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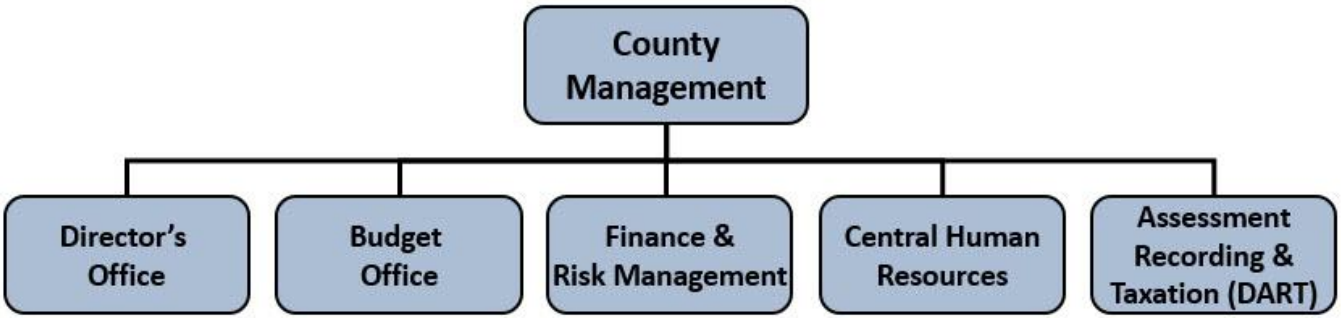
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Department Overview

The Department of County Management (DCM) strategically manages Multnomah County's human and financial assets. Under the direction of the Chief Operating Officer (COO), DCM's divisions work to protect county resources and minimize financial risks. DCM provides critical administrative services, policy analysis, cross-departmental project management and forecasting to county departments, the Chair, Commissioners, and other elected officials, facilitating informed decision-making and efficient operations.

The Chief Operating Officer oversees and enhances County operations by promoting a positive workplace culture, fostering and supporting interdepartmental collaboration, maintaining essential corporate operations, and responding to urgent requests from the Chair's Office. The COO's Office works in close collaboration with Department and Nondepartmental Directors and staff to set countywide priorities and ensure that County policies are upheld. The COO's Office leads the execution of the County's Strategic Plan. The COO also serves as the DCM Director, providing oversight support to the department, in collaboration with the DCM Equity Team.

The **Finance and Risk Management (FRM)** Division ensures the County's financial transactions are managed in a timely and accurate manner, and establishes policies and procedures that guide how those transactions are made by County departments. The **Central Human Resources Division (CHR)** provides human resources leadership, and recommends policy. CHR manages collective bargaining and labor contracts; personnel rules; job profile and compensation plans; countywide training and organizational development; recruitment and retention systems; and employee benefits and wellness programs. The **Budget Office**, under the leadership of the Chair and Board of County Commissioners, prepares the annual budget and manages the budget process. The **Division of Assessment, Recording and Taxation (DART)** maintains property records and assessments and collects property taxes, the primary source of General Fund revenue.



County Management

FY 2027 Adopted Budget

$257.9 million

Total Adopted Operating Budget

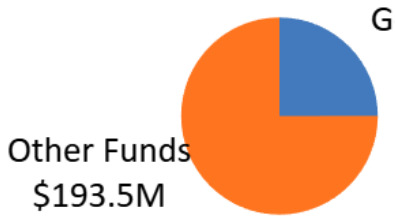
Excludes $0 cash transfers, contingencies, and unappropriated balances

293.50 FTE

Total Adopted Staffing

(5.50) FTE
Decrease from
FY 2026 Adopted

County Management Budget



General Fund
$64.4M
25.0%

Other Funds
$193.5M
75.0%

($4.9) million

All Funds (operating) Decrease from
FY 2026 Adopted

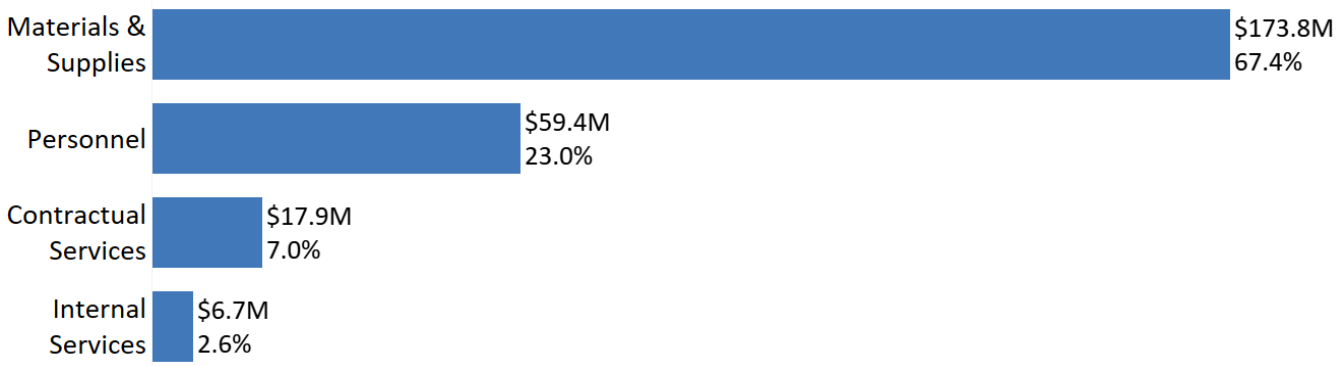
(1.9%) decrease

New Ongoing Investments: General Fund

$0.1M

Operating Budget by Category - $257.9 million

Does not include cash transfers, contingencies, and unappropriated balances



Mission, Vision, and Values

DCM serves the people who live, work and do business in Multnomah County by supporting the operational, financial, and human infrastructure of the County at an enterprise level. In FY 2026, building on the County's newly updated County's Mission, Vision, and Values, DCM finalized the development of the County's Strategic Plan. The County's Mission, Vision, and Values direct us to provide accessible, high-quality, and innovative public services while upholding values including transparency and accountability, promoting equity, inclusion, and belonging, and creating an environment of psychological, physical, and emotional safety.

Our Finance group consistently provides sound, transparent, and accountable financial management, protecting the County's assets from loss, theft, or misuse.

Our Risk Management group protects the County's physical, financial and human assets by providing occupational health and safety services.

Our Budget Office provides accurate, understandable, and transparent budget materials and resources for the Chair, Board, departments, and community.

Our Division of Assessment, Recording, and Taxation provides accessible customer services on property assessment, value appeals, marriage licenses, and more.

Our Office of the COO/DCM Director includes the DCM Equity program, which empowers our department to take an equity lens to our work. The COO promotes equity, inclusion, and belonging through numerous workforce initiatives like the Executive Learning Series.

Our Workplace Security Program keeps our workforce safe.

Our Central HR Division promotes inclusion, belonging, and psychological and emotional safety through countywide training, organizational development, and employee benefits and wellness programs.

Diversity, Equity, and Inclusion

DCM believes all staff share the responsibility to advance equity. We strive to embed fair, inclusive practices into all aspects of work, from daily operations to policies. We build on established practices and integrate new ones to address emerging gaps or needs. The DCM Equity Team has partnered with leadership and staff on the following department-wide equity initiatives and goals:

FY 2026

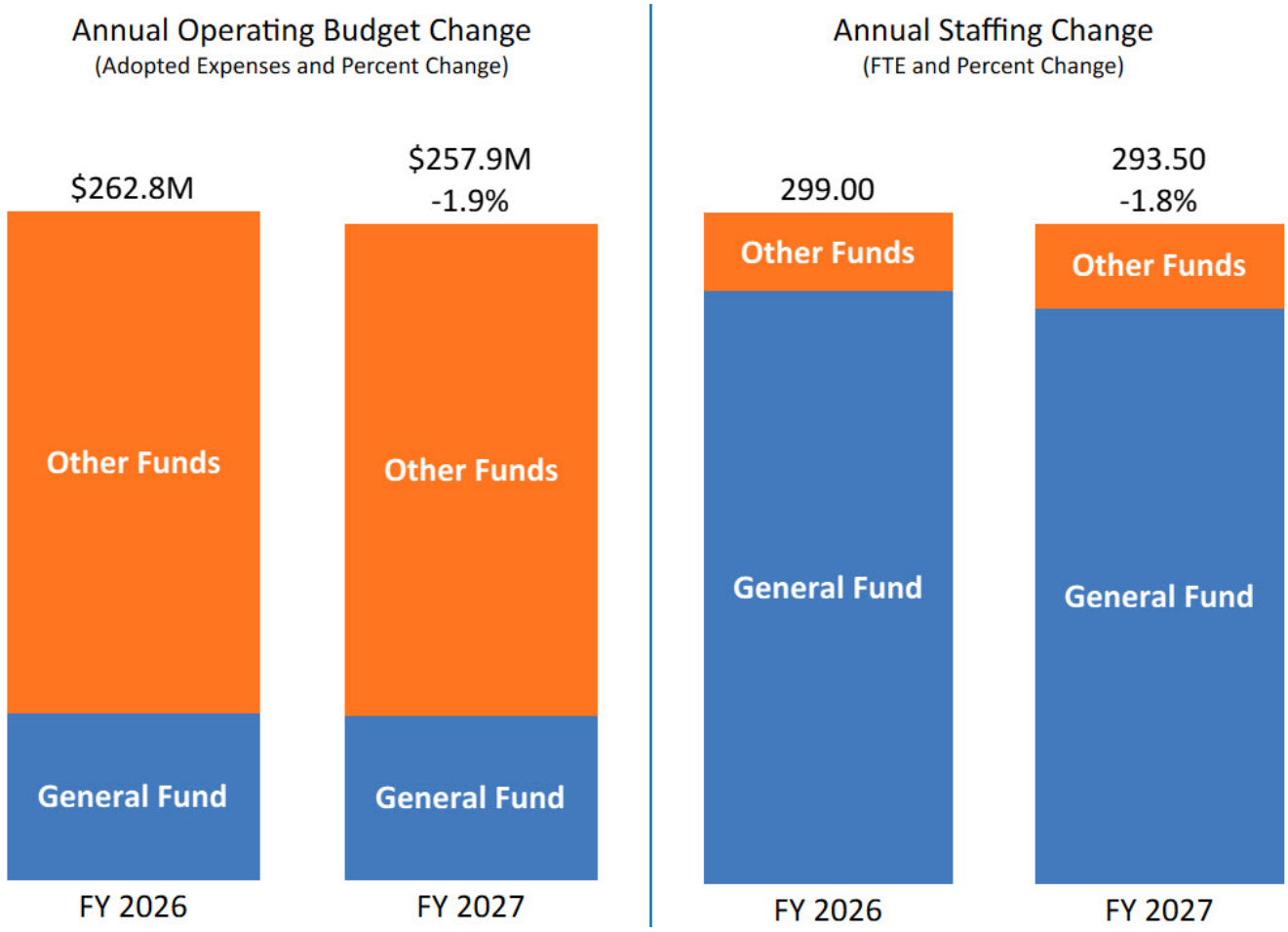
1. **Manager Training Plan**. DCM Managers completed 2 of the 4 required annual training hours in core equity competencies via the "Deep Dive Into Fostering Belonging" session, which provided tools to help meet 4 key needs: Social Connection, Psychological Safety, Support & Care, and Agency.
2. **WESP 2.0 Implementation - year 2 goals**: 1) The **Check-in Pilot Program** was launched to ensure all staff receive consistent support, guidance, and timely feedback through regular check-ins with their manager. 2) A new **Trial Service Guide** sets consistent guidelines for performance review, and provides coaching best practices and feedback tools to support new employees during their trial service period. 3) The initial **Stay Survey** was launched and will be conducted annually to understand the employee experience, and improve staff engagement and retention.
3. **Real Talks (All Staff Meetings) and All Manager Meetings** are hosted to increase transparent communication and equip managers to effectively lead department-wide initiatives.

FY 2027

1. **Equity in Budget:** 1) All program offers were reviewed to meet the new one-page requirement and used the DCM Equity Statement template to show how the program addresses barriers. 2) Senior leadership used a **Budget Equity Tool** to carefully evaluate all proposed budget reductions. This ensures cuts are prioritized to cause the least negative impact, while considering potential disparities for both staff and customers.
2. **Employee Survey Response (2025 CWES)**. Similar to prior years, DCM leadership will review the survey results and develop a response plan to address employee concerns and feedback.
3. **WESP 2.0 Implementation - year 3 goals:** 1) Review all department Position Descriptions to ensure they accurately reflect essential job functions and current responsibilities, and use plain and equity-focused language to improve hiring and retention. 2) With support from managers, staff will develop individual work plans defining their career goals utilizing the Career Development functionality in Workday.

Budget Overview

The Department of County Management (DCM) Adopted budget is $257.9 million and 293.50 FTE. This is a decrease of $4.9 million or (1.9%) over the FY 2026 Adopted operating budget. Budgeted positions have decreased by (5.50 FTE). The FY 2027 Adopted budget is 25% General Fund and 75% Other Funds. The majority of the Other Funds is the Risk Fund ($184.6 million) for medical and dental insurance, property and liability risk, workers compensation and unemployment insurance.



Two (2.00) new FTE - 1.00 FTE HR Analyst Sr and 1.00 FTE HR Analyst 2 are added in the newly created central Americans with Disabilities Act (ADA) compliance team in Central HR Employee Benefits & Wellness Program (72020). The new positions are funded in the Risk Fund. In addition, the Youth Opportunity and Workforce Development program moved over from Nondepartmental to County Management (72051B). The program is budgeted in the Video Lottery Fund. There is no reduction to

the program. A new Economic and Workforce Development program (72000B) funds a new ongoing position starting January 1, 2027.

As part of the Countywide Administration and internal support board amendment reductions, 2.00 FTE were reduced in the DCM/NonD Human Resource Team (72049) and 1.00 FTE reduction in the Office of the COO/DCM Director (72000A).

The following tables show the reductions and reallocations. These tables can be found in the Overview of Additions, Reductions, and Reallocations section of the Budget Director's Message in Volume 1. In addition, the Budget Director's Message contains a list of one-time-only programs for all departments.

Reductions

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Funds Reductions	Total Reductions	FTE Reduction
72000A	Office of the COO/DCM Director	(477,164)	0	(477,164)	(1.00)
72001	Budget Office	(225,753)	0	(225,753)	(1.00)
72004	FRM General Ledger	(41,000)	0	(41,000)	0.00
72005	FRM Purchasing	(202,986)	0	(202,986)	(1.00)
72014	Evaluation and Research Unit	(8,000)	0	(8,000)	0.00
72015	DCM Business Services	(143,730)	0	(143,730)	(1.00)
72017	Central HR Services	(276,133)	0	(276,133)	(1.00)
72022	Workday Support - Central Human Resources	(11,525)	0	(11,525)	0.00
72049	DCM/NonD Human Resources Team	(659,786)	0	(659,786)	(3.00)
72051A	College to County Interns	(130,000)	0	(130,000)	0.00
72999	DCM Vacancy Hiring Delay Savings	(66,500)	0	(66,500)	0.00
Total		**(2,242,577)**	**0**	**(2,242,577)**	**(8.00)**

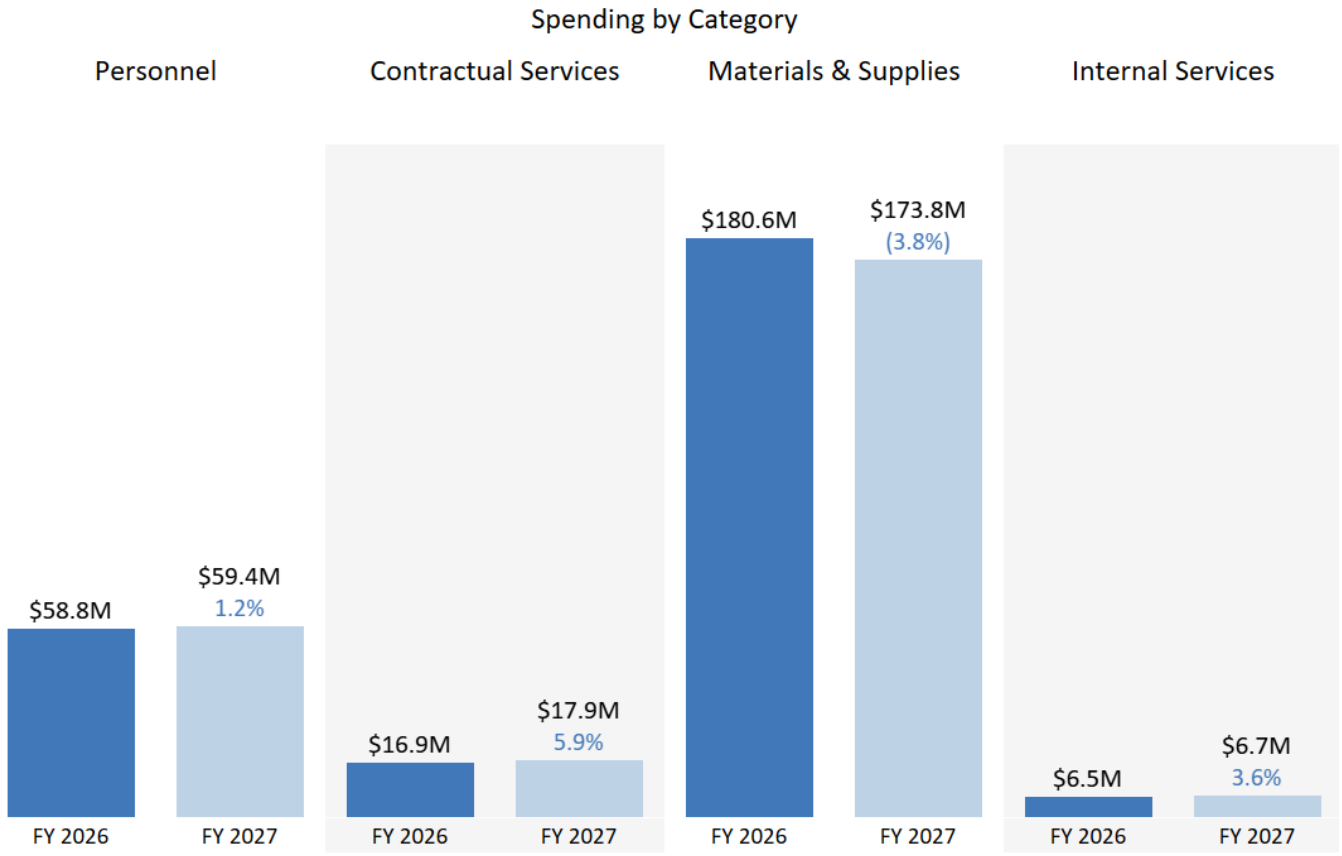
Reallocations

A portion of Constructions Diversity and Equity restricted General funding is moved from 72044A to 72047 to fund a 1.00 Program Specialists that supports labor compliance previously funded by the General Fund in the program. In FY 2027 the Youth Opportunity and Workforce Development program (10009C) is moving to the Department of County Management (72051B) at $604,589. This program is budgeted in the Video Lottery Fund. There is no reduction to this program.

