

## Section 8

# **BFM Deep Dive: Detailed Personnel Information, Reporting Glossary, & Technical Budget Checks**

## Personnel Budgeting Info & FAQ

### *Introduction*

BFM, the City's budget management application, contains a forecasting tool called Personnel Cost Forecasting (PCF).

Total Personnel Budget= PCF Projected Costs + Manually Entered Costs

PCF uses data from the City's enterprise resource planning system, SAP, as the source for the projections. Prior to budget development, bureaus should confirm that the data in the SAP Human Capital Management (HCM) module is correct.

Users can also enter personnel expenses manually in budget forms that will increase personnel costs but will not be tied to specific positions or employees.

### *Data from SAP to BFM*

#### **Who:**

The BFM administrator in CBO uploads personnel data from SAP to BFM

#### **When**

Personnel data is loaded in early Fall so bureaus have an estimated starting place for developing budgets, but personnel data is also uploaded from SAP to BFM the first week of January and this data is what serves as the

- current year actuals- there is no opportunity for bureaus to adjust current year actuals. It is paramount that SAP data accurately represents the bureaus personnel. As such, meeting the deadlines set by HR is very important.
- SAP data + allocation changes made between Fall and the January load= Base Starting point (V51)

#### **What**

There are 5 different files of data that are used as sources of information in BFM

#### **How**

The BFM administrator runs a transaction (not edited by CBO) in SAP the Friday after paychecks are issued that generates the following files:

#### **SBFS1: Position File**

No casual or double fill positions are sent from SAP to BFM. There is a 1:1 relationship in the data between position and employee. That means that every position is associated with an existing employee or is vacant. Vacant positions have a position code but no distinct employee

code. The position file is the primary source data that populates what is seen in employee maintenance.

### **SBFS2&2a: Benefits File(s)**

These files contain data on employees and benefit elections.

### **SBFS4: Job File**

This file provides data on each job classification, the short description, bargaining unit, and potential steps.

### **SBFS5: Compensation Structure**

This file provides data on each grade and step and the associated salary.

### **SBFS6: Allocations**

This file provides data on how positions are allocated in SAP.

## ***Data from BFM to SAP***

### **Who:**

The BFM administrator provides files from BFM to accounting who uploads data to SAP

### **What:**

There are two files produced: budget file and a grant file. The budget file contains all of the budget data that does not pertain to grants; whereas the grant file contains all of the budget data that does pertain to grants. Every row of data passed from BFM to SAP must have a: Fund Center (10-character level), Functional Area (16-character level- this is done on the back end, bureaus only budget at the 10), Grant, Funded Program, and Commitment Item.

No position data is ever sent from BFM to SAP- only the budget data that has been projected as a result of the changes to positions in BFM is sent to SAP. *For this reason, it is required that bureaus follow the necessary steps to complete the P4 process for any new positions or reclassifications for the position data to change in SAP.*

### **When**

Data is uploaded from BFM to SAP after the budget is adopted and the ordinance has been certified by the council clerk.

### **How:**

Accounting uploads the budget data into a test environment in SAP. Both accounting and CBO review the data to make sure that it matches the exhibits in the certified ordinance. After both organizations have confirmed the data matches, accounting requests access to the budget override table to be given (by EBS) to accounting so they can upload the budget to the real SAP

environment. The budget director (or acting budget director) and city controller (or acting controller) can approve access to the budget override table. Once granted access, accounting uploads the budget data to production, accounting and CBO both check the data, and finally bureaus are notified.

At no point in time does the budget office send any position data from the budget system to SAP.

## **PCF Projections**

### **What is PCF Projecting?**

PCF is projecting salary, and benefits. PCF does not include any costs for COLA for any employees. PCF does not include merit for non-represented employees.

To see details of the costs projected for an employee, go to the employee maintenance screen, navigate to the projection tab. Select the projection results. In this screen you will see everything that is being projected and thus included in the costs. Please note that the projection results have two years of data. The left-hand column has the fiscal year that indicates which year the costs are projected for.

### **What do the different Projection IDs mean?**

#### **0-Current**

This projection displays costs for where we are currently at in the budget process. This projection is updated automatically every 15 minutes and should reflect changes made in PCF or decision packages.

As the City moves from the requested phase to CBO recommended, to Mayor's Proposed, etc. the BFM admin runs a full projection of personnel data and saves this as a "snapshot". This captures the data as a point in time and is saved as the Total PCF for that phase. After the "snapshot" has been saved, the system is staged forward to the next phase (i.e. from Requested to Proposed).

All personnel costs generated by PCF projected as part of 0-Current are the costs that get included in the budget. Note that this *does not* include any COLA or Merit increases (for non-represented employees).

*For FY 2021-22 budget development, as notated in the [Mayors Guidance](#) bureaus should not plan for non-rep merit and non-rep COLA increases. These decisions will be taken holistically during the development of the Mayor's Proposed Budget.*

#### **20239- Preliminary COLA**

Every year in the Fall, the City Economist publishes a preliminary estimate for the Cost of Living Adjustments for the next fiscal year. This projection will reflect the preliminary estimate each year.

BFM does not include COLA as part of the costs that are included in the budget. Instead, the resources that would cover these costs Citywide are retained in a policy set aside account in the General Fund and can be requested in the Spring BMP as compensation set aside if the bureau has been fully staffed all year and needs to access those resources to cover personnel costs tied to cost of living expenses.

While BFM does not include these costs in the budget, the projection provides an estimate of what the total bureau costs would be should the bureau be fully staffed. Because COLA increases salary, any benefits associated with salary (such as retirement, etc.) will also be affected. Other benefits (health) stay the same regardless of salary. The difference between the fully loaded cost with and without COLA will not be exactly the published rate- bureaus should expect to see variances.

### **20241- NR Merit**

Represented classes **do** include merit increases in the 0-Current projection that are based on steps, anniversary dates, and the compensation structure for the bargaining unit.

Non-represented classes **do not** have a merit increase included in the 0-Current projection. Similar to COLA, merit increases affect salary and thus also affect any benefits that are impacted by salary. CBO provides a projection for what the fully loaded cost of positions would be if the non-represented classes received a merit increase on their anniversary dates.

