

Program #72001 - Budget Office 3/4/2020

Department: County Management **Program Contact:** Mike Jaspin
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 to align the County's annual spending plan with their 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
- Countywide 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 past 17 years, 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.

Performance Measures

Measure Type	Primary Measure	FY19 Actual	FY20 Budgeted	FY20 Estimate	FY21 Offer
Output	Number of budget modifications processed (includes internal)	206	220	165	200
Outcome	% of budget modifications entered into SAP/Workday within 4 weeks of Board approval	96%	98%	95%	98%
Quality	Percent error in General Fund Revenue Forecast	2.87%	2.0%	0.75%	2.0%
Quality	% of customers rating Budget Office efforts as either "good" or "excellent" *	92%	92%	88%	90%

Performance Measures Descriptions

*Because the budget process ends prior to the beginning of the fiscal year, the FY 2020 estimate is the "actual" customer satisfaction rating.

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

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2020	2020	2021	2021
Personnel	\$1,691,407	\$0	\$1,802,697	\$0
Contractual Services	\$53,500	\$0	\$55,159	\$0
Materials & Supplies	\$96,266	\$0	\$99,251	\$0
Internal Services	\$263,682	\$0	\$253,892	\$0
Total GF/non-GF	\$2,104,855	\$0	\$2,210,999	\$0
Program Total:	\$2,104,855		\$2,210,999	
Program FTE	10.00	0.00	10.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by General Fund revenues.

Significant Program Changes

Last Year this program was: FY 2020: 72001-20 Budget Office