

FISCAL YEAR

2026

Adopted Budget

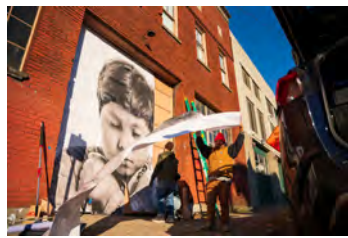
Adopted by
Multnomah County Board of Commissioners



Volume 1:
Adopted Policy & Legal Detail



June 12, 2025



Multnomah County is named after the Multnomah tribe from this area and is honored to carry their name. Our County acknowledges the land we occupy as residents is unceded Native land. Due to efforts to annihilate Native peoples from lands and history, many tribes and Nations who lived, hunted and fished in what is now Multnomah County and Oregon are not remembered. Multnomah County also acknowledges the history of the Portland metro area as a destination site for the Indian Relocation Act of 1956, which coerced Native people to leave their homes on tribal land and assimilate into the dominant culture.

Because of this history, Multnomah County is home to the ninth largest urban Native population in the United States and will continue to work in solidarity to uplift the collective power, leadership, creativity and wisdom of Indigenous communities in the County and beyond. In remembering these communities, we seek to honor their legacy, their lives and their descendants.

Photos by Robert Franklin



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Structure of Budget Document

The budget document for Multnomah County consists of three volumes with the following structure:

Policy Document and Legal Detail - Volume 1 contains the following sections:

- [Land Acknowledgment](#) - This acknowledges that the land we occupy as residents is unceded Native land and seeks to honor the Native communities in the county and beyond.
- [Structure of Budget Document](#) - This provides a summary of the various sections in the budget.
- [Meet Multnomah County](#) - An overview of Multnomah County, including the names of elected and appointed officials; the County's Mission, Vision, and Values Statement, which provides a framework for making decisions that impact Multnomah County government and the community; and demographic information.
- [Chair's Executive Message](#) – The County Chair's budget message to the community.
- [Budget Director's Message](#) – An introduction to and general overview of the budget and discussion of key issues that affect budget decisions.
- [Budget Notes](#) – Notes adopted by the Board that may document Board discussions and decisions, request future policy discussion, highlight areas for in-depth exploration during the year, earmark General Fund contingency for future investments, or give departments direction in how to achieve the Board's policy goals during the year.
- [How Multnomah County Budgets](#) – A description of the budget process with information on opportunities for public input and other resources.
- [Financial and Budget Policies](#) – A summary of the Board-approved policies that dictate how the County approaches financial and budget decisions.
- [Financial Summaries](#) – A set of summaries of resources and requirements, property tax information, cash transfers, and debt management.
- [Capital Budget](#) – A summary of program offers that fall under the County's plan to determine long-term financing for fixed assets.
- [Legal Detail by Department by Fund](#) – A multi-phase and multi-year listing of expense and full-time-equivalent (FTE) position information at the department level.
- [Revenue/Expenditures - All Funds](#) - A multi-phase and multi-year listing of revenue and expense information including details by fund, ledger category, and ledger account.
- [Glossary of Terms](#) – A listing of many of the key words, terms, and acronyms commonly used by Multnomah County.

Program Information by Department - Volumes 2 and 3 begin with a Reader's Guide and contain a section for each department.

- [Reader's Guide](#) - This provides information on program offers, which are the public policy documents that combine information such as program descriptions, budget overviews, and performance data for a set of services.

- The budget is structured around the County’s ten distinct operating departments, as well as a “Nondepartmental” grouping.
- Each department section contains a summary narrative portion followed by division narratives, with relevant program offers grouped by division. The narrative portions include department and division overviews; the department’s mission, vision, and values; a section on diversity, equity, and inclusion; a budget overview; and relevant tables and graphics, including a list of all programs.
- **Volume 2 departments:**
 - [Community Justice](#)
 - [Community Services](#)
 - [County Assets](#)
 - [County Management](#)
 - [District Attorney’s Office](#)
 - [Sheriff’s Office](#)
- **Volume 3 departments:**
 - [County Human Services including Preschool for All](#)
 - [Health Department](#)
 - [Homeless Services Department](#)
 - [Library](#)
 - [Nondepartmental](#)

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Introduction



Multnomah County was established in 1854 by the Oregon Territorial Legislature. It is home to approximately 801,557 people, making it the most populous of Oregon’s 36 counties. It is in northwestern Oregon where the Columbia and Willamette rivers meet. The county is bordered by Washington State to the north and is surrounded by Hood River, Clackamas, Washington, and Columbia Counties in Oregon. The county seat is Portland, which is also the largest city in Oregon (see page 23 for a detailed map). While Portland is the most well-known city in the area, Multnomah County also encompasses the cities of Gresham, Fairview, Troutdale, Wood Village and Maywood Park.

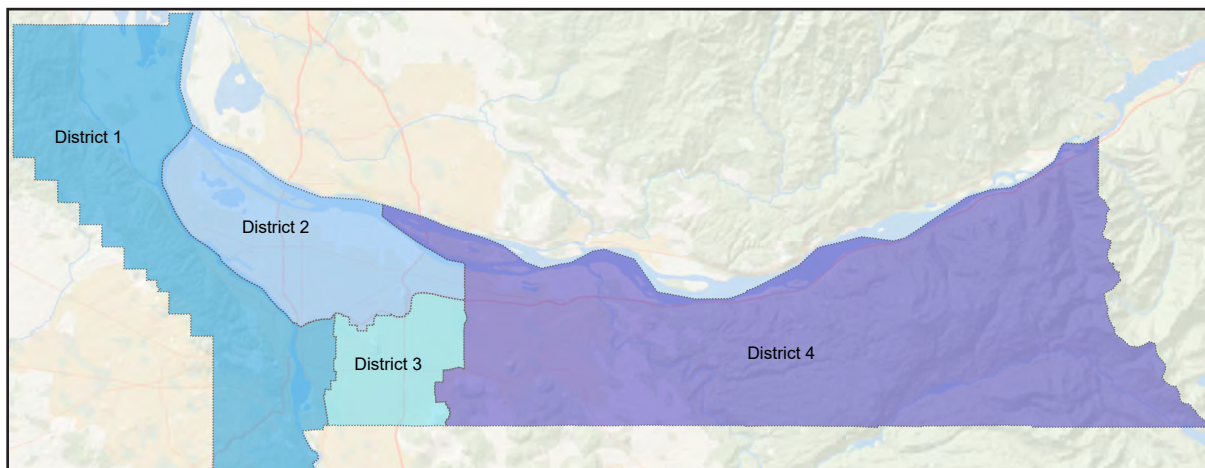
Geographically, Multnomah County is the smallest county in Oregon and includes densely populated urban areas as well as rural land. The county covers 465 square miles, most of which lie in the Willamette Valley between the Cascade Mountains to the east and the Coast Range to the west. The elevation ranges from 77 feet above sea level in Portland to 4,751 feet above sea level at Buck Peak in the Cascade foothills.

Sources: Portland State University Population Research Center; Tax Supervising & Conservation Commission

Form of County Government

Originally, the organization, functions and powers of counties were prescribed in detail by the State constitution and State statutes. State voters amended the Oregon Constitution in 1958 to permit county voters to adopt, amend, revise or repeal charters for county government. Multnomah County is governed according to its [Home Rule Charter](#), which was adopted in 1966 and has been updated in subsequent years.

Multnomah County’s legislative body, the Board of County Commissioners, is composed of four non-partisan County Commissioners elected from geographical districts, and the County Chair, who is elected at-large and serves as both Chief Administrator and Legislator. The County has three other independently elected positions: the Sheriff, the District Attorney, and the Auditor. The Board receives input from a variety of advisory boards, commissions, and committees, and also receives community feedback during public meetings. The Board receives briefings on Tuesdays and holds regular meetings on Thursdays. The Board also holds formal proclamation signing events every first Wednesday of the month. At regular Board meetings, the public can testify in person, virtually, or in writing on agenda items or non-agenda matters. Additional public meetings are scheduled as needed.



Multnomah County Elected Officials



Jessica **Vega Pederson**
County Chair



Meghan **Moyer**
Commissioner
District One



Shannon **Singleton**
Commissioner
District Two



Julia **Brim-Edwards**
Commissioner
District Three



Vince **Jones-Dixon**
Commissioner
District Four



Jennifer **McGuirk**
County Auditor



Nicole **Morrisey O'Donnell**
Sheriff



Nathan **Vasquez**
District Attorney

Multnomah County Mission, Vision, and Values

Multnomah County's Mission, Vision and Values statements are the guiding principles that inform the decisions County leadership, departments and offices make to foster a thriving community and workforce.

This set of statements was renewed in 2024 through an multi-month organization-wide engagement and co-creation process that included surveys, focus groups and feedback rounds. Thousands of employees contributed their thoughts and aspirations around what Multnomah County does, the kind of community we seek to create, and why and how our organization works toward those goals.

A set of recommended statements was presented to the Board of County Commissioners in July 2024. The Mission, Vision and Values were adjusted to account for the Board's final feedback and finalized in August 2024.

Mission

To improve the well-being of those in Multnomah County by providing accessible, high-quality, and innovative public services that create stability, enhance opportunities, and reduce disparities.

Vision

Multnomah County is a diverse, thriving community with a sustainable future where all are safe, connected, and empowered to contribute.

Values

Accountability – Taking responsibility for delivering the services we say we will, and being transparent and communicative in what we do and how we do it.

Social and Environmental Justice – Remediating inequitable and unsustainable systems that harm and oppress communities.

Inclusively Leading with Race – Centering race, a leading indicator of inequalities and disparities, in our intersectional approach to breaking down systemic barriers created by all forms of oppression within our workplace and in our community.

Equity and Inclusion – Developing and using policies and practices that promote access, equity, fairness, and belonging for all.

Safety and Well-being – Creating an environment of psychological, physical, and emotional safety that improves quality of life.

Multnomah County Organization

Multnomah County delivers its services through 11 departments, including two managed by independently elected officials - Sheriff Morrissey O’Donnell and District Attorney Vasquez - while Auditor McGuirk’s office resides in Nondepartmental. Almost 5,900 full time equivalent (FTE) positions provide a vast array of services that benefit everyone who lives, works, or does business in Multnomah County.

We keep the community healthy and safe and act as advocates for our most vulnerable community members. We provide physical and behavioral health services. We work with adults and youth involved in the criminal justice system. We design, build and maintain bridges, roads, buildings, and other structures. We uphold justice and protect victims’ rights. We operate one of the most highly regarded library systems in the nation, manage elections, and coordinate school-community partnerships. We support seniors, adults and children with disabilities, and people experiencing poverty and homelessness. We enforce the law and operate correctional facilities for adults and youth. We process marriage licenses, provide assessment and taxation services, conduct elections, and manage animal control operations. In short, we provide the services necessary to create and maintain a safe, healthy and vibrant community.

A vast network of directors and managers oversees the day-to-day operations, long-term planning and strategic vision for the County’s individual departments, divisions, and work units.

Appointed Officials



Community Justice
Denise **Peña**



Community Services
Margi **Bradway**



County Assets
Tracey **Massey**



County Management
Christopher **Neal**



County Human
Services
Mohammad **Bader**



Health Department
Rachael **Banks**



Homeless Services
Department
Anna **Plumb** (Interim)



Library
Annie **Lewis**

Multnomah County at a Glance



Population
801,557

Median Age
38.5



Language Other Than
English Spoken At Home
19.1%

Hispanic
Population
13.1%



Median Household
Income
\$86,247

Bachelor's Degree
or higher
48.6%



Unemployment
Rate
4.6%

Poverty
Rate
12.5%



Median Property
Value
\$528,000

Median
Rent
\$1,582



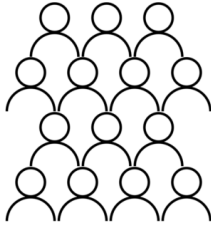
Impact of Racism on Communities of Color

The Multnomah County Board of Commissioners [declared racism a public health crisis](#) in 2021, naming racism as a root cause of health inequities impacting the life course of communities of color. Some of the findings made by the Board include:

- It is critical to acknowledge that, similar to the U.S. nation state, the state of Oregon was founded by colonial white settlers on occupied Native lands through many tools of colonial violence, including racism, that have become institutionalized and thus legitimized in an ongoing cycle that results in historical, intergenerational and contemporary damage to the health, wellness, and futures of Black, Indigenous, and all People of Color (“BIPOC”), including Latinx, Pacific Islanders, and Asians, as well as immigrants and refugees of color.
- The entirety of Multnomah County rests on the homelands, villages and ceded territories of the Native Tribal nations. We acknowledge the genocide, forced removal, and systemic erasure of Native peoples that have allowed us to ignore and deny this history and our responsibility to Native people.
- The state of Oregon was founded on the notion of creating a white utopia, and around the functional and implicit removal, exploitation and/or exclusion of BIPOC individuals and communities. From Black exclusion laws and restrictions that barred Black and Chinese people from voting, to a steady stream of discriminatory laws and the practice of redlining in Portland, the legacies of Oregon’s founding ideals continue to perpetuate harm, oppression, and marginalization within communities of color today.
- Racism is codified into our laws and institutions, which were created on a foundation of the ideology of white supremacy; it upholds systems, structures and policies that were created to advantage white people while neither serving nor benefiting people of color.

The following pages provide general statistical information about the Multnomah County community, and will often have information broken down by race/ethnicity, demonstrating the continuing impact of the issues outlined above.

Population



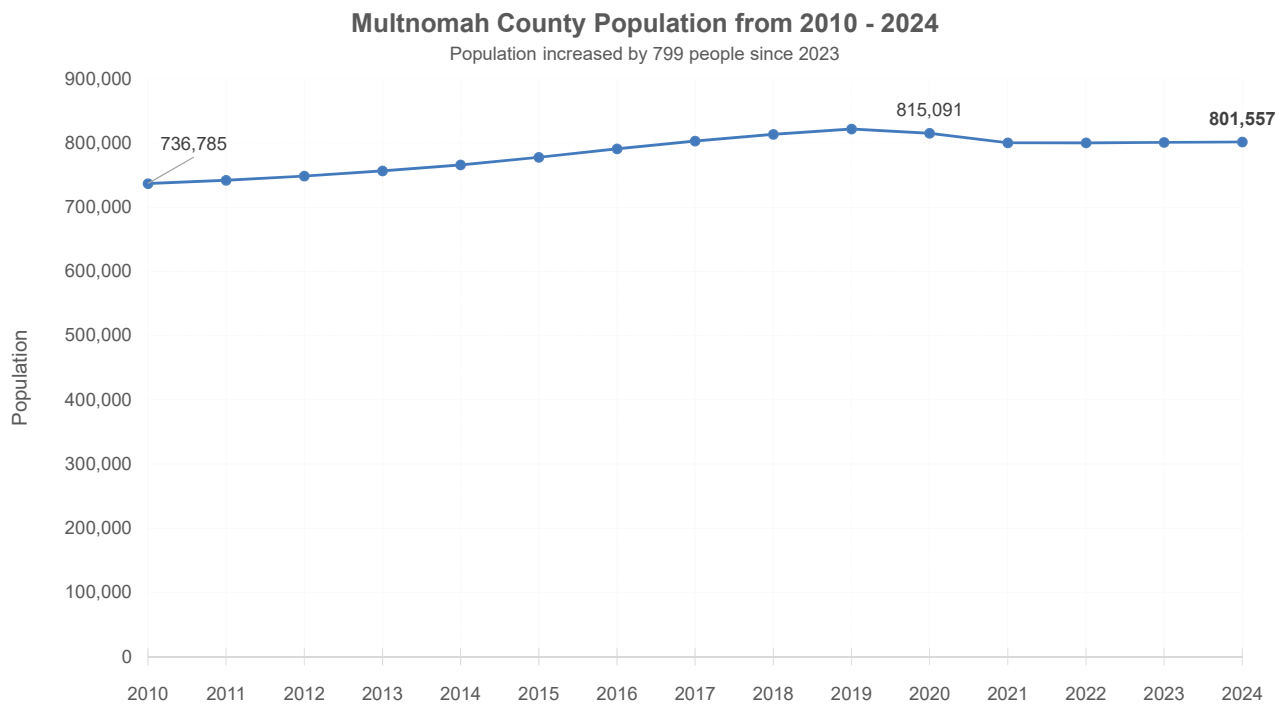
Population
801,557

1.7%

Decrease
since 2020

Most Populous County
1 of 36
counties in Oregon

Multnomah County’s current population is estimated at 801,557 residents, a 1.7% decrease since 2020, as compared to a 0.6% increase for the state of Oregon as a whole. Although the smallest county by land area, Multnomah County has the largest population out of the 36 counties in Oregon. Multnomah County has a population density of 1,724 people per square mile.

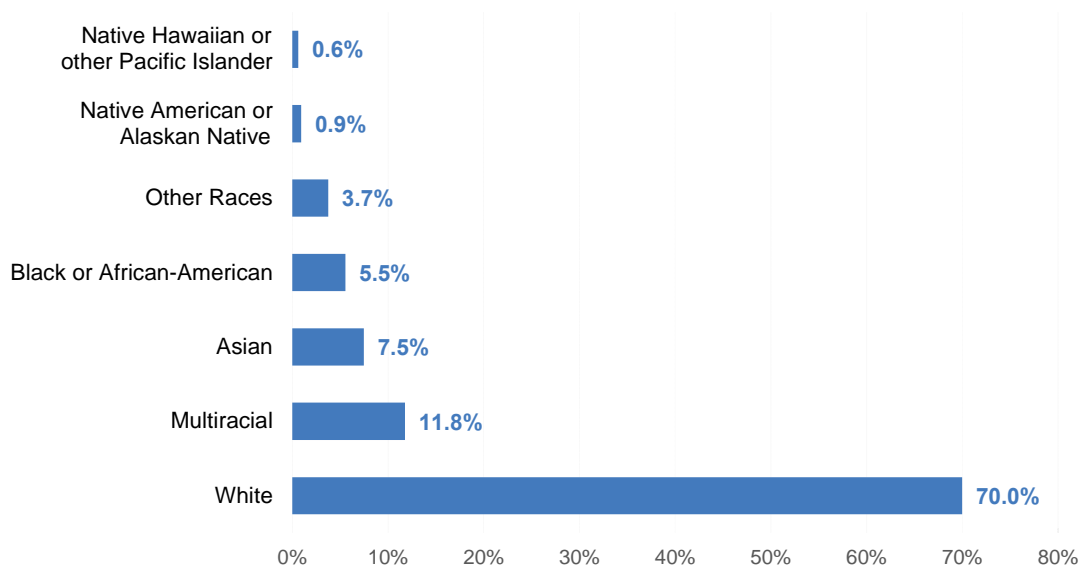


Source: Portland State University Population Research Center

Race and Ethnicity

The U.S. Census estimates that in 2023 Multnomah County’s population was 70.0% White, 7.5% Asian, 5.5% Black or African-American, 0.9% Native American or Alaskan Native, 0.6% Native Hawaiian or other Pacific Islander, 3.7% Other Races, and 11.8% multiracial. Approximately 13.1% of the county’s population is Hispanic.

Population By Race in Multnomah County



Multnomah County is also home to diverse languages and nationalities. The U.S. Census estimates that 13.0% of residents were born in another country, compared with 9.7% for Oregon as a whole. 19.1% of county residents over the age of 5 speak a language other than English at home. Of those speaking a language other than English at home, 43.4% speak Spanish.

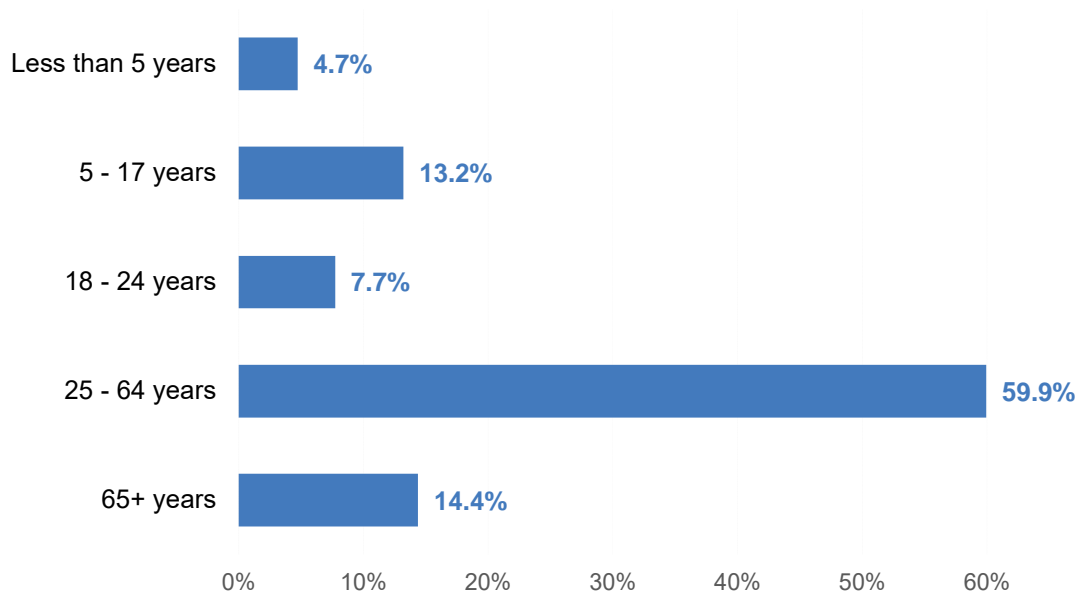
Source: U.S. Census Bureau American Community Survey

Age

The median age in Multnomah County is 38.5 years old. People under 18 years old make up 17.9% of the population, while 14.4% are 65 or older.

Population By Age in Multnomah County

Almost 60% of population is 25 to 64 years old



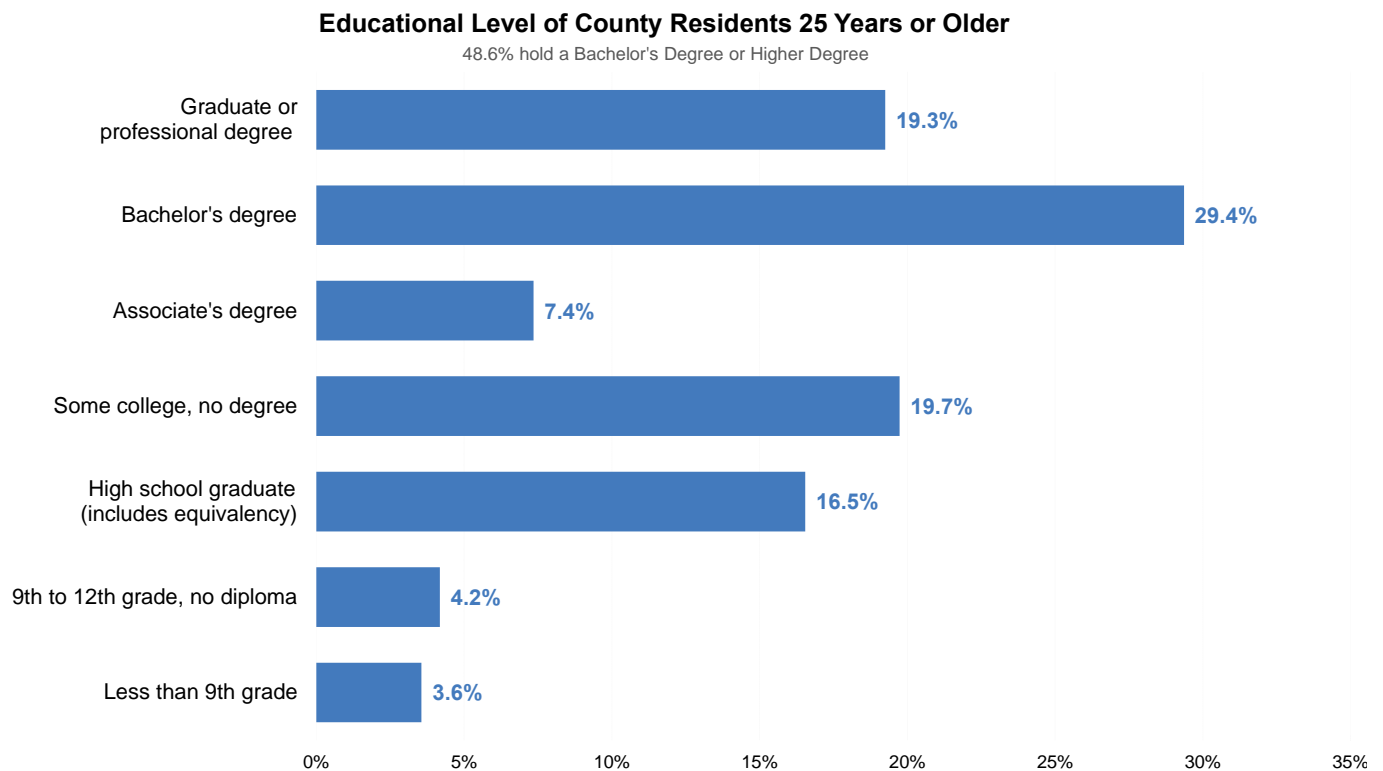
Source: U.S. Census Bureau American Community Survey

Education

An estimated 83.9% of Multnomah County’s school aged population were enrolled in public schools in 2023. Public school districts in Multnomah County include Portland Public, Parkrose, Reynolds, Gresham-Barlow, Centennial, Corbett, David Douglas, and Riverdale.

There are a number of post-secondary schools in Multnomah County. Portland State University is a public research university with more than 200 degree programs for undergraduate and graduate students. Multnomah County is also home to Oregon Health & Science University, which educates health professionals and is a leader in biomedical research. Other colleges include Lewis & Clark, which also has a law school and graduate school for education and counseling; the University of Portland, a private Catholic university; and Reed College, a liberal arts and sciences college. Portland Community College and Mount Hood Community College educate the community and are partially supported by local property taxes.

Multnomah County residents have above average educational achievement for the state of Oregon. In 2023, 48.6% of county residents 25 years or older had achieved a bachelor’s degree or higher compared to 36.2% statewide. While 7.7% of county residents have less than a high school diploma or equivalency, Oregon as a whole has 8.3% of residents who haven’t graduated high school or passed a high school equivalency exam.



The table below displays the percentages of racial subpopulations whose highest level of educational attainment is less than a high school diploma or equivalency as compared to a bachelor's degree or higher.

	Asian	Black/ African American	Hispanic or Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Latine
Less than High School Diploma or Equivalency	18.5%	11.1%	25.6%	13.8%	18.4%	8.7%	3.9%
Bachelor's Degree or Higher	45.4%	28.8%	29.3%	41.3%	24.7%	19.8%	53.6%

Sources: U.S. Census Bureau American Community Survey; Portland State University; OHSU

Employment and Industry

Like the rest of the country, Multnomah County has experienced rapid job growth as industries continue to recover from the pandemic. Total nonfarm employment in the county increased from 456,500 in May 2020 to 507,500 in May 2025. The county remains short of its pre-pandemic job count of 537,900.

Source: State of Oregon Employment Department, Covered Employment and Wages, 2024

Top Ten Employers in Portland Metro Area

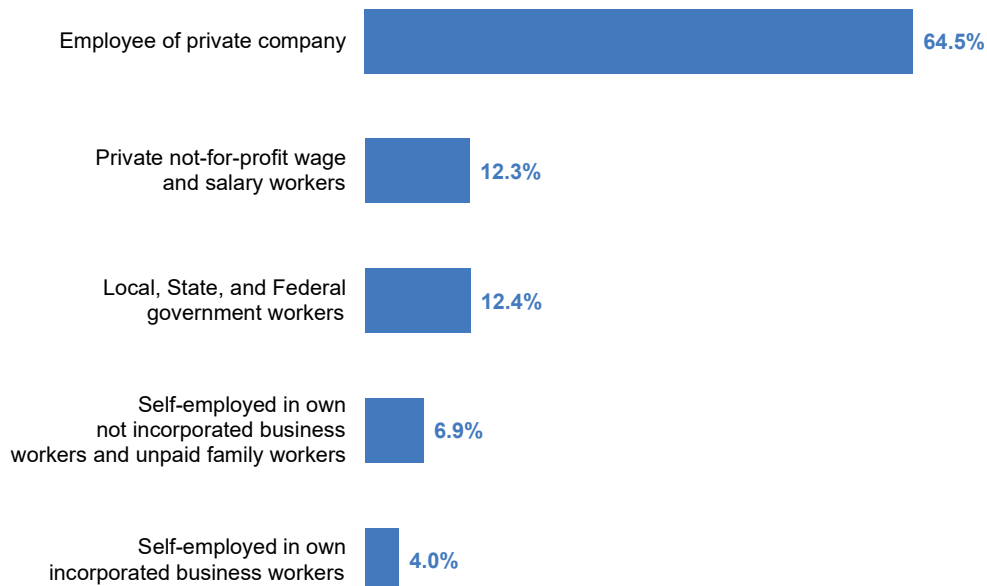
(includes Multnomah County, as well as neighboring counties in Oregon and Washington)

1. Intel Corporation (23,192 employees)
2. Oregon Health & Science University (20,917 employees)
3. Providence Health & Services (20,700 employees)
4. Kaiser Permanente Northwest (13,086 employees)
5. Nike, Inc. (10,700 employees)
6. Fred Meyer Stores (9,000 employees)
7. Portland Public Schools (7,638 employees)
8. City of Portland (6,631 employees)
9. Multnomah County (5,626 employees)
10. Beaverton School District (5,432 employees)

Source: Portland Business Journal, September 2024

A majority of people who work in the county are employees of private companies (64.5%), while 12.3% work for non-profits, another 12.4% are government workers, and the remainder are self-employed.

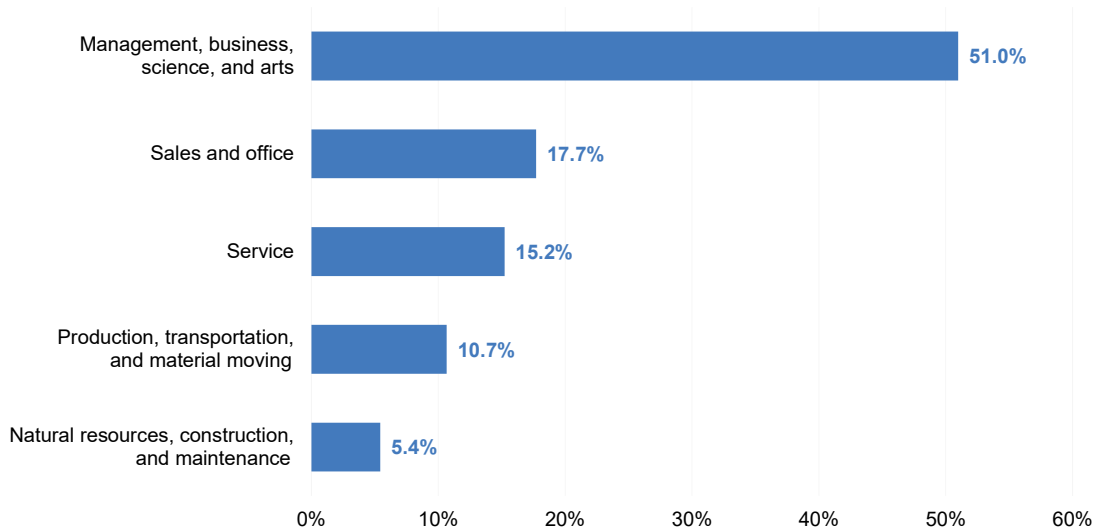
Occupation by Class of Worker



Source: U.S. Census Bureau American Community Survey

The five main occupational sectors vary in the percent of workers in each occupation. Management, business, science, and arts is the occupation category with the largest percent of workers in Multnomah County, at 51%. The smallest category is natural resources, construction, and maintenance at 5.4%.

Occupation Categories for Civilian Population (age 16 and over)

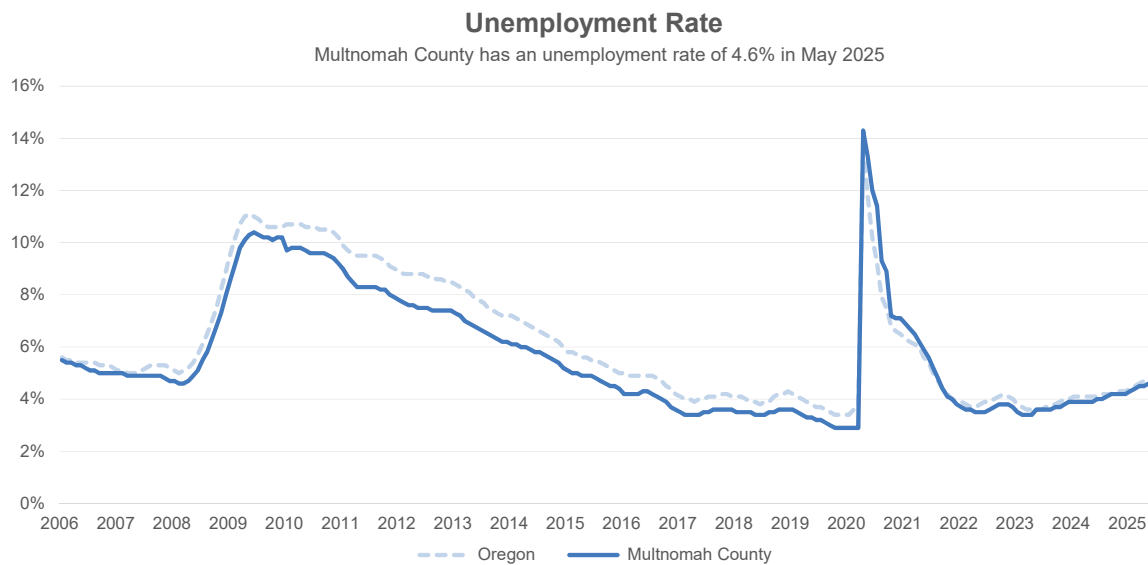


The median earnings for these occupation categories varies dramatically, ranging from \$27,381 for service occupations to \$79,970 for management, business, science, and arts occupations. As can be seen from the table below, which shows the subpopulations by race and ethnicity that are employed in each category, people of color are more likely than white, non-Latine individuals to work in sectors that generally pay less.

	Service	Production, transportation, and material moving	Sales and office	Natural resources, construction, and maintenance	Management, business, science, and arts
Median earnings	\$27,381	\$38,826	\$42,617	\$45,580	\$79,970
Total population	15.2%	10.7%	17.7%	5.4%	51.0%
Asian	19.1%	16.6%	13.7%	3.4%	47.2%
Black/African American	22.5%	11.6%	17.5%	1.7%	46.7%
Hispanic/Latine	23.1%	14.1%	15.8%	12.9%	34.1%
Multiracial	19.6%	11.7%	18.0%	7.7%	42.9%
Native American/ Alaska Native	23.4%	16.9%	14.7%	16.9%	28.1%
Native Hawaiian/Pacific Islander	11.9%	19.9%	33.7%	2.7%	31.8%
White, non-Latine	12.6%	9.4%	18.2%	4.5%	55.3%

Source: U.S. Census Bureau American Community Survey

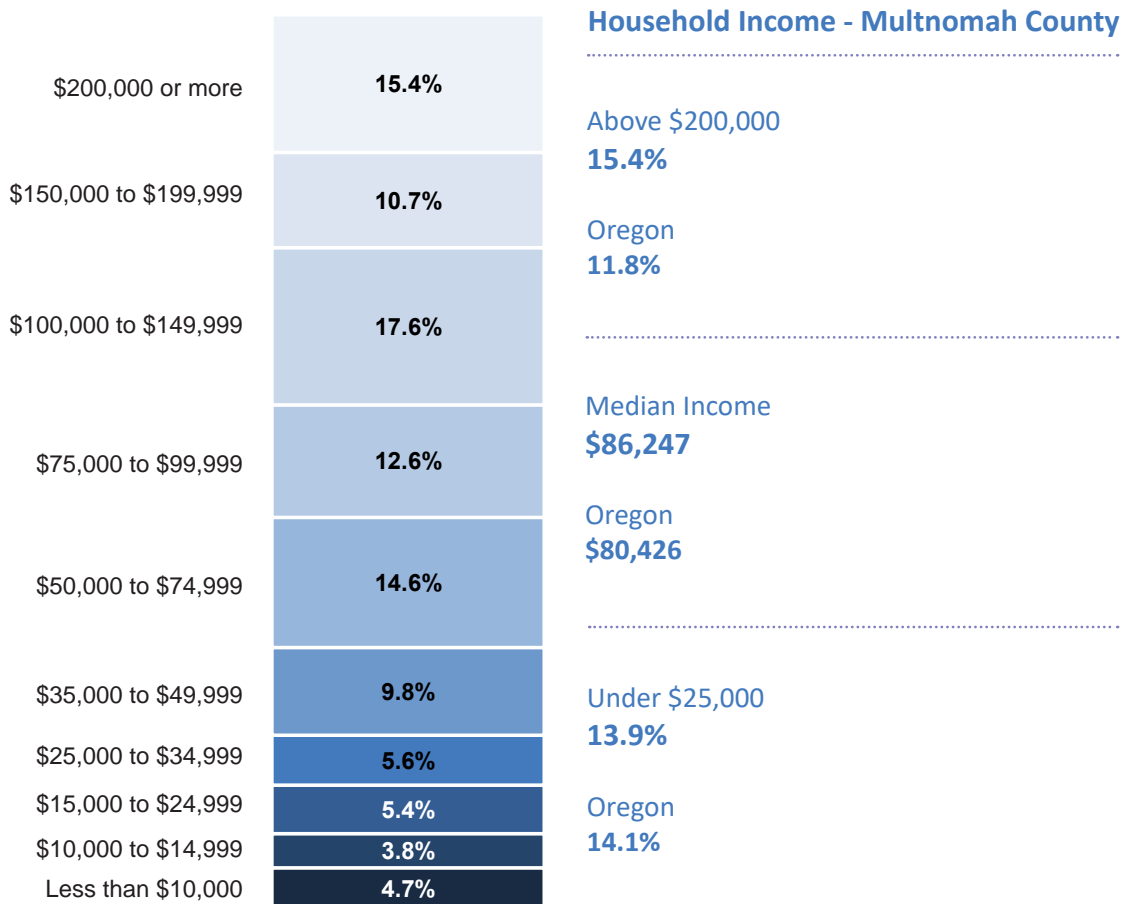
Multnomah County's unemployment rate has increased to 4.6% in May 2025 as compared to 4.1% in May 2024.



Source: State of Oregon Employment Department

Income and Poverty

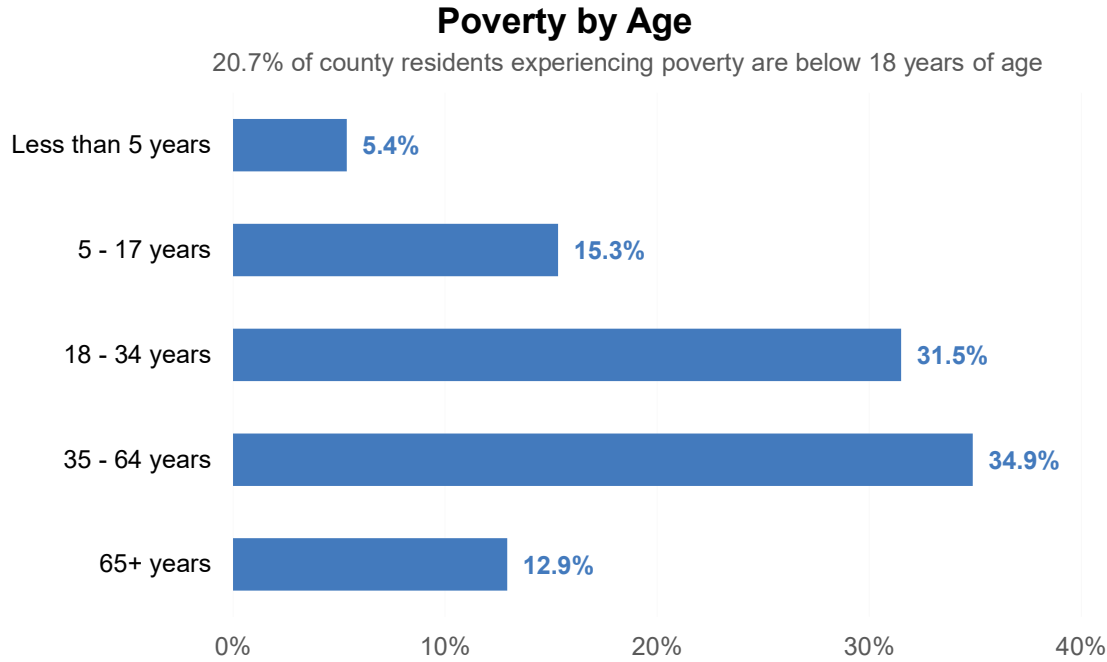
Household income is an important measure to help determine the wealth and its distribution in a community. The following chart shows the percent of households in various categories of income per household.



The table below presents median household income by race, as well as median household income expressed as cents earned by each population of color per one dollar earned by the white, non-Latine population. It shows that median household incomes for communities of color range from 54%-100% of the white, non-Latine population.

	Asian	Black/ African American	Hispanic or Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Latine
Median household income	\$92,549	\$50,462	\$70,518	\$73,379	\$67,596	\$72,727	\$92,750
Cents-on- the-dollar	\$1.00	\$0.54	\$0.76	\$0.79	\$0.73	\$0.78	\$1.00

In Multnomah County, 12.5% of the population is experiencing poverty. This is higher than Oregon’s overall poverty rate of 11.9%. The following graphic shows poverty rates by age category:



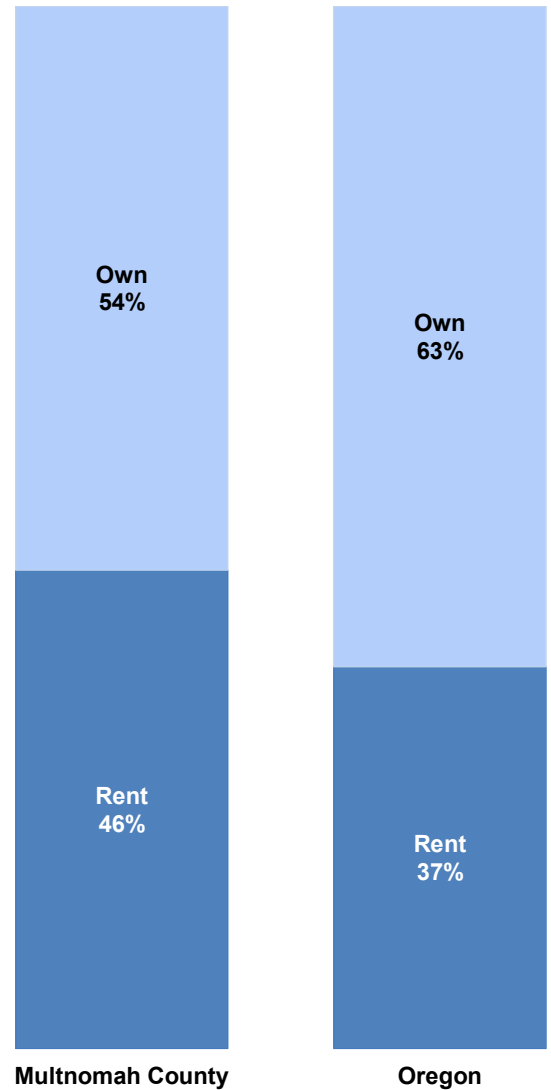
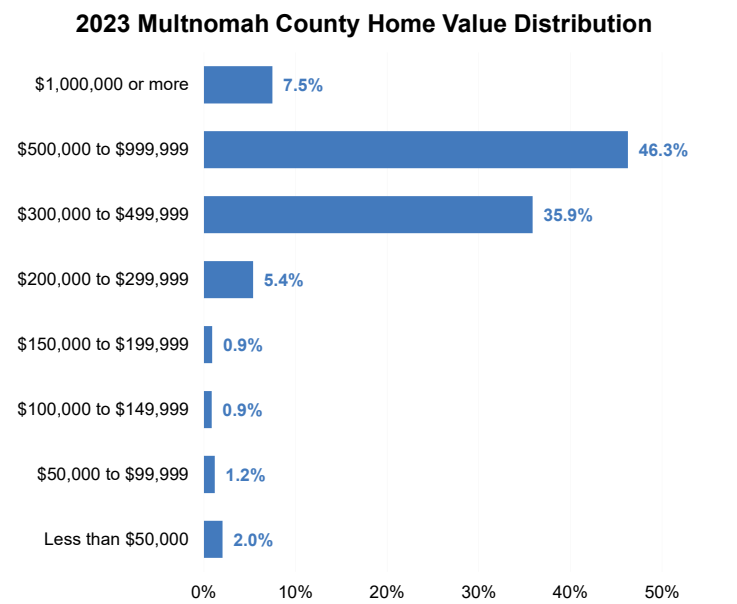
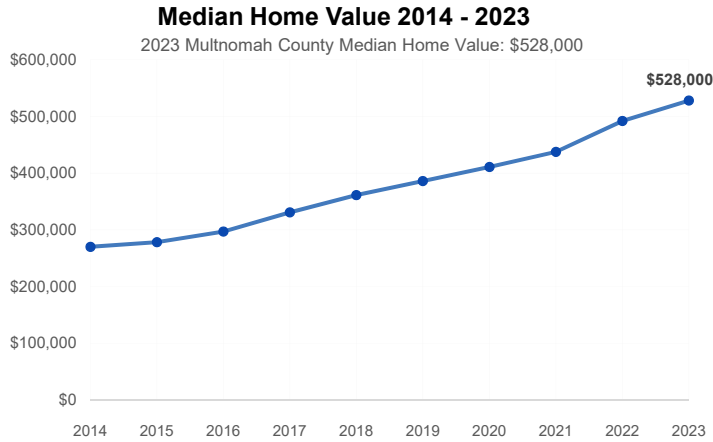
Poverty rates vary by race/ethnicity, with the white, non-Latine population being 9.9% at or below the poverty rate, while the Native Hawaiian and Other Pacific Islander population has the highest poverty rate at 32.8%, followed closely by the Black/African American population at 29.1%

	Asian	Black/ African American	Hispanic or Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Latine
Poverty rate	12.2%	29.1%	16.5%	15.8%	16.2%	32.8%	9.9%

Source: U.S. Census Bureau American Community Survey

Housing

The median home value in Multnomah County has increased significantly in recent years, from \$270,200 in 2014 to \$528,000 in 2023. Over half the housing units in the county are owner-occupied, while 46% are rentals. This is a lower homeownership rate than Oregon overall, which has 63% owner-occupied housing.



The table below shows homeownership rates by race/ethnicity. Homeownership builds intergenerational wealth and may also indicate more stable housing compared to renting, especially when rents are increasing steeply. Most communities of color have much lower rates of homeownership compared to the total population and, especially, the white non-Latine population.

	Asian	Black/ African American	Hispanic or Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Latine
Homeownership by race/ethnicity	61.2%	33.0%	35.7%	38.7%	39.5%	36.1%	58.7%

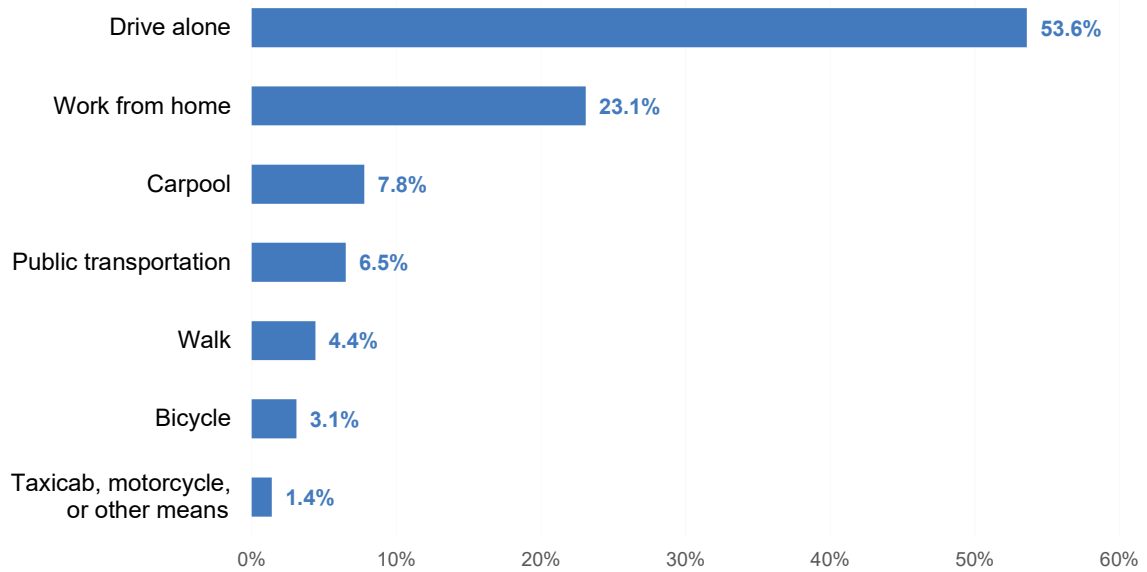
Source: U.S. Census Bureau American Community Survey

Transportation and Infrastructure

Multnomah County is served by an international passenger airport, a local bus and light rail system, railroads that carry goods and serve passengers, and the interstate highway system. Over half of workers age 16 and older drive alone to work, 23% work from home, and the remainder get to work by walking, biking, public transportation, carpooling, or other means of transportation.

Means of Transportation to Work (age 16 years and older)

23% of County Residents Work From Home



Roads and Highways

Multnomah County is connected to the wider region by seven major highways: Interstates 5, 84, 205, and 405 and U.S. Highways 26, 30, and 99. The County operates and maintains over 275 miles of roads and 24 vehicular bridges, including 6 bridges over the Willamette River.

Portland International Airport

Portland International Airport is located on the northern border of Multnomah County. Portland International Airport handled 16.7 million domestic and 0.8 million international passengers in 2024. The airport also serves as a regional hub for flights to smaller cities in Oregon and other Western destinations.

TriMet

The Tri-County Metropolitan Transportation District (TriMet) operates 84 bus lines, a light rail system, and a commuter rail system that together connect Multnomah County with neighboring areas. Riders boarded a TriMet bus, MAX train, WES train or LIFT cab 62.9 million times in FY 2024, up approximately 8.8% from FY 2023.

Sources: U.S. Census Bureau American Community Survey; Port of Portland; TriMet

Culture and Recreation

Multnomah County is a regional destination for the visual and performing arts and hosts numerous festivals, concerts, and sporting events every year. The county also has extensive public space for relaxing or exploring.

Arts and Entertainment

The county is home to major arts and cultural institutions, including the Lan Su Chinese Garden, Portland Japanese Garden, Oregon Museum of Science and Industry, Oregon Symphony, Oregon Historical Society, and Portland Art Museum. Festivals are held year-round in Multnomah County, including the Portland Seafood and Wine festival, Portland Rose Festival, Waterfront Blues Festival, Mt. Hood Jazz Festival, Portland Pride Festival, and Rose City Comic Con.

Multnomah County is also home to several professional sports teams: the Portland Trail Blazers (National Basketball Association), the Portland Fire (Women's National Basketball Association), the Rip City Remix (National Basketball Association G League) the Portland Winterhawks (Western Hockey League), the Portland Thorns (National Women's Soccer League), and the Portland Timbers (Major League Soccer). It also has two pre-professional sports teams: the Portland Bangers (soccer) and the Portland Pickles (baseball).

Recreation

Multnomah County is home to over 37,000 acres of parks and numerous natural areas. The gateway to the scenic Columbia River Gorge is located in eastern Multnomah County. The Gorge is a spectacular river canyon, 80 miles long and up to 4,000 feet deep, with numerous areas for hiking, camping, boating, and day trips. Portland's Forest Park, the largest urban forested natural area in the nation, covers over 5,000 acres of urban land and has over 80 miles of trails. The county also houses Portland's International Rose Test Garden, the oldest continually operating public rose test garden in the nation, and Mill Ends Park, one of the world's smallest public parks at 452 square inches.



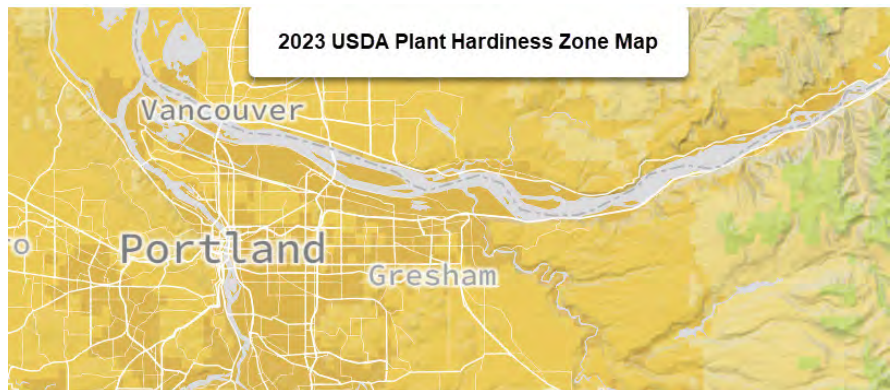
Multnomah Falls - photo by Gary Halvorson, Oregon State Archives

Climate

Multnomah County typically has a mild climate that is heavily moderated by the Pacific Ocean. January and February are typically the coldest months with an average low of 34.1 degrees Fahrenheit over the past 5 years. July and August are the hottest months with an average high of 81.5 degrees Fahrenheit. Multnomah County experiences greater cloud cover and precipitation during winter months, with 10.96 inches of precipitation in December 2024, as compared to 0.27 inches of precipitation in July 2024. In recent years, Multnomah County, along with the rest of Oregon, has experienced an increase in extreme heat/cold. The Portland downtown area saw a high of 104 degrees Fahrenheit in August 2023, and a low of 12 degrees Fahrenheit in January 2024.

In 2023, the U.S. Department of Agriculture updated its Plant Hardiness Zone Map from the 2012 version. The map is the standard by which gardeners and growers - personal and professional - can determine which perennial plants are most likely to thrive at a location. The map is based on the average annual extreme minimum winter temperature, with a 5-degree Fahrenheit change each half zone (i.e. zone 8a's average annual extreme minimum temperate is 10 to 15 degrees, while zone 8b's is 15 to 20 degrees). While many locations in Multnomah County stayed in the same zone, several areas shifted to a warmer zone, both in the Portland metropolitan area and in more rural parts of the county.

ZONES	
Avg. annual extreme minimum temp., 1991-2020	
3b	-35 to -30
4a	-30 to -25
4b	-25 to -20
5a	-20 to -15
5b	-15 to -10
6a	-10 to -5
6b	-5 to 0
7a	0 to 5
7b	5 to 10
8a	10 to 15
8b	15 to 20
9a	20 to 25
9b	25 to 30



Sources: U.S. Climate Data; NOAA Online Weather Data; USDA; Oregonian

Meet Multnomah County

FY 2026 Adopted Budget

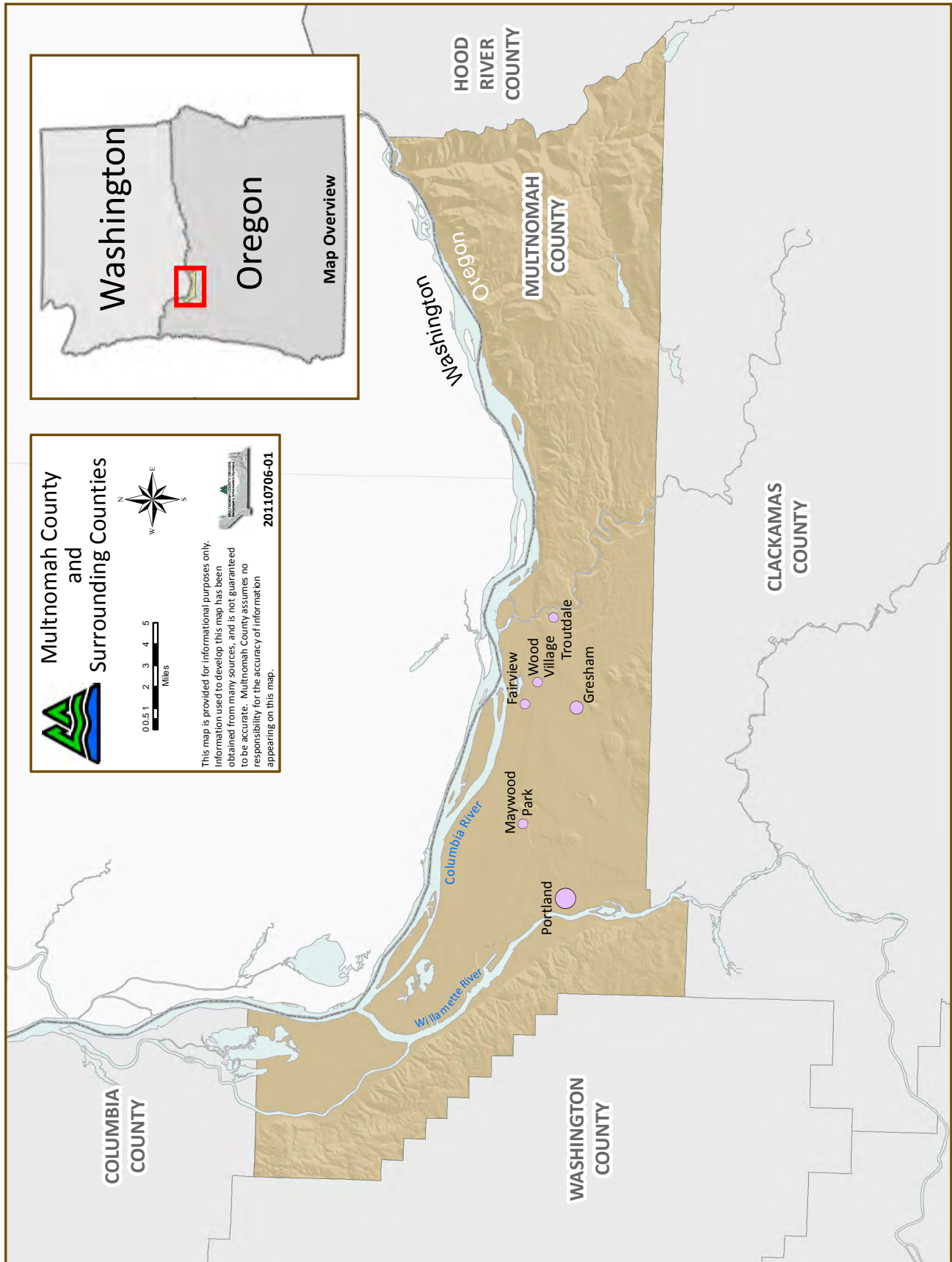


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A mural on display at a Multnomah County Department of Community Justice facility.

Letter from Chair Jessica Vega Pederson

Even in the toughest budget years, Multnomah County's work is vital to the wellbeing of our community. That's why the budget I'm proposing makes the best use of the dollars we have to serve our community's essential needs and makes sure resources are going to the people who rely on them most and whose needs we must prioritize during challenging times.

In the pages that follow, I share how I've balanced these hard decisions and prioritized direct services, homeless services, public safety and mental health and substance use support services.

The County is the safety net for each of us — the largest community in our state. Cuts across our organization can be devastating to the individuals who rely on us as a last resort. Our job is to meet our neighbors and friends on their hardest days and help them live, rise, and thrive.

I believe in a Multnomah County where:

- Families and children are safe, healthy, and prosperous
- Everyone has a place to call home with support to persevere through a personal crisis
- Racial disparities are addressed
- All are welcome

Local government feels more important today than ever before. Our nation and our democracy are under threat. Our County must be a safe haven for our values of democracy, equity, accountability, kindness, and support for one another.



I'm raising my children in this community, and the future I'm working toward for them is something I want for everyone.

Our community is facing a grim economic forecast with fewer dollars to spend on the things our families and neighbors need. We're required to make tens of millions of dollars in cuts compared to our budget last year. The County's support and services are increasingly important as the federal government is more volatile and unstable than at any point in my lifetime.

Tough budgets require tough choices and tradeoffs.

- I'm prioritizing direct services that are most impactful and effective for people struggling to make ends meet, who are homeless, and who are ill, have disabilities, or have no access to other care.
- I'm prioritizing programs that serve children and families, and communities most impacted by disparities and systemic challenges.
- I'm continuing programs that prevent homelessness, improve health outcomes, protect public safety, and strengthen resilience.
- I'm making administrative reductions to streamline our operations, and strategic cuts to programs that are not as impactful as we need them to be.

In order to prioritize these critical services, I've made cuts to administrative costs not core to our mission with the aim of improving efficiency and reducing overhead. I also had to take reductions in case management, technical assistance, peer navigation and the elimination of programs and grants that we know serve people. With those savings, I've preserved life-saving interventions and programs to keep people housed, move people from shelter into housing, and maintain rental assistance and shelter beds so the number of unsheltered people on our streets does not increase.

The dollars we have for homelessness are significantly less than what we've had in recent years — and far less than what we need to truly address the heartbreaking and complex challenge of having so many people living on our streets. In addition to thousands of people sleeping outside, families, elders, and low-income households are on the brink of becoming homeless. There's not enough affordable housing, wages aren't keeping pace with the cost of living, and many are struggling with mental health issues and addiction. These are our friends and neighbors, and our care for them continues with every dollar we have to give to the direct services that will make the most difference.

It's not possible to make cuts to this degree and not have it affect the services we provide. Still, my budget ensures no shelter bed is lost, and no health clinic is closed. I've maintained areas where we've seen progress in recent years: investments have led to reductions in homicides and auto theft; effective initiatives to tackle the mental health and addiction crises; miles of improved roads and bridges; a pathway to rebuild animal services; countywide improvements to workplace security, information technology, and community engagement; an impressive execution of the most complex election in the County's history; and so so much more.