This projection is provided so bureaus can allocate resources during budget development to cover costs associated with no-represented merit increases.

*Per budget guidance, there is no planned merit for non-represented classifications and as such, a non-rep merit projection has not been run.*

### **20242- Final COLA**

Every year, the City Economist publishes a final estimate for the Cost of Living Adjustments for the next fiscal year. This projection will reflect the final estimate each year.

### **How does PCF handle Step Increases?**

PCF uses job class, grade, step, and anniversary date.

Example: the following information comes directly from SAP

Employee: Grover

Bargaining Unit: CP

Grade: SCL0101090

Step: Y2

Anniversary Date: 12/16

Since we get the data on each grade/step combination and associated salary, PCF uses that data to produce the projection.

		Number of Months in Each Step (based on Anniversary)				
Grade	Step	Salary	July-Mid Dec	Mid Dec-June	Multiply time by Salary	Divide by 12
SCL0101090	Y2	65291.2	5.5		\$ 359,101.60	
SCL0101090	Y3	68494.4		6.5	\$ 445,213.60	
		<b>Total Salary</b>			\$ 804,315.20	<b>\$ 67,026.27</b>

Screenshot from BFM Projected Employee Results~ note the Salary is exactly the same as what is depicted in the table above.

### Projected Employee Results

Record Actions: Close Export

Fiscal Year	Benefit Code	Benefit Name	Amount
2020	435_	TruMet Tax	\$515.51
2020	6A00B	Admin Fee	\$508.00
2020	6A02B	CityCORE 2-PARTY	\$14,441.00
2020	6A11B	KPNW Dental 2-PARTY	\$1,635.00
2020	6A15B	VSP 2-PARTY	\$78.00
2020	6B08	Basic Life 1x Salary	\$780.00
2020	6L02	LTD Non Rep	\$134.05
2020	6S02	PERS Pension -Tier I General	\$14,651.94
2020	6S05	PERS Pickup 6% Tier I General	\$4,021.58
2020	MI	Medicare	\$971.88
2020	OASDI	Social Security	\$4,155.63
2020	Total Benefits		\$41,892.59
2020	Total Salary		\$67,026.27
2020	Total		\$108,918.85

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\*\*\*Note that for the example above, the employee’s anniversary step date is in mid-December. That means that the employee had already achieved their step increase for the current year when CBO uploaded final SAP data in early January\*\*\*

If the employee’s anniversary step date is *after* the final upload in early January, BFM will take into consideration the step increases in the current year as well as the step increase for the next fiscal year.

Example:

Employee: Prairie Dawn

Bargaining Unit: CP

Grade: SCL0101090

Step: Y2

Anniversary Date: 03/26

This employee's anniversary date is in late March. Therefore, BFM will take into consideration the move from Y2 to Y3 in the current year and then from Y3 to Y4 in the following year.

Current FY					
Grade	Step	Salary	Months in each step	Multiply time by Salary	Divide by 12
SCL010 1240	Y 2	108,36 8.00	9.00	975,312.00	81,276 .00
SCL010 1240	Y 3	113,75 5.20	3.00	341,265.60	28,438 .80
<b>Total Salary Current Year</b>				1,316,577.60	<b>109,71 4.80</b>
Next FY					
			Months in each step	Multiply time by Salary	
SCL010 1240	Y 3	113,75 5.20	9.00	1,023,796.80	85,316 .40
SCL010 1240	Y 4	119,47 5.20	3.00	358,425.60	29,868 .80
<b>Total Salary Next Year</b>				1,382,222.40	<b>115,18 5.20</b>

## Projected Employee Results

Record Actions:

Close Export

Fiscal Year	Benefit Code	Benefit Name	Amount
2020	435_	TriMet Tax	\$844.00
2020	6A00C	Admin Fee	\$508.00
2020	6A11C	KPNW Dental FAMILY	\$2,452.00
2020	6A12C	KPNW Medical FAMILY	\$22,308.00
2020	6A13C	KPNW Vision FAMILY	\$168.00
2020	6B08	Basic Life 1x Salary	\$780.00
2020	6L02	LTD Non Rep	\$219.00
2020	6S08	OPSRP Pension-General Services	\$17,042.00
2020	6S10	OPSRP Pickup 6% General Servic	\$6,584.00
2020	MI	Medicare	\$1,591.00
2020	OASDI	Social Security	\$6,804.00
2020	Total Benefits		\$59,300.00
2020	Total Salary		\$109,735.00
2020	Total		\$169,035.00

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## Projected Employee Results

Record Actions:

Close Export

Fiscal Year	Benefit Code	Benefit Name	Amount
2021	435_	TriMet Tax	\$892.00
2021	6A00C	Admin Fee	\$508.00
2021	6A11C	KPNW Dental FAMILY	\$2,452.00
2021	6A12C	KPNW Medical FAMILY	\$22,308.00
2021	6A13C	KPNW Vision FAMILY	\$168.00
2021	6B08	Basic Life 1x Salary	\$780.00
2021	6L02	LTD Non Rep	\$230.00
2021	6S08	OPSRP Pension-General Services	\$17,892.00
2021	6S10	OPSRP Pickup 6% General Servic	\$6,912.00
2021	MI	Medicare	\$1,670.00
2021	OASDI	Social Security	\$7,143.00
2021	Total Benefits		\$60,955.00
2021	Total Salary		\$115,207.00
2021	Total		\$176,162.00

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### How does PCF handle Top of Range?

BFM uses the compensation structure for represented employees to calculate salary.

BFM uses the value that comes from SAP as a starting point for non-represented salary with no assumed increase on anniversary dates for merit. Salary is capped at top of range for the classification. However, if a user manually enters a budget override value on the employee that exceeds top of range, PCF will use this value. PCF also produces projections for COLA and merit for non-represented employees- both projections may calculate a salary that exceeds top of range for non-represented employees.

