

**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 guidance 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, County departments, and the public. It also helps decision makers and departments 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 estimated 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 furthers 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
- Performs various ad hoc analyses to determine the estimated cost impacts of policy proposals
- Supports County Labor Relations during collective bargaining by providing cost estimates
- Provides budgetary information to departments
- Trains department employees on budget software and the budget process
- Communicates policy direction and program priorities to departments

The Budget Office also helps to ensure that the County follows Oregon budget law. Multnomah County is committed to meeting the highest principles of governmental budgeting. This is reflected in the fact that the County has received the Government Finance Officers Association's (GFOA) Distinguished Budget Annual Award for almost two decades.

**Performance Measures**

| <b>Measure Type</b> | <b>Primary Measure</b>  | <b>FY20 Actual</b> | <b>FY21 Budgeted</b> | <b>FY21 Estimate</b> | <b>FY22 Offer</b> |
|---------------------|---|--------------------|----------------------|----------------------|-------------------|
| Output              | Number of budget modifications processed (includes internal)                    | 160                | 200                  | 200                  | 200               |
| Outcome             | % of budget modifications entered into Workday within 4 weeks of Board approval | 85%                | 98%                  | 98%                  | 98%               |
| Quality             | Percent error in General Fund Revenue Forecast                                  | 0.3%               | 2.0%                 | 1.4%                 | 2.0%              |
| Quality             | % of customers rating Budget Office efforts as either "good" or "excellent" *   | 88%                | 90%                  | 84%                  | 90%               |

**Performance Measures Descriptions**

\*Because the budget process ends prior to the beginning of the fiscal year, the FY 2021 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<br>General Fund | Adopted<br>Other Funds | Requested<br>General Fund | Requested<br>Other Funds |
|------------------------|-------------------------|------------------------|---------------------------|--------------------------|
| Program Expenses       | 2021                    | 2021                   | 2022                      | 2022                     |
| Personnel              | \$1,722,568             | \$0                    | \$1,963,207               | \$0                      |
| Contractual Services   | \$55,159                | \$0                    | \$30,159                  | \$0                      |
| Materials & Supplies   | \$99,251                | \$0                    | \$96,784                  | \$0                      |
| Internal Services      | \$253,892               | \$0                    | \$231,734                 | \$0                      |
| <b>Total GF/non-GF</b> | <b>\$2,130,870</b>      | <b>\$0</b>             | <b>\$2,321,884</b>        | <b>\$0</b>               |
| <b>Program Total:</b>  | <b>\$2,130,870</b>      |                        | <b>\$2,321,884</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

## Significant Program Changes

**Last Year this program was:** FY 2021: 72001 Budget Office

The Budget Office FTE increased by 1.00. New voter-approved programs have increased the need for analytic work provided by the Budget Office.