



County Budget Structure

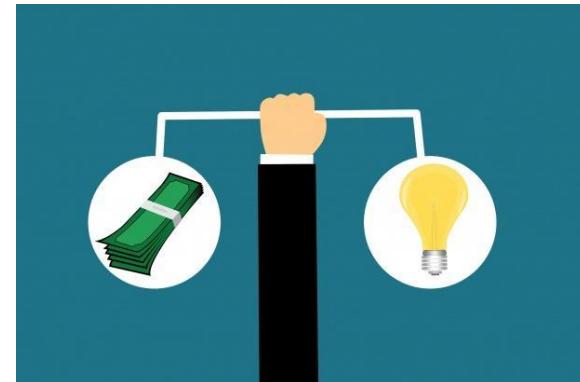
Orientation for DCS CBAC

Denell Broncho, DCS Deputy
Director/CBAC Coordinator

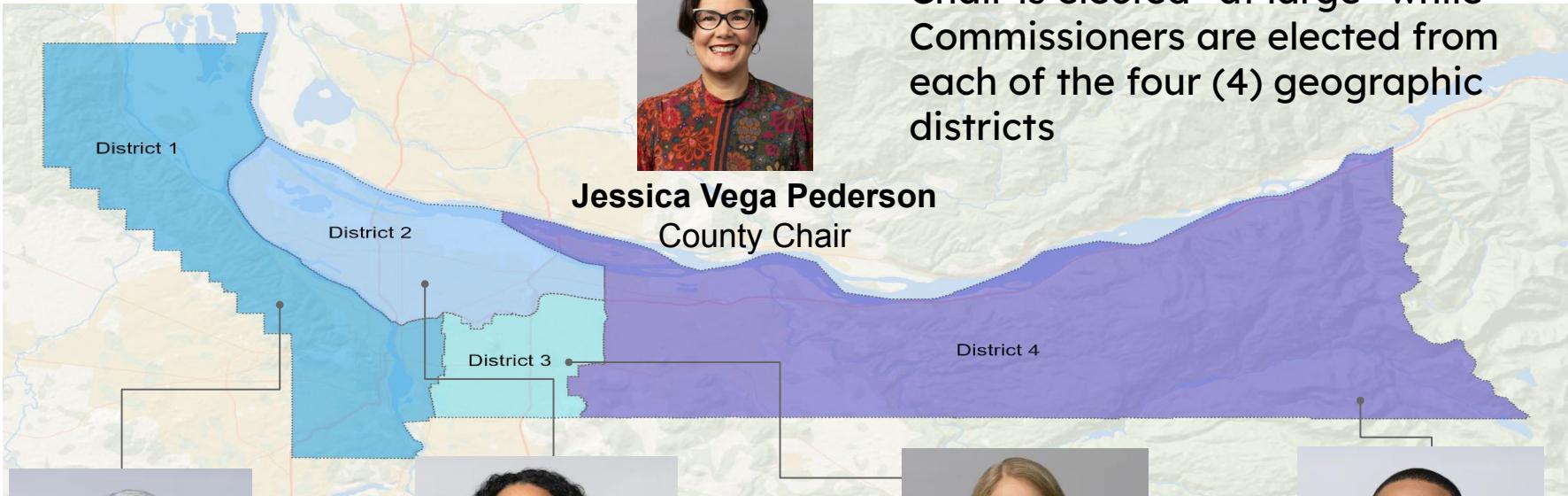
Welcome CBAC Members

Broad Overview of the County's Budget

- Getting to know Multnomah County, its Mission, Vision, Values
- Board of County Commissioners
- County's Budget Office & Structure
- Budget Equity
- County Budget Process
- Dashboard Resources
- CBAC Process



About Multnomah County Board of Commissioners



Jessica Vega Pederson
County Chair



Meghan Moyer
District 1



Shannon Singleton
District 2



Julia Brim-Edwards
District 3



Vince Jones-Dixon
District 4

Chair is elected “at large” while Commissioners are elected from each of the four (4) geographic districts



County Budget Structure & Budget Office

Goal: To achieve an Annual Fiscal Year Balanced Budget (revenues/expenses)

Economic Overview: Financial forecast reflects current economic conditions & risks

- Revenues i.e. property taxes, business income taxes, motor vehicle rental taxes
- Expenses i.e. personnel/labor costs, materials & supplies, contractual obligations, internal services
- General fund, state and federal funding for specific County programs and services
- One-time-only, contingency and risks i.e. potential shortfall(s), tariffs, inflation, open labor contracts



Program Offers

A Program Offer is the format that departments submit or offer to the BoCC. In turn, the BoCC determines what they will support or buy.