### **How does PCF project Vacant Positions?**

BFM assumes the lowest entry point for represented positions and assumed a “mid-level” for non-represented positions. As non-represented classifications have bands, mid-range is calculated by taking the average of the bottom and top of range.

### ***What Does PCF Base mean?***

PCF base is the projected costs and FTE that are based on data uploaded from SAP **without any changes to position authority**. We call out position authority here because bureaus may allocate employees across different parts of the budget from Fall to January. The allocation changes are then saved and applied to the data that is uploaded in January. Allocation changes are allowable because they are budget neutral adjustments from an appropriation perspective but alter *where* personnel costs post within a bureau budget.

### ***Current Year Actuals***

Current Year Actuals is the projected costs and FTE that are based on data uploaded from SAP **without any changes**. When the budget system is rolled forward, Current Year Actuals becomes the prior year “actual” data. This not a perfect measure of actual FTE and is only representative of a point in time. This should be taken into consideration.

### ***FTE***

There are two flavors of FTE. Positions have FTE, and employees have FTE. BFM reflects the positional FTE or authorized FTE. This does not affect the cost projected by PCF.

For FY 2021-22, we developed logic to load the employee FTE into the salary percent field in BFM, which provides (in some cases) a more accurate picture of the estimated cost of that employee during the budget year. In some cases, this was helpful for bureaus with large numbers of employees working part-time in full time authorized positions because they did not have to go into each employee record and reduce the salary percent for the budget to be representative of the estimated cost.

FTE reflects position FTE versus employee FTE as the official “FTE” because in cases where the employee FTE < position FTE, when bureaus increased the FTE to represent the expected FTE, this looked like a change in FTE when there really wasn’t one. There was only a change in whether the full position authority was being utilized.

## What Kinds of Changes Can be Made in PCF to Alter Personnel?

All changes made in PCF for the budget development year *only* affect the budget development year, not the current year. Bureaus should not attempt to change current year classifications, positions, FTE, or anything else within the PCF module. All current year changes to personnel that require budget action are taken in the supplemental budget processes. Please see the [BMP Manual](#) for more information.

Activity	WHERE is this done?	WHAT report do I run to see the change?	WHEN can I do this and WHY?
Allocate employees to different pieces of master data	Employee maintenance allocation tab	Any of the 304 allocation reports	Any time after the Fall personnel load. Changes to allocations are saved and applied again after the final load in early January. The reason this is allowable, is because it does not alter position authority so Council action is not required.
Adding benefits for a new employee	If an employee started in December and has not been with the City a full month, their benefits may not cost correctly. If this is the case, benefits can be updated on the benefits tab. It is very important that if this action is done, the elections are correct	Either the 302 or 304 reports	Any time after the Fall personnel load. The reason this is allowable, is because it does not alter position authority so Council action is not required. Also, the position was already approved, and the missing benefits are entirely due to a timing issue, not an authorization issue.
Update and individual employee salary %	Employee maintenance salary tab- For represented employees update Salary %. For non-represented employees only update the Salary Override amount.	Either the 302 or 304 reports	After the January load. This alters position authority and requires Council action. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.

<p>Update the position FTE</p>	<p>Employee maintenance salary tab- Authorized FTE</p>	<p>Either the 302 or 304 reports, or in the published documents where current year actuals are compared to the budget development year</p>	<p>After the January load. Updating the FTE will update the FTE that appears in the published document. What this means is that if there is a difference from the FTE that was originally loaded, this will look like a change in FTE. Changing FTE DOES NOT alter costs associated with the position or employee.</p>
<p>Add New Positions</p>	<p>In Employee Maintenance <i>or</i> through a decision package</p>	<p>Either the 302 or 304 reports</p>	<p>After the January load. This alters position authority and requires Council action. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.</p>
<p>Abolish Positions</p>	<p>In Employee Maintenance <i>or</i> through a decision package</p>	<p>Either the 302 or 304 reports</p>	<p>After the January load. This alters position authority and requires Council action. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.</p>
<p>Update salary or benefit information that is incorrect</p>	<p>Sometimes, an employee starts <i>after</i> the final load done in January. In these cases, the vacant position can be updated with the new employee's specific information if the bureau has it</p>	<p>Either the 302 or 304 reports</p>	<p>After the January load. While this does not require Council authority, it does alter allocation of existing appropriation. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.</p>

Extend a Limited Term Position	On occasion, limited term positions that started in the current fiscal year will need to be extended to the next fiscal year. This can be done in Employee Maintenance on the allocation tab.	Either the 302 or 304 reports	After the January load. While this does not require Council authority, it does alter allocation of existing appropriation. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.
Reclassify positions	Employee maintenance	Either the 302 or 304 reports	While this does not require Council authority, it does alter allocation of existing appropriation. Changes prior to final load cannot be isolated and therefore are not adequately transparent when adopting the budget.

## ***BHR Deadlines***

### **Who sets the deadlines?**

CBO works with BHR to determine the deadlines. Annually, CBO reaches out to BHR and asks them when they need various actions completed by bureaus for the changes to make in into SAP by the last upload that CBO will do to generate the PCF Base.

### **Why are the deadlines important?**

If bureaus do not meet the BHR deadlines, the data uploaded from SAP for the final upload won't accurately reflect the bureau's personnel data. This is especially critical for positions that were adopted for the current fiscal year or in the Fall BMP, and reclassifications that alter compensation. If positions are not added by the Adopted Budget, the bureau will no longer have position authority as the final adopted budget will not be reflective of the correct position count. In short, it is critical to verify all position counts at each phase of the budget process to ensure position integrity and authority is maintained.

### **My changes are not reflected in the Fall load-what do I do?**

BHR uses the time between the deadlines and the final load to process all the change requests. If you are not seeing a change to employees or positions that was submitted through the

outlined process and met deadlines, that is likely because BHR is still processing the request and it should be reflected in the January load.