My commitment is clear: I make every decision from deep dialogue with County leaders and extensive engagement with all of you. Our office heard from more than 4,000 people through my annual budget survey; a February community town hall; hundreds of constituent testimonies; and emails, conversations, and discussions with many local leaders, providers, advocates, and our County Community Budget Advisory Committees. Thank you for taking the time to engage with our office and the County. Your voice really matters.

While our homelessness, addiction, and community safety work are priorities, we are responsible for our safety net — from building out free preschool for every child to renovating our system of libraries to serving as our local public health and mental health authority. This work remains just as crucial.

We also know that when our streets are safe for everyone, our services are more accessible. This budget funds community safety programs — from prevention to accountability — with very few service impacts. While almost every department was asked to cut services, I fully preserved the Multnomah County Sheriff's Office budget. The Department of Community Justice took just a 3% cut, the District Attorney a 2% cut at the same time that I stabilized the District Attorney's staffing by converting 11 positions previously funded through temporary and one-time dollars to an ongoing commitment.

The world is in flux. **Under my leadership, our community can trust that the County will continue to prioritize and center people who face the most challenging circumstances. The fact that we have these services in our community is a testament to the power of our representative democracy.** This is an important moment for all of us to remember the values that drive our commitments to each other. In putting our energies into direct services, we will continue to be the Multnomah County most needed by our community.

A handwritten signature in black ink that reads "Jessica Vega Pederson".

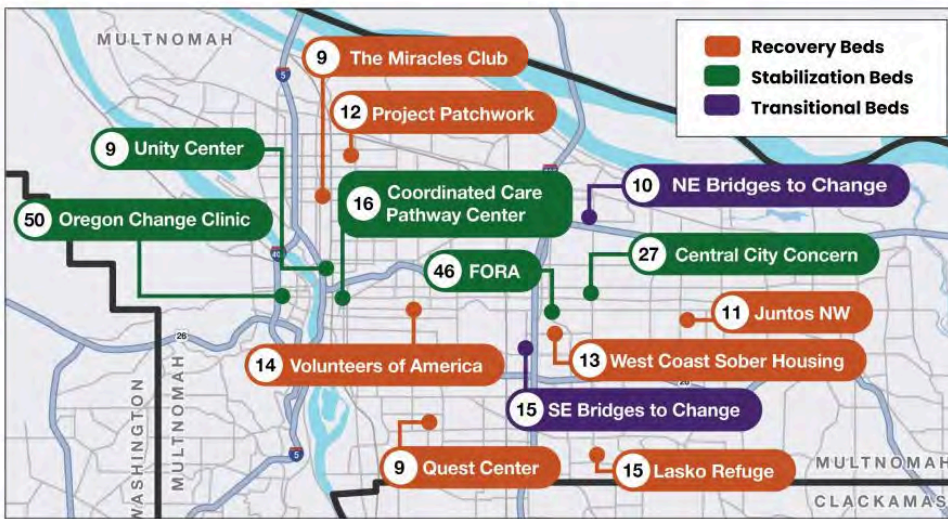
HEALTH AND SAFETY FOR ALL

Multnomah County is directly responsible for supporting the health of everyone in our community, at every stage of life. In 2025, Multnomah County ranked among the United States’ healthiest communities. My priority for this budget: ensure we can continue to respond to the health crises on our streets, in our schools, and across our community, while also promoting public health and safety to prevent these crises from happening in the first place. I’ve protected direct services, cut administrative dollars, and refocused around how our programs affect the people we serve.



Tackling Our Mental Health and Addiction Crisis

A neighbor walking down the street exhibiting signs of psychosis, a family member dying from a fentanyl overdose — all of us know the toll that the mental health and addiction crisis has had on our community. There is no single cause or solution to these issues, and a range of efforts — from prevention measures to treatment services and recovery support — is needed to meet the needs of our community.



Substance use has worsened dramatically in the last few years, driven by fentanyl and methamphetamine, and a lack of state investment in adequate substance use disorder (SUD) services. To treat the drug addiction crisis, this budget dedicates \$131 million for substance use prevention, harm reduction, treatment, and recovery programs and services offered by our departments in collaboration with more than 100 community partners.

Community members struggling with mental health and addiction will continue to have access to the medication and treatment they need, when and where they need it — as part of a system of care that increasingly reflects the unique cultural and linguistic needs of the diverse communities we serve. We’re maintaining transitional support for people entering or being released from a mental health facility or jail, and we are preserving our culturally specific Mobile Behavioral Health Team, which provides focused care for our Black community. These investments reduce suffering in our community and improve conditions for everyone.

It means the County can continue investing in promising practices that increase access to mental health and drug addiction services.

“We must invest urgently and heavily in addiction prevention and recovery support programs.”

— Budget Survey Response

One example: adding sobering services to our deflection program, which connects people to treatment instead of sending them to jail. It also means we can continue funding collaborations that meet people on the streets with aid instead of arrest, including the Provider-Police Joint Connection Project in partnership with the Portland Police Bureau.

Addiction and overdoses continue to impact our community deeply. Multnomah County has made great strides in expanding the availability of treatment, support, and public education to prevent addiction, and this budget maintains that progress.

PRIORITY INVESTMENTS

\$9.9 million to continue services at our downtown Behavioral Health Resource Center

Our homelessness crisis has hit downtown Portland particularly hard. People living outside have few places to take care of their basic needs.

That’s why Multnomah County built the downtown Behavioral Health Resource Center (BHRC). The BHRC is a day center, shelter and bridge housing program for adults with mental health or addiction challenges who also live outside. It’s a place where people can take showers, do laundry, and connect with services they need.

Not only does this program meet basic human needs in the short term — but it also has helped hundreds of people move from the streets to housing and connect with long-term support. It’s become a vital downtown resource that is improving conditions in the neighborhood for everyone.

\$891,189 addition to support planning work for a permanent drop-off sobering & crisis stabilization center



Multnomah County has been without a sobering center for over five years now. This budget will soon change that.

We have purchased a building in Southeast Portland to serve as a 24-hour Sobering and Crisis Stabilization Center. The property will provide a permanent location for sobering and withdrawal management — as well as deflection and Medication Assisted Treatment (MAT) — that connects people to treatment and recovery services, helping keep them from emergency rooms or jails or being left intoxicated on our streets.

In the meantime, we’ll operate 13 sobering stations at the temporary Coordinated Care Pathway Center while we renovate the permanent facility.

This has been made possible with investments from our State partners, including \$25 million of one-time-only state funding from State House Bill 5204 (\$10M) and Senate Bill 5701 (\$15M) that was directed to Multnomah County to support the construction of a drop-off receiving and sobering center.

\$6.2 million to provide people caught using drugs the choice of seeking treatment instead of arrest

Multnomah County faced a mandate when our drug laws changed in September 2024. We've created a program that ensures people struggling with addiction have an accountable pathway from the criminal justice system toward recovery.

\$7.0 million to prevent overdoses and save lives

Many of us know someone who has struggled with drug use. We invest in services to both prevent overdoses and treat people experiencing addiction.

Many of the lessons applied in these investments come from the 90-day fentanyl emergency Chair Vega Pederson declared in collaboration with the Mayor of Portland and the Governor.

\$1.8 million to connect people experiencing unsheltered homelessness with recovery

Addiction is one of the many compounding factors that can make it more difficult to find housing for

people experiencing homelessness. Promoting Access to Hope (PATH) connects people seeking culturally specific recovery services to treatment and support.

\$2.3 million to provide detox services, connect people to recovery & housing resources

Medically supervised detoxification from harmful substances saves lives. After detox many people are ready for their recovery journey but struggle with a lack of health insurance or stable housing. This investment connects people at highest risk of continued instability to stable housing and ongoing recovery support.

Last year, the program served over 2,280 clients – 80% of whom successfully transitioned to another level of care.

\$4.6 million to provide behavioral health services to adults and youth in custody

Healthcare is a human right that should be accessible to everyone — including adults and youth in our jails and detention centers.

Around 40% of youth and adults in custody have significant mental health conditions. Each year, Corrections Health provides direct services, such as medical, dental,

mental health, and substance use disorder treatment to the thousands of people who enter their care.

\$20.3 million to provide a lifeline and the right response when someone is having a mental health crisis

When someone is experiencing a mental health crisis, they need an immediate response.

Our Behavioral Health Division is responsible for a 24/7/365 crisis system that provides mobile crisis intervention, operates a crisis call center in many languages, and staffs an urgent walk-in clinic. This service prevents emergency room visits and mental health crises — saving money long term.

\$3.2 million to provide mental health services to Black and African American community members

Multnomah County provides services that focus on the unique needs of different cultures. This investment supports a Black/African American mobile behavioral health team that provides mental health support for those who are reentering the community from incarceration, which helps create pathways to stability.



Promoting Community Health and Wellbeing

Community Health is also about prevention. Upstream investments that promote the health of our entire county are especially important in a time when federal investments in public health are sharply declining and disappearing, science is under constant attack, and health inequities are ignored, at risk of becoming worse or more entrenched. Now more than ever, our neighbors depend on our local resources — and our values — to support a healthy, resilient community.

This budget invests \$292.2 million to support quality health services for youth, families and people across the county. This means you can continue to access quality medical, dental, and pharmacy services through our network of health clinics. It means you can visit a restaurant or a public pool, confident that you won't be exposed to food or waterborne diseases. And if you're a new parent, it means you can find healthy food and caring support during those critical early childhood years. The work to create a healthy community — so often unseen and uncelebrated — is essential for Multnomah County, and this budget preserves and protects it.

PRIORITY INVESTMENTS

\$217.0 million to serve neighborhoods through Community Health Clinics

Multnomah County operates Oregon's largest federally qualified [Health Center](#), with 18 clinics providing quality medical, dental, and pharmacy services to over 50,000 patients each year, more than 60% of whom identify as Black, Indigenous or a Person of Color. Clinics welcome anyone to establish care, regardless of insurance, ability to pay, or documentation status. Our health center prioritizes culturally and linguistically appropriate care, supporting patients in a way that works for them.

\$3.4 million to fund the STI Clinic

Multnomah County's Sexually Transmitted Infections (STI) Clinic provides low barrier, stigma-free sexual health services and community testing/prevention to prevent STI and HIV transmission.

The clinic is a known, trusted institution that serves people who



have been historically marginalized and underserved, and increasingly face stigma, harm, judgment, and discrimination.

This budget funds the STI Clinic, with a focus in the next year on identifying opportunities to stabilize funding to continue supporting this critical service.

\$6.7 million to prevent the spread of communicable diseases

Controlling communicable diseases is a core public health function of the Health Department. Outbreaks often start in everyday locations where people gather — restaurants, long-term care facilities, schools, daycares, and shelters.

Communicable diseases are investigated and reported by Health Department staff, who also work closely to identify and trace contacts, minimize exposures, recommend interventions, and, ultimately, halt the spread of diseases.

\$7.9 million for health inspections to ensure food from restaurants is safe

Eating out in Multnomah County comes with a sense of pride in our many fabulous restaurants, food carts, festivals, and farmers' markets.

Regular health inspections ensure that when people eat at their favorite place or venture out to try something new, they can trust that the food and water are safe.

The benefits of this work also extends to pools and spas, where the risk of illnesses caused by Giardia, Cryptosporidium, and E. coli is reduced.

\$2.3 million for vector-borne disease prevention

Vector Control protects public health and enhances livability across Multnomah County. The program controls vector-borne diseases by collecting, monitoring, and testing mosquitoes, rats, birds, and other animals for pathogens that are harmful to humans.

Effectively controlling mosquito populations is even more important in a warming climate, which provides ideal conditions for mosquitos to thrive and makes it more likely for dangerous diseases to spread.

Vector Control also plays an important role in community education and code enforcement around health-based nuisance codes like the keeping of small livestock (chickens, pigs, bees), rodent harborages, and illegal dumping.

\$19.2 million to support better health for infants and children, along with home visiting services

The Women, Infants and Children (WIC) program supports families in Multnomah County. More than a nutrition program, WIC provides health screening, offers breastfeeding support, and serves as a core access point for referrals to other services such as prenatal care, immunizations, and childcare.

Multnomah County's home visiting programs serve hundreds of families each year.

One of these programs, Healthy Birth Initiative (HBI), has supported Black/African American perinatal health for over 25 years. HBI's core goal is to improve health outcomes before, during, and after pregnancy and eliminate the disparities experienced by the Black/African American community in infant death and adverse perinatal outcomes.

\$400,000 to improve and stabilize ambulance services

When you call 911 for immediate medical care, you expect and deserve a timely response. Multnomah County does not directly provide ambulance services, but we oversee the system that serves our County and gets people to the hospital. This is a system we care about and will continue to improve.

Last year, Multnomah County launched an early reassessment of our Ambulance Service Plan — the guiding document that structures emergency medical services in our community. This work will continue in this budget, and is expected to produce recommendations for system change to improve stability, quality and accountability.

Increasing Community Safety



All of us deserve to live in a safe community. Multnomah County plays a key role in promoting safety through investments that improve conditions in our communities and neighborhoods, and through services that directly respond to crime, hold people accountable, protect people and property from harm, and support victims. The County is also responsible for ensuring the health and safety of adults and young people in our custody. Our approach rehabilitates people held accountable for their crimes, reduces racial disparities, and sets people up for success after they leave custody. Funding community safety is critically important to our society.

I support investments into programs and services that prevent violence and crime, and I also support non-law-enforcement programs that intervene once a crime has been committed. But I want to be clear that I also support direct funding for law enforcement. We must have sufficient resources to move people quickly and fairly through the legal system and then support them once they leave. Our community safety departments, especially the Sheriff's Office, are navigating challenges around the hiring and retention of sworn deputies. Without sufficient staffing, people in custody have a harder time accessing medical care and receiving the services that set them up for success upon release.

In the face of significant uncertainty last fiscal year — including changes in jail holds because of changes in Measure 110 and new requirements from the Presiding Judge Order — I worked closely with the Sheriff to keep all current jail dorms open and fully staffed. To manage the constant turnover of corrections staff, I invested in human resources staff dedicated to recruitment and retention. In addition, I converted 11 positions in the District Attorney's Office to permanent funding to ensure sustainable resources for the DA over time.

Our Department of Community Justice supervises and treats over 7,000 adults and nearly 800 youth each year, using restorative practices to divert individuals from jail and prison and helping them regain stability, reducing recidivism and further system involvement. This department is a national leader in juvenile justice reform efforts, reducing the county's average daily population of youth on probation and detention year-over-year while making facilities and programming investments to make spaces for youth that truly serve them.

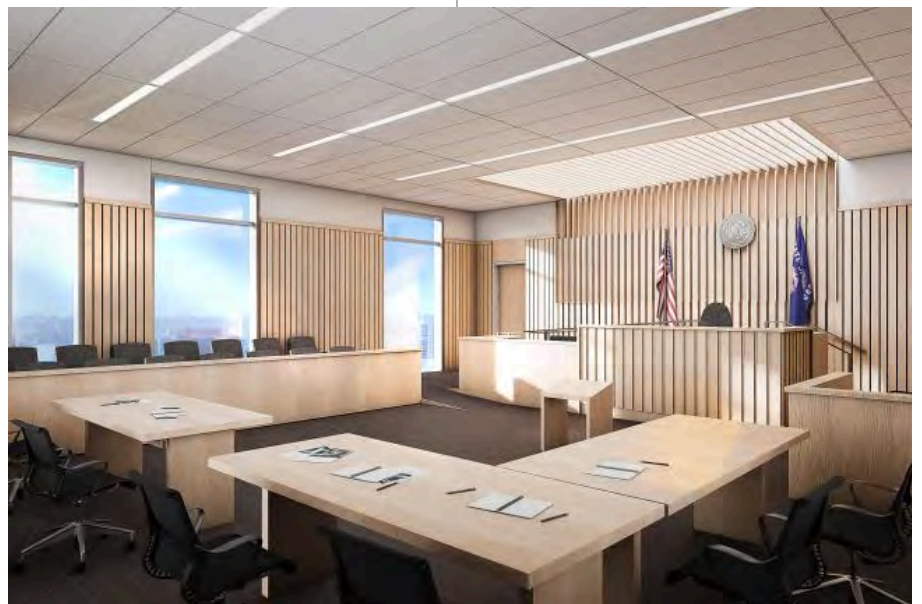
Overall, this budget will secure our progress and improvements in community safety over the last several years. Since 2022, we have seen fewer shootings across the county, including a 39% decrease in Portland and an 82% decrease in Gresham. After I helped launch our Auto Theft Task Force, a partnership that included funding from Multnomah County, vehicle thefts in 2023 dropped from record highs in the two years before back to where they were in 2014. Reported crime in the central city is down 84% year over year, and public perception of safety in downtown has improved by 20% in the past year.

PRIORITY INVESTMENTS

\$142.5 million to maintain jail services at current capacity

Providing a safe environment for people in custody requires well-trained deputies, well-maintained facilities, and specialized resources for those with special medical or mental health needs so that people experience a successful reentry into the community upon release.

The Sheriff's Office has faced staffing shortages for years.



This investment includes \$1.8 million for additional 12 FTE to provide human resources and background processing to address this challenge. It also places \$1.2 million in contingency in the event our jail system needs to expand capacity.

\$4.0 million to support crime victims and survivors

Victim and survivor services are a collaboration between law enforcement agencies and community partners to lead a coordinated response that ensures crime victims' rights are upheld, and that victims receive support they need to navigate the legal system.

\$4.0 million to keep our major waterways safe

The River Patrol Unit works with regional and federal agencies to keep safe 110 miles of waterways along the Multnomah Channel, and the Columbia, Willamette, and Sandy rivers. These services help people enjoy themselves safely and protect the millions of tons of cargo that move through our local facilities each year — which is crucial to our economy.

\$7.9 million to continue specialty courts

Specialty courts provide tailored intensive supervision and services for those who are justice-involved, helping to address the root causes of why many individuals found themselves engaged with our system in the first place. These courts have led to reduced recidivism.

\$3.8 million to early intervention and prevention of youth violence

Supporting families with early intervention is an upstream strategy that pays dividends. The Community Healing Initiative provides culturally specific case management, intervention, and prevention through community-based services to youth and families who have recent involvement with high-risk activities and behaviors.

\$1.5 million to investigate homicides

Every homicide is a tragedy. To increase our accountability to victims and prevent future criminal

activity, this budget continues to invest in the District Attorney's homicide unit, including preserving a prosecutor position that was proposed for elimination.

\$8.2 million to help people leaving jails and prisons

People should not leave jails or prisons into homelessness. The Department of Community Justice's Transition Services Unit provides culturally specific and responsive services to people leaving custody to get them to shelter and housing, and reconnect to health care, family, and community.

\$2.5 million to preserve neighborhood District Attorneys

Our residents want to feel connected to our system of public safety, and that's what our Multnomah Access Attorney Program (MAAP) does, providing a hands-on resource for neighborhoods and businesses to address local safety concerns. These attorneys work directly in our neighborhoods to help people report crimes, provide updates to impacted individuals, connect crime victims to resources, and connect one neighborhood to another.

SUPPORT FOR THOSE IN THE MOST VULNERABLE SITUATIONS

“Do not forget the “invisible” populations. Seniors, people with disabilities, un-housed, undocumented workers – people without a voice.”
— Budget Survey Response

We all want to see people in our community living lives full of respect, safety, and dignity. Many populations across Multnomah County face barriers to making this kind of life possible. When you think about your County government, providing programs and services that support each one of these people is our reason for being here and our most fundamental daily call to action.

Despite our shortfall, this budget maintains a significant investment in critical services. We will continue to prevent thousands more people from sliding into homelessness by preventing their eviction. We are not reducing a single shelter bed or supportive housing apartment.

And we will continue to provide services that help people regain confidence, find a job, and provide for themselves. Also, we must continue increasing the equity and inclusion of our programs, partnering with culturally specific organizations, opening access to inclusive shelter, and reducing the differences in outcomes between populations who need these services.

Providing Pathways Into Shelter and Housing



One of the County's primary functions in this crisis is to *prevent people* from becoming homeless in the first place by providing them with emergency rental assistance. At the same time, people experiencing homelessness cannot end their homelessness without affordable housing and rental assistance. They also benefit from supportive services to maintain housing and improve health outcomes.

Shelter provides people with an immediate place to stay instead of the streets or other highly vulnerable situations. To make this more possible, this budget preserves every single shelter bed in our current system as well as ensures that people who have been placed in housing will not be displaced.

Our work to interrupt every part of the cycle that makes and then keeps people homeless is the core work of our Homelessness Response Action Plan — which has brought a comprehensive, accountable approach to helping people and reducing suffering. In the past year, this has included an intense overhaul of the data we collect, analyze and distribute regarding homelessness, including more transparent and accurate numbers of households. This budget meets Action Plan goals: funding 832 shelter beds (of a total of 1,000 targeted), adding 49 family shelter beds, and keeping 230 congregate shelter beds open; maintaining permanent housing units for every person currently housed in one; and maintaining funding levels for our work to help more people move through shelter and back into housing.

To preserve direct services that move people off our streets and into warm, safe places, we prioritized a total of \$28.9 million in general fund dollars to help fill the gap created by the loss of Supportive Housing Services and other revenue. We did this to ensure that when someone needs rental assistance, we can help them return to housing, and when someone needs a shelter bed, they receive a bed that includes services that help people move towards stability.



These are the choices I made to fill the gap in Supportive Housing Services funding:

- Keep people housed, sustain shelter beds and add previously planned new beds where feasible in alignment with our Community-wide Shelter Strategy – a joint plan with the City of Portland to add 1,000 shelter beds to our system.
- Keep existing shelter beds supported with resources to move people through the shelter system and into stable housing as part of our Homeless Response Action Plan goal of improving the number of people who transition from shelter to permanent housing by 15%.
- Ensure that people moved from homelessness to housing with County resources — through rent assistance and support services — are not displaced from their homes because of a loss of funding.
- Use funding from the improved General Fund forecast in March to help lessen the gap.

Importantly, this budget maintains a commitment to our jurisdictional partnerships, because if we aren't working together, we're not going to help people successfully. We are allocating an additional \$10 million to the City of Portland for the next fiscal year to support their direct efforts on shelter — supporting my commitment to keep shelter beds open. Gresham is another key partner in this work which is why I've dedicated \$1.0 million to their efforts.

“As the Trump administration's cuts start to impact our community, we will have to get very creative in how to help those most vulnerable. Putting homeless people in jail is the least effective way of working on the problem, and will only create more budget problems in the future.”

— Budget Survey Response

Despite these efforts, due to volatile budget predictions and declining revenue streams, our overall spending on homeless services will be reduced. We have begun right-sizing our investments after temporary funds helped us respond with urgency. This includes growing a shelter system that we are working with the City of Portland to expand to 3,622 publicly funded beds every night, and an overall system that prevents people from falling into homelessness and moves hundreds each month into their own apartments. This includes helping more than 2,600 additional people move out of homelessness to housing, helping nearly 6,000 households remain housed and avoid becoming homeless, and offering just shy of 10,000 people access to a shelter bed.

Our budget constraints also require some reductions, including support for landlords in our Risk Mitigation Program; housing assistance for people leaving difficult domestic violence situations; and eliminating our Community Workforce Stabilization grants program and Rose City Resource guide. These cuts are painful, but they make clear just how serious I am about preserving our direct services.

We also know that better data leads to more-informed decisions, and many difficult decisions await us in our continuing work to tackle our homelessness crisis. Our recent release of a far-more-accurate by-name data set and dashboard is a major milestone that provides increased transparency and accountability while helping frontline workers, decision-makers, and the whole community make progress that we can more easily track and therefore achieve. The data also makes clear that our work is more important and necessary than ever.

This budget also understands our persistent homelessness crisis is primarily driven by a housing shortage that can be exacerbated by behavioral and physical health challenges. Investments in our Behavioral Health Resource Center and programs that move people into housing with supportive services meet some of those challenges.

PRIORITY INVESTMENTS

\$133.4 million to preserve a system of 24-hour shelters

For thousands, shelter is the front door to stability. This budget increases our current number of shelter beds, including 49 units for families, and maintains our commitment to the Community Sheltering Strategy developed with the City of Portland to open additional shelter beds.

That includes increasing shelter dedicated to families, homeless youth, and survivors of domestic and sexual violence.



\$74.1 million to move people living on the streets and in shelters into housing

Our most impactful work at Multnomah County ends people's experience with homelessness by providing keys to their very own home — and making sure, once they have their keys, they stay in housing.

This work includes helping people search for housing, providing apartments with built-in support such as treatment for mental health challenges or addiction, and offering recovery housing.

\$18.3 million to prevent renters from becoming homeless

Economic turmoil and rising costs of living are pushing more and more people to the brink of homelessness. Rent assistance directly keeps people from becoming homeless.

\$12.5 million to provide daytime services for those experiencing homelessness

When you are homeless, much of your daily life is dedicated to survival and finding ways to meet your most basic needs of food, hygiene, and safety.

Our system of places where people can receive help during the day provides these basic services, ranging from showers, laundry, meals, peer support, and opportunities to connect to more services.

This budget funds new and continuing services for daytime support, including culturally specific services for members of our LGBTQIA2S+ community experiencing homelessness.

\$23.4 million to support City of Portland's Safe Rest Villages & TASS Sites

These County and state funds support shelters that offer immediate safety off the streets for people living in encampments or moving night-to-night.

Each provides individual sleeping structures and common areas for gathering, eating, and hygiene, and each shelter focuses on providing the wraparound services needed to support transitions to permanent housing.

Two of these programs — which opened as COVID-19 shelters in 2020 and were later folded into the Safe Rest Villages program — are designed to serve members of the LGBTQIA2S+ community and Black, Indigenous and People of Color (BIPOC).

\$3.6 million for better data, research, and evaluation

The better our data, the better our programs can serve people experiencing homelessness. After taking over the region's data system in March 2024, we've transformed decades of inadequate data and created an accurate by-name list of people so we can

support and track their progress. Research and evaluation projects also help advance racial equity and inform policy and budget decisions.

\$707,345 for the Homeless Outreach and Programs Engagement (HOPE) Team

The Sheriff's HOPE team works with people who are homeless in

places like East County and the Sandy River Delta, connecting them with services and helping them on a path toward long-term housing.

This team is highly respected in the community and uses patience, empathy, compassion, and understanding to build trust as they work with community members on an individual basis. Last year this team made contact with 2,423 community members.

Protecting and Preserving Programs for Youth, Families, and Seniors

A thriving community is created not just with a place to live and a meal on the table, but also through social ties that create connections made by supportive professionals and welcoming places to gather with others.

The Department of County Human Services (DCHS) provides resources that enrich environments for youth and young adults, particularly resources that address risk factors.

For adults, we support people as they navigate threats to their housing stability, survive and preserve beyond experiences of domestic and sexual abuse, and live independently with intellectual and physical disabilities. For elders, we help make community connections, including veterans services and local senior center programming, and offer protections for older or disabled people who may be experiencing abuse. This adds up to over \$973 million of investment to provide a strong foundation for our communities, which will pay dividends into the future through improved health, increased income, and reduced legal system involvement.



The Schools Uniting Neighborhoods (SUN) System helps support the education and stability for thousands of young people and families across Multnomah County each year. It is a priority for me to preserve resources in local schools where we have the greatest chance of meeting students and their families where they are. The County's partnership with six school districts includes more than just SUN after-school programming; it also includes mental health experts, health clinics co-located on campuses and people who can help families obtain support services, to name a few. I find our partnerships with schools so valuable as we work together to provide a healthy and supportive environment for youth and their families to thrive.

Recent estimates show that 15% of the county’s residents are 65 and older, and 10% of residents live with disabilities. Alongside the estimated 34,387 veterans who live here, these residents combine to represent the Multnomah County Aging, Disability and Veterans Services Division’s (ADVSD) primary service populations. Our programs for these residents promote independence, dignity, and choice. Multnomah County also hosts the Aging and Disability Resource Connection, a 24-hour information and assistance hotline that helps individuals, families and professionals who are looking for resources to address current or future long-term needs.

My budget maintains current service levels and programming for a wide array of vital services for elders, meeting the needs of more than 50,000 of our friends and neighbors in person-centered programming, long-term case management, special needs support, prescription assistance, emergency rides, and short-term intensive housing case management.

PRIORITY INVESTMENTS

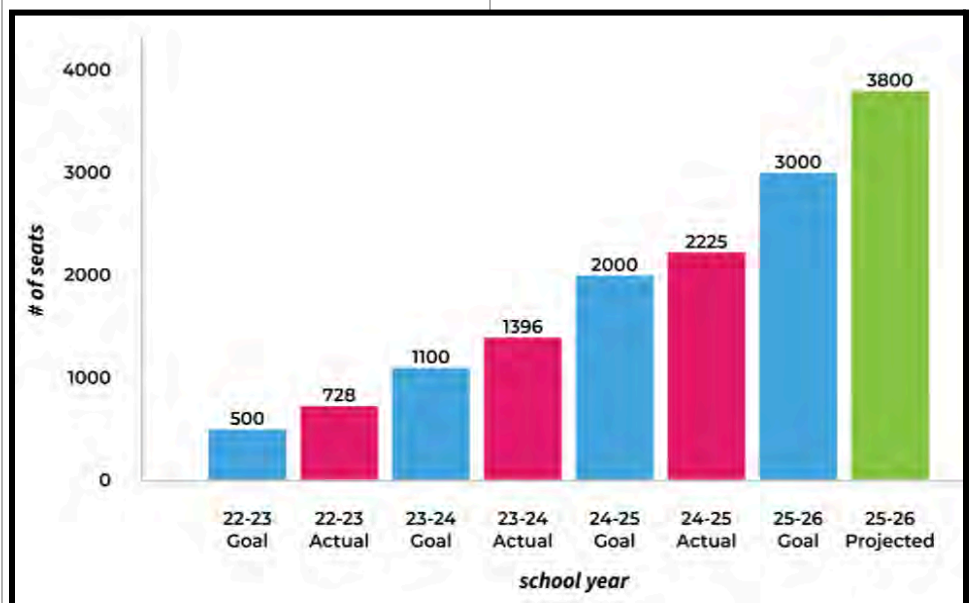
\$143.0 million to expand free quality preschool

We are well on our way to free preschool for every Multnomah County child. This is an investment not just in the future but also in the economic health of this region — guaranteeing a free seat to every child, living wages for early childhood educators, and new facilities and capacity across our system.

Preschool for All will provide free, quality preschool for 3,800 children in the 2025-26 school year. Each year we’re offering more fully paid preschool seats by developing the workforce, building new childcare facilities, and supporting childcare providers. Every Multnomah County child will have access to free preschool by 2030.

\$21.4 million for neighborhood school supports and programs (SUN)

The SUN Service System ensures families are healthy so they can champion and support their children. During the 2023-24 school year, this program served almost 18,000 students across 6 school districts, with nearly 3,000 adults



participating in workshops or learning opportunities. Schools serve as a hub to connect families and youth to supportive resources and services. For the 5,000 students who attend after-school programming, 73% had regular attendance. Almost 3,000 adults participate in educational workshops.

SUN provides free meal sites, food pantries, culturally specific case management, and connection to health and mental health services in schools for nearly 18,000 students annually.

\$32.7 million to support children and families at risk of or experiencing homelessness

We’re maintaining existing shelter capacity across our county AND we’re expanding beds that serve children and families.

This includes an expansion of 49 shelter spaces to serve families, including pregnant and parenting youth, experiencing homelessness.

\$150,000 to invest in a State of the Child report

We need a comprehensive assessment of how children are doing in our community and what they need. This will strengthen County resources to meet the needs of children, youth, and families.

\$3.1 million for Bienestar de la Familia

Bienestar de la Familia offers culturally responsive services focusing on Multnomah County's growing immigrant and refugee communities in the Cully neighborhood.

Key services include housing stabilization, rental assistance, mental health assessment and counseling, alcohol and drug counseling and prevention, energy assistance, and advocacy to help address families' needs ranging from the basics to a crisis.

\$30.0 million for mental health services for young people

When young people and their parents have access to linguistically and culturally responsive mental health services, the benefits are significant. Our community and school-based mental health offerings serve youth from toddlerhood through young adulthood across multiple school districts

UPHOLDING OUR VALUES AND PLANNING FOR PROSPERITY

Upholding Our Values

Our mission is to improve the wellbeing of those in Multnomah County by providing accessible, high-quality, and innovative public services that create stability, enhance opportunities, and reduce disparities. Our vision is a diverse, thriving community with a sustainable future where all are safe, connected, and empowered to contribute.

During these tough times, we must uphold our County values: accountability, social and environmental justice, inclusively leading with race, equity and inclusion, and safety and wellbeing. These values underpin our work and foster a sense of safety, trust and belonging, ensuring our actions consistently reflect our stated principles.

A positive employee experience is vital. Our employees are the backbone of Multnomah County, directly delivering services to our most vulnerable populations. Therefore, it's crucial to remember that when our employees feel supported, valued, and equipped to succeed, they are better able to provide high-quality services to those who need them most.

The County created its internal, protected class Complaint Investigation Unit (CIU) in 2019, directly responding to the need to elevate protected class complaints to the highest operational levels of our organization, and to create a system that provides as much compassion, efficiency, and transparency as possible. Six years of this work has highlighted the benefits of an independent unit while also revealing challenges. The Chair is dedicating resources to create a robust recommendation regarding the structure of Human Resources at the County.

The Workforce Equity Strategic Plan (WESP) continues to guide the County's policies and practices. The plan provides concrete actions for our workforce that promote access, fairness, and belonging, and address racial disparities. This budget ensures our core values of equity and inclusion are embedded throughout our work.



PRIORITY INVESTMENTS

\$123.0 million to continue operating and improving our library system

Multnomah County has one of the country's most beloved library systems — for good reason. We enjoy one of the highest circulations nationwide and, thanks to the Multnomah County Library Capital Bond passed in 2020, we are in the middle of a once-in-a-century modernization project that touches every library and community. The updates to these historic libraries, as well as the entirely new libraries joining our system, use state-of-the-art, community informed design, local art, and family-friendly spaces to remake how we'll think about libraries, books, and community for generations.

In just three months since the new Midland Library opened, community members booked rooms there 1,624 times. This impressive undertaking will continue to pay dividends in every neighborhood.

\$8.0 million for fair and safe elections

Multnomah County plays a key role in protecting democracy. This past November, acts of intimidation sought to undermine and disrupt our right to a free, fair, and safe election. The Elections Division remained undeterred and executed the most complicated election in our region's history — supporting the overhaul of the City of Portland's elected offices and introducing ranked-choice voting (RCV).

This was a tremendous undertaking, and the workload will grow as the County prepares for its own transition to ranked-choice voting in 2026.



\$2.6 million for equity- and inclusion-focused positions

Multnomah County remains committed to building a more equitable and inclusive government. This year's budget retains all filled positions within the Office of Diversity and Equity to support the Workforce Equity Strategic Plan and ensure we continue to support and elevate a dynamic, diverse workforce.

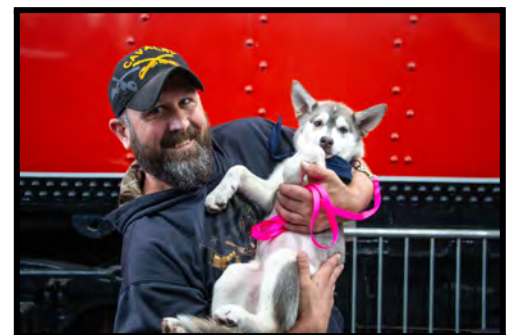
\$14.1 million for data security, innovation, and access

Multnomah County's Information Technology is a leader among government agencies in our approach to IT. In the last year alone, insulated us from the CrowdStrike crash — potentially the largest IT outage in history — while also positioning the County as a leader in Artificial Intelligence testing and integration.

Information Technology is also completing an overhaul of our website and adopting complicated data systems such as the Homeless Management Information System.

\$15.8 million to care for our animals

As Chair, my investments in Animal Services have led a major rebuild and transformation. A strategic plan to guide this work is 80% completed.



Major accomplishments include hiring 14 employees to restore operations to pre-pandemic levels and offer full geographic coverage for field officers to respond to concerns; the creation of an animal

enrichment program; restoring an in-house spay/neuter program; and improving the overall experience for staff, volunteers and animals in our care. This budget will maintain progress on completing our strategic plan and also allow us to add veterinarian staff.

\$4.4 million to maintain safe spaces for LGBTQIA2S+ community

This remains an especially challenging time for our community. We are all witnessing serious threats at the national level and in many states and local jurisdictions that undermine rights and safety.

Hostile actions aimed at curbing basic freedoms and denying access to essential services are only getting worse.

This is one reason among many, that this budget commits to maintaining affirming spaces for LGBTQIA2S+ members of our community, including gender-affirming shelter spaces, day centers and support services for youth and adults.

\$1.0 million to help address past harms

This budget also helps address past wrongs, dedicating \$1 million to the memorial that honors the unrecognized stories of Chinese Americans originally buried at Lone

Fir Cemetery, which was managed by the County when many of the harms occurred. More than 2,800 Chinese and Chinese American people were buried in Lone Fir Cemetery between the 1860s and the 1920s. While many were exhumed and returned to China in accordance with their cultural practices, some of their bodies remain in unmarked graves.

The memorial, funded by Metro's parks and nature bond, is being shaped by input from the community. Multnomah County's Chinese American community has been deeply involved in the effort to remember the history of this sacred space and seek redress for past harms.

Planning For Resiliency and Prosperity

While prosperity may not always feel achievable for everyone in our community, it should be. Preparing for a sustainable future takes looking across many small but meaningful investments designed to make sure each of us is safe, connected and empowered to contribute. I believe every Multnomah County budget should balance the things we need today with the things we're likely to need tomorrow. With \$92.9 million to maintain and improve the physical conditions of Multnomah County buildings, we take pride in being a public agency that maintains high-levels of investment to address concerns before they become too long-standing or costly.

We strive to make sure our spaces are safe and welcoming for both the public and our employees, with an eye toward efficient, flexible use of space to lessen costs and enhance public services. Even with constrained resources, we must be able to look back at what we funded in FY 2026 and see that we took seriously what is needed in the decade, or longer, ahead and took steps to grow our resilience in active and healthy ways.



PRIORITY INVESTMENTS

\$33.0 million toward building an Earthquake Ready Burnside Bridge

This work will move us further through the design phase of the bridge when we'll learn the overall cost, timeline, and community impacts.

It's imperative that this project moves forward, despite uncertainty over federal funding — to meet critical community mobility and resilience needs.

\$150,000 to prepare Walnut Park for future revitalization

Building upon the decades-long struggle of local Black community members to revitalize this area in Northeast Portland, and specifically the Multnomah County complex at N.E. Martin Luther King Boulevard and Killingsworth Street, this investment will support the creation of a redevelopment proposal for County and community leaders to consider.

\$20.0 million to expand childcare facilities

When voters approved Preschool for All by a large margin in 2020, we knew we would also need to create physical locations in our early childhood education systems to support our expansion to universality. Through targeted investments in classrooms across the system — expanding existing preschools and building new ones — we are adding capacity to make sure there's a seat built for every child who needs one in 2030.

\$500,000 to maximize Medicaid funding

Multnomah County should do more to access and maximize federal Medicaid funds. This is a short-term investment in long-term cost savings. The more we can access federal funds, the more we can use our local dollars to fund other critical services.

We know many of our services may be eligible for reimbursement from Medicaid. We also know Oregon is

applying for a State Plan Amendment to allow Medicaid billing for services provided on the streets. The County's investment will advance and expand our work to better understand and develop Medicaid financing strategies to continue maximizing federal dollars.

\$8.5 million to be prepared and resilient during emergencies

We are first responders during emergencies — as we must be. Multnomah County supports a robust Emergency Management office and preparedness resources across County departments that help us respond responsibly to disasters and emergencies.

Even as the federal government dismantles its investment in a resilient, responsive country, Multnomah County will continue creating a just, equitable, livable, resilient, and low carbon community — one where disasters are less likely to occur and, when they do, don't disproportionately impact marginalized frontline communities.

INDEPENDENTLY ELECTED OFFICES

This executive budget sets spending parameters for the County's independently elected officials: the Board of County Commissioners, the Auditor, the Sheriff and the District Attorney. Even in a year when we're making tough decisions across many policies and programs, I believe our elected officials should retain substantial budgets to accomplish their important work. For our Board, I have kept their budgets whole with no cuts. For the Auditor, I have kept her base budget intact and maintained service levels across her office, including adding a position. However, I have made cuts to my own office, including one position and a reduction in the materials and supplies budget.

Public safety is a top priority. Community safety programs and the Sheriff's Office have not taken cuts, and I added to the District Attorney's ongoing General Fund investments. Eleven positions in the DA's office were funded with one-time-only funding in FY 2025; this budget permanently adds those 11 positions, increasing the District Attorney's base budget by \$2.2 million prior to taking any reductions.

In the Sheriff's Office, this budget sustains 12 human resources positions, for a total of \$1.7 million, to support the hiring and retention of staff. This investment has led to progress, filling many vacancies.

With a new Board of County Commissioners — each of whom have embraced the work before us and are developing great ways of working together — we must continue our collaborative focus on making sure work we do together is the most effective in getting results. I've appreciated learning about their priorities and areas of focus and look forward to this next step to undertake the work of adopting a final budget together. As a part of our next phase of work together, this new Board is also working diligently to modernize our Board rules, which we're updating for the first time in more than a decade. To help streamline Board meetings and the sharing of Board materials, we will invest in improving the systems that support the work of our Board Clerk.

PRIORITY INVESTMENTS

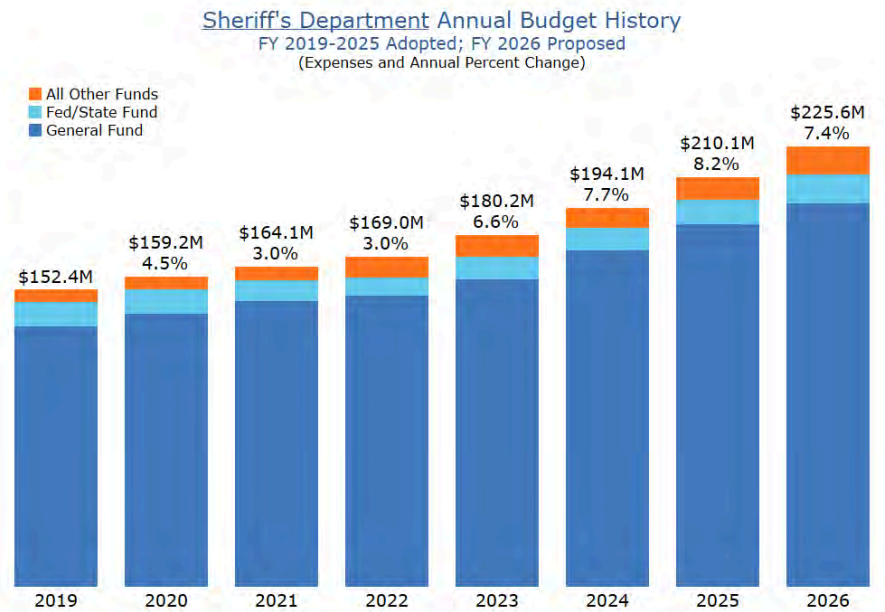
\$225.6 million to fully fund the Multnomah County Sheriff's Office

This budget continues a strong investment in the Sheriff's commitment to community safety, with the hope that a strong Sheriff's office will drive continuing increases in perceived and real safety for our community.

The budget also preserves spending for current jail capacity and law enforcement patrols covering 290 square miles and 110 miles along waterways. The coordinated efforts of patrol and other specialty units deliver comprehensive services that meet the needs of residents and visitors.

\$54.2 million to support our District Attorney's Office

Our independently elected District Attorneys help keep this community safer every day. My proposed FY 2026 for the District Attorney is 56.4% larger than the office's budget in 2019, including a steady increase in staffing levels. And as a publicly elected official, the District Attorney has decision-making power to reallocate funds within the overall allocation the Board of County Commissioners approves for his office in June.



The District Attorney's Office is responsible for reducing crime through strategic prosecution, diversion, and rehabilitation, and in 2024, received referrals for more than 7,500 misdemeanor cases and 5,000 felony cases.

The office also provides victims of crime with meaningful access to justice, trauma-informed support, and advocacy at every stage of the legal process.

\$3.5 million to support our independent Auditor's Office

The Auditor's Office is an independent elected office that oversees crucial performance audits of County programs; receives and investigates reports of fraud, waste, and abuse; and provides an impartial resource to help people resolve issues with County programs.

In the last year, the office has provided invaluable feedback and recommendations that continue to lead to improvements for our Homeless Services Department (formerly JOHS), Animal Services, contract monitoring system, workplace culture, and more. This budget maintains a consistent service level for the office.

CONCLUSION

Balancing the Budget

Any budget built when resources are constrained requires tough tradeoffs and we've had to make many of those here. I want to take this moment to recognize the difficulties that may result from these decisions, especially for County employees and clients who are directly affected.

In order to preserve frontline services, we identified opportunities to streamline operations and took cuts to administration across many departments. We've taken staff reductions across all departments, with a loss of 102 total full-time equivalent positions, focusing on reducing vacant positions as much as possible.

We're also seeing cuts to programs we love but are more difficult to sustain at this challenging moment when we must continue to fund so many other services that people need to stay safe, healthy and thriving. Losses include our Public Campaign Finance program, the resources to enforce the City of Portland's gas-powered leaf blower ban, the Nurse Family Partnership program and our Passport and Photo ID Program. As government services move online, our hope is passport renewal may be something that can be accessed within the comfort of your own home. The Public Campaign Finance program was new to our budget in FY 2025. As someone who has run for multiple elected positions, I understand the financial burden on those who feel the call to serve and run for office. In a time where this County is facing incredibly tough choices to potentially cut direct service programs, I'm making the difficult decision to pause developing the program this year, while keeping its structure in place. I greatly appreciate the work of an advisory committee who delivered a report on needed next steps. I have also long been a champion of our work to improve air quality by phasing out the gas-powered leaf blowers, which made the decision all the more difficult. Despite the loss of this program, our Public Health Division and Office of Sustainability will continue to work with and support City of Portland leaders as they implement the City's ordinance to diminish the noise and air-quality impacts of gas-powered leaf-blowers. Lastly, our Nurse Family Partnership program will not be continued. This program is part of a larger ecosystem of home visiting services where other capacity is being preserved.

“The county needs to improve its community involvement work and seek community input in a variety of ways including online and through information meetings throughout the county.”

— Budget Survey Response

Next Steps

The release of this executive budget on April 24, 2025, begins the next phase of the budget process. The Board of County Commissioners will hold weeks of consecutive deep dives on all aspects of this proposed budget, providing a public opportunity for people across our community to learn more, ask questions, express concerns, and continue sharing their priorities.

In May, we will host three public budget listening sessions to hear more from community members and learn more about everyone's top priorities. From there, the Board of County Commissioners will continue discussing and negotiating to be sure to incorporate all the feedback we've gotten from the community. The process will finish when the full Board of Commissioners adopts a final budget in June.

Thanks and Appreciation

I want to thank in advance my colleagues on the Board — Commissioners Meghan Moyer, Shannon Singleton, Julia Brim-Edwards, and Vince Jones-Dixon — for their critical role in this next phase of the budget process. For most, it will be their first budget as a County Commissioner. The depth of expertise they each bring, and their collective commitment to serving and elevating the voices and concerns of the people of Multnomah County, will be invaluable to passing a budget that rises to the challenge of this moment.



So much work has already gone into reaching this point. This has been a hard budget for everyone involved, and I want to express my sincerest gratitude for the many people who've walked alongside me and my team. Our work at Multnomah County is so meaningful. I want to thank the thousands of County employees and contractors who do this work, day in, day out, with compassion and dedication. People who treat diseases in the community, and help those with disabilities gain a sense of autonomy. Those who provide health support to those in jail, who repair rural roads and look after stray animals. Who make free preschool seats available to thousands of children and families. Who house the homeless, and feed the hungry. Who respond to calls made in crisis, and prepare our region for emergencies.

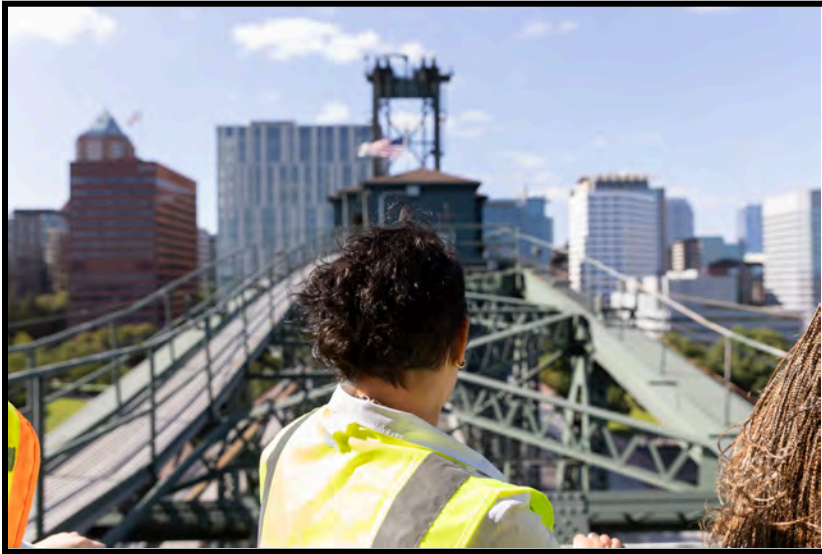
Thank you to all of the members of the County's Community Budget Advisory Committees (CBACs), including the Central CBAC members who took on double duty. Your contributions ensured the community's voice was present in every budget conversation. Thank you also to the many County staff who support our CBACs, and to the Office of Community Involvement led by Director Amara Pérez. In her short time with the county, Director Pérez has led reforms requested by former CBACs that have already improved this year's budget process, such as the ability for CBACs to provide their input and recommendations on department budgets prior to the decisionmaking that goes into putting together the executive budget.

Thank you to the dedicated staff in my office: Chief of Staff Jenny Smith, Deputy Chief of Staff Stacy Borke and our team members Sara Guest, Stephan Herrera, Renee Huizinga, Heather Lyons, Natalie Minas, Garet Prior, An Bui, Matt McNally, and Diana Gabaldón — with special thanks to my Budget & Strategic Partnerships Director, Sara Ryan, for her tireless stewardship of this process.

My gratitude goes out to the entire Multnomah County Central Budget Office, led by Budget Director Christian Elkin and County Economist Jeff Renfro, for the exceptional tools and insights they provided every step of the way to help us thoughtfully and strategically navigate this constraint year. I am also thankful for Chief Financial Officer Eric Arellano, whose commitment to fiscal stewardship keeps this County on stable financial footing year after year, and for the daily partnership with our Interim Chief Operating Officer Travis Graves and his team during this period. I so appreciate insightful and consistent Chief Diversity and Equity Officer Joy Fowler, who works with us every step of the way to ensure that equity is woven throughout our organization.

Thanks also to Multnomah County Communications Director Julie Sullivan-Springhetti, Denis Theriault and the entire County communications team for their commitment to communicating this information so well.

I want to thank new Chief Operating Officer Chris Neal, who joined us at the end of these executive budget decisions but will be instrumental in both our budget process from here and in implementing this year's budget inside of each department's work. Thanks also go to our very hard-working department directors, Mohammad Bader, Rachael Banks, Margi Bradway, Dan Field, Tracey Massey, and Denise Pena, as well as County Attorney Jenny Madkour and Library Director Annie Lewis, for their consistent leadership.



Lastly, thank you to the thousands of community members who participated in our virtual town hall, responded to our online budget survey, shared your stories and concerns through emails, phone calls, public testimonies, and in-person meetings. You showed up out of concern for your neighbors, and each engagement was a powerful reminder that, despite the challenges around and ahead of us, we remain a compassionate community. Thank you for your commitments to our diverse community, and for the accountability you ask of us on so many pressing issues.

It is now the responsibility of myself and the Board of County Commissioners to pass a budget that reflects your priorities and our shared values — delivering the programs and services that get us closer to our vision of what this county could and should be. Then, the hard work can begin to bring that vision to life, and I look forward to working and walking besides you through it all.

Jessica Vega Pederson

This message was prepared for the FY 2026 Proposed budget. There have been some funding changes since the Proposed budget was released, as reflected in Board and Department amendments. For additional information, please see "Getting to the Adopted Budget" in the Budget Director's Message.

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Introduction

The \$4.0 billion FY 2026 Adopted budget shows the County's commitment to fund programs and services that our community members depend on. The budget is more than numbers. It reflects our community's priorities in action. It lets us meet our responsibility to safeguard our residents and serve as the largest safety net provider for the region's most vulnerable individuals.

The FY 2026 budget was developed in a challenging economic climate marked by rising inflation and declining tax revenues affecting local, state, and national economies. This complex fiscal environment makes balancing the budget and maintaining essential services difficult. Nevertheless, the FY 2026 budget prioritizes fiscal responsibility and ongoing investment in key areas that support community well-being and safety, acknowledging the ongoing recovery from the pandemic's impacts.

This context underscores the critical importance of governmental budgeting, requiring the need to carefully balance increasing community expectations alongside our available resources. These hard choices are critical to delivering essential services that our community depends on.

We must address the significant budget constraints that Multnomah County is currently facing, including a \$15.5 million dollar shortfall in our County General Fund, along with a significant deficit in our Supportive Housing Services funds. We continue to see our expenses, especially those related to personnel costs, far outpace our revenues, creating a structural deficit that grows over time if left unchecked. This structural imbalance stresses the necessity of prioritizing what is most needed in the community and making smart, strategic decisions to effectively serve every resident, with a particular focus on those who rely most heavily on County services. These economic realities need a sharp focus on core priorities.

The budget process is the opportunity for the Board of County Commissioners to show their dedication to prudent and equitable stewardship of public resources on behalf of our community. In these moments, the budget becomes vital, serving as the tool to prioritize essential services and setting the stage for the community's future stability and growth.

In conclusion, the FY 2026 budget represents a comprehensive response to the multifaceted needs and priorities of our community. It demonstrates a steadfast commitment to maintaining fiscal responsibility, promoting equity, and fostering resilience as we continue to adapt and recover in the wake of the pandemic.

Within this document, you will find a comprehensive analysis of the economic environment and our financial projections, local revenue streams, expenditure drivers, detailed countywide budget data, and specific departmental information. Additionally, a discussion of current and future policy challenges and opportunities facing the County is provided.

Policy Direction from the Chair

In order to maintain as many County services as possible in the face of a significant \$21.2 million General Fund shortfall based on the November 2024 forecast (updated in March 2025 to a \$15.5 million shortfall) that is expected to grow in future years, Chair Vega-Pederson directed departments to submit budgets that reflected a 12% reduction in General Fund from the amount needed to maintain current service levels. There were a few exceptions: the Sheriff's Office and Corrections Health were not asked to take a reduction, the District Attorney's Office and Department of Community Justice were asked to submit a 3% reduction, and independently elected offices (the Board of County Commissioners, Chair's Office, and Auditor) and the Division of Assessment, Recording and Taxation (which generates revenue) were similarly asked to submit a 3% reduction. Reduction packages were prioritized by departments to show the order in which they wished for them to be restored, as well as reductions that the department was committed to making without a request for restoration.

Chair Vega-Pederson told department directors and elected officials:

We will be faced with hard choices, including the elimination of programs and the need to make more significant cuts than have been required in recent years. Though this is not the largest deficit we've faced, the deficit facing us is larger than we can absorb by taking small piecemeal reductions. So my request is that you prioritize programs based on strategies that achieve the most important outcomes to help us continue building a diverse, thriving community with a sustainable future where all are safe, connected, and empowered to contribute.

Departments were asked to prioritize new ongoing activities within their base current service level budgets on the understanding that if an activity was a high enough priority to be requested in this financial environment, it would be a higher priority than other services the department was already providing. In limited circumstances, however, departments were also able to make new ongoing requests through addition packages. Departments were also able to submit requests for one-time-only (OTO) resources, although the amount available for FY 2026 is significantly less than in the last several years.

The Chair said, "I feel strongly we need to prioritize safety and stability for our most vulnerable in this budget – especially for those community-members who are most in need of support." She considered that along with the following priorities:

- Maintaining direct services to the community, particularly focused on homelessness, behavioral health, and substance use,
- Eliminating disparities and prioritizing services that focus on populations adversely affected by racism, and
- Funding a comprehensive, fair, and accountable system of community safety at current levels.

Balancing the General Fund

Based on the March 2025 General Fund Forecast update, the starting point for the Chair's decision making process was a \$15.5 million deficit. The Chair requested that most departments submit cut packages equal to 12% of their ongoing budgets, with the Department of Community Justice, District Attorney's Office, Division of Assessment, Records, and Taxation (DART), and Elected Officials being asked to submit 3%, and the Sheriff and Corrections Health held harmless.

The Chair chose to accept \$25.7 million of these ongoing General Fund cuts. Additional revenues were added based on an assumption that fees would be increased for Restaurant Inspections and Land Use Review, and resources that were assumed to be ongoing for the HB 4002 implementation, Public Campaign Finance, were reallocated to other ongoing uses. These changes combined with small adjustments in the department's budget submittals allowed the Chair to prioritize \$15.0 million of ongoing programming. This ongoing programming includes a significant amount of backfilled Homeless Services Department programs previously funded by Supportive Housing Services (SHS) funds. A detailed list of cuts, adds, and reallocations by department are found later in the Budget Director's Message. The following table shows how the General Fund was balanced.

How We Balanced the General Fund	
Budget Gap	
Deficit from March 2025 Forecast	(15,544,514)
Additional Programmatic Needs	(14,996,137)
Total Budget Gap	(\$30,540,651)
Actions Taken to Close the Gap	
<i>Programmatic Reductions</i>	25,676,976
<i>Revenue Changes</i>	
Restaurant Inspection Fees	1,923,173
Land Use Fees	198,517
Additional Indirect	313,250
Passports Program Reduction	(314,500)
<i>Reallocations</i>	
HB 4002 Implementation	1,598,553
Public Campaign Finance	520,000
DCA COLA Reduction to Actual	90,000
Additional Adjustments from Department Submittals	534,682
Total Actions Taken to Close the Gap	\$30,540,651

The Chair's budget message provides additional information on her policy initiatives. That message can be found at www.multco.us/info/fy-2026-chairs-proposed-budget.

Getting to the Adopted Budget

In the May 2025 forecast, no changes were made to revenue assumptions for FY 2025 or FY 2026. These forecast changes typically provide additional resources for the Board to allocate in the Amendment process. The Budget Office was able to identify other additional resources:

- \$545,000 in FY 2025 Opioid Settlement Revenue that freed up ongoing General Fund to be allocated elsewhere.
- \$500,000 in FY 2025 one-time-only Public Campaign Finance Contingency that is not anticipated to be used and could be rolled over to FY 2026.
- \$113,000 in ARP resources used for Rent Assistance in FY 2025 which freed up one-time-only resources for roll over to FY 2026.
- \$495,288 in FY 2025 Gun Violence Prevention grant revenue that freed up one-time-only resources for roll over to FY 2026.
- \$254,121 of ongoing General Fund that remained from a set aside to cover additional costs associated with a Local 88 Market Study. Final costs were not available until late in the budget process.

The Board also chose to reduce funding for several programs to fund multiple new programs, expansions, and restorations. The full list of Board Amendments and narrative descriptions (including the full list of program reductions to offset additional spending) can be found on the [Board Amendments](http://www.multco.us/info/fy-2026-adopted-board-amendments) page at www.multco.us/info/fy-2026-adopted-board-amendments.

Planning for FY 2026

Financial Context

The progress that has been made to bring inflation back down to more manageable levels has stalled and firms are struggling to make decisions in a climate of macroeconomic uncertainty. Large cuts to Federal programs and a tariff regime which has been implemented in fits and starts threaten to increase unemployment and increase prices. Survey data shows that manufacturers are delaying investment decisions, while consumers are growing more pessimistic about the future and expecting levels of inflation well above the Federal Reserve's target. Nationally, employment remains strong - uncertainty has not yet translated to job losses.

Locally, the economic picture is troubling. The level of employment in Multnomah County remains below pre-pandemic levels, and has declined recently. Typically, Portland grows faster than the national average during expansions and contracts faster during downturns. Over the last three years, the national economy has experienced strong growth while Portland has stagnated. A few of the Portland Metro region's largest employers (namely Intel and Nike) have laid off employees. Portland is facing many of the same post-pandemic difficulties that large Metros are struggling with, but is performing worse across a variety of economic indicators. Recent Census data shows that the population of Multnomah County experienced a decline at the beginning of the pandemic, but has grown slowly since the initial drop. More concerning is the high level of vacancy in downtown office buildings and its impact on property values. Because the two property values considered in Oregon's property tax system - assessed value (AV) and real market value (RMV) - are so far apart, the County's property tax revenues generally do not experience declines during economic downturns. RMV swings while AV (which is what tax revenues are based on) remains steady. The severity of the recent downturn in downtown office property values has in some cases been enough to reduce AV and significantly increase revenue loss due to compression. Property taxes are over 60% of the County Board's discretionary revenue.

The County will continue to follow sound financial planning practices in order to ensure that it is capable of responding to emerging community needs. The essential services provided by the County are continued in this budget, with nearly 6,000 County full-time equivalent employees (FTE) providing services ranging from health care and law enforcement to bridge maintenance and elections in FY 2026.

As the community's social safety net provider, the County relies on sound financial practices to ensure that resources are used wisely. The County's prudent management of its financial resources has been noted by the credit rating agencies. Both S&P Global Ratings and Moody's Investor Services have awarded Multnomah County the highest possible rating (AAA and Aaa, respectively) for our long-term debt associated with the new County Courthouse, Health Department Headquarters building, and the Library Bond projects. S&P noted the County's "strong management, with good financial policies and practices" and the County's strong budgetary performance and flexibility.

Beginning in FY 2023, the County began a multi-year process of increasing both its General Fund and Business Income Tax (BIT) reserves from 10% to 15%. The FY 2026 budget keeps both reserves at 12%. Increasing the reserve targets has the benefit of bringing the County in line with evolving best practices and providing greater stability during economic downturns.

