

BUDGET BULLETIN

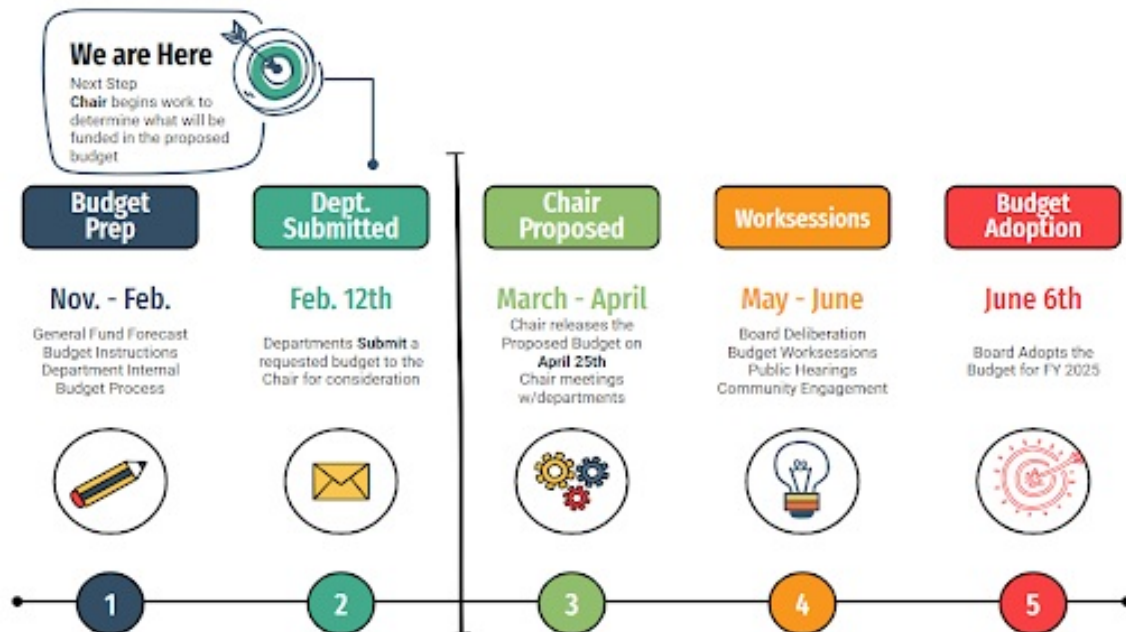
March 2024



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FY 2025 Budget Milestones Calendar



Here are the upcoming Budget Milestones (*subject to change*):

- March 29th – Departments finalize all Budget Adjustments & Program Offers in Questica
- April 5th – Departments finalize department and division narratives
- April 19th - Budget Office sends budget documents to printer
- April 25th - Chair's Proposed/Executive Budget Released
- April 30th - Budget Worksessions begin ([Link to calendar](#))
- May 29 - Tax Supervising & Conservation Commission Hearing
- June 6th - Budget Adopted

General Fund Forecast Update | March 21, 2024

On March 21st, Jeff Renfro, County Economist, presented an updated [General Fund Forecast](#) to the Board of County Commissioners. The forecast provides a five-year projection of revenues and expenses and was first presented in November. Another update will follow in May.

In the March update, the Budget Office forecasted a \$3.9 million General Fund deficit in FY 2025, taking into account the ongoing funding gap for the public safety activities supported by [Senate Bill 1145](#) (updated to reflect the changes made by the Oregon Legislature). In the out years of the forecast, the General Fund deficit is expected to increase to \$32.8 million.

5-Year General Fund Forecast

	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Revenues	721,925,865	744,327,435	770,580,634	802,329,856	829,550,707
Expenditures	726,032,190	760,581,852	790,059,013	827,661,959	858,430,351
Ongoing Surplus/(Deficit)	(4,106,325)	(16,254,417)	(19,478,379)	(25,332,103)	(28,879,644)
SB 1145 Ongoing Funding Gap	(3,584,843)	(3,728,237)	(3,877,366)	(4,032,461)	(4,193,759)
November Forecast with SB 1145 Backfill	(7,691,168)	(19,982,654)	(23,355,745)	(29,364,564)	(33,073,404)
Interest Adjustment	2,000,000	0	0	0	0
PERS HB 4045 Impact	0	(1,600,000)	(1,664,000)	(1,730,560)	(1,799,782)
Actual COLA 3.3% instead of 3.7% (Personnel and Contracted Services)	1,756,724	1,826,993	1,900,073	1,976,076	2,055,119
March Forecast with SB 1145 Backfill	(3,934,444)	(19,755,661)	(23,119,673)	(29,119,048)	(32,818,067)

Note: Revenues/Expenditures include video lottery, but excludes reserves and one-time resources

While there were no significant changes to the forecast, a few highlights were:

- \$55.8 million of one-time-only funds for FY 2025, with 50% dedicated to County Facility/Information Technology projects per Board policy, and the remaining 50% to be allocated.
- No net General Fund revenue forecast change for FY 2024 (a reduction of \$3.0 million in property taxes was offset by an increase of \$3.0 million in interest income).
- PERS HB 4045 Impact - House Bill 4045 (from the recent Oregon Legislative session) impacted the Public Employees Retirement System by moving some State employees from non-

uniformed to uniformed PERS status and lowered the retirement age for firefighters and police officers. This will increase the County's PERS rates starting in the next biennium and hit County budgets in FY 2026.

