



# Budget Monitoring Process Manual

Updated February 2022

FY 2021-22

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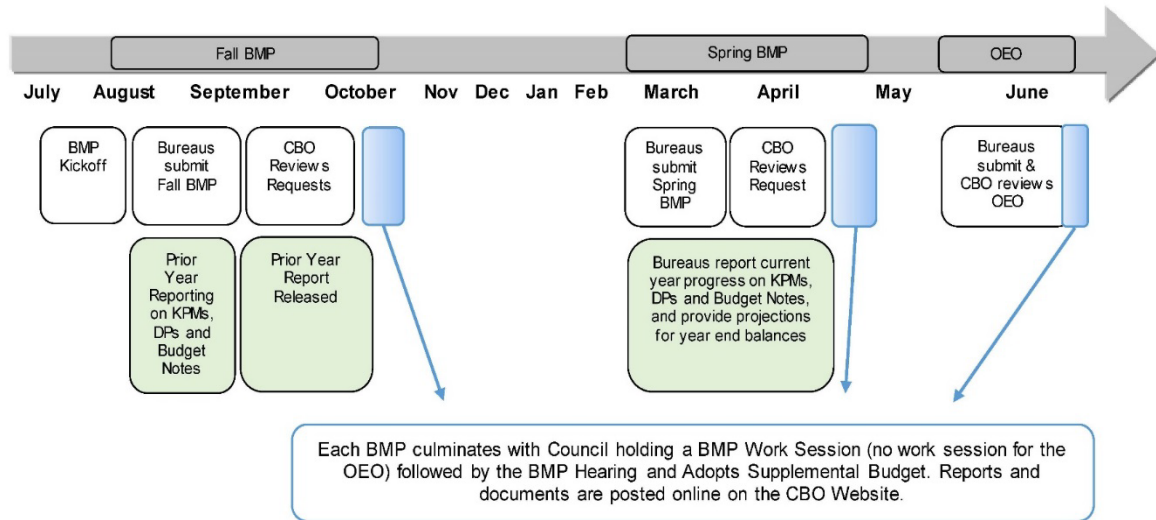
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# Budget Monitoring Process Overview



**The Fall BMP** serves two major purposes: to give City Council and the public a summary of prior year activity (*budget monitoring*) including prior year performance, and to adjust the current fiscal year budget (*supplemental budgeting*).

**The Spring BMP** focuses on projecting spending for the remainder of the fiscal year (*budget monitoring*) and to make necessary adjustments to bureau budgets (*supplemental budgeting*). At this point in the fiscal year, bureaus and CBO should be able to project spending and revenues with a reasonable degree of accuracy.

**The Over-Expenditure Ordinance** is narrowly focused on addressing fund-, bureau- and major object-level over-expenditures and interfund loans to ensure that funds do not end the fiscal year with negative cash or fund balances. No other budget adjustments should be requested.

This manual focuses on BMP submittal requirements and instructions; additional information is available on the [“BMP Resources”](#) page of the CBO website. Please don’t hesitate to contact [Michelle Rubin](#) and [Robert Cheney](#) , BMP Process Coordinators, with any questions or suggestions for improvement.

# FY 2021-22 BMP Schedule

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**Fall BMP** dates are confirmed but may be updated based on Council changes. This year, CBO is not hosting a formal BMP kickoff. However, CBO will send all financial contacts slides with information regarding FY 2021-22 Fall BMP guidance and technical changes, as well as host a virtual optional drop-in Q+A session for questions from bureau contacts related to the Fall BMP on Monday, 8/23 from 1:00-3:00pm. The link for the zoom meeting will be in forthcoming CBO communication emails.

Spring BMP and OEO dates are typically confirmed in December or January along with the Budget Development calendar for the upcoming fiscal year.

Milestone	Fall BMP	Spring BMP	OEO (estimated)
BFM Opens to Bureaus	Week of 8/16/2021	Week of 3/7/2022	5/19/2022
BMP Q+A Drop-in Sessions	8/23/2021 from 1:00 – 3:00pm	N/A	N/A
IA Changes Communicated to Service Providers	9/2/2021	3/17/2022	5/19/2022
Submittal Due to CBO	9/9/2021	3/17/2022	5/26/2022
CBO Technical Checks Complete	9/10/2021	3/18/2022	5/27/2022
Q&A with Bureaus	9/13 – 9/17	3/18 - 3/21	5/31 – 6/1
CBO Draft Supplemental Budget Analyses to Bureaus	10/6/2021	3/24/2022	N/A
Final CBO Analysis to Council	10/08/2021	4/1/2022	N/A
Ordinance Filed	10/18/2021	4/4/2022	6/6/2022
Council Work Session	10/19/2021	4/5/2022	N/A
Public Notice Filed	10/20/2021	4/6/2022	6/8/2022
Council Hearing	10/27/2021	4/13/2022	6/15/2022
Changes Posted to SAP (estimated)	10/29/ - 11/3	4/20/2022	6/17 – 6/22

# Supplemental Budgeting – BFM Entry

The directions below use screenshots from the Spring BMP as an example, but the process is the same for other Supplemental Budget processes.

**Process note:** decision packages are how we frame requested budget changes for elected officials and the public. *As such, it is helpful to organize adjustments based on the major decision point. Lumping too many decision points together is difficult to track, and, conversely, parsing out technical adjustments into too many decision packages is also confusing.*

Two high-level guidelines:

- Sometimes bureaus create individual decision packages for minor interagency adjustments that are largely technical in nature and do not represent a major decision point for Council. When those are separated into 20 different decision packages, it generates unnecessary workload for everyone. These changes can all likely go into one single decision package.
- Sometimes bureaus go the other direction and group 100 lines of data resulting in millions of dollars of appropriation changes under “technical adjustments.” In this case, it may be helpful to separate out “themes” of types of changes into multiple decision packages, such as project carryovers, revenue true-ups, and technical adjustments (which should net to zero). For more information, please see [Appendix A](#) or reach out to your CBO analyst.

## Decision Packages

Unlike budget development, bureaus can create their own decision package forms. Under Budget Management > BMP Spring Decision Package, click “Add New.”

**BMP Spring Decision Package**

Quick Search:  [Show Advanced Filters](#)

Record Actions: [Add New](#)

Form ID	Description	Stage	Organization	Form Rows	Last Update	Last User	Submit	Actions
There are no records available.								

Records per page: 25  - Records:

More information on request types is available in [Appendix A](#). Below is additional information about how to fill in each tab of the decision package.

### ***Header Tab***

Click on the header to fill out the decision package name, public name (generated automatically with character limits), and decision package information. Detailed directions for how to complete a decision package in BFM is available on [uPerform](#).

Please address the following as applicable:

**Package Description:** What is the problem being addressed? What is the “business case” for addressing this problem?

**Service Impacts:** What are the consequences of not funding the request?

**Equity Impacts:** What are the expected results/outcomes of the request or reduction? Please refer to impact on performance measures and KPMs as appropriate. Please be as specific as possible: which populations will be impacted, in what ways, and how will you know?

**Please be sure to view the guidance in [Appendix C](#) for supplemental budget requests.**

### ***Budget Tab***

The entry process is the same for budget development and budget monitoring decision packages. As a reminder:

- When adding new master data elements, you can search either by code or by name to find the correct items.
- Budget lines with the same master data – the same fund, fund center, functional area, funded program, project code, and grant – will sum together when saving even if you add lines separately.
- The Position Wizard will walk you through the process of adding new positions. Please review the [uPerform tutorial](#) for a step-by-step guide.

### ***Attachments Tab***

Just like during budget development, you can upload attachments to accompany decision packages. Please note that this should *not* be used as a substitute for the narrative provided on the Header tab, but rather to provide supplemental information for CBO analysts.