The following pages of the FY 2026 budget contain more information on the County's financial picture, and operational and investment plans.

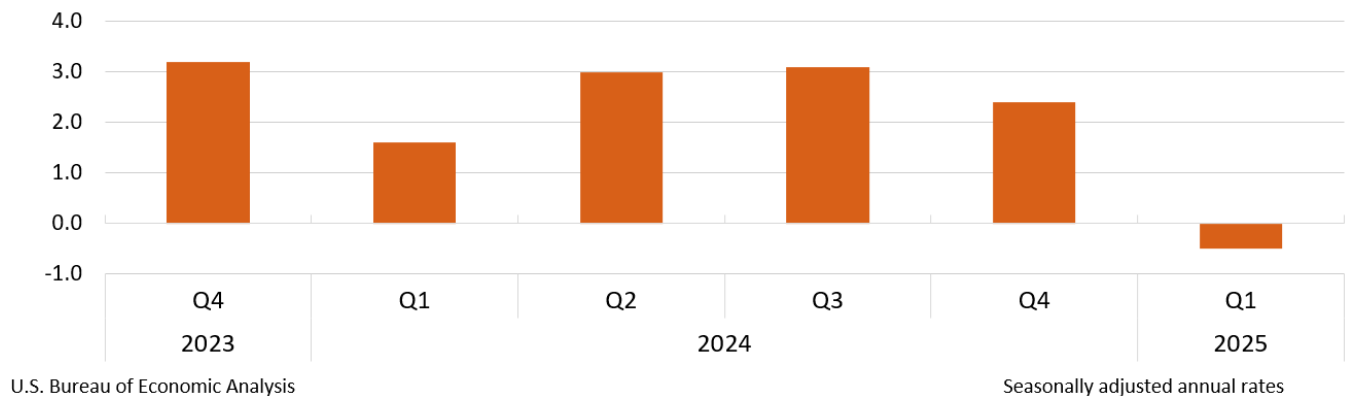
Economic Climate

Multnomah County revenues are tied to issues that impact the national economy as a whole, such as inflation and unemployment, but the specific ways some of our revenue streams are designed mean that there will be times when our revenues increase or decrease in ways that don't follow national economic trends. Corporate profits (the basis of the County's Business Income Tax (BIT) collections) reached record highs during the pandemic. In 2023 and 2024, these profits fell but remained well above the historic trend. The FY 2025 budget assumed that corporate profits have reversed the decline and are now growing again. The employment level does not directly impact County revenues, but will be an early warning that the economy may be contracting due to tariffs or policy uncertainty. The macroeconomic factor that the County is most exposed to is the level of inflation. The County's labor contracts tie annual cost of living adjustments (COLAs) to official measures of inflation, and drive expenditure trends. Due to constitutional property tax limitations, property tax revenues will not keep pace with high inflation. If inflation remains at high levels, it will increase deficits in the future.

Gross Domestic Product (GDP)

At the national level, Gross Domestic Product (GDP) – the output of goods and services produced in the U.S. – increased at an annualized rate of 2.4% in the last quarters of 2024 and decreased at an annualized rate of 0.5% in the first quarter of 2025, mostly reflecting technical accounting factors related to changes in import patterns. Economic growth has shown no signs of slowing until the implementation of new tariffs. Recent output forecasts by the Federal Reserve and Wall Street firms assume a lower level of growth going forward.

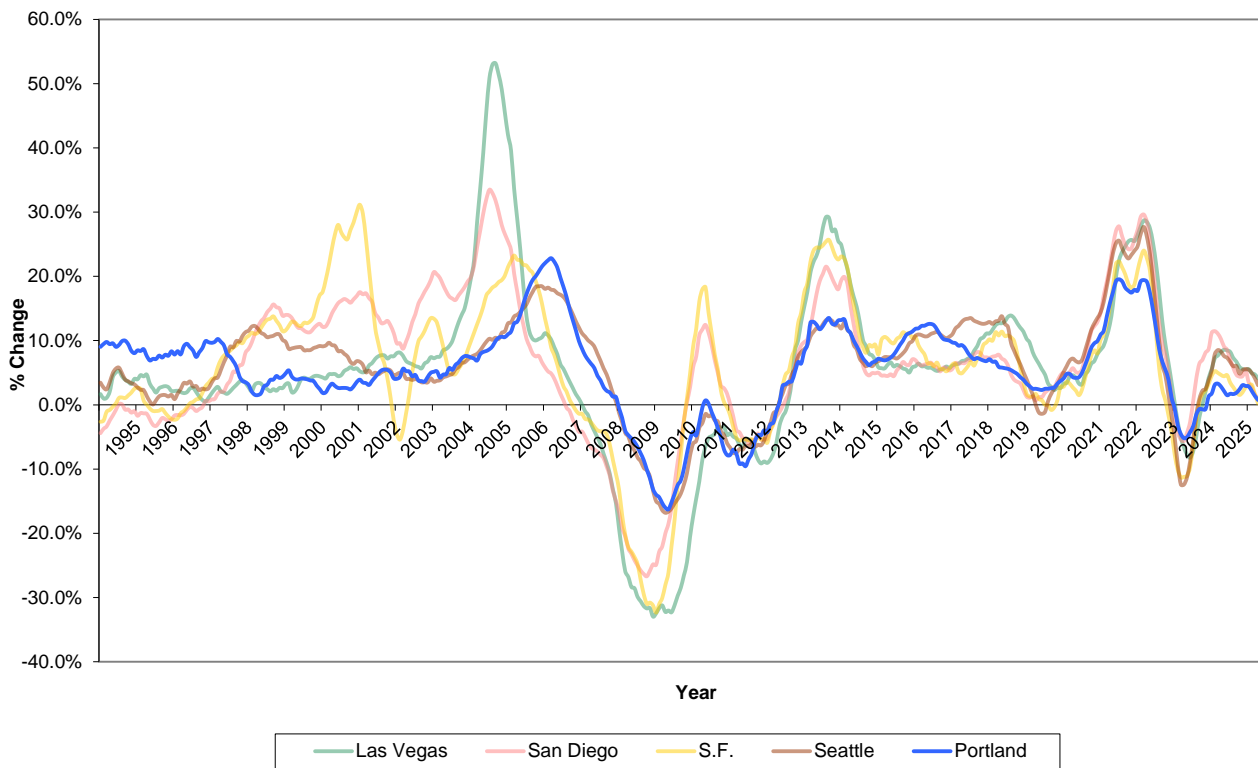
Real GDP, Percent Change from Preceding Quarter



Housing Market

Even during the recent period of interest rate increases, housing prices remained steady in Portland as the lack of inventory created upward pressure to offset the impact of higher borrowing costs. The expected path of interest rate decreases may be in doubt due to inflationary pressure from new tariffs. As measured by the S&P Case-Shiller Home Price Index for the Portland metropolitan area, home prices increased by 2.9% during 2024. Applications for permits for new multifamily housing projects from the City of Portland's Bureau of Development Services decreased during the pandemic due to uncertainty, and in the summer of 2023 fell significantly further. There has been no recovery and the timing of an expected increase has been repeatedly pushed out by Portland Permitting staff. Permitting is an early indicator of future development (and therefore property tax growth). Development is what increases property tax growth above the 3% growth allowed by the Oregon constitution. Even if permitting recovers in the near term, the pause in activity means that increasing rents will not be moderated by new apartment supply for one to two years.

Monthly Year-Over-Year % Change
Based on S&P/Case-Shiller Home Price Index Thru April 2025



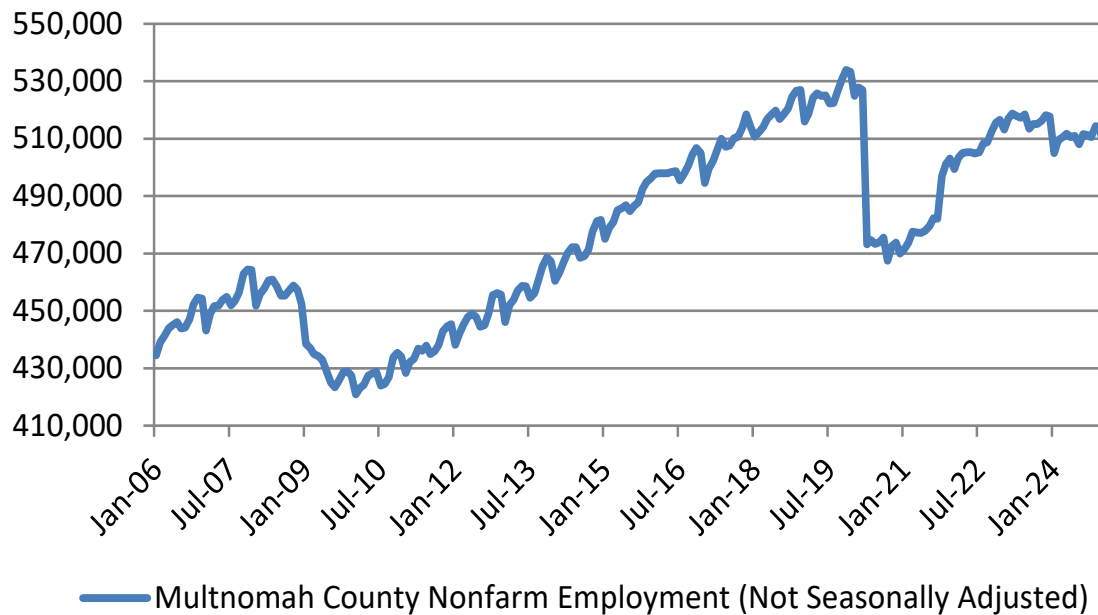
Population

According to Census data released in March 2025, in the year ending July 1, 2024, Multnomah County's population grew by 6,199. Updated data shows that the County experienced a sharp drop in population early in the pandemic, but has been roughly flat or growing slowly in the last three years. The County's population remains 19,521 (2.4%) below its pre-pandemic population. During the pandemic and recovery, urban cores around the country saw declines in population. Housing affordability will present a challenge to population growth recovery in the most expensive metro areas.

Employment

As of February 2025, the U.S. unemployment rate stood at 4.1% vs. 3.9% a year earlier. For Oregon, the February 2025 rate was 4.5% vs. 4.2% a year earlier. In Multnomah County, the unemployment rate increased to 4.4% from 3.9% last year. Nonfarm employment in Multnomah County is 511,000 as of February 2025. This is 20,200 jobs (or 3.4%) lower than pre-pandemic levels. Like many metro core counties, job recovery from the pandemic started later than other non-metro counties, but then experienced strong job growth. Job recovery has now plateaued in Multnomah County with some areas (downtown in particular) remaining well below pre-pandemic levels. Multnomah County job growth currently lags national trends and has been one of the worst performing Metros for job growth in the country.

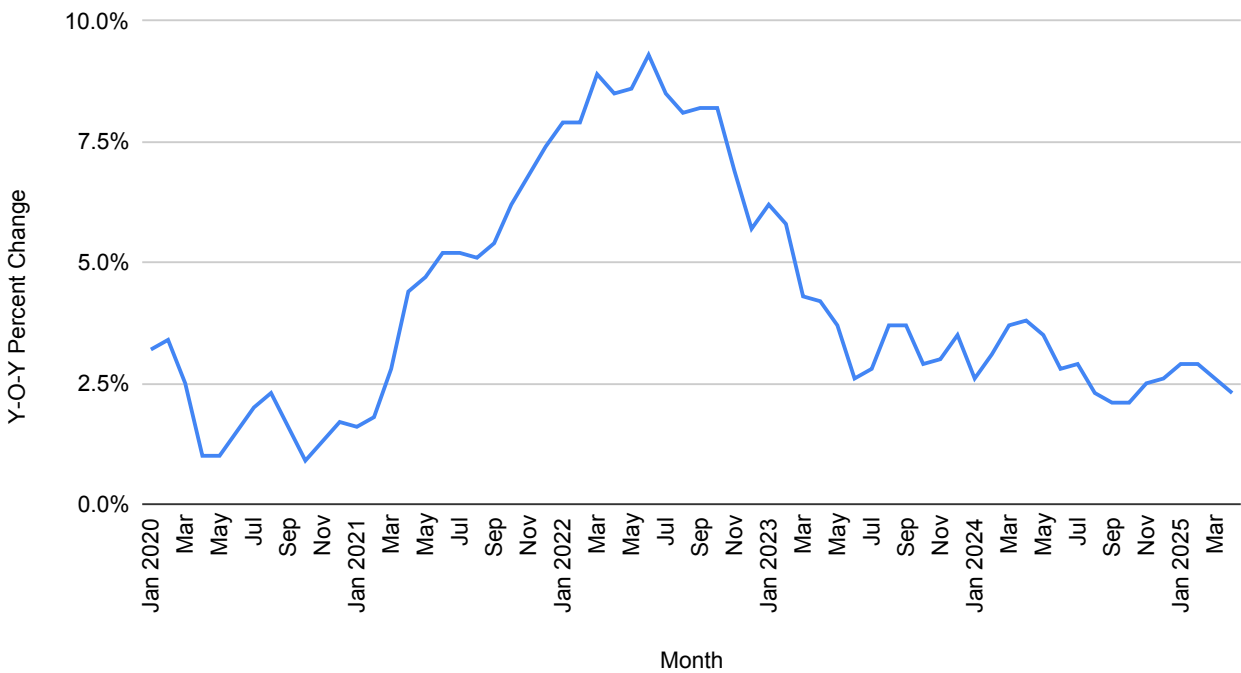
Multnomah County Nonfarm Employment (Not SA)



Inflation

Oregon's constitutional limits on property tax growth make inflation an area of particular concern for the County. Personnel costs are the County's biggest expense, and the tendency of these costs to grow faster than property tax revenues create a structural deficit for County General Funds. While headline inflation (the total inflation in the economy) has decreased in response to the Federal Reserve increasing interest rates, this progress has stalled (and maybe even reversed) due to inflationary pressure from the Trump Administration's tariff policies. Most concerning is University of Michigan survey data showing consumers' expectations of inflation in the medium- and long-term are increasing. These inflation expectations can become self-fulfilling. According to the CPI-W West Size A (which measures headline inflation in large cities in the Western U.S.), year-over-year inflation in February 2025 was 2.9% compared to 3.1% a year earlier.

CPI-W West Size A Year-Over-Year Percent Change



Forecasting the General Fund

Multnomah County uses ongoing financial forecasting and monitoring to estimate revenues and expenditures in the General Fund, the County's largest source of discretionary revenues. Forecasts are made for a five-year time horizon and updated quarterly. The forecast helps form the basis on which the County builds its annual budget.

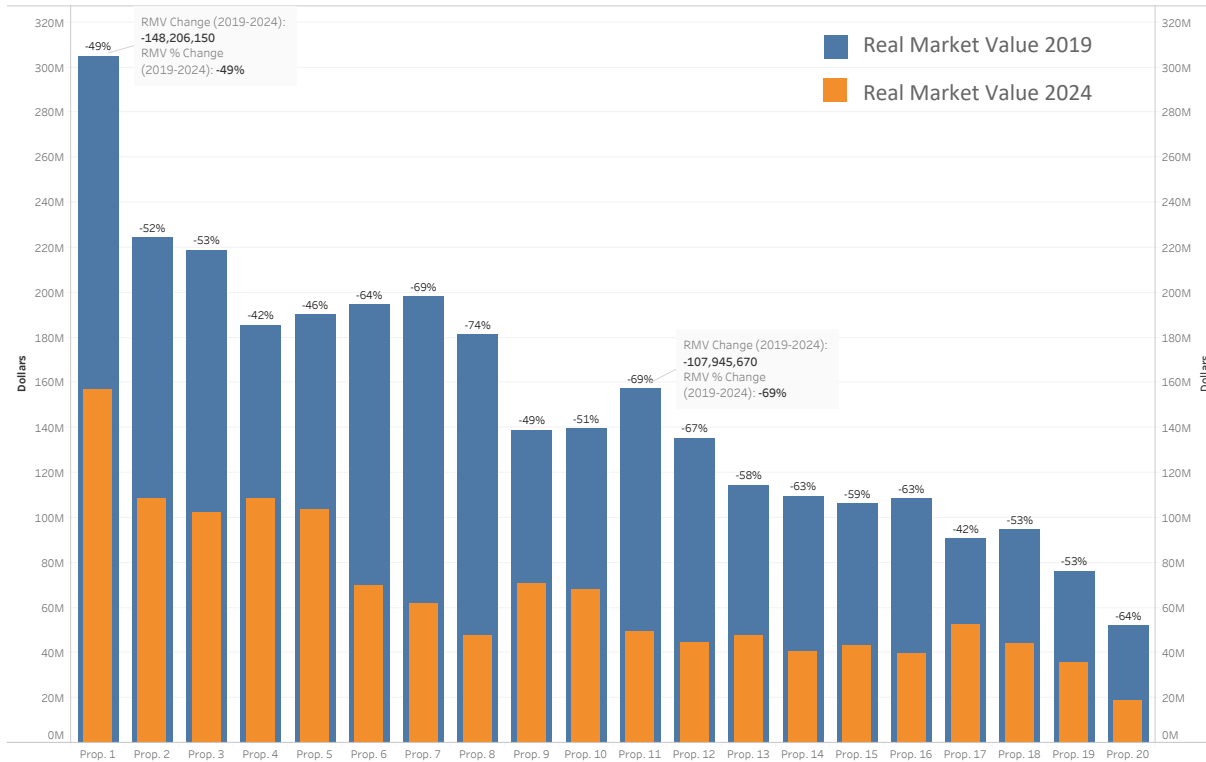
At the beginning of the FY 2026 budget process, a \$21.2 million deficit was forecast for the General Fund. The primary driver of this deficit was a combination of weak property tax revenue growth and high personnel cost increases. To continue to provide the Current Service Level (CSL)¹ in FY 2026, the General Fund would need \$30.5 million of new revenue while property tax revenues (which account for approximately two-thirds of discretionary General Fund revenues are expected to increase by only \$10 million. The Budget Office's March 2025 five-year forecast update made relatively small changes to the assumptions which left the expected FY 2026 deficit at \$15.5 million. Without changes, the deficit would increase to \$47.8 million in FY 2030.

Forecasted Ongoing General Fund Expenditures, Revenues, and Balance					
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues	753,001,418	781,171,978	814,986,507	843,236,951	872,625,422
Expenditures	773,464,287	805,319,921	848,615,296	881,002,260	919,034,619
Ongoing Surplus/(Deficit)	(20,462,869)	(24,147,942)	(33,628,789)	(37,765,309)	(46,409,196)
TIF District Foregone Revenue	(763,707)	(1,890,325)	(3,445,179)	(4,663,154)	(6,012,770)
Nov. Forecast with TIF Impact	(21,226,576)	(26,038,267)	(37,073,968)	(42,428,463)	(52,421,966)
Returning TIF Schedule Change	0	5,700,000	0	0	0
Motor Vehicle Rental Tax Increase	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Business Income Tax (BIT) Increase	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Net COLA Change	1,219,687	186,212	193,661	201,407	209,464
USM Decrease	(337,625)	(337,625)	(337,625)	(337,625)	(337,625)
Post-Submittal Validation	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
March/May Forecast	(15,544,514)	(15,689,680)	(32,417,932)	(37,764,681)	(47,750,128)
Expected Deficit After Balancing FY 2026	0	476,615	(15,604,986)	(20,279,216)	(29,565,245)

There are several factors driving the increasing deficits:

- Commercial property makes up a small percentage of total property value relative to residential properties (22.3% of Assessed Value (AV) for commercial compared to 67.1% of AV for Residential and Multifamily combined), but the precipitous decline in values of high-rise office buildings (which represented 3% of total Multnomah County value before the Pandemic) in the downtown core are creating a drag on overall revenue growth. The following graph shows the decline in value between 2019 and 2024 for the twenty highest value office buildings in Downtown Portland. These properties have declined by as much as 74% during this period.

¹ The Current Service Level (CSL) is the collection of programs that the County intends to continue to provide on an ongoing basis. Because of inflation, the cost of providing exactly the same services increases every year.



- Higher than normal personnel cost growth is primarily responsible for the reduction in surpluses forecast in recent years. The annual cost of living adjustment (COLA) is tied to inflation which has declined from its pandemic-era peak but remains high by historical standards. The forecast assumes that personnel cost growth remains elevated through FY 2027.
- The forecast also assumes an increase in the Oregon Public Employees Retirement System (PERS) costs in FY 2026 due to low PERS Portfolio returns and the passage of HB 4045 which lowers the retirement age for police officers, and in FY 2028 when the amortized benefit from the County's surplus at the time of the pooling of PERS investment resources expires.

The General Fund is the County's largest source of discretionary resources, which is why it is the focus of the Budget Director's message, but financial conditions also impact operations in Other Funds. In FY 2025, Metro provided a forecast update for Metro Supportive Housing Services (SHS) Funds that significantly reduces ongoing revenues leading to a shortfall for homeless service programming. The response to this shortfall is explained later in the Budget Director's Message as well as the Homeless Service Department section in Volume 3.

More information about the forecast can be found below and at www.multco.us/info/fy-2026-economic-forecasts-and-financial-overview.

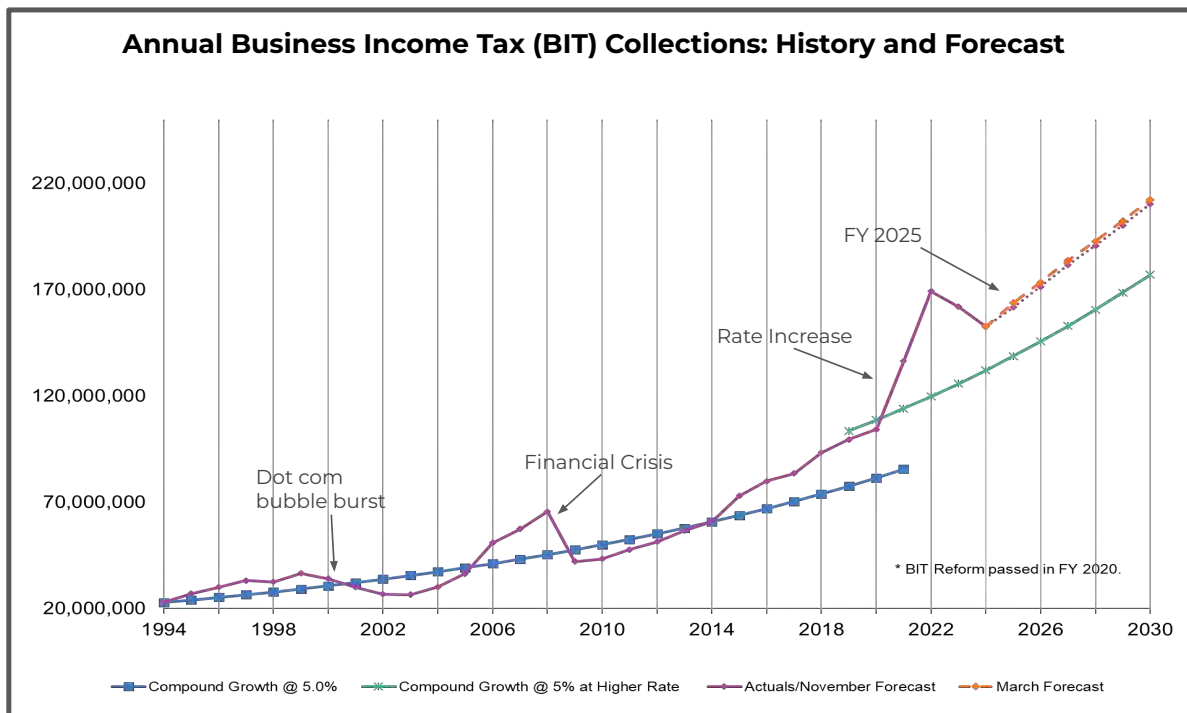
Local Revenues

Property tax is the single largest discretionary source of revenue in the General Fund, accounting for approximately 66% of ongoing corporate revenues. General Fund growth, therefore, is particularly sensitive to taxable value growth and compression. As measured from the FY 2025 Adopted budget, ongoing General Fund resources for FY 2026 are projected to increase by 3.6%.

The FY 2026 budget assumes the following rates of growth (as measured from the FY 2025 Adopted budget) for each revenue source:

- Property Tax – An increase of 2.2% (the lowest rate of growth since the Great Recession)
- Business Income Tax (BIT) – An increase of 8.0%
- Motor Vehicle Rental Tax – An increase of 12%
- Recording Fees/CAFFA Grant – A decrease of -14.8%
- U.S. Marshal Jail Bed Rental – A decrease of -55.2%

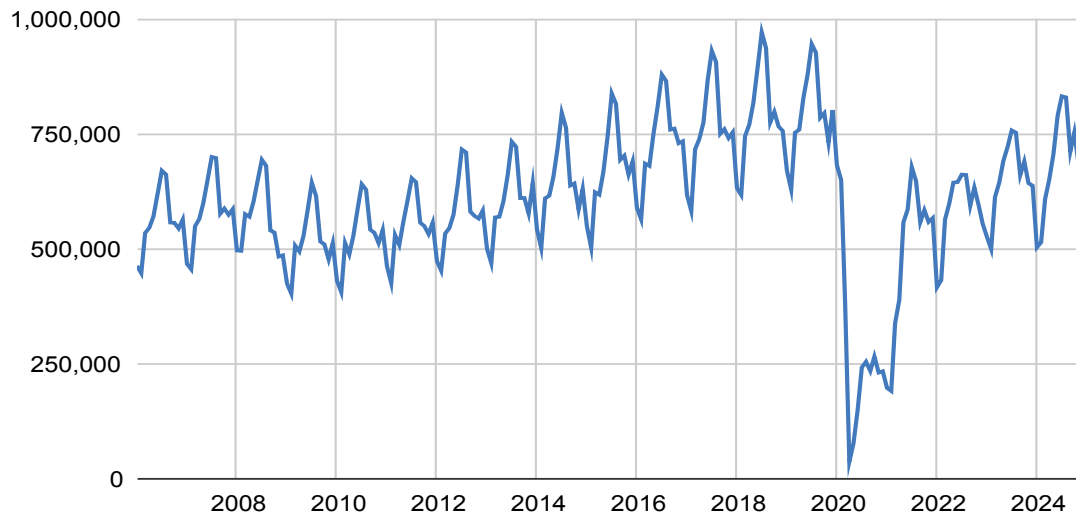
The following graph shows historical business income tax (BIT) revenues (solid purple line) and the current forecast through FY 2030 (dotted orange line). Three recessions are shown on the graph, which followed separate paths of decline (or no decline in the most recent case). The recession at the beginning of the century played out over a longer period with the County experiencing three years of decline. The Great Recession impact occurred in one year, followed by a decade of increasing revenues. The pandemic recession did not impact BIT revenues, which actually went up during this period due to the Board passing a rate increase in February 2020. Looking ahead, new tariffs are creating an immense amount of uncertainty for these revenues. BIT is the General Fund revenue with the most exposure to the business cycle and could decline rapidly in the event of an economic downturn.



The County revenue most directly impacted by COVID-19 was motor vehicle rental taxes (MVRT), which are responsible for approximately 6% of General Fund revenues. In the first year of the pandemic, revenues were down more than 50% relative to pre-pandemic levels. In April 2020, deplaned passengers at Portland International Airport (PDX) were down 93% relative to April 2019. The following graph shows the deplaned passengers by month at PDX, which is highly correlated with motor vehicle rental tax revenues.

Beginning in early 2022, revenues started to rapidly improve. Motor vehicle rental revenue has been helped by rental car shortages pushing up prices and overall inflation. The County also invested resources in increased compliance which added approximately \$2.0 million of ongoing revenue. These revenues have experienced strong growth due to increases in the number of passengers flying into PDX and increased rental activity related to the University of Oregon's move to the Big 10 athletic conference.

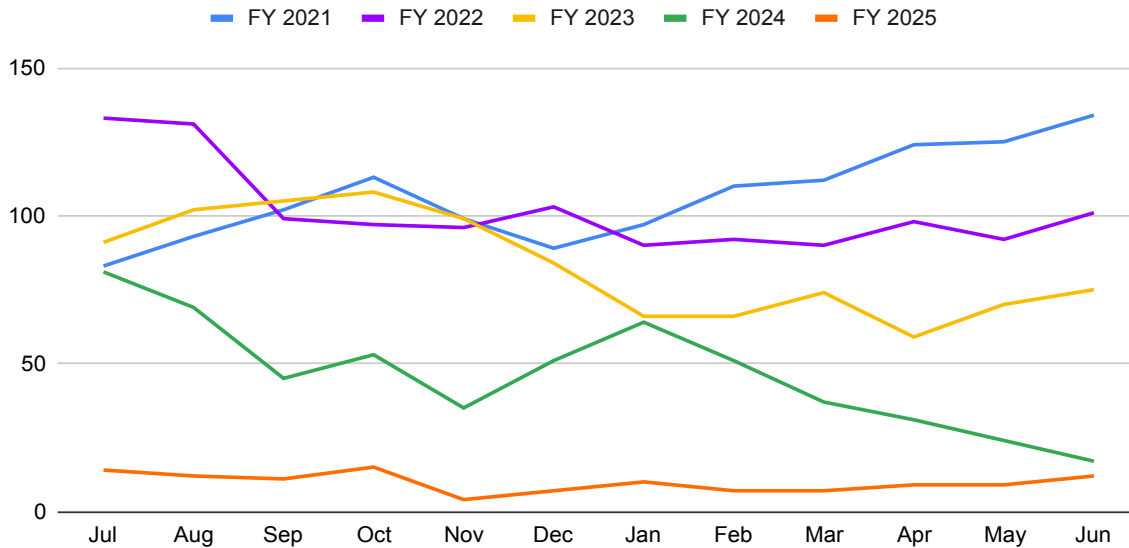
PDX Domestic Deplaned Passengers



The U.S. Marshal service rents jail beds from Multnomah County. Starting in FY 2023, U.S. Marshal (USM) bed usage at Multnomah County jails declined and has stayed at a low level. Previous USM usage assumptions were an average of 95 beds used per day. Recently, the usage has been closer to 20 beds used per day. There are several factors contributing to the decline including a request from the Sheriff's Office to reduce bed usage and changes in the rules about transporting prisoners. The lower level of usage is anticipated to continue indefinitely.

Monthly US Marshal Average Jail Bed Usage

Average usage is down compared to previous years



Cost Drivers

The County's General Fund expenditures are forecast to grow at roughly 3.8% to 5.3% annually through FY 2030, a rate of growth that takes into account inflation, employee compensation, and long-term fixed costs. For FY 2026, the cost of providing current service levels is expected to grow at 5.5%. The growth is driven by personnel costs, which are forecast to grow at 5.7%. Specifically, the personnel cost increase is driven by:

- Cost of Living Adjustment (COLA): 2.4% (of base pay)
- Step/Merit Increases/Contract Adjustments: 1.7% (of base pay)
- Medical/Dental: 5.0%
- PERS: 2.6% (of base pay)

The November Forecast presentation and the departments' General Fund allocations assumed an estimated COLA of 2.7%. Based on information that was released after issuing budget instructions, the actual COLA for FY 2026 will be 2.4%. For the Chair's Proposed Budget, General Fund personnel cost assumptions were updated and this ongoing savings was incorporated into the March Forecast.

Annual increases of the County's pension costs via the Public Employees Retirement System (PERS) have moderated since the passage of SB 1049, the PERS reform bill. The County's annual PERS costs are a significant portion of overall personnel costs (over 25% of base pay), but no longer increase by 2% or more every year.

This is driven by four basic factors, with a fifth factor (SB 1049 PERS Reforms) offsetting the increases:

1. In April 2015, the Oregon Supreme Court in the Moro case invalidated the majority of the 2013 reforms passed by the Oregon Legislature.
2. The PERS Board has steadily reduced the assumed earnings rate from 8.0% to 6.9%.
3. The impact of using collared rates.
4. The PERS Board updated its mortality assumptions.
5. SB 1049 PERS reform package in the 2020 Legislative Session.

The impact of these decisions and events increased the County's unfunded liability (UAL) from \$89.2 million as of December 2013 to \$840.7 million as of the December 2023 valuation, which is significantly higher than the \$724.5 million UAL in the previous valuation thanks in part to weak investment returns.

The County's PERS rates are set biennially, and FY 2026 is the start of a new biennium. The County has historically "smoothed" the internal rates it charges to departments to provide predictability, stability, and mitigate risk. For several biennia before SB 1049, PERS rates rose steadily, and there was some amount of certainty about the need to increase rates over time due to the large unfunded liability. During the 2020 Oregon Legislative Session, SB 1049 was passed, which was intended to slow the growth of PERS rates. Based on these reforms, the County reached its top rate in FY 2022, subject to ongoing stock market performance.

For FY 2026, the rates charged to departments are increased by 2.62% of base pay. The County's PERS rate is made up of two pieces: PERS rates to collect funds paid into the PERS system and an internal rate to collect payments to service the County's PERS bond debt. The overall increase is due to an increase of the County's PERS rate partially offset by a decrease in the internal PERS Bond rate. The County's internal PERS Bond rate was decreased by 0.55% for FY 2026 and beyond. This rate is revisited every year to ensure that the rate of collections is on track to make escalating debt service payments. The County's Chief Financial Officer believes the rate can be lowered in FY 2026 without impacting the ability to make future debt payments.

More information on PERS can be found at www.oregon.gov/PERS and in the County's Annual Comprehensive Financial Report, which is located at www.multco.us/info/financial-reports.

For FY 2026, internal service rates (ISRs) charged to departments for items such as information technology and facilities services were anticipated to increase 7.0% before DCA went through a constraint exercise. This year, departments received department-specific internal service inflation factors in their allocations. The Department of County Assets (DCA) has updated the methodology for allocating out facilities costs which had a bigger impact on some departments than others. The ISR inflation factors used department specific information for Facilities and IT costs, and a countywide assumption for the other ISR costs. As the County's internal services are heavily labor dependent, the year-over-year increase is higher than normal due in part to personnel cost increases.

Overview of Additions, Reductions and Reallocations

The budget includes a number of General Fund and Other Funds additions, reductions, backfill and reallocations. The following tables summarize significant changes by department and include both ongoing and one-time-only (OTO) funds. These tables are focused on changes in the General Fund and some significant Other Funds including reductions from the Supportive Housing Fund.

Countywide Additions and Reductions

At the beginning of the budget process, the FY 2026 COLA was forecasted to be 2.7%, but based on final CPI data, the FY 2026 COLA will be 2.4%. The table below shows a \$1.4 million reduction of General Fund costs for the entire County in three areas associated with reducing the COLA assumption:

- Personnel Cost of Living Adjustment
- Contractor Cost of Living Adjustment
- Internal Service Rates Cost of Living Adjustment

In addition, Board Amendments created \$1.2 million of one-time-only savings in the General Fund across multiple departments based on delayed hiring during FY 2026. The amount of savings is based on an estimate of what savings would equal if they occurred in the first quarter; however, departments have the entire fiscal year to generate the savings.

The changes shown below by department were applied to many different programs.

Countywide Investments	Personnel COLA Reduction from 2.7% to 2.4%	Contractor COLA Reduction from 2.7% to 2.4%	Internal Service Rate Reduction due to COLA Reduction	OTO Vacancy Hiring Delay Savings
Nondepartmental	(48,312)		(9,598)	(247,933)
District Attorney	(100,102)		(3,488)	
County Human Services	(67,832)	(88,386)	(5,388)	(56,517)
Homeless Services	(21,020)		(3,027)	(130,175)
Health	(235,561)	(36,020)	(19,212)	(641,072)
Community Justice	(109,511)	(29,126)	(17,649)	
Sheriff's Office	(346,751)		(18,946)	
County Management	(122,072)		(7,268)	
County Assets	(25,617)		(1,357)	
Community Services	(40,263)		(4,067)	(124,303)
Total	(\$1,117,041)	(\$153,532)	(\$90,000)	(\$1,200,000)

Health and Human Services

Department of County Human Services (DCHS)

Reductions and Backfill

The Department of County Human Services reduced their ongoing General Fund budget by \$3.1 million and added \$1.4 million in new and backfilled ongoing programming for a net General Fund reduction of \$1.7 million. Their budget also includes \$6.2 million in one-time-only investments (see tables below).

\$0.5 million of the General Fund reduction in the Aging, Disability, and Veterans Services Division (ADVSD) reduces the match to purchase \$0.9 million in Title XIX Medicaid dollars across four programs and cuts 5.00 FTE (in program offers 25022, 25023, 25024, and 25027). Also in ADVSD, General Fund in the Multi-Disciplinary Team (25028) is reduced by \$0.5 million in contracted services, which eliminates services to older adults who experience mental health issues.

In the Youth and Family Services Division, Successful Families (25137) is eliminated, but many of the activities provided by the program have been incorporated across the entire SUN Services System at \$2.3 million (see Reallocations table below).

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions/ Backfill	Medicaid Reductions/ Backfill	SHS Fund Reductions	Total Reductions	FTE Red.
25000	DCHS Director's Office	(30,000)		(198,440)	(228,440)	(1.00)
25022	ADVSD Adult Care Home Program	(56,724)	(135,057)		(191,781)	(1.00)
25023	ADVSD Long Term Services & Supports (Medicaid)	(110,720)	(263,619)		(374,339)	(1.00)
25024	ADVSD Adult Protective Services	(46,710)	(111,214)		(157,924)	(1.00)
25027	ADVSD Administration	(249,825)	(366,209)		(616,034)	(2.00)
25028	ADVSD Multi-Disciplinary Team	(473,567)			(473,567)	
25029A ¹	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	379,596	1,009,920	(992,295)	397,221	
25038	ADVSD Community Participation and Program Operations	(108,057)			(108,057)	(0.50)
25044	YFS - Domestic and Sexual Violence Coordination	(40,000)			(40,000)	
25050	YFS - Gateway Center			(120,678)	(120,678)	(1.00)
25118	YFS - Youth & Family Services Administration	(383,495)		(188,927)	(572,422)	(3.00)
25131C ²	YFS - Eviction Prevention Support	(321,728)		210,164	(111,564)	
25131E ³	YFS - Eviction Prevention: In Courtroom Support			(250,000)	(250,000)	

Budget Director's Message

FY 2026 Adopted Budget

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions/ Backfill	Medicaid Reductions/ Backfill	SHS Fund Reductions	Total Reductions	FTE Red.
25133C	YFS - Eviction Prevention			(1,798,107)	(1,798,107)	(4.00)
25137 ⁴	YFS - Successful Families	(593,289)			(593,289)	
25139	YFS - Multnomah Stability Initiative (MSI)			(912,045)	(912,045)	(1.00)
25151	YFS - SUN Parent & Child Development Services	(572,177)			(572,177)	
25160	YFS - Data and Evaluation Services	<u>(111,571)</u>			<u>(111,571)</u>	<u>(0.50)</u>
Total		(\$2,718,267)	\$133,821	(\$4,250,328)	(\$6,834,774)	(16.00)

¹ Replaces Supportive Housing Services funding with Medicaid. General Fund is Medicaid Match.

² 25131C is backfilled with \$210,164 in one-time-only SHS funding.

³ 25131E was funded as one-time-only in FY 2025. In FY 2026 funded with \$247,324 in ongoing General Fund.

⁴ Program is eliminated in FY 2026.

New Investments in Ongoing and One-Time-Only Programs

The DCHS budget includes \$0.5 million in new ongoing General Fund to expand the Homeless Mobile Intake Team (HMIT) in order to provide Medicaid long term care eligibility and case management to individuals with severe and persistent mental illness (25029B). One-time-only investments total \$6.2 million and 1.50 FTE that include:

- \$633,500 to provide **emergency housing and supports for families with children arriving in Multnomah County**. This one-time-only investment provides gap funding for short-term humanitarian transition services focused on emergency housing. Services will be delivered in partnership with culturally-specific organizations that serve newly arriving families (25004).
- \$3.5 million in **emergency rent assistance & eviction prevention**. The need continues to be high, and is growing due to multiple factors. These factors include increasing rents prices, higher costs of essential goods, utility rate increases, slow housing production, and slow wage increases. This program will provide emergency rent assistance for tenants with an eviction notice, written notice to vacate, or households at high risk of losing their housing within 21 days. Case managers will provide crisis support, landlord negotiations, application completion assistance, and referrals to additional resources to meet basic needs (25133B).
- \$2.0 million for **SUN Community Schools: Family Resource Navigators**. Family Resource Navigators (FRNs) will be located at regional SUN Community School hubs and work alongside families to build skills and confidence while navigating systems to get their needs met. FRN services provided include, but are not limited to: case management, group skill building, reducing language barriers, and outreach. FRNs will also be liaisons to the new Medicaid 1115 Waiver program providing up to six months of rent and Health Related Social Needs benefits. This program also includes rent assistance funding for families with children (25146).

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Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
25004	Support for Newly Arrived Families		633,500	
25029B	Long Term Care for Homeless Individuals with Severe and Persistent Mental Illness Expansion	500,000		
25131D*	YFS - Record and Fee Expungement Program (Project Reset)	250,000		
25131E*	YFS - Eviction Prevention: In Courtroom Support	247,324		
25133B	Emergency Rent Assistance & Eviction Prevention		3,500,000	1.50
25146**	YFS - SUN Community Schools: Family Resource Navigators		2,000,000	
25147B	YFS - East County Culturally Specific Community Food Systems		<u>74,000</u>	
Total		\$997,324	\$6,207,500	1.50

* Program funded as one-time-only in FY 2025.

** Includes \$1.6 million of one-time-only American Rescue Plan interest earnings.

Reallocations

DCHS made a variety of reallocations, as shown in the tables on the next page. The most significant is \$2.3 million previously funding Successful Families, which has had many activities incorporated across the entire SUN Services System. The reallocation of \$184,860 to the Child & Family Hunger Relief program funds the food pantry at Parklane Elementary Schools with ongoing General Fund. This food pantry is located in East County and was funded with one-time-only General Fund in FY 2025.

Additional State funding allowed the Intellectual and Developmental Disabilities Services Division to reduce the General Fund by 14% while maintaining current service levels, with 5.00 FTE moved from the General Fund to the Federal/State Fund. The increased State funding allowed the division to use General Fund to maintain current service levels in the Administration Division in order to offset the reduction in department indirect revenue.

Budget Director's Message

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Prog. #	Program Offer Name	General Fund Reallocated	FTE Reallocated
County Human Services			
Made these reductions			
25131B	YFS - Peer Navigators	(222,411)	
To fund these programs			
25156	YFS - Bienestar Social Services	222,411	
Made these reductions			
25137	YFS - Successful Families	(2,323,594)	
To fund these programs			
25119	YFS - Energy Assistance	152,170	
25139	YFS - Multnomah Stability Initiative (MSI)	242,474	
25145	YFS - SUN Community Schools	634,584	
25147A	YFS - Child & Family Hunger Relief	32,735	
25149	YFS - SUN Youth Advocacy Program	1,139,132	
25151	YFS - SUN Parent & Child Development Services	86,366	
25152	YFS - Early Learning Family Engagement and Kindergarten Transition	14,728	
25155	YFS - Sexual & Gender Minority Youth Services	21,405	
Made these reductions			
25151	YFS - SUN Parent & Child Development Services	(184,860)	
To fund these programs			
25147	YFS - Child & Family Hunger Relief	184,860	
Made these reductions			
Multiple	Multiple Intellectual and Developmental Disabilities Services (IDDSD) programs	(713,709)	(5.00)
To fund these programs			
Multiple	Multiple Administration programs	<u>713,709</u>	
Total County Human Services Reallocations		\$0	(5.00)

Prog. #	Program Offer Name	General Fund Reallocated	Other Funds Reallocated	FTE Reallocated
County Human Services				
Made these reductions				
Multiple	Multiple Intellectual and Developmental Disabilities Services (IDDSD) programs	(713,709)		(5.00)
To fund these programs				
Multiple	Multiple Intellectual and Developmental Disabilities Services (IDDSD) programs		<u>713,709</u>	<u>5.00</u>
Total County Human Services Reallocations		(\$713,709)	\$713,709	0.00

Homeless Services Department (HSD)

The Homeless Services Department is taking place in a different funding landscape than previous years. HSD is facing significant budget constraints brought about by reductions and volatility in major funding sources along with uncertainty regarding federal funding. The Supportive Housing Services Measure, the largest source of funding for HSD, has decreased significantly. In December 2025, Metro released an updated 5-Year Supportive Housing Services (SHS) Measure Revenue Forecast. The update included tax collection changes, and updated information on economic conditions, driving changes, and risks. The updated forecast was significantly less than the previous forecast, down 14%.

New Ongoing and One-Time-Only Programs & General Fund Backfill

Significant County General Fund investments in Homeless Services include \$10.4 million of ongoing General Fund/Video Lottery Fund and \$4.6 million of one-time-only General Fund/Video Lottery Fund, for a total of \$15.0 million, backfilling Metro SHS services. Additionally, the budget allocates \$10.0 million of one-time-only County General Fund investment to support the City of Portland Alternative Shelter sites, detailed in the tables below.

Prog. #	Program Offer Name or Description	General Fund Backfill	
		Ongoing	One-Time-Only
30600*	Employment Programs	1,374,786	2,448,828
30200A	Safety off the Streets - Adult Shelter	1,825,162	
30200B*	Safety off the Streets - Partially Sustaining Adult Shelter	4,403,645	
30203B	Safety off the Streets - Family Shelter Expansion	1,013,640	
30302	Housing Placement & Retention - Placement out of Shelter	654,092	
30304	Housing Placement & Retention - Emergency Rent Assistance		1,925,142
30309	Housing Placement & Retention - Primary Leasing	845,310	
30406	Supportive Housing - Frequent Users Systems Engagement	<u>325,035</u>	<u>200,000</u>
Total		\$10,441,670	\$4,573,970

* Includes Video Lottery Fund

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
30202C	Safety off the Streets - City of Portland Alternative Shelter Sites	<u>0</u>	<u>10,000,000</u>	<u>0.00</u>
Total		\$0	\$10,000,000	0.00

Reallocations

In FY 2026, HSD reallocated a significant amount of funding from Metro Supportive Housing Tax (SHS) to the County General Fund due to a decrease in the ongoing forecast from Metro and the continued use of one-time-only SHS funding. This reallocation was made possible by a one-time-only General Fund reallocation of \$5.8 million from the department's capital fund (located in the Department of County Assets) to be used for services.

Prog. #	Program Offer Name	OTO General Fund Reallocated
Homeless Services		
Made these reductions		
78243	Homeless Services Department (HSD) Capital Program*	(5,825,277)
To fund these programs		
30000	Director Office, Administration and Operations	(243,824)
30001	Business Services	162,792
30002	Human Resources	(162,792)
30004	Policy & Planning	243,824
30200	Safety off the Streets - Adult Shelter	2,879,020
30201	Safety off the Streets - Women's Shelter	(1,184,214)
30203A	Safety off the Streets - Family Shelter	(106,469)
30204	Safety off the Streets - Domestic Violence Shelter	(143,550)
30205	Safety off the Streets - Youth Shelter	(980,445)
30300	Housing Placement & Retention - Adults & Women Households	845,215
30301	Housing Placement & Retention - Families	3,134,325
30302	Housing Placement & Retention - Placement out of Shelter	(908,370)
30303	Housing Placement & Retention - Domestic Violence	1,056,100
30306	Housing Placement & Retention - Youth Services	1,834,160
30307	Housing Placement & Retention - Veterans	207,520
30500	Diversion Services	(808,015)
Total Homeless Services Reallocation		\$5,825,277

* This funding is being transferred from the Homeless Services Capital Fund to the General Fund

Metro Supportive Housing Services (SHS) Reductions

Additionally, in Supportive Housing Services (SHS) the department made \$29.4 million reductions in reserves and contingency, and \$29.1 million and 6.00 FTE reductions in operating programs, as detailed in the following table.

Prog. #	Program Name	SHS Fund	FTE
Reserves and Contingency			
30006A	Regional Coordination - Reserve and Contingency	(17,195,030)	
30006B	Regional Coordination - Regional Strategies Implementation Fund	<u>(12,194,310)</u>	
	Total Reserves and Contingency	(\$29,389,340)	
Operating			
30000	Director Office, Administration and Operations	(177,994)	(1.00)
30004	Policy & Planning	(156,905)	(1.00)
30005	Equity-Focused System Development & Capacity Building	(1,145,760)	
30006C	Regional Coordination - Homeless Management Information System	(169,105)	(1.00)
30100	System Access, Assessment, & Navigation	(1,766,200)	
30200	Safety off the Streets - Adult Shelter	(1,661,235)	
30202A	Safety off the Streets - Alternative Shelter for Adults	(165,146)	(1.00)
30210A	Safety on the Streets	(1,961,926)	
30210B	Safety on the Streets - Navigation & Service Coordination	(697,754)	
30302	Housing Placement & Retention - Placement out of Shelter	(1,170,345)	
30309	Housing Placement & Retention - Primary Leasing	(429,660)	
30400A	Supportive Housing	(1,013,005)	
30400C	Supportive Housing - Local Bond Units and Site-Based Commitments	(4,117,650)	
30403	Supportive Housing - Families	(2,267,225)	
30404	Supportive Housing - Youth	(462,150)	
30406	Supportive Housing - Frequent Users Systems Engagement	(992,890)	
30600	Employment Programs	(809,915)	
30999	SHS Revenue for Other Departments	(9,751,972)	
	Supply Center (formerly program offer 30211)	<u>(215,459)</u>	<u>(2.00)</u>
	Total Operating Reductions	(\$29,132,296)	(6.00)
	Total Reserves and Operating Reductions	(\$58,521,636)	(6.00)

Health Department (HD)

New Investments in Ongoing and One-Time-Only Programs and Backfill

The Health Department's budget includes a \$0.2 million increase for the 24/7 Sobering and Crisis Stabilization Center Implementation. In addition, \$0.4 million was added to continue the Ambulance Service Plan assessment, and \$0.4 million was added to continue the Supplemental Data Sets Partnership with the Department of County Assets which funds IT staff to work on Health data. The Health Department also had significant reductions in Supportive Housing Services (SHS) funding. \$1.7 million of SHS funding was backfilled with \$0.1 million ongoing General Funds and \$1.6 million one-time-only General funds to support the Bridgeview and Shelter, Housing, and Supports programs. The Board also partially backfilled some State reductions in the STI Clinic.

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
40004B	Ambulance Service Plan Continuation		400,000	1.00
40044B	Supplemental Data Sets Partnership with DCA		400,000	
40104B	24/7 Sobering and Crisis Stabilization Center Implementation	<u>201,289</u>		<u>1.00</u>
Total		\$201,289	\$800,000	2.00

Prog. #	Program Offer Name	General Fund Backfill		FTE
		Ongoing	OTO	
40010D	Restore STI Clinic Capacity		328,756	2.00
40074B	Bridgeview		1,300,000	
40112	Shelter, Housing and Supports	<u>149,010</u>	<u>264,563</u>	
Total		\$149,010	\$1,893,319	2.00

Reductions

The Health Department had reductions from a variety of sources. These included Other Funds reductions, Supportive Housing Services (SHS) funds reductions, an internal General Fund reduction taken during department submission because their indirect revenue decreased from FY 2025, and General Fund reductions to their base budget. These reductions eliminate the Nurse Family Partnership program and Gas Powered Leaf Blower Project. The STI Clinic has an Other Funds reduction of \$0.9 million. The Health Data and Analytic Team was reduced by \$1.0 million and 5.00 FTE across all funding streams. The table on the following pages shows details of the Health Department's reductions.

Budget Director's Message

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Constraint GF Reductions	Other Fund Reductions (Not SHS)	SHS Reductions	Total Reductions	FTE Red.
40000A	Director's Office	(1,053,960)	(226,811)			(1,280,771)	(6.00)
40001	Public Health Administration and Quality Management		(320,648)	(65,411)		(386,059)	(3.30)
40002	Tri-County Health Officer		(164,197)			(164,197)	0.00
40003	Health Department Facilities, Safety, and Administrative Support	(270,746)				(270,746)	(2.00)
40005	Public Health & Regional Health Systems Emergency Preparedness		(38,357)			(38,357)	0.00
40006/ 40060	Tobacco Prevention and Control/ Community & Adolescent Health		(420,750)			(420,750)	(3.00)
40008	Vector-Borne Disease Prevention and Code Enforcement	(116,078)				(116,078)	0.00
40010A	Communicable Disease Prevention and Control			(378,490)		(378,490)	(2.81)
40010B	STI Clinical and Community Services	(31,876)		(854,631)		(886,507)	(4.16)
40010C	Communicable Disease Community Immunization Program			(1,449,966)		(1,449,966)	(7.62)
40010D	Supportive Housing Services for Communicable Disease Clients - Supportive Housing Services				(308,100)	(308,100)	0.00
40037	Environmental Health Community Programs			(778,551)		(778,551)	(2.54)
40037B*	Gas Powered Leaf Blower Project	(219,628)				(219,628)	(0.80)
40039	Human Resources	(664,063)				(664,063)	(3.00)
40039B	Human Resources - ICS Recruitment		(178,928)			(178,928)	(1.00)
40040	Financial and Business Management Services	(695,719)	(291,182)			(986,901)	(4.00)

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Constraint GF Reductions	Other Fund Reductions (Not SHS)	SHS Reductions	Total Reductions	FTE Red.
40042	Contracts & Procurement	(318,784)	(167,438)			(486,222)	(2.00)
40044A	Health Data and Analytic Team	(633,342)	(165,632)		(182,050)	(981,024)	(5.00)
40045	Corrections Health Operations	(41,103)				(41,103)	0.00
40046	Health Operations Administration		(217,866)			(217,866)	(1.00)
40048	Community Epidemiology	(15,591)		(1,743,468)		(1,759,059)	(6.20)
40053	Racial and Ethnic Approaches to Community Health			(479,976)		(479,976)	0.00
40054*	Nurse Family Partnership	(1,165,085)	(821,743)			(1,986,828)	(6.00)
40055	Home and Community Based Consulting			(595,023)		(595,023)	(1.00)
40056	Healthy Families			(338,000)		(338,000)	0.00
40058	Healthy Birth Initiative			(112,500)		(112,500)	(0.50)
40060	Community & Adolescent Health			(381,999)		(381,999)	(3.40)
40061	Harm Reduction	(304,685)				(304,685)	(1.00)
40065	Behavioral Health Division Administration	(341,134)				(341,134)	(2.50)
40068	Behavioral Health Quality Management	(471,062)				(471,062)	(3.00)
40069	Behavioral Health Crisis Services				(1,930,360)	(1,930,360)	0.00
40070	Mental Health Crisis Assessment & Treatment Center (CATC)		(317,048)			(317,048)	0.00
40073*	Peer-Run Supported Employment Center		(128,215)			(128,215)	0.00
40074A	Mental Health Residential Services			(148,069)		(148,069)	(0.80)
40077	Mental Health Treatment & Medication for the Uninsured		(454,803)			(454,803)	0.00
40081	Multnomah County Care Coordination			(692,841)		(692,841)	(4.00)

Budget Director's Message

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Constraint GF Reductions	Other Fund Reductions (Not SHS)	SHS Reductions	Total Reductions	FTE Red.
40082	School Based Mental Health Services	(539,591)	(496,822)	(1,000,000)		(2,063,413)	(11.70)
40085	Adult Addictions Treatment Continuum				(500,000)	(500,000)	0.00
40096	Public Health Office of the Director	(291,177)	(618,711)	(800,617)		(1,710,505)	(3.70)
40101	Promoting Access To Hope (PATH) Care Coordination Continuum			(352,483)	(209,343)	(561,826)	(2.00)
Various	Administrative Reductions	<u>(46,183)</u>				(46,183)	
Total		(\$7,219,807)	(\$5,029,151)	(\$10,172,025)	(\$3,129,853)	(\$25,550,836)	(94.03)

* Program eliminated

Reallocations

Corrections Health made a reallocation to support the administration of suboxone to more adults in custody with active substance use disorder.

Prog. #	Program Offer Name	General Fund Reallocated	Other Funds Reallocated
Health Department			
Made these reductions			
Various	Corrections Health Clinical Services	(870,852)	(4.40)
To fund these programs			
40047	Corrections Health Transition Services	<u>870,852</u>	<u>5.88</u>
Total Health Department Reallocations		\$0	1.48

Behavioral Health and Public Health Beginning Working Capital

Behavioral Health and Public Health are using Beginning Working Capital (BWC), which is inherently a one-time-only resource, in the budget as shown in the tables below.

Prog. #	Program Offer Name	FY 2026 BWC Amount	FTE Funded with BWC	Total Budget (incl. BWC)
Behavioral Health BWC				
40065*	Behavioral Health Division Administration	3,757,004	2.33	7,029,934
40067	Medical Records for Behavioral Health Division	146,048	1.00	968,012
40068	Behavioral Health Quality Management	2,068,897	9.54	6,249,396
40070	Mental Health Crisis Assessment & Treatment Center (CATC)	317,047	0.00	317,047
40080	Community Based Mental Health Services for Children & Families	906,340	4.00	2,229,198
40082	School Based Mental Health Services	177,664	1.00	5,451,853
40105A	Behavioral Health Resource Center (BHRC) - Day Center	<u>228,000</u>	<u>0.00</u>	<u>5,784,956</u>
Behavioral Health Total		\$7,601,000	17.87	\$28,030,396

* \$3,154,660 of this BWC and Total Budget is budgeted in Unappropriated for use in FY 2027.

Prog. #	Program Offer Name	FY 2026 BWC Amount	FTE Funded with BWC	Total Budget (incl. BWC)
Public Health BWC				
40006	Tobacco Prevention and Control	168,904	0.00	1,692,358
40018	Women, Infants, and Children (WIC)	611,328	0.00	8,839,755
40048	Community Epidemiology	429,000	0.36	3,705,774
40058	Healthy Birth Initiative	<u>400,000</u>	<u>0.00</u>	<u>5,388,127</u>
Public Health Total		\$1,609,232	0.36	\$19,626,014

Public Safety

District Attorney's Office (MCDA)

One-Time-Only Programs

The District Attorney's Office added \$1.9 million in one-time-only investments including:

- \$279,000 to support the DA's case management system implementation and migration to a new office software suite.
- 2.00 FTE Deputy District Attorneys, 2.00 FTE Investigators, and 1.00 FTE Legal Assistant within the Organized Retail Theft (15206B) and the Auto Theft (15206C) task forces.
- 2.00 FTE Investigators and 0.25 FTE Legal Assistant in the Body Worn Cameras Unit - Expansion (15403B) program.

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
15002B	Expanded IT Support for Case Mgmt. and Software Migration		279,000	
15206B*	Organized Retail Theft Task Force		425,056	2.50
15206C*	Auto Theft Task Force		425,055	2.50
15403B	Body Worn Cameras Unit - Expansion		<u>810,500</u>	<u>2.75</u>
Total			\$1,939,611	7.75

* 15206B/C each include \$175,000 and 1.25 FTE from the Portland Police Bureau.

Reductions

The District Attorney's Office (MCDA) reduced their ongoing General Fund budget by \$0.6 million and 2.00 FTE. MCDA also reduced Supportive Housing Services (SHS) funding by \$283,869 and 1.13 FTE.

Prog. #	Program Offer Name	General Fund Reductions	SHS Fund Reductions	Total Reductions	FTE Red.
15000	Management Services	(111,936)		(111,936)	
15015	Victim Assistance Program		(18,867)	(18,867)	(0.13)
15101	Juvenile Unit	(198,000)		(198,000)	(1.00)
15207	MCDA Access Attorney Program (MAAP)	<u>(290,889)</u>	<u>(265,002)</u>	(555,891)	<u>(2.00)</u>
Total		(\$600,825)	(\$283,869)	(\$884,694)	(3.13)

Reallocations

MCDA's significant General Fund reallocations include various department-wide reductions to fund a General Counsel (Staff Assistant) position in the Management Services (15000) program. Additionally, MCDA moved the Pretrial program (15204 in FY 2025) into the Justice Integrity Unit (15021) and the Misdemeanor Trial Unit (15105) programs. MCDA is also moving some FTE from Child Support Enforcement (15208), Unit A/B (15203), and the Domestic Violence Unit (15102) program into the Treatment Court (15209) program.

Prog. #	Program Offer Name	General Fund Reallocated	FTE Reallocated
District Attorney's Office			
Made these reductions			
Various	Internal Service - Telecomm	(125,000)	
15204	Pretrial	(2,742,215)	(16.10)
15208	Child Support Enforcement	(201,620)	(0.50)
15203	Unit A/B	(227,184)	(1.00)
15102	Domestic Violence Unit	(241,021)	(1.00)
Various	Various General Fund Reallocation	(370,720)	
To fund these programs			
15002A	Information Technology Unit	125,000	
15021	Justice Integrity Unit (JIU)	1,558,185	9.60
15105	Misdemeanor Trial Unit (MTU)	1,184,030	6.50
15209	Treatment Court	669,825	2.50
15000	Management Services (General Counsel)	<u>370,720</u>	<u>1.00</u>
Total District Attorney's Office Reallocation		\$0	1.00

Department of Community Justice (DCJ)

Backfill

The Department of Community Justice previously funded the Adult Stabilization and Readiness Program (SARP) with Supportive Housing Services (SHS) funding. In FY 2026, the program will be funded with one-time-only General Fund.

Prog. #	Program Offer Name	General Fund Backfill		
		Ongoing	OTO	FTE
50041	Adult Stabilization and Readiness Program (SARP)		841,324	5.00
Total		\$0	\$841,324	5.00

Reductions

The Department of Community Justice reduced their ongoing General Fund budget by \$2.8 million and 13.30 FTE. DCJ's General Fund was further reduced by \$2.2 million as a result of Washington County's withdrawal from the Juvenile Detention Services (50054). DCJ did not receive new ongoing or one-time-only funding.

