Multnomah County

Program #72052A - FRM Preschool for All Tax Administration - County

FY 2026 Adopted

Department:	County Management	**Program Contact:**	Eric Arellano
Program Offer Type:	Operating	**Program Offer Stage:**	Adopted
Related Programs:	25200-25207, 40099B, 78335, 10000A, 10007B		
Program Characteristics:			

Program Description

On November 3, 2020, the voters of Multnomah County approved Preschool For All Program Ballot Measure 26-214 which authorized the County to impose a personal income tax to fund universal, tuition free, voluntary, and high quality preschool education for every three and four year old residing within Multnomah County. The tax is effective tax years beginning January 1, 2021, and applies to resident and non-residents: 1.5% tax on Oregon taxable income over $125,000 and 3.00% tax on Oregon taxable income over $250,000 for single filers. 1.5% tax on Oregon taxable income over $200,000 and 3.00% for Oregon taxable income over $400,000 for joint filers.

This program includes one regular position (Project Manager) and a contracted tax consultant to develop and maintain tax code, tax administrative procedures, set internal withhold procedures, tax handbook, all educational materials, tax calculators, taxpayers and tax administer outreach/support, maintain tax public page, development of tax forms, perform tax accounting, tax reporting, quality control, support on tax disputes, and other tax administrative functions (including the management of the intergovernmental agreement with the City of Portland).

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Maintain a tax compliance rate of 90% or above*	86%	92%	94%	94%
Output	Maintain tax administration public page making available tax education/guidance materials**	1	1	1	1
Output	Tax Code Chapter 11 - 11.500-560 is current**	1	1	1	1

Performance Measures Descriptions

*Compliance rate with applicable code requirements (estimates)
**1=Achieved; 0=Not Achieved

Legal / Contractual Obligation

Multnomah County Code Chapter 11 (Preschool For All Personal Income Tax 11.500-560). The Personal Income Tax is administered by the City of Portland through an intergovernmental agreement (IGA) that expires in fiscal year 2030.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Adopted General Fund	Adopted Other Funds
Program Expenses	**2025**	**2025**	**2026**	**2026**
Personnel	$0	$186,049	$0	$193,484
Contractual Services	$0	$15,000	$0	$15,000
Materials & Supplies	$0	$5,000	$0	$5,016
Internal Services	$0	$22,015	$0	$21,736
Total GF/non-GF	**$0**	**$228,064**	**$0**	**$235,236**
Program Total:	**$228,064**		**$235,236**	
Program FTE	0.00	1.00	0.00	1.00

Program Revenues				
Total Revenue	**$0**	**$0**	**$0**	**$0**

Explanation of Revenues

This program generates $8,088 in indirect revenues.
This program is supported by tax receipts from Preschool For All Program (Fund 1522). Tax revenues are budgeted in program offer 25200-26.

Significant Program Changes

Last Year this program was: FY 2025: 72052A FRM Preschool for All Tax Administration - County