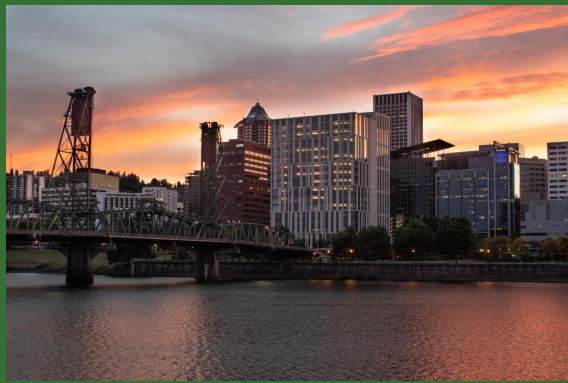


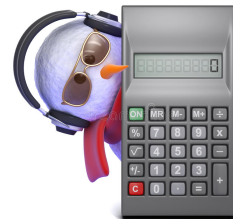
BUDGET BULLETIN

February 2023



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Upcoming Budget Milestones

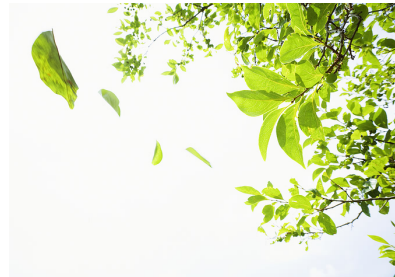


Upcoming FY 2024 Budget Milestones

- February 13th - Department Submitted Budget Due - including department narrative, current year spending estimates and the Director's transmittal letter
- February 24th - Department Submitted Program Offers and Transmittal Letters posted online
- March 7th - General Fund Forecast Update
- April 27th - Chair's Executive/Proposed Budget Released

Retention Incentives Update and FY 2024

All eligible employees should have received their retention incentives by now. As you are aware, bargaining units that were not in the current round of bargaining were not eligible for the incentive. If your department has specific questions regarding eligibility that isn't related to where the costs were charged or costing, please direct them to send an email to dcm.labor.relations@multco.us.



As a reminder, the retention incentives **were not** charged to department budgets and departments are not expected to cover the costs, with the exception of the Library. Instead, the costs were posted to a

Nondepartmental cost center.

The negotiated retention incentives included a second payment in FY 2024. Similar to FY 2023, no departments need to budget for this except for the Library. We are creating a separate Nondepartmental program offer to budget for the countywide retention incentives, and the actuals will post to the NonDepartmental cost center again.

Updated Budget Process Instructions



American Rescue Plan

The [guidance](#) for the American Rescue Plan (ARP) budget is different for FY 2024 than FY 2023. A key change is that **anything funded with ARP in FY 2023 can only be submitted as an ARP request in FY 2024. None should be requested as out-of-target General Fund programs.** The only exception is for program offers that you fund In Target in FY 2024. This will allow us to track what is happening to our ARP programs.

Other Things to Remember:

- ARP requests must be in stand alone program offers.
- The ARP requests must be prioritized with your out-of-target General Fund requests.
- Align your performance measures with the measures submitted to the CFO's office for federal reporting.
- For Other ARP sources (not Direct County allocation), clearly explain the time frame for the funding.

Updated Transmittal Letter

- The Department Director's transmittal letter should be used as a map to a department's budget submission. Updated transmittal letter templates were sent out to all department directors and budget managers. The template is also available on the [Budget Office website](#). The transmittal letters are due with departments' budget submissions and will be posted online after submission.
- The transmittal letter outline is very similar to prior years' with a couple of exceptions. First, ARP requests must be prioritized with General Fund out-of-target requests. Second, the Chair has focus areas that she would like departments to address. The focus areas are:
 - Responding to People Experiencing or Vulnerable to Homelessness
 - Community Safety
 - Enhancing Self Sufficiency

**Detailing revenues in revenue section
of program offers**

Your Program Offer narratives must include a detailed description of how revenues were estimated and how they support the program in the “Explanation of Revenues” box. For any grants, fees, or other non-General Fund revenues, include the funding source (e.g., Federal, State, etc.), funding name (e.g., Medicaid, SB 1145), and the amount.



A new requirement for FY 2024 is that all revenue sources must be labeled as either Federal (Direct Federal or Fed through State), State (Direct State only), or Local to assist Government Relations. Additionally, describe how estimates were prepared, any match and ratios assumed, and a description of any assumptions behind revenue estimates. For example:

Explanation of Revenues

This program generates \$2,817 in indirect revenues.
State HB 3194 Criminal Justice Commission (CJC) - \$635,406
This revenue includes formula funding based on a statewide allocation (\$553,426) and supplemental funding (\$81,980) from the State for this program.