### **My changes are not reflected in the Final load-what do I do?**

After CBO loads personnel data for the final time, bureaus will have a full business day to check for any positions or reclassifications that did not make it into the final load. While a single day may not seem like much time, if all deadlines have been met, there should be few to no changes that were missed. If a change was indeed missed, bureaus must communicate to their CBO analyst and work with the analyst to make the necessary change(s) such that the PCF base column is accurate. After changes to the base column are made (by the CBO analyst), the data is frozen as a “snapshot” and used for the remainder of the budget development process as the starting point for bureaus to develop their budgets. It is in bureau best interest to check this data and complete the work with their CBO analyst quickly because the sooner the data is confirmed, the sooner CBO can stage the budget system forward so bureaus can begin the other personnel changes they have to do as well as enter decision packages.

## Introduction

BFM Reporting is an instance of SAP BOBJ Reporting that is separate from the City's main SAP instance. Reports are roughly organized by budget process with two additional folders for Performance, and Other Resources. Reports will have a Title as well as a description telling the user what the primary function of the report is.

Users will only be able to see data for their bureau unless a specific report has had the security controls removed (such as the IA reports or Decision Package reports). Additionally, users will see phase data dependent on their security role in reporting. For example, end users do not see any proposed data until the Mayor's Proposed Budget has been released.

## Budget Development

### Budget Tracking

Report	Description	Assumptions
Expenses by...A1-A6	Each of these reports provides a breakdown of expenses by the indicated combination in the title. The reports display the current year revised, requested no DP, requested with DP, proposed, approved, and adopted columns as well.	None
Revenues by...B1-B6	Each of these reports provides a breakdown of revenues by the indicated combination in the title. The reports display the current year revised, requested no DP, requested with DP, proposed, approved, and adopted columns as well.	None
Budget Tracking PY1	This report has expense, revenue, and FTE by major object over the course of the budget development process (by major phase) for the prior year adopted budget process.	None
Budget Tracking with Net ZOOM	This report has expense, revenue, and FTE by major object over the course of the budget development process (by detailed phase) for the upcoming year adopted budget process. By clicking on the data in the report, users can see an audit trail.	None
Detailed Budget Export [Grid Export]	This report has each piece of master data and phase of the budget process. The report is	None

	optimized for exporting to excel.	
Detailed Budget Export [Grid Export] PY	This report has each piece of master data and phase of the budget process. The report is optimized for exporting to excel.	None
Summary of Bureau Budget – Adopted and Proposed	These reports should be used to confirm budget data that will show up in the bureau sections of the Proposed or Adopted budgets. The formatting is very similar to that of Patternstream, but not exact.	Depending on phase, the assumption is that the data is representative of any changes (including decision packages) at that point in time.
Summary of Fund Budget- Requested, CBO Recommended, Proposed, and Adopted	These reports should be used to confirm budget data that will show up in the fund sections of the Proposed or Adopted budgets. The formatting is very similar to that of Patternstream, but not exact.	Depending on phase, the assumption is that the data is representative of any changes (including decision packages) at that point in time.
Technical Adjustment (TA1)	This report	

## Capital Planning

Report	Description	Assumptions
Capital Projects by CIP Program (C2)	This report should be used to confirm the data the bureau will see in Vol. 1 of the Adopted Budget. This report displays the public name of the project, prior year CIP, Revised Budget, and 5 years of planned expense. This report is organized by Capital Program	Project code not=0 Based on Responsible Bureau Project is Active Project is set to Publish in COA Displays expense data *The budget development year changes from requested, to proposed, to adopted depending on phase
Capital Improvement Plan Summaries (C3)	This report should be used to confirm the data the bureau will see in Vol. 2 of the Adopted Budget. This report displays the public name of the project, project description, revenue sources, prior year CIP, Revised Budget, and 5 years of planned expense. This report is organized by Capital Program	Project code not=0 Based on Responsible Bureau Project is Active Project is set to Publish in COA Displays expense data *The budget development year changes from requested, to proposed, to adopted depending on phase
Capital Projects by Geographic Area (C4)	This report displays the capital budget by geographic area,	Project code not=0 Based on Responsible Bureau Project is Active

	prior year CIP, Revised Budget, and 5 years of planned expense.	Project is set to Publish in COA Displays expense data *The budget development year changes from requested, to proposed, to adopted depending on phase
Capital Projects QC	This tells the user every piece of data that is necessary for projects to show up correctly in all budget documents.	Project code not=0 Based on Responsible Bureau
Project Form (PR1)	This report displays revenues and expenditures by project code for two years of prior actuals, the current revised budget, the requested CIP, CBO recommended CIP changes, Proposed CIP changes, and Approved CIP changes. These change columns all link to Project Form (1790 or 1850).	Project code not=0

### Decision Packages

Report	Description	Assumptions
Requested Decision Packages (D2)	This report shows the revenue, expense, and FTE data for requested decision packages. The decision package form number is a live link that will pull up the detailed budget data and narrative report.	
CBO Recommendations (D3)	This report shows the revenue, expense, and FTE data through the CBO recommended stage.	
Mayor's Proposed Decision Packages (D4)	This report shows the revenue, expense, and FTE data through the Mayor's proposed stage.	
Approved Decision Packages (D5)	This report shows the revenue, expense, and FTE data through the Mayor's proposed stage.	
Adopted Decision Packages (D6)	This report shows the revenue, expense, and FTE data through the Mayor's proposed stage.	
Decision Package Summary-with and without security	This is a report that shows all narrative and budget data for each decision package. This report can be run for any bureau and seen by all bureaus	

	by selecting the NO security version.	
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## Equity

Report	Description	Assumptions
Requested Budget Equity Report	This report combines the narrative entered in the Equity Form with performance measure data entered in form 1800.	None
Requested Budget Equity Report by Question	This report is in development but will be set up to facilitate bureau-by-bureau responses to specific questions on the BET	None

## Financial Planning

Report	Description	Assumptions
5 Year Historical Bureau Budget	This report shows Revenue and Expense data going back five years. There are two tabs to the report. The first tab has data at the major object level. The second tab has data at the commitment item level. There are input controls for Division, Program, Sub-Program, and Fund.	None

## Interagencies

Report	Description	Assumptions
Historical Internal Interagency Budgets - *Custom	This report shows revised and adopted budgets related to internal service interagency agreements for three years	Security has been removed so bureaus can see both sides of these transactions
IA- Internal Service Agreement V51 Base Load Only	This report displays data associated with the pre-loaded internal IAs	
Interagency Service Agreement	This report displays data...	

