

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

Executive Summary

The Budget Office, under the leadership of the Chair and Board of County Commissioners, manages the County's budget process and prepares the annual budget. The office serves as a resource to the Chair's Office, the Board of County Commissioners, other elected officials, County departments, and the public. It also helps decision makers and department staff by communicating policy direction and program priorities; coordinating strategic planning; and providing technical expertise, training, and various analyses.

Program Summary

The budget is more than just a list of the planned revenues and expenses for the fiscal year. The budget is the County's largest policy document, and it is through the budget process that the County aligns its funding with its priorities. This is why it's essential that the County's values are incorporated into the budget process. The Budget Office supports this work by facilitating the countywide budget process. For example, one of the main priorities of the Chair, Board, and County is to focus on equity. The Budget Office has updated the budget process and documents to reflect that budgetary decisions should be centered on equity and has helped communicate this priority to the departments.

The Budget Office also provides a variety of resources and analyses to help inform decision makers and to guide departments through the budget process. For example, the Budget Office does the following:

- Creates General Fund forecasts to inform the Board how much funding is available for the budget (the General Fund is the County's largest source of discretionary revenues; if the forecast is too high, a midyear reduction may be required, but if it is too low, the County may unnecessarily cut services or employees during the annual process),
- Performs analysis as needed throughout the year to determine the estimated cost impacts of departmental, local, State, or Federal policy proposals and changes,
- Provides cost estimates during labor negotiations,
- Provides budgetary information to departments during the annual budget process and throughout the fiscal year,
- Trains department employees on budget software and the budget process,
- Presents information about the budget process to external stakeholders such as community based organizations, and
- Communicates policy direction and program priorities to departments.

The Budget Office also helps ensure that the County follows Oregon budget law. The County is committed to producing a high quality budget that follows recommended guidelines and best practices. This is reflected in the fact that the County has received the Government Finance Officers Association's Distinguished Budget Presentation Award for almost two decades.

Performance Measures

Measure Type	Primary Measure	FY21 Actual	FY22 Budgeted	FY22 Estimate	FY23 Offer
Output	Number of budget modifications processed (includes internal)	208	200	259	200
Outcome	% of budget modifications entered into Workday within 4 weeks of Board approval	88%	98%	88%	90%
Quality	Percent error in General Fund Revenue Forecast	7.5%	2.0%	6.4%	2.0%
Quality	Customer rating of countywide budget process on scale of 1 to 10 (extremely dissatisfied to extremely satisfied)	6.66	N/A	7.22	7.25

Performance Measures Descriptions

Budget modifications make changes after the fiscal year begins; most need Board approval, but purely technical changes are "internal" and only need Budget Office approval. The forecast error in FY 2021 and FY 2022 is significantly higher than usual due to the quick rebound of the Business Income Tax (BIT) after the economic shock from the pandemic. Customer rating: New due to change in budget survey questions. Because of survey timing, the FY 2022 estimate is the actual rating. (Previous measure of "% of customers rating Budget Office efforts as either 'good' or 'excellent'" was 84% in FY 2021).

Legal / Contractual Obligation

The Budget Office is not mandated, but the County is subject to Oregon Budget Law (ORS Chapter 294). The office is responsible for producing a financially sound budget that complies with the law and communicates the anticipated outcomes from use of public funds entrusted to the County.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Requested General Fund	Requested Other Funds
Program Expenses	2022	2022	2023	2023
Personnel	\$1,963,207	\$0	\$2,164,109	\$0
Contractual Services	\$30,159	\$0	\$30,159	\$0
Materials & Supplies	\$96,784	\$0	\$96,784	\$0
Internal Services	\$231,734	\$0	\$234,298	\$0
Total GF/non-GF	\$2,321,884	\$0	\$2,525,350	\$0
Program Total:	\$2,321,884		\$2,525,350	
Program FTE	11.00	0.00	11.00	0.00

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

Explanation of Revenues

Significant Program Changes

Last Year this program was: FY 2022: 72001 Budget Office

The office has transitioned to a hybrid workplace with staff spending some days in the office and other days teleworking. To accommodate countywide transitions to hybrid or fully-remote workplaces, the Budget Office has also expanded its communication efforts and methods, including instituting a regular Budget Bulletin covering time-sensitive issues, providing live online trainings related to the budget process and budget software, and developing numerous video trainings available when most convenient for departmental users (supplementing already-existing written materials). The Budget Office is also engaging in economic forecasting support related to the voter-approved initiatives for Metro Supportive Housing Services and Preschool for All; as well as, additional analysis related to those programs, the Library General Obligation Bond, and American Rescue Plan funds.