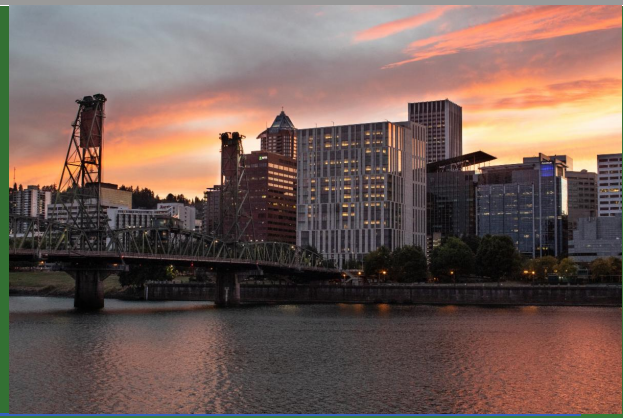


# BUDGET BULLETIN

June 15, 2022



## Closing Out the Adopted Budget



We are almost to the finish line for adopting the FY 2023 Budget, but the work does not end there. In the coming weeks, departments and the Budget Office will be working to implement changes to the Proposed Budget adopted by the Board and producing the FY 2023 Adopted budget documents. Here are key upcoming dates:

- **June 16th** - Board adopts the budget
- **June 21st** - Budget Office sends Department and Division narrative PDFs to departments for updates
- **June 23rd** - All Amendments, Board and Department, completed and submitted to the Budget Office
- **June 23rd** - All Program Offer narratives and performance measures completed and submitted to the Budget Office
- **July 5th** - Department/Division narratives due to Budget Office
- **July 14th** - Adopted Budget posted online
- **July 15th** - FY 2023 Budget loaded to Workday (estimated)

Board Amendments - Departments are responsible for implementing changes to their budgets from Board amendments. The Central Budget office will work with you and Board Staff to execute these changes.

## FY 2023 COLA Updates

When developing the FY 2023 budget, the County assumed a 4% COLA for all positions and community service health and human service provider contracts. The 4% is in alignment with the COLA cap in our expiring labor bargaining agreements and assumed continuation of the status quo. Negotiations with 8 of the County's 13 labor unions are ongoing and the Board has proposed amendments which would increase COLAs for non-represented employees and contractors. The FY 2023 COLA for many employees will not be fully resolved at the time of adoption. The Budget Office will send a follow-up communication and work with departments on implementation when more information is known.

# FY 2023 New Positions Load to Workday



As a courtesy, the Budget Office offers to create the new positions from the budget for departments. Creating new positions in Workday includes several approvals and with large volumes, it can be a heavy lift. The positions created by the Budget Office move through the approvals and end at the position being frozen for recruitment. These positions can easily be identified in Workday as the Job Posting Title will include the “Questica New-25-001” where the New- is the position number from Questica. The Budget Office will also update Questica with the new position number from Workday. These positions can be found using ‘MCR All Positions for Finance’. The job posting title is updated at the time of recruitment to remove the Questica information.

About a week after the budget is adopted and amendments are finalized, the Budget Office will send departments a list of all the new positions along with detailed instructions and timelines on the process to load positions. Having positions created in Workday is optional and decided by each department on a position by position basis.

### **The process at a high level:**

1. The Budget Office sends departments a list of all new positions created in the Adopted budget
2. Departments will select which positions to include in the Budget Office process and return.
3. The Budget Office will create and freeze the new positions in Workday, send departments the new position numbers, and update Questica with the new Workday position number.
4. If the department decides not to create a position using this process, positions will have to be manually created by departments and the new position numbers must be provided to the Budget Office to update Questica.

Given the timeline of budget adoption, it is estimated the positions will be loaded to Workday by July 22nd. If departments need to begin recruitment on a position prior to this date they should begin creating them manually in Workday.

## Budgeting and Questica Learning



*Knowing what revenues to include in the budget and which ones should wait for greater certainty is a bit of an art form. Oregon Budget Law provides guidance on this subject and does not require agreements, documentation, or payments to be finalized in order to prepare for the planning and budgeting of revenues. In fact doing so may be a violation of Oregon Budget Law!*

### **Budgeting for Revenues**

Oregon Budget Law requires that “Each municipal corporation shall estimate in detail its budget resources for the ensuing year by funds and sources” [ORS 294.361(1)].” This means that, in general, if the County knows of resources and is reasonably certain of the resources at the time of budgeting, then we must include the resources in our budget.

The logic behind this law is to prevent overcharging for property taxes by omitting known resources. For the County this means we must include in the budget any grants, fees, rents, premiums, etc that are known and likely to be collected even if we do not yet have signed agreements, contracts, or grant awards. **Planning for these resources is a vital component of rigorous budgeting. It ensures we aren't reducing or omitting FTE or services unnecessarily and ensures we are accurately representing the County's plan for the upcoming year.**



### ***Placeholder Cost Objects***

In order to plan for these future revenues Questica allows departments to create Placeholder cost objects, i.e. cost objects that are not yet created in Workday but that represent the forecasted revenue source. At some point these placeholder cost objects will need to be created in

Workday to allow the budget to be loaded into Workday after Board approval. There are instances where the appropriate action is to move the budget into a different cost object and departments have a few ways to achieve this. One way is through an amendment and the other is the Budget Office replacing the cost object number in the cost object record in Questica. Generally like to like allows for a direct replacement and otherwise a budget action via amendment is needed; talk to your central budget office analyst to determine which is correct for your situation.

**IMPORTANT** – For now, please contact your budget analyst if you have any updates to FY 2023 cost object placeholders. **DO NOT** create new cost objects as placeholder replacements in Questica. (You can still make brand new placeholders if needed for Board amendments.)

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