## Personnel

This folder contains reports on personnel costs for their bureau. Bureaus cannot see any data for other bureaus. Within this folder, there is a secondary folder labeled FY XX Adopted Versions that allows the bureau to see prior year adopted personnel reports.

The personnel reports in budget development exclude positions in budget monitoring decision packages.

## Different Projection IDs & Reporting

### *0-Current*

This projection updates automatically, on a schedule.

This projection displays costs for where we are currently at in the budget process. This projection is updated automatically every 15 minutes and should reflect changes made in PCF or decision packages.

As the City moves from the requested phase to CBO recommended, to Mayor's Proposed, etc. the BFM admin runs a full projection of personnel data and saves this as a "snapshot". This captures the data as a point in time and is saved as the Total PCF for that phase. After the "snapshot" has been saved, the system is staged forward to the next phase (i.e. from Requested to Proposed).

All personnel costs generated by PCF projected as part of 0-Current are the costs that get included in the budget. Note that this *does not* include any COLA or Merit increases (for non-represented employees).

### *20239- Preliminary COLA*

This projection is manually kicked off. During budget development, this is done at least once per week.

Every year in the Fall, the City Economist publishes a preliminary estimate for the Cost of Living Adjustments for the next fiscal year. This projection will reflect the preliminary estimate each year.

BFM does not include COLA as part of the costs that are included in the budget. Instead, the resources that would cover these costs Citywide are retained in a policy set aside account in the General Fund and can be requested in the Spring BMP as compensation set aside if the bureau has been fully staffed all year and needs to access those resources to cover personnel costs tied to cost of living expenses.

While BFM does not include these costs in the budget, CBO does provide an estimate of what the total bureau costs would be should the bureau be fully staffed. Because COLA increases salary, any benefits associated with salary (such as retirement, etc.) will also be affected. Other benefits (health) stay the same regardless of salary. The difference between the fully loaded cost with and without COLA will not be exactly the published rate- bureaus should expect to see variances.

### *20241- NR Merit*

**\*\*For FY 2021-22, NR Merit has not been run. The data in this projection id will not populate\*\***

This projection is manually kicked off. During budget development, this is done at least once per week.

Represented classes do include merit increases in the 0-Current projection that are based on steps, anniversary dates, and the compensation structure for the bargaining unit.

Non-represented classes do not have a merit increase included in the 0-Current projection. Similar to COLA, merit increases affect salary and thus also affect any benefits that are impacted by salary. CBO provides a projection for what the fully loaded cost of positions would be if the non-represented classes received a merit increase on their anniversary dates.

This projection is provided so bureaus can allocate resources during budget development to cover costs associated with no-represented merit increases.

### *20242- Final COLA*

This projection is manually kicked off. During budget development, this is done at least once per week.

	<b>Description</b>	<b>Assumptions</b>
Every year, the City Economist publishes a final estimate for the Cost of Living Adjustments for the next fiscal year. This projection will reflect the final estimate each year.		
Prior Year Folders	There are prior year folders that will display data for the Adopted Budgets	None
302- Position Summary by Home Fund Center	This report shows the home fund center for positions. The report is at the bureau level.	SAP is accurate in terms of home fund center data.
304- Position Allocations – Fund Center	This report shows the allocated fund center for positions. The report is at the bureau level.	None
304A- Position Allocations – Fund Center and Fund	This report shows the allocated fund center and fund for positions. The report is at the bureau level.	None
304B- Position Allocations – Fund Center and Func Area	This report shows the allocated fund center and functional area for positions. The report is at the bureau level.	None
304C- Position Allocations – Fund Center and Project	This report shows the allocated fund center and project for positions. The report is at the bureau level.	None
304D- Position Allocations – Fund Center and Grant	This report shows the allocated fund center and grant for positions. The report is at the bureau level.	None
304E- Position Allocations – Program Offers, Fund Center, and Func Area	This report shows the allocated fund center and functional area for positions with special attention to program offer levels. The report is at the bureau level.	None
305- Position Summary by Home Bureau and Fiscal Year & Pos End Dates	This report is the 302 with an extra tab that shows position begin and end dates (according to BFM).	None
311- Class Summary by Home Fund Center	This report displays all of the classes by home bureau and home fund center.	None
Budget Merit Increase	This report displays all master data associated with commitment item 511900	None

C1- Comparison Summary by Home Fund Center	This report compares what is currently in the system with and without the budget development year's COLA and provides a "difference" column	None
C2- Comparison Detail by Home Fund Center	This report also compares projections. In the first prompt, select the projection you would like to see, in the second prompt select the other projection you would like to see. Bureau is required for this report to run.	None
C3- Comparison Job Class Summary – 3 projections	This report shows the following: 1st column is the current without COLA or Merit 2nd column is the current with COLA 3rd column is the current with Merit (you must select the merit increase you are choosing to model) Last column shows what the full cost of the position + COLA + Merit	None
C4- Job Class Comparison (includes employee, functional area, fund center)	This report shows the following: 1st column is the current without COLA or Merit 2nd column is the current with COLA 3rd column is the current with Merit (you must select the merit increase you are choosing to model) Last column shows what the full cost of the position + COLA + Merit	None
FTE Summary – Proposed, Adopted, and by Phase	This report should be used to check FTE for the bureau that will be published in the bureau section of volume 1 of the proposed or adopted budget.	Based on allocated bureau versus home bureau

### Program Offers

Report	Description	Assumptions
FY 2019-20 Program Offers	This report displays the program offers for FY 2019-20.	As master data is updated, if functional areas move, the budget data associated with

		them also moves. Thus, it is conceivable that a prior year program offer report may not be exactly what was submitted if bureaus alter the functional area hierarchy tree by moving functional areas. (This is why moves are not recommended as a practice)
Program Offer Budget Reports	This report displays budget data associated with all functional areas that roll up to the six-character functional area and bureau combination identified on the program offer form header, and any FTE allocated to any functional area and bureau combination that rolls up to the six-character functional area and bureau combination identified on the program offer form header	None
Program Offer Report Summary Table Expense and FTE	This report shows the budget expenses associated with all the bureau program offers as well as the total bureau expenses to identify places where expense has NOT been attributed to a program offer.	
Program Offer Roll Up Key	This report is helpful to identify which 10 character functional areas roll up to specific six-character functional areas (program offer level).	None

### Tech Checks

Report	Description	Assumptions
IA Balancer (available for Requested No DP, Proposed, Approved, Adopted)	This report has five tabs that should be used to make certain that interagency agreements and cash transfers are in balance at the funded program level <i>and</i> project level. Tab 1: IA report totals by funded program. This tab shows	There is no security on this report so it can be run Citywide.