# Fall Budget Monitoring

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In the Fall BMP, bureaus provide the following:

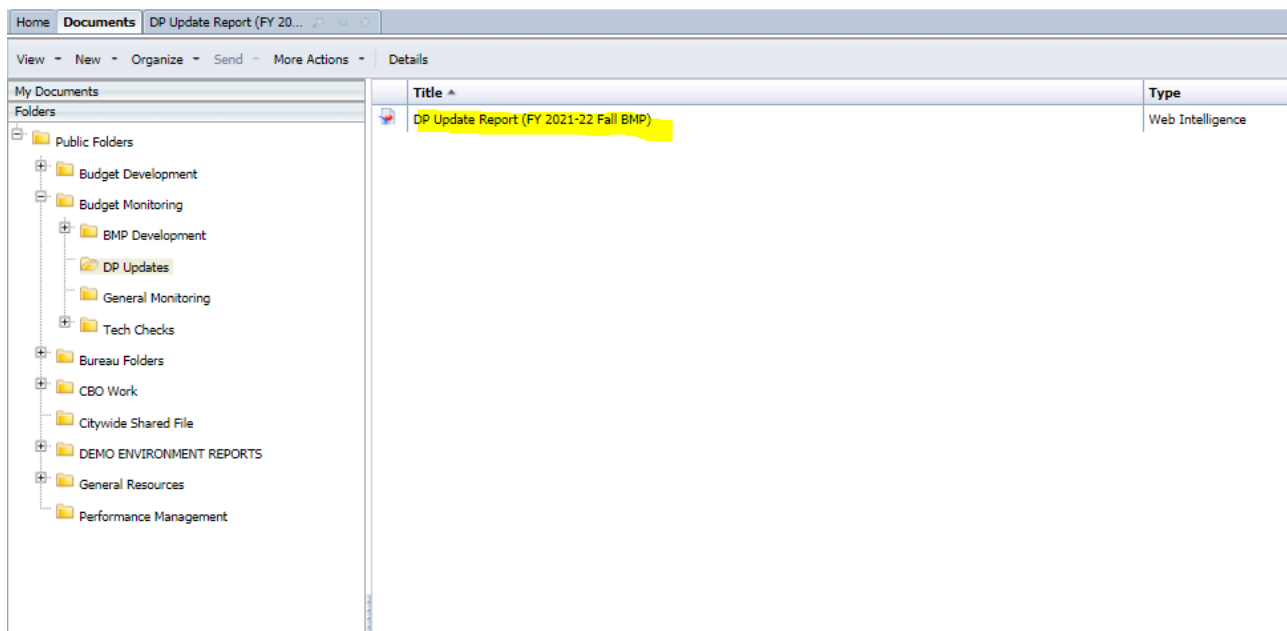
- [Prior Year Decision Package Updates \(new process for FY 2021-22\)](#)
- [Updates on prior year Budget Notes \(word\)](#)
- [Fund reconciliation for the prior year \(BFM Prior Year Fund Reconciliation\)](#)
- [Capital project spending for the prior year \(BFM Capital Program Status Update\)](#)
- [Performance measure actuals for the prior year \(BFM PYPR Report\)](#)

The following outlines how to enter data into the relevant BFM forms and generate the reports that are required for submission.

## Prior Year Decision Package Updates

For the FY 2021-22 Fall BMP, at the request of Council, CBO is reinstating the requirement to report on prior year decision packages as part of the Fall BMP process. This is intended to promote transparency and accountability of funding results Citywide. However, we are streamlining process to make it easier for bureaus to report on. In addition, only updates on prior year packages will be required in the Fall BMP; decision package updates will not be required as part of the Spring BMP moving forward.

The new process for decision package updates relies on a BFM report, which can be found in BFM Reporting → Budget Monitoring → DP Updates → DP Update Report (FY 2021-22 Fall BMP).





Enter the value for your bureau/division by scrolling through the list of bureaus/divisions to find your bureau or type the bureau code in the prompt. Use the arrow to move add the bureau to the selection pane and click “OK” to run the report.

City of Portland							
DP Update Report (FY 2021-22 Fall BMP)						Run Date: 8/17/21	
FY 2020-21 Adopted Budget Packages						Run Time: 1:19:43 PM	
Bureau	Budget Process	Package Type	DP No.	Package Name	Package Desc	Allocation	Update
BO	Adopted Budget	Reduction	10.048	EMS Inflationary Reduction	<i>This package was entered by CBO as part of the Mayor's Proposed decisions. This package reduces the portion of the inflationary EMS factor originally loaded into the bureau's CAL.</i>	(\$5,245)	

The report is designed to pull in all of your bureau’s decision packages from FY 2020-21, including all BMPs and budget development packages. However, any packages with the DP type of technical adjustments, internal transfers, or General Fund Program Carryovers have been filtered out as CBO will not require updates on these types of packages; General Fund Program Carryovers are automatically included in the Adopted Budget for the next Fiscal Year and will be part of that reporting cycle. The report will state the bureau code, budget process, package type, decision package number (DP No.) package name, package description, and budget allocation. The final column labeled “update” will not populate as bureaus will be responsible for filling this column out in excel as part of their BMP submission. The report has two tabs – the first tab will have all adopted decision packages and the second tab will have all BMP packages (Fall, Spring, and OEO).

Once the report is run for your bureau, please export it as an excel document by hitting the export button on the top ribbon. Once, you open the excel document, please enter an update for each prior year decision package listed in the report by doing the following:

In the “update” column, please provide a concise (maximum 1-2 paragraph) narrative on the decision package, including the following:

- Have new positions been hired?
- Are there any contracts associated with this decision package? What is the status of those contracts?
- What are the current or expected outcomes of this decision package or request? (Is there any impact on bureau Key Performance Measures?)
- Are there any delays, changes in scope, or other relevant details?
- Is this decision package complete? If so, please indicate this by writing “Complete.” as the first sentence of the narrative.
- If this package is primarily technical or a “business as usual” adjustment, it is fine to note this in a single sentence. You can copy and paste descriptions for packages that are the same.



- Please do not use “see above” for any package updates.
- Include hyperlinks to relevant webpages where appropriate or useful to the public.

- Use clear, concise, and accessible language.

Please also state if the package is completed, in progress, or not started and any other relevant details about where the package currently is in implementation.

*Process note:* Since you may need to collect information on the status of your bureau's prior year decision packages from several different programs in your bureau, it may be helpful if you make the excel export a one-drive document in order to allow multiple people to input information at one time.

Complete bureau documents should be included in your BMP submission as a separate excel document sent to your CBO analyst. CBO will be compiling this information and posting it on the CBO website and providing it to City Council.

## Reporting on prior year Budget Notes

Bureaus are expected to provide Budget Note Updates on FY 2020-21 Budget Notes (or Budget Notes from prior years that are not yet complete) in the Fall BMP. Please follow the word document template available on the [CBO website](#).

- If the budget note is not yet complete, please provide an estimated date of completion.
- If the budget note requires a report or other deliverable, please include a link to that document.
- Please include any other relevant hyperlinks that would be useful to decision-makers and the public.

## Reporting on Fund and Capital Project Actual Spending

Bureaus submit a reconciliation of prior year revised budget to actual spending for each bureau fund and capital projects.

### Fund Reconciliation

Bureaus are asked to provide narrative explaining differences between expected expenditures or revenues (budgeted) and actual expenditures or revenues greater than 10% by major object category (as rolled up in the Prior Year Fund Reconciliation report), as well as the following criteria:

- Any variances that, while they do not meet the 10% threshold, are indicative of significant programmatic changes or impacts; and/or
- Any variances that change assumptions in a bureaus financial plan.

If the bureau has already provided this information to Accounting, the bureau can provide the same narrative to CBO in the BFM form as long as it meets the criteria listed above. Your CBO analyst may ask additional questions.

