

<b>Priority:</b>	Accountability	<b>Lead Agency:</b>	Finance Budget & Tax
<b>Program Offer Type:</b>	Existing Operating	<b>Program Contact:</b>	Karyne Dargan
<b>Related Programs:</b>			
<b>Frameworks:</b>			

### **Executive Summary**

The Budget Office leads financial planning process Countywide. It serves as a liaison between departments, elected officials and the community in communicating policy direction and program priorities, coordinates strategic planning and budget development processes, and provides technical expertise, program evaluation, and management analysis to the elected officials, department managers and department budget staff.

### **Program Description**

The Budget Office leads budget development and strategic planning activities, evaluates County policies and operations, and recommends redirection of policy and/or resources. Staff perform analyses in areas such as finance, human resources, and project management; develop and maintain data bases and related management systems; prepare financial forecasting and budget projections; perform cost control analyses; monitors expenditures and revenues, reports and recommends corrective actions. Staff also conduct implementation and outcome evaluations, performance measurement, research of evidence-based practices, and quality improvement efforts. The Budget Office prepares, presents and reports, information and training to individuals and groups on financial management, planning, budgets, expenditures and revenue forecasting. The Office conducts research and serves on Countywide task forces related to budget, finance and systems related matters, identifies and resolves financial system problems, and supports County Labor Relations in collective bargaining research and analysis.

### **Program Justification**

The Budget Office ensures that the County's annual spending plans are both aligned with County priorities and are designed as much as possible for long-term financial stability. The Budget Office leads the organization to respect its use of public funds through careful planning, monitoring of expenditures and revenues, and education and training.

By developing thorough, understandable and reliable information, the Budget Office supports informed financial and policy decisionmaking processes throughout the County.

Through its publications and trainings, the Budget Office educates and informs citizens about the results & price of county government, and strengthens the County workforce through annual and/or periodic trainings. The Budget Office pioneers new tools for budgeting and information-sharing through its development and use of Web applications, SAP functions, and spreadsheet tools.

### **Performance Measures**

Annual Survey of Budget Office Customers: Percent Satisfied - 88% (FY 04)  
Evaluation reports were free from material errors: 92% (FY 04) 95% (FY 06)

### **Summary of last year's program results and this year's expected results**

In FY05, the County faced immediate repeal of the temporary local income tax. The Budget Office led the County through a mid-year budgeting exercise based on "The Price of Government", involving public meetings and focus groups, a priority setting process, and development of a new web-based tool. Results include identification of six priorities that matter most to county residents and the development of an organizational culture that accepts the premise that we cannot continue to budget under a "business as usual" approach. In FY06 will continue to develop the priority-based budget process for full implementation in FY07, will plan for the Itax sunset at the end of FY06, and will continue to train the organization in the new process and tools.

## Program Mandate: 2 Mandated Program with Funding/Service Level Choice

The Budget Office itself is not mandated, but the County's budget is subject to the requirements of Oregon Budget Law, ORS Chapter 294 mandating the Tax Supervising and Conservation Commission (TSCC) which reviews the budgeting and tax levying authority of Multnomah County Taxing districts.

The County is also subject to certain sections of ORS Chapters 310 and 280 related to filing requirements for the budget document and ballot title wording.

## Revenue/Expense Detail

	Proposed General Fund	Proposed Other Funds	Proposed General Fund	Proposed Other Funds
<b>Program Expenses</b>	2005	2005	2006	2006
Personnel	\$860,828	\$0	\$958,286	\$0
Contracts	\$60,000	\$0	\$70,000	\$0
Materials & Supplies	\$48,347	\$0	\$47,150	\$0
Internal Services	\$31,894	\$0	\$170,995	\$0
Subtotal: Direct Exps:	<b>\$1,001,069</b>	<b>\$0</b>	<b>\$1,246,431</b>	<b>\$0</b>
Administration	\$0	\$0	\$24,380	\$0
Program Support	\$0	\$0	\$0	\$0
Subtotal: Other Exps:	<b>\$0</b>	<b>\$0</b>	<b>\$24,380</b>	<b>\$0</b>
Total GF/non-GF:	<b>\$1,001,069</b>	<b>\$0</b>	<b>\$1,270,811</b>	<b>\$0</b>
Program Total:	<b>\$1,001,069</b>		<b>\$1,270,811</b>	
Program FTE	0.00	0.00	9.00	0.00
<b>Program Revenues</b>				
Program Revenue for Admin	\$0	\$0	\$3,590	\$0
<b>Total Revenue:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,590</b>	<b>\$0</b>

## Explanation of Revenues

This program is supported by General Fund revenues.

## Significant Program Changes

Current service level budget. The office will continue to produce monthly Public Safety briefs and expects to add Health & Human Services briefs. These briefs provide board members, department directors, and program managers with timely updated information that can be used in making data-driven and evidence-based decisions to improve program operation and customer service. The briefs also help identify the county-wide emerging needs and issues in public safety and human service areas for further investigations and studies.

A financial change of note is the transfer of internal service charges that were centrally budgeted in Finance's cost center to the programs within the division, including Budget. This transfer of charges accounts for approximately \$256,000 of the increase in our program offer over FY05.