Prog. #	Program Offer Name	Restricted General Fund Reallocated	FTE Reallocated
County Management			
Made these reductions			
72044A	FRM Construction Diversity and Equity	(174,442)	0.00
To fund these programs			
72047	FRM Labor Compliance	174,442	0.00
Total		**0**	**0.00**

Prog. #	Program Offer Name	Video Lottery Fund Reallocated	FTE Reallocated
Nondepartmental made these reductions			
10009C	Youth Opportunity and Workforce Development	(604,589)	0.00
To fund these programs in County Management			
72051B	Youth Opportunity and Workforce Development	604,589	0.00
Total		**0**	**0.00**

The chart below provides a breakdown of the budget's expense categories from FY 2026 to FY 2027. Materials & Supplies is the largest component of the department budget at 67.4%. The majority of Materials & Supplies is budgeted in the Risk Fund ($171.9 million) for medical and dental insurance, property and liability risk, workers compensation and unemployment insurance.



The Budget Trends table below details the changes in expense categories from FY 2025 Actual to FY 2027 Adopted. Materials & Supplies is the largest component of the department budget. This is mostly budgeted in the Risk Fund ($171.9 million). The majority of the reductions are also within the Risk Fund and the ending of the one-time-only tax title reserve fund that returned $1.0 million to the General Fund.

The majority of the department budget, $184.6 million/71.69%, is in the Risk Fund for medical and dental insurance, property and liability risk, worker's compensation, safety and unemployment insurance.

Category	FY 2025 Actual	FY 2026 Current Estimate	FY 2026 Adopted Budget	FY 2027 Adopted Budget	Difference
Personnel Services	54,540,707	56,883,055	58,756,855	59,449,995	693,140
Contractual Services	15,628,760	16,660,778	16,925,976	17,929,985	1,004,009
Materials & Supplies	157,297,498	169,997,106	180,615,993	173,815,983	(6,800,010)
Internal Services	6,335,537	6,341,350	6,492,467	6,723,429	230,962
Total Operating Budget	**233,802,502**	**249,882,289**	**262,791,291**	**257,919,392**	**(4,871,899)**
Contingency (All Funds)*	N/A	N/A	0	0	0
Internal Cash Transfers	0	0	0	0	0
Unappropriated (Reserves)*	N/A	N/A	0	0	0
Total Budget	**233,802,502**	**249,882,289**	**262,791,291**	**257,919,392**	**(4,871,899)**
FTE	**312.25**	**299.00**	**299.00**	**293.50**	**(5.50)**

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

Total Budget by Division

Division Name	General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	7,474,743	1,244,889	8,719,632	30.50
Budget Office	3,296,182	0	3,296,182	12.00
Finance and Risk Management	19,120,392	27,040,559	46,160,951	72.00
Central Human Resources	8,032,480	165,237,883	173,270,363	49.50
Division of Assessment, Recording & Taxation (DART)	26,538,764	0	26,538,764	129.50
DCM Vacancy Hiring Delay Savings	(66,500)	0	(66,500)	0.00
Total County Management	**64,396,061**	**193,523,331**	**257,919,392**	**293.50**

Includes cash transfers, contingencies, and unappropriated balances.

Graph of budget by division in descending order of total costs, including the percent of that division's fund and FTE compared to the total department budget.

The table below does not include Vacancy Hiring Delay Savings.

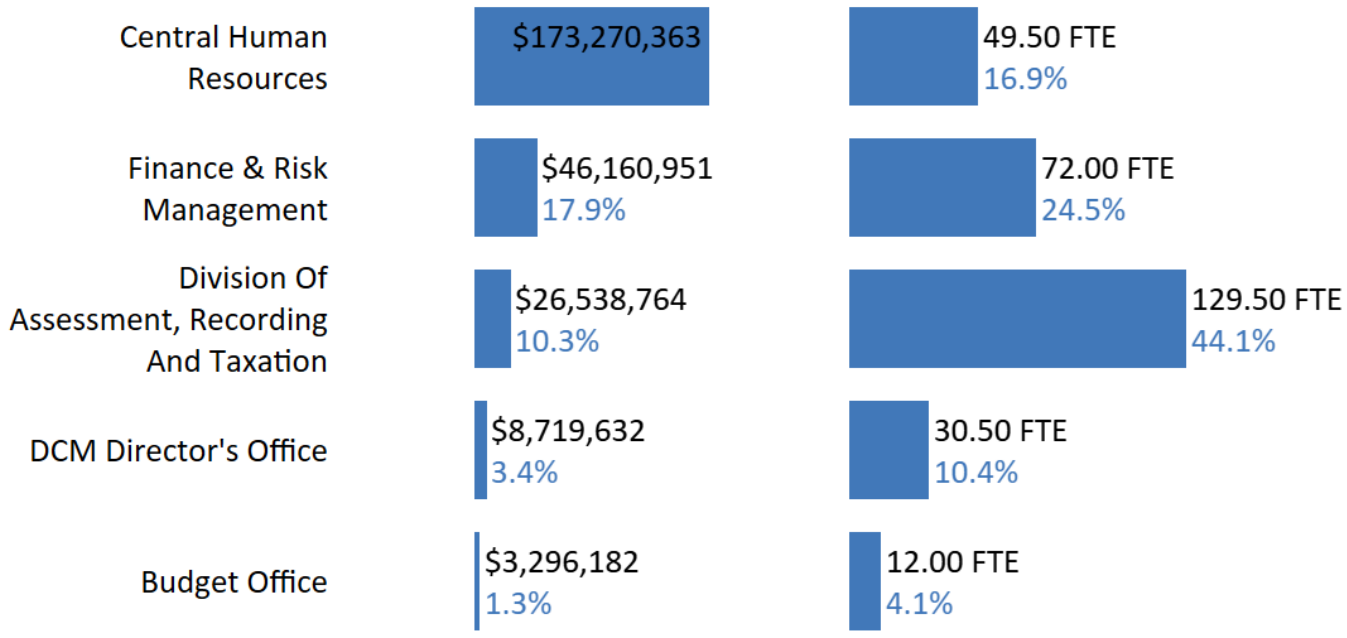


Table of All Program Offers

The following table shows the programs by division that make up the department's total budget, including cash transfers, contingencies, and unappropriated balances. The individual programs follow, grouped by division.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
DCM Director's Office						
72000A	Office of the COO/DCM Director		3,878,450	0	3,878,450	11.00
72000B	Economic and Workforce Development		104,750	0	104,750	0.50
72014	Evaluation and Research Unit		920,385	0	920,385	4.00
72015	DCM Business Services		1,797,881	0	1,797,881	8.00
72049	DCM/Nond Human Resources		773,277	0	773,277	3.00
72056	Workplace Security		0	1,244,889	1,244,889	4.00
	Total Director's Office		**7,474,743**	**1,244,889**	**8,719,632**	**30.50**
Budget Office						
72001	Budget Office		3,296,182	0	3,296,182	12.00
	Total Budget Office		**3,296,182**	**0**	**3,296,182**	**12.00**
Finance and Risk Management						
72002	FRM Accounts Payable		1,378,427	0	1,378,427	7.60
72003	FRM Office of the CFO		1,785,263	324,914	2,110,177	3.00
72004	FRM General Ledger		1,335,551	0	1,335,551	7.00
72005	FRM Purchasing		3,825,458	0	3,825,458	18.50
72006	FRM Property & Liability Risk Management Program		0	10,498,328	10,498,328	3.25
72007	FRM Payroll/Retirement Services		1,605,470	0	1,605,470	7.40
72008	FRM Treasury and Tax Administration		4,205,716	0	4,205,716	4.00
72009	FRM Workers' Compensation Safety & Health		0	8,061,009	8,061,009	8.25
72010	FRM Recreation Fund Payment to Metro		0	40,000	40,000	0.00
72012A	FRM Fiscal Compliance		561,171	0	561,171	3.00

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72012B	FRM Fiscal Compliance Supportive Housing Services		0	181,747	181,747	1.00
72044A	FRM Construction Diversity and Equity	X	1,938,703	0	1,938,703	0.00
72044B	Regional Construction Workforce Diversity Funder Collaborative	X	200,000	0	200,000	0.00
72046	FRM Workday Support - Finance		1,483,637	0	1,483,637	5.00
72047	FRM Labor Compliance		224,169	0	224,169	1.00
72048	FRM Clean Air Construction Standards		56,000	0	56,000	0.00
72052A	FRM Preschool for All Tax Administration - County		0	242,079	242,079	1.00
72052B	FRM Preschool for All Tax Administration - City of Portland		0	7,692,482	7,692,482	0.00
72059	FRM Purchasing - Contracting Redesign/Process Improvement		520,827	0	520,827	2.00
	Total Finance and Risk Management		**19,120,392**	**27,040,559**	**46,160,951**	**72.00**
Central Human Resources						
72016	Office of the Chief Human Resources Director		1,308,080	0	1,308,080	3.63
72017	Central HR Services		2,100,411	0	2,100,411	8.50
72018	Central HR Labor Relations		1,383,604	73,287	1,456,891	5.10
72019	Central HR Unemployment		0	1,108,556	1,108,556	0.65
72020	Central HR Employee Benefits & Wellness		0	163,246,658	163,246,658	18.62
72022	Workday Support - Central Human Resources		2,363,675	0	2,363,675	9.00
72050	Central HR Classification & Compensation		876,710	0	876,710	4.00
72051A	College to County Interns		0	204,793	204,793	0.00
72051B	Youth Opportunity and Workforce Development		0	604,589	604,589	0.00

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
	Total Central Human Resources		**8,032,480**	**165,237,883**	**173,270,363**	**49.50**
Division of Assessments, Recording and Taxation (DART)						
72023	DART Director / Assessor's Office		910,090	0	910,090	2.40
72024	DART Property Tax & Ownership		2,072,732	0	2,072,732	13.44
72025	DART County Clerk Functions		1,671,279	0	1,671,279	9.61
72027	DART Tax Revenue Management		3,005,587	0	3,005,587	13.45
72028	DART GIS/Cartography		910,080	0	910,080	4.50
72029	DART Assessment Performance Analysis		756,280	0	756,280	3.25
72030	DART Property Assessment Special Programs		1,374,193	0	1,374,193	8.00
72031	DART Personal Property Assessment		1,212,699	0	1,212,699	6.25
72033	DART Commercial & Industrial Property Appraisal		4,920,445	0	4,920,445	23.50
72034	DART Residential Property Appraisal		6,915,313	0	6,915,313	36.50
72037	Application Support		2,237,664	0	2,237,664	7.00
72038	DART Tax Title		552,402	0	552,402	1.60
	Total DART		**26,538,764**	**0**	**26,538,764**	**129.50**
72999	DCM Vacancy Hiring Delay Savings	X	(66,500)	0	(66,500)	0.00
	Total County Management		**64,396,061**	**193,523,331**	**257,919,392**	**293.50**

Division:

Program Characteristics: New Request, One-Time-Only Request

Program Description

This program represents the expected General Fund savings from a hiring delay based on the estimated savings for the first quarter of FY 2027. However, departments have the entire fiscal year to generate the savings.

The calculations of the vacancies excluded public safety (Sheriff's Office, Department of Community Justice, Corrections Health, and District Attorney's Office), positions used for Project Save, and positions leveraging Other Funds or fees. In addition, a 10% contingency was added to the total savings to account for changes.

Equity Statement

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$0	($66,500)	$0
Total GF/non-GF	**$0**	**$0**	**($66,500)**	**$0**
Total Expenses:	**$0**		**($66,500)**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target

Director's Office

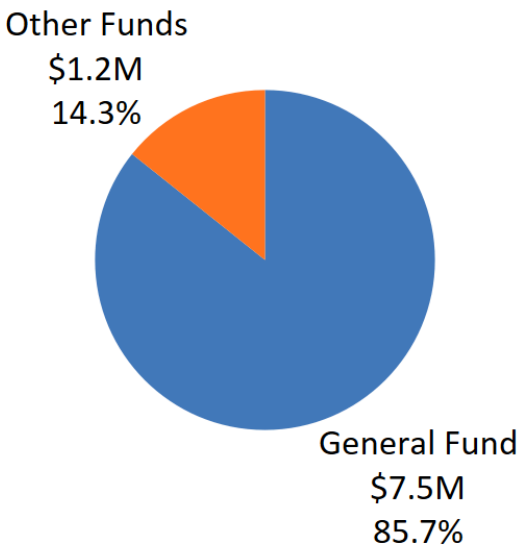
$8.7 million

Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.

30.50 FTE

(full time equivalent)



The Chief Operating Officer (COO)/DCM Director Division is central to the County's administrative infrastructure, simultaneously housing the County's Chief Operating Officer (COO) and serving as the DCM Director's Office. This vital division is dedicated to fostering operational excellence and comprises key teams such as the Deputy COOs the SPARK Unit for Strategic Plan leadership, the Evaluation and Research Unit, and the Workplace Security Program, alongside DCM-specific support in HR, Business Services, and Equity. The Division operates under a critical dual responsibility: providing high-level, countywide strategic direction and leadership for the over 6,000 employees of Multnomah County while also executing specific, essential department-level responsibilities within the Department of County Management (DCM).

The Chief Operating Officer (COO) provides strategic direction for countywide projects, leads cross-departmental teams and leadership, and is responsible for establishing and maintaining alignment with the Countywide Strategic Plan. The COO ensures complex countywide decisions are informed by a Countywide perspective and align with the County's mission, vision, and values.

Additionally, the COO is responsible for the administrative infrastructure and financial health of the County, working with the Chair, DCM Divisions, County departments, and elected officials to establish operational priorities and policy objectives. The COO supervises the Deputy COOs (who supervise all County Department Directors).

The COO team provides essential project management, evaluation, and support for both DCM and Countywide initiatives. These collective efforts are designed to support operational excellence, work toward improved performance, and enable a swift response to urgent countywide matters.

The DCM Equity team provides leadership and support for diversity, equity and inclusion principles, aligns the department to achieve goals set in the Workforce Equity Strategic Plan (WESP) and consults with managers and individuals.

Business Services provides business and financial services for the department including budget development, accounts receivable and payable, procurement and contracting, as well as administrative and general accounting support.

The DCM/NonD HR Unit provides HR services for the department and No Departmental work units.

Workplace Security provides a central point of contact for security related matters across the County, including high-level subject matter expertise, policy guidance, training and security plan development, and security vendor management.

Significant Division Changes

The FY 2027 Division budget eliminates 1.00 FTE Human Resources Analyst 1, 1.00 FTE Human Resource Analyst Senior and 1.00 FTE Human Resource Manager 2 (DCM/NonD Human Resources Team 72049), a 1.00 FTE Finance Specialist (DCM Business Services 72015), the 1.00 FTE Director of Strategic Initiatives(Office of the COO/DCM Director 72000A), and includes reduced budgets for training, travel and professional services (multiple program offers). However, a 1.00 FTE Economic Development Analyst position was added to the Director's Office (Economic and Workforce Development 72000B).

Director's Office Outcomes

1. Increase the capacity, effectiveness, and strategic direction of department leadership through increased cross-county collaboration, coaching, mentorship and training.

Key Performance Indicator (KPI) 1.1: Collaboration across work units

KPI 1.1 Description: Percentage of employees who report that they have opportunities to collaborate with others outside of their work unit, disaggregated when available by demographics.

This KPI is from the 2025 Countywide Employee Survey, which County employees had the opportunity to complete in October-November 2025. Of 3,602 employees who completed the survey, 73% of survey

respondents agreed that they have opportunities to collaborate with others outside of their work unit.

FY 2026 Estimate: 73%	**FY 2027 Target:** 75%

Key Performance Indicator (KPI) 1.2: Number of new services, policies or programs developed through Strategic Plan cross -departmental collaboration

FY 2026 Estimate: N/A This is a new indicator	**FY 2027 Target:** 5 new services, policies or programs.

KPI 1.2 Equity Considerations: No equity impacts at this stage. For any new service, policy or program that will be developed, it will be required to undergo an equity assessment prior to the development process.

Outcome 1 Program Offers

The following program offers contribute to Outcome 1. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72014 Evaluation and Research Unit
- 72000A DCM Director's Office/COO
- 72049 DCM/NonD Human Resources Team

Table of Division Programs

The following table shows the programs that make up the division's budget, including cash transfers, contingencies, and unappropriated balances. Individual programs for this division follow in numerical order.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72000A	Office of the COO/DCM Director		3,878,450	0	3,878,450	11.00
72000B	Economic and Workforce Development		104,750		104,750	0.50
72014	Evaluation and Research Unit		920,385	0	920,385	4.00

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72015	DCM Business Services		1,797,881	0	1,797,881	8.00
72049	DCM/NonD Human Resources Team		773,277	0	773,277	3.00
72056	Workplace Security		0	1,244,889	1,244,889	4.00
	Total Director's Office		**7,474,743**	**1,244,889**	**8,719,632**	**30.50**

Division: DCM Director's Office

Program Characteristics:

Program Description

This program is the core leadership and strategy center for the County's operations. It ensures a large, complex local government has all departments working together effectively, focused on strategic goals, while delivering critical services.

The Office of the COO (Chief Operating Officer) provides top-level leadership for all County departments, with the COO also serving as the Department of County Management Director. The COO's Office improves the County's performance by connecting elected officials and the departments that deliver day-to-day services, promoting a positive workplace culture and facilitating collaboration among departments, managing urgent and time-sensitive projects (including capital planning, severe weather response, and official inquiries from outside organizations), convening cross-departmental initiatives, and driving the realization of the county's mission, vision, values, and Countywide strategic plan to keep the entire organization aligned.

The DCM Equity Team focuses on people and culture, ensuring a fair and consistent workplace where all employees can thrive. It achieves this by implementing the Workforce Equity Strategic Plan (WESP) and providing department-wide consultation, support, and training on professional growth and the County's core competencies. The SPARK Team (Strategic Planning, Performance, Agility, Reinvention, and Knowledge) is a dedicated unit focused on strategic planning and continuous improvement across the County. It supports county-wide transformation by driving long-term focus, adaptability, and innovative solutions to meet the community's evolving needs.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. The COO's Office works to fix inconsistent practices that lead to varied outcomes for staff and the community by ensuring internal operations are consistent and fair. To accomplish this, the COO oversees countywide initiatives that shape department practices, such as the Countywide Strategic Plan, Shared Services, and the Workforce Equity Strategic Plan.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$3,495,776	$0	$3,480,801	$0
Contractual Services	$205,676	$0	$73,190	$0
Materials & Supplies	$29,851	$0	$42,314	$0
Internal Services	$221,251	$0	$282,145	$0
Total GF/non-GF	**$3,952,554**	**$0**	**$3,878,450**	**$0**
Total Expenses:	**$3,952,554**		**$3,878,450**	
Program FTE	12.00	0.00	11.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Strategic Plan Quarterly Reviews	0	1	4
Capital Plan Summary Report	1	1	1

Division: DCM Director's Office

Program Characteristics: New Request

Program Description

This program creates a dedicated 1.00 FTE Economic and Workforce Development Coordinator to lead the implementation of Multnomah County's Economic Development Strategic Plan. This position serves as the lead for operationalizing findings from the Economic Landscape Analysis, fostering a cohesive ecosystem between the County and regional economic partners. Key Deliverables & Actions during the first 18 months:

- Regional Coordination: Facilitating tax competitiveness discussions with local and state partners and developing a shared roles map to streamline jurisdictional handoffs.
- Business Stabilization: Establishing an early warning system for employer retention and supporting communication and public engagement efforts identifying County livability investments—such as housing and public safety—as critical infrastructure for business talent retention.
- Fiscal Accountability: Conducting opportunity-cost reviews of Video Lottery Funds and integrating measurable employment placement outcomes into workforce funding contracts.
- Performance Alignment: Connecting County service delivery outcomes to business climate indicators to ensure economic development strategies are data-driven.

Funding for this position begins in January 2027.