***BFM Entry: Form 1920- BMP Fall Fund Reconciliation form:***

1. In BFM, go to Budget Management > BMP Fall Fund Reconciliation - 1920
2. If your bureau had budget or actuals in the prior year in a 3-digit legal fund, a form has been generated for that bureau-fund combination. Users will only see forms for their bureaus. [For OMF, forms are generated at the Division and 3-digit legal fund level.]
3. Select the header to open the form.
4. Enter explanations that address variances in revenues in the Revenue Discussion box and explanations for variances in expenditures in the Expenditure Discussion box.

Actions	Instance ID	Form Definition	Definition Name	Header Organization
	8776	1920	BMP Fall Fund Reconciliation - 1920	BO

Stage Code:\*  
1921  
Agency Stage 1

Header Bureau:  
BO  
City Budget Office

Header Fund:  
100  
General Fund

Header

Attachments

Name:\* BO - 100-General Fund Save

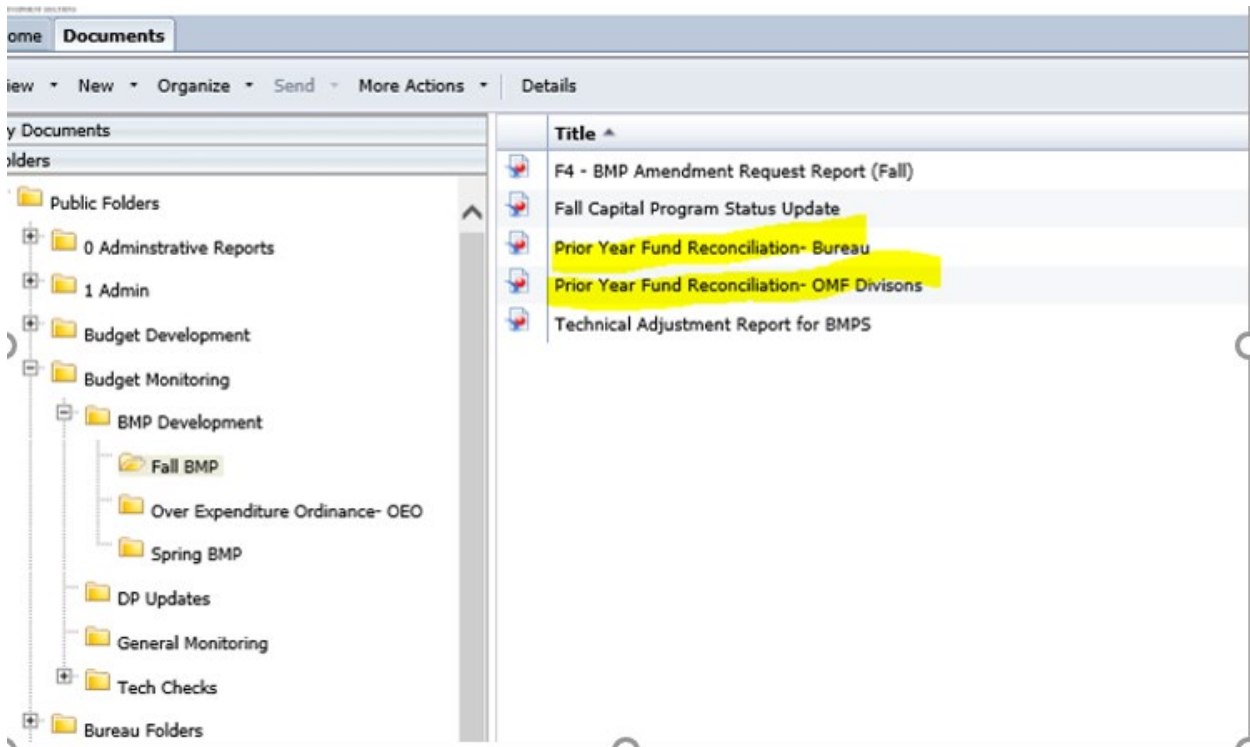
**Revenue Discussion:**  
This is where the bureau should provide information about variances in revenues.

**Expenditure Discussion:**  
This is where the bureau should provide information about variances in expenditures.

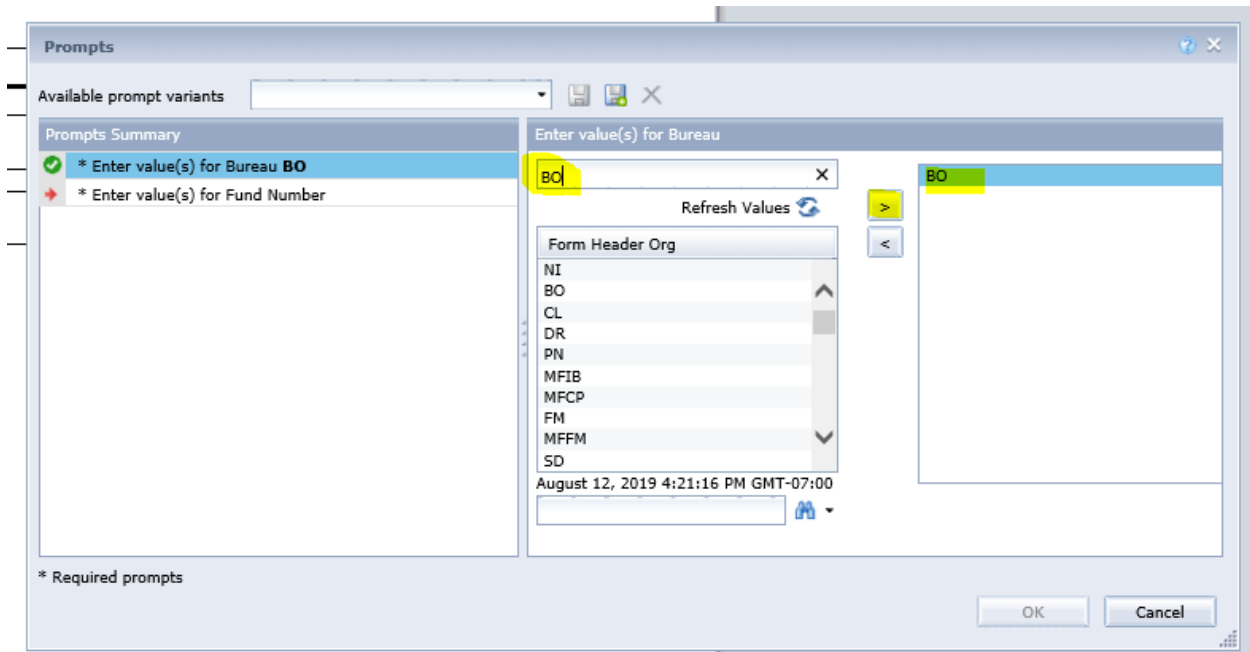
**Other Notes:**

***Prior Year Fund Reconciliation Report***

- Go to BFM Reporting>Budget Monitoring>BMP Development>Prior Year Fund Reconciliation Report- Bureau or OMF Divisions



- Enter the value for your bureau/division by scrolling through the list of bureaus/divisions to find your or type the bureau code in the prompt. Use the arrow to move add the bureau to the selection pane.



- For Fund, type the 3-digit legal fund in the search and add this to the selection pane. **Note: the report is designed to use the 3-digit legal fund, not the 6-digit sub-fund.**

Available prompt variants

Prompts Summary

- \* Enter value(s) for Bureau **BO**
- \* Enter value(s) for Fund Number **100**

Enter value(s) for Fund Number

Refresh Values

Form Header Fund

704
317
227000
100000
307000
305
617
313000
227
608000

August 14, 2019 8:59:23 AM GMT-07:00

\* Required prompts

OK Cancel

- Click “Okay” after both the bureau and the fund have been selected
- The report will automatically combine the narrative from the BFM form and the budget data for the prior year. You must select **both** a Bureau and a Fund from the Prompts Summary in order to generate a report.

