

BEFORE THE BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

RESOLUTION NO. 2026-024

Approving the Chair's Proposed Fiscal Year 2027 Budget for Submittal to the Tax Supervising and Conservation Commission.

The Multnomah County Board of Commissioners Finds:

- A. ORS 294.423 designates the Multnomah County Board of Commissioners (Board) as the budget committee for Multnomah County because the county has a population exceeding 200,000 and has a Tax Supervising and Conservation Commission. This approach is an explicit exception in ORS 294.414, under which the majority of jurisdictions have a budget committee made up of a combination of members of the governing body and qualified voters (non-elected).
- B. In accordance with ORS 294.426 the Board received the chair's Budget Message and the budget document on April 16th, 2026, and provided members of the public with an opportunity review the budget document.
- C. ORS 294.428 requires the Budget Committee to approve the budget document and the property tax rates/amounts and allows the budget committee to "approve the budget document as submitted by the budget officer." ORS 294.635 further requires that this approved budget document be submitted to the TSCC no later than May 15.
- D. Approval of the budget document at this stage is a requirement of Oregon Budget Law to allow for TSCC oversight and public hearings. This "approval" serves to certify the document for transmittal and does not constitute the final adoption of the budget. It does not imply agreement on the part of the budget committee with the policies included in the budget, nor with the Chair's proposed allocation of resources.
- E. Per ORS 294.456, the Budget submitted to the TSCC establishes the estimated maximum expenditure for each fund and the maximum property tax levy. The Board may not increase these expenditures by more than \$5,000 or 10 percent (whichever is greater) unless the amended budget document is republished and a new public hearing is held before the TSCC.
- F. While this resolution approves the document for transmittal, the Board retains the authority to increase appropriations or make reallocations or reductions prior to final adoption within the limitations noted above without a new hearing before the TSCC.

- G. Per ORS 294.435, the final legal authority to spend funds and impose taxes occurs only when the Board formally adopts the budget, which is scheduled to take place in June following the TSCC's review and additional public testimony.
- H. The Board will conduct an extensive review and public discussion of the FY 2027 Budget prior to adopting the budget.

The Multnomah County Board of Commissioners Resolves:

- 1. The Budget Office will prepare the FY 2027 Approved Budget and transmit it to the TSCC.
- 2. The following property tax levies and categories are approved and included in the Approved Budget forwarded to the TSCC.
- 3. These taxes are a combination of authorized tax rates and authorized dollars for repayment of bonded debt as follows:

General Government Category	
Operating Taxes	Tax Rate/ \$1,000
Permanent Tax Rate	\$ 4.3434
Oregon Historical Society Option Levy	\$ 0.0500
Total Operating Taxes	\$ 4.3934
Excluded From Limitation	
Bonded Indebtedness	Tax Amount
General Obligation Debt Levy	\$60,182,335
Total Debt Levy	\$60,182,335

4. This approval is for the express purpose of complying with ORS 294.428 and ORS 294.635 to allow for TSCC review and does not finalize the County's spending plan for the upcoming fiscal year.

ADOPTED this 23rd day of April 2026.



BOARD OF COUNTY COMMISSIONERS
FOR MULTNOMAH COUNTY, OREGON

Vince Jones-Dixon, Vice-Chair

REVIEWED:

JENNY M. MADKOUR, COUNTY ATTORNEY
FOR MULTNOMAH COUNTY, OREGON

By _____

Jenny M. Madkour, County Attorney

SUBMITTED BY:

Christian Elkin, Budget Director