Equity Statement

Equity practices will be embedded throughout the program and interactions with interested parties

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$0	$101,681	$0
Materials & Supplies	$0	$0	$3,069	$0
Total GF/non-GF	**$0**	**$0**	**$104,750**	**$0**
Total Expenses:	**$0**		**$104,750**	
Program FTE	0.00	0.00	0.50	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Develop a draft workplan to produce an Economic Development Strategy.	N/A	N/A	100%

Division: DCM Director's Office

Program Characteristics:

Program Description

Multnomah County and the Department of County Management need research, evaluation, and data analytic support. This is necessary to measure their main goals, check how well programs are working, ensure fairness for all employees and make data-informed decisions that impact County employees and the community. The Evaluation and Research Unit (ERU) leads these efforts by:

- Keeping track of how the organization and its employees are doing and reporting on progress.
- Monitoring and reviewing organizational data to ensure compliance with state law.
- Creating data collection tools for Countywide and Department of County Management initiatives and efforts.
- Evaluating the effectiveness of County initiatives and programs.
- Helping with the County's long-term planning (e.g., County Strategic Plan) and assessing if the County is meeting its goals.
- Consulting with leadership and staff to ensure data collection, analysis, and reporting are done with integrity and lead to actionable results.
- Encouraging teamwork and development by sharing resources and hosting training for data staff throughout the County.
- Working with different employee groups and using research methods that focus on people to promote fairness and inclusion.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. The ERU addresses the problem of not having enough different kinds of people in the research and evaluation process. They do this by working with various partners to make sure all groups are equally represented. This makes the process welcoming, honest, open, and responsive to what employees need.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$779,952	$0	$843,680	$0
Materials & Supplies	$44,267	$0	$24,741	$0
Internal Services	$41,962	$0	$51,964	$0
Total GF/non-GF	**$866,181**	**$0**	**$920,385**	**$0**
Total Expenses:	**$866,181**		**$920,385**	
Program FTE	4.00	0.00	4.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of consults performed and reports, presentations, and/or dashboards issued	162	180	185
Number of diverse partner engagement activities	57	80	85

Division: DCM Director's Office

Program Characteristics:

Program Description

The DCM Business Services team is responsible for planning, creating, and monitoring the Department's annual budget. Program staff make sure the budget is fair and follows all Oregon state laws and County rules. The team's main jobs include watching how money is spent, keeping accurate financial records, managing staff roles (position control), and handling any necessary budget changes. The program also oversees daily financial tasks for the department, such as:

- Accounts receivable/payable (handling money received and paid out)
- Grant accounting (managing money for special projects)
- Processing travel payments and employee refunds
- Managing credit cards used for Department purchases
- Buying all necessary goods and services
- Handling Intergovernmental Agreements (creating and managing contracts and agreements with other governments)

The program also provides expert advice on contracts, work with suppliers, and makes certain all financial and purchasing processes follow the law. Staff ensure all rules and laws are followed and work is done in the best way possible.

Equity Statement

As the stewards of DCM's financial health, Business Services maintains compliance and applies the County's core values of equity and inclusion. This program addresses inconsistent internal and external practices that could interrupt community services or cause the County to break rules. We resolve these barriers by collaborating to fix errors, promoting best practices, and staying current on new information to ensure continued services, fair distribution of resources, and financial stability.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,672,866	$0	$1,540,628	$0
Contractual Services	$0	$0	$35,000	$0
Materials & Supplies	$20,130	$0	$17,490	$0
Internal Services	$186,181	$0	$204,763	$0
Total GF/non-GF	**$1,879,177**	**$0**	**$1,797,881**	**$0**
Total Expenses:	**$1,879,177**		**$1,797,881**	
Program FTE	9.00	0.00	8.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Total number of DCM Contracts executed and maintained	159	159	165
% of Accounts Payable invoices paid on time within standard 30 days	95%	98%	98%

Division: DCM Director's Office

Program Characteristics:

Program Description

The DCM/Non-Departmental (Non-D) HR team supports all the human resources needs for more than 500 DCM, Non-Departmental employees, and elected officials. HR core functions are:

- Hiring: We manage the entire process of finding and hiring new staff.
- Staff Development: We handle career growth and planning for employees.
- Workplace Issues: We address issues between employees and managers, lead investigations, and work with labor unions for resolution when appropriate.
- Performance: We manage staff job performance and reviews.
- Expert Guidance: We coach and advise County leaders, department managers, and staff.
- Compliance: We make sure the County follows all internal policies, contracts, and state and federal laws.

We offer expert help to solve complicated, sensitive, and confidential issues. We collaborate with others to find reasonable, fair, and legally sound solutions so staff feel supported and respected. We work collaboratively within the HR Shared Services model.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. This program addresses barriers and workplace inequality through consistent recruitment and hiring practices as defined in the DCM Recruitment and Selection Procedure. We collaborate on employee relations and investigations, and actively participate in all HR related WESP initiatives including documented employee check-ins, new hire orientation and onboarding.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,211,756	$0	$645,993	$0
Contractual Services	$5,167	$0	$5,167	$0
Materials & Supplies	$17,975	$0	$15,575	$0
Internal Services	$128,879	$0	$106,542	$0
Total GF/non-GF	**$1,363,777**	**$0**	**$773,277**	**$0**
Total Expenses:	**$1,363,777**		**$773,277**	
Program FTE	6.00	0.00	3.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percentage of recruitments that are successful	95%	95%	95%
Number of Non-D hires	35	53	40

Division: DCM Director's Office

Program Characteristics:

Program Description

The Workplace Security Program takes a broad, team approach to safety and security. This goes beyond traditional enforcement by focusing on creativity and collaboration with many different groups. The program supports all of Multnomah County's work by protecting its property and ensuring it can continue business operations, seeing security as vital to the County's ability to recover from risks and problems. By offering expert security services, the program makes sure County staff have safe workplaces and that public spaces are safe, allowing them to provide essential services to the community.

The Workplace Security Program also runs a 24/7 Security Operations Center (SOC), a central hub that any county department or staff member can call for immediate security help. SOC and Workplace Security services include:

- Countywide training and ongoing training support
- Emergency dispatch and uniformed patrols
- Alarm response and escort services
- Incident response and reporting
- Building security and investigative support
- Enhanced 911 (E-911) and executive protection detail
- Special events support
- Video records management, weapons/property handling, and campsite reporting/removal
- Data analysis supporting decision-making

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work to ensure that services are accessible and responsive to the needs of every customer by providing training; creating bias-free policies, procedures, and Standard Operating Procedures (SOPs) for contracted security and county staff; and operating in a racially just and trauma-informed manner to ensure professional and respectful treatment for everyone entering County spaces.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$906,138	$0	$938,816
Contractual Services	$0	$111,000	$0	$111,000
Materials & Supplies	$0	$41,261	$0	$41,145
Internal Services	$0	$118,124	$0	$153,928
Total GF/non-GF	**$0**	**$1,176,523**	**$0**	**$1,244,889**
Total Expenses:	**$1,176,523**		**$1,244,889**	
Program FTE	0.00	4.00	0.00	4.00
Program Revenues				
Other / Miscellaneous	$0	$1,176,523	$0	$1,244,889
Total Revenue	**$0**	**$1,176,523**	**$0**	**$1,244,889**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of standard policies and operating procedures for addressing security concerns developed and/or modified	15	20	20
Provide communication, education and training through quarterly County and community engagement events	14	20	20

Budget Office

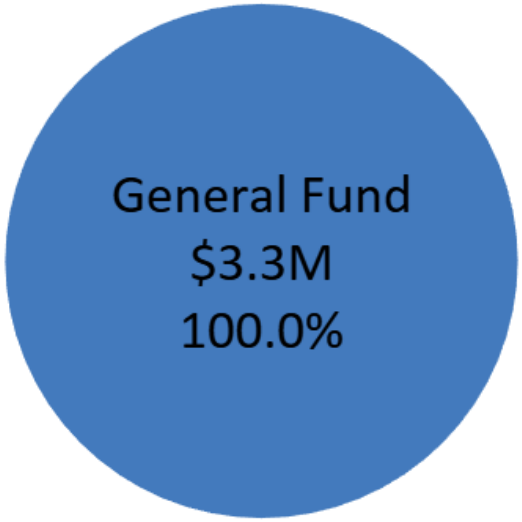
$3.3 million

Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.

12.00 FTE

(full time equivalent)



The Budget Office guides the Chair, the Board of County Commissioners, and County leadership in producing a budget that is equitable, effective, realistic, and transparent. We ensure the budget meets community needs within available resources while complying with Oregon Budget Law and County financial policies. Our work impacts every resident of the County by determining how resources are allocated to essential services.

As stewards of the County's financial health, we analyze economic trends to forecast available funding. This includes creating General Fund forecasts and estimating the long-term impacts of labor contracts and policy proposals. We also provide specific financial oversight for special districts, including the Library District and Preschool for All.

Our Core Functions

- **Process Management:** We manage the annual budget cycle by developing guidelines, training, and reviewing program offers and proposals, identifying efficiencies and ensuring accuracy.
- **Analysis & Forecasting:** We provide independent financial analysis to the Chair, Chief Operating Officer, and elected officials, helping them navigate economic changes and make informed funding choices.
- **Transparency & Engagement:** We transform complex financial data into accessible information. We explain how public funds are spent through reports, presentations, and interactive budget dashboards.

Significant Division Changes

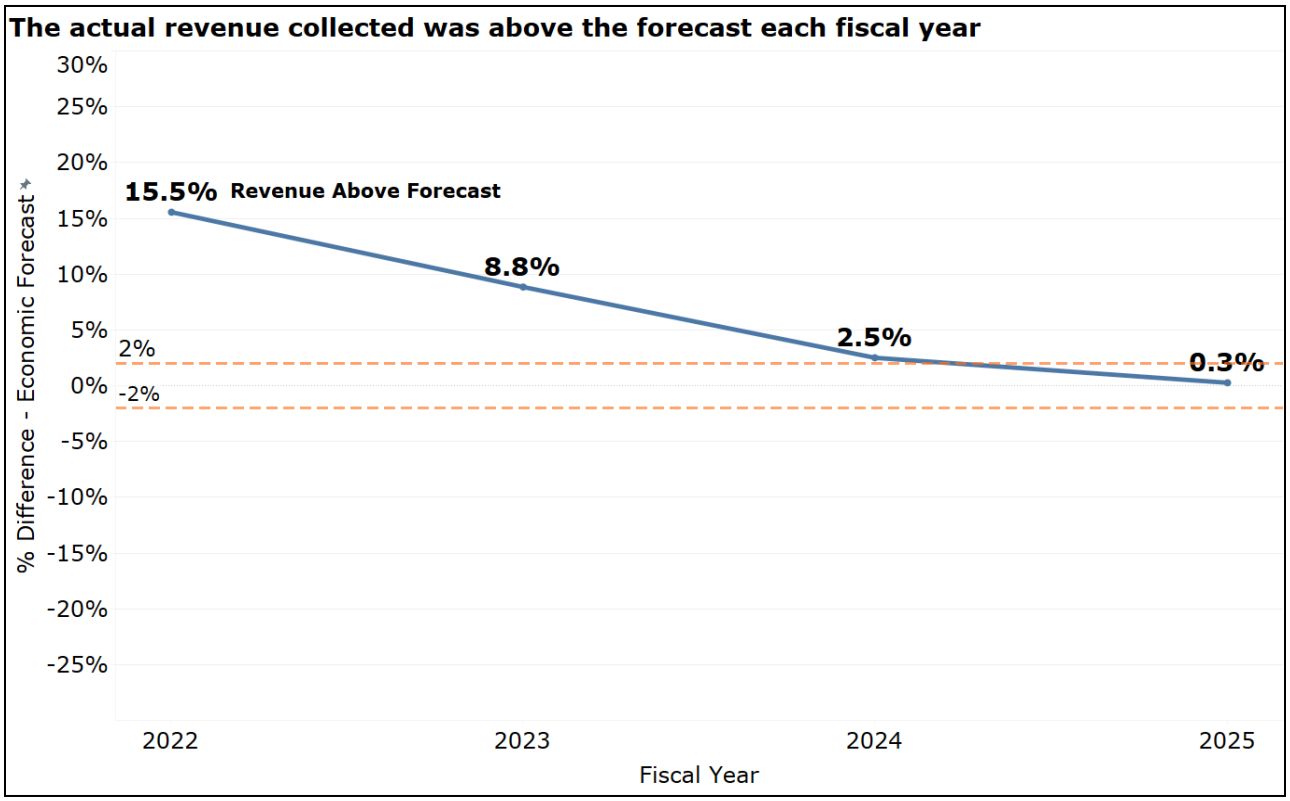
The reduction of a 1.00 Senior Budget Analyst FTE. The Office is developing a new staffing plan including the introduction of a Budget Technician role in lieu of a Senior Budget Analyst. The Budget Technician will focus on day-to-day tasks allowing the Senior Budget Analysts time to focus on complex analysis.

Budget Office Outcomes

1. Multnomah County leaders are empowered to make data-driven, informed budget decisions by using accurate, timely financial forecasts and analysis to maintain the County's long-term fiscal health and meet community needs.

Key Performance Indicator (KPI) 1.1: General Fund Forecast Accuracy.

KPI 1.1 Description: Throughout the fiscal year, the Budget Office provides General Fund economic forecasts. This gives the Chair, the Board, and leadership expectations for future funding levels. We strive for the forecast to be within 2% (+/-) of actual revenue collected and is represented in the orange banded lines on the graph below.



The percent difference between the economic forecast and actual revenue has been decreasing since FY 2022 when we experienced significant economic fluctuations related to the Business Income Tax. A positive percentage in this chart means the County collected more revenue than forecasted.

FY 2026 Estimate: +/- 2% variance between forecasted and collected revenues	**FY 2027 Target:** +/- 2% variance between forecasted and collected revenues

Outcome 1 Program Offers The following program offers contribute to Outcome 1.

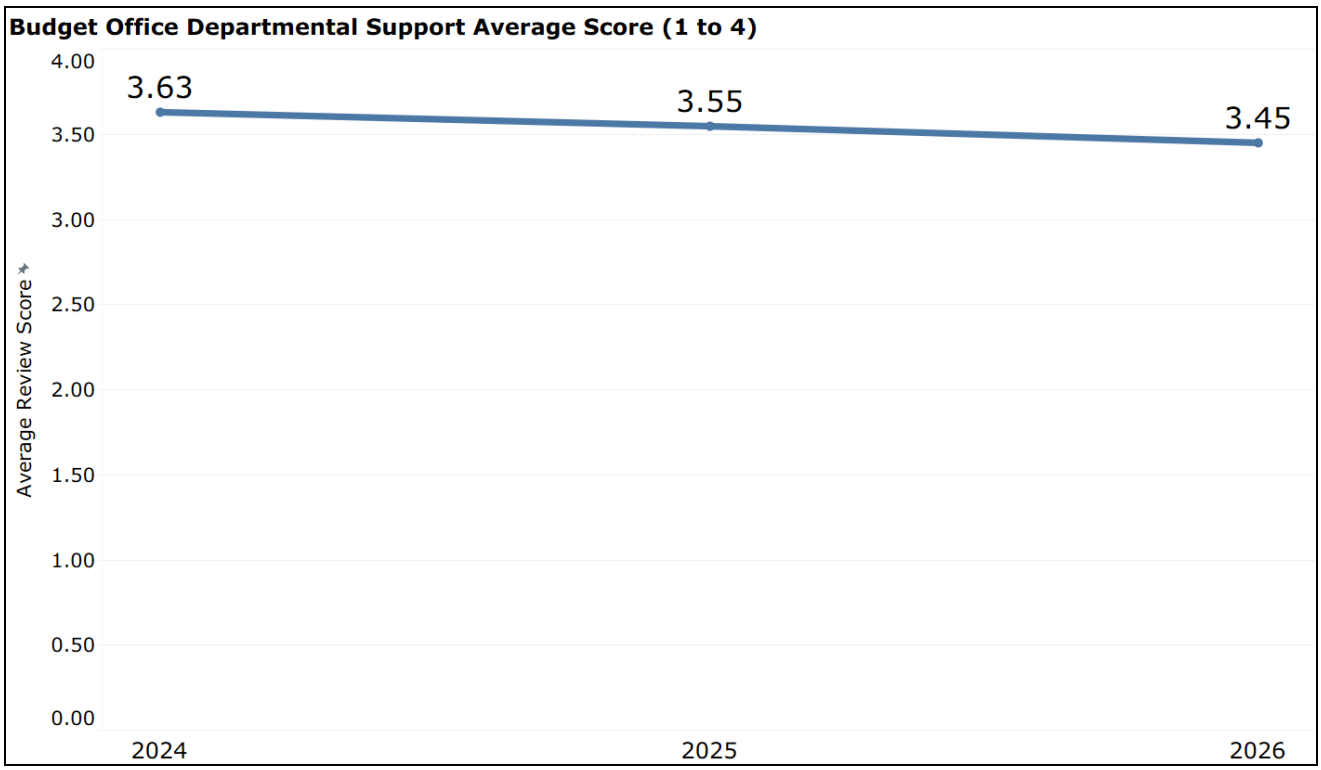
- 72001 - Budget Office

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2. Multnomah County departmental finance staff have the tools, training, and support to develop and implement inclusive, equitable, and effective annual budgets.

Key Performance Indicator (KPI) 2.1: Budget Survey: "Budget Office Departmental Support"

KPI 2.1 Description: The annual budget survey asks respondents to rate the Budget Office over four factors: advice received, level of communication, quality of resources and timeliness. The average score for all four factors is included below. You can find all the annual budget surveys at this website multco.us/info/annual-budget-surveys.



While satisfaction remains high, we've seen a slight dip in survey scores due to the increasing complexity of the budget environment. By introducing a new Budget Technician role to handle routine tasks, we are freeing up our Senior Analysts to provide the deeper, more complex analysis and personalized support that our departments need during difficult cut years.

FY 2026 Estimate: 3.45/4	**FY 2027 Target:** 3.5/4

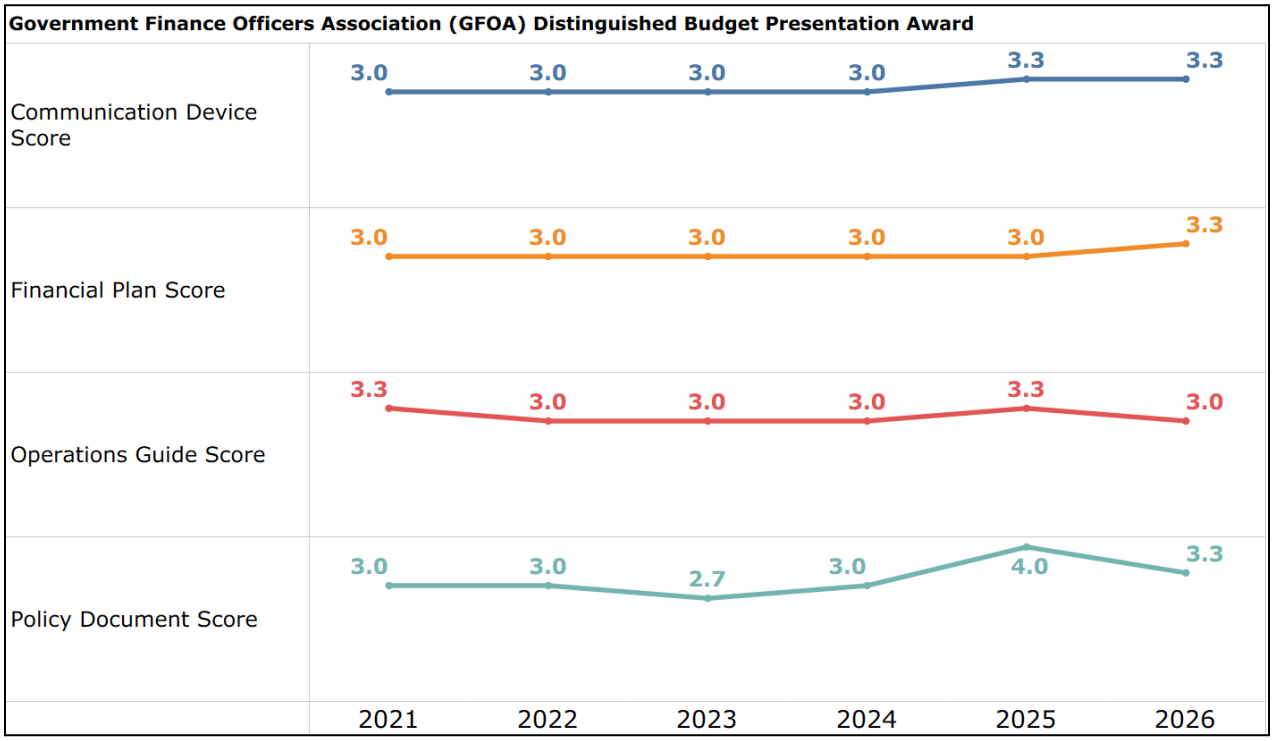
Outcome 2 Program Offers Program 72001 - Budget Office contributes to Outcome 2.

