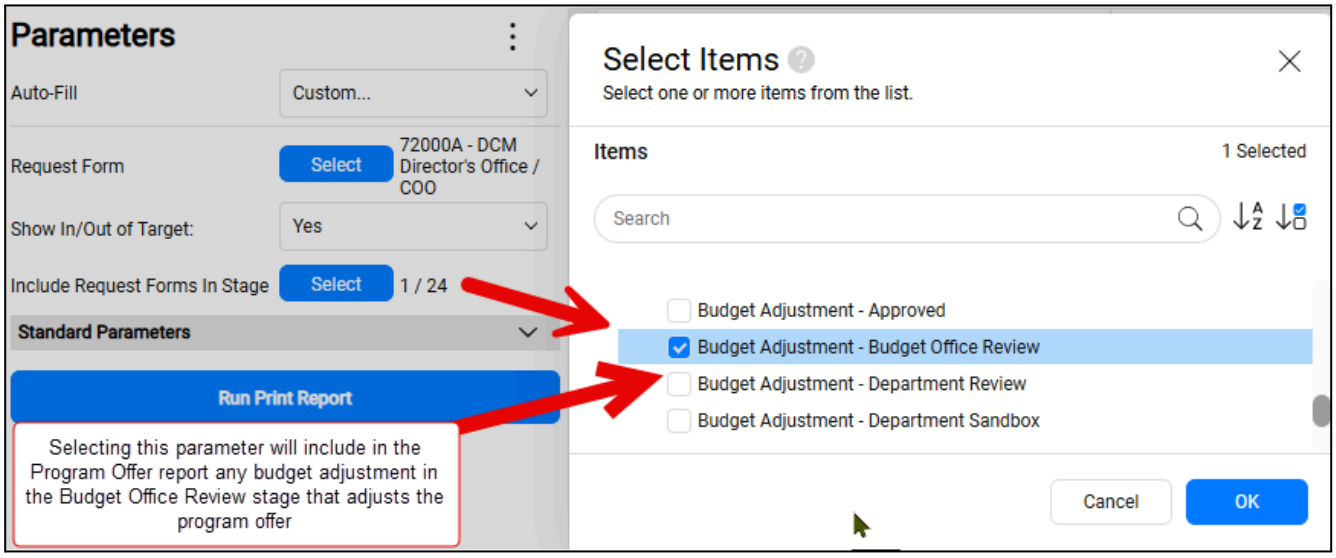
If a program offer is not included in the Chair's Proposed Budget, the program will stay in the Budget Office Review stage. It will be locked by the Central Budget Office. **Do not delete the program offer.**

Budget Adjustment Reporting

When a budget adjustment and a program offer are in the same stage for the Proposed, the program offer report combines information from both forms.



To view the impact of a budget adjustment, use the Include Request Forms in Stage parameter. This parameter pulls in any related request forms 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, select the stage any related request forms are in.



Department Proposed Budget Accompanying Documents

There are two parts to the Proposed budget submission:

1. Budget adjustments through Questica described on the preceding pages and
2. Department and division narratives that will be included in the budget book.

Department Narratives

Department narratives provide overviews of department activities and budget. The includes:

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

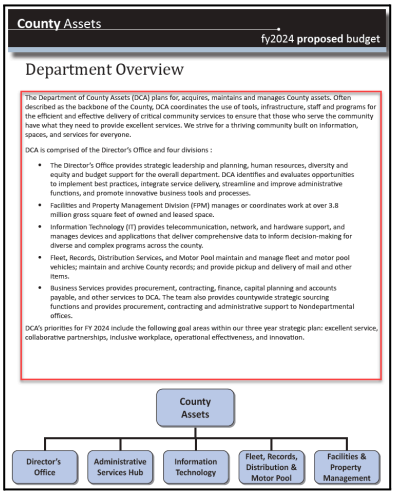
Departments submit narratives using a Google document provided by the Central Budget Office.

Note: Please use the Google doc shared with you by your Central Budget Analyst. Do not copy the document. Having multiple versions creates confusion and problems with version control.

Please do not change the margins, font, font size, headings, or other formatting. They are set to match the style of the countywide budget and designed for accessibility. The screenshots below show how the text will appear in the final budget document.

Section 3: Preparing the Proposed Budget: Budget Adjustments

Department Overview

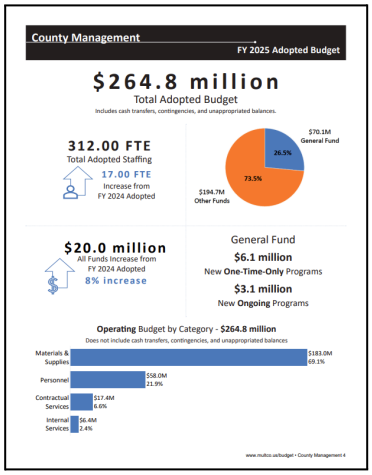


The overview introduces the department. It should include the main work of the department, its role at the County, and how that work connects to the [County's Mission, Vision, and Values](#).

New for FY 2028: There is no longer a separate section for the *department's* Mission, Vision, and Values (MVV). That section was a place for a department to provide its current strategic plan or department-level goals. We encourage you to include that information on the department's public website. A department may discuss key points in the overview and provide links as desired.

In light of this change and feedback from departments, the overview space has increased to 1.5 pages. This space includes the organizational chart at the bottom of the page that will be added by your Central Budget Analyst.

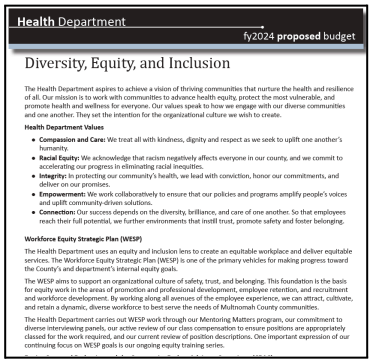
Department Budget by the Numbers



The budget by the numbers page is prepared by the Central Budget Office. It provides visual highlights of key budget points for the department, such as total budget, change from prior year, total FTE, etc.

Diversity, Equity, and Inclusion

Describe the department's mission, vision, and/or values specific to diversity, equity, and inclusion efforts.



How does the department support and prioritize the [Workforce Equity Strategic Plan](#)'s goals and action items. How does the department inclusively lead with race with staff and with clients and community.

Share how your department incorporated an equity lens in budgetary decision-making. Explain the equity tools your department used to evaluate and prioritize budget changes.

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. It is updated again for the Adopted budget by the Budget Office.

Budget by Division Table and Bar Graph

Each program offer should be assigned to a division in the request form. Updates to the drop-down list of divisions should be requested through your Central Budget Analyst. The Central Budget Office uses division information to populate the "Budget by Division" table and bar graph.

Division Narratives

The narratives are before each division's program offers in the Proposed and Adopted budgets. These narratives describe how the department's programs are organized operationally. The Central Budget Office will provide a Google document for the division narratives.

The Central Budget Office will add budget and FTE graphics and a table of division programs to each narrative. There is not a space limit for division narratives.

Note: Please use the Google doc shared with you by your Central Budget Analyst. Do not copy the documents. Having multiple versions creates confusion and problems with version control.


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

Division Description

The description provides a brief, high-level summary of the division's purpose, scope, and key functions. Give the reader an immediate understanding of what your division does.

This section can also include data related to the people served by the division. This includes demographic data and how services meet the needs of people experiencing the greatest disparities.