Juvenile Detention Services: Washington County has historically used a portion of DCJ's juvenile detention beds. However, Washington County will no longer use these services in early FY 2026 resulting in \$2.2 million of reduced General Fund revenue. In response to this reduction and to ensure continued juvenile corrections operations, DCJ will reallocate from the eliminated Juvenile Behavioral Rehabilitation (BRS) Assessment & Evaluation Program (50063 in FY 2025). The loss of this program includes a reduction of 18.00 FTE. The remaining funding from 50063 supports 3.00 FTE in the new Juvenile Culturally Responsive Youth and Family Treatment Services (50064) program.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	SHS Reductions	Total Reductions	FTE Red.
General Fund and SHS Reductions					
50000	DCJ Director's Office	(184,054)		(184,054)	(1.00)
50002	DCJ Business Applications and Technology	(133,000)		(133,000)	
50004	DCJ Research and Planning	(182,868)		(182,868)	(1.00)
50013	Adult Culturally Responsive Supervision	(41,320)		(41,320)	
50016	Adult Services Management	(178,168)		(178,168)	(1.00)
50017	Adult Records and Administrative Services	(159,973)		(159,973)	(1.00)
50022	Adult Justice Reinvestment Program	(242,168)		(242,168)	(1.00)
50024	Adult Mental Health Unit and Mental Health Treatment Court	(178,168)		(178,168)	(1.00)
50025	Adult Sex Crimes Unit	(328,168)		(328,168)	(1.00)
50026	Adult Domestic Violence Supervision	(361,102)		(361,102)	(2.00)
50027	Adult Women and Family Services Unit	(293,138)		(293,138)	(2.00)

Budget Director's Message

FY 2026 Adopted Budget

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	SHS Reductions	Total Reductions	FTE Red.
50033	Adult Driving Under the Influence Supervision Unit	(90,678)		(90,678)	(0.50)
50034	Adult Transition Services Unit (TSU)		(801,537)	(801,537)	
50041*	Adult Stabilization and Readiness Program (SARP)		(1,350,505)	(1,350,505)	(5.00)
50051	Juvenile Data and Administrative Services	(108,925)		(108,925)	(1.00)
50054	Juvenile Detention Services	(132,484)		(132,484)	(0.80)
50056	Juvenile Shelter & Residential Placements	(209,228)		(209,228)	
Subtotal General Fund and SHS Reductions		(\$2,823,442)	(\$2,152,042)	(\$4,975,484)	(18.30)
General Fund Reductions from Loss of Washington County Juvenile Detention Contract					
50063**	Juvenile Behavioral Rehabilitation (BRS) Assessment & Evaluation Program	(2,199,212)		(2,199,212)	(18.00)
Total Department of Community Justice		(\$5,022,654)	(\$2,152,042)	(\$7,174,696)	(36.30)

* SARP was backfilled with County General Fund for a total program budget of \$841,324.

** Juvenile Behavioral Rehabilitation (BRS) Assessment & Evaluation Program (50063) was eliminated due to the loss of contract revenue for detention space for Washington County youth. Please see the FY 2025 Adopted budget for program information.

Reallocations

As a response to the department's high position vacancy rate, the Department of Community Justice reallocated underutilized contractual services funding to hire a limited duration Sworn Community Justice Manager. This will move the department to a temporary, continuous recruitment and training model. DCJ is also reallocating funding from a 1.00 FTE Business Analyst Senior in the Business Applications & Technology (50002) program to fund a Community Justice Manager (CJM) in the Juvenile Services Management (50050) program and additional client assistance in the DCJ Victim and Survivor Services (50003) program.

Prog. #	Program Offer Name	General Fund Reallocated	Other Funds Reallocated
Community Justice			
Made these reductions			
50034	Assessment and Referral Center - Housing	(185,000)	
50001	DCJ Business Services	(4,742)	
50002	DCJ Business Applications and Technology	(203,141)	(1.00)
50058	Juvenile Community Healing Initiative (CHI)	(41,849)	
To fund these programs			
50016	Adult Services Management	189,742	
50003	DCJ Victim and Survivor Services	60,000	
50000	DCJ Juvenile Services Management	184,990	1.00
Total Community Justice Reallocation		\$0	0.00

Sheriff's Office (MCSO)

MCSO's FY 2026 budget maintains current staffing to operate a capacity of 1,130 jail beds.

New/Expanded Ongoing and One-Time-Only Programs

The budget for the Sheriff's Office increased by \$1.8 million for an expansion to Human Resources. Approximately half of the expansion was funded with one-time-only funding. The Chair did not request any reductions from the Sheriff's Office.

Prog. #	Program Offer Name	Ongoing General Fund	OTO General Fund	Total	FTE
60215B	Human Resources Expansion	908,788	0	908,788	6.00
60215C*	Human Resources Expansion - One-Time-Only	<u>0</u>	<u>857,527</u>	<u>857,527</u>	<u>6.00</u>
Total		\$908,788	\$857,527	\$1,766,315	12.00

* \$857,527 is one-time-only American Rescue Plan interest earnings

General Government

Department of Community Services (DCS)

The Department of Community Services reduced their ongoing General Fund budget by \$1.37 million and added \$1.1 million in new ongoing programming for a net General Fund reduction of \$311,368 (see tables below). Important changes to note include:

Redesigning of Animal Services: Animal Services operations will experience several changes and reallocation of resources, including shifting from an external spay and neuter service model to inhouse services. Due to rising costs and relatively low number of cases served, after hours emergency response services will be reduced, as reflected in the termination of contracts with an after hours call center, termination of the contract with On-Call Community Rescue for Animals, and no longer authorizing emergency medical services provided after hours. The budget includes \$200,000 for after hours emergency medical services to provide emergency care for MCAS foster pets and care for sick and injured strays, as governed by County Code (90008A).

The overall shift in this approach saves money, as the cost of adding FTE is similar to the cost we were paying in external contracted services. Overall animal services staffing increases by 3.50 FTE.

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Reductions	Total	General Fund FTE Changes
90008A	Animal Services Animal Health - After Hours Emergency Services	200,000		200,000	
90008B	Animal Services Animal Health Staffing	691,577		691,577	5.50
90006	Animal Services Field Services		(235,000)	(235,000)	
90007	Animal Services Animal Care		(227,342)	(227,342)	(2.00)
90008A	Animal Services Animal Health		<u>(396,851)</u>	<u>(396,851)</u>	
Total		\$891,577	(\$859,193)	\$32,384	3.50

Other **new investments** include the addition of a 1.00 Planner 1 in Land Use Planning (LUP) that will support development review, long range planning and assist the current planning team to shorten timelines for land use applications. A phased permit fee increase preserves a LUP Planner position and the front desk counter position. A one-time-only General Fund (Video Lottery Fund) investment of \$1.0 million for sidewalk ramps that meet the requirements of the Americans with Disabilities Act (ADA) standards.

Budget Director's Message

FY 2026 Adopted Budget

New Ongoing and One-Time-Only Programs

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
90008A	Animal Services Animal Health - After Hours Emergency Services	200,000		
90008B	Animal Services Animal Health Staffing	691,577		5.50
90010A	Elections - Ranked Choice Project Manager	168,600		1.00
90010C	Elections Grants for RCV Voter Outreach and Education		100,000	
90018B*	ADA Ramps Phase - 4		<u>1,000,000</u>	
Total		\$1,060,177	\$1,100,000	6.50

* Includes Video Lottery Fund.

Reductions

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Fund Reductions	Total Reductions	FTE Red.
90000	Directors Office	(155,877)		(155,877)	
90002	Business Services	(155,488)		(155,488)	(1.00)
90006	Animal Services Field Services	(235,000)		(235,000)	
90007	Animal Services Animal Care	(227,342)		(227,342)	(2.00)
90008A	Animal Services Animal Health	(196,851)		(196,851)	
90010A	Elections	(256,600)		(256,600)	(1.00)
90020	Land Use Planning (LUP) Code Compliance	(144,887)		(144,887)	
Total		(\$1,372,045)		(\$1,372,045)	(4.00)

Reallocations

Community Services reallocated resources from reducing professional services in the Directors Office to preserve two positions in other programs that otherwise would have been cut. The positions include a 1.00 FTE in Human Resources (HR Specialist Senior) and 1.00 FTE in Land Use Planning (Planner 1).

Prog. #	Program Offer Name	General Fund Reallocated	FTE
Community Services			
Made these reductions			
90000	Director's Office	(313,250)	
To fund these programs			
90021	Land Use Planning	139,270	1.00
90001	Human Resources	<u>173,980</u>	<u>1.00</u>
Total Community Services Reallocations		\$0	2.00

Department of County Management (DCM)

Reductions

The Department of County Management reduced their ongoing General Fund budget by \$3.2 million and 16.50 FTE and added 2.00 FTE in ongoing funding (see the table in next section).

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Fund Reductions	Total Reductions	FTE Red.
72000	Office of the COO/DCM Director	(724,120)		(724,120)	(2.00)
72005	FRM Purchasing	(164,110)		(164,110)	(1.00)
72008B	FRM Motor Vehicle Tax	(181,252)		(181,252)	(1.00)
72016, 72017, 72018, 72022	Central Human Resources	(698,177)		(698,177)	(3.50)
72046	FRM Workday Support - Finance	(10,000)		(10,000)	
72058	DART Passport (eliminated)	(819,058)		(819,058)	(8.00)
72059	FRM Purchasing - Contracting Redesign/ Process Improvement	(55,000)		(55,000)	
72067	Public Campaign Finance (eliminated)	<u>(500,000)</u>		<u>(500,000)</u>	<u>(1.00)</u>
Total Department of County Management		(\$3,151,717)		(\$3,151,717)	(16.50)

New Ongoing and One-Time-Only Programs

There is an additional funding of \$436,158 for 2.00 FTE in the Budget Office. There is an investment of \$500,000 one-time-only General Funds for a new Medicaid Service Coordination Program to the Chief Operating Officer's Office, which will help the County better understand and develop strategies to optimize Medicaid billing for County services including housing, behavioral health, crisis services, medical services for those who are unhoused, and schoolbased mental health.

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
72001	Budget Office	436,158		2.00
72054	Medicaid Service Coordination		<u>500,000</u>	
Total		\$436,158	\$500,000	2.00

Library

Reductions

The latest Library forecast shows increasing deficits due to slow property tax growth and high inflation. The newly renovated and reopened libraries funded by the Library Bond are significantly larger which is also increasing ongoing Library costs. To address this, the Library is prioritizing the operation of Library spaces and reducing other programming.

Prog. #	Program Offer Name or Reduction Description	Other Fund Reductions (not SHS)	SHS Fund Reductions	Total Reductions	FTE Red.
80001	Central Library	(140,619)		(140,619)	
80017	Human Resources	(100,000)		(100,000)	
80022	Public Services Division Management	(97,636)		(97,636)	
80027	Library Peer Support Specialists - Supportive Housing Services		(191,000)	(191,000)	
Multiple	Reduce substitute staffing and funding for contractors	(551,591)		(551,591)	
Multiple	End some subscriptions and reduce maximum number of e-book holds	(410,200)		(410,200)	
Multiple	Reduce nightly cleaning hours	<u>(75,000)</u>		<u>(75,000)</u>	
Total		(\$1,375,046)	(\$191,000)	(\$1,566,046)	

Backfill

The Library chose to use Library Fund resources to backfill their Peer Support Specialists in the Central Library which were previously funded by Metro SHS.

Prog. #	Program Offer Name	Library Fund Backfill Ongoing	FTE Backfill
80001	Central Library	<u>191,000</u>	
Total		\$191,000	

Nondepartmental (NOND)

Nondepartmental reduced their ongoing General Fund budget by \$3.1 million and added \$0.9 million in new and backfilled ongoing programming for a net General Fund reduction of \$2.2 million (see tables below).

The Emergency Management and Homeless Services departments will consolidate resources to fund a single Supply Center, thereby streamlining service delivery. The Safety on the Streets – Supply Center program is transferring from the Homeless Services Department to Nondepartmental (10012C) at \$1.4 million and 2.00 FTE, funded by Supportive Housing Services dollars.

Reductions and Backfill

Although the Logistics program is reduced by 5.00 FTE in Supportive Housing Services (SHS) funding, it is still able to maintain emergency severe weather shelter capacity for 1,300 people (10012B/E). To mitigate the reduction in SHS there is an ongoing General Fund backfill of \$0.5 million and 3.00 FTE for a net decrease of 2.00 FTE in the program.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	General Fund Backfill	SHS Fund Reductions	Total Reductions	FTE Red.
10000A	Chair's Office	(320,999)			(320,999)	(2.00)
10000B	Homelessness Response System and Action Plan			(215,000)	(215,000)	(1.00)
10000C ^{1,2}	HB 4002 Implementation	(469,657)			(469,657)	
10007A	Communications Office	(166,297)			(166,297)	(1.00)
10009C ³	Youth Opportunity and Workforce Development	(79,810)			(79,810)	
10011	Office of the Board Clerk	(58,069)			(58,069)	
10012A	Office of Emergency Management	(275,314)			(275,314)	(1.00)
10012B/E ⁴	Logistics	(18,000)	489,456	(736,995)	(265,539)	(2.00)
10012D	Countywide Severe Weather Shelter			(1,171,046)	(1,171,046)	
10016	Government Relations Office	(202,699)			(202,699)	(1.00)
10017A	Office of Diversity and Equity	(171,034)			(171,034)	(1.00)
10018	Office of Sustainability	(257,195)			(257,195)	(1.25)
10020	Regional Arts & Culture Council	(300,000)			(300,000)	
10033 ^{2,3}	Economic Development for Spectator Activities and Events	(50,000)			(50,000)	
10040 ²	Complaints Investigation Unit	(736,335)			(736,335)	(3.00)
Total		(\$3,105,409)	\$489,456	(\$2,123,041)	(\$4,738,994)	(13.25)

¹ General Fund in this program was reallocated in support of countywide ongoing General Fund

² Program eliminated

³ Funded by Video Lottery Fund

⁴ General Fund backfills Supportive Housing Services funding.

New Ongoing and One-Time-Only Programs

The NOND ongoing budget increased in the following areas:

- Auditor's Office adds 1.00 FTE Intake Specialist to support the Ombudsperson (10005).
- Communications Office adds 1.00 FTE General Communications Coordinator due to a surge in media requests over the past few years (10007B).
- Community Budget Advisory Committee (CBAC) 1.00 FTE (CBAC) Coordinator is added to support both the countywide and departments CBAC's (10010B).
- The Oregon State University Extension program adds \$40,000 to restore and expand local programs in Multnomah County (10019).

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
10005	Auditor's Office	108,163		1.00
10007B	Expanded Communications Capacity	171,699		1.00
10009D	Summerworks Youth Program Expansion - One-Time-Only		285,000	
10010B	Community Budget Advisory Committee Coordinator	125,000		1.00
10019	Oregon State University Extension	40,000		
10031	Lone Fir Cemetery		<u>1,000,000</u>	
Total		\$444,862	\$1,285,000	3.00

Reallocations

\$184,419 is reallocated to the Office of the Board Clerk for upgraded technology that moves to a cloud-based digital government that will provide easier access to records and documents. This is a neutral reallocation because the IT costs for DSS-J IT system have decreased. While the Complaints Investigation Unit is eliminated in FY 2026, \$736,336 and 3.00 FTE is reallocated to Human Resources in the Department of Community Management. \$286,137 in Supportive Housing Services funding is reallocated to Logistics in order to maintain 2.00 FTE.

Prog. #	Program Offer Name	General Fund Reallocated	FTE Reallocated
Nondepartmental			
Made these reductions			
10009A	Local Public Safety Coordinating Council - DSS-J Data System	(180,419)	
To fund these programs			
10011	Office of the Board Clerk	180,419	
Made these reductions			
10040	Complaints Investigation Unit	(736,336)	(3.00)
To fund these programs			
72016	Office of the Chief Human Resources Officer	482,006	2.00
72017	Central HR Services	<u>254,330</u>	<u>1.00</u>
Total Nondepartmental General Fund Reallocations		\$0	0.00

Budget Director's Message

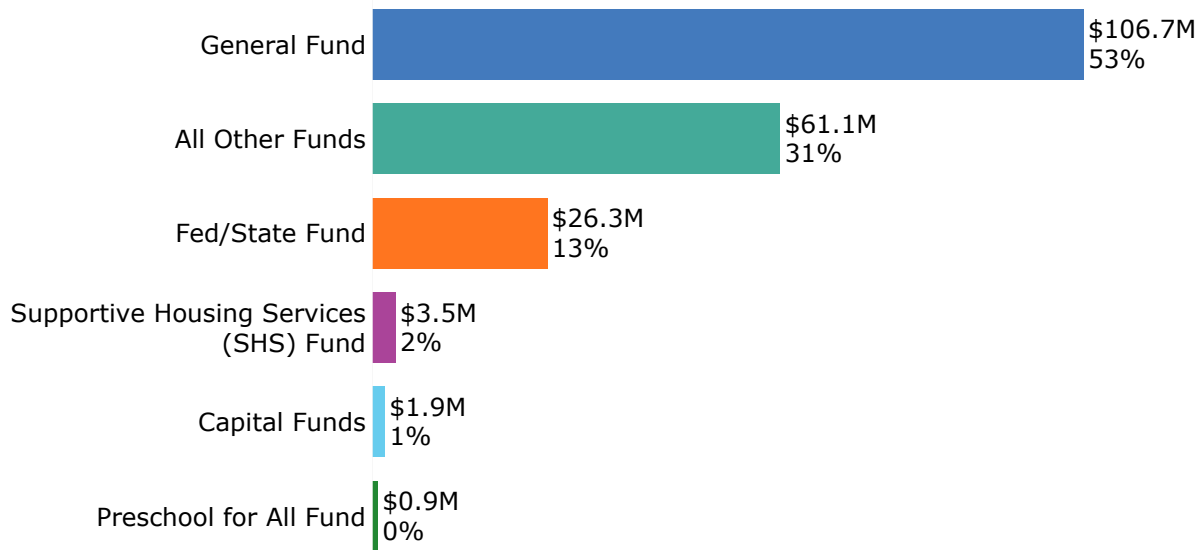
FY 2026 Adopted Budget

Prog. #	Program Offer Name	Other Funds Reallocated	FTE Reallocated
Nondepartmental			
Made these reductions			
10012D	Countywide Severe Weather Response (supplies)	(286,137)	
To fund these programs			
10012B	Logistics Staffing	<u>286,137</u>	<u>2.00</u>
Total Nondepartmental Other Funds Reallocations		\$0	2.00

Department of County Assets (DCA)

Internal Service Fund Additions and Reductions

The Department of County Assets examines countywide internal service needs, including facilities, IT, fleet, motor pool, mail/distribution, and records/archives before the beginning of the annual budget cycle. This results in strategic investments and reductions to internal service fund budgets that determine the internal service rates paid by all County departments. Departments pay for internal services using a variety of funding sources, and changes to internal service fund budgets have a countywide impact. As shown below, the General Fund pays for 53% of internal services.



The tables below show the additions, reductions, and reallocations from the FY 2026 internal service budget process. The tables reflect both decisions made prior to the publication of internal service rates (ISR) in early December, just before the annual budget process begins for all County departments, and additional changes needed to incorporate the funding decisions for departments in the Proposed budget that had impacts on internal service funding.

As shown below, DCA reduced their ongoing General Fund by \$563,000 and 3.00 FTE in Business Services. This includes the elimination of DCA's Strategic Sourcing program, which includes 2.00 FTE (included in the Business Services FTE reduction). This restructuring shifts a small amount of contract ownership to individual departments and decentralizes that effort. Their internal service reductions and additions, resulted in a \$633,000 and 2.00 FTE net reduction in Facilities and a \$658,000 and 0.00 FTE net reduction in Information Technology. These savings will be passed through to departments and across funds as lower internal service costs.

Budget Director's Message

FY 2026 Adopted Budget

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Service Funds Additions	Internal Service Funds Reductions	Total	FTE
78105	DCA Business Services	<u>(562,698)</u>			<u>(\$562,698)</u>	<u>(3.00)</u>
DCA Administrative Total		(\$562,698)			(562,698)	(3.00)
78200	Facilities Director's Office			(213,178)	(213,178)	(1.00)
78202	Facilities Operations and Maintenance		150,000	(530,607)	(380,607)	(1.00)
78203	Facilities Client & Support Services		<u>180,000</u>	<u>(218,929)</u>	<u>(38,929)</u>	
Facilities & Property Management Total			\$330,000	(\$962,714)	(\$632,714)	(2.00)
78304	IT Telecommunications Services		85,000	(142,017)	(57,017)	
78305	IT Mobile Device Expense Management			(200,000)	(200,000)	
78306	IT Network Services		100,000		100,000	
78307	IT Desktop Services			(121,195)	(121,195)	
78308	IT Asset Replacement		119,824	(1,087,000)	(967,176)	
78313	IT Enterprise Resource Planning Application Services		99,000	(150,000)	(51,000)	
78316	IT Division Administration			(403,691)	(403,691)	(1.00)
78317	IT Data Center & Technical Services		255,000	(677,916)	(422,916)	
78327	IT Cybersecurity and Data Compliance Services			(145,000)	(145,000)	
78341	IT Enterprise Architecture		200,000		200,000	
78342	IT Application & Data Services		623,078	(251,569)	371,509	1.00
78345*	Lobbying Reporting Software		200,000		200,000	
Multiple	Multiple, IT Division		<u>1,038,000</u>		<u>1,038,000</u>	
Information Technology Total			\$2,719,902	(\$3,178,388)	(\$458,486)	0.00
Total Department of County Assets		(\$562,698)	\$3,049,902	(\$4,141,102)	(\$1,653,898)	(5.00)

* One-time-only addition.

New One-Time-Only Programs

The table below shows only new funding for these programs.

Prog. #	Program Offer Name	General Fund*		
		Ongoing	OTO	FTE
78233	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2		3,300,000	
78235	Walnut Park Redevelopment Planning		150,000	
78240	Hansen Complex Deconstruction Project		1,000,000	
78244	Juvenile Justice Complex Security Foyer		1,500,000	
78250	Vance Pit Security Fence		125,000	
78251	DCJ East Campus Expansion		1,000,000	
78252	Downtown Real Estate Options Analysis		200,000	
78253	FPM Prophet Center Relocation Options Analysis		150,000	
78254	Downtown Jail Site Replacement Study		150,000	
78255	ADA All-Gender Restroom Multnomah Building		236,335	
78332	Public Website and Digital Services Transformation		<u>1,500,000</u>	
Total			\$9,311,335	

*Funded by the General Fund and budgeted in Other Funds.

Reallocations

The table below shows an ongoing reallocation of Capital Improvement Project offset funds to Capital Improvement Administration funds within the Asset Preservation Fund (Fund 2509) to fund 2.00 FTE new Capital Improvement Project Manager positions within the existing Capital Improvement Plan (CIP)

Prog. #	Program Offer Name	Other Funds Reallocated	FTE Reallocated
County Assets			
Made these reductions			
78245	Facilities Capital Improvement Program (Project funds)	(399,208)	
To fund these positions			
78245	Facilities Capital Improvement Program (Staffing)	<u>399,208</u>	<u>2.00</u>
Total County Assets		\$0	2.00

Budget Overview All Funds

The County's Total Budget is our legal budget, totaling \$4.0 billion in FY 2026. We are required by Oregon Budget Law to report the budget at this level. It includes all of the resources that we know about and balances our expenses against these total resources. The County will always provide budget information at this level because of our legal obligations, but doing it this way overstates what we actually plan to spend on programming in the fiscal year. The total budget includes unappropriated balances (which is how we budget reserves), contingencies (funds that we will hopefully not have to use), and cash transfers from one fund to another (which counts the same resource twice - once in each fund).

This budget document will often focus on the Operating Budget (a subset of the total budget) because it avoids some double counting and provides a clearer picture of what the County or a department expects to spend in a year. The operating budget excludes unappropriated balances, contingencies, and cash transfers. At the countywide level, the operating budget does not completely eliminate double counting because it reflects costs when one department provides a service to another ("internal service reimbursements") - although looking at the operating budget for a single department will not have such double counting. In addition, the County budgets all of the resources for major capital projects in the relevant capital fund, even if they will be spent down over several years.

FY 2026 Budget	
Operating Budget	3,013,019,508
Contingency (All Funds)	133,373,338
Internal Cash Transfers	60,219,901
Reserves (Unappropriated Balances)	<u>818,729,699</u>
Total Budget	\$4,025,342,446

Department Revenues All Funds (\$3.5 billion)

Total direct resources, or “revenues,” for FY 2026 are \$3.5 billion, an \$10.7 million increase from FY 2025 (excluding service reimbursements and cash transfers between funds). The County’s two main resources for ongoing expenditures are intergovernmental revenues and taxes, while beginning working capital (i.e. funds that were not spent in a prior fiscal year) is also a significant resource.

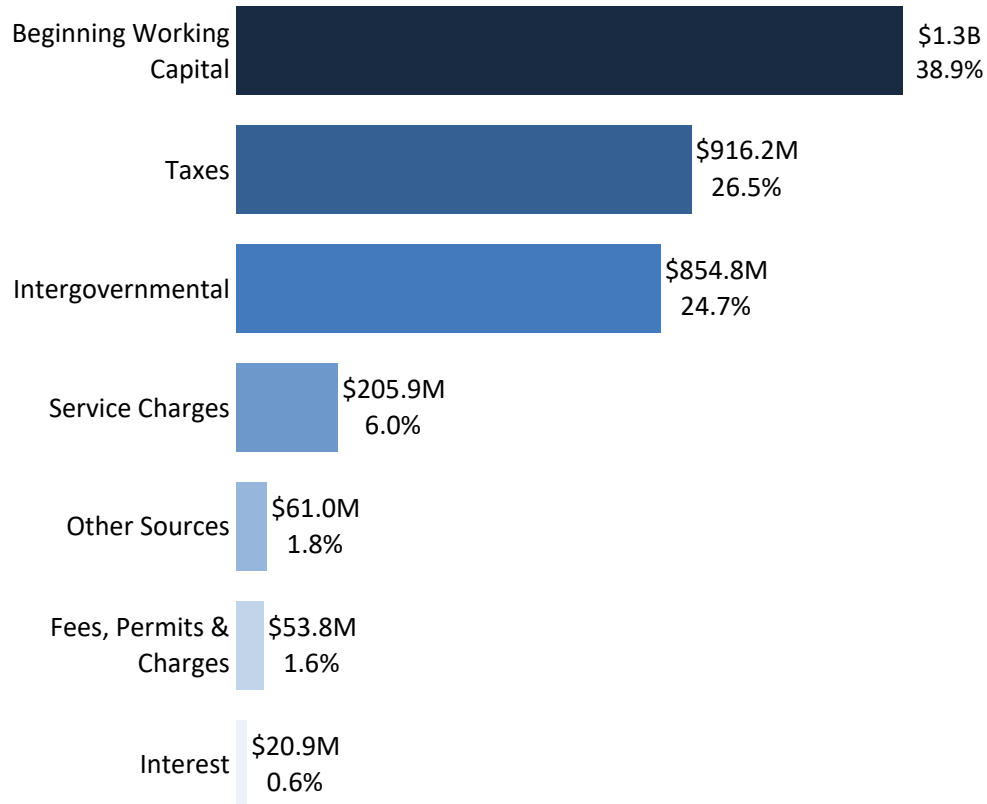
Intergovernmental revenues are the County’s third largest revenue category at \$854.8 million or 24.7%. This reflects a \$4.9 million or 0.5% decrease from FY 2025. The decrease is mainly due to a downward forecast adjustment for Metro Supportive Housing Services (SHS) funds and decrease in Federal/State Funding, primarily due to spending down one-time resources in FY 2025 for Sobering Center capital and Emergency Response Kits. Intergovernmental revenues include any revenue transferred from another government entity to the County to support County-provided services. These revenues fund a variety of services from bridge operations and HIV harm reduction to nutrition assistance and weatherization.

Taxes constitute the second largest revenue source at 26.5% and include Property Tax, Business Income Tax (BIT), Motor Vehicle Rental Tax, Transient Lodging Tax, and County Gas Tax. Tax collections are anticipated to increase 5.0% from \$872.8 million in FY 2025 to \$916.2 million in FY 2026. The increase is driven by BIT returning to growth after two years of decline, and an increase in Preschool for All Personal Income Tax revenue.

Beginning working capital (BWC) is the County’s largest resource for FY 2026, at \$1.3 billion or 38.9%. BWC decreased by 3.5% from \$1.4 billion in FY 2025 to \$1.3 billion in FY 2026. There were significant year-over-year decreases in BWC in the General Fund due to declining departmental underspending, the SHS Fund due to decreased carryover as the Homeless Services Department spends down one-time SHS resources, and the Library Bond Fund due to the advanced stage of the bond projects. These were offset by increases in BWC in the Preschool for All Fund and the Health Department’s FQHC Fund.

Budget Director's Message

FY 2026 Adopted Budget



The following table provides details on the budgeted amounts by revenue type for the FY 2025 Adopted budget as compared to the FY 2026 Adopted budget.

Revenue Type	FY 2025 Adopted	FY 2026 Adopted	Change from FY 2025	% Change
Beginning Working Capital	1,385,242,137	1,342,600,741	(42,641,396)	-3.1%
Taxes	872,784,775	916,226,201	43,441,426	5.0%
Intergovernmental	859,678,575	854,830,110	(4,848,465)	-0.6%
Service Charges	202,631,036	205,881,092	3,250,056	1.6%
Fees, Permits & Charges	51,567,403	53,820,706	2,253,303	4.4%
Other/Miscellaneous	54,359,215	61,013,671	6,654,456	12.2%
Interest	18,260,500	20,878,586	2,618,086	14.3%
Total Revenue	\$3,444,523,641	\$3,455,251,107	\$10,727,466	0.3%

Fund Comparison: Year over Year

The FY 2026 budget (including internal charges, transfers, and loans) has increased by \$41.7 million (1.0%) over the FY 2025 Adopted budget. The changes are due to a variety of factors, the most notable of which are increases in Beginning Working Capital (BWC) in the Preschool for All Fund and the Health Department FQHC Fund, along with a decrease in the Supportive Housing Fund and Multnomah County Library Capital Construction (GO Bond) Fund. A few changes worth noting include:

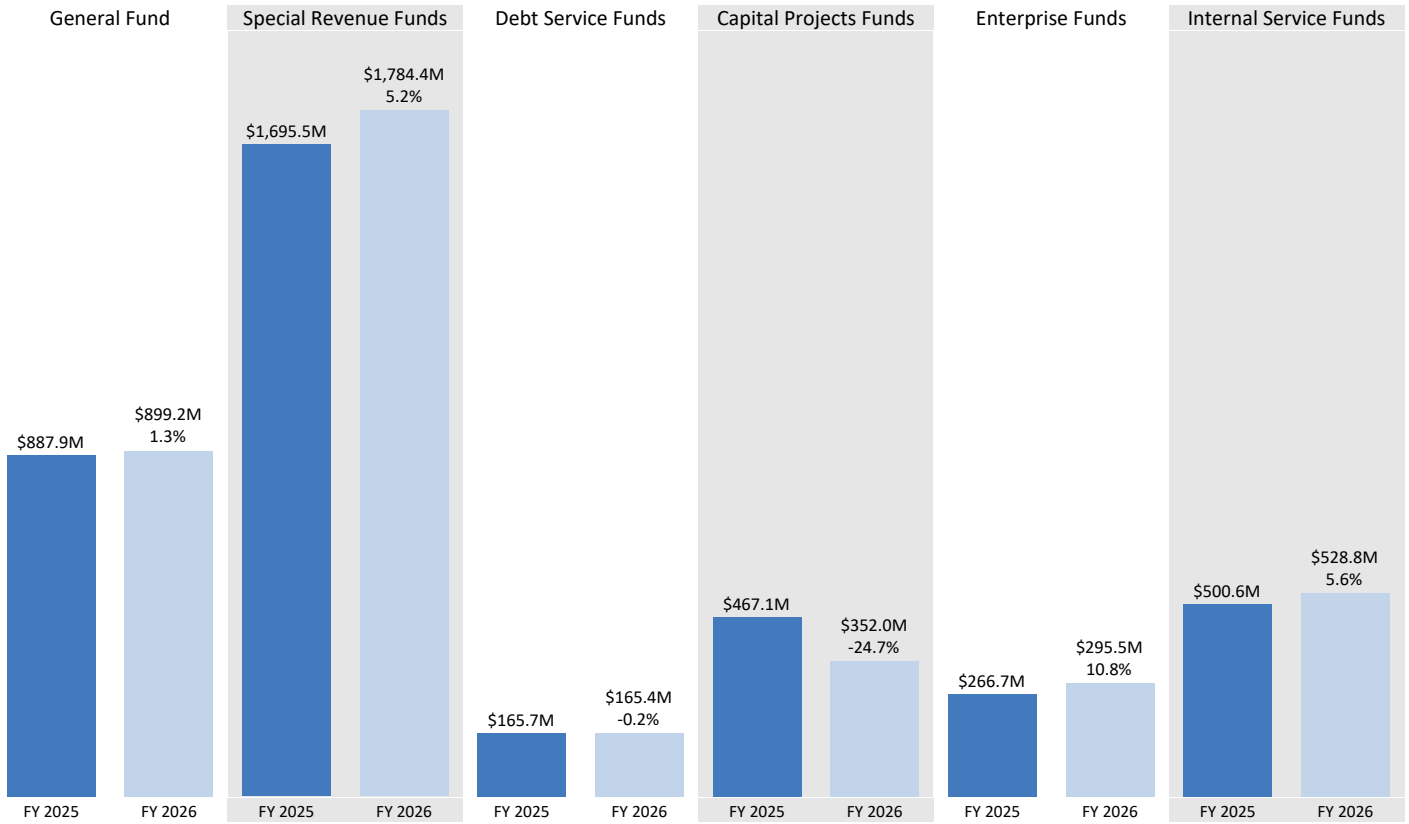
- **Federal/State Fund:** The \$38.8 million increase is primarily from a \$50 million increase in the Homeless Services Department based on the Governor's Recommended Budget. The department assumed they will receive 20% of the statewide funding investments in homeless services, which follows historical allocations. This increase is offset by a reduction of \$16.2 million in one-time-only State Executive Order 24-02 FY 2025 funding for Oregon All In and Oregon Rehousing Initiative. In addition, the County received \$25 million for a sobering and deflection center in FY 2025, which has been partially spent. The FY 2026 budget includes \$13.4 million for the remaining amount, which is a decrease of \$11.6 million from FY 2025.
- **Coronavirus (COVID-19) Response Fund:** The \$18.9 million decrease in this fund is primarily due to the American Rescue Plan Act (ARP) funds expiring. The remaining balance is from interest earnings on the ARP funding, along with some department-specific ARP funds that had a different expiration date in the Department of Community Services.
- **Supportive Housing Fund:** The \$112.4 million decrease in this fund is a combination of Metro's most recent forecast which was revised downward and a reduction in assumed carryover. With limited historical data, there are risks the forecast will be revised again. For FY 2026 Metro is forecasting \$136.6 million ongoing revenue.
- **Preschool for All Program Fund:** 24.9% increase due to \$125.0 million of additional beginning working capital (mostly related to the Dedicated Savings strategy), an additional \$12.0 million in tax revenue, and \$5.3 million in interest earnings.
- **Multnomah County Library Capital Construction (GO Bond) Fund:** The significant decrease of \$114.9 million in this fund from the FY 2025 Adopted Budget is expected spending down of the Library Capital Bond Funds.

The following graphic shows the year over year change by fund type, while a detailed table in the Financial Summaries tab of Volume 1 shows the year over year change by individual fund (Fund Comparison: Year over Year).

Budget Director's Message

FY 2026 Adopted Budget

Budget by Fund Type
FY 2025 Adopted vs. FY 2026 Adopted

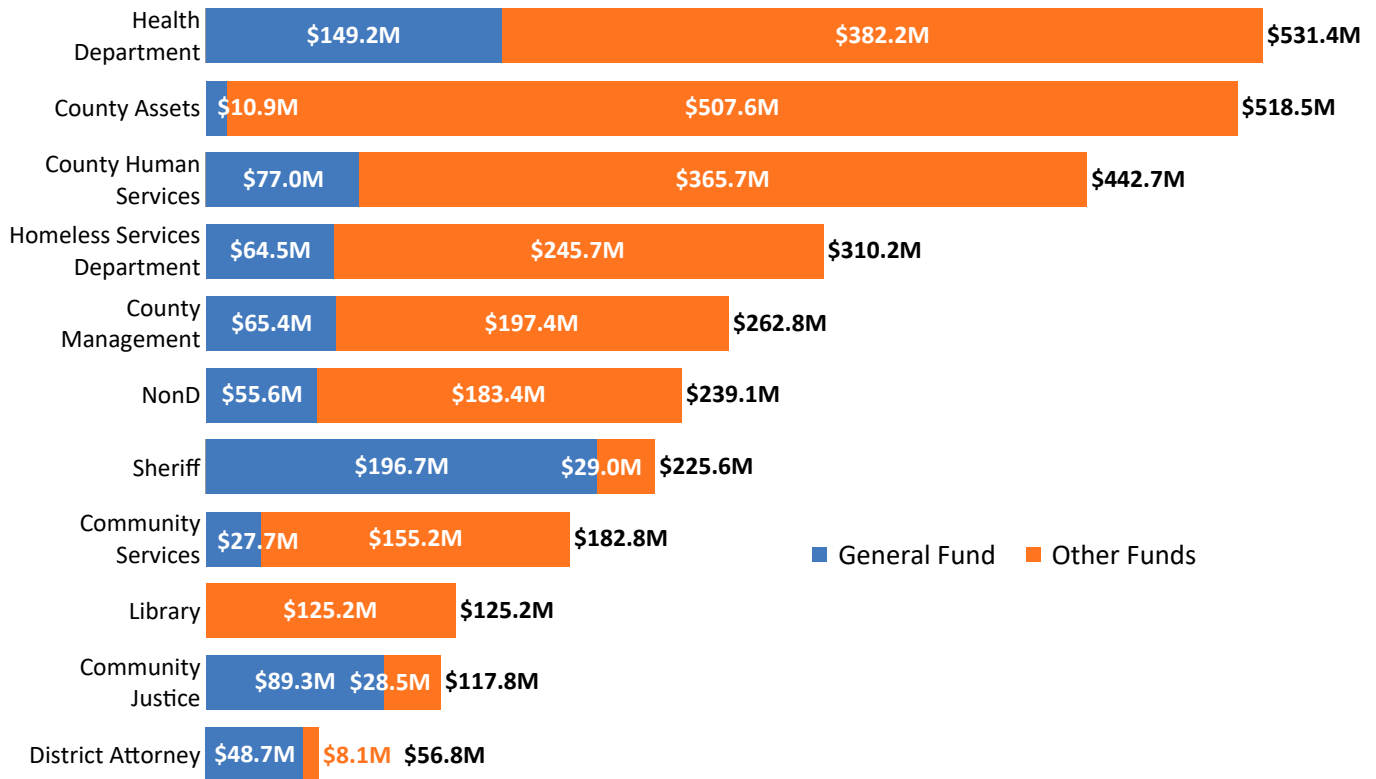


Department Expenditures All Funds (\$3.0 billion)

Department expenditures for all funds, excluding cash transfers, contingencies, and unappropriated balances, decreased to \$3.0 billion from \$3.1 billion in the FY 2025 Adopted Budget.

The bar chart below shows appropriations by department in millions of dollars for both the General Fund and Other Funds. These figures include internal service payments, and thus represent some double-counting.

The Library General Obligation (GO) Bond capital projects (\$140.1 million) and the actual GO Bond (\$57.1 million) financing are budgeted in the Department of County Assets and Nondepartmental (respectively), greatly increasing the size of those departments' budgets. The Health Department's budget includes \$217.2 million in the Federally Qualified Health Center (FQHC) enterprise fund that accounts for the County's community health clinics.



The General Fund

Multnomah County's revenue is divided into two types: legally restricted funds and unrestricted revenue in the General Fund. Nearly 78% of total revenue is legally restricted to fund specific services, and about 22% is unrestricted General Fund.

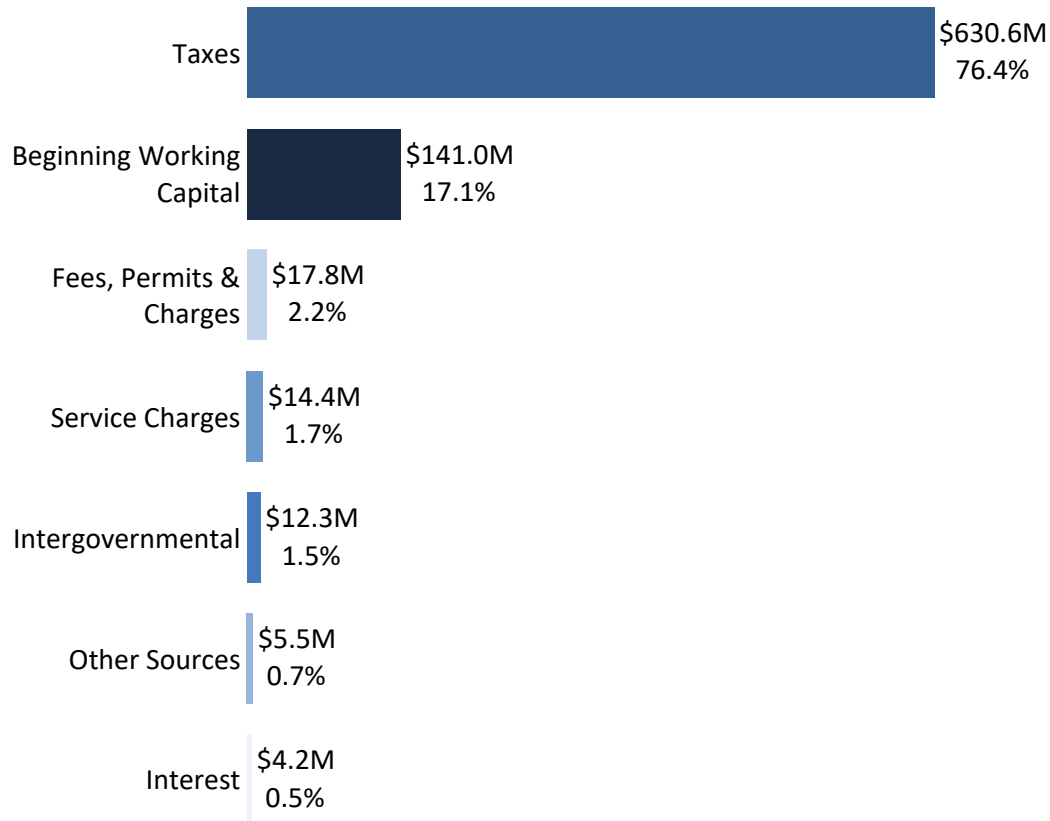
Restricted funds can only be used for specific purposes outlined in the law. For example, vehicle registration fees can only be spent on roads and bridges, but General Fund revenues have fewer restrictions and can be used to fund services to address the County's needs. In Multnomah County, nearly 50% of the General Fund supports public safety, including the Sheriff's Office, District Attorney's Office, and the Department of Community Justice. The rest of the General Fund is divided among other services.

General Fund Revenues (\$825.7 million)

General Fund resources for FY 2026 (excluding \$73.5 million of service reimbursements and cash transfers) have increased only slightly from FY 2025. Direct resources are budgeted at \$825.7 million – a \$6.6 million increase over FY 2025 (or eight-tenths of 1%).

As shown in the following graph, taxes make up the majority of General Fund revenues. If one excludes Beginning Working Capital (BWC) and service reimbursements, taxes account for nearly all of the Board's discretionary ongoing funds. Taxes include:

- **Property taxes**, accounting for \$412.9 million, are budgeted to increase by \$9.0 million or 2.2%. Underlying Assessed Value (AV) growth is expected to slow considerably due to slowing development and declining downtown property values.
- **Business income taxes (BIT)**, accounting for \$176.0 million, are budgeted to be up \$13.0 million or 8.0% due to continued strong corporate profits. While the total BIT budgeted in FY 2026 is \$176.0 million, this includes \$1.3 million of potential additional collections due to the City of Portland's new tax collection software. If these revenues do materialize, they will be paid to the City as part of the County's contribution to the software upgrade costs. Therefore, the amount of discretionary BIT revenue available to the County is \$174.7 million.
- **Motor vehicle rental taxes (MVRT)**, accounting for \$41.2 million, are budgeted to increase by \$4.4 million or 12.1%. Most of this increase is due to an increase in passengers flying into PDX.



General Fund Expenditures and Reserves (\$899.2 million)

The \$899.2 million General Fund comprises 22.3% of the County's budget. It is the largest pool of discretionary funds that the Board of County Commissioners can allocate. Resources include property taxes, the Business Income Tax (BIT), motor vehicle rental taxes, interest earnings, State shared revenues, and beginning working capital (BWC). The General Fund also includes a \$1.0 million one-time-only (OTO) investment in the Tax Title Affordable Housing subfund in response to a Supreme Court decision (see the Policy Issues and Opportunities section for detail) and Opioid Settlement Funds in the Health Department.

While the vast majority of General Fund expenditures support departments (referred to as "operating expenses"), the budget also includes contingency, reserves, and cash transfers. Reserves are set by Board policy and the majority of the Contingency is the BIT Reserve which is also set by Board policy. Cash Transfers generally come from One-time-only resources. Even after adding Cash Transfers and One-Time-Only General Funds in the following table, the amount of One-Time-Only resources are significantly less than they have been post-Pandemic. This is due to declining departmental underspending and more accurate revenue forecasts.

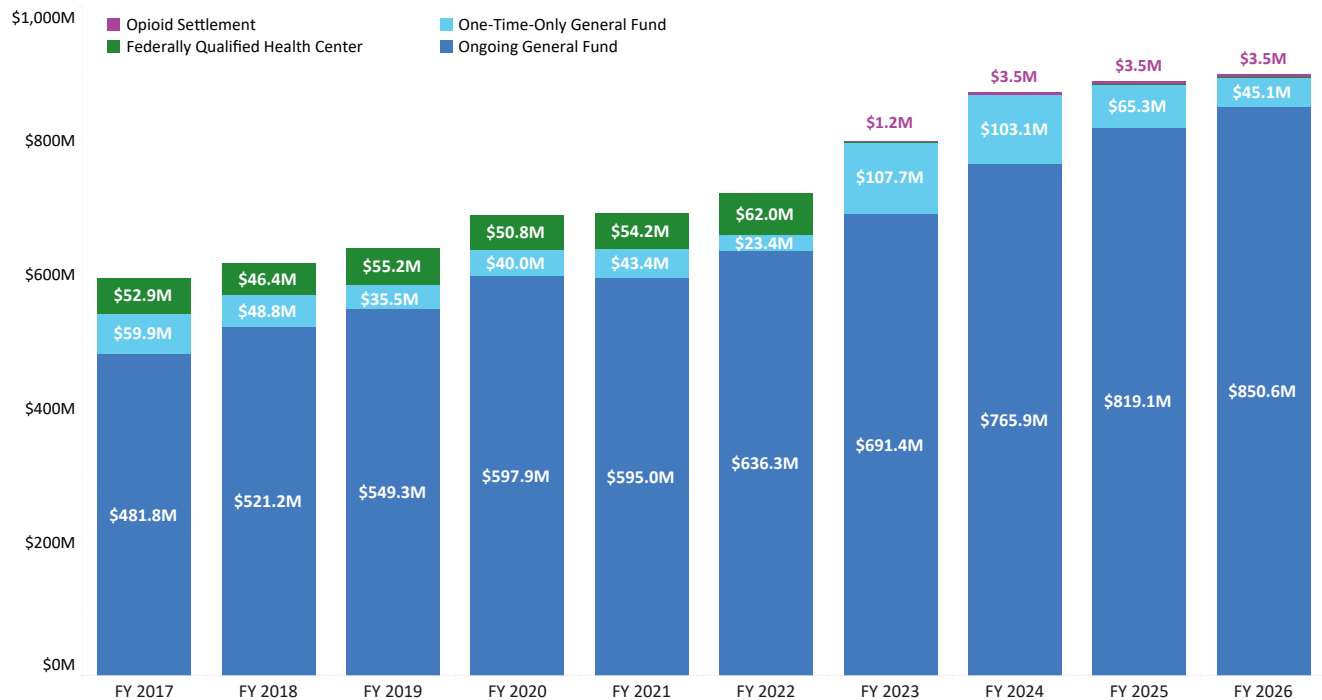
Budget Director's Message

FY 2026 Adopted Budget

Ongoing General Fund	\$746.8M
Reserves	\$77.8M
One-Time Only General Fund	\$35.8M
Contingency	\$26.0M
Cash Transfers	\$9.3M
Opioid Settlement	\$3.5M

The following graph shows total General Fund “spending,” including cash transfers, service reimbursements, contingencies, and unappropriated balances (reserves), from FY 2017 through FY 2026. The graph details how much one-time-only (OTO) and ongoing funding was budgeted. Combining each segment provides the total General Fund. The FY 2022 Adopted budget was the last year that the General Fund included Federally Qualified Health Center (FQHC)/Alternative Payment Method (APM) Medicaid reimbursement funds. In mid-FY 2022, these funds were moved to the newly created Health Department FQHC Enterprise Fund for easier reporting. Starting in FY 2023, resources from Opioid Settlements were added to the General Fund.

The total amount of one-time-only shown in the following graph differs from the FY 2026 breakout above because of a difference in how the resources funding reserves and contingency are defined.



General Fund Reserves

The County maintains General Fund reserves as outlined in the County's Financial and Budget Policies. In FY 2026, reserves in the General Fund are 12% of ongoing "corporate" General Fund revenues – resources that the Board has wide discretion over, such as property taxes.

The FY 2026 budget fully funds the General Fund reserves at \$77.8 million and is in compliance with the Financial and Budget Policies. The level of General Fund reserves is considered a fundamental measure of financial health. The FY 2026 budget also includes the Business Income Tax (BIT) reserve at \$21.1 million (12% of BIT revenues). This stabilization reserve is in addition to the General Fund reserve and is specifically intended to mitigate the risk of an unexpected downturn in the regional economy as the BIT is a volatile revenue source.

The County continuously reexamines its financial policies and strives to remain in line with best practices related to financial stability. The County is engaged in a multi-year project to raise the level of General Fund reserves to 15%.

Use of One-Time-Only (OTO) Funds

The tables on the next pages summarize the \$65.7 million in one-time-only (OTO) General Fund investments and highlight \$22.6 million in significant OTO Other Funds investments for FY 2026.

The tables are in the following order:

- One-Time-Only for Contingency & Reserves
- One-Time-Only for Capital Projects
- One-Time-Only for One-time Expenditures

After excluding the Business Income Tax (BIT) Reserve, remaining interest from American Rescue Plan (ARP) resources and Video Lottery Fund investments from the table, there are a total of \$36.7 million in **new**, one-time investments after fully funding the County's General Fund reserves. The major sources of OTO revenues include:

- \$34.2 million of additional Beginning Working Capital (BWC) in FY 2025 from departmental underspending and higher revenues in FY 2024.
- \$1.0 million in November 2024 Forecast adjustments, mainly from upward property tax and motor vehicle rental tax revisions.
- \$2.3 million in additional interest revenue from the March 2025 Forecast update.
- \$2.4 million in ARP Interest that is budgeted in its own fund (Coronavirus (COVID-19) Response Fund (1515)). Programs funded with this revenue are included in this table because of the flexibility of the funding.
- Rolling over \$1.0 million of the remaining Tax Title Settlement funds to cover potential settlements and using the remaining \$3.0 million to fund other OTO programs. \$0.8 million of funds dedicated to funding the last round of employee retention incentives were also rolled over.
- Additional OTO resources totaling \$1.1 million from various sources identified in the Board Amendment process.

One-Time-Only Resources for Contingency & the Business Income Tax Reserve - \$25.5 million

Fully funding our contingencies is a key strategy for managing risk. Given the amount of uncertainty both locally and nationally, contingencies and set asides give the Board opportunities to make decisions in a thoughtful way, rather than reacting quickly in the moment. These contingencies include the BIT Contingency at \$21.1 million (12% of expected BIT revenues), a regular contingency at \$1.4 million, and additional contingency for uncertainty (\$1.2 million). The earmarks are for specific potential projects that can be allocated during the fiscal year, often after the Board receives additional information.

Prog #	Program Name	Dept.	OTO General Fund
95000	General Fund Contingency	Countywide	
	~Regular Contingency		1,352,387
	~Additional Contingency for Uncertainty		1,243,437
	~Contingency for Flex Dorm Earmark		1,200,000
	~Contingency for Contracted Security Services Earmark		500,000
	~Contingency for Lobbying Transparency Earmark		100,000
95000	BIT Reserve at 12%		<u>21,120,761</u>
	Total One-Time-Only for Contingency & Reserves		\$25,516,585

One-Time-Only Resources for Capital Projects (per financial policy) - \$12.0 million

The County's financial and budget policies state that after fully funding reserves, the Board should consider allocating 50% of any remaining one-time-only resources to the capitalization, or recapitalization, of major County facilities and/or information technology projects. Based on the FY 2026 General Fund forecast, that goal is \$18.6 million. As can be seen from the table below, the budget is short of the goal by \$6.6 million. Due to the programmatic demands and the deep reductions in our Supportive Housing Services revenue, policy tradeoffs were made including allocating \$10 million (26.8% of the available one-time-only funding) to provide continued support for the City of Portland's operational budgets for the Temporary Alternative Shelter Sites (TASS) and Safe Rest Village shelter sites.

Prog #	Program Name	Dept.	OTO General Fund
10031	Lone Fir Cemetery	NOND	1,000,000
15002B	Expanded IT Support for Case Mgmt. and Software Migration	DA	279,000
40044B	Supplemental Data Sets Partnership with DCA	HD	400,000
40096	Public Health Office of the Director	HD	27,380
90018B*	ADA Ramps Phase - 4	DCS	1,000,000
95000	General Fund Cash Transfers**	Countywide	
	~Walnut Park Redevelopment Plan (78235)		150,000
	~Hansen Complex Deconstruction Phase 1 (78240)		1,000,000
	~Vance Pit Security Fence (78250)		125,000
	~DCJ East Campus Expansion (78251)		1,000,000
	~Downtown Real Estate Options Analysis (78252)		200,000
	~FPM Prophet Center Relocation Options Analysis (78253)		150,000
	~Downtown Jail Site Replacement Study (78254)		150,000
	~Public Website and Digital Services Transformation (78332)		1,500,000
	~Juvenile Justice Complex Security Foyer (78244)		1,500,000
	~Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2 (78233)		3,300,000
	~ADA All-Gender Restroom Multnomah Building (78255)		<u>236,335</u>
Total One-Time-Only for Capital Projects			\$12,017,715

* Includes Video Lottery Fund.

**Amounts are from the General Fund but budgeted in Other Funds.

Budget Director's Message

FY 2026 Adopted Budget

One-Time-Only Resources for One-Time Expenditures - \$28.2 million

The accompanying table details programs that the County has funded with one-time-only resources. This funding approach presumes that these programs will either scale down or conclude in the next fiscal year, absent the County securing additional ongoing funding for their continuation.

Prog #	Program Name	Dept.	Total General Fund	OTO General Fund	OTO Other Funds
10009D	Summerworks Youth Program Expansion - One-Time-Only	NOND	285,000	285,000	
15206B	Organized Retail Theft Task Force	DA	425,056	425,056	
15206C	Auto Theft Task Force	DA	425,055	425,055	
15403B	Body Worn Cameras Unit - Expansion	DA	810,500	810,500	
25004	Support for Newly Arrived Families	DCHS	633,500	633,500	
25131C	YFS - Eviction Prevention Support	DCHS	124,528		210,164
25133B	Emergency Rent Assistance & Eviction Prevention	DCHS	3,500,000	3,500,000	
25133C	Medicaid 1115 Health Related Social Needs Housing Waiver	DCHS			10,000,000
25134	YFS - Fair Housing Testing in East Multnomah County	DCHS	128,000	128,000	
25146*	YFS - SUN Community Schools: Family Resource Navigators	DCHS	2,000,000	2,000,000	
25147B	YFS - East County Culturally Specific Community Food Systems	DCHS	74,000	74,000	
30202C	Safety off the Streets - City of Portland Alternative Shelter Sites	HSD	10,000,000	10,000,000	
30304	Housing Placement & Retention - Emergency Rent Assistance	HSD	2,918,805	1,925,142	993,663
30600**	Employment Programs	HSD	3,539,172	284,442	1,830,190
40004B	Ambulance Service Plan Continuation	HD	400,000	400,000	
40010D	Restore STI Clinic Capacity	HD	328,756	328,756	
40074B	Bridgeview	HD	1,300,000	1,300,000	
40112	Shelter, Housing and Supports	HD	413,573	264,563	9,615,877
50041	Adult Stabilization and Readiness Program (SARP)	DCJ	841,324	841,324	
60215C*	MCSO Human Resources Expansion - One-Time-Only	MCSO	857,527	857,527	
72044A	FRM Construction Diversity and Equity	DCM	1,900,377	1,900,377	
72044B	Regional Construction Workforce Diversity Funder Collaborative	DCM	200,000	200,000	
72054	Medicaid Service Coordination	DCM	500,000	500,000	
72066	DCM Tax Title Reserve Fund	DCM	1,000,000	1,000,000	
90010C	Elections Grants for RCV Voter Outreach and Education	DCS	<u>100,000</u>	<u>100,000</u>	
Total One-Time-Only			\$32,705,173	\$28,183,242	\$22,649,894

* Includes one-time-only American Rescue Plan interest earnings.

** Includes Video Lottery Fund.

Voter Approved Initiatives (Year 5)

In 2021, local voters passed two new taxes and approved a General Obligation (GO) Bond detailed below.

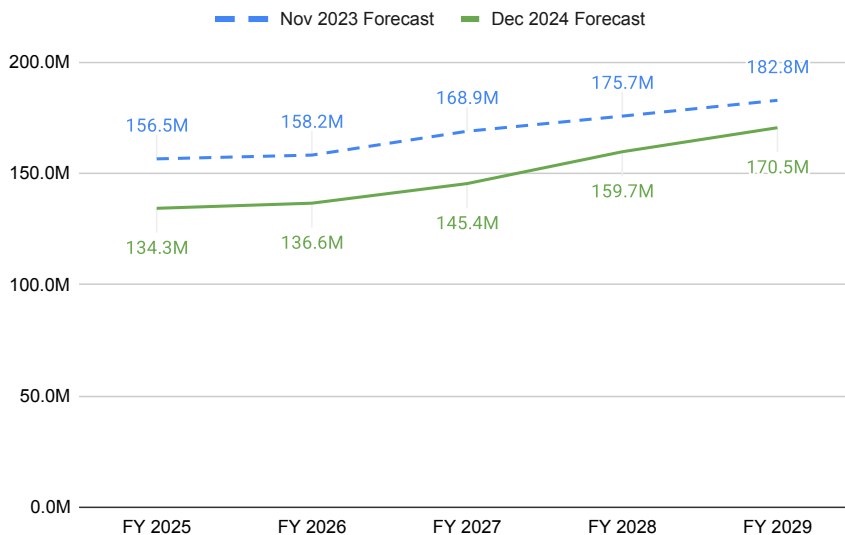
Voter Initiative	Operating Budget	Reserves, Contingencies, & Dedicated Savings	Total Budget
Supportive Housing Services (SHS) Measure	188,267,502	4,165,730	192,433,232
Preschool for All	172,406,686	542,256,817	714,663,503
Library Capital Bond	140,101,169	0	140,101,169

Metro Supportive Housing Services Measure (SHS Measure) - \$192.4 million

The \$112.4 million decrease from the FY 2025 Adopted budget is a combination of Metro's most recent forecast, which was revised downward, and a reduction in assumed carryover. Beginning working capital decreased by \$92.5 million and ongoing revenue decreased by \$19.9 million. With limited historical data, there are risks the forecast will be revised again. For FY 2026 Metro is forecasting \$136.6 million ongoing revenue.

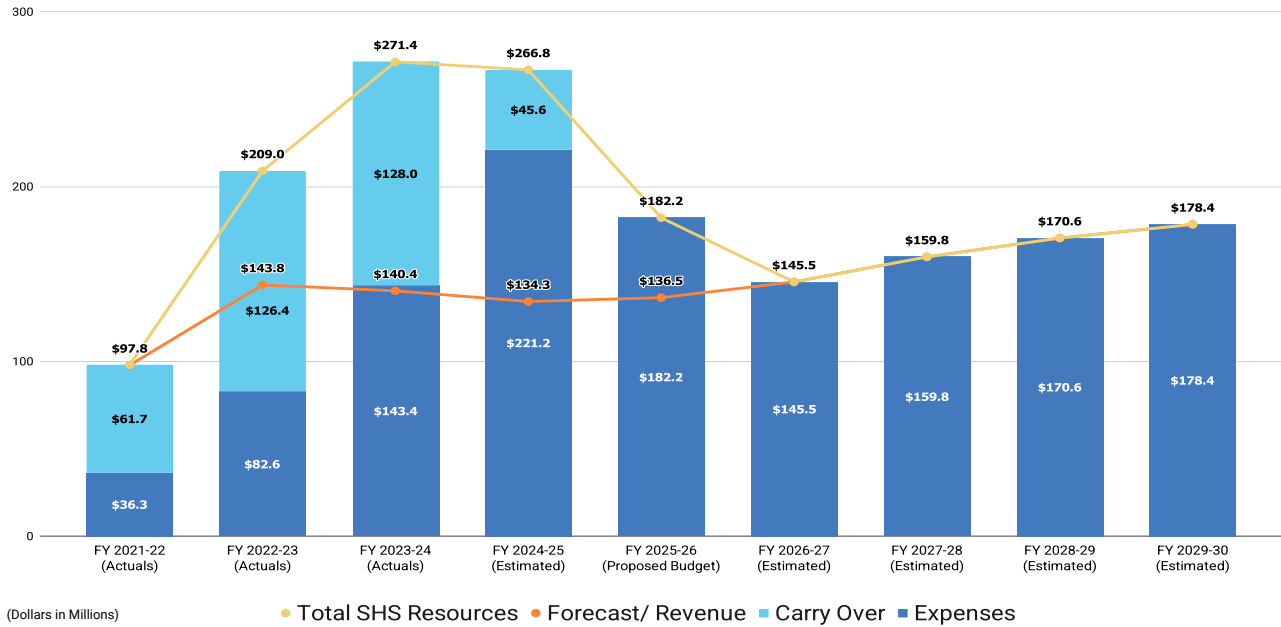
In February 2025, the County announced that the Homeless Services Department was facing a \$104 million shortfall for FY 2026. This shortfall resulted from a combination of faster than expected programmatic spending and changes in the expected SHS revenue collections. For FY 2025, HSD budgeted \$148.0 million in SHS carryover but actual carryover was \$113.0 million. In December 2024, Metro provided an updated FY 2025 forecast of \$134 million, which was a reduction of \$22 million from the previous forecast of \$156.5 million. Together, the reduction in FY 2024 carryover and the drop in FY 2025 revenue create a \$57 million gap in the adopted budget. These changes will result in a reduction in anticipated carryover for FY 2026, which combines with the \$21.6 million decrease in the FY 2026 revenue forecast to create the \$104 million shortfall.