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3. The public has accessible, plain-language tools and information to understand County spending, fostering trust and accountability in County operations.

Key Performance Indicator (KPI) 3.1: Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award

KPI 3.1 Description: The GFOA Program helps governments prepare high quality budget documents. Budget documents receive an average score on a scale of 1 (information not present) to 4 (outstanding) as a policy document, financial plan, operations guide, and communication tool. Each category score is combined into a total possible score of 16. Our 2026 budget documents achieved a score of 12.9/16 and a special distinction for an excellent Budget Process.



FY 2026 Estimate: 12.9 (out of a combined score of 16)	**FY 2027 Target:** 13.2 (out of a combined score of 16)

Outcome 3 Program Offers

The following program offers contribute to Outcome 3.

- 72001 - Budget Office

Table of Division Programs

The following table shows the programs that make up the division's budget, including cash transfers, contingencies, and unappropriated balances. The individual programs for this division follow in numerical order.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72001	Budget Office		3,296,182	0	3,296,182	12.00
	Total Budget Office		**3,296,182**	**0**	**3,296,182**	**12.00**

Division: Budget Office

Program Characteristics:

Program Description

Every year, the County develops and publishes its annual budget, with the goal of using community resources as efficiently and effectively as possible to do the most good. The budget process is how the County aligns its funding with its priorities, so it is essential that the County's values are incorporated into the process. The Budget Office's core mission is to guide the Chair, the Board of County Commissioners, and County leadership to produce a budget that is equitable, efficient, realistic, transparent, and designed to meet community needs within available resources. The budget informs the community of the County's priorities and explains how and where the County is spending the community's resources. It is one of the County's most important policy documents.

To manage this complex undertaking, the Budget Office oversees the countywide budget process. Our activities include developing and publishing materials that allow both decision-makers and the public to fully grasp program details and their community impact. We also provide comprehensive training and a detailed budget guide that outlines policy direction, financial context, key timelines, and specific instructions necessary for departmental budget development.
Furthermore, the Budget Office is responsible for essential financial analysis and forecasting. We collect, analyze, and publish crucial budget data through various reports and online tools to inform all stakeholders. We also create accurate General Fund forecasts and review cost estimates for major initiatives, such as staffing and policy changes, to determine their long-term effects on the County's financial health. These activities ensure the budget is not only realistic but also fully complies with Oregon Budget Law and all County financial policies.

Equity Statement

The Budget Office is dedicated to developing a transparent budget process by making budget data publicly accessible and easy to understand. This process helps County leaders carefully direct resources to promote fairness, fix historic inequities, and meet the varied needs of everyone in the community. This commitment is supported by training on budget development and through financial analysis and forecasting.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$2,990,151	$0	$2,962,828	$0
Contractual Services	$15,973	$0	$16,500	$0
Materials & Supplies	$59,914	$0	$61,891	$0
Internal Services	$241,193	$0	$254,963	$0
Total GF/non-GF	**$3,307,231**	**$0**	**$3,296,182**	**$0**
Total Expenses:	**$3,307,231**		**$3,296,182**	
Program FTE	13.00	0.00	12.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of budget actions reviewed (program offers, adjustments, amendments, & budget modifications)	1,069	1,000	1,000
Number of group trainings provided to internal stakeholders (including leadership, staff, and advisory groups)	18	18	21

Finance and Risk Management

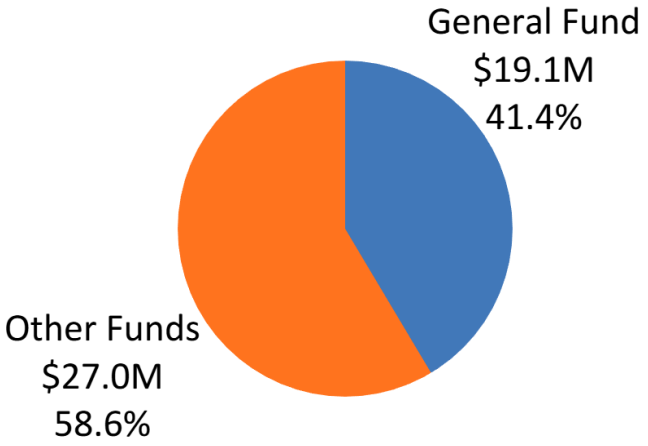
$46.2 million

Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.

72.00 FTE

(full time equivalent)



The Finance and Risk Management (FRM) Division provides a variety of services to ensure the County's financial transactions are managed in a timely and accurate manner, and establishes policies and procedures that guide how those transactions are made by County departments.

The various units within the Division pay the County's bills, maintain and record accounting transactions, manage the external financial audit, manage an investment portfolio that averages $1.8 billion per day, issue over 147k payroll checks and process over 150k accounts payable checks. The Division is responsible for managing the County's debt obligations, ensuring that vendors who receive federal funding are in compliance with applicable rules; and provides oversight and sets policy for the County's procurement/contracting processes. Risk Management negotiates insurance coverage for the County's buildings, manages claims associated with work-related injuries, consults on workplace safety and health, and manages claims for the County's self-insured liability program. Enterprise Resource Planning (ERP) Support provides strategic and operational leadership and maintains, troubleshoots, and enhances Workday and Jaggaer enterprise system functionality.

Finance and Risk Management is responsible for preparing the County's Annual Comprehensive Financial Report, which has been awarded the Government Finance Officers Association (GFOA) award for distinguished reporting every year for the past 40 years. Staff in the Division serve in leadership positions on statewide professional organizations and advisory boards. This honor reflects recognition by our peers of the ways Finance and Risk Management programs strive for innovative solutions.

Significant Division Changes

FRM Purchasing (72005) - Reduce 1.00 FTE, Business System Analyst. This position supports our Multco Marketplace system (marketplace, procurement, and contracting system). Position primarily supports system configuration, reporting, security, testing, upgrades, training, and user support.

FRM Labor Compliance (72047) - 1.00 Program Specialist FTE is supported by revenue in the Construction Diversity and Equity Fund (CDEF program 72044A). The County pays (1%) of capital construction costs into the CDEF Fund. The Labor Compliance position supports workers and contractors on major County capital projects to ensure they are properly paid and contractors are following hiring rules and labor laws.

Shared Services - In early FY 2026, we initiated a Shared Services project in collaboration with departmental stakeholders aimed at fully centralizing certain administrative functions (Finance and Procurement/Contracts). The project will be handled in a phased approach to reduce operational disruption and support a strong transition plan. The project aims to better align with One County vision, establish more consistent administrative practices, reduce operational siloes, enhance administrative compliance standards, improve accountability/transparency, and create better strategic alignment. We estimate the project will be implemented in late FY 2027, all efforts have been closely coordinated with the Human Resources Services Shared Service project.

Finance and Risk Management Outcomes

1. Support strong fiscal stewardship through the management of robust financial policies/procedures and internal controls ensuring County assets are protected and support long-term financial sustainability.

Key Performance Indicator (KPI) 1.1:

	FY25	FY26 Est.	FY27 Target
Number of contracts and amendments processed	1,574	1,500	1,500
Maintain County's high bond rating of AAA	Yes	Yes	Yes
Compliance with County Investment Policy and Financial/Budget Policies	Yes	Yes	Yes
OR-OSHA complaint responses closed without inspection follow up initiated by OR-OSHA	8	6	5
Percent of total County pass-through dollars actively monitored by Fiscal Compliance	89%	85%	85%

KPI 1.1 Description:

1. Reflect total contracts/amendments processed in a fiscal year for the County
2. A bond rating of AAA is the highest rating a government can achieve. Bond rating can impact interest rates on debt obligation.
3. The Board annually authorizes the County Investment Policy and Financial Policies. We monitor requirements annually for adherence.
4. The County always prioritizes addressing Oregon OSHA complaints, with timely actionable resolution.
5. The County actively audits federal pass-through funds we provide to community based organizations in alignment with Federal requirements. Maintaining adequate coverage is very important.

KPI 1.1 Equity Considerations: Services in these programs are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal/external customers to ensure that

services are accessible and responsive to the needs of every customer by offering expert accounting guidance and helping to establish and update clear financial policies and procedures.

Outcome 1 Program Offers

The following program offers contribute to Outcome 1. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72003 FRM Office of the CFO
- 72005 FRM Purchasing
- 72006 FRM Property and Liability Risk Management Program
- 72008 FRM Treasury and Tax Administration
- 72009 FRM Workers Compensation/Safety and Health
- 72012A FRM Fiscal Compliance
- 72012B FRM Fiscal Compliance Supportive Housing Services

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2. Prepare the Annual Comprehensive Financial Report (ACFR) and manage the external financial audit for Multnomah County. Sound financial management and reporting practices helps reduce the risk of material audit findings and helps maintain a strong bond rating for Multnomah County.

Key Performance Indicator (KPI) 2.1:

	FY25	FY26 Est.	FY27 Target
ACFR issued according to legal requirements	Yes	Yes	Yes
Number of days ACFR is completed following year end close	137	135	135
Number of repeat audit findings	0%	0%	0%

KPI 2.1 Description:

1. Submission of ACFR (including audit reports) according to legal requirements ensures compliance to Federal, State, Local requirements.

2. Issuance of ACFR prior to the State of Oregon deadline ensures transparency and accountability to the public.
3. Preventing repeat audit findings helps ensure reduced risk, process improvement, and supports sustainable external funding.

KPI 2.1 Equity Considerations: Services in these programs are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by offering expert accounting guidance and helping to establish and update clear financial policies and procedures.

Outcome 2 Program Offers

The following program offers contribute to Outcome 2. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72003 FRM Office of the CFO
- 72004 FRM General Ledger
- 72008 FRM Treasury and Tax Administration
- 72012A FRM Fiscal Compliance
- 72046 FRM Workday Support - Finance

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3. Timely and accurate processing and management of employee and vendor payments. This includes tax reporting (Federal, State, and Local) and Pension/Deferred Compensation reporting and administration.

Key Performance Indicator (KPI) 3.1:

	FY25	FY26 Est.	FY27 Target
Number of vendor payments processed	150,000	152,000	152,000
Percent of vendor invoices paid on time, within standard payment terms	89%	91%	92%
Average number of payments issued per payroll period	6,120	6,273	6,459

KPI 3.1 Description:

1. Total number of vendor payments processed via check or electronic payment during the fiscal year.
2. The percent of vendor invoices processed/paid that met County standard payment terms. This ensures vendors are paid timely and within contractual terms.
3. The County has 24 payroll periods during a fiscal year, this reflects the average of total employee payroll payment processed period pay period, including via check or electronic.

KPI 3.1 Equity Considerations: Services in these programs are delivered uniformly to all customers/vendors while maintaining compliance. Staff work directly with internal customers and vendors to ensure that services are accessible and responsive to the needs. We maintain strict compliance to labor laws and contractual obligations.

Outcome 3 Program Offers

The following program offers contribute to Outcome 3. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72002 FRM Accounts Payable
- 72007 FRM Payroll/Retirement Services
- 72046 FRM Workday Support - Finance

Table of Division Programs

The following table shows the programs that make up the division's budget, including cash transfers, contingencies, and unappropriated balances. The individual programs follow in numerical order.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72002	Accounts Payable		1,378,427	0	1,378,427	7.60
72003	Office of the CFO		1,785,263	324,914	2,110,177	3.00
72004	General Ledger		1,335,551	0	1,335,551	7.00
72005	Purchasing		3,825,458	0	3,825,458	18.50
72006	Property & Liability Risk Management Program		0	10,498,328	10,498,328	3.25
72007	Payroll/Retirement Services		1,605,470	0	1,605,470	7.40
72008	Treasury and Tax Admin		4,205,716	0	4,205,716	4.00
72009	Workers' Compensation/Safety & Health		0	8,061,009	8,061,009	8.25
72010	Recreation Fund (Metro)		0	40,000	40,000	0.00
72012A	Fiscal Compliance		561,171	0	561,171	3.00
72012B	Fiscal Compliance (SHS)		0	181,747	181,747	1.00
72044A	Construction Diversity and Equity	X	1,938,703	0	1,938,703	0.00
72044B	Regional Construction Workforce Diversity Funder Collaborative	X	200,000	0	200,000	0.00
72046	Workday Support - Finance		1,483,637	0	1,483,637	5.00
72047	Labor Compliance		224,169	0	224,169	1.00
72048	Clean Air Construction Standards		56,000	0	56,000	0.00
72052A	Preschool for All Tax Administration - County		0	242,079	242,079	1.00
72052B	FRM Preschool for All Tax Administration - City of Portland		0	7,692,482	7,692,482	0.00
72059	FRM Purchasing - Contracting Redesign/Process Improvement		520,827	0	520,827	2.00
	Total Finance and Risk Management		**19,120,392**	**27,040,559**	**46,160,951**	**72.00**

Division: Finance & Risk Management

Program Characteristics:

Program Description

Central Accounts Payable (AP) is an essential County program because it ensures suppliers are paid on time and correctly. Many of these payments go to local groups that help Multnomah County's most at-risk residents. AP's core responsibilities include:

- Processing supplier bills: Each year, AP processes about 150,000 vendor invoices and refunds. They handle this through checks, electronic transfers, and payments between government agencies. AP ensures all vendor payments are quick, accurate, and follow all internal rules, procedures, and government accounting standards.
- Managing the purchasing card (P-Card) program: AP manages p-card usage for all departments. Staff ensure receipts are collected and correctly reconciled, and that all purchases comply with federal, state, and county regulations and policies.
- Track and manage petty cash: AP sets up and tracks petty cash funds across the County.
- Records management and preparation: AP manages year-end spending records (accruals), including performing internal checks of all payable areas, prepares documents for outside auditors, and is in charge of keeping vendor records up-to-date for payment and for required tax reporting (like 1099 forms).

Central AP helps operations succeed by constantly improving processes, like using technology to change from paper-based to sustainable electronic payments.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses inconsistent administrative practices by establishing clear, uniform policies for departments and supporting staff with one-on-one technical assistance, training, informational forums, and finance-related user-group meetings to enhance their competencies.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,303,957	$0	$1,354,728	$0
Contractual Services	$8,400	$0	$8,400	$0
Materials & Supplies	$15,049	$0	$15,299	$0
Total GF/non-GF	**$1,327,406**	**$0**	**$1,378,427**	**$0**
Total Expenses:	**$1,327,406**		**$1,378,427**	
Program FTE	7.60	0.00	7.60	0.00
Program Revenues				
Other / Miscellaneous	$291,065	$0	$276,700	$0
Total Revenue	**$291,065**	**$0**	**$276,700**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Vendor Payments Processed	150,000	152,000	152,000
Percent of Invoices Paid On Time Within Standard Net 30	89%	91%	92%

Division: Finance & Risk Management

Program Characteristics:

Program Description

The Office of the Chief Financial Officer (CFO), within the Finance and Risk Management Division, provides critical financial leadership and policy guidance for the County, managing financial rules, risk and debt, budget alignment, and legislative policy. The CFO's key responsibilities include:

● Financial Leadership and Policy: Creating and presenting financial rules and policy recommendations to County leaders and other government bodies.
● External Relations: Analyzing the potential impact of financial policy changes and suggesting financing alternatives to executive staff and partner organizations.
● Budget/Finance Alignment and Procedures: Working with key partners to set goals and rules, ensuring policies align with priorities, and collaborating with finance sections and stakeholders on administrative policies and procedures.
● Risk and Debt Management: The CFO manages the County's risk fund, Other Post-Retirement Employment Benefits (OPEB) program, and monitors the Public Employees Retirement System (PERS). The CFO also administers debt issuance (bonds/bank loans) and maintains rating agency contact to preserve the County's financial rating.
● Finance Shared Services Project: Beginning in Fiscal Year 2026, the Office of the CFO has led the Finance Shared Services project, an initiative to centralize certain County finance functions. That initiative will continue in Fiscal Year 2027 and is currently expected to conclude in late fiscal year 2027. Changes to department budgets due to this project are not reflected in the FY 2027 submitted budget.

Equity Statement

Services in this program are delivered uniformly to all partners while maintaining compliance. The CFO translates complex financial rules and compliance responsibilities into actionable policy recommendations. By ensuring finance and risk management align with the County's strategic priorities, the CFO ensures critical internal and external services continue to serve staff and the public.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$655,279	$124,632	$716,733	$133,521
Contractual Services	$136,000	$0	$41,000	$0
Materials & Supplies	$19,511	$196	$19,511	$0
Internal Services	$1,048,070	$178,561	$1,008,019	$191,393
Total GF/non-GF	**$1,858,860**	**$303,389**	**$1,785,263**	**$324,914**
Total Expenses:	**$2,162,249**		**$2,110,177**	
Program FTE	2.65	0.35	2.65	0.35
Program Revenues				
Other / Miscellaneous	$0	$303,389	$0	$324,914
Total Revenue	**$0**	**$303,389**	**$0**	**$324,914**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Annual Comprehensive Financial Report (ACFR) is issued according to legal requirements (1-Yes, 0-No)	1	1	1
Maintain County's high bond rating of AAA (1-Yes, 0-No)	1	1	1

Division: Finance & Risk Management

Program Characteristics:

Program Description

The General Ledger (GL) program oversees the County's financial accounting and reporting. This includes essential financial functions like reconciling accounts, reviewing/approving transactions in Workday, reviewing capital assets, and preparing all required financial reports.

Key responsibilities include:
- Completing the County's Annual Comprehensive Financial Report (ACFR), which contains government-wide financial statements and individual fund financial statements for over 45 funds.
- Coordinating and completing the annual external financial audit.
- Monitoring monthly and year-end closing processes in Workday.
- Performing monthly bank and balance sheet reconciliations, and resolving any discrepancies
- Evaluating and implementing new accounting rules from the Governmental Accounting Standard Board (GASB).
- Helping develop, update and implement financial policies and procedures.
- Providing technical accounting assistance to departments.

In addition, General Ledger prepares the financial reports for three component units of the County: Mid-Multnomah County Street Lighting Service District No. 14, Dunthorpe-Riverdale Service District No. 1, and the Multnomah County Library District. The team is also responsible for maintaining the County's internal financial controls and the official list of all financial accounts (the chart of accounts).