Significant Division Changes

Detail any significant programmatic or operational changes that affect the division. This includes changes that will impact the division's progress toward its outcomes. Other examples include major shifts in FTE, reorganizations, or major fund changes. **Note:** When you discuss a specific program offer, be sure to list the name and number, such as Program Offer Name (12345).

Division Outcome Statements

All divisions are required to have one to four outcome statements. These are concise statements that describe what the community will experience, receive, or understand as a result of the division's activities.

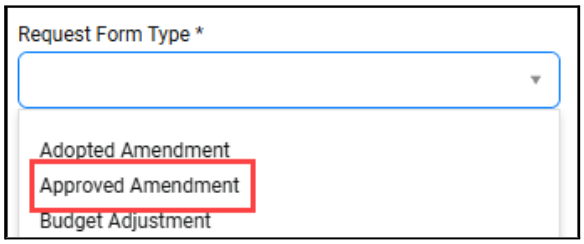
Each outcome statement has a description, key performance indicators, data, equity considerations, and a list of which program offers contribute to the outcome. Find more information in the FY 2028 Budgeting for Results guide on the FY 2028 Budget Manual and Other Resources website.

Section 4: Preparing the Approved Budget

The Board votes on the Approved budget after the Chair's Proposed budget is released. The budget must be approved no later than May 15th and provided to the Tax Supervising and Conservation Commission (TSCC). The TSCC is a 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 before 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. It is possible that new information related to funds with smaller budgets may prompt an Approved amendment. This would happen to avoid an issue with Oregon Budget Law. By law 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. They are explained in the following section. The Request Form Type must be Approved Amendment and there is no legal limit on the increase in Fund Hierarchy (4-digit fund) expenditures.



Section 5: Preparing the Adopted Budget

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:

- **Board amendments:** sponsored and presented by a Commissioner during a 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.

Note: Amendment descriptions must provide clear information about what the amendment changes. Please be prepared to share detailed information about amendments with the Board, COO's Office, and Budget Office.

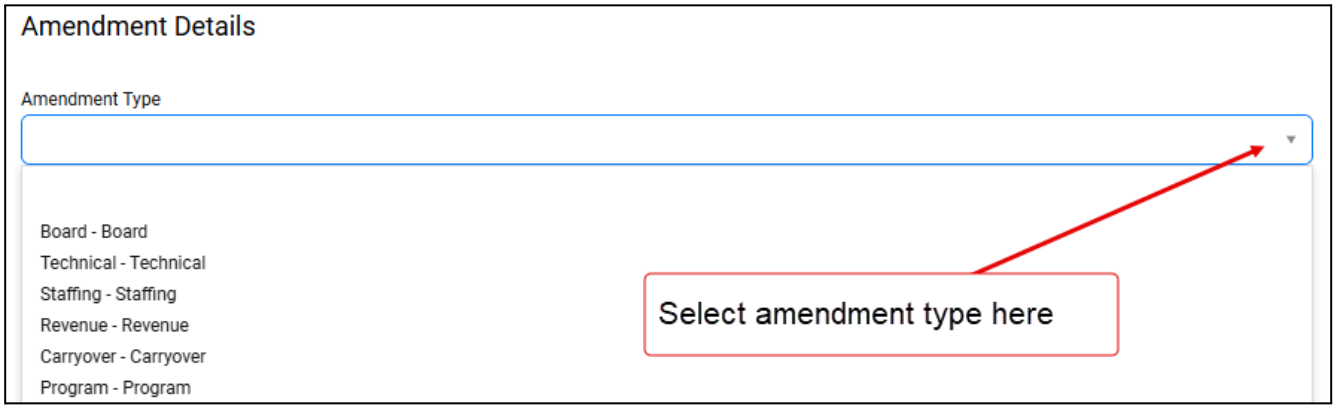
NEW for FY 2028: If State funding information has changed since the Requested budget, Departments need to prepare budget amendments. The amendments must reflect increases or decreases in State funding. These amendments will ensure the Board receives accurate, up to date information prior to final budget 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. Revenue estimates in the Requested budget need to be accurate, both for planning purposes and because of this rule.

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.

Departments will complete impact statements for relevant Board amendments. These statements give the Board a clear picture of what will change with an amendment. They should be fact-based descriptions focused on outcome and implementation impacts.

Program Amendments

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

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

Program amendments must clearly describe both the budget and operational impacts.

Technical Amendments

Technical amendments make adjustments between cost objects. They 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 will work with departments to determine which technical amendments are appropriate. **The Board has limited time, so technical amendments are typically only for policy impacts and not to fix technical errors.**

Staffing Amendments

Staffing amendments are technical amendments that only affect positions. They 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** implements reclassifications **already approved by the Board.** These approvals happened after the departments submitted their budgets. The Central Budget Office will provide a cutoff date for reclassifications that will be included. In the amendment description, state the date the Board approved the position change. The Central Budget Office determines what will be in the countywide staffing amendment.
- **Department Staffing Amendments** detail changes to positions **not yet approved by the Board**. These actions must be scheduled to go before the Board no later than June 30. The agenda date should be stated in the description.

Reclassifications after June 30 must be approved through a budget modification.

Revenue Amendments

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

- A grant awarded in April, after the department submitted their budget. The grant does not result in program changes 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 unspent appropriation must cover the purchase in the new year.

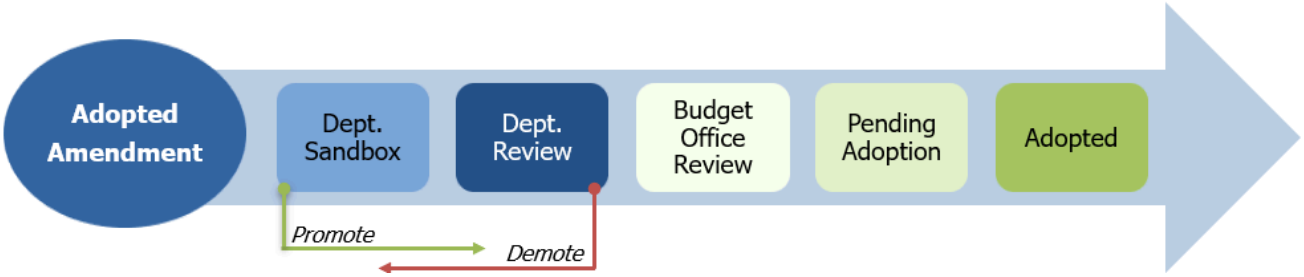
Carryover is **ONLY** accepted for items purchased but not received by June 30. Provide your Central Budget Analyst with the purchase order number.