Program Offers have three essential parts:

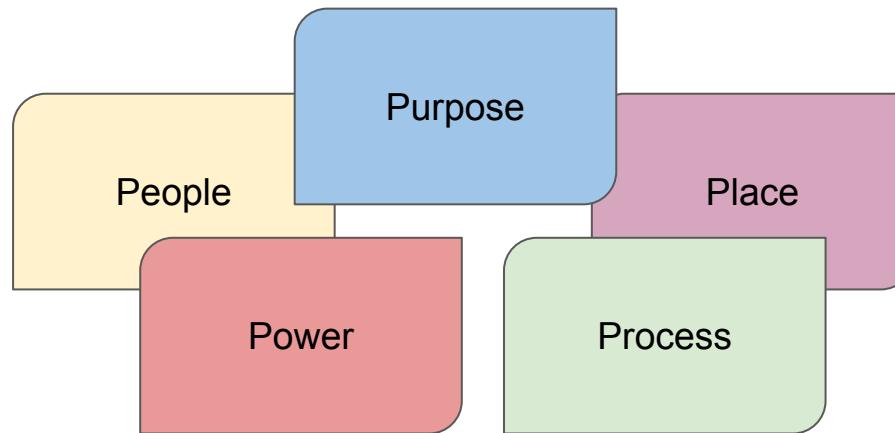
- Program Description
- Performance Measures
- Revenue/Expense Detail



Commitment to Budget Equity

It's an opportunity and expectation that all County departments meet budget equity expectations.

Program Offers abide by the 5 P's of Equity



Equity in terms of CBAC work

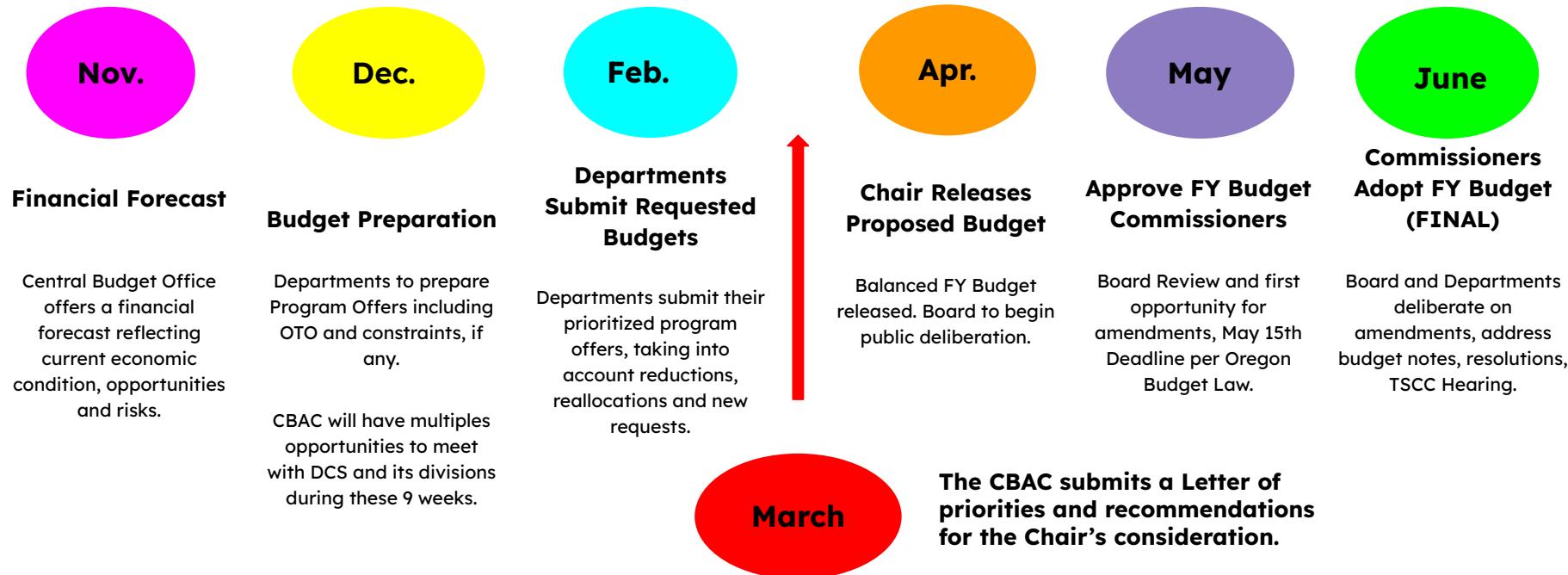
Bring forth representation of underrepresented voices within the various communities of the County

Examples:

- Being self-aware of privileges and biases
- Understanding impact of decisions
- Providing access for all to speak
- Understanding that needs and values within the County can differ



County Budget Process



Annual Budget Process

Stages of Development

Prepare (Nov.-Feb.)

Chair releases budget guidance and **departments** start **budget prep**

Submit (Early Feb.)