	<p>each funded program budget data.</p> <p>Tab 2: IAs by Project. For bureaus that use a funded program to indicate an interagency agreement, and a project code, both sides of the expense and revenue must match. This tab displays data by funded program and then project.</p> <p>Tab 3: This tab is an export of all of the data that can be exported and pivoted should the user want it. This tab is also useful to find specific rows of information if something is out of balance</p> <p>Tab 4: Out of Balance IAs. This tab will show any and all funded programs (including cash transfers) that are out of balance. This is at the funded program level- please double check the IAs by project before submitting the requested budget.</p> <p>Tab 5: Detail with commitment item break. This tab is all of the data related to IAs broken out by commitment item.</p>	
Balance by Subfund	<p>Subfunds should have balanced Expense and Revenue. This report shows the balance by subfund and includes detailed information to find where a subfund is "out" of balance. There is conditional formatting in this report that will show any subfunds that are out of balance in red.</p>	None
TC1-IAs & Cash Transfers	<p>This report shows combinations of commitment items and funded programs that are NOT allowable. In addition, there is a tab for interagency agreements that ensures that bureaus are using an allowable funded program- the provider in or receiver in the funded program</p>	None

	must align with if the bureau using the funded program and the budget data.	
TC2- Grants	<p>There are numerous technical checks that need to be completed for grants. This report has each.</p> <p>Tab 1. Grant codes should only be used with Grant Funds. This tab shows where grant codes are used outside of grants funds.</p> <p>Tab 2. Grants must use 441100 revenue codes. This tab shows where this is violated.</p> <p>Tab 3. Grants must have funded programs input in the budget form. This tab highlights where funded programs are missing.</p> <p>Tab 4. Grants should be balanced in terms of expense and revenue. This tab displays imbalances.</p>	None
TC3- Contingency in Debt Funds	Contingency cannot be budgeted in debt funds. This report shows any places in the budget this rule is violated.	None
TC4- Allocation Accounts	Allocation accounts must net to zero at the bureau level for all bureaus	None
TC5 – Decision Package Tech Checks	<p>This report contains numerous tech checks for decision packages.</p> <p>Each decision package should have balanced expense and revenues.</p> <p>General Fund one time resources should be requested in the one time column.</p> <p>General Fund ongoing resources should be requested in the ongoing column</p>	None
TC7- General Tech Checks	This report will display any data for an improper use of the General Fund commitment items. That includes any 487110, 487120, 487210, or 487220 outside of the General Fund; or any use of General	None

	Fund offset accounts (487100 or 487200) outside of Funds Management.	
TC8 – General Fund Net	This report shows the General Fund net for bureaus in the technical adjustment form (which should be zero)	None
TC9 – Negative Structures	Negative structures arise when budget has been reduced from a specific commitment item in an amount larger than what is available to reduce. This is not allowable. The negative structures report will show any negative structures in the budget.	None

## Budget Monitoring

### BMP Development

#### Fall BMP

Report	Description	Assumptions
F4- BMP Amendment Report (Fall Adopted)	Decision Package report that shows the requested adjustment, CBO's changes, and final adopted amount	None
F4- BMP Amendment Report (Fall Requested)	Decision Package report that shows the requested adjustment, CBO's changes, and final recommended amount	None
Fall Base Detail & Adjustments AP1 actuals	This report provides detailed base budget information and can serve as a starting place for bureaus to develop their BMP requests. This report also reflects all adjustments entered in BFM	Uses AP1 actuals as YTD actuals source
Fall BMP Budget Tracking	This report shows all of the columns and adjustments for Fall BMP	None
Fall Budget Tracking – Audit	This report displays fund center, fund, funded program, functional area, grant, commitment item, form definition, form ID, Stage, and each column from Fall Requested through Fall	None

	adopted. This data is augmented with time stamp, user, audit text, and justification text.	
Fall Capital Program Status Update AP1 (and OMF Version)	This report displays prior and current year expense data for CIP programs. This is used as part of Fall BMP Submission.	YTD Actual is based on AP1 Based on Responsible Bureau Excludes: 601021, 601031, 563500, 563510, 563520, 563600, 563620. Project not=0 Active flag=1 Expense data only
Prior Year Fund Reconciliation (Bureau and OMF Versions)	This report displays prior year revised budget and actuals as well as the percent of actuals to revised, and narrative entered in the Fall BMP Prior Year Fund Reconciliation Form (1920). This is used as part of Fall BMP Submission.	This report must be run using the three digit fund.

#### Spring BMP

<b>Report</b>	<b>Description</b>	<b>Assumptions</b>
Business Area Projection Report- Fund Separated	This report is used during the Spring BMP to report on Current Year Projected Spending by bureau and legal fund. The report displays the Spring Base column, Spring Total Adjustments, Spring Requested Total, the Requested Adjustment as a percent of the Total Requested Budget, Current Year Actuals, and the Projected spending amounts captured in form 1870.	This report must be run using the three digit fund.
Business Area Projection Report- Fund Separated OMF Divisions	This report is used during the Spring BMP to report on Current Year Projected Spending by bureau and legal fund. The report displays the Spring Base column, Spring Total Adjustments, Spring Requested Total, the Requested Adjustment as a percent of the Total Requested Budget, Current Year Actuals, and the	This report must be run using the three digit fund.