Adopted Amendment Request Forms

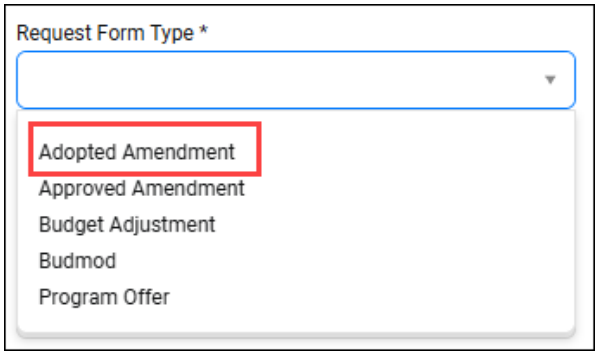
Adopted amendment request forms are similar to program offer and budget adjustment forms:

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

Section 5: Preparing the Adopted Budget: Adopted Amendments

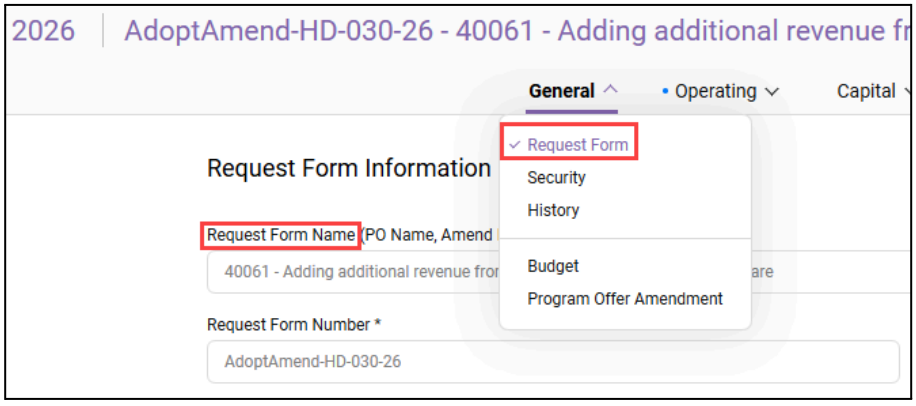


Each request form should correspond with one amendment. A single amendment request form should not address multiple policy or programmatic changes across a variety of programs. In most circumstances, two separate amendments will be required. One amendment for new expenditures and one for their corresponding offsets.



Departments create their own amendment request forms. Select Adopted Amendment from the Request Form Type dropdown menu. For detailed instructions, please view the Create a Request Form in Questica QRG on the Questica Learning Resources page.

In the Request Form section, users edit the request form name. For Department amendments, the name must begin with the affected program offer number(s). The number is 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 and then the affected program offer number(s). The numbers are followed by a short description of what the amendment does (e.g. BCC Amendment 46 - 40010D Restore STI Clinic Services).

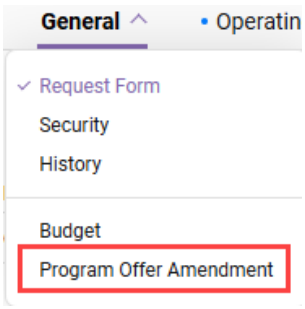


Adopted amendments use the following numbering convention:

- AdoptAmend-Department Abbreviation-Series Number-Fiscal Year, e.g. AdoptAmend-DCM-001-27.

The number is auto-generated. If you need a number changed, contact your Central Budget Analyst.

Program Offer Amendment



This section contains required language to explain the amendment.

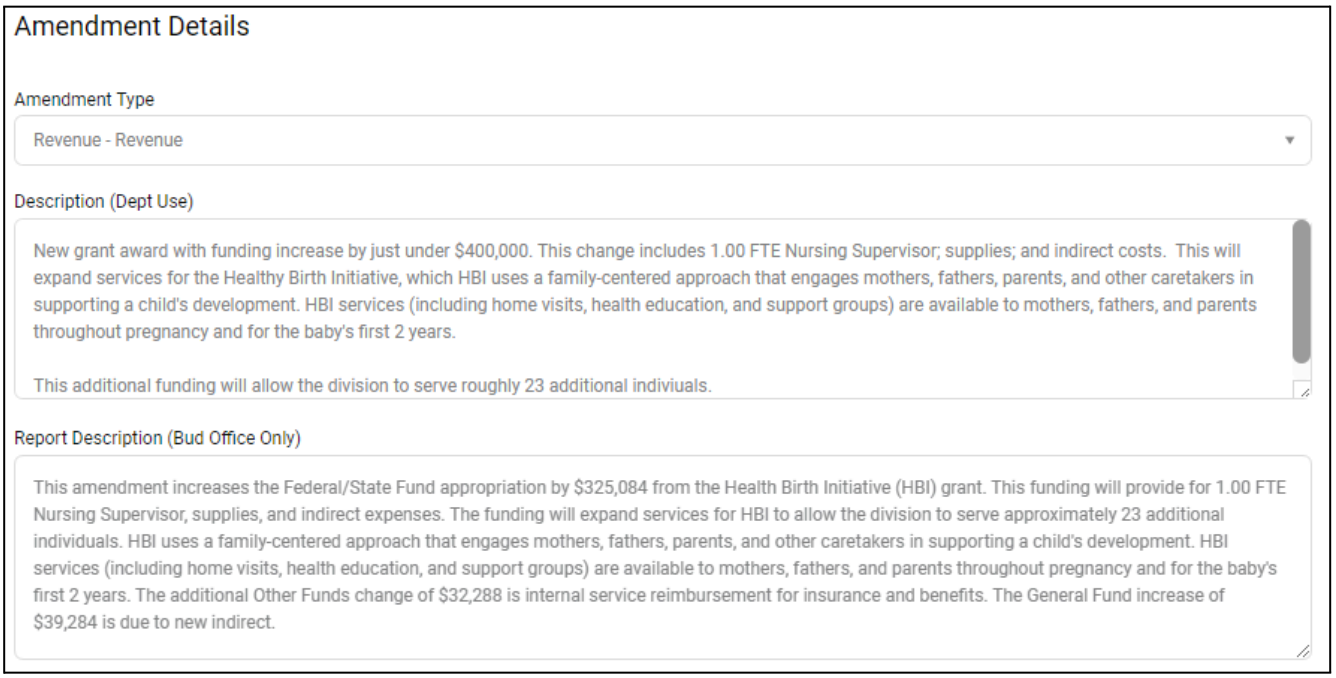
Description (Dept Use)

Use this field to describe the changes that will happen if the amendment is adopted. Begin the description with two or three summary sentences. **These should answer the questions who, what, why, and how.** Write the description so a Board or community member can understand what is happening and why. The Central Budget Office will use your description when preparing amendments 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 to write the report description. The Board will review the report descriptions during the amendment work session. See example below:



Operating Changes (Expenditures and Revenues)

Expenditures and revenues are entered in the operating changes grid. This is 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.

Amendments are only for policy impacts, not to fix technical errors.

Please see Operating Changes in Section 2 for more information. Places where the Adopted process differs are shared below.

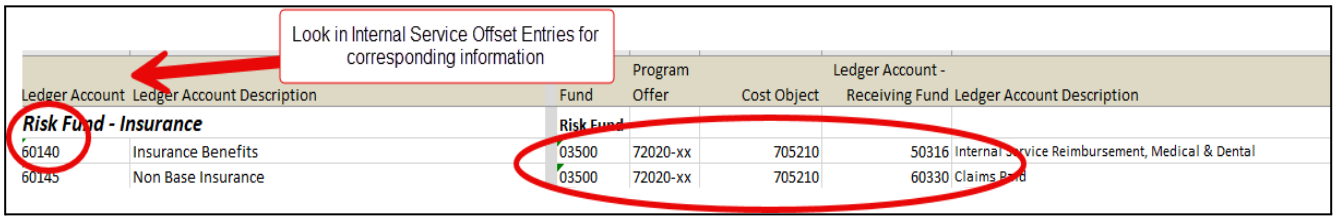
Adding Indirect, Risk Fund, and Internal Services

