

BUDGET BULLETIN

August 2024



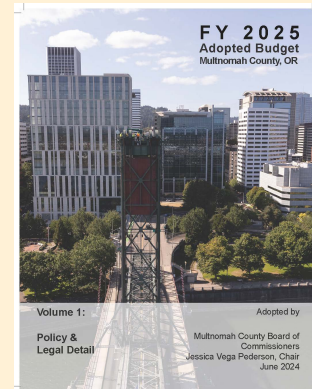
In this edition:

- FY 2025 Budget Now Available!
- FY 2025 Adopted Budget Dashboard
- Coming Soon: Draft FY 2025 Budget Monitoring Dashboard
- Revising the FY 2025 Budget
- Coming Soon: Annual Budget Survey
- **Have you seen the improvements to the budget documents?**
- FY 2024 Year End Report
- Continuous Improvements: Budget Monitoring

FY 2025 Budget Now Available!

The FY 2025 Adopted budget can be found at www.multco.us/budget/fy-2025-adopted-budget.

- Printed copies will be distributed to departments in the next few weeks.
- The budget is now available in Workday.



FY 2025 Adopted Budget Dashboard

The [FY 2025 Adopted Budget Dashboard](#) is now available. The dashboard is a dynamic and interactive tool to explore the FY 2025 Adopted budget that is available to you, the County Commissioners, County Leadership, and the broader community. The dashboard provides an interactive, visual representation of the County's Adopted budget data, which can be filtered by department, division, program offer, fund, and various characteristics (such as program offer type or ongoing/one-time-only).

You can also find a link to the dashboard on the [Budget Office main website](#).

About Us

The Budget Office provides the board, chair and departments with financial information, forecasting, program and financial analysis and ensure that budget processes comply with applicable laws. It is responsible for the annual budget and for helping departments prepare and administer their budgets.



Fiscal Year 2025 Budget

- FY 2025 Budget
- FY 2025 Adopted Budget Dashboard**
- FY 2025 Adopted Budget Notes
- FY 2025 General Fund Forecast
- Budget Calendar

Coming Soon: Draft FY 2025 Budget Monitoring Dashboard

We hope you have found the [FY 2024 Budget Monitoring Dashboard](#) to be useful. An updated draft for FY 2025 is in development, and will be available in a few weeks. The dashboard provides an easily understood graphical representation of current budget spending by department, fund, and major expense category (e.g. personnel, contractual services, etc.). And, new for FY 2025, the dashboard will show Program Offers! It also includes department historical spending information. The data will be refreshed monthly.

If you are interested in reviewing and providing feedback on a draft version of the FY 2025 Budget Monitoring Dashboard, please contact Aaron in the Budget Office (aaron.kaufman@multco.us).

When the dashboard is available, you will be able to find it on the [Budget Office home page](#).

About Us

The Budget Office provides the board, chair and departments with financial information, forecasting, program and financial analysis and ensure that budget processes comply with applicable laws. It is responsible for the annual budget and for helping departments prepare and administer their budgets.



Fiscal Year 2025 Budget

- FY 2025 Budget
- Link to FY 2025 Budget Monitoring Dashboard will be added here**
- FY 2025 Adopted Budget Dashboard
- FY 2025 Adopted Budget Notes
- FY 2025 General Fund Forecast
- Budget Calendar

Revising the FY 2025 Budget



Now that the budget has been loaded into Workday, departments can revise it as needed. The [budget modification manual](#) provides details about this process. Additional resources can be found on our [website](#).

The following is a very brief overview of formal vs. internal budget modifications:

Formal Budget Modifications:

Change appropriations at the department/4-digit fund level and require Board approval. Changes include:

- Transfers between 4-digit funds (fund hierarchies)
- Transfers from contingency
- Changes in revenue amounts, appropriations, or FTE.
- Position reclassifications.
- Significant policy/programmatic changes, even if the budget impact nets to \$0.

Internal Budget Modifications:

Do not change appropriations at the department/4-digit fund level and do not require Board approval. Internal budmods **cannot:**

- Increase or decrease total expenditures by 4-digit fund level (fund hierarchy level), by department
- Increase or decrease FTE
- Reclassify any positions
- Make significant policy/programmatic changes, even if the budget impact nets to \$0.