	Projected spending amounts captured in form 1870.	
F4- BMP Amendment Request Report (Spring Requested)	Decision Package report that shows the requested adjustment, CBO's changes, and final recommended amount	None
Spring BMP Budget Tracking	This report shows all of the columns and adjustments for Fall BMP	None
Spring BMP Budget Tracking – Audit	This report displays fund center, fund, funded program, functional area, grant, commitment item, form definition, form ID, Stage, and each column from Fall Requested through Fall adopted. This data is augmented with time stamp, user, audit text, and justification text.	None
Spring Capital Program Status Update AP8 (regular and OMF Division versions)	This is the report bureaus submit for the Capital Status Update for Spring BMP	YTD Actual is based on AP8 Based on Responsible Bureau Excludes: 601021, 601031, 563500, 563510, 563520, 563600, 563620. Project not=0 Active flag=1 Expense data only

OEO

Report	Description	Assumptions
F4- BMP Amendment Request Report (OEO Requested)	Decision Package report that shows the requested adjustment, CBO's changes, and final recommended amount	None

DP Updates

Report	Description	Assumptions
DP Update Reports	These report contains data we have historically furnished bureaus with so they can provide DP updates. The report should be exported to excel, and columns for updates and status must be added.	None

## General Monitoring

When checking actual values in BFM against the budget to actual report “YDRP 63000037- Budget vs. Actual Report” in SAP the following information is important relative to advances. Both value type 61 transactions (in SAP) and expense using account 588301 pertain to advances. There are differences in what SAP displays and what BFM displays and may cause actuals to not “match”.

### Value Type 61 Transactions\* system generated

With advances, when money goes out the door, the City sees an expenditure in budget that hits 529000 in the FM module of SAP, but in the GL module it hits 136100 (an asset) because it means the City has “pre-paid” for something. At the time when the City gets the invoice for whatever it was the City received, a goods receipt is generated which consumes budget in the same account, 529000. At this point, it has been charged “twice”. After the bureau inputs the invoice, this invoice is cleared against the advance and should be a credit in value type 61.

The YDRP37 report in SAP includes value type 61 transactions

BFM and the CAFR do not include value type 61 transactions

BFM does not have value type 61 data because it isn’t a “real” expense. When the money first leaves the City we do not want to recognize it at that time.

### Commitment Item 588301 \* manually generated

Account 588301 is used to move expenditures from one fiscal year to another and this is done manually by a person.

The YDRP37 report does not include 588301

BFM and the CAFR do include 588301

Report	Description	Assumptions
Monthly Actuals with Drill Down (PY=Prior Year)	This report displays data regarding personnel costs. The report has numerous input controls including: Fund number, Bureau, Division, Sub-Program, and Commitment Item. There are four tabs. The first tab is used by CBO for Citywide information. Tab 2. Bureau Monthly Actuals displays revenue and expense data for each accounting period that is extracted from SAP. Tab 3. Export Tab displays all the revenue and expense data at the major object level.	None

	Tab 4. Export Tab Detail displays all the revenue and expense data at the commitment item level and with all master data.	
Personnel Actuals Detail	This report provides expense data for personnel spending for each accounting period, the adopted, and revised budget. This report also has an export tab for easy export and analysis.	None
Projection Export	This is a report that displays three years of revised budgets and monthly actuals. The report includes bureau, E/R, Fund, and Major Object. This report is used as a resource in CBO to generate projections and is available for bureaus to use as well.	None

### Tech Checks

While there is a folder for each of the Supplemental Budget Processes, these tech checks are the same for each budget process.

Report	Description	Assumptions
IA Balancer (available for Requested No DP, Proposed, Approved, Adopted)	<p>This report has five tabs that should be used to make certain that interagency agreements and cash transfers are in balance at the funded program level <i>and</i> project level.</p> <p>Tab 1: IA report totals by funded program. This tab shows each funded program budget data.</p> <p>Tab 2: IAs by Project. For bureaus that use a funded program to indicate an interagency agreement, and a project code, both sides of the expense and revenue must match. This tab displays data by funded program and then project.</p> <p>Tab 3: This tab is an export of all of the data that can be exported and pivoted should the user want it. This tab is also useful to</p>	There is no security on this report so it can be run Citywide.

	<p>find specific rows of information if something is out of balance</p> <p>Tab 4: Out of Balance IAs. This tab will show any and all funded programs (including cash transfers) that are out of balance. This is at the funded program level- please double check the IAs by project before submitting the requested budget.</p> <p>Tab 5: Detail with commitment item break. This tab is all of the data related to IAs broken out by commitment item.</p>	
Balance by Subfund by Bureau or Citywide	<p>Subfunds should have balanced Expense and Revenue. This report shows the balance by subfund and includes detailed information to find where a subfund is "out" of balance. There is conditional formatting in this report that will show any subfunds that are out of balance in red.</p>	None
TC1-IAs & Cash Transfers	<p>This report shows combinations of commitment items and funded programs that are NOT allowable. In addition, there is a tab for interagency agreements that ensures that bureaus are using an allowable funded program- the provider in or receiver in the funded program must align with if the bureau using the funded program and the budget data.</p>	None
TC2- Grants	<p>There are numerous technical checks that need to be completed for grants. This report has each.</p> <p>Tab 1. Grant codes should only be used with Grant Funds. This tab shows where grant codes are used outside of grants funds.</p> <p>Tab 2. Grants must use 441100 revenue codes. This tab shows where this is violated.</p>	None