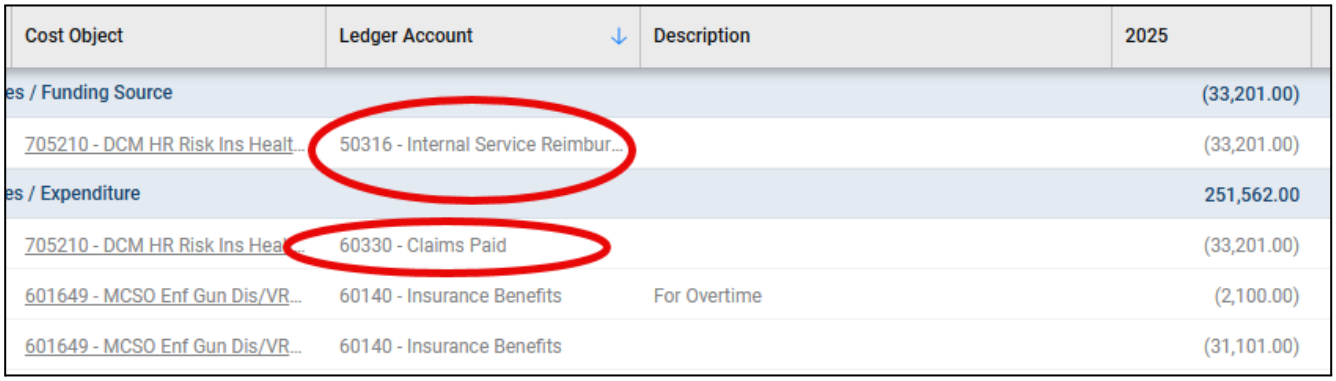
Amendments can affect indirect, the Risk Fund, or internal services. When they do, it is important to include related expenditures and revenues in the request form. **For Adopted amendments, departments enter offset entries for indirect, the Risk Fund, and internal services.** This is different from budget adjustments where departments only enter offsetting entries for indirect.

The Central Budget Office provides an Internal Service Offset Entries spreadsheet. The sheet is on the FY 2028 Budget Manual 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.

If an amendment changes FTE, there will be a corresponding change in personnel costs. This includes a change to 60140 Insurance Benefits and a corresponding impact on the Risk Fund. The following images demonstrate how a department would note the change in 60140. They would then look at the Internal Service Offset Entries to see the needed corresponding changes. Finally, they would 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	Pos Overtime	(2,100.00)
601649 - MCSO Enf Gun Dis/VR...	60140 - Insurance Benefits		(31,101.00)





Placeholder Grants

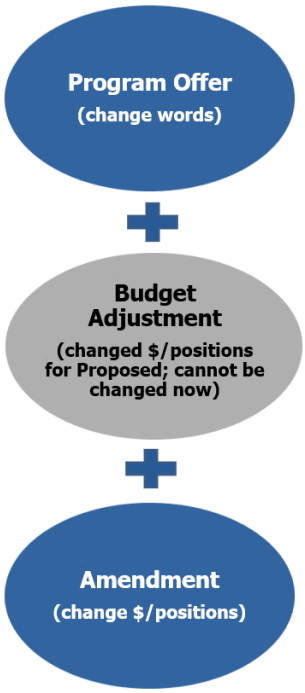
Placeholder grants must be created in Workday one week prior to the deadline for department amendments. Move all placeholder grants still in placeholder status after this date to a MOCS using a technical amendment.

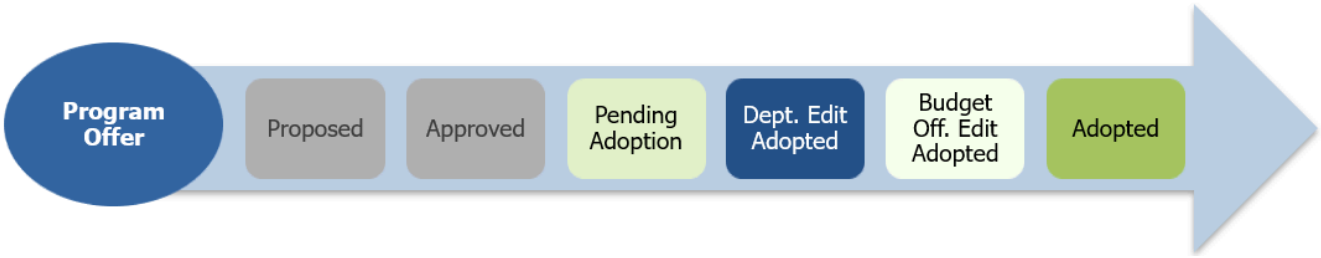
Position Changes

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 Position Changes in Section 2.

Editing Program Offer Narratives and Performance Measures

All narrative changes resulting from Adopted amendments are done directly in program offers. If needed, ask your Central Budget Analyst to promote the offer to the **Department Edit Adopted** stage. The Department Edit Adopted stage ONLY allows edits to narrative and performance measures. Changes to expenditures, revenues, or positions are done in an Adopted amendment.

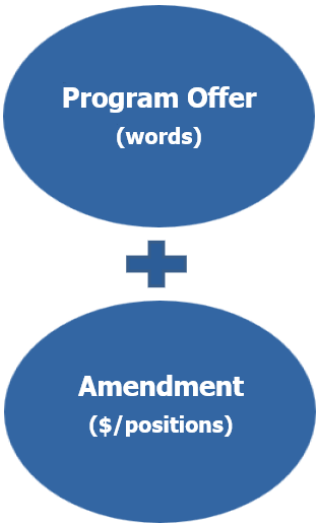




Adding a New Program Offer

Some changes require a new program offer. This is the process in the Adopted phase:

1. Request a new program offer from the Central Budget Office.
2. Central Budget Office creates a program offer request form. The form starts in the Department Edit Adopted stage.
3. Add only the narrative and performance measures to the program offer.
4. Create a corresponding amendment request form (starts in Department Sandbox).
5. Add expenditures, revenues, and positions in the amendment.
6. Promote the amendment to Budget Office Review.
7. Promote the program offer to Budget Office Edit Adopted.



Removing a Program Offer

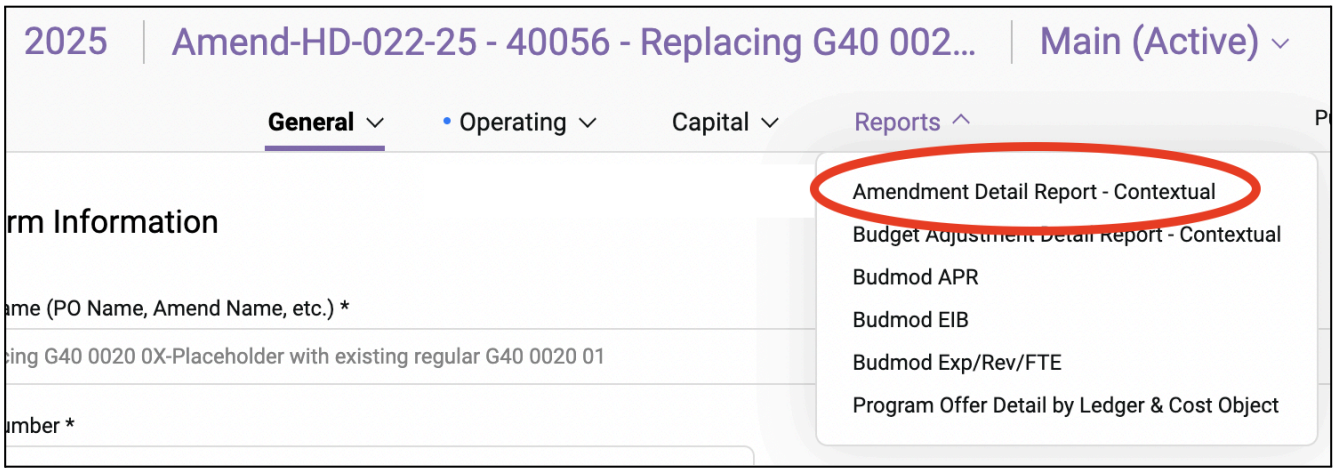
If a program offer is not included in the Adopted budget, the program will stay in the Approved stage. It will be locked by the Central Budget Office. **Do not delete the program offer.**

