

Program #72001 - Budget Office FY 2025 Department Requested

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

Executive Summary

The Budget Office, under the leadership of the Chair and Board of County Commissioners, prepares the annual budget and manages the budget process. The office is a resource to the Chair's Office, the Board, other elected officials, County departments, and the community. Keeping all these audiences in mind, the Budget Office designs budget materials and resources to provide timely, accurate, and understandable information. It supports decision makers and department staff by communicating policy direction and program priorities, monitoring economic conditions and budget variations, forecasting revenues and labor costs, coordinating strategic planning, analyzing policies and programs, and providing substantive and technical training.

Program Description

The budget is more than just a list of the planned revenues and expenses. The County's budget is one of the most important policy documents that the County produces. It tells our community what the County's priorities are and where the County is investing the community's resources.

Primary work includes:

- Coordinating and collaborating with departments on the preparation and presentation of budget information;
- Communicating policy direction and program priorities;
- Creating budget materials designed to give decision makers and the community the information they need to understand and evaluate services and programs and their impact on the community;
- Providing resources to help departments consider and discuss equity;
- Monitoring and maintaining dashboards that show departments' spending and how it compares to their budget (www.multco.us/budget);
- Estimating the budget impacts of policy proposals and changes; and
- Training department staff on budget software and the budget process.

The Budget Office also evaluates how economic trends impact the County's financial health, identifying short- and long-term financial issues and collaborating on strategies to address them, including:

- Creating General Fund forecasts to inform the Board how much funding is available for the budget;
- Reviewing and creating forecasts for the Library District and Preschool for All; and
- Providing cost estimates on proposals for union and non-union staff, and evaluating the long-term impact on the County's forecast.

Performance Measures

Measure Type	Performance Measure	FY23 Actual	FY24 Budgeted	FY24 Estimate	FY25 Target
Output	Number of budget actions reviewed (program offers, adjustments, amendments, & budget modifications) ¹	1,056	N/A	1,000	1,000
Quality	Percent error in General Fund Forecast (estimating future County spending and money received) ²	3.7%	2.0%	1.3%	2.0%
Quality	Internal customer service rating of Budget Office in annual budget survey on scale of 1-4 (Poor to Excellent) ³	3.28	N/A	3.37	3.42

Performance Measures Descriptions

¹Measure changed from # of budget modifications processed and % of budget modifications entered into Workday w/in 4 weeks of Board approval (timing often depends on departments). ²General Fund is County's largest source of discretionary revenues; if forecast is too high, a midyear reduction may be required, but if it is too low, County may unnecessarily cut services or employees during annual process. ³Average of 4 questions. Measure changed from rating of countywide budget process, which involved non-Budget Office entities: due to timing. FY 2024 estimate is actual rating.

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 use of public funds entrusted to the County. The County's budget is reviewed by the Tax Supervising and Conservation Commission (TSCC) for accuracy and compliance to Oregon Budget Law.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Department Requested General Fund	Department Requested Other Funds
Program Expenses	2024	2024	2025	2025
Personnel	\$2,286,313	\$0	\$2,413,274	\$0
Contractual Services	\$30,159	\$0	\$30,159	\$0
Materials & Supplies	\$96,784	\$0	\$89,860	\$0
Internal Services	\$244,361	\$0	\$244,749	\$0
Total GF/non-GF	\$2,657,617	\$0	\$2,778,042	\$0
Program Total:	\$2,657,617		\$2,778,042	
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 2024: 72001 Budget Office