- The Cost of Living Assumption (COLA) for FY 2025 was originally estimated at 3.7%, while the actual amount was 3.3%, resulting in an ongoing savings to the General Fund.
- A significant amount of uncertainty remains in the Business Income Tax forecast.



Multnomah County Budget Dashboard

Submitted Budget for FY 2025 (July 1, 2024 - June 30, 2025)

Questions? Suggestions? Email multco.budget.office@multco.us

The Central Budget Office is excited to offer a dynamic and interactive tool to explore the FY 2025 Submitted budget. This [FY 2025 Submitted Budget Dashboard](#) is available to you, the County Commissioners, County Leadership and the broader community on the Budget Office website. The dashboard provides an interactive, visual representation of the department's Submitted 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). This complements the pdfs of the FY 2025 Department Submitted Program Offers and Transmittal Letters and the individual FY 2025 Department Submitted Program Offers. Links to the dashboard, pdfs, and individual submitted program offers can be found on the Budget Office website at www.multco.us/budget/fy-2025-department-submitted-budgets.

Once the FY 2025 Proposed budget is released, the FY 2025 Proposed Budget Dashboard will replace the Submitted dashboard.

2024 Oregon Legislative Session



The Oregon Legislature met for a short session from February 5 to March 7, 2024. (In even-numbered years, legislative sessions are limited to 35 days.) According to the County's Office of Government Relations, a positive State forecast

released in early February set the stage for the Legislature to make investments across Oregon.

Highlights for Multnomah County included:

- \$25 million allocated to help the County create a drop-off center for addiction treatment, with related statewide investments that will flow to the County to assist with law enforcement deflection to treatment.
- Increased statewide funding for community corrections and community restoration services.
- Creation of a detailed study of the appropriate funding levels for behavioral health services provided by counties.
- Passage of two of the County's top policy priorities related to transportation permits, as well as flood safety.
- On the challenging side, two bills passed that will limit the County's ability to ensure contractors hired by the County are accountable to taxpayers for their work.

For full details, please see Government Relations' [Oregon's Legislative Session Report - 2024](#). The report is expected to be presented at the [April 4 Board Meeting](#).

The Chair will incorporate known allocations from the short session into her Executive budget. Departments should make sure to bring any such allocations to the attention of their Central Budget Analyst. In addition, there may be items from the short session with details to be ironed out before they can be added to the budget; departments will address those through budget amendments. (See the next section of this Budget Bulletin for more details on budget adjustments and amendments.)

Making Changes to the Submitted Budget: Timing and Request Forms

The budget is not static and changes from when departments originally submit it until the budget is adopted. If you've found a mistake or learned new information since the time of your budget submission, there is often a chance to update the budget. There are two main phases in which the budget is changed after departments submit their budget:



Chair's Proposed Budget via Budget Adjustments (now through March 29th):

- Budget Adjustments in Questica are the mechanism that the County uses to create the Chair's Proposed Budget. The original submitted program offers plus budget adjustments equal the Proposed budget.
- Budget Adjustments are only created **at the request of the Chair or the Budget Office**. Due to the recent short session of the Oregon Legislature, we are anticipating there will be new

revenues added to the Proposed budget.

- Minor technical changes such as changing cost objects are not done in this phase. **If you've found a major technical or programmatic issue, notify your Central Budget Analyst.**

Adopted Budget via Budget Amendments (April 25th through adoption)

- Amendments in Questica are how the County changes the Proposed budget to the final Adopted budget. The original program offers plus budget adjustments plus amendments create the Adopted budget.
- There are two categories of amendments:
 - **Board amendments** are made by action of the Board of County Commissioners
 - **Department amendments** are created by departments. This can be for a variety of reasons, such as:
 - Correcting cost objects,
 - New grant revenue, or
 - A revenue assumption made in the department submitted budget is no longer accurate.
- **State Funding:** If you learn of updated State revenue amounts that were not included in the Proposed budget, these can be modified through a department amendment.

Department Budget Managers should work closely with their Central Budget Analyst when creating budget adjustments and amendments. For additional information and instructions, please see [Section 3](#) (budget adjustments) and [Section 4](#) (amendments) of the FY 2025 Budget Manual.

Reminder: If your budget change impacts an internal service (e.g. IT projects, capital projects, changes in Fleet, Motorpool, Distribution, or Records), please work closely with DCA when preparing the budget adjustment or amendment.

