

Section 7

Budget Document Instructions: PatternStream, BFM Reports, & More

Budget Document Publishing Instructions

Budget Document

The intent of these instructions is to help bureaus produce clear, concise text that succinctly describes their organizations, programs, budget decisions, and financial and performance information.

Collectively, the City’s Adopted Budget is an enormous publication. Please help us move toward a more accessible, engaging document by adhering to length requirements! One tactic for clear and concise budget writing is to reduce the repetition of text within a bureau's narrative by considering their entire budget narrative while they are writing the individual micro-documents:

- Stay focused on the purpose of each text section
- Use clear language and short, focused sentences
- Avoid the temptation to start with last year's text and add to it 😊
- Please consult with the [Style Guide](#) to help maintain consistency across bureaus!

The table below outlines the different components of the Requested Budget Document, which carries through to the Adopted Budget. Please keep “Adopted Only” requirements in the Adopted Budget Document. If it is not required for the Requested Document, please do not submit extra narrative. Adherence to the page length suggestions is the difference between 8 pages or 22 pages, if its extra or duplicative, consider editing out of your documents for brevity.

For PatternStream documents, the Format refers to the Micro-Document format outlined below.

<i>Section</i>	<i>Description</i>	<i>Format</i>	<i>Page Length</i>
PatternStream Documents			
Organization Chart	Chart produced in Visio depicting bureau's management and program structure, formatted as follows: <ul style="list-style-type: none"> • Bureau name as title • Director name and title enclosed in a box with shading • Divisions or major programs enclosed in a box with shading • Division programs or major subprograms without boxes 	PDF submitted to CBO analyst	N/A
Bureau Mission	Verbatim text of bureau's adopted mission statement. Optional brief introductory remarks.	H4	¼ page
Bureau Overview	Purpose of bureau & services provided	H4	½-1 page

Strategic Direction	Goals, objectives, and key issues. Should also describe overarching plan for achieving performance goals, including allocation of resources, collection & reporting of data, analysis of results, and efforts toward process improvement. Please use a side head (H5 topic) to identify each issue, goal, or objective.	H4	½-1 page
Summary of Budget Decisions		H4	N/A – Header only
<i>Base Budget Adjustments</i>	Summary of notable realignments or other changes to base budget. More detail should be provided in the relevant program offers.	H5	½-1 page
Program Offers	Program Description & Goals, Explanation of Services, Equity Impacts, & Changes to Program should all use Introduction style type. Budget Narrative & Program Information sections should use H5 & B_Body	Introduction, H5, B_Body	N/A
<i>Decision Packages</i>	Adopted Budget only. Summary of decision packages included in the Adopted budget.	H5	No limit
<i>Budget Notes (if applicable)</i>	Adopted Budget only. CBO writes budget notes for bureaus, as directed by Council. Budget notes are recorded exactly as approved by Council and may not be edited.	H5	No limit
Capital Summary		H4	N/A – Header only
<i>CIP Highlights</i>	Overview of bureau's most significant projects, including description and total cost.	H5	½-1 page
<i>Major Issues</i>	Major capital issues facing bureau during five-year CIP timeframe. May include budgetary, legislative, service delivery, environmental, or economic issues.	H5	½-1 page
<i>Changes from Prior Year</i>	Overview of major changes from FY 2020-21 Adopted CIP and FY 2021-22 requested. This should include changes in total program and project costs and/or timelines.	H5	½-1 page
<i>Connection to Goals, Priorities, & Plans</i>	Describe how bureau's CIP addresses Citywide & Council-directed initiatives, goals, and objectives. This may include: the Portland Plan, the Climate Action Plan, the Comprehensive Plan, the bureau's Racial Equity Plan, the bureau's ADA Title I Transition Plan, etc.	H5	½-1 page

