

Program #72001 - Budget Office
FY 2026 Proposed
Department: County Management

Program Contact: Christian Elkin

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

ISSUE: Every year, the County develops and publishes its budget, which must use community resources as efficiently and effectively as possible to do the most good. The budget process is how the County aligns its funding with its priorities, so it is essential that the County's values are incorporated into the process.

PROGRAM GOALS: The Budget Office's goal is to guide the Chair, the Board of County Commissioners, and County leadership to produce a budget that is equitable, efficient, realistic, transparent, and designed to meet community needs within available resources. The budget informs the community of the County's priorities and explains how and where the County is spending the community's resources. It is one of the County's most important policy documents.

PROGRAM ACTIVITIES: The Budget Office manages the countywide budget process by:

- Designing and publishing budget materials that help decision-makers and community members understand programs and how they affect the community
- Creating a guide for developing the budget that includes the Chair's policy guidance, financial context, a calendar with key dates, and detailed instructions;
- Collecting, analyzing, and publishing budget data that informs decision makers and the community through reports, presentations, and online tools;
- Providing training and materials to support budget development; and
- Ensuring the budget complies with Oregon Budget Law and County financial and budget policies.

Additionally, the Budget Office evaluates how economic trends impact the County's financial health, identifying issues and collaborating to find solutions. These activities include:

- Creating General Fund forecasts to inform the Board of how much funding is available for the budget;
- Reviewing and creating forecasts for the Library District and Preschool for All; and
- Estimating the costs of proposals for union staff, non-union staff, and policies, and figuring out their long-term effects on the County's budget.

PROGRAM OUTPUTS: This program offer

- Provides budget development instructions, templates, and training for decision makers and departments;
- Publishes an annual budget and related materials for decision makers, departments, and the community;
- Reviews budget proposals, changes, and decisions;
- Provides accurate, timely information and advice on short- and long-term financial issues to the Chair, Board, other elected officials, and departments.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of budget actions reviewed (program offers, adjustments, amendments, & budget modifications) ¹	1,066	1,000	900	850
Output	Number of General Fund forecast presentations	3	3	3	3
Output	Total number of TSCC-identified budget violations and budget policy status as "does not fully comply" ²	1	0	0	0
Quality	Internal customer service rating of Budget Office in annual budget survey on scale of 1-4 (Poor-Excellent) ³	3.37	3.42	3.21	3.26

Performance Measures Descriptions

¹Actions reviewed expected to decrease as departments consolidate program offers when appropriate. ²The County's Financial and Budget Policies, found in Volume 1 of the annual budget, contain a "Status" section indicating whether the County fully complies with each policy. TSCC identified a budget violation due to overspending in the Dept. of County Assets. ³1=Poor, 2=Fair, 3=Good, 4=Excellent. Results are the average of 4 questions addressing advice, communication, quality, and timeliness. Due to timing, the FY 2025 estimate is the 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	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$2,413,236	\$0	\$2,418,264	\$0
Contractual Services	\$30,159	\$0	\$15,973	\$0
Materials & Supplies	\$89,860	\$0	\$59,914	\$0
Internal Services	\$244,749	\$0	\$241,193	\$0
Total GF/non-GF	\$2,778,004	\$0	\$2,735,344	\$0
Program Total:	\$2,778,004		\$2,735,344	
Program FTE	11.00	0.00	10.50	0.00

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

Explanation of Revenues

This program is supported by the General Fund

Significant Program Changes

Last Year this program was: FY 2025: 72001 Budget Office

A 1.00 FTE Principal Budget Analyst position is reclassified to a Budget Analyst Senior and decreased to 0.50 FTE, narrowing the position's focus to managing the overall process, timelines, budget production, and work product throughout the year; managing the creation of Volume 1 in the budget; developing and supporting the Annual Budget Survey; and assisting with the development of the countywide Budget Manual. It will no longer have the capacity to support countywide special projects, serve as subject-area lead, or have department(s) assigned to it.

Contracts and Materials & Supplies decreased, which will reduce training for Budget Office staff and options for internships or fellowships in the office.