Please note:

- Consent Agenda vs. Regular Agenda
 - In general, formal budget modifications appear on the Board's regular agenda, with a few exceptions that can be approved on the consent agenda. Position reclassifications and FTE changes that do not change legal appropriation (other than service reimbursement changes) can usually appear on the consent agenda.
 - Significant programmatic or policy impacts, or

changes in the union status of a position, may elevate items to the regular agenda.

- Any Commissioner may request that a consent agenda item be moved to the regular agenda for consideration.

Coming Soon: Annual Budget Survey



Keep an eye out for the Annual Budget Survey, which we'll be sending out soon. This is our opportunity to hear from you about how the FY 2025 budget process went. We use information from the survey to try to improve next year's budget process. Information from the survey is also shared with Elected Leaders and Department Directors to help them improve internal processes. We need to hear from you in order to continue to improve.

Have you seen the improvements to the budget documents?

We're continually striving to improve the clarity and transparency of the budget. For FY 2025, this included:

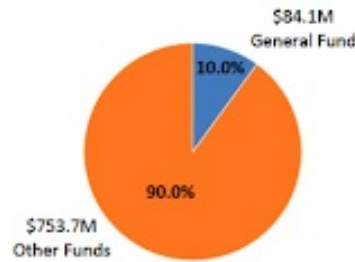
- Adding a **Budget at a Glance** page for each department:

\$837.8 million

Total Adopted Budget

Includes cash transfers, contingencies, and unappropriated balances.

990.00 FTE
Total Adopted Staffing
(13.72) FTE
Decrease from
FY 2024 Adopted



\$218.3 million
All Funds Increase from
FY 2024 Adopted
35% increase

General Fund
\$12.3 million
New One-Time-Only Programs
\$0.3 million
New Ongoing Programs

Operating Budget by Category - \$371.8 million

Does not include cash transfers, contingencies, and unappropriated balances



- Adding information on the **Total vs. Operating budget**:

County Human Services

The department's total budget is its legal budget, totaling \$837.8 million in FY 2025. The County is required by Oregon Budget Law to report the budget at this level, although doing it this way overstates what we actually plan to spend on programming because it includes unappropriated balances, contingencies, and cash transfers from one fund to another. Program offers reflect the total budget.

This budget document will often focus on the operating budget (a subset of the total budget) because that number avoids some double counting and provides a clearer picture of what the department expects to spend in a year. The operating budget excludes unappropriated balances, contingencies, and cash transfers. The table below shows the amounts that add up to the department's total budget.

| FY 2025 County Human Services Budget | |
|--------------------------------------|----------------------|
| Operating Budget | 371,844,534 |
| Contingency (All Funds) | 16,300,000 |
| Internal Cash Transfers | 0 |
| Reserves (Unappropriated Balances) | 449,662,827 |
| Total Budget | \$837,801,361 |

- Adding **budget graphics** in each division section (with

program offers grouped behind the relevant division narrative):

County Human Services

FY 2025 Adopted Budget

Youth and Family Services

The Youth & Family Services (YFS) Division manages over 40 programs and initiatives that focus on two major impact areas: educational success and economic stability for families. Within those impact areas, we have five core system and policy areas that reflect our work: 1) Energy Services, 2) Housing Stability, 3) Education Supports, 4) Early Childhood, and 5) Domestic and Sexual Violence.

The division manages programs funded by Federal, State, and local resources. These programs offer a wide range of interventions including access to Supplemental Nutrition Assistance Program (SNAP) benefits, domestic violence emergency response, kindergarten transition, housing stability assistance, Assertive Engagement, sexual assault services, youth advocacy, after-school programming, home weatherization, and more. In FY 2023: 427 domestic and sexual assault survivors received specialized legal consultation through the Gateway Center; 2,238 households were served weekly at pantries and free food market at 31 SUN Community School sites; 16,829 youth engaged in services through SUN Community Schools; 29,474 households received energy bill payment support; the SNAP outreach team connected with 4,735 people with information about SNAP benefits; 905 people received culturally specific legal navigation services; and 93% of youth exiting a housing stabilization program were able to identify having at least one stable adult in their lives.

