

MultCo Budget Bulletin

May 3, 2021 - Fourth Edition

Welcome to the 4th edition of the Multco Budget Bulletin. This regularly published bulletin is intended to help keep you informed about the FY 2022 budget process.

County Budget Process

Where are we Now?

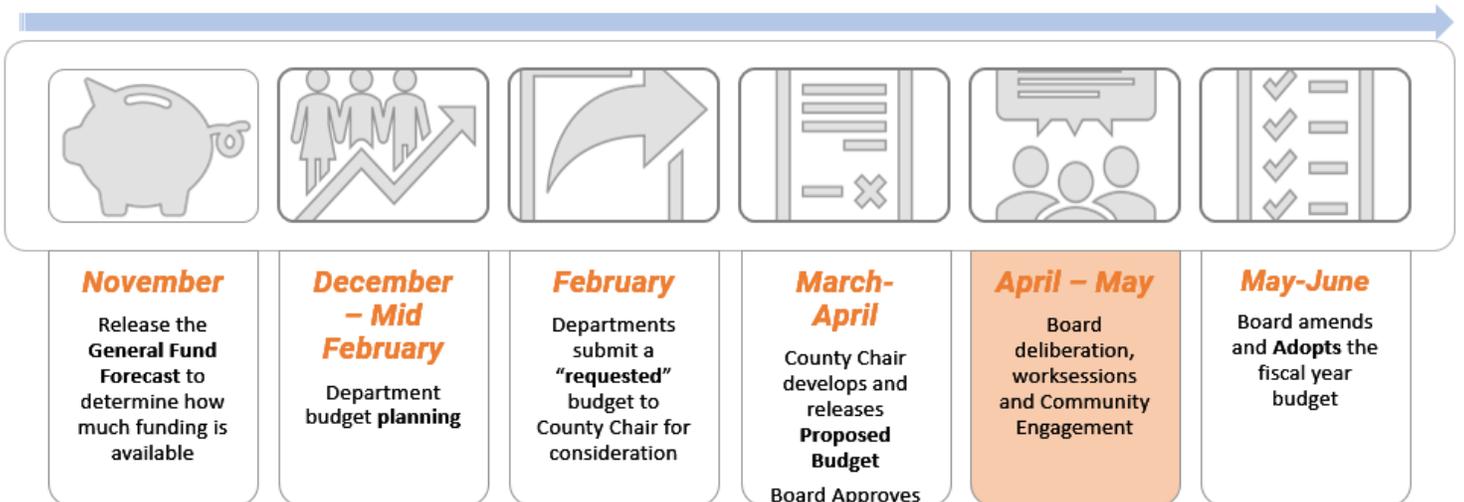
After much hard work and deliberation, Chair Kafoury released her FY 2022 Proposed budget also known as the Executive Budget. This is a major milestone in the budget process and marks the beginning of an exciting period of public hearings, budget worksessions with the Board, and community engagement.

Upcoming Countywide Dates

All dates are tentative

- **April 27 to May 25th** - Departmental Budget Presentations
- **May 5th** - Virtual Public Hearing #1
- **May 12th** - Virtual Public Hearing #2
- **May 17th** - Amendments Due
- **May 18th** - General Fund Forecast Update
- **June 3rd** – FY 2022 Budget Adopted

COUNTYWIDE BUDGET PROCESS TIMELINE



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Get to know the budget book!

The Chair's Proposed budget is made up of two volumes: [Volume I](#), which includes all sorts of wonderful financial and policy information and [Volume II](#), which provides tons of detail on each department and their budgets. Highlights of Volume I include: the [Chair's Executive Message](#) and the [Budget Director's Message](#). These two documents are carefully designed to give you insight into the Chair's budget priorities, the current financial and revenue situation, and many of the large and small decisions that went into crafting the Proposed budget. Volume II is an important reference document that will tell you about a department's mission, equity efforts, successes and challenges, and detail on each program.

What Happens Now?

Budget Worksessions Began Last Week

The Budget Worksessions are an opportunity for each department to explain how the Proposed budget impacts their operations and highlights the important work they do for our community. During these sessions, Commissioners ask questions and can propose amendments to departmental budgets. Commissioners can also request additional worksessions.