	<p>Tab 3. Grants must have funded programs input in the budget form. This tab highlights where funded programs are missing.</p> <p>Tab 4. Grants should be balanced in terms of expense and revenue. This tab displays imbalances.</p>	
TC3- GF Offset Account	The General Fund is the only place where GF Offset is allowed to be used. Please check this report to make sure that bureaus have not accidentally used 487100 or 487200	None
TC4- Allocation Accounts	Allocation accounts must net to zero at the bureau level for all bureaus	None
TC5 – Decision Package Tech Checks	<p>This report contains numerous tech checks for decision packages.</p> <p>Each decision package should have balanced expense and revenues.</p> <p>General Fund one time resources should be requested in the one time column.</p> <p>General Fund ongoing resources should be requested in the ongoing column</p>	None
TC7- General Fund Tech Checks	This report will display any data for an improper use of the General Fund commitment items. That includes any 487110, 487120, 487210, or 487220 outside of the General Fund; or any use of General Fund offset accounts (487100 or 487200) outside of Funds Management.	None
TC8 – General Fund Net	This report shows the General Fund net for bureaus in the technical adjustment form (which should be zero)	None
TC9 – Negative Structures	Negative structures arise when budget has been reduced from a specific commitment item in an amount larger than what is available to reduce. This is not	None

	allowable. The negative structures report will show any negative structures in the budget.	
TC10 – Contingency in Debt Funds	Contingency cannot be budgeted in debt funds. This report shows any places in the budget this rule is violated.	None

## Bureau Folders

There is a folder for each bureau (within OMF there are division folders). This is where CBO analysts can put custom reports that are developed for the bureau. It is important to note, these reports may not be as up to date as the reports in the shared folders (Budget Development, Budget Monitoring, Performance, or Other Resources)

## General Resources

### Economic Data

Report	Description	Assumptions
Inflation Factors – 800	This report displays the annual published inflation factors	None
CAL Targets – 801	This report displays the annual CAL targets by bureau	None

### Other

Report	Description	Assumptions
Ad Hoc Reporting Tool	This report allows user to select unique combinations of master data they would like to report on with up to 10 columns of budget data. Within the report, users can filter by master data as well. This is the analog to “BRASS ASV Reports”	None
Z1-Z6	These reports provide a resource for bureaus to see how the master data rolls up. There is an individual report for each type of master data (Fund Center, Fund, Functional Area, Funded Program, Projects, Grants, and Commitment Items)	None

## Performance Management

Report	Description	Assumptions
Citywide Performance Dashboard Dataset	This is the dataset that feeds the Citywide Performance Dashboard. It is a data table that comprises every active performance measure and its metadata.	Active flag=1 Performance Measure Cd not=0
CW Measures & KPMs	This report will show measures Citywide (relate to Citywide goals) in nature as well as Key Performance Measures.	Active flag=1
Performance Measure Historical Data	This report provides long range historical data for performance measures	This report has had security removed and can be run by any bureau
Performance Measure MetaData Key	This report provides an explanation for what fields are required for performance measures and how to update them in BFM	This report has had security removed and can be run by any bureau
Performance Measure Update Template	This report has three tabs. The first tab should be used to provide historical performance measure changes for actuals to CBO if a historical value has changed. Note that the values are not formatted on this tab. The second tab is how the data is formatted and displayed in reports.	This report DOES NOT show data that should be updated in the 1800 performance form (current year actuals, current year target)
PM1.Performance Measures (Regular and OMF)	This report is the performance measure values by bureau for annual budget development submission	None
Prior Year Performance Report with Metadata (with and without division)	This report that should be exported for the PYPR	None

## Demo Environment Reports

This section will eventually contain reports that are tied to the demo environment for BFM. As of December 2020, these have not been fully set up yet.

## BFM Technical Checks

This is a list of technical checks that bureaus should perform before submitting Requested Budgets. The reports discussed below can be found in the BFM reporting folder: [Budget Development – Development Reports – Tech Checks](#).

### 1. General Budget Entry Checks

- a. **General Fund commitment items should only be used with the General Fund.** To make sure that no entries combine General Fund Discretionary (487110, 487120) or General Fund Overhead (487210, 487220) with the wrong fund, use TC7-General Tech Check, Improper Use tab. This report will list any combinations of GF commitment items with incorrect funds. These will need to be fixed.
- b. The **General Fund offset accounts** should not be used by anyone other than the General Fund analyst.
- c. **Increases in General Fund resources should only exist in decision packages** for both General Fund and Non-General Fund Bureaus. TC8- General Fund Net has two tabs: one for the technical adjustment forms, and one for the capital projects forms. The report will list the General Fund net revenue in each form. If there is a row of data, it means that there is a change in the net General Revenue in that form and these will need to be fixed.

### 2. Decision Packages

- a. To make sure that **Decision Packages are balanced** used TC5- DP Tech Checks. Use the DP Balancer Tab. This report will show both revenues and expenses and if they are in the ongoing versus one-time columns. The report provides a net result by column (Revenue-Expense) and if the column is not balanced, the number is shown in Red. This form shows all years.
- b. ATo make sure that the correct **GF revenue codes are used in the proper columns**, use the TC5- DP Tech Checks. Use the appropriate columns tab to see if 1T commitment items were used in ongoing columns *or* if ongoing commitment items were used in 1T columns.
- c. Decision packages should have unique priorities. Use the Priority Check tab to see how bureaus have prioritized the decision packages.

### 3. Interagency agreements

- a. Use the IA Balancer Reports to see sending and receiving side of the data. Anything “out of balance” will have the variance shown in red in the far column of the report.
- b. The other interagency tech check report (TC1) will show more technical details such as:
  - i. There are three tabs: Internal IA’s, Bureau to Bureau IA’s, and Cash Transfers. Each of these tabs will show where data has been entered into forms with a mismatched funded program and commitment item.

### 4. Grants-TC2 – Tech checks (Grants)

- a. To make sure that grants are only budgeted in grants funds use the Grants & Funds tab. This will show all the places where grants codes were used in non-grants funds. They need to be fixed.

- b. Grants & 441100. 441100 is the revenue code for Grants and should only be used in grants funds. This tab will show all the places that 441100 is being used where it shouldn't be.
- c. Grants & Sponsored Programs. Anytime a grant code is used, there must be a sponsored program entered into the sponsored programs field of the form. Any rows in this report are missing the sponsored program and need to be fixed by the bureau. **\*\*Note, if you use a sponsored program, please use a grant code\*\***
- d. Grants Balancer. Grants revenue and expense should be balanced. This tab shows the net for grants that are not balanced.