Over 79% of YFS funding is contracted out to partner agencies who work in the community, including a wide network of culturally specific organizations. Ensuring we provide quality support to the contractors and their direct service staff is a high priority for the Division. YFS also actively partners with local jurisdictions, such as city governments, Home Forward, school districts, the Joint Office for Homeless Services, and other departments within the County.

\$97.7 million

Youth and Family Services

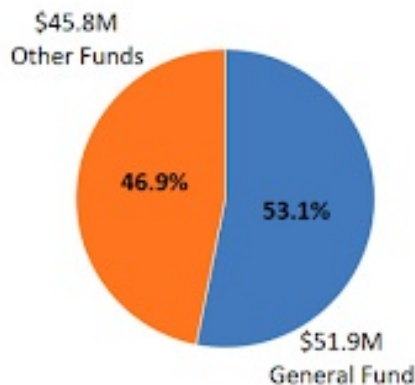
Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.



120.50 FTE

(full time equivalent)



FY 2024 Year End Report

The Budget Office is developing a FY 2024 Year End Report that may include information on:

- Historical context of General Fund underspending
- Breakdown of department's spending by 4-digit fund (fund hierarchy)
- Explanation of under/overspending by fund

Continuous Improvements: Budget Monitoring

Responding to County Budget Process Audit and FY 2024 Budget



Note: As described above, the Central Budget Office released the [FY 2024 Budget Monitoring dashboard](#) in December 2023. Then, during the FY 2025 budget process, the Budget Office directed departments to follow technical guidelines to make sure the FY 2025 Budget Monitoring Dashboard could show budget-to-actual information at the program offer level, with limited exceptions (such as for capital projects). The FY 2025 dashboard is currently in development, with a draft forthcoming in the next few weeks.

County staff had been working toward this type of reporting for some time, even before adoption of a FY 2024 Budget Note that called for coordination and development of countywide budget-to-actuals reports, and the Multnomah County Auditor's Office October 2023 [report](#) on the budget process recommending a report to the Board at least once each fiscal year on revised budget to actual expenditures at the program offer level.

Because the dashboard alone cannot provide all necessary context, we are developing a process to report to the Board of County Commissioners at least once each fiscal year on the budget to actuals for operating expenses. This will ensure the Board and community are provided with adequate explanations of substantive differences between budget and actuals.

Budget Office Staff & Assignments

Christian Elkin

christian.m.elkin@multco.us
Chief Budget Officer
503 988-7689

Anisha Govindankutty

anisha.govindankutty@multco.us
Finance Technician

Ching Hay

ching.l.hay@multco.us
Senior Budget Analyst
Department of County Management,
Countywide Projects and Data

Leah Isaac

leah.isaac@multco.us
Senior Budget Analyst

Ashlye Manning

ashlye.manning@multco.us
Principal Budget Analyst
Health, Sheriff's Office, Questica & Workday
503 988-8283

Darian Miranda Olivas

darian.miranda.olivas@multco.us
College 2 County Intern

Jeff Renfro

jeff.renfro@multco.us
Economist
Library, Economic and Revenue Forecasting
503 988-9788

Erin Russell

erin.russell@multco.us
Senior Budget Analyst

Department of County Assets
503-988-9648

Dianna Kaady

dianna.kaady@multco.us
Administrative Analyst
Administrative Services, Public
Notices, Special Projects
503 988-7967

Aaron Kaufman

aaron.kaufman@multco.us
Senior Budget Analyst
Department of Community Justice &
District Attorney's Office
503-988-5836

Department of County Human Services and
NonDepartmental
503 988-0583

Chris Yager

chris.d.yager@multco.us
Senior Budget Analyst
Joint Office of Homeless Services and
Department of Community Services
503 988-7581

Subscribe to the Budget Bulletin - email multco.budget.office@multco.us

Multnomah County | 501 SE Hawthorne Blvd Suite 531 | Portland, OR 97214 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)



Try email marketing for free today!