Worksession Calendars - a calendar of all worksessions can be found [here](#). Departmental presentations are posted [here](#).

Important: Just like last year, department responses to worksession questions will be posted to the web. Departments are given one week to respond, in writing, to Commissioner questions. They will be posted [here](#).

Board Amendments and Budget Notes

The Board deliberation phase is an incredibly important part of the budget process. This is the time when the Board can introduce changes or amendments to the budget. At adoption all amendments that impact the budget must maintain a balanced budget (expense = available resources/revenue) at the time of Adoption. All amendments must be approved by a majority vote.

Also, the Board can propose Budget Notes. Budget notes are used to request future policy discussions, identify areas that the Board would like to explore in depth during the year, and identify funding placed in General Fund contingency for future investments. Like amendments, budget notes must be approved by a majority of the board.

So, if you see an amendment, request for information, or other budget change that did not come from your department, it's likely that it was proposed and passed by the Board during the Board deliberation phase.

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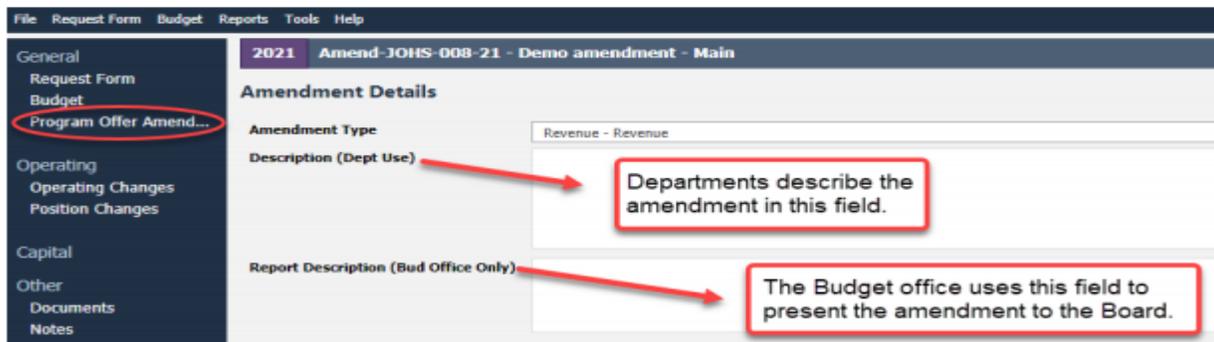
Department Amendments (DUE to the CBO on May 17, 2021)

All changes to the budget made after the proposed budget was released, and before adoption, are known as amendments. Amendments fall into one of two categories, Board amendments, proposed by Commissioners, (see above) and department amendments, which are generally technical in nature and are submitted by departments.

Department amendments must be submitted to the Central Budget Office by a department’s Budget or Finance Manager. A complete overview of the amendment process, including instructions for entering amendments into Questica, can be found beginning on page 91 of the [budget manual](#). If you think you need a budget amendment, please check with your department Budget and Finance manager before contacting the Budget Office.

Amendment Narratives/Descriptions

A **critical step** in developing your amendments is to complete the department description field in Questica, shown below. Please complete this section with as much detail as possible. The Central Budget Office uses the information to create a report for the Board for review and ultimately approve as part of the Adopted budget. This information should be clear and concise, outline the action being requested and how it will impact clients and the community. During the Department Budget Amendment hearing scheduled for May 25th, departments may be called upon to explain their requests to the Board, so please coordinate your descriptions internally.



Types of Department Amendments

There are **5 types** of department amendments. They are:

Program Amendments: make a programmatic or policy-driven change. This could be a change to a service delivery model from contracted services to an in-house program, or adding a new service delivery location due to increased grant funds. These amendments require a supplemental staff report supporting the requested change. If your department wants to propose a program amendment please contact your budget analyst to discuss.

Technical Amendments: make adjustments between cost object codes that do not change the total appropriation for a department, fund, or change the number of budgeted FTE. Because the time available for the Board to review

MultCo Budget Bulletin

May 3, 2021 - Fourth Edition

amendments is quite limited, technical amendments should be done as an internal budget modification after the adoption of the budget whenever possible. The Budget Office limits these amendments so please work with your budget analyst before submitting a technical amendment.