Metro Forecast Change for Multnomah County SHS Revenue

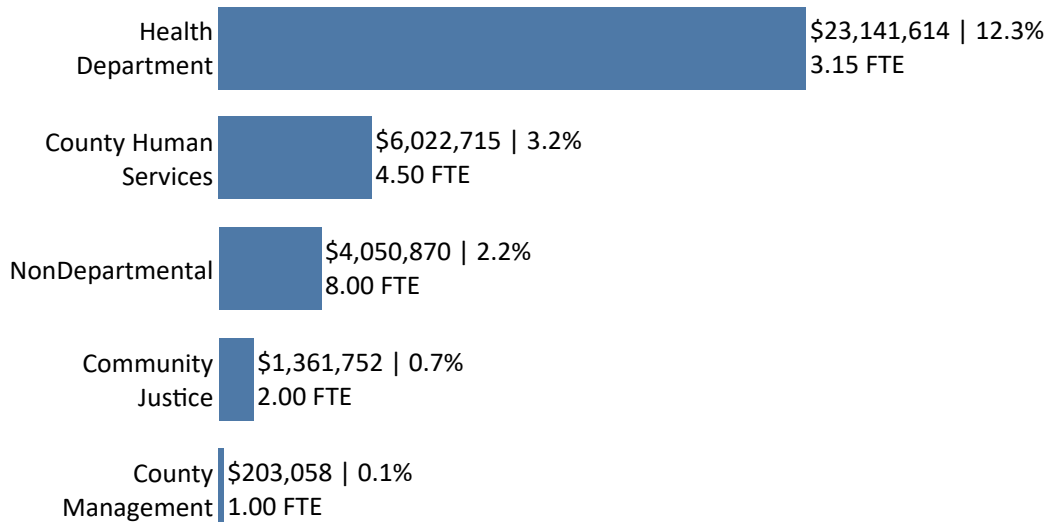


Budget Director's Message

FY 2026 Adopted Budget



FY 2026 is the fifth year of a Metro Business Income Tax and personal income tax on high-income households that funds an expansion of permanent supportive housing programs for a ten year time span. Per the intergovernmental agreement, after collections cost and Metro administration, the revenue allocation is split Multnomah County 45.3%, Washington County 33.3% and Clackamas County 21.3%. The budget includes \$192.4 million (including \$4.2 million of contingency) of SHS Measure-funded programming. Homeless Services Department partners with other County departments and community providers on coordination and implementation serving our houseless neighbors. Prior to FY 2024, the entire SHS budget was housed in HSD. In FY 2025, department budgets have a direct allocation of Supportive Housing funding. This transfer reflects the collaboration between County departments and Homeless Services to establish a unified approach in addressing homelessness. The budget appropriations included with the various department partners are shown in the bar chart and table below. Of the \$188.3 million SHS operating budget, \$153.5 million (82%) is budgeted in JOHS and \$34.8 million (18%) budgeted in partner departments.



Budget Director's Message

FY 2026 Adopted Budget

Supportive Housing Services - Partner Departments

Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
Nondepartmental						
10000B	Homelessness Response System and Action Plan	707,122			707,122	2.00
10012B	Logistics	1,093,051	443,871		1,536,922	4.00
10012C	Safety on the Streets - Supply Center	1,375,000			1,375,000	2.00
10012D	Countywide Severe Weather Response	<u>875,697</u>			<u>875,697</u>	
	Total Nondepartmental	\$4,050,870	\$443,871	\$0	\$4,494,741	8.00
County Human Services						
25011	IDDS Budget and Operations Support	450,878	625,651	7,391,286	8,467,815	1.00
25012	IDDS Services for Adults	234,076	1,589,338	9,252,373	11,075,787	1.00
25029A	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	427,948	892,419	7,274,684	8,595,051	
25050	YFS - Gateway Center	612,953	958,214	1,078,679	2,649,846	1.00
25131C	YFS - Eviction Prevention Support	210,164	124,528		334,692	
25139	YFS - Multnomah Stability Initiative (MSI)	3,867,515	3,638,798	919,595	8,425,908	
25160	YFS - Data and Evaluation Services	<u>219,181</u>	<u>1,895,939</u>		<u>2,115,120</u>	<u>1.50</u>
	Total County Human Services	\$6,022,715	\$9,724,887	\$25,916,617	\$41,664,219	4.50
Health						
40069	Behavioral Health Crisis Services	1,000,000	1,638,934	17,633,850	20,272,784	1.00
40084A	Culturally Specific Mental Health Services	556,970	1,836,478		2,393,448	
40085	Adult Addictions Treatment Continuum	2,015,865	2,465,088	8,255,389	12,736,342	
40101	Promoting Access To Hope (PATH) Care Coordination Continuum	551,167	720,152	561,662	1,832,981	2.15
40105A	Behavioral Health Resource Center (BHRC) - Day Center	1,437,800	3,327,933	1,019,223	5,784,956	
40105B	Behavioral Health Resource Center (BHRC) - Shelter/Housing	1,113,935	3,002,764		4,116,699	
40112	Shelter, Housing and Supports	9,615,877	413,573		10,029,450	
40113	Substance Use Disorder Stabilization Center	<u>6,850,000</u>			<u>6,850,000</u>	
	Total Health	\$23,141,614	\$13,404,922	\$27,470,124	\$64,016,660	3.15

Budget Director's Message

FY 2026 Adopted Budget

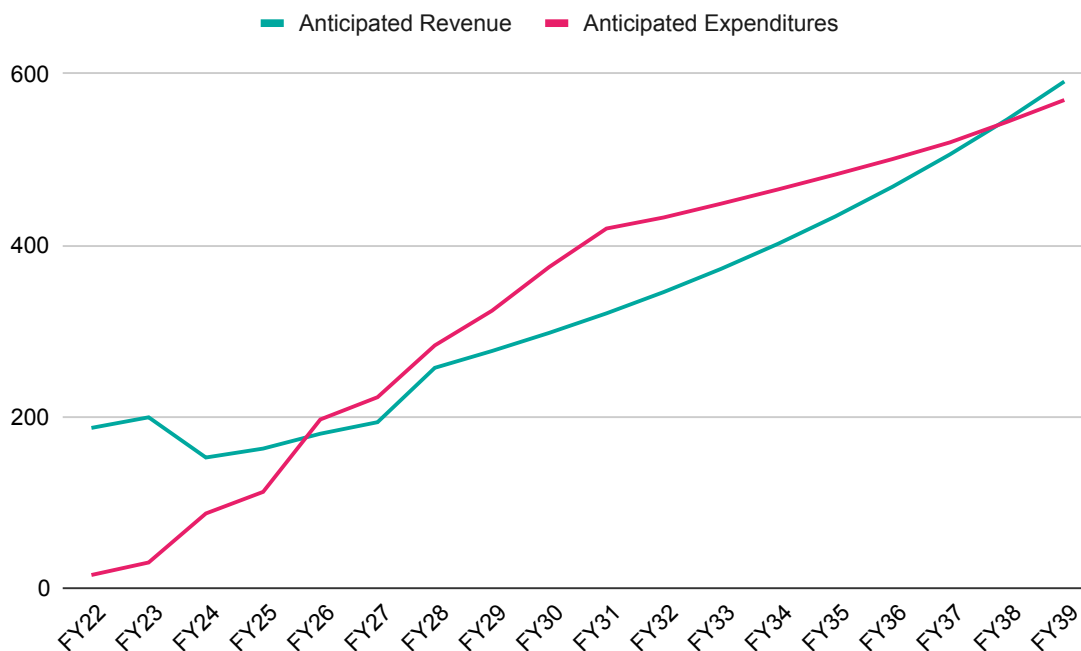
Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
Community Justice						
50034	Adult Transition Services Unit (TSU)	\$1,361,752	\$4,932,275	\$1,922,807	\$8,216,834	2.00
County Management						
72012B	FRM Fiscal Compliance Supportive Housing Services	\$203,058			\$203,058	1.00
Total All Partner Departments		\$34,780,009	\$28,505,955	\$55,309,548	\$118,595,512	18.65

In April 2025, HSD released a new, public dashboard that shows the number of people experiencing homelessness and how many people are being served with housing, shelter, support services, and eviction prevention. The new dashboard can be found here: hsd.multco.us/data-dashboard.

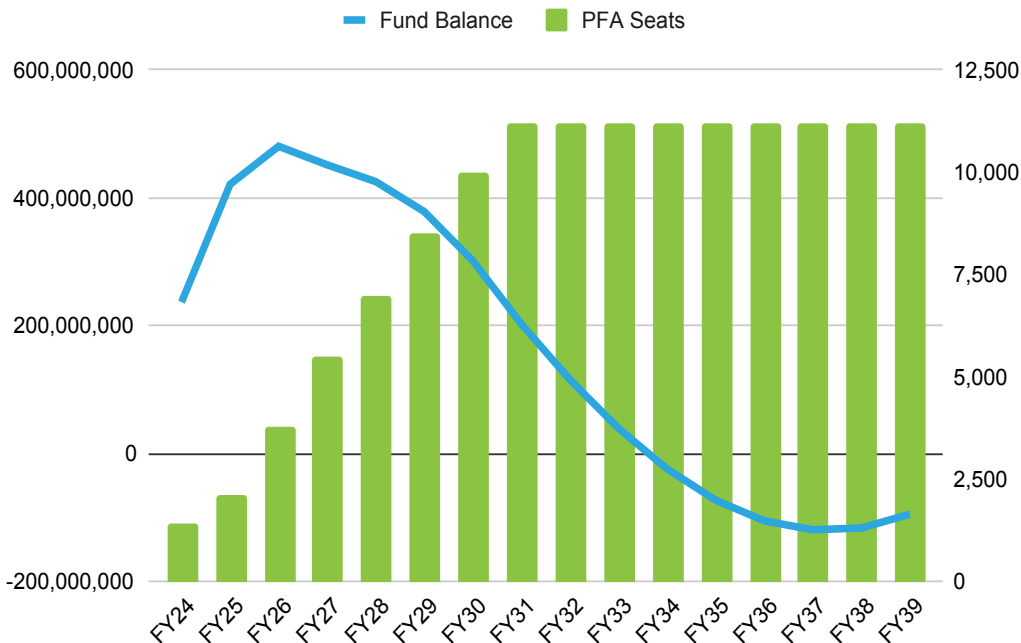
Preschool for All (PFA) - \$714.7 million, 3,800 preschool slots

FY 2026 is the fifth year of a voter-approved personal income tax on high-income households to fund universal preschool. The FY 2026 budget includes \$175.0 million in new funding from FY 2026 tax collections. The remaining resources come from interest (\$5.3 million) and carryover from previous fiscal years (\$534.3 million) which seeds the program's Dedicated Savings set aside to address expected future deficits, and program contingencies and reserves. The reserve and contingency funds are long-term financial stability strategies. Dedicated Savings is a limited-term strategy which will be used to address the challenge of expenditures outpacing annual revenue beginning in FY 2027. Based on current revenue and cost estimates, there will be an 11-year period from FY 2027 to FY 2037 when costs are higher than the anticipated revenue. This happens as the program nears universal preschool access. Over time, the gap between revenues and expenses narrows as the pace of slot growth slows.

The following graph shows anticipated Preschool for All revenue and expenditures. In the early years of the program, revenues are higher than expenses. The money set aside during the early years of Preschool for All implementation when seat numbers remain lower will be used as Dedicated Saving dollars to ensure that PFA can provide consistent levels of high-quality preschool experiences for Multnomah County families. These Dedicated Savings resources will be used to offset an anticipated operational deficit between FY 2027 and FY 2037 of over \$599 million. In the longer term, the modeling shows that once the program hits universality, revenues are expected to grow faster than expenditures. Updated demographic modeling assumes that the number of three- and four-year olds in Multnomah County will level off and the number of PFA seats will remain constant. In the PFA Fund Balance graph below, this shows up as an increasing fund balance after FY 2037. The Multnomah County Board has the authority to make adjustments to the program to better align revenues and expenditures, but given the uncertainty of forecasting beyond five years, the forecast will likely continue to develop and change as more data becomes available.



The money saved during the early years of Preschool for All (PFA) implementation, when seat numbers remain lower, will be used as Dedicated Savings dollars. The latest PFA forecast update (April) shows a potential shortfall in resources beginning in FY 2034. This means that the amount of revenue saved during the early years would not be sufficient to cover anticipated deficits. The goal of forecasting is to assist with planning and identify any potential issues well before they become acute. PFA leadership has policy options available to them to adjust the trajectory of expenditures. The graph below shows the anticipated build up and spend down of these dollars over the program's implementation. Applications for the first round of preschool seats opened in spring 2022 and the first students were in classrooms in FY 2023. The number of preschool seats will grow every year until 2031 when publicly funded preschool will be universal.



Multnomah County - Library General Obligation Bond - \$140.1 million

Multnomah County voters passed a General Obligation Bond that will fund capital projects for Multnomah County Libraries. Voters approved over \$387 million in new bonding capacity, which will fund eight major Library projects, including renovations, redevelopments, and the construction of a new East County Flagship Library. The Bond will also fund the creation of a new Central Sorting Center (opened in FY 2024), the expansion of Automated Materials Handling (AMH) in the Library branches, and improvements in all Library branches. The total budget includes the contingency funds available through the bond issuance process, not all of which are currently allocated but are available to use in the event of unexpected costs.

For more information about individual bond projects and timelines, see DCA Program Offers 78228A-J.

Policy Issues and Opportunities

The FY 2026 budget is based on the best information available at the time of development. The budget document lays out the County's plan to address community needs within budgetary limits, but there are issues that cannot be addressed in one year, or emerging issues that the County is tracking when planning for the future.

Federal Landscape

The County receives approximately \$126 million from the Federal Government (either directly or passed-through the State, not including Medicaid). The current uncertainty around Federal funding creates risk for County programming. The County has formed a taskforce to track the rapidly changing Federal landscape and regularly report out to the Board and the public about emerging risks.

State Funding Update

The County receives significant resources from the State of Oregon, particularly in program areas related to health and human services and public safety. The May State Revenue Forecast reduced expected tax collections by just over \$750 million for the coming biennium, necessitating cuts to programs including those that were proposed in the Governor's Recommended Budget.

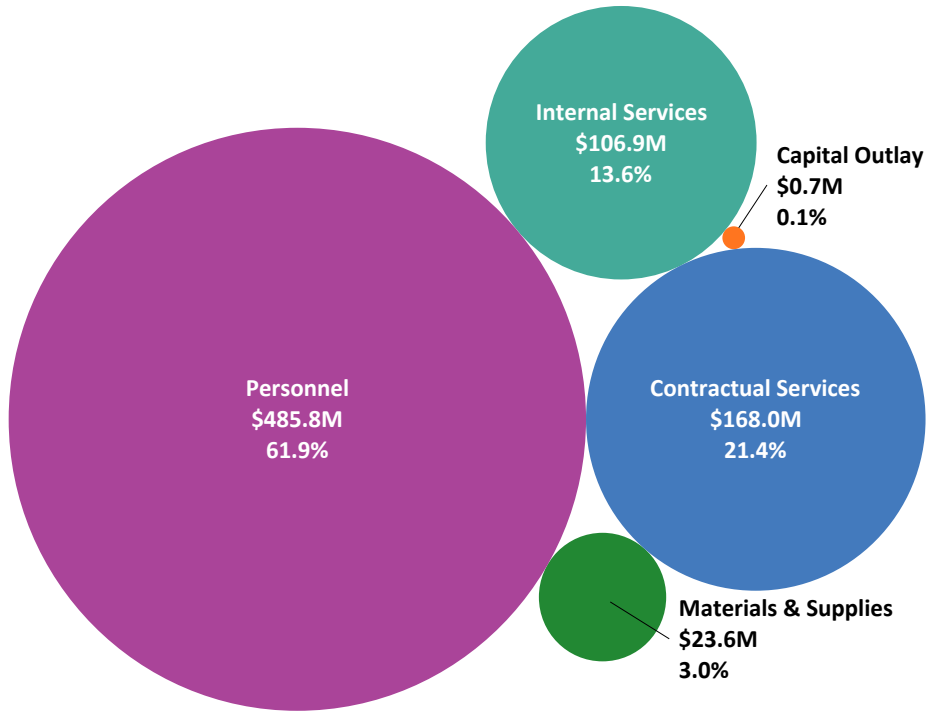
Due to the timing of the State finalizing their budget (which was done after the Board adopted the County budget) the County's budget is based on the Governor's Recommended Budget.

In September, the County will begin a State Rebalance process which will update budget assumptions based on new information. Due to the aforementioned revenue forecast declines, we anticipate having to make significant program reductions in the fall.

Labor and Personnel Costs

Personnel costs make up 63.2% of General Fund expenses. Approximately half of Contracted Services go to community partners where it mostly supports staff salaries, and even internal services are largely the cost of employees providing IT and Facilities support. As a result, the County's expenditure trajectory is driven by personnel cost changes which are based primarily on inflation, medical costs, and PERS. The following graph shows the breakdown of costs in the General Fund for the FY 2026 Adopted Budget.

FY 2026 General Fund Expenses



The County currently has six open labor contracts, including AFSCME Local 88 which represents approximately 60% of County FTE. The County's forecast assumes the status quo for contracts going forward. As a result, bargaining can quickly change the County's financial position. The last time the County had this many open labor contracts, settling the contracts resulted in increased ongoing costs of approximately \$18 million. The table below shows the COLA that was assumed in the FY 2026 budget for each bargaining unit.

Bargaining Unit	Assumed COLA in FY 2026 Budget	Notes
AFSCME Local 88	2.40%	Open contract
Corrections Deputies Association	2.40%	Open contract
Dentists	2.40%	Closed contract
Deputy Sheriffs Association	2.40%	Closed contract
Federation of Parole and Probation Officers	5.00%	Open contract
International Brotherhood of Electrical Workers	2.40%	Closed contract
Juvenile Custody Services Specialists	2.40%	Closed contract
Operating Engineers	2.40%	Closed contract
Oregon Nurses Association	2.40%	Closed contract
Painters and Allied Trades	2.40%	Closed contract
Pharmacists	2.40%	Open contract
Physicians and Psychiatrists	2.40%	Open contract
Prosecuting Attorneys Association	2.40%	Open contract

Actual COLA or Assumed COLA for FY 2026 are based on the status quo methodology in the most recent labor contracts.

Deflection and Sobering Services

Coordinated Care Pathway Center

In FY 2025, the State provided \$25 million for a deflection and sobering center. \$3.8 million was transferred to the Department of County Assets (DCA) in FY 2025 for the temporary Coordinated Care Pathway Center. In spring 2025, 13 sobering stations were added to the facility.

24/7 Sobering & Crisis Stabilization Center

In FY 2025, \$7.8 million was transferred to DCA for the acquisition and associated costs (\$6.2 million) and the beginning of the project (\$1.6 million) for the permanent 24/7 Sobering & Crisis Stabilization Center. The remaining \$13.4 million is budgeted as being transferred to DCA for construction in FY 2026. Project costs for the new center, including the \$1.6 million for FY 2025, are estimated to be \$29.8 million. Services will be transferred from the Coordinated Care Pathway Center to the new Sobering & Crisis Stabilization Center once construction is completed.

Tax Title Supreme Court Case

In response to the U.S. Supreme Court's Tyler v Hennepin decision, the budget includes \$1.0 million of one-time-only General Funds in the Tax Title reserve fund (72066) that can be used to fund potential refunds owed by the County.

As a result of the decision, a portion of Oregon law directing the distribution of property tax foreclosure sale proceeds is invalid. Oregon's legislature was unable to pass a bill in the current session in response. With a statewide workgroup meeting to find consensus, the State's 2025 session could result in a new direction of tax foreclosure proceeds going forward and for past years. For now, the County may owe some property owners partial refunds on the proceeds of properties that were auctioned following nonpayment of property taxes.

Climate Resilience

In April 2025, Multnomah County released a draft Climate Justice Plan for public comment. The Plan was created in collaboration with organizations representing communities affected first and worst by climate change. The finalized Plan will create a roadmap for achieving the collective climate action vision in the County. More information about the draft Plan can be found here: multco.us/info/submit-your-feedback-climate-justice-plan.

Countywide Strategic Planning

In FY 2026, the County will continue the work to update and refresh its Strategic Plan. This will expand on recent work to update its Mission, Vision, Values. This program will support departments in the development or alignment of their strategic plans with the new countywide strategic plan. By aligning strategic plans the County can identify and advance key countywide priorities based on shared values.

2024-2028 Workforce Equity Strategic Plan (WESP)

The [2024-2028 Workforce Equity Strategic Plan](#) (WESP) offers a road map for renewing and growing the County's internal equity efforts over the next four years, embracing a forward-looking strategy to continue building a more equitable workplace environment and experience.

The County's first Workforce Equity Strategic Plan (WESP), adopted in 2018 and amended the year after, recommended focus areas and recommendations aimed at meaningfully addressing inequities, employee experiences and organizational practices that harm employees of color and other marginalized groups. The newly adopted plan builds on the infrastructure, practices and other improvements established in accordance with the first plan. It consists of 33 action benchmarks across eight categories to be implemented over the course of a four-year cycle.

Burnside Bridge Replacement

Built in 1926, the Burnside Bridge has been designated as an official emergency transportation lifeline route by Metro. As such, it is the Transportation Division's highest priority to ensure that the bridge meets seismic standards to withstand the anticipated magnitude 9.0 Cascadia Subduction Zone event that the Oregon Department of Geology and Mineral Industries has calculated as having a 27% chance of occurring before 2065. The bridge is not up to current seismic standards and needs rehabilitation or replacement in order to ensure it can meet its obligation to serve as the lifeline corridor. In response, the Board approved Resolution 2018-114 to create a seismically resilient Burnside Bridge project.

In FY 2024, the National Environmental Policy Act (NEPA) phase of the Earthquake Ready Burnside Bridge (90019) was completed and the design phase with a goal of 60% design completion by the end of FY 2026 was started. The Board of County Commissioners approved the Inverted Y cable stayed option bridge design on September 12, 2024. Updated project cost estimates will be available in the summer of 2025.

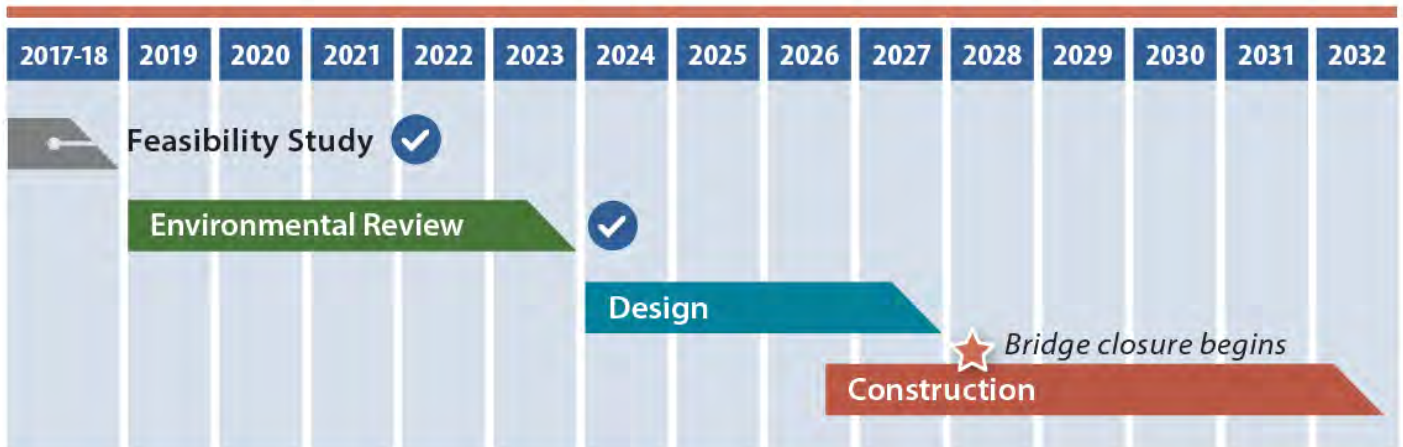


Budget Director's Message

FY 2026 Adopted Budget

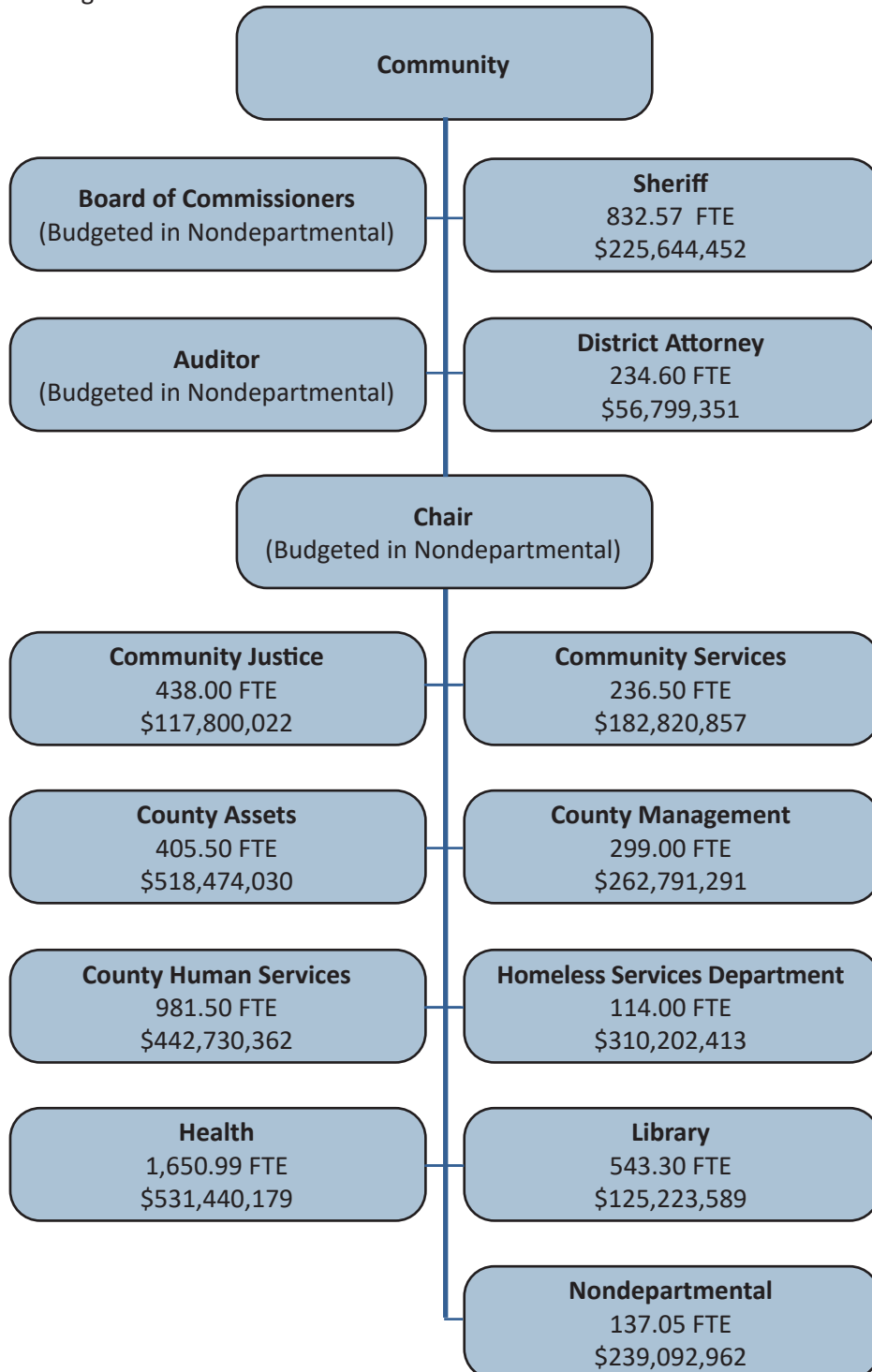
The program does not assume any debt issuance in FY 2026. The Department of Community Services (DCS) transportation division continues to track Federal, State and regional potential funding options for this project as significant funding gaps remain.

More project information can be found at www.multco.us/programs/earthquake-ready-burnside-bridge. The current project timeline is below.



Multnomah County Organization Chart

Multnomah County delivers its services through 11 departments, including two managed by independently elected officials, Sheriff Nicole Morrissey O'Donnell and District Attorney Nathan Vasquez, and County Auditor Jennifer McGuirk (whose office resides in Nondepartmental). There are 5,873.01 full time equivalent (FTE) positions in this budget.



Appreciation

Every year, the budget document is the product of many hours of work and analysis by County departments, offices, and their staff. I would like to personally thank each and every one of you for your contributions and to our community members who take time to participate in our budget process and shape our services. Particularly, I want to thank the leadership in the Chair's Office - County Chair Jessica Vega Pederson, Chief of Staff Jenny Smith, Deputy Chief of Staff Stacy Borke, and Budget & Strategic Partnerships Director Sara Ryan - and the County's Chief Operating Officer Christopher Neal and Deputy Chief Operating Officers Jeston Black and Travis Graves who was also the Interim COO for much of the budget process. I also want to extend my sincere appreciation to the department leaders and constitutional officers, along with their budget teams and staff, for their hard work, cooperation and flexibility.

Finally, I want to acknowledge the remarkable teamwork by the people in the Central Budget Office who were instrumental in putting this budget together: Althea Gregory, Leah Isaac, Dianna Kaady, Aaron Kaufman, Evan Kersten, Ashlye Manning, Jeff Renfro, Erin Russell, and Chris Yager.

Special appreciation goes to **Ching Hay**, who is retiring after 35 years of dedicated service at the County. As a Senior Budget Analyst, Ching quietly made the county a better place. His invaluable ability to not only find errors but, more importantly, to find effective solutions will be deeply missed. We sincerely thank you for everything you have done for the county. You will always be part of our team.

It is an honor to work with the dedicated people who serve our County.

Christian Elkin
Multnomah County Budget Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Multnomah County
Oregon**

For the Fiscal Year Beginning

July 01, 2024

A handwritten signature in black ink that reads "Christopher P. Morrill". The signature is written in a cursive, flowing style.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to Multnomah County for its annual budget. In order to receive this award, a government must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

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Introduction

The Board of County Commissioners adopted the following Budget Notes on June 12, 2025. These notes are a key part of the County's budget process. Budget notes may:

- document Board discussions and decisions,
- request future policy discussion,
- highlight areas for in-depth exploration during the year,
- earmark General Fund contingency for future investments, or
- give departments direction in how to achieve the Board's policy goals during the year.

Transparency in County Budgeting and Contracting

It is requested that the Chair direct the Department of County Management (DCM) to regularly report to the Commission to include a detailed accounting of budgets-to-actuals for all fund types and program offers for FY 2026 and for future fiscal years. Additionally, it is requested that the Chair direct the Chief Financial Officer (CFO) to provide at least quarterly reports to the Board of County Commissioners of all contracts or contract amendments signed by the County Chair, the Chair's designee or other authorized signees, with thresholds and contract types. The Board further requests that it be provided with recommended Financial and Budget Policy language on recurring contract reporting, including thresholds and contract types, before December 31, 2025.

Key Performance Indicators (KPIs) and Equity Impact Statements

The Multnomah County Board of Commissioners is responsible for ensuring transparent and accountable spending of public dollars. In order to faithfully execute this function, the Board requires accurate information provided at regular intervals on the success of Department programs relative to Board-approved KPIs. Establishment and evaluation of KPIs allows the Board to make decisions concerning redundancies, efficiencies, and cost savings within and across departments.

It is the policy of the Board to:

- Help departments develop KPIs for programs to create consistency across programs and fiscal years. KPIs should speak to how well the program is delivering on the goals established in the program offer through objective quantitative and qualitative measures.
- Review equity impact of program offers and determine equity impacts across race, ethnicity, income, gender, sexuality, age, ability, or any other criteria deemed relevant to the program.

The Board policy is that this review is done in partnership with the Office of Diversity and Equity.

- Ensure program offers include consistency in format and relevant information. KPIs should include populations served, populations in need of services, qualitative and quantitative data, descriptions about the types and levels of services provided. KPIs should also be constructed in a way that allows the Board to estimate the impacts of changes to funding, with a focus on Multnomah County's most vulnerable and historically marginalized populations.

It is the policy of the Board that KPIs be provided to the Board of Commissioners at regular intervals and as a tool to inform budgetary and policy decisions, including but not limited to Department proposed program offers for the annual budget, program offers in the Chair's proposed Annual Budget, Budget Modifications, Resolutions, and Ordinances. The Board's policy is that these new KPIs and Equity Impacts are specified in time to inform the FY 2027 budget process.

Report Out for Preschool for All Sites

It is the policy of the Board that all vacant spaces owned or leased by the County for suitability to build out for infant/toddler childcare and/or preschool use be evaluated, and a report provided to the Board by end of year 2025 with a list of all available and feasible spaces, including whether zoning changes are needed and next steps advised by the city planning department.

Facilities Capital Planning Process

It is the policy of the Board to develop a systems and process improvement plan to identify key decision points that are cost drivers and how Multnomah County can make improvements in order to drive capital project cost down. Examples of process improvements include, but are not limited to, estimated budget parameters before planning begins, review of value-added regarding green building and renovations, identified likely source of funding for full project scope prior to beginning planning process, and evaluation of commercial practices that could be implemented to minimize cost overruns.

Medicaid Behavioral Health Services

Multnomah County is the Local Mental Health Authority (LMHA) and a Federally Qualified Health Center. Together with the State of Oregon and Coordinated Care Organizations (CCOs), it is tasked with providing health services to all eligible people. Decisions made by Multnomah County affect CCOs and other organizations, and Multnomah County is affected by decisions made by other organizations. Thus, it is important that information relevant to our shared client population is shared with ample opportunity for collaboration and coordination.

It is the policy of the Board that the Health Department invites Multnomah County CCO partners CareOregon, Trillium Community Health Plan, and Health Share of Oregon, for a Board briefing in FY 2026. A primary goal for this briefing will be to discuss and consider the ways Multnomah County and CCOs collaborate to maintain and expand service delivery, with a focus on strengthening collaboration and addressing challenges and barriers to partnership. Briefing topics should include:

- Outline the scope of behavioral health services funded and provided by each CCO;
- Identify issues related to network adequacy, reimbursement rates, workforce, and other challenges, and CCO strategies for addressing these issues;
- Update on CCO plans to expand behavioral health services to meet demand;
- Outline care coordination efforts and case management services and how they coordinate with County services such as housing, long term care, etc.
- Outline the roles of the Oregon Health Authority, CCOs, and LMHA/Community Mental Health Program (CMHP) in the provision of behavioral health services, including how they work individually and collaboratively to meet the needs of our Medicaid population;
- Highlight funding decisions made at the Federal, State, and local level that impact service delivery and network adequacy, particularly in behavioral health; and
- Discuss the ways Multnomah County and CCOs collaborate to maintain and expand service delivery, including opportunities and challenges to broadening and deepening collaboration.

Span of Control

The ratio of management-to-staff is often guided by the principle of "span of control." Best practice generally suggests a 1:5 to 1:10 ratio of managers to staff, with each manager leading approximately 5-10 direct reports. However, the ideal ratio can vary based on the nature of the work, the experience of employees and managers, and the level of interaction between them. That being said, on an organizational level it is important to maintain a management-to-staff ratio in line with our objective of maximizing the number of employees whose primary responsibilities are delivering direct services to the community.

It is vital that Multnomah County maintains the ability to deliver high-quality services in a leaner environment. An important step toward this leaner operating model is an evaluation of the span of control and a tighter adherence to maximizing the number of frontline employees while learning to manage that work in a more efficient management structure.

This budget note states the Board's expectation that policy compliance will be demonstrated by January 2026 in the following manner:

A written report will be provided to the Board of Commissioners on achieving an average management-to-staff ratio of 1:7 or greater. The report should include organizational charts and an implementation strategy.

Americans with Disability Act (ADA) Ramps

It is the policy of the Board that sustainable sources of funding be identified that are sufficient to complete the County's ADA Transition Plan ("the Plan") within a period of ten years.

The Board requests a report and Board Briefing by January 2, 2026 on:

- The implementation status of the Plan and schedule for completion;
- Options to sufficiently fund implementation of the Plan, including but not limited to bonding against General Fund revenues;
- Feedback received from previous outreach and engagement;
- Plans for continued public outreach and engagement; and
- Connections to the County's long-term capital plan and asset management strategy.

Animal Services Fee Study

Multnomah County Animal Services (MCAS) collects a number of fees, including pet and facility licensing fees and boarding and adoption fees. MCAS has not increased any fees since 2019 after analysis of neighboring counties.

This budget note requests the Chair direct the Department of Community Services (DCS), of which MCAS is a division, to conduct an Animal Services fees assessment study work plan distributed to the Board of County Commissioners by July 30, 2025, and provide a comprehensive Animal Services fee assessment with recommendations distributed to the Board of County Commissioners by September 30, 2025.

Service Connection Technology

It is the policy of the Board to develop a plan for Board funding consideration in FY 2027 to support the technology upgrades and implementation of the application that connects juveniles in, or transitioning out of, the juvenile justice system with services. This application will support improved participation for youth and families in treatment and wraparound service referrals and mutual accountability. The Board requests that the Chair direct the Department of County Assets (DCA) and Department of Community Justice (DCJ) to submit an implementation plan to the Board by October 30, 2025.

Countywide Fee Assessment

This budget note requests the Chair to direct the Chief Operating Officer’s Office to conduct a comprehensive, countywide fee assessment and by February 1, 2026, provide a report to the Commission that considers impacts on payers, consistency across similar fees, and recommendations on appropriate levels of cost recovery and fee waivers.

Youth Violence Prevention

Request the Chair to direct the Office of the Chief Operating Officer to oversee a third-party study around best practices in youth violence prevention in Multnomah County. The study should explore and report the characteristics of local collaboration models that drive successful youth empowerment and public safety outcomes. The study effort should also conduct a scan of the Multnomah County youth violence prevention landscape and identify a menu of opportunities to improve efficiency and effectiveness in regional collaboration, presented in the format of an Action Plan. Finally the study should explore and provide recommendations for technology solutions that allow for seamless collaboration and data sharing across sectors and government agencies to improve service to youth and families.

Grant Writing and DCA Procurement Staffing Reductions Assessment

The Board requests that the Chair provide a report back to the Board by December 31, 2025, regarding the implementation and impacts to other departments, including any additional costs and staffing needs, from the reductions of 2.00 FTE in contracting/procurement in Program 78105 and 1.00 FTE Senior Grants position in the Government Relations Office in Program 10016.

Manager Evaluations

The Board of County Commissioners requests that the Chair direct the Central Human Resources Office and Department of County Management to report back to the Board by February 28, 2026, with an assessment of manager evaluations and how to move to a 360 evaluation process in FY 2027. Examples of feedback to be included are reviews from all of the manager’s direct reports, their manager, program partners and/or clients being served by the program they oversee. The manager under review will not choose those conducting their review.

Adult Addictions Treatment Continuum Budget Note Program (40085)

The Board requests that the Chair direct the Adult Addictions Treatment Continuum and Homeless Services Department (HSD) staff to provide recommendations to:

1. Increase referral access for homeless service providers to addictions treatment programs, regardless of the provider's ability to diagnose clients.
2. Align publicly funded resources to provide a pathway for people from detox/sobering to:
 - a. clean and sober shelter and outpatient treatment
 - b. transitional recovery treatment programs / inpatient treatment
 - c. Permanent housing with supports for recovery either through PSH in home services or outpatient treatment
3. Collect housing and homelessness data and enter data into the Homeless Management Information System (HMIS) for those experiencing homelessness. Data to include
 - a. Required HMIS data elements, as determined by the HSD
 - b. Housing outcomes, as determined in partnership with HSD, to include but not be limited to:
 - i. Number and % of people exiting transitional recovery treatment to permanent housing
 - ii. Number and % of retention (stably housed)
 1. 6 months post subsidy
 2. 12 month post subsidy

The Board further requests this assessment to be presented to the board by May 1, 2026. The Board expects that this assessment will be heavily influenced by front line providers, those with lived experience, and current consumers of services.

Consistency of Data for Homelessness Work

The County funds day centers, emergency shelters, outreach, eviction prevention, rapid rehousing, and permanent supportive housing across multiple departments. Some of this work is done in-house, some is contracted to community based organizations. Currently, these programs do not all measure the same outcomes (client and process based) making it impossible to conduct assessments on the effectiveness of these investments; learn and share promising, emerging, or best practices that may result from the most effective programs; or aggregate data across the County enterprise.

By December 31, 2025, it is requested that the Chair direct the Chief Operating Officer, in coordination with the Health Department, Department of County Human Services, Homeless Services Department, Department of Community Justice, and the Sheriff's Office, to provide an update to the Board on the data elements that can be collected across the enterprise. Examples of data that will be included, at a minimum:

- Basic HMIS data elements needed for the By-Name-List as identified by the Homeless Services Department will be collected at all types of programs listed in paragraph 1.¹
- For programs where people move into permanent housing or receive eviction prevention, and transitional recovery programs:
 - Retention rates at 6, 12, and 24 months (measured post subsidy for rapid rehousing programs)
- For shelter programs:
 - Positive exits as defined by the HSD in consultation with the County Steering and Oversight Committee (SOC) representatives
- For outreach programs
 - Positive exits as defined by the HSD in consultation with the County SOC representatives
- For day centers
 - Number of unduplicated participants served, as defined by HSD in consultation with the County SOC representatives

Programs may collect other data specific to their model and those data elements will be included in the presentation but the focus of this budget note is to get alignment on some basic/core data elements that we need to be able to see the full impact of ending homelessness work across the County enterprise, regardless of department or funding source.

Multnomah County Sheriff's Office Human Resources

This budget note requests that the Sheriff provide an update on recruitment, retention, and overall staffing in the Sheriff's Office (MCSO), including any ongoing impacts on MCSO's work due to persistent vacancies by the end of February 2026.

¹ Not all programs have intakes as a part of the ability to access that program. For those circumstances, the needed basic data elements for By-Name-List will be collected when client/worker relationship allows it to be done through a trauma informed lens.

Capital Projects Plan

As a part of efforts to improve the technical effectiveness and equity approaches for the County’s capital infrastructure investments – building on input provided by the Board of Commissioners throughout 2025 – this budget note requests that the Chair provide a FY 2027 Capital Plan that:

- Tracks all capital projects together (defined as IT projects equal or greater than \$500,000, and Transportation/Facilities projects equal or greater to \$1,000,000).
- Highlights the equity impacts of proposed projects.
- Demonstrates and refining as needed, the project prioritization process.
- Works across all proposed projects to better identify and propose possible external funding sources.
- Identifies where the Board responsibilities and engagement will take place.

The Board further requests a presentation of the Capital Plan by February 28, 2026.

School Based Mental Health Quality Improvement Strategy

This budget note requests the Chair support the following transmittals and briefings in FY 2026:

- By end of July 2025, transmit a plan to the Board of County Commissioners for where mental health consultants will be placed based on the department’s local health and risk data, student health surveys, current School Based Mental Health (SBMH) encounter data, District contracts and information from other school-based services (i.e. Student Health Centers and SUN Schools) in order to minimize disruption of services.
- By end of August 2025, transmit a plan to the Board of County Commissioners for a financially-sustainable SBMH program model that incorporates service goals and outcomes aligned with clinical best practices, quality assurance measures to ensure that all billable codes are being utilized, and a productivity standard that aligns with expected revenue goals.
- Quarterly, written reports to the Board of County Commissioners that include qualitative and quantitative metrics on outcomes related to the impact of the program, including details on billing practices, caseload per clinician, and total youth served, disaggregated by school, race and ethnicity.
- By the end of March 2026, brief the Board of County Commissioners on initial outcomes from the program’s efforts to meet previously stated goals.

Making the Multnomah County Building a More Welcoming and Accessible Space

This budget note requests the Chair to direct the COO's Office to develop a proposal and report with cost estimates for the Board to consider to make the front entrance and lobby of the Multnomah County Building a more welcoming and accessible space for residents and the public seeking County services. A report and cost estimate is requested to be provided to the Board in writing by February 28, 2026, and it should consider a reconfiguration of the first floor lobby that includes an improved reception area and incorporates accessible design best practices, as well as a non-uniformed staffing presence to provide information referral services to the public.

Employment Services

To better understand the Countywide investment in employment services in multiple departments, to better track investments and impact on accessibility and outcome for specific populations (youth, adults post-incarceration, domestic violence survivors, early childhood workers, adults in or transitioning from homelessness, and historically underserved communities) and the workforce pipeline (baseline job readiness, pre-apprenticeship, apprenticeship, journey-level, small business, and management development) this budget note states the Board's intention to receive a report on the existing conditions of tracking measures, populations served, and connection to the level of the workforce pipeline by November 1, 2025.

This information will be used in tandem with the work of the Commissioner Singleton and Commissioner Jones-Dixon workforce table to provide a set of recommendations for future investment plan and strategy in employment services throughout the County in preparation for the FY 2027 budget.

Lone Fir Cemetery Memorial Project

It is a priority of the Board to directly commit funding to the Lone Fir Memorial project, as well as to acknowledge the historical injustices as a result of Multnomah County's historical actions and issue a formal apology on June 26, 2025, to the Chinese American Community.

In FY 2026, the Board allocated \$1.0 million dollars to elevate and prioritize the healing of historical injustices to the Chinese American community that began with the County's administration of Lone Fir Cemetery's Block 14 and the many Chinese Americans buried there.

The Board will closely monitor construction efforts of this project over the next year, and intends to prioritize available funds in the next budget cycle to support the completion of the historical altar, including a gathering space, seating, interpretive elements, and a new stone altar marking

the location of the historic altar — all essential to enabling traditional rituals and community reflection.

This will provide an enduring record of the County's memorialization and public apology that helps to heal these harms for today and future generations.

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How We Budget

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. Budgeting in Oregon is a collaboration between the community members who receive the services and the elected or appointed officials who are responsible for delivering those services.

The budget is more than just a list of the estimated revenues and expenses for the fiscal year. The budget is the County's largest policy document, and it is through the budget process that the County aligns its funding with its priorities. Community involvement during the process is key to ensuring that the community has input into shaping their desired services. Additionally, County officials ensure that the budget balances competing needs, is fiscally sustainable, and meets legal requirements.

Local Budget Law

Multnomah County's budget is developed within constraints imposed by Oregon's Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has four major objectives:

1. Provide standard procedures for preparing, presenting, and administering local budgets;
2. Ensure involvement in the preparation of the budget;
3. Provide for a method of estimating revenues, expenditures, and proposed taxes; and
4. Offer a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

Local Budget Law requires that appropriations are established by department for each fund. During the year, actual expenditures may not legally exceed appropriations at the fund level for each department.

Prioritizing Equity

The County's budget tells a story. It is a reflection of the County's values, priorities, and vision for how the County can get the best value for the taxpayer and the best outcome for its clients. The very nature of the County's budget means the County has to prioritize its funding and services. It is critical that these priorities and investments help the County move towards alignment of its values and vision and seek to address the pervasive and persistent disparities seen across the community.

The Chair's guidance for the FY 2026 budget reflected a continued commitment to centering and embedding equity in the annual budget process. County leaders were asked and encouraged to make interdisciplinary assessments of programming decisions, equity-informed financial adjustments across programs and departments, and to connect their budgetary priorities to the County's Workforce Equity Strategic Plan (WESP) goals and action steps. A full suite of equity tools was available for the annual budget process, including the Budget Equity Tool, Budget Equity Worksheet, and guidance for implementing the Equity and Empowerment Lens. The Equity and Empowerment Lens is a framework for policy, programming, and workforce analysis used to highlight critical assumptions and unintended impacts to our most vulnerable communities. The Office of Diversity and Equity provided countywide workshops on budget equity and the Equity and Empowerment Lens in the months that departments were developing their budgets.

In practice, this means several things were asked of departments as they prepared their budgets, including:

- Actively include equity-based analysis throughout the process, leveraging existing resources when possible, such as equity managers, community budget advisory committees, and department equity committees.
- Prepare the budget with equity impacts in mind and document the analysis used, particularly for any reallocations of existing resources. Departments were asked to explain how changes would reduce disparities and impact outcomes for communities of color and other marginalized communities.
- Continue to look at the language used in each program offer and write descriptions that keep the public in mind. Departments were also asked to have each program offer communicate how it uses an equity lens in relation to services provided and, when the data is available, include demographic information about the program's target population and how the program is reaching this population.
- Consider whether the department has, or could add, performance measures that demonstrate an impact on racial equity. Departments were encouraged to ask themselves what adjustments/additions could be made to how program outcomes are measured in order to help make more informed decisions about program effectiveness regarding inclusion or racial justice. They were also urged to consider the data used to analyze racial disparities for the service population and whether there are gaps in data collection (and, if so, how they could be resolved).

The potential for this work is to transform the way that the County develops its budget and how the County delivers services to the community. The County will accomplish this by centering equity in how the County describes what it does; acknowledging racial and ethnic disparities in the community as a challenge and continuing to work to address those disparities; connecting the County's process, language,

and implementation to its guiding principles on equity; recognizing and addressing the deficiencies of data around disparities; and intentionally working toward approaches to address persistent and pervasive disparities through program offers and across the entire budget.

Measuring Performance

Multnomah County staff work incredibly hard each and every day to better the lives of everyone in the community. That is a story worth telling. But telling that story requires us to first answer the questions, “What programs and services do we provide using taxpayer dollars? What are the expected outcomes, or results, of our programs and services in the community? And, how do we know we are successful?” And, in a world of shrinking budgets, “what outcomes are most important to prioritize?”

Outcome-based budgeting, also known as performance-based budgeting, helps to answer these questions by allocating available funding to the programs and services best positioned to accomplish expected outcomes in the community. By prioritizing desired outcomes, the County can be more responsive to changing economic conditions. When revenues are up, we can expand services and invest in innovative programs. When revenues are down, a prioritized list of services allows us to focus limited resources on the areas that matter most to the community. Although this seems daunting, outcome-based budgeting may actually simplify budget discussions by allowing County and department leadership to clearly define outcomes and prioritize the programs that support them.

As the County continues to move towards an outcome-based approach to budgeting for FY 2026, departments were provided with additional guidance on how to articulate goals and outputs in their division narratives and program offers. This included division-level outcome statements describing what the community will experience, receive, or understand as a result of the activity, service, or process of the department. Departments were also encouraged to include output statements in their program offers, clearly describing the program’s products and services. And performance measure tables in each program offer were required to have at least two output measures, i.e. measures that report the number of units produced or services provided.

A more detailed discussion of performance measurement can be found in the Reader’s Guide section of Volumes 2 and 3 and in the [FY 2026 Budgeting for Results](#) guide provided to departments and found on the budget preparation website at www.multco.us/info/fy-2026-budget-manuals-forms-calendars-and-other-resources.

Multnomah County Annual Budget Process

MULTNOMAH COUNTY BUDGETING TIMELINE



Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. The Multnomah County budget process has several distinct stages.

Phase I – Budget Preparation

Multnomah County's budget process begins in early fall with a review by the Budget Director and department directors of the most recent budget development cycle. Survey comments are collected from department budget staff and feedback is incorporated into the process where appropriate. In mid-to-late fall, the Budget Office presents the General Fund Five-Year Forecast to the Board of Commissioners, informing them of the fiscal health of the County for the foreseeable future. (The forecast is typically updated in March, when the budget process is further along.)

In conjunction with the County Chair's Office, the Budget Office issues guidelines to set broad limits and direction for the County's budget cycle. The Chair issues budget guidance outlining directions and expectations. Based on the General Fund forecast, departments are directed to constrain, maintain, or expand their operating costs by a targeted amount.

Phase II – Requested Budget

From December through February, department leaders, the Chair's Office, and the Budget Office meet to discuss potential budget changes in order to provide policy direction and discuss potential changes prior to departments turning in their requested budgets. Departments also meet with their respective Community Budget Advisory Committees (CBACs) to discuss their budget proposals and receive recommendations

from the CBACs. Departments prioritize, prepare, and submit their budget requests. A combination of materials convey each department's budget request to the County Chair and the community, including the Department Director's transmittal letter, which is a roadmap to each department's budget requests and decision-making process that provides information on reduction and addition packages.

Phase III – Chair's Proposed/Executive

Beginning in February and ending in April, meetings occur between the Chair, the Chief Operating Officer, Budget Office staff, elected officials, and department directors to review and discuss the departments' requested budgets. The sessions are designed to provide two-way communication concerning budget needs and assessments, and also to provide information that would assist the Chair in developing a responsible and balanced budget. To develop the Chair's Proposed budget, the Chair reviews department budget requests, hosts community budget events, and meets with partner jurisdictions, the Community Involvement Committee (CIC), and community based partners. During this time, the Chair's Office focuses on short- and long-term goals and objectives to provide the basis of the budget plan for the fiscal year.

Phase IV – Approved Budget

Once the Proposed budget is released, the County begins a series of budget work sessions to review and deliberate on the budget, starting with countywide budget work sessions. Then the Board of Commissioners, acting as the Budget Committee, approves the budget. Oregon Budget Law allows, but does not require, changes to the budget document prior to approval (ORS 294.428(1)). As with the Proposed budget, the Approved budget must be balanced (i.e. the total resources must equal the total expenditures).

The budget must be approved no later than May 15th and provided to the Tax Supervising and Conservation Commission (TSCC), a five-member board appointed by the Governor that helps determine whether the County's budget complies with Local Budget Law. The TSCC holds a public hearing and returns the budget to the County, no later than June 25th. Accompanying the budget is a letter of certification with instructions for corrections, recommendations, and objections, which the Board must respond to. After the budget has been provided to the TSCC, no fund may be increased by more than 10% in total expenditures, and no property tax greater than the amounts included in the Approved budget may be levied unless an additional TSCC public hearing is held and the budget is recertified.

Phase V – Adopted Budget

After further deliberation, departmental budget work sessions, and public hearings, the Board adopts the budget. Six to seven weeks of work sessions and public hearings are scheduled prior to adopting the budget in June. During deliberation of the budget, the Board can request changes through budget amendments. It is important to note that the Approved budget is balanced, so any amendments to the budget must maintain that balance. For instance, if a new expenditure is proposed, an increase in revenue or a corresponding decrease in other expenditures must also be proposed. The amendments are voted on as part of the budget adoption and require a majority vote. The Board can also request budget notes, which document policy discussions and decisions during work sessions. After the budget is adopted, any changes to the budget must be approved by the Board using the budget modification process.

By June 30th, the Board adopts the budget, makes appropriations, and declares tax levies in a public meeting. If the Board fails to adopt a budget by June 30th, the County would not be able to make appropriations – in other words, the County would not have an operating budget or the ability to levy taxes to support its services beginning July 1st. If the County chose to continue to operate without a budget or levying taxes, the elected officials could be held personally liable for any money that is spent. If the County chose to close down, the State could reduce the County's property taxes to account for the time that it was closed, which would mean that the County would not be able to pay any of its employees or providers, nor would it be able to provide services for the community during that time.

Community Input and Public Hearings

Public feedback and community participation are very important in establishing budgets because decision makers come up with better solutions when they know what community priorities are. There are multiple opportunities for stakeholders to provide direct feedback and engage with the budget process. Community input comes from the Community Involvement Committee, the departments' Community Budget Advisory Committees, and public hearings and forums that together provide an opportunity for direct feedback from the community and facilitate a participatory budget process. In addition, a community member or group can call or email the Board of County Commissioners' offices (contact information at www.multco.us/elected).

Community Budget Advisory Committees (CBACs)

Community Budget Advisory Committees (CBACs) are groups of community members appointed by the Board of County Commissioners that partner with Commissioners, departments, and the public during the budget cycle. CBACs review and make recommendations on County departmental budgets and operations. In the [Chair's Budget Guidance to Directors](#), sent December 2024 and linked at www.multco.us/budget, she asked the County to engage Community Budget Advisory Committees (CBACs) earlier in the FY 2026 budget process so that their comments, thoughts, and priorities had more time to be addressed before the release of the Proposed budget.

Community Town Hall

The Chair's Office also held a virtual town hall on February 15, 2025, that provided information about the FY 2026 budget process and timeline, equity in the process, community involvement, and the financial forecast, while also seeking input from the community. A recording of the town hall event is available on the Multnomah County Budget Process page, www.multco.us/info/learn-more-about-multnomah-county-budget-process-and-how-participate.

Community Budget Surveys

In addition, the Chair's Office set up a community budget survey that received 4,000 individual submissions from January 27 to March 3, 2025, which were actively used to inform budget priorities. Other County Commissioners also reached out to the community providing information about how they planned to approach the budget process and seeking community feedback.

Budget Work Sessions

The Board, acting as the Budget Committee, held a series of countywide and department budget work sessions to review budget proposals. All budget work sessions were held in person at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon) and were available to watch virtually on the Board's YouTube channel, www.youtube.com/c/MultCoBoard. The schedule can be found at www.multco.us/budget/calendar. Public comment did not occur during the budget work sessions, but was heard at the regular Thursday morning Board meetings.

Budget Approval Hearing

The community was able to provide testimony at the Board session for approval of the budget on May 8, 2025.

Board Meetings - Public Testimony on Non-Agenda Items

Community members could attend Board meetings in person, by phone, or virtually, and were able to provide virtual or in-person testimony on non-agenda items, including the budget. Community members also submitted written testimony regarding the budget via e-mail. Further information can be found on the Multnomah County website at www.multco.us/budget.

Community Listening Sessions

The Board, acting as the Budget Committee, held three Community Listening Sessions (public hearings) after the approval of the Chair's budget and before the final budget adoption. The sessions were scheduled from 6:00 p.m. – 8:00 p.m. in the following locations:

- May 14, 2025 – Hybrid Public Hearing – (option for in person or virtual testimony) – Multnomah Building, Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon
- May 21, 2025 – In Person Public Hearing – Multnomah County East Bldg, Sharon Kelley Rooms, 600 NE 8th St, Gresham, OR
- May 28, 2025 – Virtual Public Hearing

Tax Supervising and Conservation Commission (TSCC) Hearing

On June 4, 2025, at 9:00 a.m., the TSCC held a public hearing on the budget at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon).

Budget Adoption Hearing

The community was also able to provide testimony at the Board session for final adoption of the budget on June 12, 2025.

Budget Involvement Tips

Action	Tips
Testify at budget hearings	<ul style="list-style-type: none"> • Cite the Program Offer # or program name when possible • Be clear about the need/request that you're advocating for • Request follow up with staff to share information • Invite program graduates, community members, staff, ally organizations, etc.
Email priorities to commission offices	<ul style="list-style-type: none"> • It takes a majority vote to pass the budget (3 "yes" votes to approve anything) • Request to meet with staff to share more information if desired • Give them something to reference and include data, outcomes and relevant info when possible • Include how your requests tie into the County's mission and services
Coalition support through a letter, email, meeting, etc.	<ul style="list-style-type: none"> • Support from multiple organizations shows community priority – the County funds services, typically not specific organizations or projects – "The County should be funding culturally-specific economic development programs" vs "Fund this [specific organization/program]" • Consistent messaging is helpful for staff as they track down information internally
Brief Commissioners & staff on your priorities	<ul style="list-style-type: none"> • Ask for feedback and a clear explanation if your priorities aren't adopted in the final budget to inform your next advocacy strategy • Engage departments leading up to the Requested budget, the Chair up to the Proposed budget, and the Chair and Commissioners up to the Adopted budget • Share how the program is sustainable beyond the County's financial involvement

Budget Calendar

The budget calendar can be found on the County's website at: www.multco.us/info/calendar.

Major budget milestone dates included:

- Oct. 2024-Mar. 2025 Chair's Office meetings with departments to discuss strategic directions
- Dec. 6, 2024 Release of budget instructions to departments
- Feb. 14, 2025 Due date for departments' requested budgets
- April 24, 2025 Chair's Executive/Proposed budget released
- April-June 2025 Budget work sessions and hearings
- May 8, 2025 Board budget approval
- June 4, 2025 Tax Supervising & Conservation Commission (TSCC) public hearing
- June 12, 2025 Board budget adoption

Modifying the Budget and Supplemental Budgets

The Adopted budget is the County's financial and operational plan for the fiscal year. However, during the year, events occur that require the plan to be modified. State law gives the Board of County Commissioners wide latitude to change the budget during the year. County departments request changes, and then the Board must review them, before passing any resolution to approve them. The appropriation of new, unanticipated revenue requires that the Board adopt a supplemental budget through a resolution.

During the year, the Board has the authority to:

- alter appropriations to reflect changed priorities during the year;
- incorporate new grant revenue into the expenditure plan;
- change approved staffing levels; and
- transfer appropriations from contingency accounts.

Fund Structure and Basis of Budgeting and Accounting

Funds are legally established accounting entities with a self-balancing set of accounts that track specific revenues or services. The Multnomah County budget contains over 40 funds.