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by offering expert accounting guidance and helping to establish and update clear financial policies and procedures.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,334,731	$0	$1,316,751	$0
Contractual Services	$4,000	$0	$4,000	$0
Materials & Supplies	$14,800	$0	$14,800	$0
Total GF/non-GF	**$1,353,531**	**$0**	**$1,335,551**	**$0**
Total Expenses:	**$1,353,531**		**$1,335,551**	
Program FTE	7.00	0.00	7.00	0.00
Program Revenues				
Service Charges	$20,000	$0	$20,000	$0
Total Revenue	**$20,000**	**$0**	**$20,000**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of properly stated balance sheet accounts per review of external auditors	300	300	300
Number of days Annual Comprehensive Financial Report (ACFR) is completed after fiscal year end	137	135	135

Division: Finance & Risk Management

Program Characteristics:

Program Description

Multnomah County buys hundreds of millions of dollars of supplies and services every year. Without a team watching over these purchases, the County could face lawsuits, waste taxpayer money and break public contracting laws. Purchasing addresses these issues by following the rules closely and finding smart, efficient ways to buy what is needed.

This program serves County departments and the public by overseeing the buying process to ensure tax dollars are spent fairly and responsibly. Purchasing provides leadership, technical training, and software management to Departmental staff. Key activities include:

- Compliance & Risk Management: Reviews contracts and amendments to make sure they follow federal and state laws, County Administrative Procedures, and Public Contract Review Board (PCRB) rules.
- Operational Support: Manages the County's procurement software and keeps track of official contract records.
- Best Practices & Analysis: Looks for and uses the most efficient ways to do business to get the best value and deal for the County.
- Sustainability & Inclusion: Puts the County's values into practice by ensuring purchasing decisions consider environmental standards and supplier diversity goals when reviewing bids or proposals.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses unfair obstacles for historically overlooked businesses by following ethical rules (PCRB 46-0120) to ensure fair competition and build public trust. This commitment to equity also promotes supplier diversity by giving opportunities to Oregon Forward and COBID-certified suppliers, two distinct state-managed programs supporting business inclusion and employment.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$3,687,066	$0	$3,690,638	$0
Contractual Services	$10,606	$0	$9,700	$0
Materials & Supplies	$139,088	$0	$125,120	$0
Total GF/non-GF	**$3,836,760**	**$0**	**$3,825,458**	**$0**
Total Expenses:	**$3,836,760**		**$3,825,458**	
Program FTE	19.50	0.00	18.50	0.00
Program Revenues				
Other / Miscellaneous	$2,000	$0	$52,000	$0
Total Revenue	**$2,000**	**$0**	**$52,000**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of formal RFP and Bid solicitations issued	82	75	75
Number of contracts and amendments processed	1,574	1,500	1,500

Division: Finance & Risk Management

Program Characteristics:

Program Description

The Property and Liability Risk Management Program (P&LRP) protects the County's people, property, and finances by actively managing risk and providing essential insurance.

Key functions of the P&LRP include:

● Securing Coverage: Purchasing critical insurance (e.g., property, liability, bonds, specialized coverage) and choosing to self-fund or self-insure losses to minimize costs while purchasing excess insurance for catastrophic events.
● Risk Management: Designing and implementing countywide policies and strategies for loss prevention and control, and recommending appropriate insurance for contracts.
● Claims and Recovery: Managing property claims, overseeing third-party administrators for general liability claims, working with the County Attorney's Office on litigation, and actively pursuing reimbursements from third parties (subrogation).

Equity Statement

Services in this program are delivered uniformly to all partners while maintaining compliance. Staff work directly with internal partners to ensure services are accessible and responsive by implementing countywide loss prevention policies, tailoring insurance to County needs, and using data for fair cost distribution.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$662,810	$0	$698,084
Contractual Services	$0	$319,800	$0	$322,020
Materials & Supplies	$0	$7,808,405	$0	$9,478,224
Total GF/non-GF	**$0**	**$8,791,015**	**$0**	**$10,498,328**
Total Expenses:	**$8,791,015**		**$10,498,328**	
Program FTE	0.00	3.25	0.00	3.25
Program Revenues				
Other / Miscellaneous	$0	$8,791,015	$0	$10,498,328
Total Revenue	**$0**	**$8,791,015**	**$0**	**$10,498,328**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of policies for insured risks and statutory bond purchased/renewed	21	22	22
Resolve and optimize reimbursements for insured loss (1-Yes, 0-No)	1	1	1

Division: Finance & Risk Management

Program Characteristics:

Program Description

The Central Payroll team serves as the essential financial backbone for all Multnomah County employees, including handling all pay for Multnomah County employees. The team's core responsibilities are:

● Taxes and Pensions: Withholding, reporting, and paying employment taxes to all government levels (Federal, State, Local). The team also reports and submits retirement contributions to the Public Employees Retirement System (PERS) and manages the County's IRC §457 Deferred Compensation Program.
● Compliance: Ensuring all wage and timekeeping practices follow Federal and State laws, labor contracts, and County guidelines.
● Deductions: Handling and paying out mandatory deductions from employee paychecks, such as for child support, debt payments (garnishments, bankruptcies, tax levies), and union fees.
● Year-End Reporting: Preparing and issuing tax statements for employees (W-2s) and suppliers (1099s) according to strict regulations.
● Fund Protection: Making sure all tax and pension payments are made on time to avoid fines.
● Efficiency and Sustainability: Supporting sustainability by providing electronic pay (direct deposit) and paperless pay notifications through Employee Self Service.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by ensuring every employee is paid accurately and on time, maintaining strict compliance with labor laws, and protecting retirement contributions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,323,978	$0	$1,389,312	$0
Contractual Services	$278,622	$0	$195,040	$0
Materials & Supplies	$20,568	$0	$21,118	$0
Total GF/non-GF	**$1,623,168**	**$0**	**$1,605,470**	**$0**
Total Expenses:	**$1,623,168**		**$1,605,470**	
Program FTE	7.40	0.00	7.40	0.00
Program Revenues				
Other / Miscellaneous	$180,000	$0	$195,000	$0
Beginning Working Capital	$228,272	$0	$132,000	$0
Total Revenue	**$408,272**	**$0**	**$327,000**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Average number of payments issued per period	6,120	6,273	6,459
Percent of employees participating in Deferred Comp	70.4%	70.8%	71.5%

Division: Finance & Risk Management

Program Characteristics:

Program Description

The Treasury Office manages the County's cash assets to meet cash flow needs and maximize investment earnings by:

- Cash and Investments: Managing funds to ensure necessary cash flows are available to meet County Obligations, investing cash flows to maximize interest earnings. Interest earnings are measured against Investment Policy Benchmarks. The Treasury unit manages all banking activities for the County.
- Debt Management: Assisting the Chief Financial Officer (CFO) with the issuance of debt, finding opportunities to refinance existing debt and handling annual debt payments (including arbitrage calculations).
- Cash Flow and Short-Term Borrowing: Monitoring the County's cash flow and at times issue short-term loans, called Tax and Revenue Anticipation Notes (TRANs), to ensure the County has sufficient liquidity prior to the collection of property taxes in November.
- Accounts Receivable (AR): Providing Countywide accounts receivable (AR) oversight and management including AR aging monitoring, cash management, and collection activities.

The Treasury Office collects and administers three excise taxes assessed within Multnomah County:

- Business Income Tax (BIT): This is a 2% tax on the net income of businesses, and the second largest revenue source for the General Fund. This tax is collected by the City of Portland on the behalf of the County.
- Motor Vehicle Rental Tax (MVRT): This is a 17% tax on rental fees for cars and light trucks, with 2.5% distributed to the Visitors Development Fund.
- Transient Lodging Tax (TLT): This is an 11.5% tax on the cost of renting hotel/motel rooms, most of which is distributed to other organizations (e.g., Oregon Convention Center and Visitors Development Fund).

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by following all applicable laws, policies, and best practices in fund management, banking, and accounts receivable oversight; this work protects resources and ensures financial stability for critical community services.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$719,980	$0	$765,888	$0
Contractual Services	$3,343,910	$0	$3,420,675	$0
Materials & Supplies	$19,633	$0	$19,153	$0
Total GF/non-GF	**$4,083,523**	**$0**	**$4,205,716**	**$0**
Total Expenses:	**$4,083,523**		**$4,205,716**	
Program FTE	4.00	0.00	4.00	0.00
Program Revenues				
Interest	$185,000	$0	$185,000	$0
Service Charges	$168,857	$0	$167,607	$0
Total Revenue	**$353,857**	**$0**	**$352,607**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Compliance with Investment Policy (1-Yes, 2-No)	1	1	1
Tax Returns Processed - Motor Vehicle and Transient Lodging Tax	2,765	2,780	2,780

Division: Finance & Risk Management

Program Characteristics:

Program Description

This program manages Workers' Compensation and Safety & Health for Multnomah County, which has been self-insured since 1978. The program's core functions are:

● Workers' Compensation: Provides mandated benefits to injured employees according to state law. Claims are managed by a Third-Party Administrator (TPA) with oversight from Risk Management staff. The section also runs the County's return-to-work program.

● Safety & Health: Assists management in reducing employee injuries, illnesses, and employer liability. Staff consult with County departments to ensure a safe environment for both employees and the public, identifying and correcting deficiencies related to occupational safety and health regulations. This section also handles the loss prevention activities required to maintain the County's self-insured status.

Equity Statement

Services in this program are delivered uniformly to all partners while maintaining compliance. Staff work with other departments to create safe and fair workplaces, find and fix problems in ways that include everyone, and share information on preventing loss while keeping a focus on fairness.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$1,677,831	$0	$1,745,836
Contractual Services	$0	$580,000	$0	$605,445
Materials & Supplies	$0	$5,480,986	$0	$5,709,728
Total GF/non-GF	**$0**	**$7,738,817**	**$0**	**$8,061,009**
Total Expenses:	**$7,738,817**		**$8,061,009**	
Program FTE	0.00	8.25	0.00	8.25
Program Revenues				
Other / Miscellaneous	$0	$7,577,067	$0	$8,061,009
Total Revenue	**$0**	**$7,577,067**	**$0**	**$8,061,009**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
OR-OSHA complaint responses closed without inspection follow up initiated by OR-OSHA	8	6	5
Reduction of Workers' Comp average reporting lag times measured in days TPA reports to validate lag times.	N/A	18	5

Division: Finance & Risk Management

Program Characteristics:

Program Description

This program provides money to Metro for the upkeep and operation of community parks, which helps to build local communities and create recreation opportunities. The money comes from Multnomah County's share of the State Marine Fuel Tax. These funds are passed through to Metro as required by an agreement the County made in 1994.

These funds may be used to operate, administer and maintain the following Metro natural areas and regional facilities that were transferred from Multnomah County in 1994: Mason Hill Park, Sauvie Island Boat Ramp, Multnomah Channel Park, Bybee-Howell House and Park, Belle View Point, James Gleason Memorial Boat Ramp, Broughton Beach, Beggars Tick Marsh, Glendoveer Golf Course and Fitness Trail, Blue Lake Park, Gary and Flagg Islands, Oxbow Park, Indian John Island, Larch Mountain Corridor, Chinook Landing Marine Park, Sandy River Access Points, Smith & Bybee Lakes Addition, Phillipi Property and the Expo Center. Each of these sites offers a different recreational benefit for all users.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. The Recreation Fund program, which funds the maintenance of natural areas and community parks that provide free and accessible recreation for all residents and ensures that public spaces are well-maintained and welcoming for all communities.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$0	$40,000	$0	$40,000
Total GF/non-GF	**$0**	**$40,000**	**$0**	**$40,000**
Total Expenses:	**$40,000**		**$40,000**	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Taxes	$0	$40,000	$0	$40,000
Total Revenue	**$0**	**$40,000**	**$0**	**$40,000**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Payment Remitted in a Timely Manner (1-Yes, 0-No)	1	1	1

Division: Finance & Risk Management

Program Characteristics:

Program Description

Fiscal Compliance performs annual financial monitoring for all Community Based Organizations (CBOs) working with the County. The primary services of the program include:

● Monitoring and Review: Analyzing all CBOs' financial statements, focusing on cash flow and revenue reliance. For CBOs with Federal funding, detailed site and desk reviews are performed to check internal controls, compliance, and financial accuracy, offering compliance findings and recommendations for best practices.

● Risk Assessment: Performing annual risk assessments (including a financial review) on all federally funded contracts to ensure compliance and financial stability. This oversight helps County staff ensure community partners are compliant and financially stable.

● Compliance Support: Offering internal support (e.g., approving costing allocations, budget reviews, audit guidance) and external support to CBOs (e.g., reviewing internal controls, indirect rates, and invoices).

● County-wide Audits: Coordinating the County's annual Single Audit of Federal funds and preparing the yearly Cost Allocation Plan to establish indirect rates.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work with internal customers to make sure services are accessible and responsive to everyone. They ensure community partners are financially stable and use public funds responsibly through transparent oversight, such as risk assessments and site reviews, to protect resources for historically underserved communities.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$534,325	$0	$557,791	$0
Materials & Supplies	$3,380	$0	$3,380	$0
Total GF/non-GF	**$537,705**	**$0**	**$561,171**	**$0**
Total Expenses:	**$537,705**		**$561,171**	
Program FTE	3.00	0.00	3.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percent of total County pass-through dollars actively monitored by Fiscal Compliance	89%	85%	85%
Risk assessments performed on County contracts receiving Federal funds	60	55	55

Division: Finance & Risk Management

Program Characteristics:

Program Description

The Fiscal Compliance team performs annual fiscal monitoring for Community Based Organizations (CBOs) who partner with the County and receive Supportive Housing Services (SHS) funding. Fiscal compliance is responsible for:

● Monitoring: Staff review financial reports, including cash flow and reliance on different types of revenue. Additionally, on-site visits and desk reviews are performed where staff check internal financial rules, how they're followed, and if their records are accurate. Staff provide official findings and advise on best practices.

● Risk Assessment: Every year, staff review financial statements to assess financial health. Based on this, suggestions to contract language changes are made to lower identified risks.

● Support: Staff help internal County teams and external community partners with financial compliance:
  ○ Internal Support: Staff approve how costs are divided up, review the CBOs' budgets, and advise on external audits.
  ○ External Support: Staff check CBOs' internal controls to make financial recommendations, review their overhead and cost-sharing rates, and check their invoices.

Equity Statement

Fiscal Compliance ensures community partners are financially stable and use Supportive Housing funds responsibly. By leading with trust and transparency, as outlined in the Workforce Equity Strategic Plan, the program provides the oversight and support needed to protect resources for those historically underserved.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$186,766	$0	$167,494
Materials & Supplies	$0	$8,485	$0	$8,005
Internal Services	$0	$7,807	$0	$6,248
Total GF/non-GF	**$0**	**$203,058**	**$0**	**$181,747**
Total Expenses:	**$203,058**		**$181,747**	
Program FTE	0.00	1.00	0.00	1.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percent of total County pass-through Supportive Housing Services dollars actively monitored by Fiscal Compliance	98%	85%	80%
Risk assessments performed on County contracts receiving Supportive Housing Services funds	36	35	35

Division: Finance & Risk Management

Program Characteristics: One-Time-Only Request

Program Description

Construction jobs offer stable, family-wage careers, yet barriers often limit access for women and people of color. The Construction Diversity and Equity Fund (CDEF) addresses these disparities by increasing diversity and business opportunities within the industry.

This program:

- Funds Bureau of Labor and Industries (BOLI) certified pre-apprenticeship programs that are designed to increase participation of women and people of color into the trades.
- Provides retention services, tools, and safety equipment to ensure apprentices succeed on the job.
- Targets the delivery of technical assistance, mentoring, and training to businesses certified by the Sate Office for Business Inclusion and Diversity..

Equity Statement

The Construction Diversity and Equity Fund supports the development of a diverse local construction workforce through supporting BOLI certified pre-apprenticeship programs, as well as workforce support services and retention programs technical assistance, mentoring and training for firms certified by the State office for Business Inclusion and Diversity.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$1,900,377	$0	$1,938,703	$0
Total GF/non-GF	**$1,900,377**	**$0**	**$1,938,703**	**$0**
Total Expenses:	**$1,900,377**		**$1,938,703**	
Program FTE	0.00	0.00	0.00	0.00
Program Revenues				
Other / Miscellaneous	$114,260	$0	$930,158	$0
Beginning Working Capital	$1,986,117	$0	$1,208,545	$0
Total Revenue	**$2,100,377**	**$0**	**$2,138,703**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of State Certified firms receiving technical assistance, mentoring, and training.	67	70	50
Number of apprentices served in BOLI Pre-Apprenticeship Programs	43	45	50

Division: Finance & Risk Management

Program Characteristics: One-Time-Only Request

Program Description

This program addresses the lack of racial and gender diversity in the regional construction workforce. By pooling resources with other public agencies, the County actively works to meet the growing labor needs of the region while opening career pathways for underrepresented groups. If approved, FY2027 would be the fifth year of our five-year commitment.

Through the Regional Construction Workforce Diversity Funder Collaborative, this program:

- Partners with local governments and agencies (currently City of Portland, Washington County, Metro, TriMet, and Portland Community College) to align workforce development efforts.
- Invests in programs that train new workers (pre-apprenticeship) that increase the recruitment and retention of women and people of color in the construction trades.
- Develops a work plan based on performance outcomes and regional labor market data.
- Leverages funds from private companies and foundations to support construction workforce diversity.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. This program addresses racial and gender disparities in the construction trades by partnering locally to create a shared plan for hiring diverse workers, ensuring fair access to career pathways for women and people of color, and using data to track diversity progress.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$200,000	$0	$200,000	$0
Total GF/non-GF	**$200,000**	**$0**	**$200,000**	**$0**
Total Expenses:	**$200,000**		**$200,000**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of workers served in BOLI Pre-Apprenticeship Programs	108	45	45
Number of people retained in apprenticeship program at 6 months due to receiving direct support and retention services	20	16	25

Division: Finance & Risk Management

Program Characteristics:

Program Description

Workday is the County's financial system of record, managed and supported by business operational staff on the ERP Finance Support team in Central Finance. Workday functionality supported by this program offer includes: Banking and Settlement, Business Assets, Customer Accounts (Accounts Receivable), Finance Data Model, Financial Accounting, Grants Management, Inventory, Procurement, Projects and Project Assets, and Supplier Accounts (Accounts Payable).

This program is responsible for:
● System Maintenance and Configuration: Manages all configuration and system changes for Workday finance functionality, including implementing mandatory, twice-yearly updates.
● Reporting: Develops new custom financial reports and maintains existing reports.
● Data Management: Maintains the County's foundational finance data model for recording and reporting on financial transactions.
● Security and Compliance: Manages Workday business processes and security to establish internal controls, protect against fraud and errors, and ensure compliance with accounting rules.
● User Support: Provides operational and learning support to County finance users, aiming for quick and accurate assistance.
● Partner Engagement: Collaborates with finance groups to ensure transparency and involvement in decision-making about configuration projects.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses differences in staff technical backgrounds by creating and delivering required, foundational Workday training so that all Finance staff are set up to succeed. Operational and learning support activities intentionally use a variety of communication channels and accessible formats.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,279,370	$0	$1,348,985	$0
Contractual Services	$15,000	$0	$15,000	$0
Materials & Supplies	$54,329	$0	$52,889	$0
Internal Services	$64,747	$0	$66,763	$0
Total GF/non-GF	**$1,413,446**	**$0**	**$1,483,637**	**$0**
Total Expenses:	**$1,413,446**		**$1,483,637**	
Program FTE	5.00	0.00	5.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of customer support tickets processed	1,336	1,300	1,300
Student hours of learning support provided	892	988	1,000

Division: Finance & Risk Management

Program Characteristics:

Program Description

Wage theft occurs when workers are paid less than they are owed, which harms employees and places honest contractors at a competitive disadvantage. In Oregon, the construction industry generates a high volume of wage claims, often due to calculation errors.