Staffing Amendments: technical amendments that only affect positions and reflect no bottom-line changes in a department’s FTE count at the 4-digit fund level.

***Important note about staffing amendments:** All reclassifications approved by the Board before May 13, 2021 will be included in a countywide staffing amendment, which your department will create in Questica and the CBO will combine into one amendment; all reclassifications approved or expected to be approved by the Board May 6th through June 30th will be a department specific amendment.*

Revenue Amendments: amendments that only increase or decrease revenues , including grants awarded after a department submitted their budget in February, that do not equate to a programmatic change or increase in an overall County four-digit fund by more than 10%.

Carryover Amendments: make one-time-only re-appropriations of an expenditure authorized in a prior year. Carryover amendments are limited to the General Fund. The department’s current year ending balance (unspent appropriation) must cover the purchase in the new year. Carryover is only for items purchased but not received by June 30 and cannot be used for service contracts or personnel costs.

American Rescue Plan (ARP) Amendments

In mid March, Congress passed the American Rescue Plan. This legislation provides a direct allocation of \$157 million to Multnomah County, paid in two tranches. The first tranche of \$78.7 million is included in the Chair’s FY 2022 Proposed budget. The graphic to the right details the County’s COVID-19 Response & Recovery priorities. The Chair’s message on the County’s approach, guiding principles and allocations can be found [here](#). Additional information on the department allocations can be found in the [FY 2022 Budget and Financial Overview](#) beginning on slide 24.

Due to the timing of the passage of the federal legislation, ARP funding is not budgeted in individual

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Public Health Emergency Response
Testing, tracing, outbreak response, vaccination, call center, emergency ops, communication, education & engagement.
- 

Core Services Supporting People in our Care
Uphold the welfare of people in our direct care, particularly those in congregate settings like shelter, jail and juvenile detention.
- 

Restore Services Impacted by Budget Reductions
Restore and continue important services that are impacted by budget cuts at the local, state or federal level.
- 

Crisis Response & Community Recovery
Maintain the social service safety net, and make investments that address the negative impacts of the pandemic to help our community recover.
- 

Critical County Infrastructure
Investments in key County infrastructure like improved air quality in our buildings and expanded technology.

MultCo Budget Bulletin

May 3, 2021 - Fourth Edition

department's budget allocations. For expediency, the ARP funding was budgeted in NOND in program offers 10090A-C. In order to move the ARP budget appropriations to the departments, we will need departments to develop ARP specific amendments and the associated program offers within their department budgets. The ARP amendments will also be **due to the Central Budget Office on May 17, 2021**.

The TSCC Hearing is May 19, 2021

A step in our budget process is the review by the Tax Supervising and Conservation Commission, or TSCC. The TSCC takes an in-depth look at the County's budget. This includes a review of tax levies, public notices, and ensuring that financial information is included in the budget as required by Oregon Budget law. TSCC members hold public hearings on County budgets where they answer specific questions intended to inform the community about our budget. The topics are sent to the Central Budget Office in advance so that the CBO can work with departments to prepare responses. The actual hearing occurs between the Board of County Commissioners who present information to TSCC. Department representatives also attend the hearing in case additional programmatic or operational information is requested.

Other Updates and Reminders

(Reminders from Earlier Editions of the Budget Bulletin)

Reminder - Central & Department Indirect Rates

As a reminder, the County budgets according to our policy regarding indirect charging and rates - central indirect will be covered first, with departmental indirect receiving the balance of the allowable funds. The FY 2022 rates are detailed on page 6 of the [Countywide Cost Allocation Plan](#).

On-Demand Questica Training is Available

The instructional videos can be accessed through the Questica link on the [Ulearn](#) site. If you can't find what you need, please contact your CBO analyst.

FY 2022 Budget Manual - A great resource all year round!

As a reminder, the budget manual can be found [here](#) and is a great resource when developing budget modifications and planning for your FY 2023 budget submission!

Budget Office Contact Information

You can find contact information for all CBO staff [here](#).