Changes are coming to the budmod process!



More information will be forthcoming at the Financial Management Forum, Leadership Council, and Corporate Council, but we want to provide a preview of the upcoming budmod changes.

Process Improvements:

- Departments will be able to enter signatures directly in Questica.
- After Budget Office approval, departments will send approved APRs directly to the Board Clerk, which should help streamline the scheduling process.

APR Forms:

- There is now a separate form for Consent Agenda items. This would include reclassifications and now also includes budmods that are only changing a position's FTE.
- The questions on the APR forms have changed. In the regular APR, there is more of a focus on the narrative. **It's also expected that departments explain the equity lens used when making decisions for the budmods.** That currently isn't a separate question on the APR, but it will become one in the near future once departments have had some practice providing this information.

Timing of Changes:

- February 10th: You will have access to the new APR forms in Questica (they will automatically appear in the new format when you create a budmod).

- February 17th: You can continue to use the old form until the end of day on 2/17/2023. Let us know if you have difficulty seeing the old form version.
- February 17th at 5pm: All unsubmitted budmods will be converted to the new format.

We will be sharing additional resources, including a budmod manual and budmod checklist in the next couple of days. Departments can always request individual training/discussions about the changes from their Central Budget analyst.

Tableau Dashboards and Datasets



Did you know the Budget Office has two Tableau budget dashboards?

Check out the [Budget Details Dashboard](#) that features Adopted budget data from 2018-2023. It's a quick way to view department budget summaries, program offer budgets and narratives, FTE trends, and more!

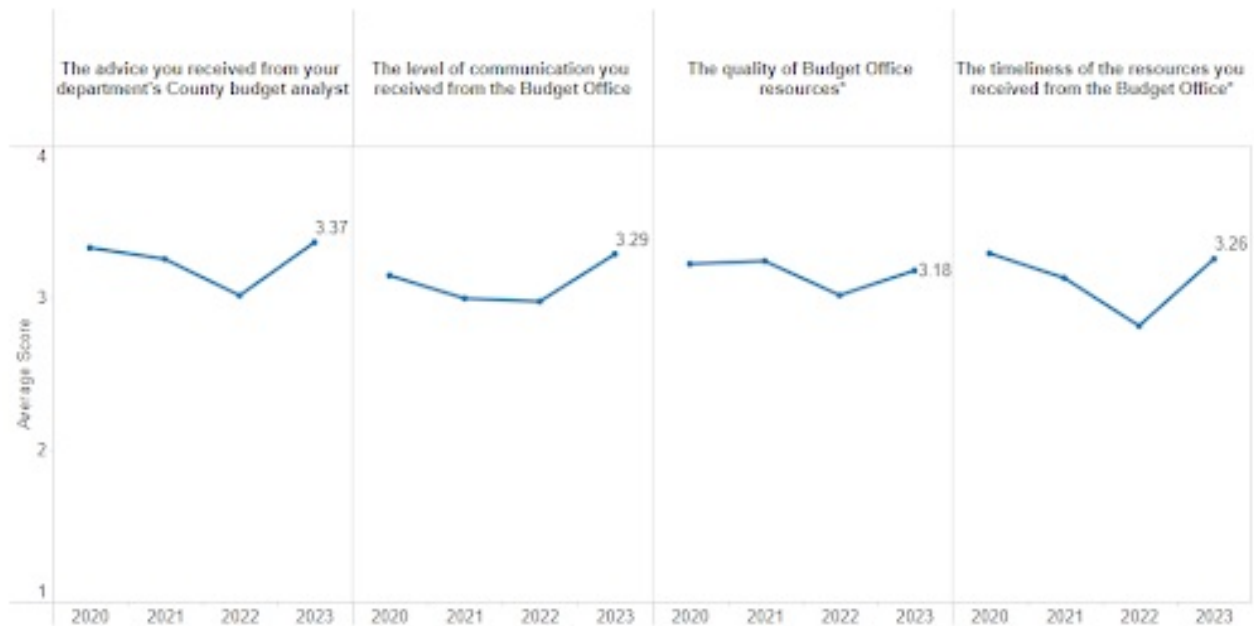
We are also piloting a [Budget to Actual Kitchen Sink Dashboard](#) with Department Budget and Finance Managers. This dashboard offers a Workday budget to actual data quickly without having to download and format various reports. The dashboard shows year to date (YTD) data, annual expenditures to budget, historical trends, and revenue details.

FY 2023 Budget Survey Results

Thank you all for participating in the annual budget survey. Check out the [FY 2023 Budget Survey](#) results on the Budget Office website, alongside survey results dating back to FY 2004. And thank you to the Evaluation and Research Unit for putting together such an informative and interactive Tableau presentation.

