

**Department:** County Assets

**Program Contact:** Lisa Whedon

**Program Offer Type:** Administration

**Program Offer Stage:** Proposed

**Related Programs:**
**Program Characteristics:**

### Executive Summary

The Budget and Planning team provides financial planning, forecasting, and reporting services to the Department of County Assets (DCA). The team develops the countywide cost allocations and recovery for DCA's internal services. An equity lens and related tools are applied throughout all phases of the budget process, from development and planning through prioritization, implementation, measurement, and evaluation to help ensure budgetary decisions align with the County's priorities, mission, vision, and values.

### Program Description

This program is a DCA administrative program and reports to the DCA Director. Services are provided to DCA divisions, County departments, and external stakeholders. These services include:

- Providing planning and structure for DCA funding in collaboration with stakeholders.
- Allocating costs equitably across the County and within DCA divisions. This is accomplished by applying the County's Equity and Empowerment Lens and utilizing an Equity Matrix Budget Tool.
- Providing tools and analysis for budgeting and modeling scenarios.
- Monitoring budget to actual spend to ensure funding decisions are meeting intended targets. This means that we can provide information to help understand the impact of funding decisions on underserved populations.

This program coordinates countywide annual internal service rate development and capital planning, monitoring and reporting on internal services, countywide asset management, capital improvement funds, and large capital projects. The team also prepares monthly internal service cost allocation journal entries to recover costs from County departments and external stakeholders. The program provides recommendations and data on internal cost allocation methods and strategies, capital planning and spending, and planning for long-term obligations.

The goal of the program is to practice stewardship of County and DCA funds. This aligns with the County's vision that we have the resources to meet the community's needs.

### Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Conduct monthly and/or quarterly current year estimates meetings with management	9	9	9	9
Outcome	Expenditures are in alignment with approved budget as demonstrated through budget to actuals reporting	100%	100%	100%	100%

### Performance Measures Descriptions

Output: Consistent reporting

Outcome: Analysis of budget to spend supports DCA's stewardship responsibility

## Legal / Contractual Obligation

Oregon Budget Law (ORS Chapter 294), Federal Office of Management & Budget circulars A-133 and A-87, Government Accounting Standards Board statements and pronouncements, County Administrative Procedures.

## Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$1,364,729	\$182,058	\$1,392,474	\$0
Materials & Supplies	\$37,215	\$0	\$24,341	\$0
Internal Services	\$85,802	\$0	\$94,942	\$0
<b>Total GF/non-GF</b>	<b>\$1,487,746</b>	<b>\$182,058</b>	<b>\$1,511,757</b>	<b>\$0</b>
<b>Program Total:</b>	<b>\$1,669,804</b>		<b>\$1,511,757</b>	
<b>Program FTE</b>	7.00	1.00	8.00	0.00

Program Revenues				
Other / Miscellaneous	\$1,487,746	\$0	\$1,509,623	\$0
<b>Total Revenue</b>	<b>\$1,487,746</b>	<b>\$0</b>	<b>\$1,509,623</b>	<b>\$0</b>

## Explanation of Revenues

Costs are allocated and recovered proportionately among the County's internal services. Internal service charges recover the costs associated with support of the Facilities, Information Technology, Fleet, and Distribution Funds.

## Significant Program Changes

**Last Year this program was:** FY 2024: 78002 DCA Budget & Planning

One position in support of the Library Bond was budgeted in program 78228A in FY 2024. This position's costs are still in that program offer's budget for FY 2025, but the FTE resides in this program offer.