Adopted Amendment Reporting

The Adopted Amendment Detail report generates three pages:

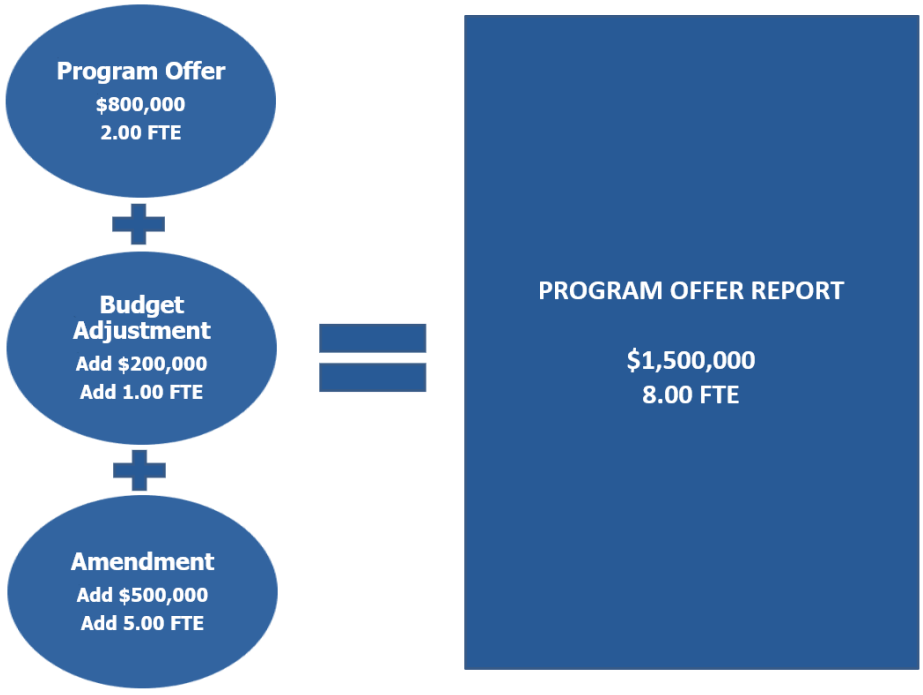
- Page 1 is a summary of the general information and description.
- Page 2 provides the expenditure/revenue changes.
- Page 3 is a list of the position changes.

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

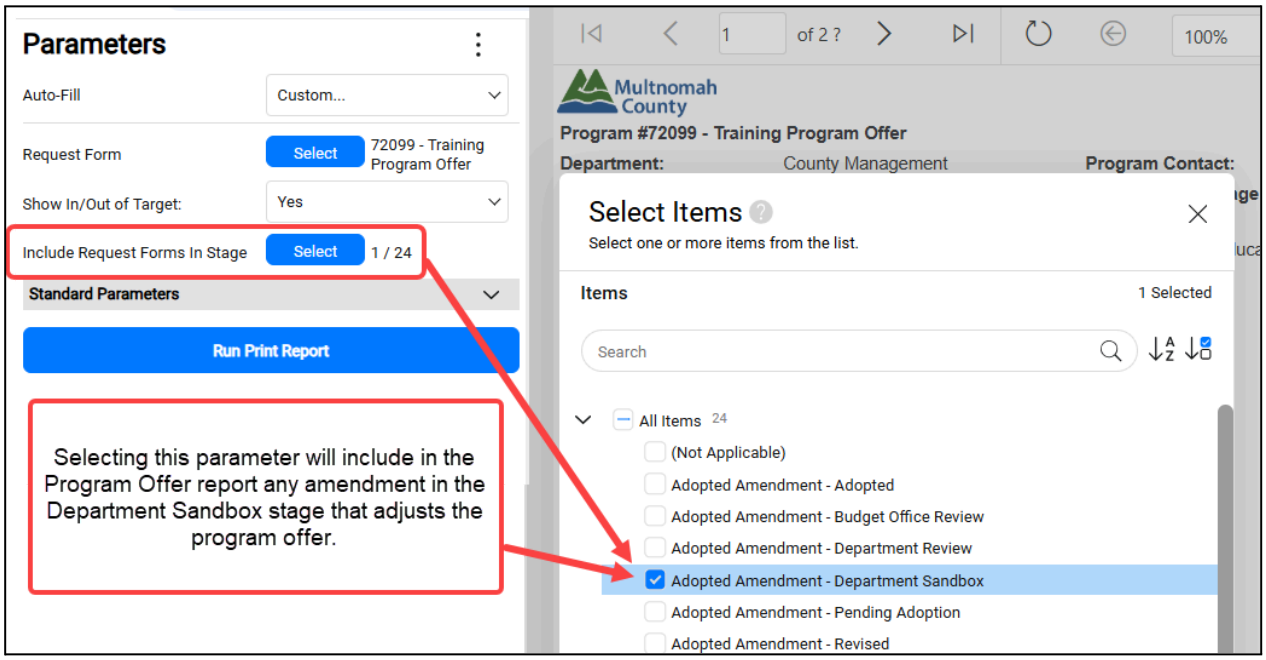


Viewing Amendment Changes with the Program Offer Report

When request forms are in the same stage, the Program Offer report combines the information.



To view the impact of an amendment on a program offer, use the Include Request Forms in Stage parameter. This parameter pulls in any related request forms 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. It is grouped by amendment type and uses the Central Budget Office description. This report is the basis of the amendment list sent to the Board.

See Other Related Reports in Section 2 for additional reports to help you analyze your budget.

Adopted Budget Accompanying Documents

Departments will also need to update their department and division narratives as necessary. Changes in the Adopted budget may require updates to the narrative language and division outcomes. Plus, departments may develop information for their budget work sessions that is helpful to add to their narratives. This may include data to support 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 focus on the final Adopted budget and changes from the previous year's Adopted budget. **Do not discuss changes between the Department Requested, Proposed, Approved, and Adopted phases of the budget.**

Appendix A: Ledger Account Definitions

The following ledger accounts are used to budget County expenditures. The County does not budget in all available ledger accounts. Please contact the Central Budget Office about budgeting in ledger accounts other than the ones below.

Expenditures

Personnel Costs

Ledger accounts 60000, 60110, 60120, 60130, 60140, 60100, 60135, 60145 are used to budget personnel expenses. The County's largest expenditures and cost drivers are related to personnel. More information is in Position Cost Modeling and Assumptions.

60000 Permanent

Use for regular employee base pay. For more information, see 60000 Permanent in Section 2.

Use the position grid in Questica for all position budgets. Positions budgeted manually on the operating grid must be monitored closely to ensure they are updated for position changes occurring on adjustments, amendments, and budget modifications. All manual reductions must be offset in the same ledger account elsewhere in the budget.

Questica requires the following field when budgeting in this ledger account: Description.