## 100 - General Fund

<b>EXPENDITURES</b>	<b>2018-19 Revised Budget</b>	<b>2018-19 Actuals</b>	<b>Percent of Actuals to Revised</b>
Capital Outlay	691,883	634,302	91.68%
External Materials and Services	394,333	248,147	62.93%
Internal Materials and Services	365,249	358,810	98.24%
Personnel	2,030,338	1,946,840	95.89%
<b>TOTAL EXPENDITURES</b>	<b>3,481,803</b>	<b>3,188,100</b>	<b>91.56%</b>

<b>REVENUES</b>	<b>2018-19 Revised Budget</b>	<b>2018-19 Actuals</b>	<b>Percent of Actuals to Revised</b>
General Fund Discretionary	1,268,939	0	0%
General Fund Overhead	1,976,372	0	0%
Interagency Revenue	236,492	143,899	60.85%
<b>TOTAL REVENUES</b>	<b>3,481,803</b>	<b>143,899</b>	<b>4.13%</b>

### Expenditure Discussion

This is where the bureau should provide information about variances in expenditures.

### Revenue Discussion

This is where the bureau should provide information about variances in revenues.

## Capital Project Updates

In order to provide Council and the public with a greater understanding of capital project work - including the lifecycle, status, and type of work accomplished - infrastructure bureaus are required to provide program-level capital updates during the Fall and Spring BMPs. In the Fall BMP, both prior year and current year variance reporting is required; during the Spring BMP, only current year variance explanations are needed. Following are instructions for updating the capital report. BFM reports will automatically populate the following information:

Prior Year Data (updated in the Fall only)

- Prior Year Adopted Budget
- Prior Year Revised Budget
- Prior Year End Actuals
- Variance in dollars (Year-end actual – Revised Budget)
- Variance in percent (dollar variance / Revised Budget)

Current Year Data (Updated in the Fall & the Spring)

- Current Year Adopted Budget
- Fall Requested Revised Budget (assumes updates as per the BMP submission)
- Current Year Year-to-date Actuals
- Variance in dollars (Adopted Budget – Revised Budget)
- Variance in percent (dollar variance / Revised Budget)

***BFM Entry: Form 1960 – BMP Fall Capital Status or 1940 – BMP Spring Capital Status***

1. In BFM>Budget Management> Form 1960- BMP Fall Capital Status in Fall or 1940- BMP Spring Capital Status in Spring.
2. Please enter explanations for program variances greater than 10%<sup>1</sup> between the prior year Revised Budget and prior year actuals into the Prior Year Variance field (current year Revised Budget and current year adopted into the Current Year Variance field).

Actions	Instance ID	Form Definition	Definition Name	Header Organization
	8881	1960	BMP Fall Capital Status -1960	BO

Stage Code:\*  Header Bureau:   
Agency Stage 1 City Budget Office

Header Attachments

Name:\*  Save

Prior Year Variance Desc:

Current Year Variance Desc:

Other Notes:

This should include:

- A list of the major projects contributing to the program variance,
- A status update of the project or group of projects and the amount of the project variance, and

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<sup>1</sup> 10% is the general guidance, but bureaus should provide narrative for anything of significance.

- Any other contextual information which may be helpful to explain the variance.

Responses may be in bullet form and are intended to be high-level. Your CBO analyst may ask follow-up questions.

### *Capital Program Status Update Report*

1. Go to BFM Reporting>Budget Monitoring>BMP Development>Fall BMP or Spring BMP> Fall/Spring Capital Program Status Update.
2. Type your 2-digit bureau code in the prompt, use the arrow to add your bureau code to the selection and hit “OK”

The report will populate the narrative entered in the appropriate Capital Update Form and the budget data.

The current Capital Program Status Report includes three tabs:

- The first tab is the Capital Program Status Report. This is a roll-up of programs by CIP Program. This is the tab that you should include in your BMP submission.
- The second tab replicates the BRASS C1 capital project detail report.
- The third tab is set up as an export of the data.



**Numbers not looking right?** CBO has created a report called “Capital Projects QC” This can be used to check and see which projects are not currently marked as active in BFM and therefore not pulling into the main C2 report. Budget Monitoring>Tech Checks>Capital Projects QC



All fund and capital project reconciliation reports should be submitted in pdf form with the rest of your Fall BMP submission.

## Prior Year Performance Reporting

### *How is Performance Reporting Used?*

Bureau performance reporting provides City Council with useful context to guide budget decisions, and as such is incorporated into bureau program offers. Bureau performance reporting also provides recommendations and reviews produced by the City Budget Office. The prior year performance narrative and measure information submitted by bureaus for FY 2020-21 will also be used in Citywide performance reporting to City Council. In recent years, CBO has assessed the City's results in the context of the previous year's budgetary investments on an annual basis through the [Prior-Year Performance Report \(PYPR\)](#). Additionally, the City Budget Office publishes Citywide performance data on an interactive [performance dashboard](#).

### *Prior Year Performance Reporting in the Fall BMP*

To assess performance of programs and services in the prior year, bureaus are expected to report at the performance measure (steps 1-3) and at the bureau summary level (step 4):

#### **Performance Measure Level**

1. Report accurate and complete **prior year actuals** for bureau performance measures;
2. Provide **narrative detail** for each bureau key performance measure to communicate relevant information in comparison to annual/strategic target and historic trends. In the bureau's estimation, what is the reason behind the FY 2020-21 actual? This information will be useful to provide context about measure results to CBO as well as to other bureaus that may be associating that measure with the bureau's own program offers. Bureaus may also provide narrative detail about all other performance measures. (*Recommended length: 1 sentence*).
3. Ensure that required **performance measure metadata** fields are accurate and complete for all bureau performance measures. Performance measure metadata is updated in BFM > Performance Mgmt > Chart of Accounts.

#### **Bureau Summary Level**

4. Finally, submit the **prior year performance measure narrative**. This section summarizes and provides context for the bureau's performance results. Use this section to highlight significant bureau achievements, changes, or challenges faced by the bureau over the course of FY 2020-21. Include information that will assist Council in understanding the results of bureau priorities or key initiatives, including planned actions to address adverse trends. When drafting the narrative, bureaus should address the following questions in the box below. Rather than just describing

trends, please **describe what internal and external factors may have led to observed results**. For larger bureaus with multiple performance measures, it may be helpful to place emphasis on key performance measures or measures that reflect important budgetary investments.

(Recommended length: ½ - 1 page).

<b>External &amp; Internal Factors</b>	Are there changes to bureau internal processes or relevant policies that led to improved performance in bureau programs and services? Did process or policy changes have adverse results? Are there external factors impacting bureau results?
<b>Bureau Actions</b>	What actions might the bureau take to address adverse trends in performance? Steps to capitalize on strong results?
<b>Changes to performance measures</b>	Has the bureau made changes to performance measures in the last year (added, archived, or changed titles or methodology of measures)? If so, what were these changes and why?
<b>Equity Impact</b>	What do measure trends tell us about progress on bureau or Citywide equity goals? If disaggregated data is available, does it reveal any changes in disparities to service access or outcomes?

### ***BFM Entry: Prior Year Performance Measure Actuals***




Performance measure data is entered in both the **Detail and Header tab of Form 1800**.

#### **To enter prior year performance measure actuals:**

1. In BFM, select Performance Mgmt > Performance Measure – 1800.
2. Select the form for your bureau and click the “Detail” button.
3. Enter data for FY 2020-21 prior year actuals for all measures listed on the form. Measure data is aggregated across FY 2020-21 AP01-AP12 to create one annual value in the *Prior Year Performance Report* generated in BFM Reporting and included in the Fall BMP submission.
  - For measures reported monthly, all AP fields are open to enter FY 2020-21 actuals.
  - For measures reported quarterly, enter measure data along the following:
    - Q1 = FY2020-21 PM AP03
    - Q2 = FY2020-21 PM AP06
    - Q3 = FY2020-21 PM AP09
    - Q4 = FY2020-21 PM AP12
  - For measures reported annually, enter measure data in the “FY2020-21 PM AP12” column:
    - Annual result = FY2020-21 AP12
  - For measures reported intermittently (less than annually) that are not being reported in FY 2020-21, please enter “999999”, which will generate an “N/A” in BFM Reporting,

PatternStream documents, and the Bureau Performance Dashboard. Include a note in the justification tab as to when the most recent measure actual is available.

