

BUDGET BULLETIN

February 2, 2022

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FY 2023 Budget Timelines

The deadline for departments to submit their budgets on **February 18th** is coming quickly. A few reminders before the big day:

- Review the checklist on pg. 25 of the budget manual for an outline of requirements
- **Feb. 7th** - History Crosswalk is due to the Budget Office
- **March 4th** - Submitted Program Offers and Transmittal Letters will be posted on the Budget Office website



History Crosswalk - Some Questions and Answers

Every year the Budget Office asks the departments to map every expenditure, revenue and FTE row in Questica from their current Adopted budget to the Program Offers they plan to submit for the upcoming year, but why?

This process maps the budget from one year to the next and is what populates the prior year in the Revenue/Expense Detail table on the back of the Program Offer.

Revenue/Expense Detail				
	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	2021	2021	2022	2022
Personnel	\$1,529,731	\$0	\$2,248,313	\$0
Contractual Services	\$27,106	\$0	\$27,106	\$0
Materials & Supplies	\$80,944	\$0	\$88,914	\$0
Internal Services	\$6,868	\$0	\$8,032	\$0
Total GF/non-GF	\$1,644,648	\$0	\$2,372,364	\$0
Program Total:	\$1,644,648		\$2,372,364	
Program FTE	8.00	0.00	12.00	0.00
Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

This table allows the public, decision makers, and other audiences to view changes in funding or FTE without having to look at last year's budget. For the most part the entire budget is mapped except when a program is one-time-only or the program is ending and there is nowhere in the upcoming year to reasonably map the history.

Why doesn't the Budget Office just map one-to-one from last year's program offer to the next?

Initially we do. At the beginning of each budget season, the department business managers send the Budget Office a list of the current year program offers to be copied into the upcoming year and the Budget Office uses this list to map history as a starting point.

The problem is, the Budget Office might not be aware of all department program changes year over year, such as reorganizations, consolidations, etc. The crosswalk process assumes that departments are the experts and gives you an opportunity to reflect budget decisions through your budget history.

What needs to be done if there are changes from one year to the next?

Update your crosswalk spreadsheet to reflect the changes and provide an explanation for any row that isn't being crosswalked. The Budget Office will then update Questica, which will be reflected in the Program Offers. Where there are significant changes, FTE changes or changes to how programs are structured (i.e. combining two programs or breaking apart a program) departments should add narrative to the **Significant Program Changes** section explaining the change. These changes may also need to be addressed in department or division narrative sections, transmittal letters, etc.

In general, the history crosswalk; as well as, the department's significant changes narrative helps facilitate policy conversations about the programs and their outcomes and moves the focus away from routine budget changes like why did this line change by a small \$ amount?

Budget Manual Correction

CORRECTION

A very sharp eye on the Library team found an error in the Budget Manual. Page 127 used to say that personal cell phone reimbursement should be budgeted in 60170 Professional Services while page 119 said to budget them in 60200 Communications.

The right answer is: personal cell phone reimbursements should be budgeted in 60200 Communications. The most up to date version of the Budget Manual (v 2.04) is on our webpage: [Budget Manual section](#).

Budget Policy Reminders

Negative Expenditures or Revenues in the Budget -

There are few circumstances where a department should enter a negative expenditure in their program offer budget. Generally there are only two instances where this is allowed.



1. Budgeting in 69000 Offset, Project Overhead
2. Budgeting FTE in one program and the expenditure in another

Where FTE and expenditures are budgeted in separate programs or other negative expenditures not in 69000, departments must first discuss with the Budget Office as well as add a description on the expenditure rows.

Budgeting Personnel Costing Manually - When manually adding expenditure rows in ledger accounts 60000, 60130, or 60140 departments must add a description explaining what it is for. This is because most costs associated with regular positions should be generated through allocating position records to a program.

IMPORTANT! Departments should be [creating new position records](#) if a position's cost needs to be updated.

Some examples of when to manually budget these expenditures include:

- Fringe and Insurance for Overtime (60110) and Premium (60120):
When budgeting overtime and premium pay for permanent positions, users manually calculate and budget for 60130 (Salary Related) and 60140 (Insurance Benefits).
 - Premiums for Longevity pay, Incentive pay, and Education pay can now be added to position records which automatically update costs for 60000, 60130, and 60140. New position records can be created to update these rather than manually budgeting.
- Adjusting costs for a redlined employee
- Adjusting a large group of positions

NEW! Advanced Search, 1: Manual Personnel Budget Description has been added to the Request Form Forecast grid that searches for all manual entries into 60000, 60130, and 60140. You can use this search to validate and update the description fields on each row.

The screenshot shows the 'Request Form Forecast' interface. On the left is a navigation sidebar with options like 'Welcome back, Dee Demo', 'Browse', 'Homepages', 'Bookmarks', 'Reporting', and 'Operating'. The main area has a 'Budget Year' dropdown set to '2023' and a 'Search' button. Below the search bar are tabs for 'Annual', 'Trimester', 'Quarterly', and 'Monthly'. A 'Request Form Department' dropdown is also visible. The 'Advanced Search' dropdown menu is open, listing several search criteria. The option '1: Manual Personnel Budget Description Check (GUTIERS)' is highlighted with a red box.

Introducing the newest Budget Office Analyst!



The Budget Office is excited to announce we have filled one of our two vacancies. Please welcome Leah Isaac, our newest Senior Budget Analyst, to the Central Budget Office.

Leah joined the Multnomah County Health Department as a budget analyst in 2009 where she coordinated all aspects of the annual budget process and developed financial data models to support financial reporting and visual analytics. Most recently, Leah served the Health Department as a business intelligence developer on the Health Data and Analytics Team (HDAT). When not designing new ways to automate and transform data, you'll find Leah enjoying Portland's theater scene or razor clamming on the beautiful Oregon coast.

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