60110 Overtime

Use for employee payroll overtime costs. For more information, see 60110 Overtime in Section 2.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

60120 Premium

Use for premium pay that employees receive in addition to base pay. Premium pay includes shift differentials, trainer pay, lock-up premiums, hazardous or obnoxious work, lead work, telework allowances (monthly and one-time), etc. For more information, see 60120 Premium in Section 2.

Starting in FY 2027, the telework allowance (monthly and one-time) is 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 budgeting all telework allowances in 60120 Premium, they will be included as subject costs for indirect expense consistently.

60130 Salary Related

Use for permanent employee benefit costs. This includes PERS and FICA (Social Security & Medicare) benefits, VEBA, Oregon Family Leave, and the Tri-Met payroll tax. For more information, see 60130 Salary Related in Section 2.

60140 Insurance Benefits

Use for medical, dental, and other insurance coverage for permanent positions. For more information, see 60140 Insurance Benefits in Section 2.

60100 Temporary

Use for the cost of temporary, on-call, intern, and limited duration employees. For more information, see 60100 Temporary in Section 2.

60135 Non-Base Fringe

Use for fringe costs. This includes FICA (Social Security & Medicare) and Tri-Met payroll tax for temporary, on-call, intern, AND limited duration employees. For more information, see 60135 Non-Base Fringe in Section 2.

60145 Non-Base Insurance

Use for insurance costs for temporary, on-call, intern, AND limited duration employees. For more information, see 60145 Non-Base Insurance in Section 2.

Direct Materials & Services

Use the following ledger accounts for non-personnel items, such as contracts and supplies.

60150 County Match & Sharing

Use 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 here.

Include the source of the match and ratios in the Description field and in the Explanation of Revenues. For more information, see Contracted Services.

Questica requires the following fields when budgeting in this ledger account: Description, Supplier.

60155 Direct Client Assistance

Use 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.

Include a clear description of the service in the Description field. Avoid vague descriptions like "various services." For more information, see Contracted Services.

Questica requires the following fields when budgeting in this ledger account: Description, Supplier.

60160 Pass-Through & Program Support

Use for funds passed through to other agencies *via a contract or grant*. Expenses are for services and programs that meet the Federal definition of a sub-recipient, regardless of funding source.

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

Sub-recipient payments must include the supplier 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. However, the County is ultimately buying services, and the cost of those services may increase at a faster or slower rate than the COLA. Departments should focus on understanding the specific services 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.

Include a clear description of the program in the Description field. Avoid vague descriptions like "various services." For more information, see Contracted Services.

Questica requires the following fields when budgeting in this ledger account: Description, Supplier.

60170 Professional Services

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

1. All costs associated with any type of repair or maintenance, including equipment maintenance contracts, are budgeted under 60220 Repairs & Maintenance. See 60220 description for list.
2. Moves, Adds, Changes from facilities (MACS) post to 60435 Internal Service Facilities Service Request.
3. Food service contracts are budgeted under 60250 Food.
4. Contracts with human service providers are typically budgeted in 60160 Pass-through & Program Support.
5. Advertising services are budgeted here.
6. Costs associated with insurance claims paid are budgeted in 60330 Claims Paid.
7. Gift cards purchased on contract or purchase order are budgeted in the appropriate operational supplies ledger account, i.e. 60240 Supplies.
8. 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 Federal definition of a sub-recipient, regardless of funding source.

Include a clear description of the service in the Description field. Avoid vague descriptions like "various services." For more information, see Contracted Services.

Questica requires the following fields when budgeting in this ledger account: Description, Supplier.

60190 Utilities

Use 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 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.

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.

1. Sheriff's Office and District Attorney's Office: Use 60200 Communications
2. 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 60370 Internal Service Telecommunications.*

Do not budget the telework allowance here. It is budgeted in 60120 Premium.

60210 Rentals

Use 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, at 503-988-6718, 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 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 for all supplies whose original unit cost is less than $25,000. This includes items such as office supplies, janitorial supplies, operating supplies, minor equipment and tools, clothing and uniforms, sponsorships, and computer equipment (that is not capital). Food, including 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 FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance for more 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 60550 Capital Equipment. See FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance for more information.

Drugs and vaccines are budgeted under 60310 Pharmaceuticals.

60250 Food

Use 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 60240 Supplies.
- Budget food purchased for individual client assistance in 60155 Direct Client Assistance.
- Budget per diem for Travel & Training in ledger account 60260 Training & Non-Local Travel.

60260 Training & Non-Local Travel

Use for expenses including registration and attendance at 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 FIN-2: Training and Travel Expenses. You can find the forms on the Travel and Training Contacts 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 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 expense, please contact GL Help: GLHelp@multco.us.

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

60270 Local Travel

Use for travel, parking, and mileage (not overnight) within the greater metropolitan area, including Salem. See FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance for more information.

All bargaining units now use the Federal mileage reimbursement rate, which is **$0.76 per mile** beginning July 1, 2026. *Accounts Payable will notify departments if the IRS announces a rate change.*

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

60280 Insurance

Use for liability insurance, fire insurance, employee bonding, and other non-personnel insurance.

- Personnel insurance is included in 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, 503-988-6718.

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 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, such as syringes and needles, under 60246 Medical & Dental Supplies.

60330 Claims Paid

This ledger account is used only by Risk Management.

Use 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 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. 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. 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. 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.

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 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 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. These items should have an expected useful life of more than one fiscal year. Examples include vehicles, servers, copiers, and road equipment. Find detailed information related to Capital Assets, thresholds, and purchases in FIN-10 Capitalization of Capital Assets and Capital Asset Inventory Maintenance.

60568 External Loans Remittances

Use for budgeting and making 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), 60490 Principal should be used; see description for 60490 above.

Use 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 on the Department of County Assets Cost Allocations webpage. Additional information 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 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. It is used to cover departmental administrative and support functions.

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 more information, see Ledger Account Detail.*

Questica requires the following field when budgeting in this ledger account: Ledger Account Detail.

60355 Project Overhead

This ledger account is only used by DCA and DCS to budget for project overhead. These are the only 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 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. They will show up in other Questica reports. 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 DCA. 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 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 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 for all data processing or information technology services provided by the County's Information Technology division. Services include: desktop and laptop computers, 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 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 for the use of County Motor Pool vehicles, CarShare, and Enterprise rentals. Questions? Email dca.budget@multco.us.

60430 Internal Service Facilities & Property Management

Use for charges to all programs, including all grants that require space allocations, by Facilities Management for routine building costs. This includes 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. Budget electronic radios and other small electronic equipment in facilities here.

60432 Internal Service Enhanced Building Services

Use for service reimbursement charges related to enhanced building services. These are ongoing services that go beyond the scope of base services. This includes 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.

60433 Security

Use for facilities security expenses. Questions? Email dca.budget@multco.us.

60435 Internal Service Facilities Service Requests

Use 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 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, the Description should include:

- Explanation of the services provided;
- Department being reimbursed, and

- Receiving cost object.

When using this ledger account:

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

Questica requires the following field(s) when budgeting in this ledger account: Description.

60450 Internal Service Capital Debt Retirement Fund

Use for payments made to the Capital Debt Retirement Fund for principal and interest payments on Certificates of Participation or bonds. *Eric Arellano, CFO will contact programs that have obligations to budget here.*

60461 Internal Service Distribution

Use for postage and distribution of interoffice and U.S. mail. Questions? Email dca.budget@multco.us.

60462 Internal Service Records

Use for records services, including shredding services. Questions? Email dca.budget@multco.us.

60560 Cash Transfers Out

Use to record scheduled cash transfers between funds.