Modified Accrual Basis of Budgeting

The budget is prepared on a modified accrual basis, the same accounting basis as that of the General Fund, Special Revenue Funds, and Debt Service and Capital Project Funds (the Internal Services and Enterprise Funds are accounted for using accrual accounting). The basis defines the timing of when revenues and expenditure transactions are recognized for recording purposes. The budget estimates revenues based on whether they are measurable and available within the current period and expenditures on when they will likely occur. Governmental accounting focuses on disclosing how public money is spent during a discrete period. One exception is the acknowledgement of revenues. Property Tax and Business Income Tax (BIT) revenues are acknowledged in the budget 60 days after close of the fiscal year. All annual appropriations lapse at fiscal year end. Items not fully expended must be re-budgeted in the following fiscal year.

Accrual and Modified Accrual Basis of Accounting

Governmental accounting, governed by state statute and Generally Accepted Accounting Principles (GAAP), differs substantially from private sector accounting. Private sector financial reports measure economic profits, whereas governmental accounting focuses on how public money is spent.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the provider requirements are met.

How Multnomah County Budgets

FY 2026 Adopted Budget

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Type of Fund	Type of Resources or Expenditures	Example	Basis of Budgeting	Basis of Accounting
General Fund	Discretionary	General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Restricted to a specific purpose	Road Fund	Modified Accrual	Modified Accrual
Debt Service Fund	Pay debt service	PERS Bond Sinking Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Capital Improvements and Asset Preservation	Capital Improvement Fund	Modified Accrual	Modified Accrual
Internal Service Fund	Internal business functions	Fleet Management Fund	Modified Accrual	Full Accrual
Enterprise Fund	External business functions	Health Department FQHC Fund	Modified Accrual	Full Accrual

Fund Accounting Structure

According to local budget law and the Governmental Accounting Standards Board (GASB), the County is required to establish and maintain various funds. Each year the Chief Financial Officer is responsible for preparing and presenting a resolution to the Board defining the various County funds. The County will adhere to Generally Accepted Accounting Principles and GASB when creating a fund and determining if it is to be a dedicated fund. The following types of funds should be used by state/local governments:

Governmental Funds

- **General Fund** - to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** - Restricted or committed specific revenue sources will comprise a substantial portion of the fund's resources, but the special revenue fund may also include other restricted, committed, and assigned resources. The County will establish a Special Revenue Fund when 30% or more of the resources in the fund are restricted or committed.
- **Capital Projects Funds** - to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- **Debt Service Funds** - to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest and fees associated with servicing debt. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also will be reported in debt service funds.

Proprietary Funds

- **Enterprise Funds** - to account for operations (a) that are financed and operated in a manner similar to private businesses, where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, or accountability.
- **Internal Service Funds** - to account for the financing of goods or services provided by one department or agency to other sections of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

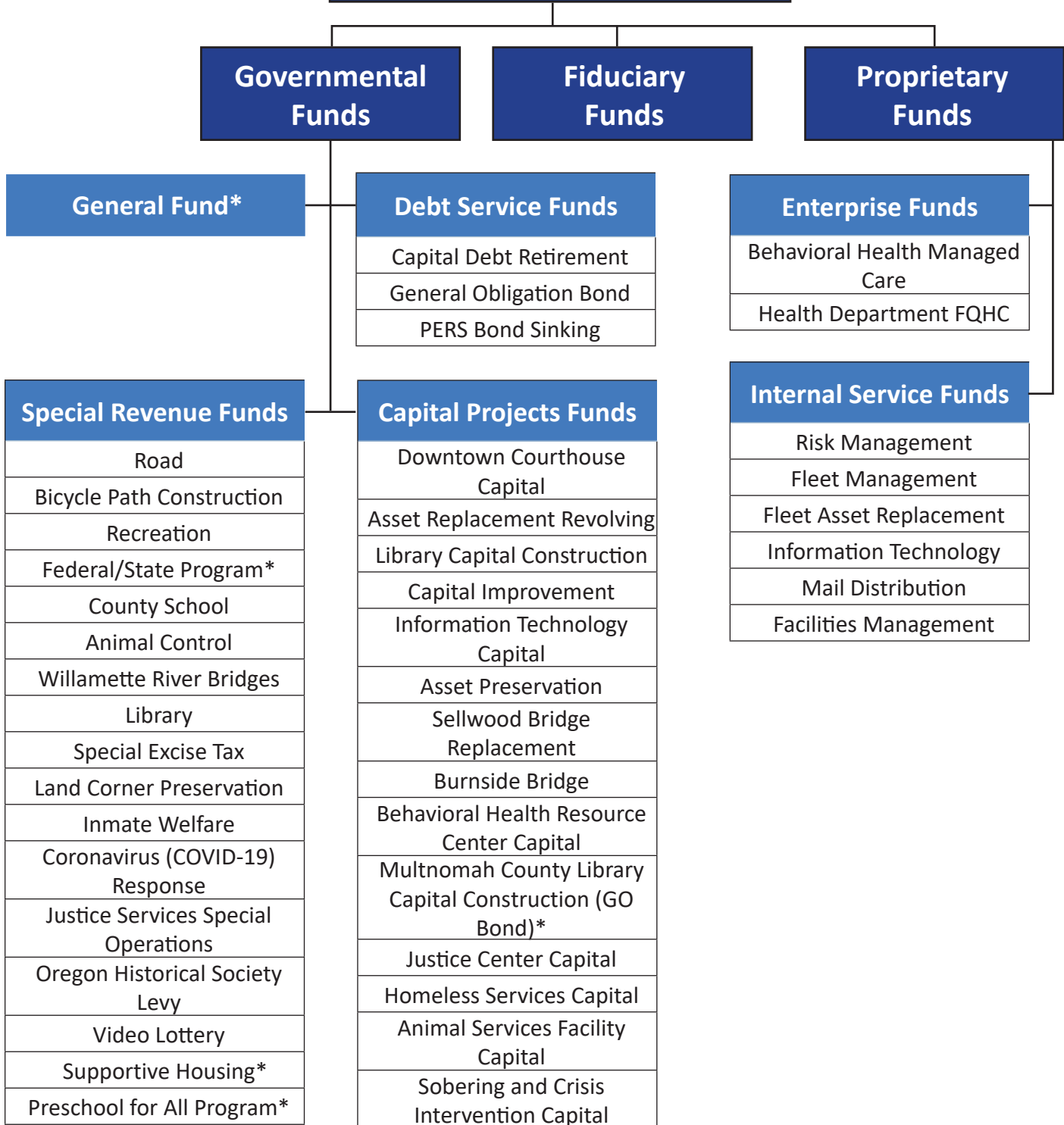
Fiduciary Funds

- **Trust and Custodial Funds** - to account for resources held for the benefit of parties outside the County. These include: (a) pension (and other employee benefit) trust funds, (b) investment trust funds, (c) private-purpose trust funds, and (d) custodial funds. (The County budget does not include appropriations to these funds.)

How Multnomah County Budgets

FY 2026 Adopted Budget

Fund Accounting Structure



* This is a major governmental fund: A fund whose actual revenues, expenditures/expenses, assets, or liabilities are at least 10% of corresponding totals for all governmental funds and at least 5% of the cumulative amount for all governmental and enterprise funds, or any fund the County identifies for increased accountability and public transparency.

Multnomah County Funds

The budget includes 43 funds that were adopted by the Board of County Commissioners. The following policies and fund structure are the guidelines for the financial accounting of County resources and expenditures.

General Fund

General Fund (1000) - To account for and report all financial operations of the County which are not accounted for and reported in another fund. The primary sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, service charges, intergovernmental revenue, fees and permits, and interest income. The majority of expenditures in the General Fund are made for general government, public safety, health services, and social services. The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

Special Revenue Funds

Road Fund (1501) - In accordance with Oregon Revised Statutes (ORS) 366.739 - 366.774 and ORS 368.705, accounts for revenues primarily received from the State of Oregon Motor Vehicle Fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

Bicycle Path Construction Fund (1503) - Accounts for one percent of the State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted under Oregon law for bicycle path construction and maintenance.

Recreation Fund (1504) - The revenues are from the County Marine Fuel Tax. Under an intergovernmental agreement with Metro entered into in 1994, transferred revenues to Metro are restricted to be used for the purposes of development, administration, operation and maintenance of those County facilities transferred to Metro pursuant to this agreement.

Federal/State Program Fund (1505) - Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

County School Fund (1506) - Accounts for Forest Reserve yield revenues received from the State pursuant to ORS 293.560 and 294.060. Expenditures are restricted per ORS 328.005 to 328.045 for distribution to County School districts.

Animal Control Fund (1508) - Accounts for revenues from dog and cat licenses and animal control fees per ORS 609.100. Cash transfers are made to the General Fund for animal services programs. The fund also contains donations that are restricted by the donors to be used for programs or projects related to Animal Services.

How Multnomah County Budgets

FY 2026 Adopted Budget

Willamette River Bridges Fund (1509) - Accounts for State of Oregon motor vehicle fees and County gasoline taxes. Restricted Federal and State revenue sharing funding is also recorded in the Willamette River Bridges Fund. Expenditures are for inspections and maintenance of County bridges.

Library Fund (1510) - Accounts for the Multnomah County Library operations. The principal source of revenue is reimbursement from the Library District (Fund 1520) pursuant to an intergovernmental agreement.

Special Excise Tax Fund (1511) - Accounts for a portion of the County's transient lodging taxes collected from all hotels and motels in the County and motor vehicle rental taxes collected from rental agencies. Expenditures are restricted to the Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to MCC 11.300 through 11.499.

Land Corner Preservation Fund (1512) - Accounts for the collection of recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.

Inmate Welfare Fund (1513) - Accounts for the proceeds from the sale of jail commissary items. Expenditures are made for food and supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions. Ending balances in this fund are committed per Board of County Commissioners Resolution 2011-035.

Coronavirus (COVID-19) Response Fund (1515) - Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response and economic recovery efforts. Expenditures are restricted to public health services, behavioral health, medical services, human services, measures taken to facilitate and comply with COVID-19 public health measures (e.g., care for homeless population) and efforts to support economic recovery from the pandemic. Revenues are primarily derived from American Rescue Plan (ARPA) and other State and Federal COVID-19 relief grant funds.

Justice Services Special Operations Fund (1516) - Accounts for revenues and expenditures that are dedicated to Justice Services and Operations. Revenues are primarily from various fees and fines, including probation fees, criminal processing assessment fees, conciliation court fees, ambulance franchise fees, forfeitures, video lottery, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees (ORS 471.166) collected for civil processing inspection. Where a County Ordinance or Board resolution restricts resources recorded in this fund, any remaining balances will be accounted for as committed. Any unrestricted ending balances will be transferred to the General Fund at year-end.

Oregon Historical Society Levy Fund (1518) - Accounts for the five year local option levy revenues collected on behalf of the Oregon Historical Society and four east county historical societies. The funding is passed through to support the history library, museum and educational programs.

Video Lottery Fund (1519) - Accounts for revenues received from the Oregon State Lottery. Under Oregon Revised Statutes (ORS), Chapter 461, counties receive a State-determined amount of the net receipts from video lottery games. Expenditures are restricted to furthering economic development.

Supportive Housing Fund (1521) - Accounts for revenues received from Visitors Facilities Trust Fund (Livability and Safety Support Services). Funds will be used for support services and programs for people experiencing homelessness, or who are at risk of becoming homeless, and services and programs addressing community

livability and safety concerns associated with homelessness. This fund also accounts for revenues and expenditures for Supportive Housing Services for those people experiencing homelessness. “HereTogether Program” revenues are derived from tax revenues passed through from Metro.

Preschool for All Program Fund (1522) - Accounts for revenues and expenditures for the County Preschool for All Program. The primary source of revenue is personal income tax collections related to Ballot Measure 26-214 passed by the voters of Multnomah County on November 3, 2020, and effective January 1, 2021. Revenues are dedicated to fund universal, tuition-free, voluntary, and high quality preschool education within Multnomah County.

Debt Service Funds

Capital Debt Retirement Fund (2002) - Accounts for loans and full faith and credit obligation principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other financing arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.

General Obligation Bond Fund (2003) - This fund accounts for the payment of principal and interest on General Obligation (GO) Bonds. The GO Bond Fund accounts for Series 2021 Library Bonds to expand, renovate, construct library branches/facilities, and improve safety. Proceeds are derived from property taxes and interest earned on the cash balances.

PERS Bond Sinking Fund (2004) - Accounts for the principal and interest payments on pension obligation revenue bonds issued to retire the County’s PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on their departmental payroll costs.

Capital Projects Funds

Downtown Courthouse Capital Fund (2500) - Accounts for expenditures for the planning and construction of a new downtown County courthouse. Resources in the fund are derived from the state of Oregon, debt issuance, and other financing proceeds. Project is substantially complete.

Asset Replacement Revolving Fund (2503) - Accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in the fund are derived from one-time revenue available in FY2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

Library Capital Construction Fund (2506) - Accounts for the capital improvement project fees collected from County Libraries (1510) to provide for needed capital projects for the Library District (1520). Expenditures are made for capital improvements and acquisitions for the Library District. This fund was created in order to segregate capital activity for the Library District from the general government capital activity.

Capital Improvement Fund (2507) - Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement/fee or operating revenue from leased facilities. Expenditures are made for capital acquisitions, capital improvements, or for the retirement of lease/purchases. Authorized by Board Resolution 99-144.

Information Technology Capital Fund (2508) - Accounts for expenditures for Information Technology capital projects. Resources are derived from service reimbursements, transfers from Information Technology Fund (3503), and County General Fund.

Asset Preservation Fund (2509) - Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement etc. This fund was established and is being maintained to provide prospective maintenance and not deferred maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.

Sellwood Bridge Replacement Fund (2511) - Accounts for expenditures for construction and replacement of the Sellwood Bridge. Resources are derived from Vehicle Registration Fees, City of Portland, Clackamas County, State of Oregon and federal funds, debt issuance or other financing proceeds.

Burnside Bridge Fund (2515) – Accounts for expenditures for rehabilitating or replacing the Burnside Bridge. Resources are derived from Vehicle Registration Fees (ORS 803.420). It is anticipated that a consortium of federal, state, and regional agencies, including Multnomah County, will fund environmental study, final design, and construction efforts.

Behavioral Health Resource Center Capital Fund (2516) – Accounts for expenditures for the planning and construction of a behavioral health resource center. The principal resources in the fund are derived from County General Fund and State and Federal grants. Project is substantially complete.

Multnomah County Library Capital Construction (GO Bond) Fund (2517) – Accounts for expenditures for the planning, renovation, and construction of certain library facilities as approved by Multnomah County voters on November 3, 2020, as Ballot Measure 26-211. Resources are derived from debt issuance, interest from bond proceeds, and certain grant funds.

Justice Center Capital Fund (2518) – Accounts for expenditures for various capital projects within the Justice Center over a 5-7 year period. Initial expenditures will be associated with duct and electrical system upgrades and Bus Duct Replacement. Resources are derived from County General Fund and other local government support.

Homeless Services Capital Fund (2519) – Accounts for capital improvement and capital acquisition expenditures for the Homeless Services Department. The fund will account for various capital projects (e.g. Montavilla Safe Park Shelter Capital Project). Resources are derived from Supportive Housing Services Fund, County General Fund, and State and Federal grants.

Animal Services Facility Capital Fund (2520) – Accounts for expenditures for the planning, design, and construction of a new animal shelter facility. Proceeds from the Pig Farm sale will initially fund planning and design phases.

Sobering and Crisis Intervention Capital Fund (2521) – Accounts for expenditures for the building acquisition and capital improvements of a new permanent deflection/sobering services facility. Resources are derived from State grant funds, 2024 HB 5204 and SB 5701.

Enterprise Funds

Behavioral Health Managed Care Fund (3002) - Accounts for all financial activity associated with the State of Oregon's required behavioral health capitated services. This includes payments to providers with whom the County contracts for services. Revenues are fee for service payments from the State of Oregon to Multnomah County. This fund is no longer collecting revenues, remaining unrestricted balances are being spent.

Health Department FQHC Fund (3003) – Accounts for revenues and expenditures for the County's Community Health Center Program. The Community Health Centers are community based, patient governed organizations that provide comprehensive primary care and preventative care, including health, oral health, and mental health/substances abuse services. The primary source of revenue is the Consolidated Health Centers 330 grant, medical service fees (e.g. Medicaid and Medicare), third party insurance reimbursements, and other State and local program income. All program income is restricted to uses that further the objectives of the Community Health Center.

Internal Service Funds

Risk Management Fund (3500) - Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, other post-employment benefit obligations, and unemployment insured and self-insured programs pursuant to MCC 7.101.

Fleet Management Fund (3501) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet.

Fleet Asset Replacement Fund (3502) - Accounts for internal service reimbursements, revenues and expenses associated with the replacement of County owned vehicles and equipment.

Information Technology Fund (3503) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing and telephone services operations. This fund includes replacement and upgrade of personal computers, standard software suite common to all County users and telephone equipment.

Mail Distribution Fund (3504) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery, and records management.

Facilities Management Fund (3505) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's property management, custodial, maintenance and leasing of all County-owned and leased property.

Where to Find Other Information

Annual Comprehensive Financial Report

www.multco.us/info/financial-reports

The Annual Comprehensive Financial Report accounts for actual revenues and expenditures for the last completed fiscal year, discusses financial policies, and provides demographic and economic information about the region. The report, required by State statute, is prepared in accordance with Generally Accepted Accounting Principles (GAAP). It reconciles differences between the budgetary basis – as presented in the annual Adopted Budget – and the modified accrual method used for the Annual Comprehensive Financial Report.

Tax Supervising and Conservation Commission Annual report

www.tscmultco.com/annual-report

This report discusses the property tax system and taxing levels and summarizes budgeted and actual revenues and expenditures for all governments in Multnomah County.

County Auditor

www.multco.us/elected/auditors-office

The Auditor conducts performance audits of all County operations and financial affairs and provides reports of the results to the Board of County Commissioners.

Community Budget Advisory Committees (CBACs)

www.multco.us/info/community-budget-advisory-committees-cbacs

CBACs are groups of community members appointed by the Board of County Commissioners that partner with Commissioners, departments, and the public during the budget cycle. CBACs review and make recommendations on County departmental budgets and operations. All County departments have a CBAC and each committee submits a report during the budget process.

Budget Website

www.multco.us/budget

The County's Central Budget Office home page contains budget information by year, the budget calendar, current and upcoming year budget documents, economic forecasts and revenue information, and other tools, forms, and resources. The FY 2026 Adopted Budget Dashboard provides an interactive, visual representation of County budget data, which can be filtered by department, division, program offer, fund, and various characteristics (such as program offer type or ongoing/one-time-only). A link to the dashboard is available at www.multco.us/info/budget-office-dashboards. Individual program offers can also be found on the Budget Office website at www.multco.us/info/fy-2026-program-offers.

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Goals

The goals of the County's financial policies are:

1. To preserve capital through prudent budgeting and financial management.
2. To achieve the most productive use of County funds that meets the goals of the Board of County Commissioners.
3. To achieve a stable balance between the County's ongoing financial commitments and the continuing revenues available to the County.
4. To leverage local dollars with federal and state funding/grants.
5. To support accountability to the residents of Multnomah County.

It is the intention of the Multnomah County Board of Commissioners to comply with all Federal and statutory requirements, Generally Accepted Accounting Principles (GAAP), and Governmental Accounting Standards Board (GASB) directives (see Multnomah County's Ordinance No. 1101). The County also intends to propose and adopt a balanced budget, defined as an estimate of expenditures and resources whereby total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

Financial Forecasts for the General Fund

Governments at all levels should forecast major revenues and expenditures. The forecast should extend at least three to five years beyond the budget period and be regularly monitored and updated. It should be clearly stated and available to participants in the budget process, as should its underlying assumptions and methodology. The forecast should also be referenced in the final budget document. To improve future forecasting, the variances between previous forecasts and actual amounts should be analyzed. The variance analysis should identify all factors that influence revenue collections, expenditure levels, and forecast assumptions.

Policy Statement

The Board of County Commissioners recognizes the importance of developing a combined revenue and expenditure forecast. The Budget Office will prepare a five-year financial forecast for the General Fund to assess the long-term financial implications of current, as well as proposed, policies and programs. The forecast will detail assumptions regarding both short-term and long-term financial issues facing the County. Those assumptions will guide the development of appropriate financial strategies to achieve the goals outlined above. The forecast will be referenced on the County's website and incorporated in the annual budget document. The General Fund revenue and expenditure forecast will:

1. Provide an understanding of available funding;
2. Evaluate financial risk;
3. Assess the likelihood that services can be sustained;
4. Assess the level at which capital investment can be made;
5. Identify future commitments and resource demands;
6. Identify the key variables that might change the level of revenue; and
7. Identify one-time-only resources and recommend appropriate uses.

Status

The Budget Office presented the General Fund Forecast to the Board of County Commissioners on November 19, 2024, and presented a forecast update on March 18, 2025, and May 28, 2025.

The County budget fully complies with applicable financial policies.

Tax Revenues

The Oregon Constitution, State statutes and the County Code provide Multnomah County with the ability to raise revenue through taxation. The County currently uses the following taxes:

1. Property Taxes are governed by State statute and the Oregon Constitution and are levied for the following purposes:
 - A “Permanent Rate” is available for general uses, that is set at \$4.34 per \$1,000 of assessed value;
 - A “Local Option Levy” to support operations of the Oregon Historical Society that is set at \$0.05 per \$1,000 of assessed value.
 - A levy to pay debt service on Library General Obligation Bonds that is set annually at a level to provide sufficient revenue to support the payments. Library General Obligation Bonds fully mature in June of 2029.
2. Business Income Tax is set at 2.00% of net business income generated in Multnomah County. This tax is authorized by County Code, Chapter 12.
3. Motor Vehicle Rental Tax is set at 17% of the value of rental fees. The first 14.5% is available for uses that are consistent with Art. IX, § 3A, of the Oregon Constitution. The remaining 2.5% supports regional tourism activities under an agreement with the City of Portland and Metro. This tax is authorized by County Code, Chapter 11.
4. Transient Lodging Tax is set at 11.5% of the room rent charged by hotel operators. Nearly all the County’s proceeds from this tax are used to support regional tourism activities under agreements with the City of Portland and Metro. This tax is authorized by County Code, Chapter 11.
5. Motor Vehicle Fuel Tax is set at 3 cents per gallon of gasoline (or diesel) sold in Multnomah County. Art. IX, § 3A, of the Oregon Constitution restricts use of the proceeds of this tax to transportation programs. This revenue is shared by Multnomah County and the cities of Portland, Gresham, Troutdale, and Fairview. This tax is authorized by County Code, Chapter 11.
6. Personal Income Tax is set at 1.5% on taxable income over \$125,000 for individuals and \$200,000 for joint filers, and an additional 1.5% on taxable income over \$250,000 for individuals and \$400,000 for joint filers. Tax is applicable to residents and non-residents of Multnomah County, tax is authorized by County Code, Chapter 11. All tax proceeds are restricted to fund universal, tuition-free, voluntary, and high quality preschool education for every three and four year old residing within Multnomah County.

Policy Statement

The Board recognizes that taxation is necessary to provide public services to the residents of the County. When considering changes to the County’s tax structure, the Board will consider:

- The ability of taxpayers to pay the taxes;
- The impact of taxes imposed by the County on other local governments;
- The effect of taxes on the County economy;
- The administrative and collection costs of the taxes; and
- The ease with which the taxes can be understood by taxpayers.

Financial and Budget Policies

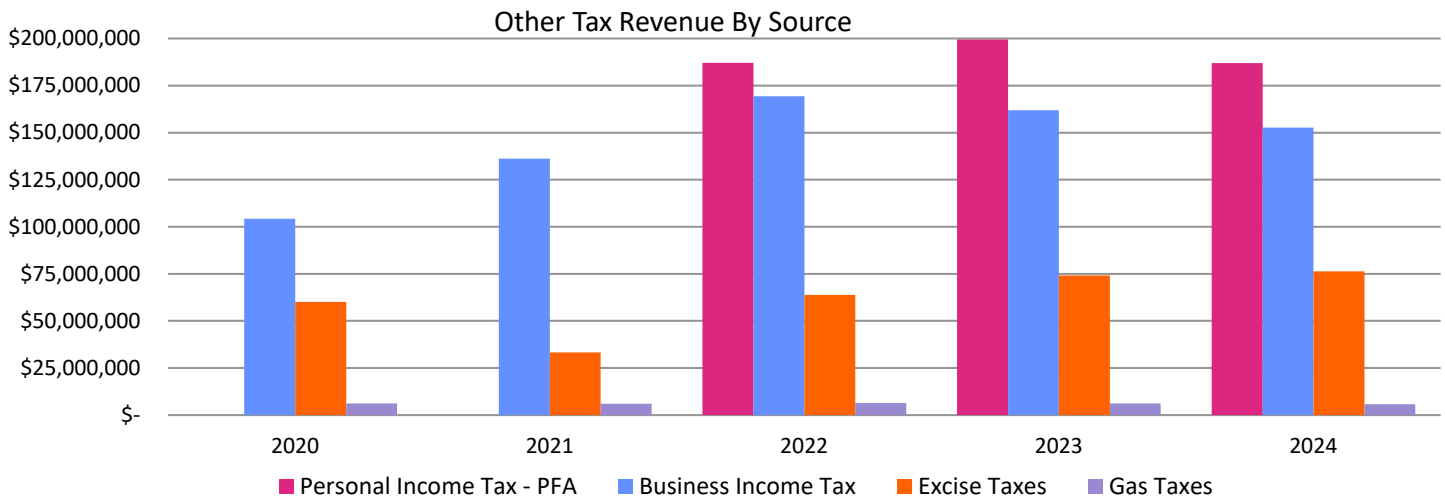
FY 2026 Adopted Budget

State statutes allow the County to levy “local option” taxes that are not allowed to exceed five years. It is the intent of the Board to use this short-term revenue source to fund priority service programs only after all other sources of revenue have been analyzed and have been determined not to be feasible.

All decisions to levy taxes are made in an atmosphere of intense public and internal debate, particularly with regard to the progressivity of the tax, its administrative cost, its impact on the regional economy, its effect on other local governments, and the degree to which the tax might be acceptable to the public.

Status

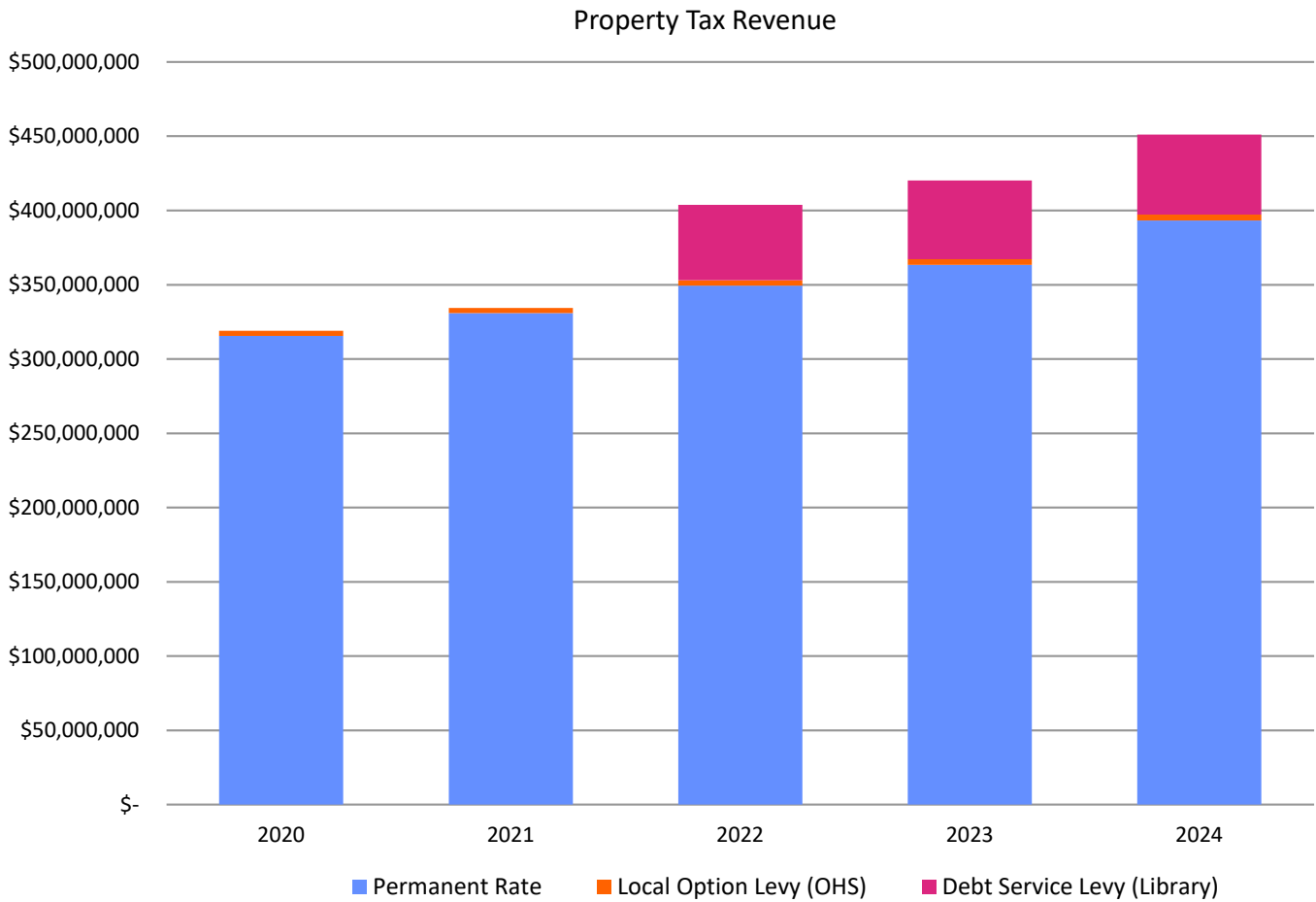
The County’s tax revenues represent about 42% of the total Governmental Fund Type revenues (General Fund, Special Revenue Funds, Capital Funds, etc.) as of June 30, 2024. The following graphs depict actual tax revenue by source. On November 3, 2020, the voters of Multnomah County approved Preschool for All (PFA) Ballot Measure 26-214, which authorized the County to impose a personal income tax (effective January 2021) to fund preschool education. PFA tax receipts for tax year 2021 were primarily collected in FY 2022.



Other Tax Revenue	2020	2021	2022	2023	2024
Personal Income Tax - PFA	0	0	187,112,049	199,477,581	187,041,786
Business Income Tax	104,300,000	136,241,713	169,300,000	162,000,000	152,700,000
Excise Taxes	60,101,730	33,200,389	63,752,797	74,145,132	76,386,277
Gas Taxes	6,156,506	5,996,636	6,407,897	6,184,068	5,730,236
Total Other Tax Revenues	\$170,558,236	\$175,438,738	\$426,572,743	\$441,806,782	\$421,858,300

Financial and Budget Policies

FY 2026 Adopted Budget



Property Tax Revenue	2020	2021	2022	2023	2024
Permanent Rate	315,610,360	330,946,084	349,410,845	363,369,835	393,277,836
Local Option Levy (OHS)	3,360,529	3,454,116	3,569,001	3,802,982	3,891,509
Debt Service Levy	<u>0</u>	<u>0</u>	<u>50,821,660</u>	<u>52,994,375</u>	<u>53,869,962</u>
Total Property Taxes	\$318,970,888	\$334,400,200	\$403,801,506	\$420,167,193	\$451,039,308

Federal/State Grant and Foundation Revenues

Grants and foundation funds are used, and provide significant leverage, to support an array of County services. All of these revenues are restricted to a specific purpose, such as health and social services or public safety. Reimbursements made to the County as a result of leveraging outside resources are considered to be unrestricted General Fund revenue unless the spending is specifically detailed by Grantor or Foundation.

Policy Statement

The Board understands that grants and private sources present opportunities and risks. They allow the County to provide basic or enhanced levels of service and to cover gaps in services, but they may also commit the County to serving larger or different groups of clients which would put pressure on County generated revenues if the grant were withdrawn. When applying for a grant, the Board will consider:

1. Whether the funds are aligned with the County's mission and goals.
2. Opportunities for leveraging other funds to continue the program.
3. The amount of locally generated revenue required to supplement the revenue source.
4. Whether the revenue will cover the full cost of the proposed program, or whether the County is expected to provide program support and administrative overhead. It is the intent of the County to recover all costs related to grant and foundation revenues.
5. The degree of stability of the funding source.
6. Whether decline or withdrawal of the revenue creates an expectation that the County will continue the program.
7. How County programs can maximize revenue support from State or Federal sources.
8. Whether the funds are used for pilot or model programs and will result in a more efficient and/or effective way of doing business.

Departments will provide the Board with a notice of intent (NOI) before applying for grant funding (see Administrative Procedure BCC-1). The Board requires the resources to be used in accordance with any stipulated restrictions and prior to using unrestricted revenues including General Fund appropriations for the same program or purpose. Money (or goods) donated to the County for a specific program or purpose are considered to be restricted resources and not subject to this policy.

Federal grants will be governed by a written Grant Management Manual. The Manual will cover all the items addressed in the Uniform Administrative Guidelines (Chapters I and II, Part 200 Uniform Guidance, Cost Principles and Audit Requirements for Federal Awards). The Manual will be approved annually by the Chief Financial Officer and will include any applicable updates resulting from changes in federal standards.

Status

The County is in compliance with this policy.

Recovery of Indirect Costs

The Federal government recognizes identifiable overhead costs are incurred in providing services to support grants and contracts. Therefore, the Office of Management and Budget (OMB) establishes principles and standards to provide a uniform approach for determining costs and to promote effective program delivery, efficiency and better relationships between governmental units and the Federal government. The County's indirect cost allocation plan is prepared annually in accordance with Chapters I and II, part 200 in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards as published in the Federal Register, commonly referred to as "Uniform Grant Guidance."

Policy Statement

It is the policy of the Board to recover from dedicated revenue sources the full cost of programs supported by those sources.

The exception to the above policy occurs when the grantor agency does not allow the grantee to charge indirect costs or allows only a fixed amount or a maximum indirect cost rate. The Board will have the final authority to accept a grant that does not allow the recovery of all or part of indirect costs. In that event, the General Fund will absorb any indirect cost attributable to the program.

Effective October 1, 2024, for the Federal agencies that have opted in, the OMB has increased the de minimis indirect cost rate from 10% to 15%. This rate applies to Federal grants subject to Chapters I and II, part 200 of the Uniform Administrative Guidance. When the County is passing through Federal or County funding (e.g. General Fund, Supportive Housing Services Fund, Preschool for All Fund) to subrecipients it will apply the 15% de minimis, indirect cost rate. Indirect cost rate requests above 15% for County pass through funding must be validated through a cost allocation plan and reviewed/approved by the County Fiscal Compliance unit prior to authorization. Budget constraints will be considered when assessing indirect rates above 15%.

Status

The County updates the plan annually and the Chief Financial Officer certifies the accuracy of its indirect cost rate proposal and cost allocation plan. For further information, see the Finance Cost Allocation Plans website at www.multco.us/finance/cost-allocation-plans.

Use of One-Time-Only Resources

Unrestricted one-time-only resources present organizations with temptations that are hard to resist. In the short run it appears more beneficial to allocate such resources to the highest priority public service that would otherwise be unfunded than to restrict them to costs associated with one-time needs and those that will not recur in following years. However, the result of this practice is to expand operational levels and public expectations beyond the capacity of the organization to generate continuing funding. This inevitably produces shortfalls and crises. Sustaining an ongoing program level by deferring necessary expenditures or by incurring future obligations also inevitably produces shortfalls and crises.

Policy Statement

It is the policy of the Board that the County will fund ongoing programs with ongoing revenues, and to restrict the allocation of one-time revenues to nonrecurring expenditures.

Examples of one-time revenues include:

- Proceeds on the sale of capital assets
- Business Income Taxes collected in excess of budgeted revenues
- General Fund ending fund balance in excess of budgeted balance

As the ending balance in the General Fund is typically the largest source of one-time-only resources, it is the policy of the Board that departments may not propose to carryover appropriations from one year to the next.

When the County budgets unrestricted one-time-only resources, the Board will first set these funds aside for reserves. If reserve requirements have been met, one-time-only resources can be allocated to projects or programs that will not require future financial commitments. The Board will consider the following when allocating these one-time-only resources:

1. After fully funding reserves as established by policy, 50% of any remaining one-time-only resources will be allocated to the capitalization, or recapitalization, of major County facilities and/or information technology projects.
2. One-time-only spending proposals for projects or pilot programs, particularly investments that may result in innovative ideas or technology, long-term efficiencies or savings that do not require ongoing support.
3. Bridge or gap financing for existing programs for a finite period of time.

Status

During budget deliberations, the Chief Budget Officer is responsible for providing a list of sources and uses of one-time-only funds and informing the Chair and the Board on the recommended use of the funds received. With this information, the Board is able to appropriate and direct one-time-only resources to infrequent and unique expenditures in an effort to achieve compliance with this policy. The FY 2026 General Fund forecast identified a goal of \$18.6 million as 50% of one-time-only resources for the Board to consider allocating to capital projects. In FY 2026, the Board allocated \$12.0 million of one-time-only resources to the capitalization or recapitalization of major facilities/information technology projects, 64% of the goal.

User Fees, Sales, and Service Charges

State and local governments use charges and fees to fund the provision of goods and services. Charges are voluntary payments that are used to finance traditional governmental services. A fee is imposed as a result of a public need to regulate activities, typically related to health, safety or other protective purposes. Fees result in the purchase of a privilege or authorization and are applied to such activities as restaurant inspections, building permits and marriage licenses.

User fees are generally intended to cover all the costs or an agreed upon portion of the costs for providing services. Inflation or increased service delivery can erode the established user fees if the cost of service increases faster than revenue from fee increases.

Policy Statement

It is the general policy of the Board that user fees and service charges be established at a level to recover 100% of the costs to provide services. Exceptions to this policy will be made depending on the benefit to the user of the service, the ability of the user to pay for the service, the benefit to County residents, and the type of service provided.

User fees and service charges collected by County agencies will be periodically reviewed. Based on this review, the Chair will make recommendations to the Board regarding proposed changes to fee or service charge schedules. To provide greater transparency and standardization across County departments in the rate setting process, the Chief Financial Officer and Chief Budget Officer will share with the Board how fees/charges are set, financial components of cost recovery, and fee/charge increases. The financial components of cost recovery, including relevant documentation, will be made available on Multnomah County's public page.

Revenues generated from sales (and commissions on sales) of goods and services sold in County-owned or leased facilities are to be credited to the County's General Fund unless:

1. They are generated for inmate welfare commissary operations;
2. They are generated in Library facilities used for Library operations;
3. They are generated by internal service providers and offset rates charged to departments;
4. The Board grants an exception.

Status

The Budget Office provides an annual comprehensive review of fees and charges (more information can be found at www.multco.us/budget/multnomah-county-fee-schedule). Departments are generally responsible for ongoing review of fees and charges associated with their operations during the year.

Budgeted General Fund Reserves

Using all available ongoing revenue each year to pay for ongoing programs can result in fluctuations in program levels as revenues vary from one year to the next. Adding programs in one year (based on positive short-term receipts) can cause the same or other programs to be cut in the next year if costs outpace revenues. This has a detrimental effect on service delivery over time, reducing efficiency and causing budgetary and political problems that can be avoided if program decisions are made in the context of the County's long-term financial capacity. The County's General Fund is weighted toward a handful of revenues that make up approximately 84% of total resources. Because the revenue stream is not very diverse, and the major source of General Fund revenue is limited by the Oregon Constitution, it is critical that the County maintain an appropriate level of reserves.

It is a goal of the County to build a more diverse revenue stream. Further, the County may want an additional reserve in order to offset the volatility of or lack of diversity in the revenue stream.

Maintaining an appropriate reserve helps the County maintain its favorable bond rating, which is currently Aaa from Moody's Investors Service and AAA from Standard & Poor's Ratings for both general obligation bonds and full faith and credit obligations. A generally accepted benchmark for the unrestricted General Fund balance is a dollar amount equal to 10%-15% of actual General Fund revenues.

Ratings agencies generally presume that an entity has a sufficiently diverse revenue stream to enable it to sustain a downturn in any one of its revenue sources. In addition, the guidelines presume that the entity is not facing future liabilities it will be unable to meet or that it has adopted and followed a plan to address significant known liabilities.

Policy Statement

The Board understands that to avoid financial instability, continuing requirements should be insulated from temporary fluctuations in revenues.

It is the goal of the Board to fund and maintain a General Fund budgeted reserve, designated as unappropriated fund balance and funded at approximately 12% of the "corporate" revenues of the General Fund and the Special Revenue Video Lottery Fund. Corporate revenues are defined as revenues that are available for general use and over which the Board has complete discretion. To further strengthen financial stability measures, in FY 2023 the Board set a multi-year commitment to raise the General Fund reserve benchmark from 10% to 15% when the forecast conditions support increase.

Corporate revenues include Property Tax, Business Income Tax, Motor Vehicle Rental Tax, State Revenue Sharing (Cigarette, Liquor, Marijuana, and Amusement Device Taxes), Lottery Taxes, and Interest Earnings. These revenue sources account for approximately 85% of total General Fund resources excluding Beginning Working Capital.

The budgeted reserve account in the General Fund is to be used when annual actual revenues fall below budgeted estimates. In years when revenues fall below budgeted estimates, the Board will reduce the unappropriated fund balance to continue high priority services that could not otherwise be funded by current revenues. If the reserve account is so used, to maintain fiscal integrity, a reserve restoration plan

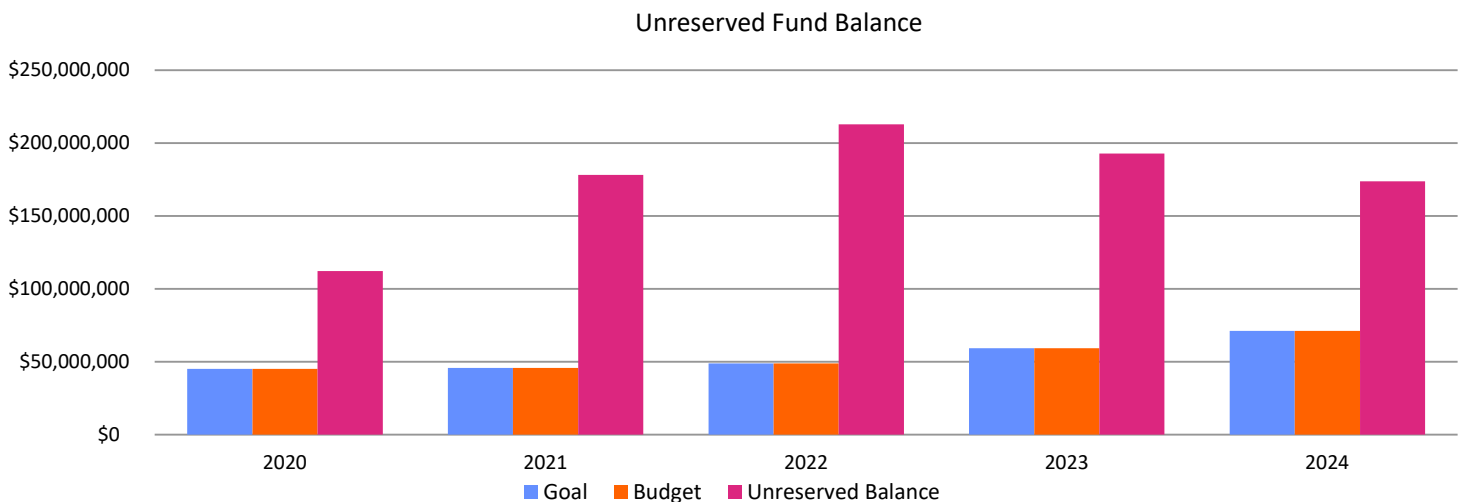
will be included in the adopted budget following the fiscal year in which the reserve fell below the 12% level.

To mitigate against the risks of an expected downturn in the regional economy, it is the goal of the Board to maintain a 12% business income tax stabilization reserve. This stabilization reserve is in addition to the General Fund reserve and guards against business income tax volatility. Fiscal Year 2026 budgeted stabilization reserve is \$21.1 million and is budgeted in General Fund Contingency.

Status

FY 2024 General Fund reserves met the established policy goal. In FY 2025, the reserve benchmark was 12% (\$75.1 million) and remained at 12% in FY 2026 (\$77.8 million).

The following graph shows the reserve goal, budget and actual General Fund unreserved fund balance. The unreserved fund balance includes working capital, other financing sources/uses, departmental underspending as well as deviations from the revenue forecast and is distinct from the budget reserve target. The budgeted reserves do not include funds budgeted in contingency.



General Fund Reserves	2020	2021	2022	2023	2024
Goal	\$45,079,539	\$45,786,659	\$48,862,844	\$59,218,827	\$71,132,495
Budget	\$45,079,539	\$45,786,659	\$48,862,844	\$59,218,827	\$71,132,495
Unreserved Balance	\$112,174,102	\$178,150,900	\$212,825,487	\$192,725,771	\$173,781,773

Budgeted Other Fund Reserves

On November 3, 2020, the voters of Multnomah County approved Preschool for All (PFA) Ballot Measure 26-214 authorizing the County to impose a personal income tax to fund universal, tuition-free, voluntary, and high quality preschool education for every three and four year old residing within Multnomah County. On May 19, 2020, the voters of Metro region approved Supportive Housing Services (SHS) Ballot Measure 26-210 authorizing Metro to impose a business income tax and personal income tax to fund Supportive Housing Services within the Tri-County area (Clackamas, Multnomah, and Washington County).

All tax resources and program expenditures are accounted for in dedicated special revenue funds to maintain transparency and accountability over program activities. The PFA and SHS taxes will be volatile resources subject to regional economic impacts especially in the first few years of taxes. A stabilization reserve will guard against economic downturns and ensure annual budgeted program activities are fully funded. Using all available ongoing revenue each year to pay for ongoing programs can result in fluctuations in program levels as revenues vary from one year to the next. Adding services in one year (based on positive short-term receipts) can cause the same or other services to be cut in the next year if costs outpace revenues.

Policy Statement

The Board understands that to avoid financial instability, continuing requirements should be insulated from temporary fluctuations in revenues.

As a general best practice, the Board will set and maintain a stabilization reserve of 15% for PFA and 10% for SHS of total budgeted tax revenues. The budgeted reserves are to be used when annual actual revenues fall below budgeted estimates. In years when revenues fall below budgeted estimates, the Board will reduce the unappropriated fund balance to continue high priority services that could not otherwise be funded by current revenues. If the reserve account is so used to maintain fiscal integrity, a reserve restoration plan will be included in the adopted budget following the fiscal year in which the reserve fell below the required level.

Status

FY 2026 PFA budgeted stabilization reserve is set at 15% (\$26.3 million); SHS stabilization reserve is set at \$3.3 million. As a result of a FY 2025 (mid-year) SHS revenue forecast reduction, the County Board appropriated the SHS stabilization reserve of \$15.65 million. The SHS stabilization reserve will be fully restored using program underspend and revenues exceeding forecast in future budget cycles. Reserve must be fully restored within 3 years.

General Fund Contingency

General Fund contingency transfers have a significant effect on the annual budget process by reducing the amount of ending fund balance that is carried over to the subsequent fiscal year as beginning working capital. Contingency transfers should be reviewed in the context of other budget decisions so that high priority programs and projects are not jeopardized.

Policy Statement

The Board understands that in order to avoid financial instability, continuing obligations cannot increase faster than continuing revenues. It is the policy of the Board to establish an emergency contingency account in the General Fund, as authorized by ORS 294.388, each fiscal year during the budget process. The funding of contingency will be adjusted annually according local conditions and other risks that need hedging against uncertainty.

To maintain financial stability, the following guidelines should be used by the Board in considering requests for transfers from the General Fund Contingency Account:

1. One-time-only allocations.
2. Contingency funding limited to the following:
 - Emergency situations which, if left unattended, will jeopardize the health and safety of the community.
 - Unanticipated expenditures necessary to keep a public commitment or fulfill a legislative or contractual mandate, or which have been demonstrated to result in significant administrative or programmatic efficiencies that cannot be covered by existing appropriations.
3. The Board may, when it adopts the budget for a fiscal year, specify programs it wishes to review during the year and increase the Contingency account to provide funding to support those programs if it chooses. Contingency funding of such programs complies with this policy.

Status

The Chief Budget Officer is responsible for informing the Board if contingency requests submitted for Board approval meet the criteria of this policy. In addition, each year the Chief Budget Officer will provide an annual report to the Board detailing the prior fiscal year's contingency actions. This report will include the total dollar amount of contingency requests, dollar amount approved, and dollar amount that did not meet the criteria of this policy.

Budget Monitoring

Annual budgets serve as reflections of a government's priorities and programs, detailing expected revenues, planned spending, and debt levels. Budget policies aim to strike a balance between providing the necessary flexibility to respond to changing circumstances and maintaining effective control over public spending.

Public budget monitoring is a critical element of effective governance and sound public financial management encompassing a range of activities aimed at ensuring that public funds are managed responsibly and in accordance with established rules and priorities. Continuous monitoring and advocacy are essential for making the budget process more open and transparent over time. Budget monitoring is not a one-time activity but an ongoing process that requires sustained effort.

Budget monitoring has two main purposes: 1. Ensure the budget is adhered to and that spending remains within legal appropriation levels and 2. Allows the County to adjust to changing circumstances.

Policy Statement

It is the policy of the Board to monitor the budget throughout the fiscal year using reports and monthly dashboards to show spending against the budget. The Board recognizes that the budget is a plan and that it requires some flexibility to address unforeseen needs and changing circumstances while maintaining fiscal control, accountability, and transparency in the use of public funds.

Regular Financial Reporting will include:

- **Mechanism:** Publish a budget to actuals dashboard showing actuals compared to the adopted/ revised budget.
- **Content:**
 - Expenditure Tracking: Actual vs. Budgeted (by department and program).
 - Variance Analysis: a report after 6 months that provides explanations for significant deviations (over or under spending).
 - Interactive online dashboard that allows the community to explore budget data, filter by department/program, view spending trends, and see actuals vs. budget.
- **Transparency:** Reports are published on a dedicated online budget portal.
- **Timeliness:** Reports should be published within a reasonable timeframe after the period closes, accounting periods generally close 15 days after the end of the month.

The Chief Operating Officer in partnership with the County Budget Office will provide a mid-year summary to the Board of County Commissioners.

Status

Budget Monitoring dashboards and reports can be found at: www.multco.us/info/budget-office-dashboards-reports.

Contract Administration

Contract Administration is the process of administering a negotiated contract according to the terms and conditions within the contract. Contract Administration includes developing and implementing the Contract Administration Plan, developing a contract administration team, conducting a contract kickoff meeting, properly documenting the contract file, monitoring and assessing supplier performance and compliance, reviewing and issuing payments, managing contract changes, and closing the contract. (NASPO, 2024; NCMA, 2023a).

Policy Statement

The Board recognizes the importance of actively administering County contracts to ensure that goods and services are received on-time, meet quality requirements, and are delivered at the agreed upon price.

It is the policy of the Board that County Departments administer each contract utilizing the contract administration standards contained within the County's Contract Administration Manual. The County's Contract Administration Manual is predominantly written from the perspective of expenditure contracts; however, contracts that are exempt from Public Contracting Code and County Rules as defined in [PCRB Rules](#), and [PUR-1](#) and grants that the County awards are also required to be administered according to the Contracts Administration Manual. Departments may add additional requirements to the Contract Administration Standards however, at a minimum, departmental standards must contain the Contract Administration Standards described in the manual.

The Board recognizes the importance of a highly-trained workforce and requires that County Departments ensure that employees who administer contracts or have a role in administering contracts, successfully complete the Required Contract Administration Core Training on a biennial basis.

Status

The Multnomah County Contract Administration Manual was completed in FY 2025 and implementation is planned from April-October 2025, including a pilot roll out from April-June 2025.

Capital Asset and Transportation Planning Policies

Capital Improvement Plan - Facilities and Property Management

Capital financial management policies demonstrate to the credit rating industry and prospective investors (bond buyers) the County's commitment to sound financial management. Adherence to adopted policies ensures the integrity of the planning process and leads to maintaining or improving bond ratings and lowering the cost of capital.

It is the policy of the Board that the County will attempt to meet its capital maintenance, replacement or acquisition requirements on a pay-as-you-go basis. If the dollar amount of the capital requirement cannot be met on a pay-as-you-go basis, if it is financially beneficial to issue bonds or other debt instruments, and if the project has been determined to benefit future residents, the County will evaluate the feasibility of issuing a long-term debt financing instrument.

As of the end of fiscal year 2024, Multnomah County owned 91 buildings (and 3 new buildings under construction) with a historical cost of approximately \$1.02 billion, and an estimated replacement cost of \$2.7 billion (including soft costs; excluding land acquisition). Structural and systems replacement in the County's capital plan is largely a non-discretionary activity. That is, the question is not whether such expenditures are necessary but in what year to schedule the expenditure on particular projects. Deferral of capital improvements and maintenance creates an unacceptable unfunded liability and contributes to further deterioration of properties. It is the goal of the Board to fund the County's capital needs at approximately 2% of the replacement cost of County Tier 1 and Tier II buildings, equivalent to depreciating the facilities over a 50-year period (useful life). Only "fire-life-safety" and urgent capital projects will be considered for Tier III buildings, to avoid further investment in these facilities until they are disposed of.

The Facilities and Property Management Division shall maintain an inventory of the capital needs in all owned County facilities. Major capital needs of \$1.0 million or greater will be incorporated into the five-year Capital Improvement Plan. An evaluation process and rating system shall be used by Facilities and Property Management to assist in determining which projects to prioritize and propose for funding each year.

During the annual budget development process the Director of the Facilities and Property Management Division is directed to update the five-year Capital Improvement Plan. The Plan shall provide for and prioritize maintenance projects, anticipated major improvements to County capital assets and any additional replacement of capital assets. The Plan shall include major construction to be undertaken by the County, regardless of funding source. When developing the Capital Improvement Plan, the Facilities and Property Management Division will:

- Solicit feedback from other County departments and key stakeholders
- Identify potential sequencing and/or project linkages to the departments; and
- Make recommendations to the Capital Planning Steering Committee

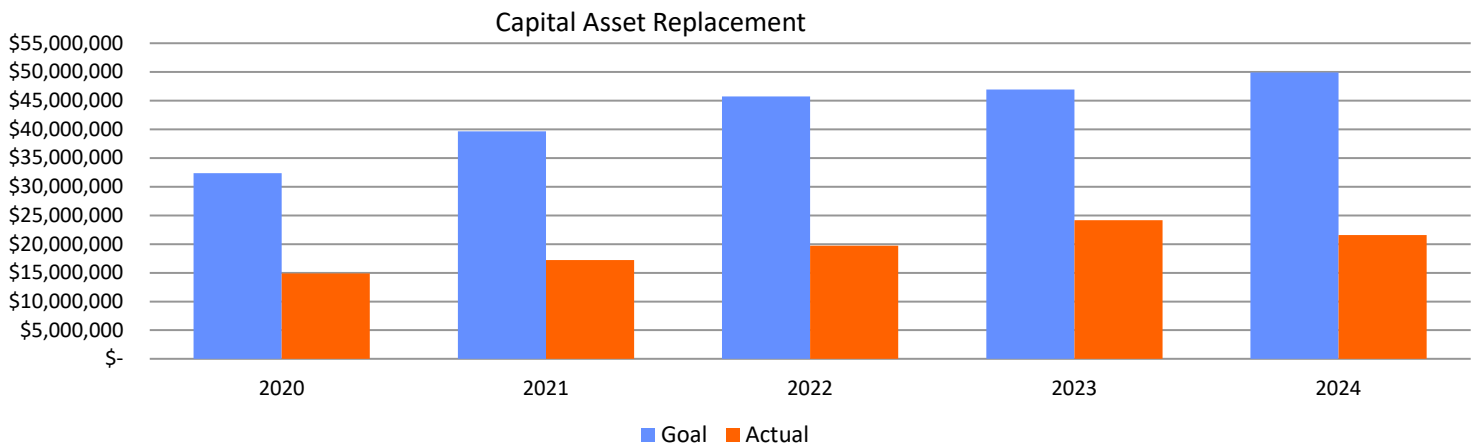
The Plan will be reviewed and updated annually between July and December in to order to inform the County budget process. The Capital Improvement Plan will be submitted to the Board of County Commissioners as part of the annual budget (see Five Year Capital Improvement Plan).

Status

In FY 2024, the County approved a new Capital Planning Administrative Policy (CAP-1) that provides a standard method for the development of short and long-term countywide capital plans that identify County infrastructure needs and guides the County asset management and investment strategy. This policy applies to Facilities and Property Management, Information Technology, and the Transportation Division.

The County is not in compliance with the policy goal to fund capital needs at a rate of 2% of the replacement cost of buildings, but has increased fees charged to tenants in County owned buildings in an effort to reach the goal over time.

The following graph depicts the annual infrastructure spending goal and actual expenditures. The goal refers to a level of ongoing expenditures. This does not include one-time-only General Fund capital funding.



Facilities Capital	2020	2021	2022	2023	2024
Goal	\$32,360,255	\$39,645,009	\$45,752,457	\$46,940,642	\$49,907,106
Actual	\$14,889,710	\$17,230,807	\$19,712,596	\$24,188,483	\$21,582,973

Best Use or Disposition of Surplus Property

The Board will make the final determination on the best use or disposition of the property identified. When deciding on the best use or disposition of surplus property, the Board will consider that the proceeds from the sale of unrestricted property may be allocated in the following prioritized manner:

1. Credited to the Asset Preservation Fund to provide reserves to meet future capital needs in Tier I facilities.
2. Credited to the Capital Improvement Fund to provide resources for future capital projects, deferred maintenance, or capital acquisition / construction (Tier 2 and 3 facilities).
3. Retire outstanding debt related to the disposed of or surplus property.
4. Used to increase General Fund reserves to achieve full funding according to these policies.

In addition, property may be traded for other properties or may be leased to other agencies in order to provide services or carry out the mission of the County.

Transportation Financing

Multnomah County owns, operates and maintains approximately 270 miles of urban and rural roads and 29 bridge structures, six of which are Willamette River bridges (Wapato, Broadway, Burnside, Morrison, Hawthorne and Sellwood). Transportation operates and maintains 1,700 culverts and many miles of sidewalks, bike lanes, and drainage pipes in road service areas. Ongoing maintenance and improvements to the transportation infrastructure are necessary for economic growth, to alleviate existing transportation problems, and to maintain the livability of the region.

It is the policy of the Board to support statewide and regional funding for transportation-related needs. If State and regional funding is inadequate, the County works with jurisdictions within its boundaries to address the transportation funding needs of local governments.

Status

Multnomah County has created a ranked 20-year Capital Improvement Plan (CIP) that consists of capital maintenance and improvement projects for the County Road System and the Willamette River Bridge Program that are ranked according to criteria including safety, mobility, resilience, sustainability, and equity. The CIP is developed with extensive public input and is then presented to the County Board for approval. The purpose of the CIP is to ensure limited public funds are invested in transportation projects providing the greatest public benefit. The CIP is reviewed and updated every 5 years and a new CIP is developed every 10 years.

The Chair and Board continue to raise the awareness of the challenges faced by the County due to the shortfall of transportation revenue. The Board's acceptance of the CIP forms the basis for the selection and funding of road and bridge projects. They are working with the regional, State and Federal partners to address transportation funding issues. More information can be found at www.multco.us/info/transportation-plans.

Information Technology Capital Projects

Multnomah County owns, operates, and maintains a significant investment in information technology (IT) equipment, software, and infrastructure. Maintaining and upgrading IT infrastructure is increasingly a non-discretionary activity, as County operations grow ever more reliant on information technology to deliver services efficiently.

The Board recognizes that adequate capital equipment replacement and upgrade funding is essential to avoid costly repair, replacement, or failure of major IT capital assets. During the annual budget development process the Director of the Department of County Assets is directed to update a five-year IT Asset Replacement Plan. The Plan shall provide for and prioritize major software projects, anticipated major improvements to County IT assets and infrastructure, and identify any additional replacement of IT assets. Major capital needs of \$250,000 or greater will be incorporated into the five-year IT Asset Replacement Plan. The plan and associated funding mechanisms shall be reviewed by the County Technology Council and the Capital Planning Steering Committee. The plan will be approved annually by the Board of County Commissioners during the annual budget process.

Status

The Chief Information Officer will report to the Board on the status of the projects during the annual budget process.

In FY 2024, the County approved a new Capital Planning Administrative Policy (CAP-1) that provides a standard method for the development of short and long-term countywide capital plans that identify County infrastructure needs and guides the County asset management and investment strategy. This policy applies to Facilities and Property Management, Information Technology, and the Transportation Division.

Insurance Coverage for Large Capital Projects

In planning for large capital construction projects the County will consider and evaluate all options for providing insurance coverage on the project. Projects that are estimated to cost more than \$30 million may be insured through an Owner Controlled Insurance Program (OCIP). In those cases, the County will conduct an analysis of insurance options in advance of contract negotiations in order to determine whether an OCIP would be beneficial to the project.

Long-Term Liabilities

Governments are required to account for and report on long-term and other liabilities per Governmental Accounting Standards Board (GASB) pronouncements. Long-term liabilities reflect future obligations that have been incurred as a result of required or contractually obligated payments. The County recognizes the need to account for unfunded long-term liabilities and to develop a plan to manage them prudently.

Policy Statement

Multnomah County has two long-term liabilities related to the cost of personnel. There are additional long-term liabilities associated with the County's self-insurance programs for liability and worker's compensation.