The Labor Compliance Program ensures fair pay and legal compliance on County construction projects. This program serves both workers and contractors through the following actions:

- Educates contractors on labor laws, hiring rules, and prevailing wage requirements to prevent errors.
- Trains volunteers to visit construction sites, monitor conditions, and interview workers about their pay and benefits.
- Utilizes software to audit payroll data and ensure accurate compensation is delivered to all workers on County projects.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. This program addresses wage theft and the exploitation of disadvantaged workers by checking County construction projects to ensure fair pay, teaching workers their rights, and enforcing rules to eliminate unfair systems and large pay differences in the building industry.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$163,465	$0	$174,442	$0
Materials & Supplies	$53,242	$0	$49,727	$0
Total GF/non-GF	**$216,707**	**$0**	**$224,169**	**$0**
Total Expenses:	**$216,707**		**$224,169**	
Program FTE	1.00	0.00	1.00	0.00
Program Revenues				
Other / Miscellaneous	$0	$0	$174,442	$0
Total Revenue	**$0**	**$0**	**$174,442**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of certified payrolls validated	925	900	850
Number of workers on County projects who got paid what they should for their work	1,271	1,200	1,150

Division: Finance & Risk Management

Program Characteristics:

Program Description

Clean Air Construction standards are a key strategy for reducing diesel emissions in Multnomah County. According to OR DEQ diesel particulate matter is a potent air toxic that is present in ambient air throughout Multnomah County and the region at levels well above the state ambient benchmark. The majority of diesel pollution comes from construction equipment in Multnomah County. Thanks to Multnomah County's leadership, the City of Portland, Port of Portland, Washington County, TriMet, Metro, City of Hillsboro, and Portland Community College have all adopted the standard. The purpose of this effort is to use public purchasing to create a strong market signal for clean diesel engines and ultimately reduce Multnomah County residents exposure to deadly diesel pollution.

In partnership with the City of Portland, the lead program administrator, and seven other local agencies, this program:

- Sets Standards: Requires cleaner engines on construction contracts valued at $500,000 or more.
- Tracks Compliance: Manages a website to register and keep track of diesel equipment and dump trucks used off-road and issues decals that are required to be displayed.
- Supports Business: Provides grants to Certification Office for Business Inclusion and Diversity (COBID) firms to upgrade older equipment and provides program flexibility to those firms.
- Aligns Regionally: Makes sure rules and standards match for all program participants and sharing administration making administration more efficient, easing compliance, and increasing the program's impact.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions, addressing the disproportionate impact of diesel pollution on marginalized communities by reducing emissions. To ensure environmental standards do not create economic barriers, the program offers grants, technical assistance, and flexibility for COBID-certified firms. This helps Minority, Women, and Emerging Small Businesses secure County contracts and improve community health.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$59,000	$0	$56,000	$0
Total GF/non-GF	**$59,000**	**$0**	**$56,000**	**$0**
Total Expenses:	**$59,000**		**$56,000**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of contractors with registered equipment	220	230	250
Number of pieces of equipment registered	1,125	1,200	1,300

Division: Finance & Risk Management

Program Characteristics:

Program Description

On November 3, 2020, Multnomah County voters approved the Preschool For All Program Ballot Measure 26-214 to impose a personal income tax to fund universal, tuition-free, voluntary, and high-quality preschool education for all three and four-year-olds in the County.

The tax became effective for tax years starting January 1, 2021, and applies to both residents and non-residents with Oregon taxable income exceeding certain thresholds:
- Single Filers: 1.5% tax on income over $125,000 and 3.00% on income over $250,000.
- Joint Filers: 1.5% tax on income over $200,000 and 3.00% on income over $400,000.

The program is responsible for:
- Developing and maintaining the tax code and procedures
- Creating educational and outreach materials (including a tax handbook and public page)
- Developing and maintaining tax forms, performing tax accounting, reporting, and quality control
- Supporting tax disputes
- Managing the intergovernmental agreement with the City of Portland

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This commitment is supported by a transparent tax code and clear educational/outreach materials, like a public website and tax handbook, ensuring fair, understandable, and consistent tax administration for all taxpayers.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$193,484	$0	$199,829
Contractual Services	$0	$15,000	$0	$15,000
Materials & Supplies	$0	$5,016	$0	$5,000
Internal Services	$0	$21,736	$0	$22,250
Total GF/non-GF	**$0**	**$235,236**	**$0**	**$242,079**
Total Expenses:	**$235,236**		**$242,079**	
Program FTE	0.00	1.00	0.00	1.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Maintain a tax compliance rate of 90% or above	96%	95%	95%
Maintain tax administration public page making available tax education/guidance materials (1-Yes, 0-No)	1	1	1

Division: Finance & Risk Management

Program Characteristics:

Program Description

On November 3, 2020, Multnomah County voters approved the Preschool For All Program Ballot Measure 26-214 to impose a personal income tax to fund universal, tuition-free, voluntary, and high-quality preschool education for all three and four-year-olds in the County.
The tax became effective for tax years starting January 1, 2021, and applies to both residents and non-residents with Oregon taxable income exceeding certain thresholds:

- Single Filers: 1.5% tax on income over $125,000 and 3.00% on income over $250,000.
- Joint Filers: 1.5% tax on income over $200,000 and 3.00% on income over $400,000.

The City of Portland Revenue Bureau manages and collects the Preschool for All income tax under the oversight of the County Treasury, leveraging its extensive experience administering other County and local taxes, including the Business Income Tax, the temporary personal income tax (ITAX), and the Metro District Supportive Housing Services tax. The City's role includes all necessary tasks to administer the Preschool for All tax Program:

- Promulgating administrative rules and policies.
- Assessing and collecting tax, handling tax deficiencies including penalties and interest.
- Collecting estimated tax payments.
- Auditing tax returns.
- Processing refunds and hearing appeals.
- Managing all tax records in the Integrated Tax System (ITS).

Annual ongoing tax administration costs are $7.69m in FY 2027 and will be adjusted yearly by consumer price index (CPI).

Equity Statement

Staff, in partnership with the City of Portland, ensure the consistent and responsible administration of tax funds. By leveraging their combined expertise in collection and management, the program secures continued access to early education.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$0	$6,800,630	$0	$7,692,482
Total GF/non-GF	**$0**	**$6,800,630**	**$0**	**$7,692,482**
Total Expenses:	**$6,800,630**		**$7,692,482**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Provide electronic filing process for taxpayers	1	1	1
Sent out tax communication (i.e., mailer) to all businesses, governments, and non-profits in Tri-County (1-Yes, 0-No)	1	1	1

Division: Finance & Risk Management

Program Characteristics:

Program Description

The County's Contract Administration Program, a centralized framework established in FY 2025, ensures fiscal responsibility, legal compliance, and operational excellence for all County contracts. Created in response to internal audits, consultant recommendations, and feedback from Community-Based Organizations (CBOs) and Suppliers, the program provides the necessary structure, oversight, and professional development to effectively manage the County's contractual obligations.

Key activities include:

- Policy & Governance: Developing and maintaining comprehensive policies, procedures, and standards for all business relationships.
- Quality Assurance: Implementing a rigorous spot-check audit system to ensure departmental compliance with established guidelines.
- Expert Consultation: Serving as the County's primary subject matter resource and researching industry best practices to continuously improve the contract lifecycle.
- Operational Tracking: Developing a transparent system of record to track the status of active obligations and ensure every contract has a designated Contract Administrator.

The program administers an educational curriculum with core and elective courses, from entry-level to advanced techniques, to maintain a high standard of expertise. Mandatory Certification requires all Contract Administrators to complete the core training every two years, with compliance tracked via Workday.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses Community Based Organizations' (CBOs) concerns about inconsistent Contract Administration practices. We do this by creating Countywide Contract Administration Standards, policies, training to reduce administrative barriers, and improve communication and support for CBOs and Suppliers.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$470,059	$0	$505,827	$0
Contractual Services	$0	$0	$0	$0
Materials & Supplies	$15,480	$0	$15,000	$0
Total GF/non-GF	**$485,539**	**$0**	**$520,827**	**$0**
Total Expenses:	**$485,539**		**$520,827**	
Program FTE	2.00	0.00	2.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Maintain agency-wide Contract Administration training curriculum, manual, & policy appropriate to the County's range of contracts (1-Yes, 0-No)	1	1	1
Develop & maintain operational tracking through a system of record to track the status of contract obligations (1-Yes, 0-No)	0	1	1

Central Human Resources

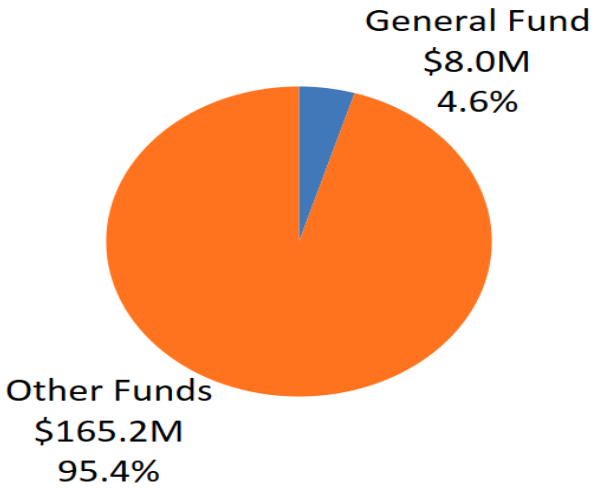
$173.3 million

Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.

49.50 FTE

(full time equivalent)



The Central Human Resources division provides the strategic leadership and operational infrastructure necessary to support the County's most valuable resource: its people. Our purpose is to foster an equitable, effective, and healthy organizational culture that empowers employees to provide exceptional service to our community. CHR serves as a centralized hub, partnering with departmental Human Resources units to ensure consistent, solutions-oriented practices across the enterprise.

Key Functions Central Human Resources manages the County's enterprise-wide workforce systems, including:

- **Labor Relations**: Leading collective bargaining and contract negotiations for six unions.
- **Policy & Governance**: Developing and interpreting personnel rules and County policies.
- **Total Rewards**: Managing job profiles, compensation plans, benefits, and leave programs.
- **Talent Management**: Overseeing recruitment, retention, and countywide training.
- **Systems & Data:** Managing the Workday Enterprise Resource Planning (ERP) system and workforce data analytics.

Workforce Equity Strategic Plan

Central Human Resources provides the technical expertise and administrative support required to implement the Workforce Equity Strategic Plan (WESP). The division is responsible for executing a

significant number of the plan's initiatives and benchmarks, ensuring equity is integrated into the County's foundational employment structures.

Key Outcomes and Populations Served: The primary "population" served by CHR is the County's internal workforce, yet our reach extends to prospective employees, focusing on reducing disparities through:

- **College to County:** Creating career pathways for students from historically underrepresented communities, particularly students of color.
- **Workforce Trauma Support:** Providing strategic expertise and culturally specific consultation to foster employee resilience and well-being.
- **Contract Equity:** Negotiating labor agreements that prioritize employee well-being and long-term strategic stability.

Significant Division Changes

Workday Support (72022) - Central Human Resources: Reducing funding for Travel & Training by ($11,525). These funds traditionally support professional development, certification maintenance, and departmental travel for staff within the Workday Support Team division.

College to County Interns (72051A) - This reduction of ($130,000) specifically impacts the subsidy used to fund intern placements for departments lacking the budget to host them independently. This change may limit the number of available internship opportunities across the County.

Central HR Services (72017) - Reduction of ($203,309) and 1.00 FTE in the Countywide conflict resolution team. The reduction will leave 2.00 remaining FTE to manage conflict resolution processes, down from the previous 3.00.

Central HR Services (72017) – Reduction of ($72,824) in professional services impacts funding for external consultants who provide specialized training for employees and managers. These services cover a wide range of topics, including equity initiatives, performance management, and mediation.

Central Human Resources Outcomes

1. Manage collective bargaining negotiations with three unions that advance employee equity and well-being while securing long-term fiscal sustainability and operational effectiveness within the organization's strategic and budgetary frameworks.

Key Performance Indicator (KPI) 1.1: Measurement of negotiations that are bargained or settled to completion.

KPI 1.1 Description: Percentage of labor disputes, grievances, or bargaining items resolved through direct negotiations or settlements before they trigger a formal Unfair Labor Practice (ULP) filing or an Arbitration referral.

FY 2026 Estimate: None	**FY 2027 Target:** 90%

Outcome 1 Program Offers

The following program offers contribute to Outcome 1. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72018 FRM Central HR Labor Relations

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2. Support the College to County program, which introduces students from historically underrepresented communities, particularly students of color, to career pathways at the County. Multiple interns from this program have transitioned into positions within DCM and other County departments.

Key Performance Indicator (KPI) 2.1: Participants report the program improved their personal and professional growth

KPI 2.1 Description: This measure assesses the quality of the internship experience by capturing participant feedback on their skill acquisition and personal growth.

FY 2026 Estimate: 95%	**FY 2027 Target:** 95%

Outcome 2 Program Offers

The following program offers contribute to Outcome 2. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72051A College to County Interns

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3. Support workforce development and wellbeing by providing learning, leadership development programs, and services that foster a skilled, engaged, and thriving workforce.

Key Performance Indicator (KPI) 3.1: Participation in learning courses, orientations, community of practice presentations, or service requests

KPI 3.1 Description: Total number of employees participating in professional development, orientations, and number of completed internal support requests.

FY 2026 Estimate: 2,500	**FY 2027 Target:** 2,500

Outcome 3 Program Offers

The following program offers contribute to Outcome 2. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72016 Office of the Chief Human Resources Officer
- 72017 Central HR Services

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4. Support and enhance organizational human resources practices and allocation of resources by centralizing human resources functions under the Central Human Resources Division.

Key Performance Indicator (KPI) 4.1: Percentage of County Departments using Central HR's standardized HR processes and systems

KPI 4.1 Description: Percentage of County Departments using Central HR's standardized HR processes and systems, excludes MCSO and MCDA.

FY 2026 Estimate: N/A	**FY 2027 Target:** 100%

This is a new measure and has never been tracked historically, but will be as we move into HR shared services which is scheduled for June 2027.

Outcome 4 Program Offers

The following program offers contribute to Outcome 4. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72016 Office of the Chief Human Resources Officer
- 72017 Central HR Services
- 72018 Central HR Labor Relations
- 72020 Central HR Employee Benefits & Wellness
- 72022 Workday Support - Central Human Resources
- 72050 Central HR Classification & Compensation

Table of Division Programs

The following table shows the programs that make up the division's budget, including cash transfers, contingencies, and unappropriated balances. The individual programs for this division follow in numerical order.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72016	Office of the Chief Human Resources Officer		1,308,080	0	1,308,080	3.63
72017	Central HR Services		2,100,411	0	2,100,411	8.50
72018	Central HR Labor Relations		1,383,604	73,287	1,456,891	5.10
72019	Central HR Unemployment		0	1,108,556	1,108,556	0.65
72020	Central HR Employee Benefits & Wellness		0	163,246,658	163,246,658	18.62
72022	Workday Support - Central Human Resources		2,363,675	0	2,363,675	9.00
72050	Central HR Classification & Compensation		876,710	0	876,710	4.00
72051A	College to County Interns		0	204,793	204,793	0.00
72051B	Youth Opportunity and Workforce Development		0	604,589	604,589	0.00
	Total Central Human Resources		**8,032,480**	**165,237,883**	**173,270,363**	**49.50**

Division: Central Human Resources

Program Characteristics:

Program Description

To provide essential services to the community, Multnomah County needs a skilled, diverse, and supported workforce. The Office of the Chief Human Resources Officer (CHRO) leads the effort to build and keep this workforce. This program provides the leadership, strategy, policy direction, and administration needed to manage the County's employees fairly and effectively. The Office of the CHRO oversees the entire Central Human Resources Division, including teams that handle employee hiring, training, pay, benefits, labor contracts, and computer systems (like Workday) used to track employee information. We serve all employees, departments, and County leaders so they can focus on their work for the public.

Key activities of this program include:
- Following the Law: We make sure the county follows all federal and local employment laws.
- Setting Direction/Strategy: Creating plans and policies to find and keep talented diverse employees.
- Building Relationships: We meet with union leaders, elected officials, and department heads to advise, solve problems, and listen to feedback.
- Supporting Employees: Running appreciation programs, such as Years of Service awards, and Employee Recognition Awards to celebrate employee dedication and foster a workplace of belonging.

The Human Resources Shared Services project, led by the Office of the CHRO to centralize County HR functions, began in FY 2026 and is slated to conclude by FY 2028. Associated budget changes are not reflected in the FY 2027 submitted budget.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses historical inequities and barriers in employment (e.g., pay, growth, and benefits) by developing and implementing equitable Countywide policies, negotiating fair labor contracts, supporting comprehensive benefits and wellness offerings, and ensuring compliance with employment and labor laws.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$855,816	$0	$874,940	$0
Contractual Services	$18,488	$0	$18,488	$0
Materials & Supplies	$63,605	$0	$63,605	$0
Internal Services	$410,611	$0	$351,047	$0
Total GF/non-GF	**$1,348,520**	**$0**	**$1,308,080**	**$0**
Total Expenses:	**$1,348,520**		**$1,308,080**	
Program FTE	3.63	0.00	3.63	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of countywide job applications received	25,448	22,000	24,200
Number of employees celebrated for reaching milestone years-of-service anniversaries	713	761	830

Division: Central Human Resources

Program Characteristics:

Program Description

Central HR Services provides Countywide organizational development services and expertise in change, learning, talent acquisition, and wellness.

Organizational Change: Provides countywide training, project management, and specialized support to help departments and staff successfully adapt to evolving business operations and new technology. They also provide consultation and implementation support for key "One County" initiatives, including strategic planning, Shared Services for Finance/Purchasing & Contracting and HR, and the Workforce Equity Strategic Plan (WESP).

Organizational Learning: Delivers the training and consultation necessary to build inclusive cultures and strengthen leadership excellence across the County. They manage professional development programs, the annual performance review process, and trauma-informed conflict resolution while overseeing countywide communications such as Management Monthly and the Learning Newsletter.

Talent Acquisition: Provides consultation on equitable countywide hiring policies, directs executive recruitment and the "College to County" program (#72051), and delivers a comprehensive onboarding process to prepare new hires for success. They also lead the Countywide Employment Committee to implement industry best practices and ensure consistent policy compliance throughout all County departments.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. This program addresses inequities by implementing the Workforce Equity Strategic Plan, teaching County Core Competencies of Promoting Equity and Racially Just, and offering culturally-responsive learning and conflict resolution services.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,993,801	$0	$1,914,264	$0
Contractual Services	$104,203	$0	$36,294	$0
Materials & Supplies	$58,409	$0	$74,849	$0
Internal Services	$117,280	$0	$75,004	$0
Total GF/non-GF	**$2,273,693**	**$0**	**$2,100,411**	**$0**
Total Expenses:	**$2,273,693**		**$2,100,411**	
Program FTE	9.50	0.00	8.50	0.00
Program Revenues				
Service Charges	$25,000	$0	$25,000	$0
Total Revenue	**$25,000**	**$0**	**$25,000**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percent of Performance Reviews completed in the Year End phase	98%	95%	95%
Number of College to County Mentees placements	97	80	70

Division: Central Human Resources

Program Characteristics:

Program Description

The County is committed to cultivating strong and collaborative relationships with our valued labor partners. This commitment is emphasized by fostering open communication and transparency, actively engaging with labor partners through established forums like Employee Relations Committees, and proactively integrating Diversity, Equity, and Inclusion (DEI) considerations into all facets of labor relations.