4. Enter narrative detail for each bureau performance measure under the “Justification” tab.

FY2019-20 PM Goal	Strategic Target	Justification	
0.0000	1.0000		
310,000,000.0	0.0000		
3.0000	4.0000	Customer Service ratings were relatively high.	
1.0000	1.0000		
50,000.0000	90,000.0000		

*Additional prior year actuals entry guidance:*

- a. For **performance measures that will not have an actual for FY 2020-21**, bureaus may enter ‘999999’ in the FY 2020-21 AP12 column. This value generates an ‘N/A’ in BFM Reports, the Performance Dashboard, and in PatternStream. If the bureau does not anticipate being able to provide data on an active measure of annual or higher frequency for FY 2020-21, please provide an explanation in the “Justification” tab for that measure in Form 1800.
- b. As a reminder, CBO has changed the **Performance Measure Target requirement for workload measures**. Beginning in FY 2020-21, workload measures were not required to provide an annual target. Bureaus that would prefer not to set a target for a workload measure should enter ‘999999’ in the FY 2021-22 Target field for that measure in Form 1800.
- c. Several years of **performance measure historical data** (actuals prior to FY 2020-21) are visible but locked for entry in Form 1800. All performance measure historical actuals can be viewed through the *Performance Measure Historical Data* report in BFM Reporting. If bureaus need to provide updated historical data for performance measures, contact your CBO analyst. Historical data is updated through an administrative upload.

**To enter the bureau’s prior year performance measure narrative:**

1. In BFM, select Performance Mgmt > Performance Measure – 1800
2. Go to the form for your bureau and select “Header” button.
3. In the “Prior Year Performance Reporting” box, enter your bureau’s prior year performance narrative entry for FY 2020-21.

## Edit Budget Form - 1800

[Comment History](#) [Comment](#) [Submit](#) [Close](#)

Actions	Instance ID	Form Definition	Definition Name	Header Organization
	6727	1800	Performance Measure	BO

Stage Code:* 1801 Agency Stage 1	Header Organization: BO City Budget Office
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Header	Budget	Attachments
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Name:*	BO - City Budget Office	Save
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Prior Year Performance Reporting:	This is where the explanation is going to go.
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### Generate the Prior Year Performance Report for BMP Submission:

1. In BFM, from the Links menu, select BFM Reporting.
2. From the Performance Management folder, select *Prior Year Performance Report with Metadata* and run the report for your bureau.
3. Select the "Print for BMP Submission – PYPR" tab . Click on the export button on the top ribbon.

Key Performance Measures	Measure Type Name	FY 2016-17 Actuals	FY 2017-18 Actuals
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4. From Export dialog box, deselect "PM Meta Data and values". Leave File Type as PDF and click "OK". Include this report in your bureau's BMP submittal.

### ***Metadata Update:***

Performance measure metadata is updated in BFM -> Performance Mgmt -> Chart of Accounts. There is a report in BFM reporting, *Performance Measure MetaData Key*, that lists the definitions of all required bureau metadata fields and provides guidance on the following:

- What to include in each metadata field;
- Where to update the field in BFM.

To run this report for your bureau, go to BFM Reporting > Performance Management folder and run the *Performance Measure MetaData Key* report.



To add new, archive, or change the title of a bureau performance measure, fill out the [performance measure change request form](#) and contact your CBO analyst. Please reach out to your CBO analyst or [Douglas Imaralu](#) with questions about prior year performance reporting.

# Fall Supplemental Budgeting

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The Fall BMP is primarily meant to address technical adjustments related to encumbrance carryovers or other changes that result in no net impact to bureau appropriations. Below is specific guidance for the following:

- [Technical adjustments for all funds](#)
- [General Fund changes](#)
- [Grant Fund changes](#)
- [Other non-General Fund changes](#)

Technical guidance for selecting the appropriate request type is provided in [Appendix A](#).

## Technical Adjustments – net to zero (all funds)

Technical adjustments are changes that are:

- a) Related to technical budget or accounting requirements, and
- b) Do not increase the total appropriation of the business area (for General Fund bureaus) or fund (for non-General Fund bureaus).

Examples of technical adjustments include:

- Transfers between materials and services and capital outlay due to a change in the nature of capital equipment required
- Changes in procurement of an item from a City bureau (internal materials and services) to an outside vendor (external materials and services)
- Adjustments that break out existing budgets to a greater level of detail
- Transfers of General Fund between bureaus should also be considered a technical adjustment, provided that the net effect is zero

Technical adjustments do not include:

- Program expansions
- New positions
- Cost overruns
- Any action which would require a draw from contingency from any fund

## General Fund Changes (Fund 100)

### General Fund Ending Balance


The amount of one-time General Fund contingency available in the new fiscal year is calculated based on the amount of General Fund discretionary underspending in the prior year. This is determined by subtracting non-discretionary revenue and General Fund overhead from total expenses and comparing the result with the discretionary allocation.

If a bureau overspends its discretionary allocation in the prior year, an equivalent reduction should be made to the bureau's budget in the Fall BMP. Additionally, no encumbrance carryover shall be granted.

### General Fund Carryover: Encumbrances, Advances, & Non-Discretionary Revenue

There are three types of General Fund carryover transactions in the Fall BMP:

1. Encumbrance carryover
2. Advance recovery
3. General Fund Non-Discretionary revenue carryover

 **There is no General Fund program carryover in the Fall BMP.** All program carryover must be budgeted in the Approved Budget; otherwise, the request must be entered as a "New Request" in the Fall BMP. The only exception to this is program carryovers that have been removed from budgets in the Over-Expenditure Ordinance.

### *Encumbrance Carryover*

Once the prior fiscal year is closed, bureaus can determine what encumbered budget was unspent. Bureaus may request to re-budget funding for those encumbrances in the Fall BMP, with exceptions. Bureaus should only request encumbrance carryovers that are one-time in nature, cannot be funded within existing appropriations, and are critical for operation. Bureaus should include detail about how each requested encumbrance meets these criteria.

**CBO typically recommends General Fund encumbrance carryover requests based on the following:**

1. How closely Citywide General Fund ending fund balance actuals matches the budget;
2. The bureau has sufficient General Fund discretionary underspending in the prior year; and
3. The encumbrances are one-time costs.
4. Occasionally, bureaus will request a service of another bureau through an interagency agreement that will result in a purchase order encumbrance that is carried over on the provider side. In these instances, General Fund bureaus may request encumbrance carryover for those costs even though the encumbrance does not appear to be in the General Fund.

**CBO typically does not recommend encumbrance carryovers for the following:**

- Annual materials and services allocations – particularly flexible professional services contracts – and other annual contracts funded in the current year
- Contracts that have expired with open purchase orders, or purchase orders that remain open but for which the bureau does not intend to have goods or services delivered

***To request encumbrance carryovers:***

Encumbrance carryovers need to be viewed in concert with accruals. Bureaus provide Purchase Order accrual information to the OMF Accounting Division as part of prior year-end fiscal close ([see FY20-21 Outstanding PO Listing](#)). For open General Fund Purchase Orders, bureaus should add a column to the spreadsheet entitled “Fall BMP Encumbrance Carryover Request,” and indicate the amount of encumbrance carryover for each open purchase order (or leave the field blank if you do not intend to request carryover). Bureaus should add an additional column entitled “justification” and note how the specific request meets the criteria listed above of being one-time, unable to be funded within existing appropriations, and critical for operations in FY 2021-22.