The County participates in the Public Employees Retirement System (PERS), a cost-sharing, multiple-employer defined benefit pension plan administered by the PERS Pension board. PERS provides retirement, disability, and death benefits to plan members and their beneficiaries. State statutes (ORS 238 and 238A) authorize the State to establish and amend all plan provisions.

The PERS contribution requirements of the County are established and may be amended by the State. It is the policy and practice of the County to pay PERS obligations on an annual, pay-as-you-go basis. The rates assessed by the PERS Board also include an actuarial estimate of the amount required to provide for any unfunded liability that may exist.

The County also has incurred a liability associated with contractually obligated retiree healthcare benefits. This liability, commonly known as Other Post-Employment Benefits (OPEB) is the sole responsibility of the County.

Status

PERS Long Term Liability

As of a June 30, 2023 measurement date (using December 31, 2021 actuarial valuation), the County's net unfunded PERS liability is approximately \$666.3 million. If it is determined that the County could realize a present value savings from pre-funding the liability, the Chief Financial Officer may recommend the sale of Pension Obligation Bonds (POBs).

The County established five side accounts with Oregon PERS over six years (\$25 million annually from FY 2017-20 and \$25 million in FY 2023). The County has invested a total of \$125 million into side accounts. These funds are invested by PERS and earn the same rate of return as the overall PERS portfolio. The creation of side accounts allows the County to more effectively mitigate anticipated increases in PERS rates. Reserves, which were restricted for this purpose, have been used to fund side accounts.

In FY 2020 the County participated in the PERS Employer Incentive Fund (EIF) match program created by Senate Bill 1049. The PERS EIF provided a 25% match on qualifying side accounts made after June 2, 2018. The County received full match on two side accounts; total match of \$12.5 million.

OPEB Long Term Liability

As of January 1, 2024, the County’s unfunded OPEB liability is approximately \$136.8 million. The County set a goal to achieve a funding level of 30% of the OPEB liability by the end of FY 2019. The Chief Financial Officer developed recommendations for funding the liability beyond FY 2018 and presented those for the Board’s consideration. Funding to meet the OPEB liability, insurance, and worker’s compensation liabilities is held in the form of reserves in the Risk Management Fund. The reserves are allocated, and reported to the State, by the Chief Financial Officer based on actuarial analysis. Reserves in the fund are considered set asides for the exclusive use of meeting these liabilities. As of June 30, 2024, the County has funded approximately 65% of the OPEB actuarial liability.

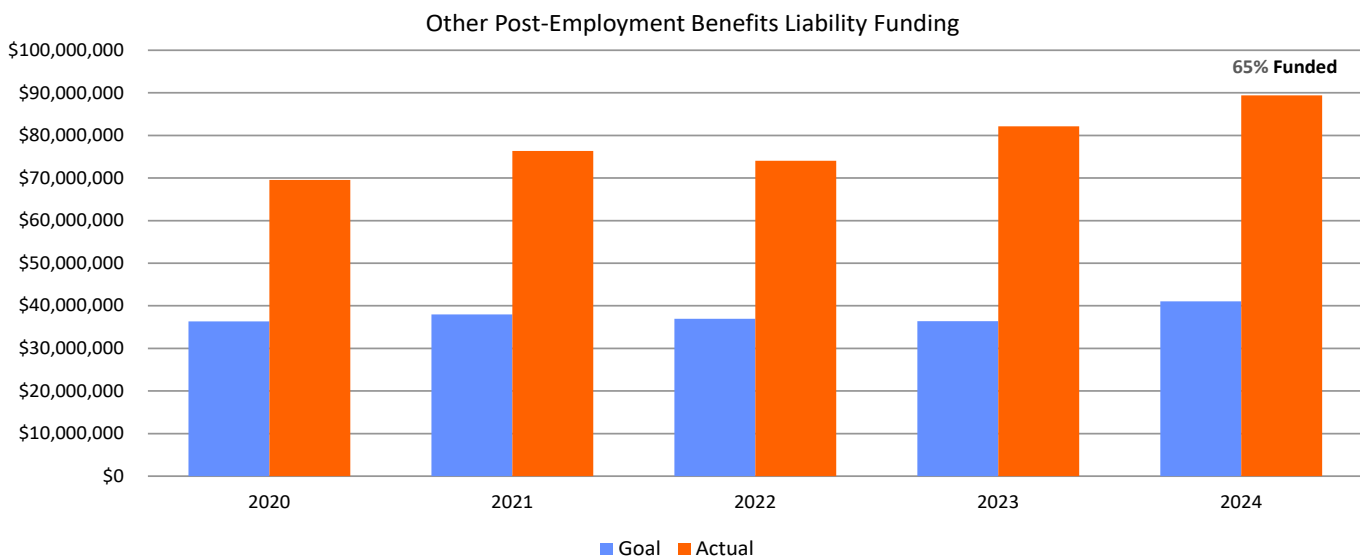
The County receives actuarial valuations for PERS and OPEB liabilities every two years. In connection with the County’s OPEB actuarial valuations, the Chief Financial Officer and the County’s actuaries will present the actuarial valuation on OPEB liabilities to the Board along with the Annual Comprehensive Financial Report. The Chief Financial Officer may recommend OPEB funding structures to the Board based on the actuarial valuations and the County’s Risk Management Fund. This will allow the Board to be better informed when considering funding options such as establishing a trust fund for the County’s OPEB obligations. The County’s next actuarial valuation will be as of January 1, 2027.

The following is the June 30, 2024, funding level of each liability:

Liability Description	Total Liability	Target Funding Level	Amount Funded	Percent Funded
Self Insurance ¹	\$13,327,000	\$24,201,142	\$24,086,882	99.5%
Other Post Employment ²	\$136,788,000	\$136,788,000	\$89,399,183	65.4%

¹ GASB requires self-insurance claims be recorded as a liability in the financial statements. Self-insurance includes certain health plan, workers compensation, and general liability claims. The County maintains a health plan self-insured reserve of 15 percent, this is reflected in the target funding level.

² GASB requires employer paid benefits extended to retirees be disclosed in the financial statements. The liability reflects the most recent unfunded actuarial accrued liability amount per Cheiron actuarial report.



OPEB Liability Funding	2020	2021	2022	2023	2024
Goal	\$36,327,300	\$37,989,900	\$36,948,600	\$36,363,000	\$41,036,400
Actual	\$69,546,869	\$76,351,483	\$74,076,525	\$82,120,849	\$89,399,183

Other Fund Balances

Balances also exist in funds other than the General Fund. These fund balances are held for a variety of purposes. For example, balances in capital project funds may represent the unspent portion of projects approved by the Board in a prior year’s budget. Balances may exist in debt service funds to ensure compliance with bond covenants. Other fund balances account for reserves that are held for asset replacement.

Policy Statement

The Government Accounting Standards Board (GASB) has developed a statement – known as GASB 54 – that clarifies how fund balances are accounted for financial reporting purposes. The standard aims to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

It is the policy of the County to adhere to the GASB 54 guidelines and the following fund balance classifications that have been established.

- Restricted – for resources constrained on use by externally imposed creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Committed – for resources constrained on use for specific purposes authorized by the Board of County Commissioners via resolution or ordinance. For the purposes of the GASB statement, resolutions and ordinances are considered to be equally binding. Resources will be committed prior to June 30th and the amount may be determined at a subsequent date.
- Assigned – for resources that are constrained by the County’s intent to use them for a specific purpose, but are neither restricted nor committed. Assigned fund balances are not reported in the General Fund.
- Unassigned – fund balance that is not otherwise reported as nonspendable, restricted or committed within the General Fund. Unassigned fund balance is the residual classification for the General Fund.

The Board requires restricted resources be used prior to unrestricted (unassigned) resources unless external constraints exist. When committed, assigned and unassigned resources are available for an expenditure, committed resources should be spent first, assigned resources second, and unassigned resources last.

Status

Accounting for resources in these categories is reported on the Combining Balance Sheet for each governmental fund type in the County’s Annual Comprehensive Financial Report. The chart below provides the balances in the governmental funds as of June 30, 2024. The County is in compliance with this policy.

Governmental Funds	Balances at June 30, 2024
Nonspendable	\$28,709,222
Restricted	\$952,552,071
Committed	\$260,680,841
Assigned	\$53,518,246
Unassigned (GF)	\$56,423,189
Total fund balances	\$1,351,883,569

Internal Service Funds

Policy Statement

The purpose of establishing internal service funds is to identify and allocate costs related to the provision of specific goods and services within the County.

Internal Service funds will be used to account for business operations and charge for goods or services provided to other departments or agencies on a cost-reimbursement basis. Internal Services Rates are established under the basic principle of full cost recovery for service delivery. Costs will include both direct and indirect costs (including administrative overhead). Rates shall be developed based on actual cost of services analysis. Periodically the rates charged will be compared to other public or private sector operations to ensure that pricing is competitive. The internal service fund charges will include asset replacement charges (depreciation) to ensure that adequate funds will be available to purchase replacement assets.

Services by Central Service Providers:

- Fleet Management
- Fleet Asset Replacement
- Information Technology Services
- Mail Distribution Services
- Facilities Management Services

Internal Service charges may include an operating contingency amount not to exceed 60 days of operating expenses or 10 percent, excluding any pass through (e.g. leases, utilities, etc.). The purpose of an operating contingency for internal service fund is to ensure services can be provided at relatively constant level without interruption to departmental customers. The contingency will provide cash flow for operating needs and can only be used for unexpected (non-routine) and emergency expenditures. The Chief Budget Officer and Chief Financial Officer will be consulted when contingency is needed. Internal Service charges are billed to departmental customers based on actual monthly expenses. The review of contingency will be on budgetary basis and at the end of the fiscal year. This policy does not apply to Fleet Asset Replacement Fund and will comply with Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Status

The County is in compliance with this policy.

Investments, Banking Services, and Cash Management

Policy Statement

Multnomah County maintains an active investment program. In accordance with ORS 294.135, investment transactions are governed by a written investment policy, which specifies objectives, diversification goals, limitations, and reporting requirements. The investment policy sets guidelines for diversification that are more stringent than those allowed by State statute, reflecting the County's strategic preference for a conservative investment approach. The investment policy is ratified annually by the Board of County Commissioners and includes any applicable updates resulting from changes in State statutes (ORS 294 and 295).

In addition, the County uses an independent Investment Advisory Board to review the County's policy and investment performance and contracts with an investment advisor to provide non-discretionary advisor services. The investment advisor assists in developing investment strategies, assists in the execution of trades, prepares monthly and quarterly investment portfolio performance reports, and monitors portfolio compliance to applicable rules and regulations. The current policy can be found at the following link: www.multco.us/finance/investments.

Banking services shall be solicited at least every five years on a competitive basis. The Chief Financial Officer (or their designee) is authorized to act as the County's "Custodial Officer" responsible for performing the treasury functions of the County under State statute and the County's Home Rule Charter.

Treasury regularly analyzes and monitors the County's cash flow. Cash balances are reported in the monthly Investment Report prepared by Treasury. Historically, the County's low point for cash occurs prior to the time that Property Tax revenue is received in November. If necessary, and when there is a financial benefit to the County, the Chief Financial Officer may recommend the issuance of short-term, Tax and Revenue Anticipation Notes (TRAN). It is the policy of the County to issue TRANs only when there is a favorable interest rate environment or when internal sources will not cover the projected cash flow shortfall.

As a general best practice, Multnomah County will not prepay for services or for the purchase of goods. If certain emergency or high priority operational circumstances exist that require the County consider a prepayment for services or goods, written approval from Chief Financial Officer will be required before prepayment is processed. The County will consider general liability, liquidity needs, interest earnings, and other external funding constraints when evaluating a prepayment request.

Status

The County is in compliance with this policy.

Short-term and Long-term Debt Financings

The County is authorized to issue debt under State statute (ORS, 287A) which establishes limits on the amount of debt that may be issued. In addition to the legal debt limits the County has imposed an internal limit on the issuance of debt that is expressed as a percentage of budgeted General Fund revenues.

The County’s Debt Management Manual sets guidelines to comply with applicable State statutes, County imposed debt limitations, and Internal Revenue Service requirements. The Manual covers all aspects of debt financing from selecting the method of sale through bond closeout. The Debt Management Manual is reviewed annually by the Chief Financial Officer and, as requested, by the Municipal Debt Advisory Commission within the State Treasurer’s Office.

Policy Statement

It has been the County’s policy to issue debt for public projects that provide long-term benefit to County residents. Under no circumstance will the County fund ongoing operations with the proceeds of long-term debt.

When issuing debt, the County will follow the Government Finance Officers Association recommended practice of selecting and managing the method of sale. As noted above, debt issuance is limited by State statute. The limit on voter approved, General Obligation Bonds is 2% of the real market value assessed within the County. The limit on all other debt instruments is 1% of the real market value assessed within the County. However, the County further limits non voter-approved debt supported by the County General Fund to an annual debt payment amount that will not exceed 5% of General Fund budgeted revenues. Likewise, debt that is supported by other funds will be limited to 5% of the total revenues of the supporting fund unless dedicated revenue sources are pledged for repayment of debt service. Annual debt service payments should never exceed the minimum level of General Fund reserves (12% of annual General Fund revenues), providing the County with the ability to meet annual debt payment obligations in the case of severe budgetary challenges. The statutory and General Fund debt limitations are highlighted in the tables below.

Limitation	Basis for Limit	Real Market Value (RMV)	Debt Capacity Available
Statutory - GO Bonds	2% of RMV	\$206,698,235,737	\$3,919,844,715
Statutory - All Other	1% of RMV	\$206,698,235,737	\$1,865,969,571
County Policy*	5% of GF Revenues	N/A	\$340,000,000

*Estimated principal calculated at 5.50% annual interest rate amortized over 20 years

Financial and Budget Policies

FY 2026 Adopted Budget

FY 2026 County General Fund Debt Capacity Limit		
	As of 6/30/2025 Principal Outstanding	2025-26 Debt Service
Total Debt Subject to Financial Policy	\$201,293,447	\$23,854,814
(Less) Non General Fund Supported Debt		
Road Fund (Oregon Transportation Infrastructure Bank loan)	(280,661)	(291,831)
Sellwood Bridge (Series 2021 FFCO)	(64,495,000)	(8,582,523)
Burnside Bridge National Environmental Policy Act phase (Series 2019 FFCO)	(6,942,248)	(1,811,710)
Burnside Bridge Design & Right-of-Way (Series 2022 FFCO)	<u>(19,100,538)</u>	<u>(3,080,796)</u>
Total General Fund Obligation	\$110,475,000	\$10,087,955
(Less) Annual Payment From Other Sources		<u>(772,526)</u>
Net FY 2026 General Fund Obligation		\$9,315,429
REMAINING BORROWING CAPACITY		
Debt Capacity (Supported by General Government Fund Types Only)		
FY 2026 General Fund Revenues ¹	\$753,283,296	
Policy Limitation (5% of General Fund Revenues)	<u>x 5.00%</u>	
Maximum Debt Service per Policy	\$37,664,165	
(Less) Current General Fund Commitment		<u>(9,315,429)</u>
Annual Debt Service Payment Available	28,348,735	
Estimated Principal Value Available²	\$340,000,000	
¹ General Fund Revenues for this calculation do not include Beginning Working Capital		
² Estimated Principal calculated at 5.50% annual interest rate amortized over 20 years		

The different types of financings the County may use to fund its major capital acquisitions or improvements are:

- General Obligation Bonds (requires voter approval)
- Full Faith and Credit Obligations (FFCOs)
- Revenue Bonds
- Loans
- Lease Obligations - Right to Use

Where debt is issued to finance capital projects, the term should be limited to the economic life of the financed asset. In general it is the Board's policy that debt issuances not exceed 20 years. However, when market conditions warrant or when a specific asset would have a longer useful life, the Chief Financial Officer may recommend a longer term of issuance.

The Chief Financial Officer regularly reviews and analyzes opportunities to refinance debt. It is the policy of the Board to enter into refinance agreements when net present value savings exceed 3% of the outstanding principal balance. Over the past several years, the County has taken an aggressive approach to debt management. All of the current debt issues that could be refinanced have been.

Status

A schedule of the County's outstanding debt obligations as of July 1, 2025, can be found in Volume One of the FY 2026 budget in the Financial Summaries tab.

Conduit Debt

The County created the “The Hospital Facilities Authority of Multnomah County, Oregon” in 1998 authorized by State Statute (ORS 441.530). The statute aims to provide greater access to adequate medical care and hospital facilities for Oregon residents by allowing cities and counties to issue debt (conduit) on behalf of non-profit entities that provide hospital facilities. Hospital facilities are defined as adult congregate living facilities, behavioral treatment facilities, family safety facilities, and healthcare facilities. Though no separate County authority exists Multnomah County per State statute (ORS 352.795) can also be a conduit of debt for higher education facilities to provide quality post-secondary education.

Policy Statement

Multnomah County can issue bonds and other obligations on behalf of non-profit entities that provide hospital facilities or higher education facilities. Conduit debt issued creates a liability for the entity for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included as debt obligations in the budget.

The County will only consider issuing conduit debt on behalf of non-profit if the follow elements are present:

- Borrower must submit a letter of intent describing the request, purpose, benefit to community, and describe how request aligns with Multnomah County’s mission and values
- Borrower facilities must reside in County and directly benefit County residents
- Borrower must be a non-profit entity
- A Pro Forma and 3 years of audited financial statements must be provided
- Chief Financial Officer will complete a financial position review. Projected revenues from borrower can be expected to cover cost of borrowing
- Request must be in alignment with State statutes
- A board briefing is required in which borrower will present in coordination with Chief Financial Officer

Status

Conduit debt is not an obligation of Multnomah County and not reported in the Annual Comprehensive Financial Report. Conduit debt does not count against the County’s statutory debt capacity. Of the total \$266 million principal outstanding on conduit bonds as of June 30th, 2024, 98% was issued on behalf of four hospital facilities and the other 2% on behalf of educational facilities.

Interfund Loans

An interfund loan is defined as a transfer between funds or fund types within the County for an approved amount and a definite plan of repayment in a specified period of time. Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address cash flow needs in County operations or capital financing plans. Interfund loans are either operating or capital and shall meet the requirements noted below:

- An Operating Interfund Loan is a loan made for the purpose of paying operating expenses.
- A Capital Interfund Loan is a loan made for the purpose of financing the design, acquisition, construction, installation, or improvement of real or personal property and not for the purpose of paying operating expenses.

Policy Statement

Interfund loan requests must be reviewed and approved by the County's Chief Financial Officer and Chief Budget Officer prior to taking a request for authorization to the Board of County Commissioners. Interfund loans must be authorized by a resolution of the Board of County Commissioners, which shall state the fund from which the loan is to be made, the fund to which the loan is to be made, the purpose and intent for which the loan is made, the principal amount of the loan, the interest rate at which the loan shall be repaid (if applicable), and a schedule for repayment of principal and interest. In addition, interfund loans:

1. Shall not be made from reserve funds, debt service funds, or any other funds restricted by law, constitutional provisions, bond covenants, grantor requirements, Board resolutions or ordinances, unless the restrictions on these funds allow for the purpose of the interfund loan.
2. Shall not be used to fund ongoing operations unless specifically approved by Board resolution.
3. Shall be granted only after it has been demonstrated that reasonable consideration was given to other potential resources available to the fund and when the loan is required to meet a pressing need or to take advantage of a special opportunity.
4. Shall not exceed 10 years in duration for any capital interfund loan; shall not extend beyond the end of the next fiscal year for any operating interfund loan.
5. May be made only if there is a likely expectation that the fund receiving the loan will have the ability to repay it. If not, the use of an interfund transfer should be considered if appropriate.
6. May be repaid in advance without any additional accrual of interest (if applicable) or any other penalties.
7. Must be made in compliance with all other statutory requirements and limitations of ORS 294.468.

No County fund shall carry a deficit cash balance for more than four months during any 12-month period without written authorization of the Chief Financial Officer. Absent authorization, department responsible for a fund shall be required to initiate a request for an interfund loan to be presented to the Board.

Status

The County is in compliance with this policy.

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Summary of Resources

FY 2026 Adopted Budget

Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	141,012,609	630,646,350	12,280,555	17,779,926	14,359,702	4,185,000	5,457,433	825,721,575	66,184,018	7,281,939	899,187,532
Road Fund	1501	12,812,011	5,810,000	54,912,702	100,000	505,000	750,000	10,000	74,899,713	1,840,979		76,740,692
Bicycle Path Construction Fund	1503	349,051		106,000			7,500		462,551			462,551
Recreation Fund	1504		40,000						40,000			40,000
Federal/State Program Fund	1505	12,029,591		470,955,906	1,389,148	4,839,160	28,500	5,581,991	494,824,296			494,824,296
County School Fund	1506	25	45,000	25,000					70,025			70,025
Animal Control Fund	1508	1,597,800			1,430,000		42,000	175,000	3,244,800			3,244,800
Willamette River Bridges Fund	1509	41,347,589		24,985,374	31,912,473			5,000	98,250,436	876,555		99,126,991
Library Fund	1510			125,188,589					125,188,589	35,000		125,223,589
Special Excise Tax Fund	1511	134,875	44,276,340				10,000		44,421,215			44,421,215
Land Corner Preservation Fund	1512	2,488,000				535,000	59,000	950,000	4,032,000	70,000		4,102,000
Inmate Welfare Fund	1513					15,000		1,771,000	1,786,000			1,786,000
Coronavirus (COVID-19) Response Fund	1515	2,482,464		889,903					3,372,367			3,372,367
Justice Services Special Ops Fund	1516	713,000		896,495	1,209,159	8,420,247		1,164,199	12,403,100	243,558		12,646,658
Oregon Historical Society Levy Fund	1518	21,001	3,818,421				5,000		3,844,422			3,844,422
Video Lottery Fund	1519	773,969		6,671,469					7,445,438			7,445,438
Supportive Housing Fund	1521	55,848,867		136,584,365					192,433,232			192,433,232
Preschool for All Program Fund	1522	534,321,917	175,000,000				5,341,586		714,663,503			714,663,503
Capital Debt Retirement Fund	2002	1,103,220		172,526			40,000	600,000	1,915,746	23,084,289		25,000,035
General Obligation Bond Fund	2003	2,572,496	56,590,090				300,000		59,462,586			59,462,586
PERS Bond Sinking Fund	2004	51,740,510					1,400,000		53,140,510	27,820,781		80,961,291
Downtown Courthouse Capital Fund	2500	14,520							14,520			14,520
Asset Replacement Revolving Fund	2503	580,027							580,027			580,027
Library Capital Construction Fund	2506	8,237,708					200,000		8,437,708	4,858,735		13,296,443
Capital Improvement Fund	2507	23,854,261				408,102	500,000	11,000,000	35,762,363	6,584,688	3,144,420	45,491,471
Information Technology Capital Fund	2508	11,922,348							11,922,348	1,211,876	1,500,000	14,634,224

Summary of Resources continued on next page

Summary of Resources

FY 2026 Adopted Budget

Fund		Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
Asset Preservation Fund	2509	31,221,310					800,000		32,021,310	12,641,188	2,696,179	47,358,677
Sellwood Bridge Replacement Fund	2511	100,000							100,000		8,483,523	8,583,523
Burnside Bridge Fund	2515	12,574,474					350,000		12,924,474		20,100,542	33,025,016
Behavioral Health Resource Center Capital Fund	2516	915,800							915,800			915,800
Multnomah County Library Capital Construction (GO Bond) Fund	2517	130,652,977		3,530,000		2,364,752	3,360,000	193,440	140,101,169			140,101,169
Justice Center Capital Fund	2518	5,697,092				4,410,000			10,107,092		3,300,000	13,407,092
Homeless Services Capital Fund	2519	14,719,066		1,666,279					16,385,345			16,385,345
Animal Services Facility Capital Fund	2520	3,446,128							3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund	2521	1,340,000							1,340,000		13,400,000	14,740,000
Behavioral Health Managed Care Fund	3002	637,000							637,000			637,000
Health Department FQHC Fund	3003	93,100,000		15,964,947		167,468,877		18,342,006	294,875,830			294,875,830
Risk Management Fund	3500	118,595,267				17,120	3,500,000	15,642,048	137,754,435	179,387,447		317,141,882
Fleet Management Fund	3501	1,087,131				44,375			1,131,506	7,284,094		8,415,600
Fleet Asset Replacement Fund	3502	12,306,125							12,306,125	4,075,942	313,298	16,695,365
Information Technology Fund	3503	6,450,031				11,841			6,461,872	78,696,983		85,158,855
Mail Distribution Fund	3504	500,261				20,483			520,744	4,885,329		5,406,073
Facilities Management Fund	3505	3,300,220				2,461,433		121,554	5,883,207	90,089,976		95,973,183
Total All Funds		1,342,600,741	916,226,201	854,830,110	53,820,706	205,881,092	20,878,586	61,013,671	3,455,251,107	509,871,438	60,219,901	4,025,342,446

Summary of Departmental Expenditures

FY 2026 Adopted Budget

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund 1000	55,649,100	48,747,314	76,981,304	64,537,640	149,236,885	89,257,881	196,667,987	65,408,764	10,919,979		27,669,250	785,076,104
Road Fund 1501											71,719,529	71,719,529
Bicycle Path Construction Fund 1503											462,551	462,551
Recreation Fund 1504								40,000				40,000
Federal/State Program Fund 1505	3,266,111	8,050,037	195,104,196	89,086,949	139,173,099	26,084,114	14,784,555		126,000		2,127,575	477,802,636
County School Fund 1506	70,025											70,025
Animal Control Fund 1508											1,301,236	1,301,236
Willamette River Bridges Fund 1509											33,650,197	33,650,197
Library Fund 1510										125,223,589		125,223,589
Special Excise Tax Fund 1511	44,421,215											44,421,215
Land Corner Preservation Fund 1512											2,412,077	2,412,077
Inmate Welfare Fund 1513							1,786,000					1,786,000
Coronavirus (COVID-19) Response Fund 1515			1,644,937				857,527				869,903	3,372,367
Justice Services Special Ops Fund 1516		2,000				1,096,275	11,548,383					12,646,658
Oregon Historical Society Levy Fund 1518	3,844,422											3,844,422
Video Lottery Fund 1519	2,354,972			3,090,331				332,988			1,000,000	6,778,291
Supportive Housing Fund 1521	4,050,870		6,022,715	153,487,493	23,141,614	1,361,752		203,058				188,267,502
Preschool for All Program Fund 1522	376,642		162,977,210		2,016,968			7,035,866				172,406,686
Capital Debt Retirement Fund 2002	23,857,815											23,857,815
General Obligation Bond Fund 2003	57,090,090											57,090,090
PERS Bond Sinking Fund 2004	35,335,700											35,335,700
Asset Replacement Revolving Fund 2503									580,027			580,027

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

FY 2026 Adopted Budget

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Library Capital Construction Fund 2506									13,296,443			13,296,443
Capital Improvement Fund 2507									45,491,471			45,491,471
Information Technology Capital Fund 2508									14,634,224			14,634,224
Asset Preservation Fund 2509									47,358,677			47,358,677
Sellwood Bridge Replacement Fund 2511											8,583,523	8,583,523
Burnside Bridge Fund 2515											33,025,016	33,025,016
Multnomah County Library Capital Construction (GO Bond) Fund 2517									140,101,169			140,101,169
Justice Center Capital Fund 2518									13,407,092			13,407,092
Homeless Services Capital Fund 2519									10,492,017			10,492,017
Animal Services Facility Capital Fund 2520									3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund 2521									14,740,000			14,740,000
Behavioral Health Managed Care Fund 3002					637,000							637,000
Health Department FQHC Fund 3003					217,234,613							217,234,613
Risk Management Fund 3500	8,776,000							189,770,615				198,546,615
Fleet Management Fund 3501									7,328,469			7,328,469
Fleet Asset Replacement Fund 3502									16,695,365			16,695,365
Information Technology Fund 3503									82,706,157			82,706,157
Mail Distribution Fund 3504									4,905,812			4,905,812
Facilities Management Fund 3505									92,245,000			92,245,000
Total All Funds	239,092,962	56,799,351	442,730,362	310,202,413	531,440,179	117,800,022	225,644,452	262,791,291	518,474,030	125,223,589	182,820,857	3,013,019,508

Summary of Departmental Requirements

FY 2026 Adopted Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	30,789,185	70,002,958	3,178,720	115,829,905		219,800,768	19,292,194	239,092,962	137.05
District Attorney	47,273,455	1,566,740	2,117,991		12,092	50,970,278	5,829,073	56,799,351	234.60
County Human Services	141,423,720	261,991,209	2,583,262			405,998,191	36,732,171	442,730,362	981.50
Homeless Services Department	21,684,053	257,787,626	16,687,890			296,159,569	14,042,844	310,202,413	114.00
Health	297,716,844	108,501,346	44,550,525			450,768,715	80,671,464	531,440,179	1,650.99
Community Justice	74,572,497	19,959,215	2,013,423		11,000	96,556,135	21,243,887	117,800,022	438.00
Sheriff	176,193,851	7,905,705	7,716,542		4,153,080	195,969,178	29,675,274	225,644,452	832.57
County Management	58,756,855	16,925,976	180,615,993			256,298,824	6,492,467	262,791,291	299.00
County Assets	89,093,423	302,667,633	75,846,349		23,060,007	490,667,412	27,806,618	518,474,030	405.50
Library	78,183,942	4,610,192	13,271,399		1,467,500	97,533,033	27,690,556	125,223,589	543.30
Community Services	39,248,808	108,458,211	4,665,235		325,000	152,697,254	30,123,603	182,820,857	236.50
Total	1,054,936,633	1,160,376,811	353,247,329	115,829,905	29,028,679	2,713,419,357	299,600,151	3,013,019,508	5,873.01

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2026 Adopted Budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	785,076,104	9,311,335	27,011,967	77,788,126	899,187,532
Road Fund	1501	71,719,529		5,021,163		76,740,692
Bicycle Path Construction Fund	1503	462,551				462,551
Recreation Fund	1504	40,000				40,000
Federal/State Program Fund	1505	477,802,636	13,400,000		3,621,660	494,824,296
County School Fund	1506	70,025				70,025
Animal Control Fund	1508	1,301,236	1,374,091	569,473		3,244,800
Willamette River Bridges Fund	1509	33,650,197	28,584,065	36,892,729		99,126,991
Library Fund	1510	125,223,589				125,223,589
Special Excise Tax Fund	1511	44,421,215				44,421,215
Land Corner Preservation Fund	1512	2,412,077			1,689,923	4,102,000
Inmate Welfare Fund	1513	1,786,000				1,786,000
Coronavirus (COVID-19) Response Fund	1515	3,372,367				3,372,367
Justice Services Special Ops Fund	1516	12,646,658				12,646,658
Oregon Historical Society Levy Fund	1518	3,844,422				3,844,422
Video Lottery Fund	1519	6,778,291		667,147		7,445,438
Supportive Housing Fund	1521	188,267,502		4,165,730		192,433,232
Preschool for All Program Fund	1522	172,406,686		17,500,000	524,756,817	714,663,503
Capital Debt Retirement Fund	2002	23,857,815			1,142,220	25,000,035
General Obligation Bond Fund	2003	57,090,090			2,372,496	59,462,586
PERS Bond Sinking Fund	2004	35,335,700			45,625,591	80,961,291
Downtown Courthouse Capital Fund	2500		14,520			14,520
Asset Replacement Revolving Fund	2503	580,027				580,027
Library Capital Construction Fund	2506	13,296,443				13,296,443
Capital Improvement Fund	2507	45,491,471				45,491,471
Information Technology Capital Fund	2508	14,634,224				14,634,224
Asset Preservation Fund	2509	47,358,677				47,358,677
Sellwood Bridge Replacement Fund	2511	8,583,523				8,583,523
Burnside Bridge Fund	2515	33,025,016				33,025,016
Behavioral Health Resource Center Capital Fund	2516		915,800			915,800
Multnomah County Library Capital Construction (GO Bond) Fund	2517	140,101,169				140,101,169
Justice Center Capital Fund	2518	13,407,092				13,407,092
Homeless Services Capital Fund	2519	10,492,017	5,893,328			16,385,345
Animal Services Facility Capital Fund	2520	3,446,128				3,446,128
Sobering and Crisis Intervention Capital Fund	2521	14,740,000				14,740,000
Behavioral Health Managed Care Fund	3002	637,000				637,000
Health Department FQHC Fund	3003	217,234,613		16,714,328	60,926,889	294,875,830
Risk Management Fund	3500	198,546,615		17,789,290	100,805,977	317,141,882
Fleet Management Fund	3501	7,328,469	313,298	773,833		8,415,600
Fleet Asset Replacement Fund	3502	16,695,365				16,695,365
Information Technology Fund	3503	82,706,157		2,452,698		85,158,855
Mail Distribution Fund	3504	4,905,812		500,261		5,406,073
Facilities Management Fund	3505	92,245,000	413,464	3,314,719		95,973,183
Total All Funds		3,013,019,508	60,219,901	133,373,338	818,729,699	4,025,342,446

Fund Comparison: Year over Year

FY 2026 Adopted Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
1000	General Fund	\$887,924,932	\$899,187,532	\$11,262,600	1.3%	Beginning Working Capital (\$14.9M), Taxes +\$26.5M, Financing Sources +5.7M, Fees +\$2.7M, Interest (\$4M), Intergov (\$1.2M), Other/Misc & Service Charges (\$3.6M)
1501	Road Fund	78,685,092	76,740,692	(1,944,400)	-2.5%	
1503	Bicycle Path Construction Fund	342,398	462,551	120,153	35.1%	Beginning Working Capital
1504	Recreation Fund	40,000	40,000	0	0.0%	
1505	Federal/State Program Fund	455,985,013	494,824,296	38,839,283	8.5%	Intergov-State +\$34.1M, Intergov-Federal \$3.6M, Service Charges (\$1.3M)
1506	County School Fund	70,025	70,025	0	0.0%	
1508	Animal Control Fund	3,525,800	3,244,800	(281,000)	-8.0%	
1509	Willamette River Bridges Fund	67,553,007	99,126,991	31,573,984	46.7%	Beginning Working Capital +\$4.1M, Fees +\$15.8M, Intergov +\$11.5M
1510	Library Fund	118,527,915	125,223,589	6,695,674	5.6%	
1511	Special Excise Tax Fund	42,811,008	44,421,215	1,610,207	3.8%	
1512	Land Corner Preservation Fund	4,287,000	4,102,000	(185,000)	-4.3%	
1513	Inmate Welfare Fund	1,719,355	1,786,000	66,645	3.9%	
1515	Coronavirus (COVID-19) Response Fund	22,281,980	3,372,367	(18,909,613)	-84.9%	Beginning Working Capital +\$2.5M, Intergovernmental-Federal (\$21.3M)
1516	Justice Services Special Ops Fund	10,910,722	12,646,658	1,735,936	15.9%	Service Charges
1518	Oregon Historical Society Levy Fund	4,004,337	3,844,422	(159,915)	-4.0%	
1519	Video Lottery Fund	7,678,022	7,445,438	(232,584)	-3.0%	
1521	Supportive Housing Fund	304,809,539	192,433,232	(112,376,307)	-36.9%	Beginning Working Capital (\$92.5M), Intergov (\$19.9M)
1522	Preschool for All Program Fund	572,272,919	714,663,503	142,390,584	24.9%	Beginning Working Capital +\$125M, Interest +5.3M, Taxes +\$12M
2002	Capital Debt Retirement Fund	24,673,729	25,000,035	326,306	1.3%	
2003	General Obligation Bond Fund	57,378,147	59,462,586	2,084,439	3.6%	
2004	PERS Bond Sinking Fund	83,689,165	80,961,291	(2,727,874)	-3.3%	
2500	Downtown Courthouse Capital Fund	65,000	14,520	(50,480)	-77.7%	Beginning Working Capital
2503	Asset Replacement Revolving Fund	556,886	580,027	23,141	4.2%	
2506	Library Capital Construction Fund	10,103,981	13,296,443	3,192,462	31.6%	Beginning Working Capital +\$2.4M, Service Reimbursement +\$0.6M

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2026 Adopted Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
2507	Capital Improvement Fund	40,155,271	45,491,471	5,336,200	13.3%	Beginning Working Capital +\$0.9M, Service Reimbursement +\$3.9M
2508	Information Technology Capital Fund	17,233,302	14,634,224	(2,599,078)	-15.1%	Beginning Working Capital +\$1.3M, Financing Sources (\$3.8M)
2509	Asset Preservation Fund	44,786,779	47,358,677	2,571,898	5.7%	
2511	Sellwood Bridge Replacement Fund	8,585,173	8,583,523	(1,650)	0.0%	
2515	Burnside Bridge Fund	51,269,398	33,025,016	(18,244,382)	-35.6%	Beginning Working Capital (\$7.9M), Fees (\$7.8M), Financing Sources +\$20.1M, Intergov (\$22.5M)
2516	Behavioral Health Resource Center Capital Fund	880,000	915,800	35,800	4.1%	
2517	Multnomah County Library Capital Construction (GO Bond) Fund	254,975,980	140,101,169	(114,874,811)	-45.1%	Beginning Working Capital (\$114.2M)
2518	Justice Center Capital Fund	10,699,169	13,407,092	2,707,923	25.3%	Beginning Working Capital +\$2.8M
2519	Homeless Services Capital Fund	24,299,890	16,385,345	(7,914,545)	-32.6%	Beginning Working Capital +\$9.6M, Financing Sources (\$17.5M)
2520	Animal Services Facility Capital Fund	3,535,421	3,446,128	(89,293)	-2.5%	
2521	Sobering and Crisis Intervention Capital Fund	0	14,740,000	14,740,000	N/A	New Fund
3002	Behavioral Health Managed Care Fund	0	637,000	637,000	N/A	Not budgeted in FY 2025
3003	Health Department FQHC Fund	266,708,241	294,875,830	28,167,589	10.6%	Beginning Working Capital +\$20.6M, Other +\$3.4M, Service Charges +4.6M
3500	Risk Management Fund	303,168,336	317,141,882	13,973,546	4.6%	
3501	Fleet Management Fund	8,791,591	8,415,600	(375,991)	-4.3%	
3502	Fleet Asset Replacement Fund	13,935,093	16,695,365	2,760,272	19.8%	Beginning Working Capital +\$1.4M, Other/Misc +\$1.3M
3503	Information Technology Fund	79,981,932	85,158,855	5,176,923	6.5%	
3504	Mail Distribution Fund	5,324,911	5,406,073	81,162	1.5%	
3505	Facilities Management Fund	<u>89,438,118</u>	<u>95,973,183</u>	<u>6,535,065</u>	7.3%	
Total		3,983,664,577	4,025,342,446	41,677,869	1.0%	

"Financing sources" includes cash transfers and financing proceeds.

"Other revenues" and "misc." includes revenues from non-governmental entities, sales, donations, and service reimbursements.

Property Tax Information

Property tax administration, governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue, includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure (“Measure 50”) affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

Permanent Tax Rate

Each local taxing district which imposed operating ad valorem taxes in FY 1998 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 1998 (reduced by an average of approximately 17% statewide) by the property’s Assessed Value (AV). Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County’s permanent tax rate is \$4.3434 per \$1,000 Assessed Value.

Exemptions

Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

Local Property Tax Option

Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.

Local option levies are subject to “special compression” under Measure 5. If operating taxes for non-school purposes exceed Measure 5’s \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland’s pension levy.

Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than 50% of the registered voters cast a ballot. For example, voters approved an extension of the Library Levy in the May, 2002 election but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.

Voter Participation

In November 2008, voters passed Measure 56 which eliminated the voter turnout requirement for property tax elections held in May and November but keeps the voter turnout requirement for elections at any other time (50% of qualified voters must vote and a majority of those voters have to approve the property tax measure). As a result, for May and November elections, local property tax measures become law when approved by a majority of voters.

General Obligation Bonded Indebtedness

Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:

1. General obligation bonds authorized by the Oregon Constitution;
2. General obligation bonds issued on/before November 6, 1990; or
3. General obligation bonds for capital construction/ improvements; and
 - if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
 - if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.

Tax Collection

The County Tax Administrator extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax administrators calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules and reports to each taxing district within five days the amount of taxes imposed.

Tax collections are segregated into two pools, (1) public schools and (2) local governments. Each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection within each taxing body. Therefore, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the countywide levy indicates a 90 percent tax levy collection for each taxing body.

The tax year (fiscal year) for all property starts July 1 and ends June 30 of the following year. The assessment date for the tax year starting July 1 is January 1 of the same calendar year. Tax payments are due November 15. Under the partial payment schedule a one third payment is due November 15, February 15, and May 15. If paid in full by November 15, a 3% discount is allowed; if two-thirds are paid by November 15, a 2% discount is allowed. For late payments, interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings three years after the tax due date.

A Senior Citizen Property Tax Deferral Program allows homeowners to defer taxes until death or the sale of the home. Qualifications include a minimum age of 62 and household income less than \$60,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% compounded annually. More information can be found at www.oregon.gov/dor/programs/property/Pages/Senior-and-Disabled-Property-Tax-Deferral-Program.aspx.

Property Tax Information

FY 2026 Adopted Budget

GENERAL FUND (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2025	435,098,371
Plus Estimated Assessed Value Growth	<u>10,442,434</u>
TOTAL GENERAL FUND PROPERTY TAX	\$445,540,805
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2026	445,540,805
Less amount exceeding shared 1% Constitutional Limitation	(20,083,703)
Less delinquencies and discounts on amount billed	<u>(19,179,936)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$406,277,166

OREGON HISTORICAL SOCIETY LEVY FUND (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2026	5,261,321
Less amount exceeding shared 1% Constitutional Limitation	(1,315,330)
Less delinquencies and discounts on amount billed	<u>(177,570)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$3,768,421

GENERAL OBLIGATION BOND FUND (2003) (Library Construction Bonds)	
General Obligation bond - Fiscal Year ending June 30, 2026	58,911,089
Less delinquencies and discounts on amount billed	<u>(2,650,999)</u>
TOTAL AVAILABLE FOR APPROPRIATION	\$56,260,090

TAX LEVY ANALYSIS				
	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25	BUDGET 2025-26
Permanent Rate Levy - Subject to \$10 Limit	387,399,967	419,050,555	433,600,031	445,540,805
OHS Local Option Levy - Subject to \$10 Limit	4,817,391	5,009,224	5,125,496	5,261,321
General Obligation Bond Levy	54,959,047	56,122,643	54,549,675	58,911,089
Total Proposed Levy	447,176,405	480,182,423	493,275,202	509,713,215
Loss due to 1% limitation	(14,430,999)	(14,783,094)	(18,356,286)	(21,399,033)
Loss in appropriation due to discounts and delinquencies	<u>(18,295,305)</u>	<u>(22,854,127)</u>	<u>(21,371,351)</u>	<u>(22,008,505)</u>
Total Proposed Levy Less Loss	\$414,450,101	\$442,545,202	\$453,547,565	\$466,305,677

NOTES

Average property tax discount	2.25%
Property tax delinquency rate	2.25%
Average valuation change (Based on July - January Value Growth)	2.40%
Assumed compression percentage	4.50%

Details of Service Reimbursements

The County budgets for several types of expenses using internal service reimbursement accounting codes. One such expense occurs when services are provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management. Another involves “indirect costs,” which are administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll and finance. These expenses cover personnel-related costs such as certain costs related to the Public Employees Retirement System (PERS); medical and dental insurance; and life insurance.

The tables on the following pages provide details by department, showing which funds are paying for the service reimbursements.

Details of Service Reimbursements

FY 2026 Adopted Budget

PERS Bond Salary Related Expense (60130)

Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund 1000	557,002	1,136,487	748,086	219,363	2,604,236	1,515,837	4,080,152	1,378,340	276,048		476,377	12,991,929
Road Fund 1501											290,814	290,814
Federal/State Program Fund 1505	23,751	150,403	2,773,471	53,037	1,694,864	415,238	260,937				4,422	5,376,124
Animal Control Fund 1508											5,164	5,164
Willamette River Bridges Fund 1509											172,299	172,299
Library Fund 1510										1,917,110		1,917,110
Land Corner Preservation Fund 1512											46,988	46,988
Inmate Welfare Fund 1513							12,360					12,360
Coronavirus (COVID-19) Response Fund 1515							22,730					22,730
Justice Services Special Ops Fund 1516						18,465	246,576					265,041
Supportive Housing Fund 1521	40,735		15,853	274,484	15,957	8,510		5,164				360,702
Preschool for All Program Fund 1522	10,177		252,248		48,905			5,479				316,809
Information Technology Capital Fund 2508									29,380			29,380
Asset Preservation Fund 2509									70,206			70,206
Burnside Bridge Fund 2515											35,013	35,013
Multnomah County Library Capital Construction (GO Bond) Fund 2517									111,163			111,163
Behavioral Health Managed Care Fund 3002					15,264							15,264
Health Department FQHC Fund 3003					3,432,765							3,432,765
Risk Management Fund 3500	218,663							193,612				412,276
Fleet Management Fund 3501									59,286			59,286
Information Technology Fund 3503									1,267,262			1,267,262
Mail Distribution Fund 3504									53,497			53,497
Facilities Management Fund 3505									556,599			556,599
Total	850,328	1,286,890	3,789,659	546,884	7,811,991	1,958,051	4,622,755	1,582,595	2,423,441	1,917,110	1,031,077	27,820,781

Details of Service Reimbursements

FY 2026 Adopted Budget

Insurance Benefits (60140/60145)

Paid to the Risk Management Fund (3500) to cover worker's compensation, active & retiree healthcare, life, unemployment, liability, and long-term disability insurance.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund 1000	2,955,394	6,177,238	4,786,736	1,293,664	16,472,162	10,087,111	24,356,428	8,066,907	1,514,020		3,420,431	79,130,091
Road Fund 1501											1,915,621	1,915,621
Federal/State Program Fund 1505	215,407	1,090,533	21,099,067	348,481	11,225,067	2,720,588	1,507,432				27,843	38,234,418
Animal Control Fund 1508											60,210	60,210
Willamette River Bridges Fund 1509											1,107,427	1,107,427
Library Fund 1510										15,113,594		15,113,594
Land Corner Preservation Fund 1512											298,491	298,491
Inmate Welfare Fund 1513							100,613					100,613
Coronavirus (COVID-19) Response Fund 1515							177,330					177,330
Justice Services Special Ops Fund 1516						116,138	1,504,285					1,620,423
Video Lottery Fund 1519								5,616				5,616
Supportive Housing Fund 1521	255,921		123,559	1,952,119	95,344	57,880		30,300				2,515,123
Preschool for All Program Fund 1522	59,296		1,569,444		319,031			30,774				1,978,545
Information Technology Capital Fund 2508									224,233			224,233
Asset Preservation Fund 2509									436,518			436,518
Burnside Bridge Fund 2515											171,496	171,496
Multnomah County Library Capital Construction (GO Bond) Fund 2517									732,552			732,552
Behavioral Health Managed Care Fund 3002					94,837							94,837
Health Department FQHC Fund 3003					23,080,547							23,080,547
Risk Management Fund 3500	869,099							1,078,446				1,947,545
Fleet Management Fund 3501									408,473			408,473
Information Technology Fund 3503									6,258,529			6,258,529
Mail Distribution Fund 3504									385,849			385,849
Facilities Management Fund 3505									3,389,366			3,389,366
Total	4,355,117	7,267,771	27,578,806	3,594,264	51,286,988	12,981,717	27,646,088	9,212,043	13,349,540	15,113,594	7,001,519	179,387,447

Details of Service Reimbursements

FY 2026 Adopted Budget

Indirect Costs (60350)

Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Fund Total
Road Fund 1501										1,733,664	1,733,664
Federal/State Program Fund 1505	68,187	1,154,244	14,204,141	1,017,709	6,968,023	3,041,713	1,398,653			28,991	27,881,661
Willamette River Bridges Fund 1509										1,023,710	1,023,710
Library Fund 1510									3,275,404		3,275,404
Land Corner Preservation Fund 1512										310,699	310,699
Inmate Welfare Fund 1513							80,617				80,617
Justice Services Special Ops Fund 1516						142,000	984,635				1,126,635
Oregon Historical Society Levy Fund 1518	29,000										29,000
Supportive Housing Fund 1521	65,782		85,589	5,548,819	90,985	65,552		7,807			5,864,534
Preschool for All Program Fund 1522	15,111		379,444		77,938			8,088			480,581
Behavioral Health Managed Care Fund 3002					86,116						86,116
Health Department FQHC Fund 3003					20,542,949						20,542,949
Total	178,080	1,154,244	14,669,174	6,566,528	27,766,011	3,249,265	2,463,905	15,895	3,275,404	3,097,064	62,435,570

Details of Service Reimbursements

FY 2026 Adopted Budget

Telecommunication Costs (60370)

Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total	
General Fund	1000	119,283	40,373	260,343	74,966	979,556	771,343	324,188	272,137	70,840	164,147	3,077,176	
Road Fund	1501										75,841	75,841	
Federal/State Program Fund	1505	3,879	13,462	1,177,912		822,696						2,017,949	
Willamette River Bridges Fund	1509										38,951	38,951	
Library Fund	1510									479,786		479,786	
Land Corner Preservation Fund	1512										8,522	8,522	
Inmate Welfare Fund	1513						18,150					18,150	
Justice Services Special Ops Fund	1516						9,076					9,076	
Video Lottery Fund	1519							1,283				1,283	
Supportive Housing Fund	1521	2,578										2,578	
Preschool for All Program Fund	1522			33,320	4,905			641				38,866	
Asset Preservation Fund	2509								12,722			12,722	
Multnomah County Library Capital Construction (GO Bond) Fund	2517								15,541			15,541	
Health Department FQHC Fund	3003				617,543							617,543	
Risk Management Fund	3500	32,569						30,188				62,757	
Fleet Management Fund	3501								18,582			18,582	
Mail Distribution Fund	3504								19,747			19,747	
Facilities Management Fund	3505								198,942			198,942	
Total		158,309	53,835	1,471,575	74,966	2,424,700	771,343	351,414	304,249	336,374	479,786	287,461	6,714,012

Details of Service Reimbursements

FY 2026 Adopted Budget

Data Processing Costs (60380)

Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer systems.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	1,801,448	1,076,251	2,272,057	1,171,740	8,061,513	7,421,359	4,897,989	3,537,579	701,585		1,478,387	32,419,908
Road Fund	1501											785,366	785,366
Federal/State Program Fund	1505	36,567	116,279	8,425,308		4,281,815							12,859,969
Willamette River Bridges Fund	1509											444,091	444,091
Library Fund	1510										9,591,479		9,591,479
Land Corner Preservation Fund	1512											104,781	104,781
Supportive Housing Fund	1521	36,568			1,060,984								1,097,552
Preschool for All Program Fund	1522			449,312		27,157			9,783				486,252
Asset Preservation Fund	2509									216,936			216,936
Multnomah County Library Capital Construction (GO Bond) Fund	2517									140,367			140,367
Health Department FQHC Fund	3003					11,460,982							11,460,982
Risk Management Fund	3500	273,778							316,793				590,571
Fleet Management Fund	3501									229,697			229,697
Mail Distribution Fund	3504									216,937			216,937
Facilities Management Fund	3505									2,092,790			2,092,790
Total		2,148,361	1,192,530	11,146,677	2,232,724	23,831,467	7,421,359	4,897,989	3,864,155	3,598,312	9,591,479	2,812,625	72,737,678

Details of Service Reimbursements

FY 2026 Adopted Budget

Fleet Services/Motor Pool (60411/60412)

Paid to the Fleet Management Fund (3501) and the Fleet Asset Replacement Fund (3502) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	112,621	226,824	86,076	5,743	564,006	757,690	4,303,859	13,019	376		333,569	6,403,783
Road Fund	1501											1,850,942	1,850,942
Federal/State Program Fund	1505	400	11,463	664,083		325,456	11,165						1,012,567
Willamette River Bridges Fund	1509											245,685	245,685
Library Fund	1510										184,474		184,474
Land Corner Preservation Fund	1512											15,553	15,553
Supportive Housing Fund	1521	500											500
Preschool for All Program Fund	1522					650							650
Asset Preservation Fund	2509									46,459			46,459
Health Department FQHC Fund	3003					99,625							99,625
Risk Management Fund	3500	5,797							4,865				10,662
Fleet Management Fund	3501									128,843			128,843
Information Technology Fund	3503									37,630			37,630
Mail Distribution Fund	3504									126,254			126,254
Facilities Management Fund	3505									1,196,409			1,196,409
Total		119,318	238,287	750,159	5,743	989,737	768,855	4,303,859	17,884	1,535,971	184,474	2,445,749	11,360,036

Details of Service Reimbursements

FY 2026 Adopted Budget

Building Management (60430/60432)

Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds for office space and building management.

Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund 1000	13,760,480	2,601,271	2,309,922	2,733,555	10,894,619	7,684,928	16,606,995	1,326,917	90,563		2,084,089	60,093,339
Road Fund 1501											1,787,313	1,787,313
Federal/State Program Fund 1505	5,424	119,430	5,050,536	278,227	3,772,074							9,225,691
Willamette River Bridges Fund 1509											545,820	545,820
Library Fund 1510										13,548,335		13,548,335
Land Corner Preservation Fund 1512											126,055	126,055
Inmate Welfare Fund 1513							4,750					4,750
Justice Services Special Ops Fund 1516						147,874	2,820					150,694
Supportive Housing Fund 1521	686,100			1,011,151								1,697,251
Preschool for All Program Fund 1522			343,618		36,030			3,012				382,660
Asset Preservation Fund 2509									162,478			162,478
Burnside Bridge Fund 2515											202,798	202,798
Multnomah County Library Capital Construction (GO Bond) Fund 2517									249,149			249,149
Justice Center Capital Fund 2518									177,129			177,129
Health Department FQHC Fund 3003					8,219,893							8,219,893
Risk Management Fund 3500	278,615							301,853				580,468
Fleet Management Fund 3501									1,046,158			1,046,158
Information Technology Fund 3503									972,657			972,657
Mail Distribution Fund 3504									867,231			867,231
Total	14,730,619	2,720,701	7,704,076	4,022,933	22,922,616	7,832,802	16,614,565	1,631,782	3,565,365	13,548,335	4,746,075	100,039,869

Details of Service Reimbursements

FY 2026 Adopted Budget

Capital Debt Retirement Fund (60450)

Paid to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.

Fund		Nond	County Assets	Community Services	Fund Total
Road Fund	1501			291,832	291,832
Video Lottery Fund	1519	1,739,697			1,739,697
Sellwood Bridge Replacement Fund	2511			8,583,523	8,583,523
Burnside Bridge Fund	2515			4,892,506	4,892,506
Facilities Management Fund	3505		7,576,731		7,576,731
Total		1,739,697	7,576,731	13,767,861	23,084,289

Mail Distribution Fund (60461/60462)

Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	57,214	421,737	107,954	34,050	637,699	670,163	467,223	484,286	22,250		125,042	3,027,618
Road Fund	1501											21,975	21,975
Federal/State Program Fund	1505		47,739	425,387		141,633							614,759
Willamette River Bridges Fund	1509											28,197	28,197
Library Fund	1510										163,358		163,358
Land Corner Preservation Fund	1512											4,020	4,020
Inmate Welfare Fund	1513							2,275					2,275
Justice Services Special Ops Fund	1516						9,100	9,044					18,144
Preschool for All Program Fund	1522								212				212
Health Department FQHC Fund	3003					766,703							766,703
Risk Management Fund	3500	47,296							49,504				96,800
Fleet Management Fund	3501									8,368			8,368
Information Technology Fund	3503									90,494			90,494
Facilities Management Fund	3505									42,406			42,406
Total		104,510	469,476	533,341	34,050	1,546,035	679,263	478,542	534,002	163,518	163,358	179,234	4,885,329

Details of Cash Transfers Between Funds

FY 2026 Adopted Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	1000 - General Fund	Community Services	1,175,735	Animal Services: Client Services
Animal Control Fund	1000 - General Fund	Community Services	183,356	Animal Services: Animal Care
Animal Control Fund	1000 - General Fund	Community Services	10,000	Animal Services: Field Services
Animal Control Fund	1000 - General Fund	Community Services	5,000	Animal Services: Animal Health
Behavioral Health Resource Center Capital Fund	2509 - Asset Preservation Fund	County Assets	915,800	BHRC Parking Lot Improvement project
Downtown Courthouse Capital Fund	1000 - General Fund	Overall County	14,520	Remaining Courthouse Funds Transferred into County General Fund
Facilities Management Fund	2507 - Capital Improvement Fund	County Assets	369,420	CIP Fees from External Clients
Facilities Management Fund	2509 - Asset Preservation Fund	County Assets	44,044	AP Fees from External Clients
Federal/State Program Fund	2521 - Sobering and Crisis Intervention Capital Fund	County Assets	13,400,000	Sobering and Crisis Intervention Center
Fleet Management Fund	3502 - Fleet Asset Replacement Fund	County Assets	313,298	Fleet Vehicle Replacement
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	Walnut Park Redevelopment Planning
General Fund	2507 - Capital Improvement Fund	County Assets	1,000,000	Hansen Complex Deconstruction Phase 1
General Fund	2507 - Capital Improvement Fund	County Assets	125,000	Vance Pit Security Fence
General Fund	2507 - Capital Improvement Fund	County Assets	1,000,000	DCJ East Campus Expansion
General Fund	2507 - Capital Improvement Fund	County Assets	200,000	Downtown Real Estate Space Needs
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	FPM Prophet Center Relocation
General Fund	2507 - Capital Improvement Fund	County Assets	150,000	Downtown Jail Site Replacement Study
General Fund	2508 - Information Technology Capital Fund	County Assets	1,500,000	Public Website and Digital Services Transformation
General Fund	2509 - Asset Preservation Fund	County Assets	1,500,000	Juvenile Justice Complex Security Foyer
General Fund	2509 - Asset Preservation Fund	County Assets	236,335	ADA All-Gender Restroom Multnomah Building
General Fund	2518 - Justice Center Capital Fund	County Assets	3,300,000	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2
Homeless Services Capital Fund	1000 - General Fund	Overall County	5,893,328	Homeless Services programs
Willamette River Bridges Fund	2511 - Sellwood Bridge Replacement Fund	Community Services	8,483,523	Vehicle Registration Fee Revenue
Willamette River Bridges Fund	2515 - Burnside Bridge Fund	Community Services	20,100,542	Vehicle Registration Fee Revenue

Debt Overview

Debt is frequently an appropriate method of financing capital projects. Careful monitoring of such issuances is necessary to ensure that the County's credit quality does not erode. The County is rated by Moody's Investors Services as well as Standard & Poor's. Moody's rates the County's General Obligation and Full Faith & Credit debt at Aaa, the highest municipal rating that can be assigned. Standard & Poor's assigns a comparable AAA rating. Both rating agencies note that the County has a stable financial outlook.

Various types of securities are used to issue debt. Features of a security include its purpose, length of financing and the source of funds for repayment. The following types of long-term securities are available to Multnomah County:

- Full Faith and Credit Bonds (FFC)
- General Obligation Bonds (GO)
- Pension Obligation Bonds
- Revenue Bonds

The County may also enter into lease obligations (Right to Use Leases) and take out loans from other governmental entities (i.e., State of Oregon) as permissible by statute. Lease obligations do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

In fiscal year ending 2025, the County has \$437.7 million of the following debt obligations:

- General Obligation Bonds - \$214.1 million outstanding
- Pension Obligation Bonds - \$22.3 million outstanding
- Full Faith & Credit Obligations - \$201 million outstanding
- Oregon Transportation Infrastructure Bank Loan - \$0.28 million outstanding

In fiscal year ending 2025, the County has the following right use lease obligations:

- Right to Use Lease Obligations (GASB-87) - \$48.7 million outstanding

In addition to issuing its own debt, the County has acted as facilitator in the issuance of conduit debt for private educational institutions and hospitals as authorized by state statute. The conduit debt issued creates a liability for the company for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included as debt obligation in the budget. Of the total \$266 million remaining principal outstanding on conduit bonds as of June 30th 2024, 98% was issued on behalf of four hospital facilities and the other 2% on behalf of educational facilities.

The following sections describe each debt category including debt limitations and a detailed table of principal and interest payments.

General Obligation (GO) Bonds

General Obligation Bonds issued by jurisdictions within Oregon have two important features. First, they must be referred to, and receive the approval of, a majority of voters within the jurisdiction. The second feature that differentiates GO bonds from other long-term debt obligations is the fact that they are supported by a dedicated Property Tax levy. Under Measures 5 and 50, taxes levied to pay debt service associated with GO bonds are outside the constitutional limitations imposed on other Property Tax levies.

On November 3, 2020, Multnomah County voters approved Ballot Measure 26-211, which authorized the County to issue up to \$387 million in GO bonds to update, renovate, construct, and refresh libraries across the county, including expand, modernize, rebuild, and acquire land for those facilities.

The Library Capital Construction Project will:

1. Enlarge and modernize eight County libraries, some in each part of the county; including Albina, Belmont, Holgate, Midland, North Portland, Northwest, and St. Johns;
2. Build a ‘flagship’ library in East County similar in capacity to Central Library in downtown Portland;
3. Add gigabit speed internet to all library facilities;
4. Create a central materials handling and distribution center to increase efficiency and cost effectiveness; and
5. Pay for furnishings, equipment, site improvements, land acquisition, and bond issuance costs

The County issued GO bonds on January 26th 2021 in two series 2021A (tax-exempt) and 2021B (taxable) for a total principal balance of \$387 million and will fully mature in June of 2029. The bonds were sold at a true interest cost of 0.60% and with a total premium of \$50.7 million. The County estimates the average cost to be \$0.61 per \$1,000 of assessed value for term of bond (yearly amount may vary).

State statute (ORS 287A.100) provides a debt limit on voter approved GO bonds of 2% of the real market value of all taxable property within the County. The following table represents the GO debt capacity as of July 1, 2025.