Use the Ledger Account Detail field to identify the receiving fund. Include the receiving department and cost object in the Description field. Here are three helpful tips to remember:

- Every instance of 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.

Note: General Ledger is responsible for making actual entries, GLHelp@multco.us.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

Questica requires the following fields when budgeting in this ledger account: Description, Ledger Account Detail.

Contact Jeff Renfro in the Central Budget Office at 503-988-9788 or jeff.renfro@multco.us with questions.

60565 Internal Loan Remittances

Use 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 Description field for the row using this ledger account. 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:

1. Every instance of 60565 requires a corresponding instance of 50325 Internal Loan Proceeds in another fund.
2. 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 through 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 service charge, 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 503-988-9788 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 agency.

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

50113 Government Shared, Restricted

Use 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 50112 Government Shared, Unrestricted.

50117 Payments in Lieu of Taxes, Restricted

Use 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 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.

50180 Intergovernmental, Direct State

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

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

50215 Non-governmental Grants, Capital

Use 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 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 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 revenues 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. They are not considered to be Federal financial assistance subject to the Single Audit Act.

Multnomah County receives Medicaid revenue that is subject to the Single Audit Act (in Aging Services, for example). *These revenues should be recorded under operating grants ledger accounts.* The County also serves as a vendor for providing Medicaid-funded services (in the Health department, for example). *These revenues 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 for charges imposed by County ordinance for specific licenses and fees. Examples include cat, dog, food handler, marriage, restaurant, and swimming pool licenses. Fee examples include alarm permit, cable franchise, recording, and library fees.

50221 Photocopy Charges

Use of this ledger account is limited to 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 tracks revenue from printers used by the public.

50230 Permits

Use 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 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 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 for revenue from rental of County property. This includes buildings, offices, rooms, parking, and DCJ transitional housing.

50241 Motor Pool Parking

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

50250 Sales to the Public

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

50280 Fines and Forfeitures

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

50290 Dividends & Rebates

Use to record revenues from insurance rebates, fuel tax refunds, and other refunds and rebates.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

50291 Retiree & COBRA Health Premiums

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

50307-50309 Facilities Management Fund Reimbursement Revenue

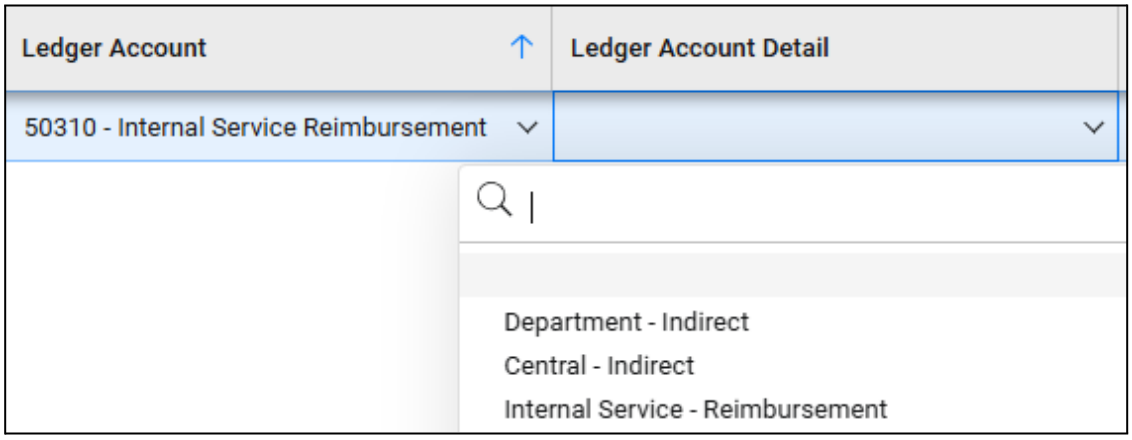
These ledger accounts are only used by DCA for service reimbursements to the Facilities Management Fund for:

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

When budgeting in 50310 select departmental, central, or internal service in the Ledger Account Detail column to define the source.



Questica requires the following field when budgeting in this ledger account: Ledger Account Detail.

50306, 50311-50319, 50321-50322

These ledger accounts are normally used only by Risk Management.

Use 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 60140 Insurance Benefits.

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 60140 Insurance Benefits.

50340 Proceeds from Capital Assets Sales

Use 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 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. They are reported as general revenues.

For the most part, unrestricted or general revenues are budgeted at the countywide level by the Central Budget Office. *Contact Jeff Renfro at 503-988-9788 or jeff.renfro@multco.us with questions.*

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.

Appendix A: Ledger Account Definitions - Expenditures & Revenues

50101 Property Taxes, Prior Year Levies

Used only by the Central Budget Office. Use 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 for 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.

50103 Property Taxes: Interest

Used only by the Central Budget Office. Use 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 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 for revenues the County receives in lieu of taxes. These revenues are unrestricted. They include US Forest Service reserve payments and Federal Bureau of Land Management payments. 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 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 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 the County directly on a quarterly basis.

50130 Motor Vehicle Rental Tax

Used only by the Central Budget Office. Use 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 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 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 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 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 to record revenues raised by Multnomah County's Preschool for All Program personal income tax. Tax revenues are used to provide tuition-free preschool.

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) is the difference between earned revenues and expenses from prior fiscal years. The account is in countywide cost centers in most funds, except where the resources are considered Restricted or Committed.

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.

All Beginning Working Capital 50000 **must** have documentation of how the revenue was calculated. Attach documentation to the request form row in which it is budgeted.

50270 Interest Earnings

Use for interest earned on fund balances. See Finance's Investments webpage for the County's investment policy and an estimate of the rate to use for budgeting purposes.

50302 Donations, Unrestricted, Operating

Use 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 to record scheduled cash transfers between funds. Use the Ledger Account Detail field to identify the paying fund. Include the paying department and cost object in the Description field. This connects both sides of the cash transfer transaction. Remember the following when using this ledger account:

- Every instance of 50320 requires a corresponding instance of 60560 in another fund.
- 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

Questica requires the following fields when budgeting in this ledger account: Description, Ledger Account Detail.

Contact Jeff Renfro in the Central Budget Office at 503-988-9788 or jeff.renfro@multco.us with questions.

50325 Internal Loan Proceeds

Use 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 Description field for the row using this ledger account. 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 60565 Internal Loan Remittances requires a corresponding instance of 50325 in another fund.
- Only use this ledger account for interfund loans. Use 50328 External Loans Proceeds for loans receivable from external entities.

Additional entries are required for accounting purposes.

50328 External Loans Proceeds

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

Use 50325 Internal Loan Proceeds for loans between funds within the County.

50330 Proceeds from New Debt Issuance

Use 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 for miscellaneous revenues.

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

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

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

Appendix B: Style Guide

Departments are responsible for writing a number of important narratives in the budget. This includes program offers, department narratives, and division narratives. The overall County budget combines 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."
    - "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, when preceding the acronym BIPOC or 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. 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.
    - Avoid "stakeholder," which has deep roots in colonialism. Settlers drove stakes into Indigenous land to claim ownership. Alternative word choices include: interest holder, interested party, key partner, priority group, collaborator, community member, community impacted, contributor, or participant.
- 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. 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

The Board passed a FY 2027 Budget Note asking us to improve the readability and accessibility of the budget. This includes program offers and relevant budget documents. Program offers should be written using clear, everyday language at a sixth- to eighth-grade reading level. The department and division sections of the budget should also use language that readers can easily understand.