The sum of these encumbrance carryover requests plus advance recovery funding (discussed below) should be equal to the amount requested. Bureaus’ General Fund encumbrance carryover requests, including advance recovery funding, will be limited to General Fund underspending in the prior year. If the General Fund ends the prior fiscal year with a balance lower than what is necessary to balance the five-year forecast, carryover funding may not be available for all encumbrances.

***Advance Recovery Funding***

Bureaus with advances made in prior years, for which the service has not yet been received, must budget or otherwise plan for the “recovery” of those advances. The “recovery” occurs when the good or service is delivered, and the expense hits the general ledger.

Outstanding advances made in the General Fund should be requested by bureaus in the same way and with the same restrictions as encumbrance carryovers. That is, advance recovery funding plus other encumbrance carryover may not exceed the amount of discretionary underspending or non-personnel-related underspending, whichever is less.

To identify outstanding advances made by your bureau in FY 2020-21, please follow [these directions from the OMF Accounting Division](#).

***General Fund Non-Discretionary Revenue Carryover***

Some bureaus collect revenue in the General Fund, defined as licenses and permits, fines, fees, intergovernmental, and specific program revenues (miscellaneous sales). In the case that individual programs earn revenues greater than program expenses, bureaus can request carryover of the excess revenue. See [Comprehensive Financial Management Policy 2.06](#) for more details.



Any request for revenue carryover should include a reference to the level of the budget at which the analysis was done, the budget structures that were identified as having revenues greater than fully-loaded expenses, and detailed form entry to allocate the carried over revenues to the same program. Any amount carried over as per this policy will reduce the amount of calculated discretionary underspending by the bureau. If the bureau has insufficient underspending at the Business Area level, revenue carryover will not be approved.

## New General Fund Requests

There are no ongoing General Fund resources available during the fiscal year. Per [City financial policy](#), General Fund contingency – a one-time resource – should only be used for the following:

- Five-year balancing
- Mitigating overhead revenue short-falls in future years due to the true-up process
- Paying down existing debt
- Urgent or unforeseen expenses that cannot be absorbed through existing resources.

Per financial policy, any General Fund requests should be for one-time resources and limited to issues that are truly urgent and unforeseen.

Per FIN 2.04, bureaus submitting such a request are required to provide the following documentation and analysis which:

- Demonstrates bureau efforts to reprioritize funding within existing appropriations;
- Includes an assessment as to why an internal realignment of funding is not possible or recommended;
- Evaluates equity impacts, both for City staff and on community outcomes; and
- Identifies how the budget request ranks relative to the bureau’s highest priorities.

## Position Changes

Because ongoing General Fund resources are not available during the BMP, bureaus may only create new permanent positions by reallocating existing discretionary resources.

Limited term positions do not require Council approval and therefore can be approved outside of the BMP process. A BMP request should be made if bureaus need to either a) reallocate funding from another major object in order to create a limited term position or b) request General Fund contingency resources to create a limited term position.



**Position changes in the BMP should use decision packages, not employee maintenance.** Please do not make changes to existing employees. Rather, if there are position changes, use the new position wizard to make decreases or increases.

It is critical that bureaus submit all necessary paperwork **immediately** after the supplemental budget is passed so that any new positions or other changes will be included in the final upload of personnel data from SAP in preparation of next year's budget development.

## **Grant Fund Changes (Fund 217)**

### **Grant Carryover**

Unspent grant appropriations from the prior year that are expected to be spent in the current year are budgeted during the Fall BMP with approval from the Grants Office in OMF. This is entered in BFM at the bureau level using the "New Revenue" request type.

### ***Interfund Loan Repayment***

As needed, bureaus should budget or adjust repayment of year-end interfund loans. This issue only affects a few bureaus. Those bureaus will be contacted by the assigned CBO analyst to ensure the appropriate request is made.

## **Other Non-General Fund Changes**

### **Beginning Fund Balance Adjustment**

Non-General Fund bureaus may request increases to a fund's beginning balance when the additional balance is needed for planned expenditures, carryover or otherwise, or to increase contingency to reflect unplanned-for, additional balance.

### **Encumbrance Carryovers**

For non-General Fund resources, encumbrance carryover is mostly at the discretion of the bureau based on ending and beginning fund balance, available grant allocations, etc. These requests should be entered as "New Resources" or "Contingency" as appropriate.

### **Advance Recovery Funding**

Bureaus with advances made in prior years, for which the service has not yet been received, must rebudget or otherwise plan for the "recovery" of those advances. The "recovery" occurs when the good or service is delivered, and the expense hits the general ledger.

Outstanding advances made in the other funds should be budgeted either in bureau expenses or in bureau contingency and funded out of additional beginning fund balance. To identify outstanding advances made by your bureau in FY 2020-21, please follow [these directions from the OMF Accounting Division](#).

## New Requests

If, after the current year budget is adopted, bureaus become aware of additional resources in their funds, they may request additional appropriation during the Fall BMP.



**Ongoing changes that have an impact to ratepayers should be requested as part of the annual budget process and approval of rate increases.**

## Adjustments to Contingency

Fin 2.04 requires that the City budget a contingency account for each operating fund adequate to address reasonable but unforeseen requirements within the fiscal year. Bureaus may request to use non-General Fund contingency resources during the Fall BMP.

**Per City Financial Policy, bureaus must provide documentation and analysis which:**

- Demonstrates bureau efforts to reprioritize funding within existing appropriations;
- Includes an assessment as to why an internal realignment of funding is not possible or recommended;
- Evaluates equity impacts, both for City staff and on community outcomes;
- Describes how the request impacts bureau-level financial plans, including rates and fees, and supports bureau-level strategic plan(s); and
- Discusses whether remaining contingency is sufficient to address future, urgent and unforeseen needs during the fiscal year.

# Spring Budget Monitoring

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In the Spring BMP, bureaus provide the following:

- [Updates on previously funded Decision Packages and Budget Notes](#)
- [Fund projections for the current year](#)
- [Capital project updates for the current year](#)

The following outlines how to enter data into the relevant BFM forms and generate the reports that are required for submission.

## Reporting on Budget Notes and Decision Packages

During the Spring BMP, bureaus usually provide updates for all budget notes and decision packages that were included in the current year adopted budget, and those from the current year supplemental budget processes that are flagged for update by CBO. **For the FY 2021-22 Spring BMP, bureaus are required to provide an update on Decision Packages and budget notes.** [Please see above for instructions on decision package and budget note updates.](#)

### Budget Notes

For budget notes, please follow the word document template available on the [CBO website](#).

- If the budget note is not yet complete, please provide an estimated date of completion.
- If the budget note requires a report or other deliverable, please include a link to that document.
- Please include any other relevant hyperlinks that would be useful to decision-makers and the public.

## Projecting Current Year Fund Spending

In the Spring BMP, bureaus submit current year projections of a) all funds managed by the bureau and b) the General Fund (100) and the Grants Fund (217) for their bureau business area. This is done through Form 1870 under Budget Management > BMP Year-End Projection.

### *Instructions for form 1870- BMP Year End Projection*

- Under the Budget Management Menu, select BMP Year-End Projection 1870
- Search for the specific bureau-fund or division-fund combination you are preparing to work on.
- On the header of the form, please provide narrative in each text box

## Edit Budget Form - 1870

Page Actions:

Actions	Instance ID	Form Definition	Definition Name	Header Organization
	7941	1870	BMP Year-End Projection - 1870	BO

**Stage Code:\***  
  
Agency Stage 1

**Header Bureau:**  
  
City Budget Office

Header

Budget

Attachments

**Name:\***

**Revenue Discussion:**

**Risks to Revenues:**

**Expenditure Discussion:**

**Risks to Expenditures:**

**Other Notes:**

- On the budget tab of the form, bureaus should enter the projected year-end total for each fund by major object category (as shown below)

## Budget Form Entry - Lines

Close Export Import Refresh

ID	Budget Form	Organization	Form Name	Expense	Revenue	Net
7941	1870	BO - City Budget Office	BMP Year-End Projection - 1			

Quick Search:

Enter search criteria here...