Public Input in the Budget Process



Have you wondered how members of the public can provide input into the budget process? Our [website](#) has a page detailing the various ways. Please share as needed.

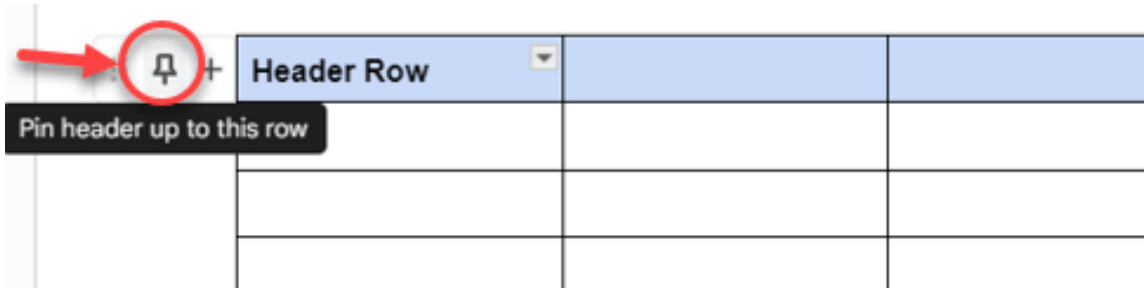
PRO TIPS: Including Page Numbers and "Pinning" Table Headers

- Please remember to add page numbers to all presentations and documents.
- If you have a table in a Word or Google

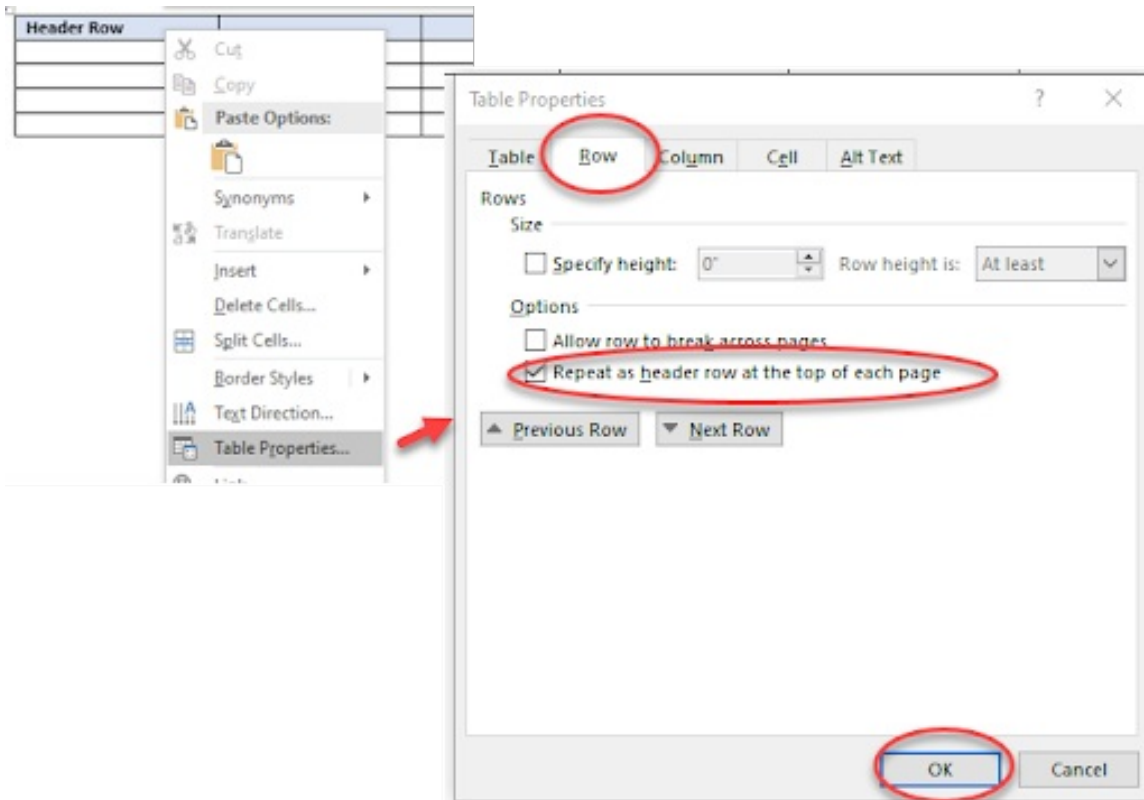
doc and the rows span from one page to the next, be sure to “pin” the table header so it will show up on top of the continued rows on the next page.



- In a Google doc, move your cursor to the left of the Header row in your table and you will see a little pushpin icon; click on the pushpin and you’ve done it!



- In a Word doc, place your cursor in a cell in the header row, then right-click on the table and choose Table Properties from the dropdown menu. Check the box for “Repeat as header row at the top of each page.”



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