Departments submit their requested budgets reflecting their strategy & expertise

Propose (Mid April)

Chair releases the **Executive Budget** to the public, Commissioners and departments

Approve (End April)

Commission conducts public meetings to deliberate, review, & **revise** the budget while keeping it balanced

Adopt (Early June)

Commission continues public deliberation and review in order to **adopt** the **final** balanced budget

CBAC's provide feedback to the County Chair before the Proposed budget is released

CBAC's present recommendations to the County Commissioners before the budget is Adopted

DCS Operating Budget

DCS Operating Budget by Fund Group:

General Fund - Fed/State Funds - All Other Funds/Fees - Capital Funds

DCS Expense Categories:

- Contractual services
- Personnel
- Internal services
- Materials & supplies
- Capital Outlay



Operating Budget / Total Budget

What's the difference between total budget and operating budget?

The DCS total budget is \$257M but the operating budget excludes the contingencies, cash transfers and unappropriated balances to show what DCS has to spend on "operations" in any given fiscal year.

Community Services

FY 2026 Adopted Budget

The Budget Trends table below details the changes in expense categories from FY 2024 Actual to FY 2026 Adopted. Contractual services is the largest component of the Community Services budget, the majority of the decrease is associated with completion of transportation maintenance and capital projects.

FY 2026 Budget Trends: Community Services					
	FY 2024 Actual	FY 2025 Current Estimate	FY 2025 Adopted Budget	FY 2026 Adopted Budget	Difference
Staffing FTE	228.00	234.00	234.00	236.50	2.50
Personnel Services	\$30,065,630	\$33,357,884	\$37,231,217	\$39,248,808	2,017,591
Contractual Services	70,417,557	99,757,141	119,940,522	108,458,211	(11,482,311)
Materials & Supplies	3,384,376	4,235,754	4,695,600	4,665,235	(30,365)
Internal Services	11,883,509	11,948,658	14,032,511	16,355,742	2,323,231
Capital Outlay	902,112	3,780,759	85,000	325,000	240,000
Debt Service	<u>13,769,410</u>	<u>13,770,510</u>	<u>13,770,510</u>	<u>13,767,861</u>	(2,649)
Total Operating Budget	\$130,422,594	\$166,850,706	\$189,755,360	\$182,820,857	(\$6,934,503)
Contingency*	N/A	N/A	54,229,996	42,483,365	(11,746,631)
Internal Cash Transfers	1,111,433	990,250	1,365,563	29,958,156	28,592,593
Unappropriated Balances*	N/A	N/A	2,280,579	2,156,923	(123,656)
Total Budget	\$131,534,027	\$167,840,956	\$247,631,498	\$257,419,301	\$9,787,803

* In any given fiscal year, there is no spending of unappropriated balance; if contingency is spent, it will be reflected in the Operating expenditures.



Dashboard Resources

- Central Budget Office developed a [budget dashboard](#) designed to provide users, including the public, with clear and detailed budget overviews.



FY 2026 Budget Monitoring by [Multnomah County Budget Office](#)



Use the tabs above to change dashboard views



FY 2026 Budget Monitoring Dashboard

Created by the Central Budget Office

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

Current Expenditure Data through
September 2025
% of Year Completed: **25%**

How to read the charts: The horizontal bar charts show the percent of budget expended (Expenses / Revised Budget). The vertical dashed line represents the percentage of the year completed (e.g. Period 03, September, is 25% of the year completed). The current value will be shown in the top right of each page.

The **orange** or **teal** values represent the comparison of the percent of budget expended to the percent of the year completed. **"Under Budget"** indicates the percent of budget expended is less than the percent of year completed. **"Running Hot"** indicates the percent of budget expended is greater than the percent of year completed. "Running Hot" does not necessarily indicate problematic spending rates or other budgetary issues.

Note: The Under Budget or Running Hot indicators are intended to be used as a general reference for spending rates. They do not account for known spending patterns and practices throughout the fiscal year.

Select a Department

Department of Community Services

Filter by Division

(All)

Filter by Fund

(All)

Filter by Ledger Category

(All)

CBAC Process

- **The DCS CBAC role:** Develop recommendations for the Chair's consideration on departmental budgets and outcomes aligning with DCS and County commitments.
- **How to achieve this:** Bring forth your curiosity by listening, asking questions, learning about DCS services and forming priorities for fiscal year funding.
- **Attend CBAC meetings:** DCS CBAC can expect 12 meetings each budget season



Summary

- The County has a nine-month budget season.
- The Central Budget office guides the process and shares dashboard resources.
- Departments prepare program offers with statutory requirements, strategic initiatives and budget equity in mind.
- CBAC develops priorities and recommendations for General Fund use and the Chair's consideration.
- The Chair develops an executive budget inclusive of CBAC and public consideration.
- The Board of County Commissioners adopts an annual balanced budget in June of each year.



Conclusion

Q&A:

What questions may I answer?