Actions:

Add New Copy

Row	Audit Trail	Fund Center	Fund	Object	FY2018-19 Year-to-Date Actuals	FY2018-19 Adopted Budget	FY2018-19 Revised Budget	Year-End Projection	Justification	
1		BO	100	CAPITAL	\$154,800	\$1,003,270	\$898,270	\$0		
2		BO	100	EMS	\$576,562	\$298,358	\$352,333	\$0		
3		BO	100	GFD	\$0	\$1,686,547	\$1,749,276	\$0		
4		BO	100	IAREV	\$87,647	\$216,492	\$216,492	\$0		
5		BO	100	IMS	\$171,243	\$221,495	\$265,249	\$0		
6		BO	100	OVD	\$0	\$1,976,372	\$1,976,372	\$0		
7		BO	100	PERSONAL	\$1,250,421	\$2,356,288	\$2,426,288	\$0		

Records: 7 - Page: 1

### Instructions on accessing the BMP Year-End Projection Report

To see the BMP Year-End Projection Report for the bureau-fund combination go to: BFM Reporting>Budget Monitoring>BMP Development>Spring BMP> BMP Year-End Projection Report. The report has the same kinds of [prompts as the Prior Year Fund Reconciliation Report](#) and will function similarly.

**Please note:** the report will not populate for your bureau until you have added at least one entry into the “Year-End Projection” column. However, you can always export Form 1870 into Excel if you’re not ready to make entries but want to see what the data currently looks like.

After submittal of the BMP, CBO will review bureau projections and attempt to resolve any discrepancies between bureau and CBO projections. Methodologies and assumptions can vary considerably between projections, occasionally making consensus difficult. Should consensus not be possible, CBO analyses will include CBO projections, and identify and explain the discrepancies in the review narrative.

### Capital Project Updates

In order to provide Council and the public with a greater understanding of capital project work (including the lifecycle, status, and type of work accomplished) infrastructure bureaus are required to provide program-level capital updates during the Fall and Spring BMPs. [Please see above for more details on Capital Project Updates.](#)

## Reporting on Performance Measures

Bureaus are not required to provide performance estimates in the Spring BMP. Instead, BFM allows for more frequent current year reporting of performance measures. In BFM reporting, values are aggregated across FY 2021-21 AP 01-AP12 to create either a year to date (YTD) or annual/summary actual. To report progress on a performance measure in the current year, use the chart below:

Performance Measure Frequency	Reported in BFM	Reporting process in Performance Measure - Form 1800
Transactional, daily, weekly, monthly	Monthly	Enter data in <b>FY 2021-21 PM AP01, AP02, AP03, AP04, AP05, AP06, AP07, AP08</b>
Quarterly	Quarterly	Enter data for Q1 in <b>FY 2021-22 PM AP03</b> Enter data for Q2 in <b>FY 2021-22 PM AP06</b> Enter data for Q3 in <b>FY 2021-22 PM AP09</b> Enter data for Q4 in <b>FY 2021-22 PM AP12</b>
Annually	Annually	Enter data for FY 2021-22 Actual in <b>FY 2021-22 AP12</b>
Intermittent	Semi-annual or less	Enter data for FY 2021-22 Actual in <b>FY 2021-22 AP12</b> for years when actuals are available. For years when data is not available, enter '999999'. Make note in the justification field when the most recent actual for that measure was reported.

Bureaus should also use the Spring BMP to check accuracy and completeness of the metadata for performance measures for which your bureau is the “data owner”. See instructions for this below.

### *Metadata update:*

- Performance measure metadata is updated in BFM -> Performance -> Chart of Accounts.
- There is a new report in BFM reporting that lists all existing entries for bureau metadata and provides guidance on the following:
  - What to include in each metadata field
  - Where to update the field in BFM
- To run this report for your bureau, go to BFM Reporting > Performance Management folder and run the “Performance Measure MetaData Key” report.
- Bureaus may also refer to the [FY 2021-22 Budget Manual](#) (Section 5) for performance measure metadata requirements

# Spring Supplemental Budgeting

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The Spring BMP is primarily meant to address technical adjustments. In addition, bureaus can request program carryovers and compensation set-aside. Below are links to specific guidance for the following:

- [General Fund Program Carryover](#)
- [Other Program Carryover](#)
- [Debt Service Adjustments](#)
- [Major Object Adjustments](#)
- [Technical adjustments for all funds \(same as Fall BMP\)](#)
- [General Fund changes \(same as Fall BMP\)](#)
- [Grant Fund changes \(same as Fall BMP\)](#)
- [Other non-General Fund changes \(same as Fall BMP\)](#)

Technical guidance for selecting the appropriate request type is provided in [Appendix A](#).

## General Fund Program Carryover

General Fund discretionary resources that are not spent in a given fiscal year become part of contingency resources in the next year. Per City financial policy, 50% of these resources go to capital set-aside, and the remaining resources are reserved for Council to allocate for urgent and unforeseen needs. During the Spring BMP, General Fund bureaus may request that current year appropriation for one-time projects be carried over into the next fiscal year.

Generally, program carryover can be requested for:

- One-time projects funded in the current fiscal year, when the bureau does not expect to complete the project or encumber funds before June 30<sup>th</sup>,
- Allocating underspending for required and under-funded one-time project expenses (e.g. major maintenance projects, system development, equipment upgrades, or another regularly anticipated but unfunded need), or
- Carry-over of underspending to address known and acute financial or legal risks in the following fiscal year.

CBO does not typically recommend program carryover for:

- Projects where it is unclear how the program carryover relates to the original purpose, ties to current Council priorities, or specifically addresses the bureaus long term financial plan,
- Programming or projects that are ongoing in nature (i.e. not a one-time need),



- Requests that are intended to supplement ongoing program work, or
- Resources that have been carried over for several years without a clear plan to complete the project or expend resources

Approved requests will be removed from the bureau's current year budget and added to the bureau's budget in the next fiscal year during the Approved Budget phase.

## **Other Program Carryover**

Non-General Fund bureaus may request that current year appropriation be reduced in order to make the appropriation available to budget in the new fiscal year as part of the budget process.

## **Debt Service Adjustments**

During the Spring BMP, bureaus must make adjustments to true up cash transfers to debt service funds from operating funds to reflect any changes or modifications to their debt service requirements that occurred, or are expected to occur, during the fiscal year.

## **Major Object Adjustments**

With reasonably accurate estimates of year-end spending, bureaus should request budget adjustments to avoid over-expenditure by major object categories.

## **Position Changes**

Position changes are allowed during the Spring BMP but should be done in generic positions as opposed to existing employees. If a position change is approved as part of the Spring BMP that affects the next budget year, an accompanying decision package should be entered in budget development in order to incorporate into them into the Approved Budget.

# Over-Expenditure Ordinance

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The Over-Expenditure Ordinance occurs during the month of June and is narrowly focused on addressing fund-, bureau- and major object-level over-expenditures and interfund loans to ensure that funds do not end the fiscal year with negative cash or fund balances. **No other budget adjustments should be requested.**



**For any major adjustment (changing appropriations by >10%, requesting General Fund contingency or drawing on non-General Fund contingency),** please provide detailed information in your requested adjustments about the assumptions behind the changes. Please also note any potential risks and the level of confidence in the projection. You are encouraged to provide additional spreadsheets and backup materials to your CBO analyst.