Central to this commitment is the diligent negotiation and interpretation of our thirteen Collective Bargaining Agreements (CBAs), which cover over 85% of the County workforce.
Key Responsibilities include:

- Leading all contract negotiations (i.e., successor contracts, interim bargaining, memoranda, etc.) and administering labor contracts.
- Providing expertise for dispute resolution, grievance handling, and cooperative problem solving.
- Maintaining and developing Personnel Rules and ensuring consistent application of CBAs, Personnel Rules, and discipline policies.
- Administering the County's drug and alcohol testing process.
- Coordinating countywide layoff activities and the merit council appeals process.
- Ensuring compliance with all relevant federal, state, and local laws and labor agreements.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses inequities in the application of contract provisions, labor laws, and/or personnel policies by ensuring consistency in administration, providing training, and fostering collaboration with labor unions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,253,968	$70,719	$1,324,763	$73,159
Contractual Services	$20,750	$0	$20,750	$0
Materials & Supplies	$18,314	$120	$15,746	$0
Internal Services	$17,364	$123	$22,345	$128
Total GF/non-GF	**$1,310,396**	**$70,962**	**$1,383,604**	**$73,287**
Total Expenses:	**$1,381,358**		**$1,456,891**	
Program FTE	4.85	0.25	4.85	0.25
Program Revenues				
Other / Miscellaneous	$0	$70,962	$0	$73,287
Total Revenue	**$0**	**$70,962**	**$0**	**$73,287**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of labor disputes	174	170	170
Percentage of labor disputes settled collaboratively	93%	95%	95%

Division: Central Human Resources

Program Characteristics:

Program Description

The Unemployment Insurance Program provides the funding to ensure eligible workers secure financial assistance when they are no longer employed by the County, or their hours are reduced. Unemployment benefits are provided through the State of Oregon Employment Department. Multnomah County funds these benefits, as a self-insured employer, with direct payments to the state.

Employees staffing the program:
- Respond to the Oregon Employment Department's claim forms and requests for information in a timely manner,
- Provide accurate and timely monitoring and reporting, and
- Participate in appeal hearings to decrease costs and liability due to ineligible claims.

This program funds staff responsible for coordinating responses, tracking, communication, hearing scheduling and bill processing for unemployment claims countywide.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by providing timely and accurate information for all unemployment claims.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$130,297	$0	$137,367
Contractual Services	$0	$150	$0	$150
Materials & Supplies	$0	$970,993	$0	$970,921
Internal Services	$0	$138	$0	$118
Total GF/non-GF	**$0**	**$1,101,578**	**$0**	**$1,108,556**
Total Expenses:	**$1,101,578**		**$1,108,556**	
Program FTE	0.00	0.65	0.00	0.65
Program Revenues				
Other / Miscellaneous	$0	$1,090,363	$0	$1,108,556
Total Revenue	**$0**	**$1,090,363**	**$0**	**$1,108,556**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of employee claims for unemployment	253	400	400
Number of unemployment appeals	20	15	15

Division: Central Human Resources

Program Characteristics:

Program Description

Multnomah County's Employee Benefits team provides Employee Benefits and Wellness administration for all benefits-eligible employees, their families, and retirees. Operating under Oregon law and labor contracts, the team ensures fiscal responsibility while offering comprehensive coverage options.

Key program activities include:

Operations & Oversight: The team manages all aspects of employee benefits, including ensuring a menu of options, overseeing vendor performance, handling enrollments and payments, and acting as the main point of contact to help employees resolve complex or escalated healthcare and insurance issues.

Leave, Disability & ADA: The office manages state and federal protected leaves, coordinating with Paid Leave Oregon (PLO). The benefits office began managing the Americans with Disabilities Act (ADA) compliance in FY 2026, marking the first step in a new shared services model for the County.

Trauma Support: The Workforce Trauma Support Program provides culturally responsive, trauma-informed consulting and training. This ensures the County is equipped to respond to workplace crises through an equity-centered lens.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses systemic barriers employees face when using healthcare programs and services from outside companies. It advocates for vendors to use inclusive language, create services that are easier to access, and ensure they have a diverse network of providers who understand and respect different cultures and identities.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$4,780,686	$0	$5,171,165
Contractual Services	$0	$1,946,802	$0	$1,902,897
Materials & Supplies	$0	$163,451,086	$0	$155,731,380
Internal Services	$0	$409,757	$0	$441,216
Total GF/non-GF	**$0**	**$170,588,331**	**$0**	**$163,246,658**
Total Expenses:	**$170,588,331**		**$163,246,658**	
Program FTE	0.00	16.62	0.00	18.62
Program Revenues				
Other / Miscellaneous	$0	$167,244,176	$0	$159,021,534
Service Charges	$0	$17,120	$0	$17,120
Total Revenue	**$0**	**$167,261,296**	**$0**	**$159,038,654**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Medical Plan Member Count	14,002	14,094	14,050
1095-C Tax Documents created and offered to all eligible employees and retirees.	6,652	6,500	6,500

Division: Central Human Resources

Program Characteristics:

Program Description

The Workday Support Team is responsible for both the daily tasks and the long-term strategy for the Central Human Resources information system, Workday. The team manages and configures all HR functions in Workday, including: HR Management & Payroll, Talent (recruiting, compensation, performance, and training), and Employee Information (maintaining records for time-off, absence, and benefits). The team's work is divided into two main areas:

Daily Operations (Keeping Things Running)
- Solving Problems: Fixing daily issues and requests (called "ServiceNow tickets").
- Data Integrity: Regularly checking, testing, and analyzing data to make sure it is accurate and secure.
- Training & Support: Providing ongoing training to help all county HR staff members develop skills and properly use the Workday system.
- Equity Focus: Analyzing HR data to support the goals of the County's Workforce Equity Strategic Plan.

Strategic Projects (Planning for the Future)
- System Upgrades: Leading projects to update the Workday system for major semi-annual releases and new functionality.
- Compliance: Ensuring the Workday setup follows the requirements of all Labor Contracts.
- Initiatives: Managing configurations required for approved, county-wide strategic projects.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. The Workday Team provides support for human resource data associated with the Workforce Equity Strategic Plan by initiating Workday system configuration application for each identified initiative in the WESP.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$2,167,518	$0	$2,232,487	$0
Materials & Supplies	$47,143	$0	$30,818	$0
Internal Services	$106,622	$0	$100,370	$0
Total GF/non-GF	**$2,321,283**	**$0**	**$2,363,675**	**$0**
Total Expenses:	**$2,321,283**		**$2,363,675**	
Program FTE	9.00	0.00	9.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of resolved department HR and user issues as identified in ServiceNow.	3,817	3,800	3,800
Percentage of Workday new release functionality, contract compliance projects, and other implementations in support of improved HR operations.	93%	90%	90%

Division: Central Human Resources

Program Characteristics:

Program Description

The Classification & Compensation Team (Class Comp) leads and manages all classification and compensation processes and policies for the County's workforce. Its main goal is to make sure that jobs are set at the correct level, position descriptions are accurate, and that employee pay is competitive with other public sector organizations. The team achieves this by reviewing job classifications and pay rates. They also research compensation for all employees, including those who are part of a union and those who are not. This work is guided by procedures established in county code, personnel rules, and collective bargaining agreements and helps the County follow Oregon's Equal Pay Act.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses inequities in how jobs are grouped and how much they pay, making sure all employees are paid fairly and treated equally under the Equal Pay Act.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$802,947	$0	$854,420	$0
Contractual Services	$5,000	$0	$5,000	$0
Materials & Supplies	$16,020	$0	$14,100	$0
Internal Services	$3,528	$0	$3,190	$0
Total GF/non-GF	**$827,495**	**$0**	**$876,710**	**$0**
Total Expenses:	**$827,495**		**$876,710**	
Program FTE	4.00	0.00	4.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Percent of total positions reclassed, revised, updated.	30%	38%	30%
Number of positions reviewed as a result of individual requests or class/comp studies.	1,777	2,210	1,736

Division: Central Human Resources

Program Characteristics:

Program Description

The College to County Mentorship Program is a workforce pathways initiative that helps college students and recent graduates from underrepresented communities start their careers and help build diverse teams for Multnomah County. Students participate in paid, three-month summer internships where they work on real County projects. To support their growth, every intern is matched with a mentor who is specifically trained to understand and respect different cultures and backgrounds. These internships are designed to develop future leaders and transition students into employees at the County. Since the program started, it has successfully helped more than 50 participants transition into full-time, regular County jobs.

To ensure all departments have an equal chance to host an intern, some centralized funding is provided. This steady funding is especially important because these summer internships span the transition between two budget years. By investing in these students, the County follows its mission to provide high-quality services and create a workplace where everyone belongs.

Equity Statement

Staff integrate equity practices throughout the program's core functions and in customer interactions. This program addresses employment barriers by providing job readiness skills to historically underrepresented communities, and increasing awareness and exposure to government jobs as viable career paths.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$0	$318,038	$0	$188,067
Contractual Services	$0	$500	$0	$500
Materials & Supplies	$0	$13,167	$0	$13,165
Internal Services	$0	$1,283	$0	$3,061
Total GF/non-GF	**$0**	**$332,988**	**$0**	**$204,793**
Total Expenses:	**$332,988**		**$204,793**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of Positions Centrally Funded	25	29	20
Participants report increased understanding of how to obtain employment at Multnomah County.	100%	90%	90%

Division: Central Human Resources

Program Characteristics:

Program Description

Work experience is critical for marginalized youth to successfully transition into adulthood and toward economic self sufficiency. In alignment with local violence prevention strategies and youth wellness efforts, this program ensures training, coaching, and job placement for youth who face barriers to employment.

The program supports key interventions to help stabilize vulnerable individuals, reduce recidivism rates, mitigate risk behavior, and create pro-social opportunities in the lives of low-income and disadvantaged youth by connecting them to supported learning experiences and paid work.

The program is coordinated with regional workforce partners and community-based organizations to create a community of practice that supports wellbeing and financial independence for young people. Partners assist in identifying, recruiting and enrolling youth as well as coaching and mentoring.

SummerWorks, a key component of this program, enables youth ages 16 to 24 to gain valuable work experience through paid training, virtual internships, traditional work experiences, and learning opportunities at Multnomah County or in partnership with external work sites that support the County's mission.

Equity Statement

The Youth Opportunity Workforce Development program, operated by a community provider, promotes equity by centering services on youth facing employment barriers and partnering with culturally competent organizations to proactively dismantle obstacles to success.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Contractual Services	$0	$0	$0	$604,589
Total GF/non-GF	**$0**	**$0**	**$0**	**$604,589**
Total Expenses:	**$0**		**$604,589**	
Program FTE	0.00	0.00	0.00	0.00
Total Revenue	**$0**	**$0**	**$0**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of youth served each year by SummerWorks programming.	310	329	350
Percentage of youth who complete training and internship hours.	80%	80%	80%

Division of Assessment, Recording and Taxation (DART)

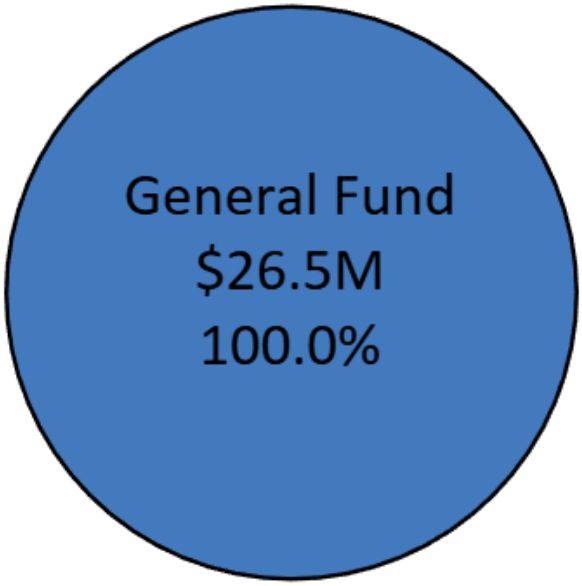
$26.5 million

Total Adopted Budget

Including cash transfers, contingencies, and unappropriated balances.

129.50 FTE

(full time equivalent)



The Division of Assessment, Recording & Taxation (DART) is responsible for administering property tax assessment, property tax collection and certain County Clerk programs. Each of these statutorily mandated programs fund and support Multnomah County's taxing jurisdictions and residents. Each is determined by law to both fund and support Multnomah County's jurisdictions and its residents. The program areas are organized by the following:

Assessment:

- Identify, value and/or exempt over 310,000 property tax accounts;
- Issue property tax statements;
- Defend appeals of property accounts (values and tax status);
- Collect district budgets to generate property tax statements; and
- Generate over $2.5 Billion in property tax revenue (total billed)

Tax Collection:

- Mail over 350,000 tax bills;
- Receive and process over $2.3 Billion (collected after discounts) in property tax payments across 59 districts; and
- Account for tax payments.

Clerk:

- Process applications and issue Marriage and Domestic Partnership Licenses;
- Record property record documents (e.g. deeds, loans, & subdivisions); and
- Operate the Property Value Appeals Board (PVAB).

Significant Division Changes

No significant operational or budget changes.

DART Outcomes

1. Timely and Reliable Property Valuation and Tax Administration

Key Performance Indicator (KPI) 1.1:Assessment Accuracy & Statutory Compliance

KPI 1.1 Description: Timely and Reliable Property Valuation and Tax Administration, ensuring taxing districts and taxpayers benefit from accurate valuations. Success includes maintaining high statutory compliance and preventing disproportionate valuation across neighborhoods and property types.

	FY 2025 Actual	FY 2026 Estimate	FY 2027 Target
Number of Appraisal Neighborhoods in Statutory Compliance	99%	95%	95%
New Real Market Value added	$3.2B	$2.6B	$2.5B

FY 2026 Estimate: Maintain ≥95% appraisal neighborhood statutory compliance and deliver a complete tax roll that meets Oregon Department of Revenue requirements and provides predictable revenue for districts.	**FY 2027 Target:** Maintain ≥95% statutory compliance and continue to meet all Department of Revenue reporting requirements, ensuring accurate valuation and reliable tax administration across all neighborhoods and property types.

KPI 1.1 Equity Considerations: Uniform and compliant valuation prevents disproportionate assessment burdens across neighborhoods and property classes. High-quality compliance work supports fairness for taxpayers and contributes to taxpayer trust in the assessment function.

Outcome 1 Program Offers

The following program offers contribute to Outcome 1. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72023 DART Director / Assessor's Office
- 72027 Tax Revenue Management
- 72029 Assessment Performance Analysis
- 72031 Personnel Property Assessment
- 72033 Commercial & Industrial Appraisal

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2. Trusted Customer-Centered Service and Records

Key Performance Indicator (KPI) 2.1: Public Access to Recorded Documents, Licenses & Ownership Records.

KPI 2.1 Description: Trusted Customer-Centered Service and Records by ensuring accurate records, dependable issuance, and responsive service delivery. Success includes high throughput, strong digital usage, and effective in-person access for individuals without digital access.

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Target
Documents Recorded	75,593	80,000	89,500
Marriage Licenses Issued	5,834	6,500	6,500
Number of Property Tax Counter Transactions	5,912	6,400	6,400

FY 2026 Estimate: Process ~80,000 recorded documents, issue ~6,500 marriage licenses, support ~28,780 in-person customer service tickets, and maintain >1.1M annual Digital Research Room document retrieval hits.	**FY 2027 Target:** Increase recorded document throughput, sustain reliable licensing and ownership records services, and maintain robust digital access while preserving in-person service for residents lacking reliable internet/technology.

KPI 2.1 Equity Considerations: Translated materials, digital platforms, and in-person counter services ensure equitable participation regardless of language proficiency, income, or internet access. Access to recorded land and vital records supports legal transactions, family formation, and intergenerational wealth-building, all of which have equity implications across demographic groups.

Outcome 2 Program Offers

The following program offers contribute to Outcome 2. Division-specific administrative program offers are not included, as they support all outcome statements:

- 72024 Property Tax & Ownership
- 72025 County Clerk

Table of Division Programs

The following table shows the programs that make up the division's budget, including cash transfers, contingencies, and unappropriated balances. The individual programs for this division follow in numerical order.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	Total FTE
72023	DART Director/Assessor's Office		910,090	0	910,090	2.40
72024	DART Property Tax & Ownership		2,072,732	0	2,072,732	13.44
72025	DART County Clerk Functions		1,671,279	0	1,671,279	9.61
72027	DART Tax Revenue Management		3,005,587	0	3,005,587	13.45
72028	DART GIS/Cartography		910,080	0	910,080	4.50
72029	DART Assessment Performance Analysis		756,280	0	756,280	3.25
72030	DART Property Assessment Special Programs		1,374,193	0	1,374,193	8.00
72031	DART Personal Property Assessment		1,212,699	0	1,212,699	6.25
72033	DART Commercial & Industrial Property Appraisal		4,920,445	0	4,920,445	23.50
72034	DART Residential Property Appraisal		6,915,313	0	6,915,313	36.50
72037	Application Support		2,237,664	0	2,237,664	7.00
72038	DART Tax Title		552,402	0	552,402	1.60
	Total DART		**26,538,764**	**0**	**26,538,764**	**129.50**

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The DART Director/Assessor's Office plans, directs, and coordinates DART's daily operations. Information generated from this program informs critical financial decisions that impact Countywide operations, staff, and continued financial stability. This program leads the following operational activities:

- Strategic planning
- Policy development and implementation
- Financial planning and budget development
- Employee development, succession planning, and performance management
- Technology and information systems
- Quality control
- Administrative support

Oregon's Constitution, Revised Statutes, and the Department of Revenue require all property be accurately valued and correctly taxed. This program ensures DART's statutory compliance requirements are met through the following activities:

- Providing taxation and valuation support
- Ensuring the timely collection of property taxes
- Maintaining accurate property ownership records
- Leading the data collection, development, and submission of accurate compliance reports

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. The Assessor's Office eliminates barriers to understanding property taxes by translating complex law into plain language that is easy for key partners and the general public to understand. They make information accessible by providing answers to frequently asked questions on their website, including property tax information as inserts with tax bills, and attending community forums on request.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$665,928	$0	$689,320	$0
Contractual Services	$16,800	$0	$16,800	$0
Materials & Supplies	$58,572	$0	$58,092	$0
Internal Services	$152,522	$0	$145,878	$0
Total GF/non-GF	**$893,822**	**$0**	**$910,090**	**$0**
Total Expenses:	**$893,822**		**$910,090**	
Program FTE	2.40	0.00	2.40	0.00
Program Revenues				
Fees, Permits & Charges	$40,000	$0	$40,000	$0
Intergovernmental	$58,217	$0	$59,087	$0
Total Revenue	**$98,217**	**$0**	**$99,087**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Total number of property tax accounts administered	312,101	311,000	311,500
Percent of Acceptable Compliance Reports Required by Oregon Department of Revenue	100	100	100

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

Program Description (approximate space for Questica: text cannot go below the T in the left column)
The Property Tax and Ownership and Parcel Management Teams collaborate with other work groups to perform their daily operations.