<i>Criteria</i>	Explanation of methodology and criteria used by bureau in selecting and ranking capital projects. Please note how the bureau incorporates equity in this framework. This section should describe a) how established service levels have been used in developing the CIP and b) if the service levels have been adopted by Council.	H5	½ page
<i>Capital Planning Process</i>	Description of bureau's internal process to prepare the CIP. Who is involved? How are other bureaus involved? Community advisory bodies?	H5	½ page
<i>Funding Sources</i>	Describes funding sources for capital projects, noting one-time and ongoing, any notable changes, and relevant assumptions.	H5	½-1 page
<i>Asset Management & Replacement Plan</i>	Estimate annual funding needed for sustainable level of maintenance and what funding sources will be available for this purpose. Describe any asset management & Replacement plans the bureau has developed for these projects (or why no plan exists).	H5	½-1 page
<i>Net Operating & Maintenance Costs</i>	Explain methodology used to determine additional O&M costs and/or savings generated by specific projects included in CIP submission. Estimate future impacts on revenue sources, with specific regard to designated income streams for supporting capital and operating costs.	H5	½ page
Division Narrative (OMF only)	Micro-documents for each division section describing purpose, services provided, bureau-specific major issues. Should include capital information.	H3	½-1 page
Funds			
<i>Fund Overview</i>	Fund's purpose, discussion of major revenue sources and expenses, identify managing bureau.	H4	½-1 page
<i>Significant Changes from Prior Year</i>	Identify significant changes such as increases or declines in revenue, adjustments to reserves, changes in expense categories, etc.	H4	½-1 page
BFM Reports			
Program Offers	See more detail in Section 4.	Program Offer report	N/A

PM1	A report of the active performance measures for which the bureau is the data owner. Includes measure title, type, recent performance actuals, FY 2021-22 annual target, and strategic target.	Export as pdf from BFM reporting>Performance Management	1-2 pages
Budget Equity Assessment Tool	See more detail in here .	Enter information in BFM Equity Form- 9480 and then publish BFM Requested Budget Equity Report	No limit; please use judgement as to final length
Other			
BAC report	Summary of discussion and any recommendations of the committee. Should include committee roster identifying names and community affiliation as applicable. Two or more BAC members may jointly write a minority report.	PDF	1-2 pages
Five-Year Financial Forecast	See Section 6 of manual for details. Certain funds are required to submit five-year plans to help ensure delivery of needed services through all types of economic cycles.	PDF; please also send Excel file to analyst	No limit; please use judgement as to final length
Fee Study	See Section 6 of manual for details. All bureaus charging fees are required to complete fee studies based on cost-of-service principles every three years.	PDF	No limit; please use judgement as to final length

Writer's Guide to the Micro-documents in PatternStream

Micro-documents are written during the Requested stage and updated during the Adopted stage of the budget process. The micro-documents related to capital are only required for those bureaus that have at least one budgeted capital project. The table below identifies the micro-documents that are required to be updated in each of the budget phases, the format for the different sections, and the recommended page lengths. The formats are identified using the PatternStream header types listed below.

H3 Subject: Used for headers on program and division pages (program names and division names)

H4 Microdoc: Used for section titles such as bureau mission and bureau overview

H5 Topic: Typically referred to as side heads

H6 Subtopic: Typically referred to as in-column headings

Technical Checks

Please complete the following technical checks prior to submission. Details on technical check reports available in BFM can be found in the [reporting glossary](#) or [technical checks appendix](#).