“Over-expenditure” is defined legally as spending in excess of amounts that are legally appropriated. The City appropriates at the fund, bureau, and “appropriation category.” Appropriation categories are bureau program expenses (personnel services, external materials and services, internal materials and services, and capital), debt service, interfund cash transfers, and contingency. In addition to this legal definition, CBO monitors budgets at the major object level, noting and reporting where discrepancies between budget and actual spending and receipt of revenues occur. This is a high-level roll-up that is established in the SAP and BFM hierarchies.

Formal submission of budget monitoring reports is not necessary during the OEO process. However, bureaus may be asked to share projections for the final month of the year to compare with CBO projections. These projections should be based on AP 11 actuals and be as precise as possible.

## Interfund Loans

Interfund loans are occasionally necessary to ensure that funds do not end the year with a negative cash or fund balance. During the OEO, CBO budget analysts work with technical accounting, the OMF Grants Unit, and bureau staff to determine if loans are necessary. These loans will be budgeted in the OEO and authorized through a separate, companion resolution.

Typically, the amounts budgeted will be conservative and encompass the largest anticipated loan required. When the year closes and the final amount is determined, the loan is made and posted on June 30 of the prior year; the repayment is ideally posted on July 1 of the following year, requiring the Fall BMP adjustment noted above.

## Budgeting

Loans will be budgeted in the OEO and, simultaneously, the repayments will be budgeted in the Adopted Budget for the next fiscal year (to the degree that the appropriation doesn't increase the Approved

Budget appropriation for the fund by more than 10%). This ensures that authority exists both to make the loan on June 30th, and to repay it the next day, July 1. CBO will work with bureau budget analysts to make sure that the loans are correctly budgeted.

The loans must be authorized in a separate resolution by Council. The resolution must contain the purpose, amount, and terms of the loan. Language in the resolution standardly specifies that the loans will not accrue interest. (Because of the negative cash generated by the bureau, the City pooled cash overall receives less interest. It would be inappropriate to pay bureaus interest on amounts due to the Grants Fund due to a negative cash balance.) CBO will prepare the Grants Fund loan resolution to address these criteria.

# Submittal

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Each BMP has different submittal requirements. The table below includes the BFM report titles for Spring BMP requirements. Reports are available under Links > BFM Reporting > BMP Development.

Item	Fall BMP	Spring BMP	OEO
Letter from Director	x	x	
F4 Budget Amendment Request Report	x	x	x
Prior Year Fund Reconciliation Report	x		
Prior Year Budget Note Update (as part of PDF Submission and separate word doc)	x		
Decision Package Update – INCLUDING CY 2021-22 Fall BMP DPs (as a separate excel document)	x	x	
Prior Year Performance Measure Performance Report with Metadata (under the Performance Management folder)	x		
Fall Capital Program Status Update Report	x		
Encumbrance Carryover Detail Spreadsheet (in excel format)	x		
Business Area Projection Report or Business Area Projection Report – Fund Separated		x	
Current Year Budget Note Update (as part of PDF Submission and separate word doc)		x	
Spring Capital Program Status Update Report		x	

## Submission Instructions

Fall and Spring BMP submittals must include a cover letter from the bureau director to CBO that summarizes any requests for significant budget amendments or new budget allocations. All bureaus are responsible for briefing their Commissioner-in-Charge regarding their financial and program performance and budget amendment requests.

Please submit an electronic set of all required items to the CBO analyst assigned to the bureau on or before the due date. You do not need to provide hard copies or distribute copies to elected officials. CBO posts all submissions online and shares the link.

## Technical Checks

**Bureaus are required to run technical checks prior to submission.** Tech Check reports are available under BFM Reporting > Budget Monitoring > Tech Checks, and then select the relevant process folder. These checks are designed to help confirm the following:

1. General Fund discretionary requests use the one-time (487120) account.
2. No requests use the General Fund discretionary offset account (487100).
3. No requests use the General Fund Overhead account (487210).
4. No requests use the General Fund Overhead offset account (487200).
5. Revenues and expenses balance by fund.
6. No requests reduce ending fund balance accounts (500001-500002).
7. All internal materials and services interagency revenue entries have the correct funded program.
8. All fund transfer expense and revenue entries have the correct funded program.
9. All entries with a bureau-to-bureau, internal service, or cash transfer funded program have an appropriate commitment item.
10. No cash transfers from the General Fund.
11. All interagencies and cash transfers balance at the funded program and account level.
12. All grant entries have grant codes.
13. No funds other than grants funds have entries with grant codes.
14. All entries using the Grant Revenue account (441100) should have a grant code and grant fund associated with them.
15. All grant entries have a sponsored program.
16. All grants balance revenues and expenses.
17. All bureau allocation accounts net to zero.
18. No fund-business area-commitment item structures are negative.

## Appendix A: Request Types and Guidelines

Request Type:	BMP Process:	Used To:
Technical Adjustment	Fall, Spring, or OEO	Make changes that are 1) related to technical budgeting or accounting requirements and 2) do not change the total appropriation by fund or business area
New GF Revenue	Fall or Spring	Request for General Fund contingency.
New Revenue	Fall or Spring	Increase the level of appropriation at the fund or business area level or shift funding to reflect a change in programmatic priorities.
Contingency	Fall, Spring, or OEO	Increase or draw on contingency
Internal Transfer	Fall, Spring, or OEO	Transfers between bureau funds or major object categories
Mid-Year Reductions	Fall or Spring	Any reduction in appropriation
Program Carryover Request	Spring	Carry over resources into the next fiscal year by reducing appropriation in the current year
Encumbrance Carryover	Fall	Carry over an encumbrance or recover an advance from the prior year
Compensation Set-Aside Request	Spring	In most years, bureaus are able to request compensation set-aside if vacancy savings are not projected to cover costs related to health benefits increase and COLA adjustments
Other Adjustments	Fall, Spring, or OEO	Other adjustments (including interagency true-ups or project rebudgets)

## Appendix B: FY 2021-22 Supplemental Budget Equity Resources

Typically, supplemental budget adjustments are primarily technical in nature and do not represent significant programmatic shifts or changes in services.

However, if your bureau is making more significant budget changes in your BMP submissions, please use the below equity resources for guidance.

### Equity Resources

- [Budget Equity Assessment Tool](#)
- [Racially Centered Results Based Accountability™](#)
- [Equity Toolkit for COVID-19 Response](#)
- [City of Portland Core Values](#)

## Appendix C: Narrative Guidelines

While Supplemental Budget changes are generally more focused on technical adjustments than during Budget Development, bureaus are still expected to provide robust narrative accompanying each request to ensure that Council has sufficient information to make decisions. Bureaus are encouraged to work with their CBO analysts in advance of submission.

**For new requests of all funding types**, the level of detail provided should be comparable to a decision package requested through the budget process. [In addition to the guidance provided above under Supplemental Budgeting – BFM Entry](#), please address the following as applicable to help explain how the request is:

### Fully-Developed

- What are the expected results/outcomes of the request? Please refer to impact on performance measures and KPMs as appropriate, as well as identify equity implications: which populations will be impacted, in what ways, and how will you know?
- What are the assumptions and estimates used in describing the expected results/outcomes?
- Does the bureau have a system in place to track and report on the expected results?

### Urgent

- What are the consequences if funding is not approved at this time?
- Is this effort/project mandated by any rules/regulations: local, state, federal?
- Can this project/program be postponed to next fiscal year?
- Can this project/program be done in phases?

### Unforeseen

- Was this a known need during budget development?
- Was a request for funding made during budget development?

### One-time

- Are there any ongoing costs, including FTE, associated with this request?
- Is there an impact to ratepayers?

### Unable to be absorbed by existing resources

- What internal realignment options have been considered, and how has the bureau determined that this request is a lower priority than all other spending in the existing budget? (This includes use of non-General Fund contingency.)
- If this is a new project/program, has this been implemented by any local or regional agencies? If so, has it been a successful experience?