This means we should use "plain language," which should be clear, concise, and well organized. The Federal government's plain language website has helpful information. Here are a few key points:

- Write for your audience. Keep in mind that readers of the budget include the Board 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."
- Write short, clear sentences. Avoid unnecessary words.
- Use simple words and phrases. Choose familiar or commonly used words over unusual ones. Remember that readers 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.

Important reminder: You may also want to try using Artificial Intelligence (AI) tools or the Hemingway Editor to improve your writing.

Digital Accessibility

Please visit the Digital Accessibility Resources page for detailed guidance and training.

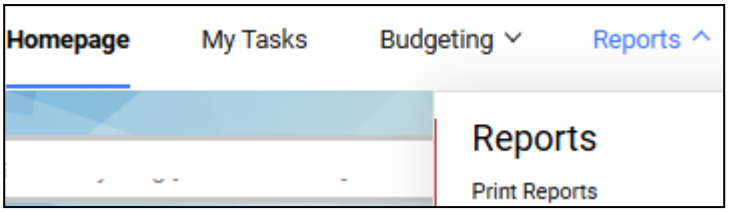
Here are a few key digital accessibility issues to keep in mind:

- Provide descriptions for images ("alt text"),
- Use high color contrast,
- Don't rely on color alone to convey information,
- Provide accessible tables instead of images of tables,
- Use appropriate fonts and heading styles. These are generally set by the Budget Office in templates.

Appendix C: Questica Reports and Key Workday Reports

Reports in Questica

Questica reports allow you to view budget information in aggregate or from individual request forms.



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

Note: Every request form is assigned to a specific stage of the budget process. To ensure reports correctly display data, verify that the parameters include the stage that contains the forms you need.

Aggregate Reports

Questica offers many reports to view information from multiple request forms (program offers, budget adjustments, budget amendments, and budget modifications). The following list includes some of the most frequently used reports. For a full list of reports visit the Report Center in Questica.

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.

Appendix C: Reports

Exp/Rev Detail for Excel

Provides line item detail of expenditures and revenues by department and provides summary FTE amounts. This report can be run to display the budget by phase, e.g. Adopted. It can also be run by any combination of request form type and stage using the Logic Override parameter.

Exp/Rev/Position Detail for Excel

A combination of the Exp/Rev Detail for Excel and the Position Allocations for Excel reports. It 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.

Fund Totals by Ledger Account Grid

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

Performance Measures by Program Offer

A list of all performance measures in a department's budget organized by program offer. Only displays measures where a "measure type" has been selected in the request form.

Position Allocations for Excel

Gives the line item detail of all position allocations and associated expenditures by ledger account. The report does not include manual position adjustments. 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. Includes positions regardless of whether they have been allocated to a program offer. Shows information on position costs, FTE, JCN, position number, and position allocations.

Appendix C: Reports

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" reports (see below) at the same time. This report can be exported to PDF and Word.

Summary of Program Offers

A summary of multiple program offers in a table format. Provides a list of program offers in the selected stages and the budgeted expenses and FTE broken out by General Fund/Other Funds.

Individual Request Form Reports

Use the following reports to see data for a specific request form. These reports can be accessed from the reporting page or from the menu bar in the request form itself.

Amendment Detail Report - Contextual

A description of changes made by the amendment. Includes 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. Includes 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. It 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

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 request form. When running in a 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 using the "Include Request Forms in Stage" parameter. If you run 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. Shows a summary of 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

Overview

Workday reporting is supported by the ERP Finance Support Team. Find training materials on the Workday Finance Ulearn page. Below are key reports to understand your employees' positions and manage your budget. This is not a comprehensive list of all available and useful reports.

MCR FIN Reports

Details all custom finance reports and is a great way to search. **Tip**: Under Report Tags this report can be filtered by "Gold Standard." These reports have been tested and updated using Multnomah County Reporting Confidence Standards. There is also an MCR HCM Reports report that helps find relevant human resources reports.

Appendix C: Reports

MCR View All Positions

Detailed information about positions, current employee and wage rates, and filled FTE amounts.

MCR Budget Plan Detail

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

A view of actuals compared to budget by cost center and related worktags. It includes grants, projects, miscellaneous other cost structures at the Fund > Cost Object > Ledger level. It is intended to be viewed within Workday as a summary check on spending to date.

MCR Budget vs Actual Kitchen Sink

A comprehensive view of spending to date in relation to the budget. You can 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. Costing allocations should be updated at the beginning of each budget year for the new grant, MOCS, and project worktags. This report is useful in that process.

Appendix D: Web Addresses List

Public sites

Budget

- **Budget Office**: multco.us/budget
- **Budget Office Contact Information**: multco.us/info/budget-office-contact-information
- **Fee Schedules**: multco.us/info/fee-schedule
- **FY 2027 Adopted Budget Notes:** multco.us/info/fy-2027-adopted-budget-notes
- **FY 2027 Budget Monitoring Dashboard**: public.tableau.com/app/profile/multnomah.county.budget/viz/FY2027BudgetMonitoring/Cover
- **FY 2028 Budget Manual, Forms, Calendars, and Other Resources**: multco.us/info/fy-2028-budget-manual-forms-calendars-and-other-resources
- **FY 2028 Economic Forecasts**: multco.us/info/fy-2028-economic-forecasts
- **Google and PDF 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
- **Budget 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**: multnomah.granicus.com/ViewPublisher.php?view_id=3
- **Department of County Assets Cost Allocations site**: multco.us/info/fy-2028-internal-services-cost-allocations
- **Labor Contracts**: multco.us/employee-labor-relations/labor-contracts
- **Mission, Vision, & Values**: multco.us/info/multnomah-countys-mission-vision-and-values
- **Personnel Rules**: multco.us/info/personnel-rules
- **Strategic Plan:** multco.us/info/fy26-fy28-strategic-plan-web-version
- **Workforce Equity Strategic Plan (WESP)**: sites.google.com/multco.us/wesp-implementation/home

Non-County Sites

- **Federal definition of a sub-recipient**: ecfr.gov/current/title-2/section-200.331
- **Federal mileage reimbursement rate**: irs.gov/tax-professionals/standard-mileage-rates
- **Federal plain language website**: plainlanguage.gov

Appendix D: List of Links

- **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

Learning Resources

- **Digital Accessibility Resources:** commons.multco.us/digital-accessibility
- **Financial Data Mart:** commons.multco.us/financial-data-mart
- **Navigating AI Tools:** commons.multco.us/wednesday-wire/news/navigating-ai-tools-together
- **Plain Language**: commons.multco.us/digital-accessibility/plain-language
- **Questica Learning Resources**: commons.multco.us/questica-learning-resources
- **Workday Finance Ulearn**: commons.multco.us/workday-resources/workday-finance-reports

Other

- **Artificial Intelligence Guidelines:** commons.multco.us/division-information-technology/artificial-intelligence-guidelines
- **Facilities and Property Management Service Requests**: commons.multco.us/facilities-property-management-division/fpm-services-requests
- **Questica**: questicabudget.multco.us
- **Telework Allowance Amount:** commons.multco.us/future-work/telework-types-info-sheets
- **Travel & Training Contacts**: commons.multco.us/accounts-payable/travel-and-training-contacts-department
- **Travel FAQs:** commons.multco.us/accounts-payable/travel-faqs
- **WCAG 2.1 Level AA Digital Accessibility Information**: commons.multco.us/digital-accessibility/ada-rule-web-accessibility-local-governments