The Property Tax and Ownership team:
● Processes and maintains accurate property ownership information to ensure tax statements and various notices are sent to the correct address.
● Explains to the public how property values are created and how those values inform property taxes.
● Is responsible for accepting all in person tax payments and answering questions over the phone and through email.
● Works with other partners to improve online payments, educates the public about available programs and services and manage property ownership changes.

The Parcel Management team:
● Processes the official paperwork for dividing land (partition plats), creating new developments (subdivisions and condominiums), and changing property lines (lot line adjustments).
● Uses this information to update the county assessment records and to create county maps for various local government entities.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program also addresses language barriers by offering a Spanish KSA position, translation services, and materials in the three most common languages (Russian, Spanish, and Vietnamese).

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,733,102	$0	$1,765,494	$0
Contractual Services	$3,300	$0	$3,000	$0
Materials & Supplies	$23,857	$0	$21,512	$0
Internal Services	$589,916	$0	$282,726	$0
Total GF/non-GF	**$2,350,175**	**$0**	**$2,072,732**	**$0**
Total Expenses:	**$2,350,175**		**$2,072,732**	
Program FTE	13.44	0.00	13.44	0.00
Program Revenues				
Intergovernmental	$297,362	$0	$330,244	$0
Total Revenue	**$297,362**	**$0**	**$330,244**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of counter transactions	5,912	6,400	6,400
Number of Parcel Management work tickets processed	659	650	650

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The County Clerk Functions Program is responsible for several core services:
● Document Management: Indefinitely maintaining and archiving official recorded documents, such as deeds, contracts, and liens, and issuing certified copies upon request.
● Records & Registration: Issuing marriage licenses and state/county domestic partnership registrations.
● Public Access: Maintaining a Digital Research Room for the public to access records through a database.

The County Clerk Functions Program also manages the administration of the Property Value Appeals Board (PVAB). This board holds an annual process to hear from taxpayers who disagree with their property value. The Board reviews the evidence provided by taxpayers before deciding whether to reduce property values or waive late filing fees.

All functions are guided by Oregon statute.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program offers the free Property Recording Alert Service (PRAS) to address the need for protection against possible deed fraud and dishonest ownership transactions. PRAS alerts individuals via email when a recorded document is indexed under a monitored name, enhancing ownership transparency.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,219,351	$0	$1,235,605	$0
Contractual Services	$62,948	$0	$82,948	$0
Materials & Supplies	$111,830	$0	$126,142	$0
Internal Services	$212,415	$0	$226,584	$0
Total GF/non-GF	**$1,606,544**	**$0**	**$1,671,279**	**$0**
Total Expenses:	**$1,606,544**		**$1,671,279**	
Program FTE	9.61	0.00	9.61	0.00
Program Revenues				
Fees, Permits & Charges	$3,820,700	$0	$4,570,700	$0
Intergovernmental	$18,264	$0	$18,428	$0
Other / Miscellaneous	$97,000	$0	$97,000	$0
Beginning Working Capital	$110,000	$0	$122,500	$0
Total Revenue	**$4,045,964**	**$0**	**$4,808,628**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Marriages Licensed Issued	5,834	6,500	6,500
Recorded document recorded	79,593	80,000	89,500

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The Tax Revenue Management Program works primarily with Multnomah County property owners. Its main goal is to ensure the accurate and timely billing, collection, accounting, and distribution of property tax revenues following Oregon Revised Statutes. Each year, the program processes nearly 400,000 transactions and distributes over $2 billion in tax revenues. This contributes to about 60% of the County's main operating budget (General Fund).

The program's specific functions include:

- Mailing tax statements, and collecting taxes and fees
- Issuing tax refunds
- Distributing tax revenues (to taxing districts)
- Performing accounting and auditing functions
- Administering real property tax foreclosures and personal property tax collections
- Processing value and tax corrections
- Performing ownership changes for manufactured homes & processing tax deferral applications

While administering services, the program provides high-quality customer service to all stakeholders while adhering to property tax laws.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion while working within the constraints of Oregon tax law. This program addresses language barriers and reduced access to financial services by translating the Property Tax Guide into multiple languages, offering translation services for in-person and phone interactions, using plain language in all communication, and accommodating in-person cash payments.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,980,371	$0	$1,986,163	$0
Contractual Services	$192,723	$0	$192,723	$0
Materials & Supplies	$33,585	$0	$32,385	$0
Internal Services	$469,486	$0	$794,316	$0
Total GF/non-GF	**$2,676,165**	**$0**	**$3,005,587**	**$0**
Total Expenses:	**$2,676,165**		**$3,005,587**	
Program FTE	13.45	0.00	13.45	0.00
Program Revenues				
Fees, Permits & Charges	$400,000	$0	$400,000	$0
Intergovernmental	$325,329	$0	$330,537	$0
Other / Miscellaneous	$5,500	$0	$5,500	$0
Total Revenue	**$730,829**	**$0**	**$736,037**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Property Tax Statements Issued/Mailed	347,178	350,000	356,000
Percentage of Current Year Property Taxes Collected Number of Total Payment Transactions	98.38%/ 321,660	98.3% / 322,000	98.3% / 322,000

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The GIS/Cartography program is committed to offering excellent customer service and innovative, technology-based solutions centered on the customer's needs.

The Geographical Information System (GIS) and Cartography program is responsible for creating and maintaining accurate tax maps that represent the legal boundaries of districts, subdivisions, condominiums, annexations, land partitions and county road fillings.

Staff design, develop, test, deploy, and maintain GIS applications, tools, and resources to facilitate the tax division's various units to leverage records in map form, thus increasing the accuracy and efficiency of their work. This program also contributes GIS data to the Department of Revenue Oregon Map (ORMAP) program which provides a state-wide digital parcel map. Staff provides customer service to internal and external partners and the community.

GIS/Cartography is committed to providing customer service and innovative, customer-focused technology solutions.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining statutory compliance. Staff work directly with internal and external customers to ensure that services are accessible and responsive to the needs of every customer by providing innovative, customer-focused technology and mapping and data solutions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$730,879	$0	$776,727	$0
Contractual Services	$300	$0	$0	$0
Materials & Supplies	$15,112	$0	$13,072	$0
Internal Services	$112,486	$0	$120,281	$0
Total GF/non-GF	**$858,777**	**$0**	**$910,080**	**$0**
Total Expenses:	**$858,777**		**$910,080**	
Program FTE	4.50	0.00	4.50	0.00
Program Revenues				
Intergovernmental	$110,014	$0	$111,569	$0
Total Revenue	**$110,014**	**$0**	**$111,569**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of New Tax Roll Accounts Created	1,335	1,416	1,490
Number of GIS Mapping Edits	21,478	20,619	20,620

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The Assessment Performance Analysis (APA) team fulfills four main functions critical to DART's business operations. 1) Perform and produce the Sales Ratio Study, 2) Audit the appraisal functions of DART, 3) Provide access to appraisal information, 4) Partner and consult with internal and external stakeholders.

● The Sales Ratio Study evaluates the effectiveness of the appraisal programs. APA performs the ratio study by analyzing real estate sales, trends and other market data to adjust all property values to 100% of Real Market Value following Oregon Department of Revenue (DOR) guidelines. Results of the statistical analyses update all values and a report is developed and published to the DOR for auditing and compliance.
● APA performs an independent audit function for all valuation processes, projects and functions. Reports and suggestions are developed and submitted to Appraisal and DART leadership for improved effectiveness of valuation programs.
● APA answers questions and responds to data requests made by internal and external stakeholders. APA designs, develops, and interprets complex reports and studies.
● APA works with internal and external partners to manage relationships with the DOR, other Oregon County Assessor's offices, and internal stakeholders. APA is committed to providing customer service through partnership, statistical analysis, reports and data that supports DART and the community.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining statutory compliance. Staff work directly with internal and external customers to ensure that services are accessible and responsive to the needs of every customer by providing innovative, customer-focused technology and data analytics solutions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$644,034	$0	$676,155	$0
Contractual Services	$600	$0	$0	$0
Materials & Supplies	$20,240	$0	$18,480	$0
Internal Services	$48,484	$0	$61,645	$0
Total GF/non-GF	**$713,358**	**$0**	**$756,280**	**$0**
Total Expenses:	**$713,358**		**$756,280**	
Program FTE	3.25	0.00	3.25	0.00
Program Revenues				
Intergovernmental	$78,764	$0	$79,855	$0
Total Revenue	**$78,764**	**$0**	**$79,855**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of Projects Maintained - Includes mandated Ratio Study	52	52	52
Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	99%	95%	95%

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The Special Programs Group (SPG) manages actions that impact the Maximum Assessed Value (MAV) of a property. Since a 1997 vote changed how property taxes are calculated, every property has a Maximum Assessed Value (MAV). This MAV is the starting point for determining taxes. When a property changes and requires a new tax calculation, SPG figures out the new MAV and updates official records. This program is essential because it ensures all like applications are held to the same statutory standards which leads to consistent property tax administration, this is necessary to secure important state grant money and support key county services.
SPG oversees four main responsibilities:

- Supporting Tax Relief: SPG manages over 60 property tax exemptions and special assessment programs that provide tax relief to eligible people and organizations. This is the majority of the team's work and primarily supports veterans, low-income housing, and charitable organizations.
- Correcting the Tax Roll: The assessor maintains the county's official property tax list (the tax roll) that reflects all property located within the county. When the tax roll must be corrected, SPG processes those tax roll corrections.
- Handling Appeals: SPG is the first and last stop for appeals. The group receives and logs the initial filing, keeps the valuation department and other internal partners informed of incoming court documents during the active case and assists when an outcome is reached by the courts and a correction to the roll is needed.
- Land Changes: When the size of a parcel is changed, staff adjust a property's MAV. They can also offer property tax relief to qualified people and organizations if their land or buildings are damaged.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining statutory compliance. Staff carefully assess special applications to determine whether the person or business qualifies for tax relief. If so, the team communicates this to eligible recipients, many of whom are veterans, low-income housing projects, and charitable organizations. This provides economic relief while ensuring compliance with state and federal laws.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,204,236	$0	$1,213,944	$0
Contractual Services	$500	$0	$500	$0
Materials & Supplies	$11,758	$0	$10,247	$0
Internal Services	$121,671	$0	$149,502	$0
Total GF/non-GF	**$1,338,165**	**$0**	**$1,374,193**	**$0**
Total Expenses:	**$1,338,165**		**$1,374,193**	
Program FTE	8.00	0.00	8.00	0.00
Program Revenues				
Fees, Permits & Charges	$9,100	$0	$9,100	$0
Intergovernmental	$193,770	$0	$196,567	$0
Total Revenue	**$202,870**	**$0**	**$205,667**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Exemptions, Special Assessments, Roll Corrections, Vouchers Accounts Reviewed and/or Processed	5,422	5,500	5,500
Total Exempt Accounts Monitored.	25,114	25,300	25,300

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The Personal Property Assessment Program works collaboratively with other DART programs to achieve the following main goals while delivering high-quality customer service to all stakeholders in alignment with Oregon statutes:

1) Ensure proper filing among all businesses within the County. Oregon Law requires businesses file a Confidential Personal Property Return to report the assets of their business. The Personal Property Assessment Program annually reviews 22,000 returns for accuracy, completeness, and applies appropriate depreciation. Program technicians correctly maintain account information, and conduct research and discovery of new businesses and assets omitted from the assessment roll;
2) Create assessment records for new taxable business Personal Property accounts, database entries to track assets and account information;
3) Maintain the Real Market Value and Maximum Assessed Value of all taxable business Personal Property accounts;
4) Conduct significant outreach and education efforts to help taxpayers understand their responsibilities, and to assure accuracy; and
5) Work directly with businesses and their representatives to capture and record property characteristics.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal and external customers to ensure that services are accessible and responsive to the needs of every customer by providing innovative, customer-focused valuation solutions including translation services.To equitably serve all community members, the program has translated DART'S Return Instruction Letter, a notice to report assets, into 6 languages.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$956,778	$0	$1,025,722	$0
Contractual Services	$13,145	$0	$0	$0
Materials & Supplies	$6,030	$0	$4,830	$0
Internal Services	$187,758	$0	$182,147	$0
Total GF/non-GF	**$1,163,711**	**$0**	**$1,212,699**	**$0**
Total Expenses:	**$1,163,711**		**$1,212,699**	
Program FTE	6.25	0.00	6.25	0.00
Program Revenues				
Intergovernmental	$151,249	$0	$153,568	$0
Total Revenue	**$151,249**	**$0**	**$153,568**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of accounts processed, coded and valued	14,388	14,500	14,500
Assessed value in millions of personal property placed on the tax roll.	$2,775	$2,775	$2,775

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The DART Industrial and Commercial Appraisal program (INCOM) is legally required to value Industrial, Commercial, and Multi-family properties according to Oregon law. This process provides property tax revenues that fund programs across Multnomah County and its local jurisdictions.

The program is critical for:
- Minimizing financial risk: Since these properties are high-value, accurate assessments prevent the county and taxing districts from paying large, interest-bearing tax refunds from successful appeals.
- Maintaining accurate Real Market and Maximum Assessed Values for:
  - Over 24,900 commercial, warehouse, and multifamily accounts.
  - Over 1,000 state-appraised manufacturing accounts and 432 billboards.
  - Conducting annual audits and valuations of approximately 57,000 industrial machines and equipment, along with 362 bulk-petroleum storage tanks. This process is informed by the required annual industrial property returns filed by manufacturers.

Equity Statement

Services in this program are delivered uniformly to all customers. This program addresses barriers in access and communication by offering translation services, sending messages in multiple languages, using virtual property inspections and photograph exchanges, and mailing advance notice postcards to let property owners know when appraisers will be in their area.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$4,128,451	$0	$4,329,285	$0
Contractual Services	$21,975	$0	$51,262	$0
Materials & Supplies	$154,542	$0	$146,142	$0
Internal Services	$376,758	$0	$393,756	$0
Total GF/non-GF	**$4,681,726**	**$0**	**$4,920,445**	**$0**
Total Expenses:	**$4,681,726**		**$4,920,445**	
Program FTE	23.50	0.00	23.50	0.00
Program Revenues				
Intergovernmental	$568,754	$0	$577,416	$0
Total Revenue	**$568,754**	**$0**	**$577,416**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
New market value added by appraisers	$2.4B	$1.8B	$1.7B
Number of Industrial machines and equipment which are audited and valued	59,610	60,500	61,000

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

The DART Residential Appraisal program is legally required to value residential property in Multnomah County.This process provides property tax revenues that fund programs across Multnomah County and its local jurisdictions.

This program is responsible for maintaining the property values for 263,869 residential accounts, which include:

- Homes
- Condominiums
- Manufactured homes
- Floating homes
- Some small commercial use properties

Equity Statement

Services in this program are delivered uniformly to all customers. This program addresses barriers in access and communication by offering translation services, sending messages in multiple languages, using virtual property inspections and photograph exchanges, and mailing advance notice postcards to let property owners know when appraisers will be in their area.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$5,967,316	$0	$6,128,305	$0
Contractual Services	$2,625	$0	$2,625	$0
Materials & Supplies	$122,680	$0	$107,080	$0
Internal Services	$579,599	$0	$677,303	$0
Total GF/non-GF	**$6,672,220**	**$0**	**$6,915,313**	**$0**
Total Expenses:	**$6,672,220**		**$6,915,313**	
Program FTE	36.50	0.00	36.50	0.00
Program Revenues				
Intergovernmental	$883,524	$0	$896,837	$0
Total Revenue	**$883,524**	**$0**	**$896,837**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Number of accounts worked by Appraisers	13,156	13,000	13,000
New market value added by appraisers	$816M	$800M	$750M

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

Application Support fulfills four main functions critical to DART's business operations:
- Business applications development and implementation
- Tax collection technical support
- Expands, improves, and maintains access to information and technology
- Provides liaison, partnership and consultation services.

Application Support collaborates with the County's Information Technology Division to develop and implement technology solutions used across DART, including maintaining hardware and software.
Application Support supports the tax collection process by 1) extending and certifying the tax roll, 2) producing tax statements 3) complying with requirements set by the Oregon Department of Revenue for the Assessor/Collector/Clerk and 4) answering tax related questions posed by internal and external stakeholders.
The program answers questions and responds to data requests and Public Records Requests made by internal and external stakeholders. This team also manages DART's public-facing website, which provides educational materials that promote accessibility features through technology. In addition, Application Support manages, partners, and consults with software and hardware vendors to recommend business solutions.

Application Support is committed to providing customer service and innovative, customer-focused technology solutions.

Equity Statement

Services in this program are delivered uniformly to all customers while maintaining compliance. Staff work directly with internal customers to ensure that services are accessible and responsive to the needs of every customer by providing customer service and innovative, customer-focused technology solutions.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$1,278,480	$0	$1,350,303	$0
Materials & Supplies	$533,119	$0	$605,993	$0
Internal Services	$245,715	$0	$281,368	$0
Total GF/non-GF	**$2,057,314**	**$0**	**$2,237,664**	**$0**
Total Expenses:	**$2,057,314**		**$2,237,664**	
Program FTE	7.00	0.00	7.00	0.00
Program Revenues				
Intergovernmental	$169,513	$0	$171,996	$0
Other / Miscellaneous	$20,000	$0	$20,000	$0
Total Revenue	**$189,513**	**$0**	**$191,996**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Tax statements produced en masse	347,178	348,000	350,000
Taxes Extended for Collections	$2,435B	$2.515B	$2,590B

Division: Division Of Assessment, Recording And Taxation

Program Characteristics:

Program Description

This program is responsible for managing properties that the County obtains through property tax foreclosure.

Key Program Functions:
● Property Management: Manages foreclosed properties while they are under County ownership, following rules in Multnomah County Code Chapter 7 and Oregon Revised Statutes.
● Occupant Support: When a property is deeded to the County, the program collaborates with County departments and community agencies in effort to provide housing (if needed), social services, and support to any occupants.
● Former Owner Repurchase: Qualified former owners may be able to buy their property back, subject to approval from the County Board. Special circumstances like health, safety, housing, and economic conditions may be considered.
● Property Disposition: If a property is not repurchased, it is sold as outlined in House Bill 2089. Sales methods include using state licensed real estate agents, public sales, auctions, private sales, or donation to government or non-profit organizations.
● Vacant Land Portfolio: The program also oversees a portfolio of approximately 200 vacant, unimproved parcels of land that the County has held for a long time.
● Maintenance: Property upkeep is managed through agreements with, and reimbursement to, the Department of County Assets Facilities and Property Management Division.

Equity Statement

Staff maintain compliance and apply the County's core values of equity and inclusion. This program addresses the potential for housing displacement and economic instability resulting from property tax foreclosure by collaborating with County departments and community agencies in an effort to provide housing (if needed), social services, and support to any occupants, and in some circumstances allowing qualified former owners to repurchase their property.

Revenue/Expense Detail

	2026 General Fund	2026 Other Funds	2027 General Fund	2027 Other Funds
Personnel	$278,636	$0	$288,554	$0
Contractual Services	$187,137	$0	$187,137	$0
Materials & Supplies	$14,245	$0	$14,245	$0
Internal Services	$70,440	$0	$62,466	$0
Total GF/non-GF	**$550,458**	**$0**	**$552,402**	**$0**
Total Expenses:	**$550,458**		**$552,402**	
Program FTE	1.60	0.00	1.60	0.00
Program Revenues				
Other / Miscellaneous	$50,000	$0	$150,000	$0
Total Revenue	**$50,000**	**$0**	**$150,000**	**$0**

Performance Measures

Performance Measure	FY25 Actual	FY26 Estimate	FY27 Target
Properties remaining in Tax Title inventory	199	200	205
Properties placed back onto the tax roll and into community use	0	40	50