Budget Document Checklist

Org Chart - PatternStream
<input type="checkbox"/> Updated chart loaded to PatternStream
<input type="checkbox"/> Chart is accurate and fits on one page
<input type="checkbox"/> Chart follows format outlined in Other Budget Requirements section of manual
Narrative Review - PatternStream
<input type="checkbox"/> Completed sections for bureau-level Mission, Overview, Strategic Direction, Major Issues (optional)
<input type="checkbox"/> Program Offers narrative for program description, explanation of services, equity impacts, changes to program, budget narrative, and program information
<input type="checkbox"/> A Program Offer exists for every sub-program (6-character functional area) that has appropriation in the budget. Note- the program offer reports provide information about expenses captured in program offers versus the complete budget
<input type="checkbox"/> Key Budget Decisions section is formatted per the Budget Manual
<input type="checkbox"/> Capital bureaus have sections for Capital Summary, Capital Planning & Budgeting, and Capital Programs & Projects (see alternative submission requirements for bureaus with 5 or less projects)
<input type="checkbox"/> Narrative is within recommended length per style guide
Summary of Bureau Budget Table - PatternStream
<input type="checkbox"/> Total Requirements = Total Resources and matches BFM
<input type="checkbox"/> Total Sub-Programs = Total Bureau Expenditures
<input type="checkbox"/> Lines with all zeros are suppressed
<input type="checkbox"/> Ending balance of prior year 2 = beginning balance of prior year 1
<input type="checkbox"/> No negative amounts in subprogram detail for budget year (may have some in actuals)
<input type="checkbox"/> Total expenditures across sub-programs = total bureau level expenditures (BUEXP)
Narrative Review – BFM
<input type="checkbox"/> Program Offers – BFM report
<input type="checkbox"/> Program offer sections are for complete Header, Program Budget, and Service Outcomes.
<input type="checkbox"/> A program offer exists for every sub-program (6-character functional area) that has appropriation in the budget
Performance Measure Reporting
<input type="checkbox"/> Graphs have titles and explanatory narrative
<input type="checkbox"/> The Y axis is labeled, and the number range makes sense
<input type="checkbox"/> No missing data points

<input type="checkbox"/> Performance measures have data in all columns (NA is acceptable) and are accurate for all years
<input type="checkbox"/> Each performance measure is located beneath a performance measure type (workload, effective, etc.)
<input type="checkbox"/> Performance measure data type is correct (e.g. percent measure shows as 92% not .92)
CIP Summary (if applicable)
<input type="checkbox"/> Project amounts match BFM (check to BFM report C2. Projects by CIP Program)
<input type="checkbox"/> No negative amounts for an individual project
FTE Summary - PatternStream
<input type="checkbox"/> All classes have a salary range
<input type="checkbox"/> No negative FTE or \$ amounts for a class
<input type="checkbox"/> No 0.00 FTE with \$ amounts
<input type="checkbox"/> Lines with all zeros for FTE and amounts should be suppressed
<input type="checkbox"/> Total FTE (FT, PT, and LT) = Total FTE in BFM (check using PCF report C3)
Fund Summary
<input type="checkbox"/> Total Requirements = Total Resources and matches BFM
<input type="checkbox"/> Ending balance of prior year 2 = beginning balance of prior year 1
<input type="checkbox"/> Every fund has an Overview section and Managing Agency identified
<input type="checkbox"/> Significant changes section should exist if there are significant changes to explain, if not, delete section and title
Capital Project Detail
<input type="checkbox"/> Project amounts match BFM report C2, Capital Projects by CIP program
<input type="checkbox"/> No negative amounts for an individual project
<input type="checkbox"/> Every project has a Total Project Cost, Original Project Cost, Geographic Area, Confidence Level, and Objective
<input type="checkbox"/> New projects have been properly flagged as 'NEW'
<input type="checkbox"/> Net Operating and Maintenance Costs have been populated where applicable ('0' if nothing)
<input type="checkbox"/> Prior and Revised budget columns are populated (except for new projects)
<input type="checkbox"/> The 5-year project total plus the Prior Years column should not exceed the total project cost field
<input type="checkbox"/> Total project costs seem accurate given what is shown in prior years, revised budget, and 5-year plan
<input type="checkbox"/> Every project has a project description
<input type="checkbox"/> Every project identifies the revenue source in the last line of the project description
<input type="checkbox"/> Every project is listed under a capital program
<input type="checkbox"/> Projects titles are Proper Case (not all capitals)

1. **No Contingency should be budgeted in Debt Funds.** Use TC3 to show places where contingency should not be used.

2. **Allocation Accounts need to balance.** The TC4 shows any places that allocation accounts are unbalanced. Anything showing up in this report needs to be fixed by the bureau.
3. **Expenses and Revenues should be balanced** by business area and 3-digit fund
 - a. Expenses and Revenues should be balanced at the sub fund level too- while this isn't required by state law it *is* best practice for expenses and revenues to be balanced by sub fund. The balance by sub fund report will show all imbalances at the sub fund level.