

**Department:** County Management                      **Program Contact:** Karyne Kieta  
**Program Offer Type:** Existing Operating Program                      **Program Offer Stage:** As Requested  
**Related Programs:**  
**Program Characteristics:** In Target

**Executive Summary**

The Budget Office guides the development of the County's Budget Process, prepares the annual budget and supports the Chair and the Board of County Commissioners with their budgeting decisions by helping align the County's annual spending plan with the priorities. It also serves as a liaison between departments, elected officials and the community in communicating policy direction and program priorities, coordinating strategic planning and providing technical expertise, training, program, and management analysis.

**Program Summary**

The Budget Office leads the countywide budget process, evaluates County policies and operations, and recommends redirection of policy and/or resources.

The Budget Office does the following:

- Prepares the annual budget, budget in brief and associated documents;
- Financial forecasting and budget revenue/expenditure projections;
- Ad hoc analysis for County Management and the Chair's Office; and
- Countywide research and evaluation and cost control analyses;
- Prepares the supplemental budget; and
- Maintains the legal budget throughout the course of the year.

Staff also assist departments in measuring performance of County programs; providing information and training on financial management, planning, budgets, and expenditure and revenue forecasting. Budget staff serve on countywide task forces related to budget, finance and other policy or fiscal matters; identify and resolve problems; and support County Labor Relations in collective bargaining research and detailed cost analysis.

Over the last decade, the County has received the Government Finance Officers Association's (GFOA) Distinguished Budget Annual Award. The award represents a significant achievement by the County. It reflects the commitment of Multnomah County's governing body and staff to meet the highest principles of governmental budgeting.

The Budget Office is implementing Questica's Team Budget software for the FY 2015 budget cycle. The overall goal of the new budget system is to replace the current set of fragmented applications and tools that are used to manage the annual budgeting process with a single integrated application. The new budget system meets Central Budget Office requirements and will provide departments with both tools for developing annual budgets and the ability to extract budget data for ongoing analysis.

**Performance Measures**

| Measure Type | Primary Measure   | FY13 Actual | FY14 Purchased | FY14 Estimate | FY15 Offer |
|--------------|---|-------------|----------------|---------------|------------|
| Output       | Number of budget modifications processed (includes internal)                | 144         | 150            | 190           | 150        |
| Outcome      | % of budget modifications entered into SAP within 4 weeks of Board approval | 92%         | 85%            | 95%           | 90%        |
| Quality      | Percent error in General Fund Revenue Forecast                              | 0           | 2.0%           | 0             | 2.0%       |
| Quality      | % of customers satisfied with the Budget Office staff performance*          | 95%         | 95%            | 97%           | 95%        |

**Performance Measures Descriptions**

\*Because the budget process ends prior to the beginning of the fiscal year, the FY 2014 estimate is the "actual" customer satisfaction rating. In FY 2015, we anticipate there may be a slight drop in customer satisfaction due to the implementation of the new budget software system.

## Legal / Contractual Obligation

The Budget Office is not mandated, but the County is subject to Oregon Budget Law, ORS Chapter 294 & sections of ORS Chapters 280 & 310 related to filing and ballot title wording. The office is responsible for producing a financially sound budget that complies with the law and communicating the outcome from public funds entrusted to the County.

## Revenue/Expense Detail

|                        | Proposed General Fund | Proposed Other Funds | Proposed General Fund | Proposed Other Funds |
|------------------------|-----------------------|----------------------|-----------------------|----------------------|
| Program Expenses       | 2014                  | 2014                 | 2015                  | 2015                 |
| Personnel              | \$1,325,959           | \$0                  | \$1,477,757           | \$0                  |
| Contractual Services   | \$0                   | \$0                  | \$10,000              | \$0                  |
| Materials & Supplies   | \$56,240              | \$0                  | \$88,900              | \$0                  |
| Internal Services      | \$155,361             | \$0                  | \$190,167             | \$0                  |
| <b>Total GF/non-GF</b> | <b>\$1,537,560</b>    | <b>\$0</b>           | <b>\$1,766,824</b>    | <b>\$0</b>           |
| <b>Program Total:</b>  | <b>\$1,537,560</b>    |                      | <b>\$1,766,824</b>    |                      |
| <b>Program FTE</b>     | 10.00                 | 0.00                 | 11.00                 | 0.00                 |

| Program Revenues     |            |            |            |            |
|----------------------|------------|------------|------------|------------|
| <b>Total Revenue</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> |

## Explanation of Revenues

This program is supported exclusively by General Fund revenues.

## Significant Program Changes

**Last Year this program was:** 72001 Budget Office

The Budget Office is implementing the new web-based budget software, TeamBudget for FY 2015. While the budget process, legal requirements, and major timelines remain, there are new technological changes. Implementation of the new system requires a significant increase in training and technical support. The Budget Office has relied exclusively on existing resources to manage and implement the new budget system; however, due to the increased and ongoing workload level it was necessary to realign staff within DCM.

Reallocation of 1.00 FTE from the Director's Office (72000) to the Budget Office to help absorb workload increases.