Generally, FY 2023 survey results demonstrate a return to equilibrium post-COVID.

Budget Office Efforts over Time

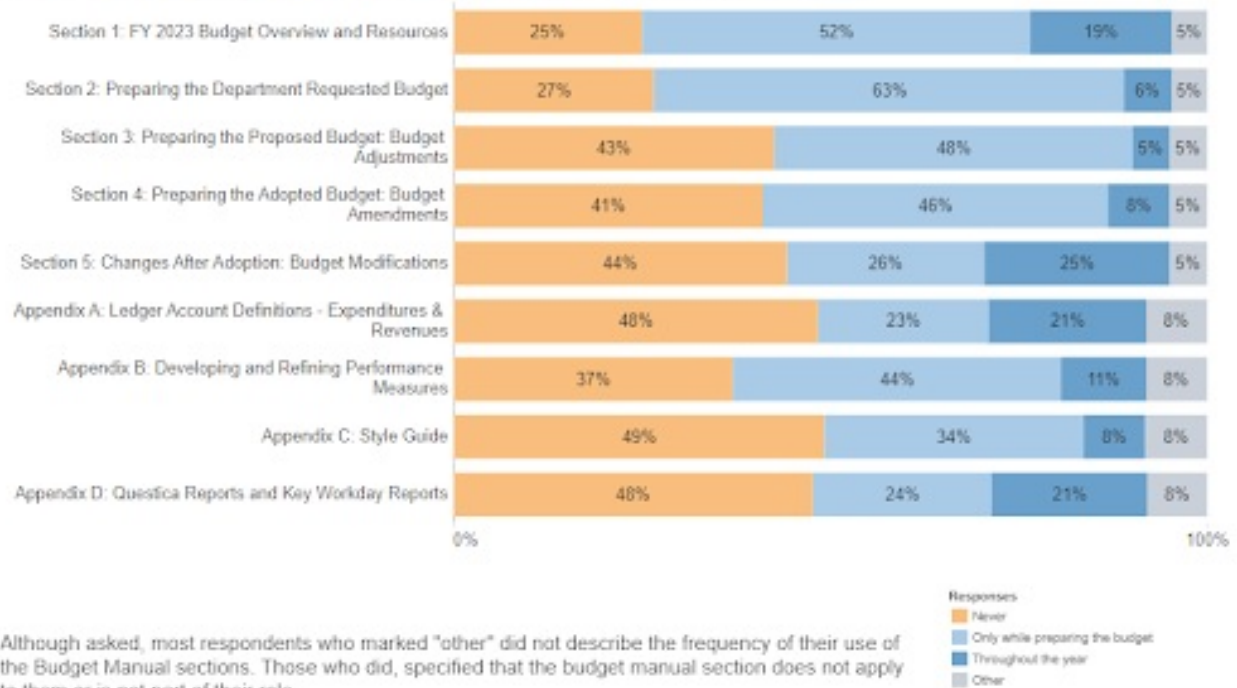


*Indicates question has changed since FY 2021 Budget Survey

Average Response
 1 = Poor
 2 = Fair
 3 = Good
 4 = Excellent

In response to survey questions about how staff use the budget manual, and in support of recent updates to the budget modification process, “Section 5: Changes After Adoption: Budget Modifications” will become a separate Budmod Manual this year.

For each of the following Budget Manual sections and appendices, please indicate when you read or use it.



Although asked, most respondents who marked “other” did not describe the frequency of their use of the Budget Manual sections. Those who did, specified that the budget manual section does not apply to them or is not part of their role.

The Budget Office values your feedback, and you don’t have to wait until the next budget survey to share your thoughts. Please reach out to anyone in our office with your suggestions, comments, or struggles as we move through the FY 2024 budget development process. Our contact information is below.

Learning Topic: Adjusting the state budget



State Starting Point

As we enter year one of the State's biennium, State funding decisions may be uncertain. The County uses the Governor's Budget as the baseline for State-funded programs. If you believe a different baseline is more appropriate, please discuss it with your central budget analyst. A few notes about State funding:

- Be pragmatic about revenues. Information on the State's economic condition is at [Oregon Office of Economic Analysis](#) or [forecast site](#)
- Document assumptions. Explain the assumptions used for major revenue sources and include a description of assumptions in the department transmittal letter and program offers. For revenue sources that cross departments, confirm that the other departments are using the same assumptions.
- Document significant changes in both your program offers and your departmental transmittal letter.

If departments receive updated information after budget submission, departments will be able to prepare a department revenue budget amendment to reflect changes to the State budget assumptions. Department amendments are due to the budget office by May 19th and presented to the Board on May 30th. If no information is available, we may engage in a fall State rebalance or departmental budget modifications, depending on the situation.

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