GO Bond Debt Limitation

Real Market Value 2024-2025	\$206,698,235,737
Debt limit at 2%	4,133,964,715
Outstanding Debt (7/1/2025)	(214,120,000)
Legal Debt Margin	\$3,919,844,715

GO Bond Obligations								
Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
GO Bonds Series 2021 A&B	01/26/21	06/15/29	3.14%	\$387,000,000	\$214,120,000	\$165,250,000	\$8,220,090	\$48,870,000

Full Faith and Credit (FFC) Bonds

There are currently five outstanding Full Faith and Credit obligations (FFCs). As the name implies, FFCs are backed by the County's credit worthiness and are payable from any legally available revenue source.

The Series 2010B bonds were sold as Build America Bonds (BABs) that were authorized by the American Recovery and Reinvestment, better known as the economic stimulus package. These bonds are taxable but carry a 43% interest subsidy from the federal treasury, which results in a lower total cost of borrowing than could be achieved under a tax-exempt financing.

In December 2012, the County issued \$128 million in Series 2012 bonds to pay for the County's share of the Sellwood Bridge replacement project. The bridge was opened to commuters in March of 2016. Total project cost was about \$335.5 million. Repayment of the Series 2012 bonds is supported by a \$19 annual Vehicle Registration Fee (VRF) that is assessed against all motor vehicles in the County. The \$19 annual Vehicle Registration Fee (VRF) increased to \$56 effective January 1st 2021, the County board approved increase in December of 2019.

On January 21st 2021, the County refunded (advanced) Series 2012 bonds in order to take advantage of a favorable interest rate environment. The present value savings on the refunding exceeded \$10 million and resulted in a savings of 11.25% over the remaining bond term. The refunded bonds Series 2021 total \$89.6 million and mature in June of 2033.

In December 2017, the County issued \$164.1 million in Series 2017 bonds to fund the County Courthouse Capital Construction Project, the Health Department Headquarters Capital Construction Project, the Enterprise Resource Planning Implementation (ERP) Project, and the Department of Community Justice East Campus Capital Project. The debt service for FY 2026 is budgeted at \$8.2 million and is primarily recovered through internal charges to County departments. The ERP portion of debt service matured in FY 2024.

In September 2019, the County issued \$16.1 million in Series 2019 direct placement loan to fund the National Environmental Policy Act (NEPA) phase of the Earthquake Ready Burnside Bridge Project (EQRB). Repayment of the Series 2019 loan will be made from Vehicle Registration Fees (VRF). The NEPA phase of the project ended in February of 2024.

On September 30th 2022, the County issued \$25.1 million in Series 2022 direct placement loan to fund 30% of the design and right-of-way phase of the Earthquake Ready Burnside Bridge Project (EQRB). The project will create a seismically resilient Burnside Street lifeline crossing of the Willamette River that would remain operational and accessible immediately following the next Cascadia Subduction Zone earthquake. Series 2022 FFC Loan is for a 10-year term and will be repaid from Vehicle Registration Fees (VRF).

The County has approximately \$201 million of outstanding FFC debt. This represents the non-voter approved debt against which the internal financial policy is measured. ORS 287A.105 provides a debt limit on non-voter approved debt of 1% of the real market value of all taxable property within the County. The following table represents the estimated debt capacity as of July 1, 2025.

Debt Overview

FY 2026 Adopted Budget

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2024 – 2025	\$206,698,235,737
Debt limit at 1%	2,066,982,357
Outstanding Debt (7/1/2025)	(201,012,786)
Legal Debt Margin	\$1,865,969,571

In addition to these statutory debt limits, the County’s internal Financial & Budget Policies adopted by the Board in FY 2025 further limit non-voter approved debt service payments to no more than 5% of budgeted General Fund revenues for debt supported directly by the General Fund. Under this policy the County could issue an estimated \$340 million in potential new debt in FY 2026, although this would require tradeoffs between operating and capital programs.

Debt payments are approximately \$23.6 million in FY 2026. Most FFC debt, not attributed to the Sellwood Bridge and Burnside Bridge, is recovered from departments in the form of internal service charges. For example, tenants in the new Health Department McCoy Building pay their share of the scheduled debt service. All existing FFC debt will be retired by FY 2047.

Approximately 60% of total principal and interest FFC payments, primarily for bonds that supported construction of the Sellwood Bridge and FFC Loans for the Burnside Bridge Project, are paid by other funds. The General Fund supports approximately 40% of FFC payments. Rating agencies have noted the County’s low General Fund debt impact. Moody’s Investor Services rates Multnomah County’s Full-Faith and Credit debt at Aaa and Standard & Poor’s assigns a comparable AAA rating, the highest ratings assigned to government bonds.

Full Faith and Credit Obligations								
Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
Series 2010B	12/14/10	06/01/30	2.74%	\$15,000,000	\$7,945,000	\$6,435,000	\$401,223	\$1,510,000
Series 2017	12/14/17	06/01/47	3.09%	164,110,000	102,530,000	98,465,000	4,111,731	4,065,000
Series 2019	09/12/19	06/01/29	1.74%	16,075,000	6,942,248	5,251,333	120,795	1,690,915
Series 2021	01/21/21	06/01/33	1.33%	89,580,000	64,495,000	56,755,000	842,523	7,740,000
Series 2022	09/20/22	06/01/32	3.13%	<u>25,095,000</u>	<u>19,100,538</u>	<u>16,617,589</u>	<u>597,847</u>	<u>2,482,949</u>
Total Full Faith and Credit				\$309,860,000	\$201,012,786	\$183,523,922	\$6,074,119	\$17,488,864

Revenue Bonds

Revenue bonds are debt instruments that are retired by specified dedicated revenues, often generated by an activity or a project funded out of the debt proceeds. Revenue bonds are designed to be self-supporting through user fees or other special earmarked receipts; the general taxing powers of the jurisdiction are not pledged for retirement of the debt.

The debt created through the issuance of revenue bonds is repaid by the earnings from the operations of a revenue-producing enterprise or from special taxes. The County currently has no outstanding revenue bonds

PERS Pension Revenue Bonds

Pension Obligation Bonds were issued in FY 2000 to cover the County’s estimated unfunded actuarial liability (UAL) to the Public Employees Retirement System (PERS). The County issued \$185 million of taxable debt for this purpose. Debt service payments are covered through internal service charges based on payroll. For FY 2026, the rate charged to departments is 4.85% of payroll.

PERS Pension Revenue Bonds								
Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548,000	\$22,323,616	\$17,653,909	\$30,215,293	\$4,669,707

Leases and Contracts

The County has entered into various lease/purchase agreements to acquire property and equipment. These lease "Right to Use" obligations qualify to be capitalized in accordance with Governmental Accounting Standards (GASB-87). Right to use lease obligations do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

Lease Obligations (Right to Use)*	End Date	Interest Rate	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
Tabor Square L-04	6/30/2029	2.92%	\$2,224,220	\$1,705,214	\$58,038	\$519,006
Northwest Branch Library L-39	4/30/2031	2.54%	1,564,046	1,358,306	37,381	205,740
Sellwood Lofts L-43	12/31/2032	2.54%	1,116,658	994,633	26,963	122,024
Lincoln Bldg L-106	9/30/2028	2.54%	10,791,337	7,662,400	237,841	3,128,937
Kenton Library L-113	12/31/2034	3.06%	1,416,101	1,298,512	41,711	117,589
Mid-County WIC L-114	9/30/2027	2.54%	256,956	146,584	5,256	110,372
Troutdale Library L-115	3/31/2031	2.54%	516,180	435,389	12,181	80,791
Sherriff's Warehouse Training L-117	6/30/2027	2.54%	428,226	220,075	8,465	208,151
CATC Central City Concern L-119	3/31/2031	2.54%	1,741,285	1,474,790	41,159	266,495
Lloyd Corp Plaza L-126	9/30/2031	2.05%	1,773,507	1,504,779	33,841	268,728
Menlo Park Plaza L-133	10/31/2027	2.05%	82,565	48,106	1,372	34,459
Court Storage L-134	10/31/2029	2.05%	786,767	617,272	14,554	169,495
Foster Center L-150	1/31/2028	2.54%	474,401	297,378	10,009	177,023
Briarwood Suites L-162	4/30/2031	2.54%	2,928,354	2,493,715	69,370	434,640
Law Library L-165	11/30/2025	2.05%	41,689	0	215	41,689
Portland Portal MCS L-178	7/31/2041	2.84%	2,819,508	2,721,887	78,815	97,621
Utility Vault Lease L-179	4/30/2107	2.84%	685,631	685,631	18,123	0
Halsey Center L-183	8/31/2025	2.05%	168,395	24,304	2,103	144,092
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	371,445	315,971	8,794	55,474
120 SE Market St. L-185	4/30/2026	2.05%	388,885	0	3,684	388,885
Rockwood C Office L-188	1/31/2039	2.61%	4,436,381	4,225,544	113,310	210,837
City of Portland Utility Vault L-190	6/13/2112	2.84%	119,338	119,338	3,063	0
Macadam Avenue L-192	8/31/2030	2.30%	2,451,310	2,020,994	51,885	430,315
Hayden Meadows L-193	1/31/2027	3.09%	260,756	99,195	5,815	161,561
Super 8 Motel room Block L-194	5/31/2026	3.18%	922,889	0	13,431	922,889
Glisan Street Station L-202	8/13/2044	2.28%	5,231,391	5,090,955	117,835	140,436
Opp Ctr 42nd Ave L-203	1/14/2055	2.97%	3,435,776	3,362,150	101,046	73,626
VHR Co - Temp Belmont L-213	2/28/2027	3.16%	177,315	73,234	4,108	104,081
SandyPine Deflect Ctr L-215	7/31/2028	2.69%	770,341	534,290	17,950	236,050
Jason Lee-Justice Ctr L-216	10/31/2029	2.42%	329,316	258,911	7,196	70,405
Total			\$48,710,970	\$39,789,558	\$1,145,512	\$8,921,412

* Updated for the implementation of GASB-87 Lease Accounting Standard.

Loans

In FY 2009, the County entered into a loan with the State of Oregon for the purpose of making capital improvements to the County road system. The loan debt service is funded by the Road Fund and will fully mature in FY 2026.

Loans									
Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal	
Oregon Transportation Infrastructure Bank Loan	09/01/08	09/01/25	3.98%	\$3,200,000	\$280,661	\$0	\$11,170	\$280,661	

Interfund Loans

An interfund loan is a transfer between funds or fund types within the County for an approved amount and a definite plan of repayment in a specific period of time (up to 10 years). Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address short-term cash flow needs in County operations or capital financing plans. Interfund loans are either operating or capital and shall meet the following requirements:

- An operating interfund loan is made for the purpose of paying operation expenses.
- A capital interfund loan is made for the purpose of financing the design, acquisition, construction, installation, or improvement of real or personal property and not for the purpose of paying operating expenses.

In the FY 2026 budget, there are no outstanding or planned interfund loans.

Debt Amortization Schedule

FY 2026 Adopted Budget

Debt Description	Dated	Maturity Date	Avg Annual Interest	Amount Issued	Principal Outstanding 6/30/2025	Principal Outstanding 6/30/2026	2025-26 Interest	2025-26 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	\$184,548,000	\$22,323,616	\$17,653,909	\$30,215,293	\$4,669,707
General Obligation Bonds:								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	\$387,000,000	\$214,120,000	\$165,250,000	\$8,220,090	\$48,870,000
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	\$15,000,000	\$7,945,000	\$6,435,000	\$401,223	\$1,510,000
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110,000	102,530,000	98,465,000	4,111,731	4,065,000
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075,000	6,942,248	5,251,333	120,795	1,690,915
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580,000	64,495,000	56,755,000	842,523	7,740,000
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	<u>25,095,000</u>	<u>19,100,538</u>	<u>16,617,589</u>	<u>597,847</u>	<u>2,482,949</u>
Total Full Faith and Credit				\$309,860,000	\$201,012,786	\$183,523,922	\$6,074,119	\$17,488,864
Loans								
Oregon Transportation Infrastructure Bank	09/01/08	09/01/25	3.98%	\$3,200,000	\$280,661	\$0	\$11,170	\$280,661

Debt Amortization Schedule

FY 2026 Adopted Budget

Summary of Scheduled Principal/Interest Payments All Debt (Excluding Capital Leases/Loans) Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Bond Issue
2026	\$71,028,571	\$44,509,501	\$115,538,072	
2027	73,456,778	45,673,428	119,130,206	
2028	77,674,235	45,190,870	122,865,105	
2029	82,606,392	44,163,968	126,770,360	Series 2019, Full Faith & Credit (NEPA) and Series 2021 GO Bonds (Library)
2030	21,771,504	42,979,592	64,751,096	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith & Credit (ECCH)
2031	16,281,629	3,555,647	19,837,276	
2032	16,757,293	3,082,732	19,840,025	Series 2022, Full Faith & Credit (EQRB - Design RW)
2033	14,115,000	2,646,430	16,761,430	Series 2012, Full Faith & Credit (Sellwood Refunding)
2034	5,835,000	2,341,280	8,176,280	
2035	6,015,000	2,166,230	8,181,230	
2036	6,190,000	1,985,780	8,175,780	
2037	6,375,000	1,800,080	8,175,080	
2038	3,305,000	1,545,080	4,850,080	
2039	3,405,000	1,441,800	4,846,800	
2040	3,545,000	1,305,600	4,850,600	
2041	3,685,000	1,163,800	4,848,800	
2042	3,830,000	1,016,400	4,846,400	
2043	3,985,000	863,200	4,848,200	
2044	4,145,000	703,800	4,848,800	
2045	4,310,000	538,000	4,848,000	
2046	4,480,000	365,600	4,845,600	
2047	<u>4,660,000</u>	<u>186,400</u>	<u>4,846,400</u>	Series 2017, Full Faith & Credit (Courthouse)
Total	\$437,456,402	\$249,225,219	\$686,681,621	

Debt Amortization Schedule

FY 2026 Adopted Budget

Scheduled Principal/Interest Payments by issuance

General Obligation Bonds Series 2021 A&B

FY	Principal	Interest	Total
2026	48,870,000	8,220,090	57,090,090
2027	50,975,000	7,829,130	58,804,130
2028	54,855,000	5,713,750	60,568,750
2029	<u>59,420,000</u>	<u>2,971,000</u>	<u>62,391,000</u>
Total	\$214,120,000	\$24,733,970	\$ 238,853,970

Series 1999 Pension Obligation Bonds

FY	Principal	Interest	Total
2026	4,669,707	30,215,293	34,885,000
2027	4,565,776	32,234,224	36,800,000
2028	4,463,150	34,346,850	38,810,000
2029	4,362,195	36,562,805	40,925,000
2030	<u>4,262,788</u>	<u>38,887,212</u>	<u>43,150,000</u>
Total	\$22,323,616	\$172,246,384	\$194,570,000

Full Faith and Credit 2010B

FY	Principal	Interest	Total
2026	1,510,000	401,224	1,911,224
2027	1,545,000	324,968	1,869,968
2028	1,585,000	246,946	1,831,946
2029	1,630,000	166,902	1,796,902
2030	<u>1,675,000</u>	<u>84,588</u>	<u>1,759,588</u>
Total	\$7,945,000	\$ 1,224,628	\$9,169,628

Full Faith and Credit Series 2019

FY	Principal	Interest	Total
2026	1,690,915	120,795	1,811,710
2027	1,720,337	91,373	1,811,710
2028	1,750,271	61,439	1,811,710
2029	<u>1,780,725</u>	<u>30,985</u>	<u>1,811,710</u>
Total	\$6,942,248	\$304,592	\$7,246,840

Full Faith and Credit Series 2021

FY	Principal	Interest	Total
2026	7,740,000	842,523	8,582,523
2027	7,820,000	765,123	8,585,123
2028	7,900,000	686,923	8,586,923
2029	7,980,000	603,973	8,583,973
2030	8,085,000	500,233	8,585,233
2031	8,200,000	383,000	8,583,000
2032	8,320,000	260,000	8,580,000
2033	<u>8,450,000</u>	<u>135,200</u>	<u>8,585,200</u>
Total	\$64,495,000	\$4,176,973	\$68,671,973

Full Faith and Credit Series 2022

FY	Principal	Interest	Total
2026	2,482,949	597,847	3,080,796
2027	2,560,665	520,131	3,080,796
2028	2,640,814	439,982	3,080,796
2029	2,723,472	357,324	3,080,796
2030	2,808,716	272,080	3,080,796
2031	2,896,629	184,167	3,080,796
2032	<u>2,987,293</u>	<u>93,502</u>	<u>3,080,795</u>
Total	\$19,100,538	\$2,465,032	\$21,565,570

Debt Amortization Schedule

FY 2026 Adopted Budget

Scheduled Principal/Interest Payments by issuance

Full Faith and Credit Series 2017

FY	Principal	Interest	Total
2026	4,065,000	4,111,730	8,176,730
2027	4,270,000	3,908,480	8,178,480
2028	4,480,000	3,694,980	8,174,980
2029	4,710,000	3,470,980	8,180,980
2030	4,940,000	3,235,480	8,175,480
2031	5,185,000	2,988,480	8,173,480
2032	5,450,000	2,729,230	8,179,230
2033	5,665,000	2,511,230	8,176,230
2034	5,835,000	2,341,280	8,176,280
2035	6,015,000	2,166,230	8,181,230
2036	6,190,000	1,985,780	8,175,780
2037	6,375,000	1,800,080	8,175,080
2038	3,305,000	1,545,080	4,850,080
2039	3,405,000	1,441,800	4,846,800
2040	3,545,000	1,305,600	4,850,600
2041	3,685,000	1,163,800	4,848,800
2042	3,830,000	1,016,400	4,846,400
2043	3,985,000	863,200	4,848,200
2044	4,145,000	703,800	4,848,800
2045	4,310,000	538,000	4,848,000
2046	4,480,000	365,600	4,845,600
2047	<u>4,660,000</u>	<u>186,400</u>	<u>4,846,400</u>
Total	\$102,530,000	\$44,073,640	\$146,603,640

Functions Funded in Part by State Revenues

FY 2026 Adopted Budget

Below is a table detailing Multnomah County's spending on functions funded in part by State resources and the sources of funding. This table is being produced in compliance with the revised language of ORS 294.444.

	FY 2023	FY 2024	FY 2025	FY 2026
	Actual	Actual	Adopted	Adopted
District Attorneys				
Revenues:				
- General Resources	\$34,488,843	\$40,655,503	\$42,475,970	\$44,439,425
- State Grants	6,492,363	6,535,600	7,049,806	7,233,176
- Federal Grants	1,124,668	175,201	602,549	341,830
- Other Resources	2,167,159	3,755,205	4,495,137	4,784,920
<i>Expenditures</i>	<i>\$44,273,033</i>	<i>\$51,121,509</i>	<i>\$54,623,462</i>	<i>\$56,799,351</i>
Community Corrections				
Revenues:				
- General Resources	\$132,350,914	195,993,627	215,744,616	234,919,980
- State Grants	31,811,683	24,439,535	28,820,264	31,163,192
- Federal Grants	2,460,916	908,788	1,513,246	1,900,741
- Other Resources	9,382,795	12,165,857	9,946,645	7,324,149
<i>Expenditures</i>	<i>\$176,006,308</i>	<i>\$233,507,807</i>	<i>\$256,024,771</i>	<i>\$275,308,062</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	\$20,779,569	\$20,506,305	22,312,221	19,156,174
- State Grants	5,340,359	5,123,387	5,318,892	5,190,867
- Federal Grants	5,706	0	0	0
- Other Resources	4,593,120	4,538,992	4,022,158	862,055
<i>Expenditures</i>	<i>\$30,718,754</i>	<i>\$30,168,684</i>	<i>\$31,653,271</i>	<i>\$25,209,096</i>
Roads				
Revenues:				
- General Resources	\$6,530,961	\$5,847,650	\$6,481,944	\$5,810,000
- State Grants	50,267,654	51,728,394	52,711,811	54,684,702
- Federal Grants	0	0	0	0
- Other Resources	15,734,594	23,392,044	19,464,337	16,245,990
<i>Expenditures</i>	<i>\$54,847,140</i>	<i>\$58,965,429</i>	<i>\$78,658,092</i>	<i>\$76,740,692</i>
Veteran's Services				
Revenues:				
- General Resources	\$701,689	\$841,285	\$1,715,916	\$1,079,247
- State Grants	607,033	515,635	933,445	618,653
- Federal Grants	6,357,690	7,360,715	10,408,862	9,671,907
- Other Resources	724,200	1,032,397	278,615	163,780
<i>Expenditures</i>	<i>\$8,390,612</i>	<i>\$9,750,032</i>	<i>\$13,336,838</i>	<i>\$11,533,587</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	\$20,731,087	\$24,578,325	\$39,176,214	\$62,277,911
- State Grants	45,998,750	42,901,858	50,977,719	68,893,753
- Federal Grants	5,407,065	1,754,986	385,064	621,560
- Other Resources	30,323,474	46,956,648	44,396,783	41,247,997
<i>Expenditures</i>	<i>\$102,460,376</i>	<i>\$116,191,817</i>	<i>\$150,180,689</i>	<i>\$173,041,221</i>

Functions Funded in Part by State Revenues

FY 2026 Adopted Budget

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adopted	FY 2026 Adopted
Public Health				
Revenues:				
- General Resources	\$33,884,542	\$36,073,784	\$43,298,939	\$45,922,356
- State Grants	16,930,699	21,658,964	57,687,529	23,361,384
- Federal Grants	31,015,728	9,713,316	11,967,532	9,653,889
- Other Resources	17,459,056	20,173,556	23,255,816	23,463,881
<i>Expenditures</i>	<i>\$99,290,025</i>	<i>\$87,619,620</i>	<i>\$136,209,816</i>	<i>\$102,401,510</i>
Assessment and Taxation				
Revenues:				
- General Resources	\$11,363,420	\$17,086,381	\$18,166,444	\$18,155,375
- State Grants	2,559,230	2,847,749	2,785,156	2,854,760
- Federal Grants	0	0	0	0
- Other Resources	4,517,664	4,235,755	9,809,200	5,552,300
<i>Expenditures</i>	<i>\$22,425,532</i>	<i>\$24,169,885</i>	<i>\$30,760,800</i>	<i>\$26,562,435</i>
Economic Development				
Revenues:				
- General Resources	\$41,996,490	53,279,468	\$54,198,459	\$53,312,792
- Video Lottery Funds*	7,287,557	6,423,414	7,678,022	7,445,438
- State Grants	0	0	0	0
- Federal Grants	2,045,331	1,559,294	1,210,000	0
- Other Resources	4,132,995	6,511,537	3,787,310	3,308,986
<i>Expenditures</i>	<i>\$55,462,373</i>	<i>\$67,773,713</i>	<i>\$66,873,791</i>	<i>\$64,067,216</i>

*As required by State law, Video Lottery Funds are spent only on Economic Development.

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Introduction

Multnomah County's FY 2026 Capital Budget totals \$374.4 million, reflecting a collaborative Capital Planning Process led by the Chief Operating Officer's Office to identify and prioritize capital project requests. Major capital investments are defined as over \$1,000,000 for transportation/facilities and over \$250,000 for IT.

The Department of County Assets (DCA), including Facilities and Property Management (FPM) and Information Technology (IT) divisions, and the Department of Community Services (DCS) oversee these investments. FPM manages over 150 facilities with more than 100 active projects, prioritizing needs through a five-year Capital Improvement Plan (CIP) and addressing large-scale strategic projects with one-time funding. A significant initiative is the Library Capital Bond Program, approved in November 2020, to expand and modernize the Multnomah County Library System, particularly in East County, with a strong emphasis on diversity, equity, inclusion, and environmental sustainability.

IT manages extensive technology assets, prioritizing projects based on biennial Technology Fitness Assessments and new requests exceeding \$250,000 through the Capital Planning Process. IT projects aim to replace aging systems, implement new technologies for efficiency, and support critical county programs.

Multnomah County's Transportation Division, operating within the Department of Community Services, maintains 269 miles of roads, 25 small bridges, and six Willamette River bridges. Key projects include the ongoing Burnside Bridge replacement, expected by 2032 with a \$895M cost estimate. An additional \$200M is needed for seismic upgrades to the Broadway, Morrison, and Hawthorne bridges.

Capital Budget planning for Transportation uses two twenty-year Capital Improvement Plans for roads (approved 2020) and Willamette River bridges (approved 2015, updated 2020), developed with public outreach and considering engineering and equity. New projects are evaluated based on safety, structural integrity, land use goals, mobility, impact on marginalized groups, and community support, using an Equity Lens, and then scored within the existing plans.

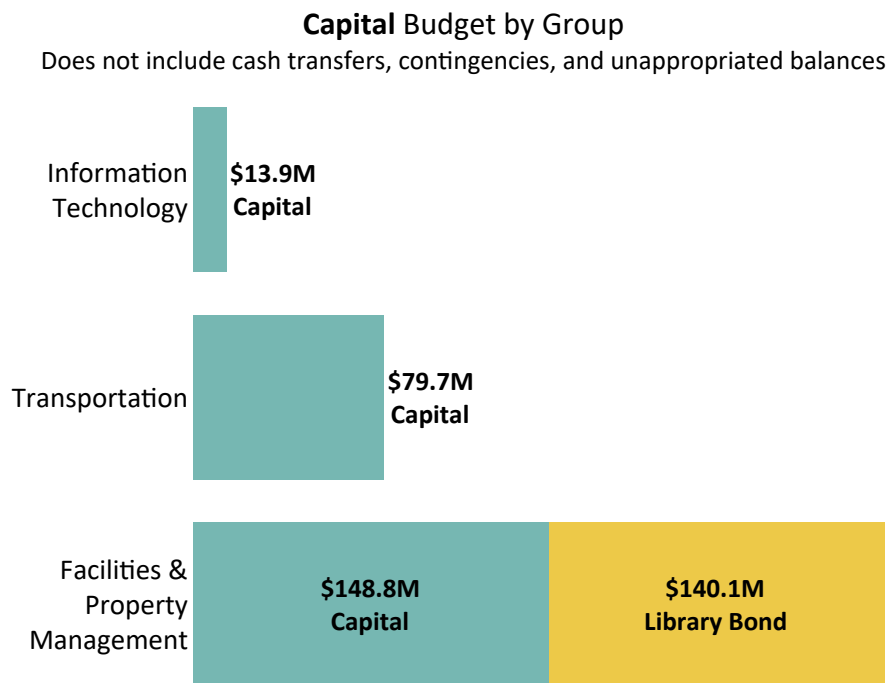
The County has primarily used a pay-as-you-go approach for financing capital projects through dedicated tax revenue, fees, bond proceeds, grants, and internal charges. Transportation projects are funded by State and County vehicle fuel taxes, registration fees, land development activity, and federal sources, with fuel taxes and registration fees being the most flexible.

Project funding sources vary by group, including voter-approved bonds, internal service charges, one-time-only General Fund allocations, grants, and other revenue streams. The capital planning and prioritization process involves detailed scoring based on factors like safety, equity, impact, and operational considerations, with projects presented to the Chair for final approval.

Capital Groups

The Department of County Assets (DCA) is responsible for the County’s investments in facilities and technology. DCA’s mission is to ensure those serving the community have what they need to provide excellent services. The Department of Community Services is responsible for the County’s investments in transportation.

The visualization below provides a general comparison of capital activity by group. The tables and descriptions in the following pages provide additional context and specificity.



Facilities and Property Management (FPM) - Department of County Assets

This capital group represents property and building construction and improvement projects. Multnomah County (and the Multnomah County Library District) owns and leases space at more than 150 facilities, including libraries, health clinics, student health centers, courthouses, correctional facilities, homeless shelters, office buildings, boathouses, warehouses, maintenance shops, and an animal shelter. The County’s project portfolio includes over 100 active projects of varying sizes and scopes, most of which are funded by the County’s three capital improvement funds. Every year, FPM collaborates with its County partners to identify project needs, update its five-year Capital Improvement Plan, and propose new large projects for one-time funding through the County’s Capital Planning Process. A team of more than twenty project managers with expertise in interior design, architecture, engineering, and construction management carry out approved projects, most of which span two or more fiscal years.

Library Capital Bond Program - Department of County Assets

In November 2020, Multnomah County voters approved a new General Obligation (GO) Bond authorizing the County to issue \$387.0 million in bonds for Multnomah County Library Capital Projects. The projects will significantly increase square footage across the Multnomah County Library System, with a focus on expanding space and services in East County. The General Obligation Bonds were issued in January 2021 for a total amount of \$387.0 million. The bonds were issued at a \$50.7 million premium.

The Library Capital Bond Program (LCBP) formed a Program Management Office (PMO), composed of staff from the Library and the Department of County Assets, to provide accountability and oversight to deliver on the bond measure. The PMO reports to executive sponsors, an Executive Stakeholder Committee, a Bond Oversight Committee, and the Board of County Commissioners for direction and accountability. Project decision considerations include Library values, service priorities, environmental sustainability, and operational efficiencies. All aspects of the Library Capital Bond Program center diversity, equity and inclusion with a strong emphasis on community engagement. Library buildings are being constructed using environmentally sustainable techniques, tools, materials and practices.

Bond activities began in FY 2021 and are expected to continue through FY 2027. DCA program offers 78228A-J - Library Capital Bond Construction and Library program offer 80024 - Library Building Bond Administration describe the work and collaboration in greater detail. A summary table is available in the Capital Projects by Fund section.

Information Technology (IT) - Department of County Assets

This capital group represents large-scale technology projects and the ongoing refresh of existing technology. The DCA Information Technology Division manages more than 11,500 PCs, laptops, and mobile devices, 6,683 phone numbers, 833 servers, and 132 network circuits. IT supports a wide array of 795 business applications across primary health care, social services, transportation, bridges, facilities, finance, payroll, benefits, animal services, elections, emergency management, assessment and taxation, land use planning, libraries, detention center management and community justice. IT also supports multiple public facing websites, including our primary County website www.multco.us and our employee intranet known as Commons.

Technology changes rapidly and becomes obsolete over time. This happens due to technology and security advancements and threats, and because the County's needs evolve. To manage the ongoing need to update technology IT staff conduct a Technology Fitness Assessment of the County's technology portfolio every other year; the most recent conducted in 2025, although priority projects are identified for each fiscal year. The Technology Fitness Assessment determines how well the most critical applications and components support the mission, business processes, and technical requirements of the County. The assessment's output guides investments for ongoing technology refresh projects.

In addition, requests for brand new technology are accepted and evaluated throughout the year. New Capital Budget requests which exceed \$250,000 are evaluated annually as part of the Capital Planning Process.

Transportation - Department of Community Services

This group maintains, operates, and implements improvements to County-owned/operated roads and bridges that are significant components of the regional transportation system. The County maintains roads in unincorporated areas, most of which are in eastern Multnomah County, on Sauvie Island, in the west hills, and major roads within the East County cities of Fairview, Wood Village and Troutdale. In total, the County is responsible for the maintenance, operation and capital improvement of 269 miles of County roads (including thousands of culverts, ADA ramps, sidewalks, signals, bike lanes, and 25 small bridges), and six Willamette River bridges, four of which are movable and open for river traffic.

The project to replace the Burnside Bridge with a seismically resilient bridge is currently in the design phase. The project is expected to be completed by 2032. In early 2022, the County established a planning level not to exceed the cost estimate of \$895M for the project. The County estimates a total of \$200 million would be required to mitigate seismic life safety risks for the remaining three bridges: Broadway, Morrison and Hawthorne.

Facilities and Property Management (FPM) Major Capital Projects Summary

Project Stage	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Operating Expenditures	Estimated Completion	Program Offer
Planning/Assessment						
New Animal Services Facility	3,446,128	82,600,000	82,600,000	TBD	TBD	78234
Walnut Park Redevelopment Planning	150,000	200,000	150,000	TBD	TBD	78235
Department of Community Justice (DCJ) East Campus Expansion	1,000,000	13,940,000	13,940,000	TBD	TBD	78251
In Progress						
Rockwood Community Health Center	3,920,000	2,000,000	6,500,000	0	FY 2027	78237
East County Homeless Resource Center	6,508,067	1,866,279	8,560,000	1,133,010	TBD	78243
Harrison Property Pod Village	3,883,950	4,128,197	4,978,800	1,411,455	FY 2026	78243
Sobering & Crisis Stabilization Center	14,740,000	29,780,299	29,780,299	10,730,771	FY 2027	78249
Justice Center Bus Duct Replacement	13,407,092	24,000,000	29,570,000	0	FY 2030	78233
Juvenile Justice Lobby Renovation	2,377,949	2,500,000	2,500,000	0	FY 2026	78244
Department of Community Justice (DCJ) East: New North Foyer	2,500,000	2,500,000	2,500,000	0	FY 2026	78251
Hansen Complex Deconstruction	<u>1,500,000</u>	<u>5,000,000</u>	<u>6,624,360</u>	0	FY 2027	78240
Total Major Capital Projects	\$53,433,186	\$168,514,775	\$187,703,459			

Information Technology (IT) Major Capital Projects Summary

Project Stage	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Operating Expenditures	Estimated Completion	Program Offer
In Progress						
CEDARS	4,054,260	5,000,000	5,000,000	4,478,780	FY 2028	78330
Health Supplemental Datasets For Analytics and Reporting	754,707	1,600,000	2,343,707	754,707	FY 2026	78334
Department of County Human Services (DCHS) Workflow Software	500,000	500,000	500,000	TBD	FY 2026	78339
Preschool for All Technology Solutions	457,169	411,386	457,169	330,185	FY 2026	78335
Website Digital Service Transformation	2,607,622	1,800,000	3,300,000	754,707	FY 2026	78332A/B
Enterprise Resource Planning Historical Data Retention	965,301	1,000,000	1,000,000	150,000	FY 2026	78340
Network Access Control	310,000	310,000	310,000	100,000	FY 2026	78337
Radio System Replacement	2,898,069	3,000,000	3,000,000	2,898,679	FY 2026	78336
Financial Data Mart	<u>0</u>	<u>1,600,000</u>	<u>1,600,000</u>	585,016	FY 2026	78329 (FY 2025)
Total Major Capital Projects	\$12,547,128	\$15,221,386	\$17,510,876			

Capital Budget Planning and Prioritization

The prioritization and planning methods for projects in Multnomah County's Capital Budget vary by group. The following summarizes planning and prioritization strategies by capital group.

Facilities and Property Management

In FY 2026, two interrelated strategies discussed below are leveraged in the Facilities and Property Management group.

Capital Improvement Plan (CIP): To maintain our existing facility assets, the FPM Division evaluates the life cycle and condition of current building systems (e.g., roofs, heating and cooling systems, electrical, etc.) and works with departments to identify facility needs. Fees are collected through internal service rates for the Capital Improvement Plan and applied to three separate funds: Capital Improvement for older buildings, Asset Preservation for new buildings, and Library Construction for repairs. The needs are prioritized as projects to be included in a five-year rolling Capital Improvement Plan (CIP). Projects are prioritized with a scoring system that considers safety, building condition, code requirements, condition of major systems, potential operational savings, workplace environment impact, and potential to leverage outside funding.

One-Time-Only Funding: Large scale and strategic projects often require designated one-time-only funds. These funds are requested when an existing asset is in need of major improvements, major programmatic improvements are desired, or a new Facility is desired due to a new programmatic need. The County's Capital Planning Process identifies potential large and strategic facility capital projects. For additional information on prioritizing projects as part of the Capital Planning Process, see Appendix A.

Information Technology

IT collaborates with all County departments to develop a three-year County Digital Strategy. This strategy focuses on leveraging technology to improve service outcomes for the public. Our current strategy runs from 2024-2028. Capital funding requests for technology projects generally fall into two categories: replacing existing technology, and new technology to replace manual processes or new technology for brand new programs/services offered to the community. Planning and prioritization occurs in two ways:

Replacing Technology: The County's Technology Fitness (Fit) Assessment, conducted biennially (last completed in 2025), evaluates major technology systems based on business value and technical quality. It addresses current and future business process alignment, data quality, application reliability and usage. The assessment's output informs an annual Technology Improvement Program (TIP) plan. TIP addresses identified risks but excludes new technology requests, prioritizing based on urgency and available resources. Due to a lack of ongoing funding for obsolete technology, IT creatively replaces aging systems through training, tool assessment, and leveraging new and open-source technology to minimize capital needs. Small replacements are covered by internal service rates. Medium and larger replacements typically require dedicated project teams and one time only funding.

New Technology: Requests for new technology investments can happen at any time, however Capital requests for new technology, exceeding \$250,000, align with the annual budget process and are typically one-time-only requests via the Capital Planning Process. IT Portfolio Managers collaborate with departments to understand program needs and how technology can achieve outcomes. Proposals are tied to program offers and presented during the annual budget. The IT Division implements projects with departmental prioritization, commitment to staffing, and support and/or those that provide County-wide benefits, such as voter backed initiatives (e.g., Preschool for All), automation of manual processes, artificial intelligence (AI), and new programmatic requirements. Before purchase, new technology undergoes a thorough review by a number of IT and Countywide teams. These could include the IT Software and Hardware Review Group, IT Information Security, the IT Senior Team (for alignment with the three-year County Digital Strategy and Enterprise Architecture), and the AI Steering Team.

Transportation

Staff uses two twenty-year long Capital Improvement Plans (CIP) to identify and rank transportation improvement needs for the County road system (approved January 2020) and the Willamette River Bridges (approved August 2015, costs updated in 2020). Both plans went through intensive public outreach processes and included a variety of engineering and equity considerations to identify and rank projects. For new projects that were not identified during the capital improvement plan development, Transportation staff use safety, structural integrity, support of regional land use goals, mobility, impact on marginalized groups, repair of past harm, community support, and apply the Equity Lens to evaluate projects for inclusion into the Capital plan. Projects are then run through the scoring system for each plan (either roads or Willamette River bridges) to see where they rank. When funding is available, the top project from either plan (depending on the funding source and limitations) that meets the criteria and magnitude of the available funding is added into the Capital Budget for development, design, and construction.

Major Capital Projects

The following projects have been grouped by Department of County Assets and Department of Community Services Capital Service Areas:

- Facilities & Property Management
- Library Capital Bond
- Information Technology
- Transportation

Facilities and Property Management

The following section provides information about capital projects associated with building construction and renovation. The projects are presented according to current status: Planning, Underway, and Completed.

Projects in Planning in FY 2026

New Animal Services Facility



In FY 2023, the Department of Community Services (DCS) and the Department of County Assets (DCA) began a project to investigate options for either building a new Multnomah County Animal Services (MCAS) facility or renovating the existing one. The aim was to evaluate programmatic and design approaches for a modern, adaptable, and sustainable facility that meets MCAS’s operational requirements. The design process focused on improving public access, achieving long-term operational efficiency, and enhancing the health and safety of staff, visitors, and animals. This project also aimed to incorporate feedback from key stakeholders, advancing MCAS’s objective of providing excellent services to people and high-quality animal care, while aligning with County and DCS values of integrating accessibility, equity, and inclusion into the new facility’s characteristics. This assessment of development options, including a new facility or a major renovation at the current site, will extend into fiscal year 2026.

Work Planned for FY 2026: (\$3,446,128) Activities include a siting analysis, developing a communication and engagement plan, developing a funding strategy, and conceptual design. Activities may also include additional phases of design.

Original Total Project Estimate and Funding Source(s): \$83,000,000. Funding sources to be determined.

Timeline: To Be Determined- depending on a funding strategy.

Estimated Operating Budget:

- **Facility Operating Costs:** To Be Determined- Depending on the size and specifications of the building.
- **Program (Department of Community Services) Operating Costs:** To Be Determined.

Walnut Park Redevelopment Planning



Located on the corner of Southwest MLK Jr. Blvd. and Killingsworth St., the County owns a 90,000 square foot County that is occupied by the Department of County Human Services, the Health Department and the Homeless Services Department. This project will include the consideration of redevelopment options in partnership with a non-County organization.

Work Planned for FY 2026: (\$150,000) The County will solicit a request for proposals from investment or development firms to explore partnership-based development options for the property, prioritizing solutions that align with both County objectives and local community needs.

Estimated Total Project Budget and Funding Source(s): To be determined based on the results of the request for proposal (RFP).

Timeline: Redevelopment options analysis FY 2026, redevelopment TBD

Future Estimated Operating Budget: To Be Determined

Department of Community Justice (DCJ) East Campus Expansion

Located on Southeast 122nd Ave, the DCJ East Campus Expansion Project will replace all building systems, including mechanical, electrical, and plumbing. The structure will be fully seismically updated to meet current code with exterior improvements that will increase the efficiency of the building meeting the County's current sustainability standards as documented in Facilities Administrative Procedure 9 (FAC-9). Space plans will be adapted to align with the program's requirements providing a safe welcoming space for staff and clients and the right amenities to work more efficiently.

Work Planned for FY 2026: Contracting with an architectural and engineering firm for programming, design, and estimating for the renovation of the south building, with FY 2026 Funding of \$1,000,000.

Estimated Total Project Budget and Funding Source(s): \$13,940,000

Timeline: Programming and some design FY 2026

Future Estimated Operating Budget: To Be Determined

Projects Underway in FY 2026

Rockwood Community Health Center



Rockwood Community Health Center has been operating as a full service health clinic since 2014. The County leased the property from Care Oregon from 2014 until purchasing the property in late 2022. The project will make the facility more welcoming and safe to both employees and clients. The most significant improvements include replacing the roof, modernizing the HVAC and electrical system, and upgrading the main entry, waiting area and reception area to make the facility more welcoming and safe.

Work Planned for FY 2026: (\$3,920,000) Activities include completions of construction documents, submitting for permit with the City of Gresham, procuring a general contractor, obtaining Board approval to proceed with construction via the FAC-1 administrative procedure, and the start of construction.

Estimated Total Project Budget and Funding Source(s): \$6,500,000 . Project funding includes \$4,500,000 One-Time-Only General Fund, and \$1,970,000 federal earmark received in the Health Department Federally Qualified Health Center (FQHC) Fund.

Timeline: Construction FY 2026 - FY 2027, and substantial completion FY 2027.

Estimated Operating Budget: No operational cost impact.

East County Homeless Resources Center



This project is currently on hold, but if resumed as planned, the project will consist of a renovation of a 17,000 square foot two story, plus basement, building for use as a day center for most of the year and as an emergency shelter for up to 90 guests when needed. A pod village will also be added to the property and include up to 28 sleeping pods. Services for the day center and village will include laundry services, restrooms, showers, kitchen facilities, and offices for program support. The second floor will undergo minor renovations allowing it to be used for emergency events.

Work Planned for FY 2026: (\$6,508,067) Construction, if the project resumes.

Estimated Total Project Budget and Funding Source(s): \$8,560,000 Project funding includes \$6,893,000 from Supportive Housing Services (SHS) funds and \$1,667,000 from Housing of Urban Development (HUD) Economic Development Initiative (EDI) funds.

Timeline: To be determined.

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$300,000
- **Program (Homeless Services Department) Operating Costs:** \$833,010

Harrison Property Pod Village

Located on Southeast 82nd and Mill St., the Harrison property will be turned into a site for 40 individuals experiencing homelessness. The project will include 30 pods, and will provide support programs through person-centered and trauma-informed core principles.

Work Planned for FY 2026: (\$3,883,950) The project will start and complete construction in FY 2026.

Estimated Total Project Budget and Funding Source(s): \$4,978,800 (Supportive Housing Services)

Timeline: Construction and substantial completion FY 2026

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$120,000
- **Program (Homeless Services Department) Operating Costs:** \$1,291,455

Sobering & Crisis Stabilization Center



The permanent Sobering & Crisis Stabilization is set to be a 25,600 sq ft facility that will incorporate three distinct occupancies, the public entrance (first responder/security/intake and staff areas), 18 station sobering space including 4 individual sobering rooms, and 28 withdrawal management beds. Also included will be kitchen, laundry and showering facilities in all occupancies.

Work Planned for FY 2026: (\$14,740,000) The project includes the completion of construction documents, demolition work, and obtaining Board to proceed with construction via the FAC-1 administrative procedure, and the start of construction.

Estimated Total Project Budget and Funding Source(s): \$29,780,299 Project funding \$15,000,000 from State Bill 5204 and State Bill 5701, and remaining is to be determined.

Timeline: Design Development and Permitting FY 2026, Construction FY 2026 - FY 2028, and Substantial Completion FY 2028.

Estimated Operating Budget:

- **Facility Operating Costs:** \$263,680, modeled using the Behavioral Health Resource Center as a rate comparison at \$10.3 per square foot, applied to the total building square footage of 25,600.
- **Program (Health Department) Operating Costs:** \$10,467,090, estimate generated from from the Sobering & Crisis Stabilization Plan.

Justice Center Bus Duct Replacement

Located in downtown Portland, the Justice Center Bus Duct Project will replace the building's aging incoming electrical service, busway risers, and electrical distribution equipment, which were mostly part of the original construction (1981). The project will span multiple years with the City of Portland responsible for approximately 40% of total costs.

Work Planned for FY 2026: \$12,601,441 (Beginning Working Capital and new OTO Funding)

Estimated Total Project Budget and Funding Source(s): \$29,570,000 total City and County. The County's portion is \$17,590,000 (One-Time-Only General Funds)

Timeline: Construction FY 2026 - FY 2030, and substantial completion FY 2030.

Future Estimated Operating Budget: No operational cost impact.

Juvenile Justice Lobby Renovation



LRS ARCHITECTS 224158 | Foyer Security Enhancements | 03/18/2025

NOT FOR CONSTRUCTION

Located near the Halsey exit off I-84, the Juvenile Justice Lobby Renovation aims to enhance safety for staff and visitors. This will be achieved by moving and replacing the security desk, upgrading the screening area with bullet-resistant panels, and repositioning the customer service desk. The Multnomah County Sheriff's Office (MCSO) security setup will be redesigned to include entry and exit turnstiles and security glass barriers. Additional security measures will involve installing new cameras, adding ballistic paneling at the MCSO desk, and implementing an automatic lockout feature for the inner entry doors.

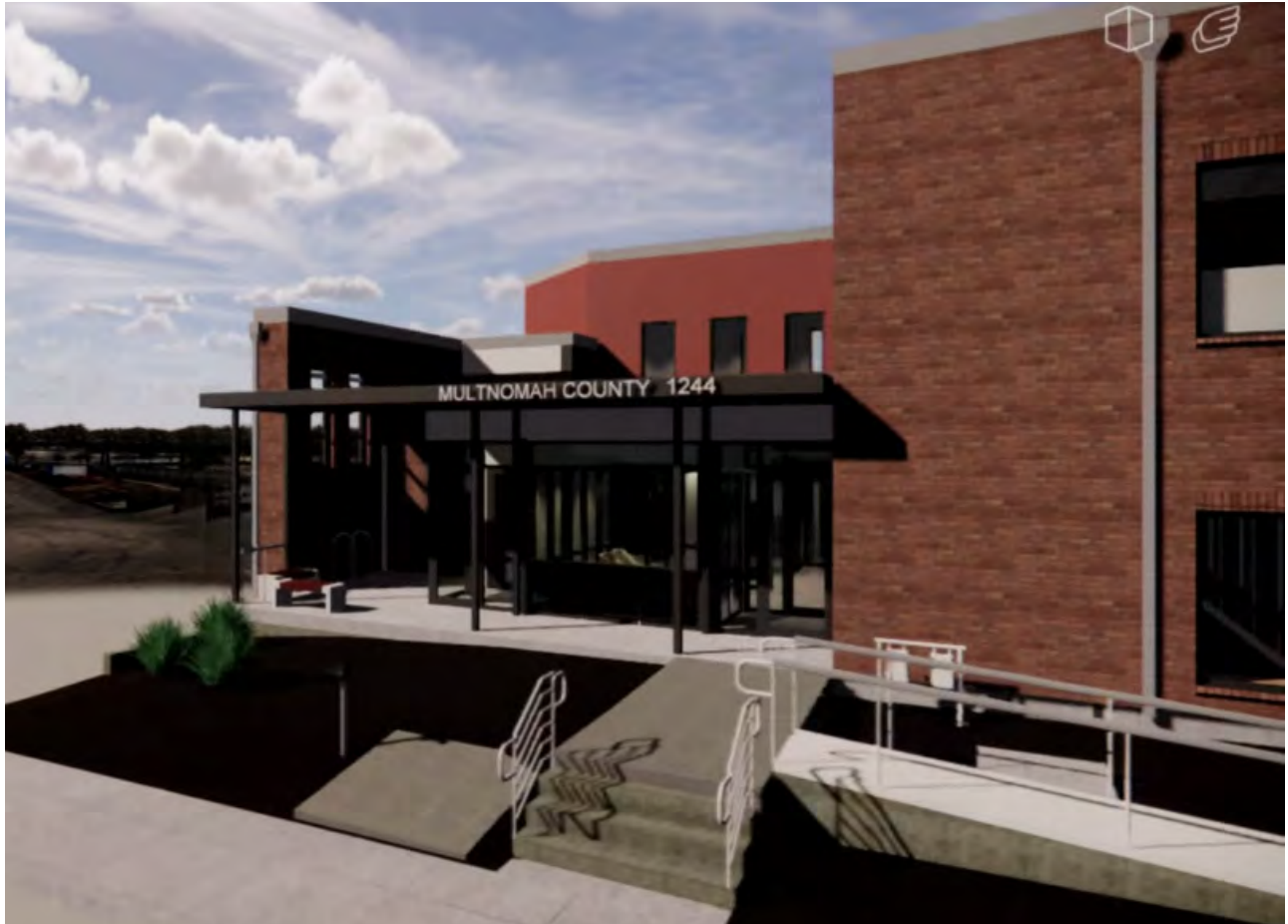
Work Planned for FY 2026: (\$2,337,949) Construction and substantial completion FY 2026

Estimated Total Project Budget and Funding Source(s): \$2,500,000 (One-Time-Only General Fund)

Timeline: Construction and substantial completion FY 2026

Future Estimated Operating Budget: No operational cost impact.

Department of Community Justice East: New North Foyer



This project will include the development of a new connecting foyer between the North and South buildings. The project will add security upgrades to the entry areas of the buildings.

Work Planned for FY 2026: (\$2,344,082) The project will be released for procurement through the County's general contractors pool and submitted for permit. Board approval to proceed with construction via the FAC-1 administrative procedure will be sought in fall 2025. Construction is scheduled to begin in fall 2025.

Estimated Total Project Budget and Funding Source(s): \$2,500,000 (One-Time-Only General Fund)

Timeline: Construction FY 2026 - FY 2027, and Substantial Completion FY 2027.

Future Estimated Operating Budget: No operational cost impact.

Hansen Complex Deconstruction



Located at the corner of NE Glisan and NE 122ND Avenue, the Hansen Complex main building was built in 1956 as a County health clinic and was later used by the County Sheriff's Office. Due to the poor and unsafe condition of the building, it is no longer in use and there are no suitable uses for the facility. There are also five small structures on the property, most or all of which will be demolished. In FY 2025, the County worked with a design firm to develop the design to deconstruct the buildings located on this property. The County will ensure the deconstruction design adheres to regulations and requirements. This will include planning for the removal of hazardous materials in all structures and their demolition. The full project will create a safer environment on the property.

Work Planned for FY 2026: (\$1,500,000) Activities include finalizing design, obtaining the necessary permits, procurement of construction services, and the initiation of the deconstruction process.

Estimated Total Project Budget and Funding Source(s): \$6,624,360 Project funding includes \$1,700,000 One-Time-Only General Fund and TBD for the remaining.

Timeline: Design and permitting FY 2026, and deconstruction scheduled to start May 2026

Future Estimated Operating Budget: No operational cost impact.

Completed Projects in FY 2025

Coordinated Care Pathway Center

The Coordinated Care Pathway Center contains a waiting area, triage/interview areas, and 13 ambulatory sobering beds. This project was completed in FY 2025.

Original Project Estimate: \$1,800,000

Total Project Budget: \$3,800,000 (State Bill 5204 and State Bill 5701)

Estimated Operating Budget:

- **Facility Operating Costs:** \$865,131
- **Program (Health Department) Operating Costs:** \$5,348,721

Arbor Lodge

Located on the Corner of North Lombard and Denver, Arbor Lodge Shelter opened in fall 2024, and is approximately 11,000 sqft, with an exterior pod village. The Shelter can house up to 118 individuals, including 18 in the individual pods. This is a mixed-gender, adult-only facility, available to singles and couples. It includes a commercial kitchen for the preparation of meals, shower and laundry facilities, kitchenettes for individual use, storage, computer stations, bike parking, outdoor spaces (covered and uncovered) and an animal relief area.

Total Project Budget: \$9,800,000 (Grants from the State of Oregon from House Bill 5006, House Bill 5202, and the Oregon Business Development Department)

Estimated Operating Budget:

- **Facility Operating Costs:** \$305,695
- **Program (Homeless Services Department) Operating Costs:** \$2,287,965

Oak Street Village

Located on SE 82nd Ave and Oak St., Oak Street Village opened in winter 2025. The village is able to serve up to 40 individuals experiencing homelessness who have been seeking shelter in their vehicles. The site includes 29 sleeping pods, and 33 parking spaces. There are six 160 square foot metal relocatable service units providing office space, restroom facilities, kitchenette amenities, and laundry facilities, all of which are ADA accessible.

Total Project Budget: \$2,300,000 (Supportive Housing Services)

Estimated Operating Budget:

- **Facility Operating Costs:** \$116,692
- **Program (Homeless Services Department) Operating Costs:** \$1,402,150

North Portland Drop-In & Outreach Center

Located on North Lombard St., the new North Portland Drop-In and Outreach Center services as a day center for houseless individuals. Project completion was in June 2025. The Center will provide case management services, housing navigation assistance, hygiene services, limited meals, and mailing address services.

Estimated Total Project Budget and Funding Source(s): \$885,000 (Supportive Housing Services)

Estimated Operating Budget:

- **Facility Operating Costs:** \$102,673
- **Program (Homeless Services Department) Operating Costs:** \$528,895

Library

The following section provides information about capital projects associated with the multi-year Library Capital Bond Program. These projects expand and modernize library spaces, improve accessibility, and increase services to the community. The projects are presented according to current status: Underway and Closing.

Projects Underway in FY 2026

East County Library



East County Library will provide unique, high-value programs and resources for the community. This full-service, metropolitan library will dramatically increase equity in services, access and square footage of usable community space, directly addressing the historically under-built, underserved neighborhoods. The East County Library project builds an estimated 95,000 square feet on a new site. The library will include:

- An auditorium for celebrations, lectures, performances, etc.
- Services to meet diverse community needs, like early learning and play spaces for families, and teen spaces
- A public outdoor space
- A makerspace
- An audio/visual studio

Work Planned for FY 2026: (\$59,388,146)

- Interiors/finished/site work
- Mechanical, plumbing, electrical, and fire systems start up & commissioning
- Furniture & Equipment Fit Out
- Occupancy & move in activities

Estimated Total Project Budget and Funding Source(s): \$163,180,808 (Library Capital Bond)

Timeline: Planning and Design FY 2023, Construction FY 2024 - FY 2026, and Substantial Completion FY 2026.

Estimated Operating Budget:

- **Facility Operating Costs:** \$1,351,851 - With the inclusion of solar, LEED Gold certification, high efficiency mechanical systems and lighting systems, facility costs are projected to be lower than other similarly sized buildings.
- **Program (Library) Operating Costs:** \$6,007,829 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Belmont Library



Located on the corner of Southeast Cesar Chavez and Taylor St, the Belmont Library project renovates roughly 3,000 square feet of existing library, removes approximately 3,000 square feet of the remaining portion, and builds an approximately 12,000 square foot addition. Based on community input, new features will include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community

Work Planned for FY 2026: (\$19,731,184)

- Site utilities
- Primary structure
- Building envelope
- Mechanical, plumbing, electrical systems installation, start up and commissioning
- Interiors & finishes
- Furniture & equipment fit out
- Occupancy & move in activities

Estimated Total Project Budget and Funding Source(s): \$27,999,295 (Library Capital Bond)

Timeline: Planning and Design FY 2023 - FY 2024, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026.

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$345,377 - Upon completion, the Belmont Library will increase in size from about 6,000 to 15,000 sq ft. The renovated space will be modernized with high efficiency mechanical, electrical and plumbing systems.
- **Program (Library) Operating Costs:** \$3,040,956 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Northwest Library



Located at NW 20th and NW Pettygrove St, the New Northwest Library will be around 11,000 square feet, more than twice the size of the current facility. New features were guided by community input and will include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community

Work Planned for FY 2026: (\$6,230,395)

- Electrical switchgear installation
- Hardscape/landscape
- Mechanical, plumbing, electrical, and fire systems start up & commissioning
- Furniture & equipment fit out
- Occupancy & move in activities

Estimated Total Project Budget and Funding Source(s): \$21,157,884 (Library Capital Bond)

Timeline: Planning and Design FY 2023 - FY 2024, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026.

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$166,790 - The building is targeting LEED Silver certification with upgrades to include low-flow plumbing fixtures, LED lighting, new insulated glazing, and a new high efficiency mechanical system.
- **Program (Library) Operating Costs:** \$1,413,596 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

St. Johns Library



Located off of North Lombard St. and Charleston St., St. Johns Library, provides neighbors with highly valued public meeting and programming space. The project will renovate roughly 5,000 square feet of existing library space with an approximately 2,900 square foot addition on the existing site. Based on community input, new features will include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community

Remaining work for FY 2026: (\$8,836,730)

- Building envelope
- Mechanical, plumbing, electrical systems installation, start up and commissioning
- Interiors & finishes
- Furniture & equipment fit out
- Occupancy & move in activities

Estimated Total Project Budget and Funding Source(s): \$13,697,410 (Library Capital Bond)

Timeline: Planning and Design FY 2024 - FY 2025, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$315,410 - The size of the library has increased by 2,900 sq ft, but the building is on target to be LEED Gold certified.
- **Program (Library) Operating Costs:** \$1,313,115 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Library Refresh Projects

The Library Bond Project will provide light touch updates and efficiencies to public areas of 11 existing library branches. Updates will vary by branch and may include shelving upgrades, paint, new furniture, finish upgrades, and equipment for automated materials handling. These projects will run through the life of the bond program.

Central Library, the largest project in the refresh portfolio, began construction in FY 2023 with substantial completion achieved in FY 2024. Capitol Hill, Gregory Heights, Fairview, Hillsdale, and Troutdale began and completed construction in FY 2024. Kenton began construction and achieved substantial completion in FY 2025. Woodstock and Rockwood began construction in FY 2025 and are expected to achieve substantial completion in FY 2026. Sellwood and Hollywood completed design activities in FY 2025 and are expected to begin construction and to be substantially complete in FY 2026.

Estimated Total Project Budget and Funding Source(s): \$26,409,216 (Library Capital Bond)

Timeline: On-Going

Future Estimated Operating Budget: No operational cost impact

Library Bond Program Contingency Savings Funded Additions

In FY 2025, the Library Bond Program identified program contingency savings that could be used to fund additional improvements at existing bond project locations where construction has been completed. After a critical evaluation of bond priorities and available resources, the following projects have been approved for FY 2026.

- Remediate walls at the Library Operations Center
- Replace roof and HVAC chiller at Hillsdale Library
- Add LED lighting and replace fire sensors at Gregory Heights Library
- Replace rooftop gas units and refurbish roof surfaces at Gregory Heights Library
- Add LED lighting and controls at Capitol Hill Library

Estimated Total Project Budget and Funding Source(s): \$2,998,380 (Library Capital Bond)

Timeline: Design FY 2026, construction FY 2026 - FY 2027

Future Estimated Operating Budget: No operational cost impact

Projects Closing in FY 2026

Library Operations Center



Located in East Portland, the new Library Operations Center provides warehouse space for a 500,000 ‘floating’ collection, a new centralized and fully automated sort center, and serves as a workspace for multiple library work units. The Library Operations Center project included an interior renovation, seismic upgrade, and exterior improvements of an existing building at a newly acquired site. The completed site also includes a year-round public retail space run by Friends of the Library, which sells donated books and retired library materials to the public. The Operations Center project is LEED Gold certified. FY 2026 operating expenses are funded by Library operating funds and are included in the Library Program Offer 80014-Facilities and Logistics.

Remaining Work for FY 2026: Final administration and close out activities. (\$1,927,941)

Estimated Total Project Budget and Funding Source(s): \$56,474,487 (Library Capital Bond)

Timeline: FY 2024 Substantial Completion

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$757,157 - With the inclusion of solar technology, highly efficient mechanical, plumbing, and lighting systems and the pursuit of Net Zero energy, facility costs are lower than other similarly sized buildings.
- **Program (Library) Operating Costs:** \$16,321,042 - Operating expenses include personnel costs as outlined in the library’s updated systemwide staffing plan, and net new costs for technology and software support.

Midland Library



Located off of NE 122nd, Midland Library is a regional library for the residents of Multnomah County. In addition to the usual library functions, it features an outdoor interactive children’s garden, a large play and learning space, and a dedicated teen room with space for technology, homework and creative expression. It has an outdoor plaza for community members to relax and connect, new art that represents the community, and a Gathering Circle for community conversation. The library also contains new technology, including an Automated Materials Handling (AMH) system, modern self-checkout stations, additional patron computers and state-of-the-art audiovisual (AV) equipment in community rooms and teen spaces.

Remaining Work for FY 2026: Ongoing administration and close out activities. (\$2,312,914)

Estimated Total Project Budget and Funding Source(s): \$31,449,879 (Library Capital Bond)

Timeline: Construction FY 2023 and FY 2024, and Substantial Completion FY 2025

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$378,334 - The size of the library has increased by 6,000 sq ft, but the building is on target to be LEED Gold certified.
- **Program (Library) Operating Costs:** \$3,637,834 - Operating expenses include personnel costs as outlined in the library’s updated systemwide staffing plan, and net new costs for technology and software support.

Midland Library FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Operating Expenditures
\$2,312,914	\$30,614,359	\$31,449,879	\$4,016,168

Midland Library Estimated Operating Expenditures	Estimated Operational Facility Costs	Estimated Operational Program Costs	Operational Program Department
\$4,016,168	\$378,334	\$3,637,834	Library

Holgate Library



Located off of SE 79th and Holgate, the new Holgate Library houses usual library functions, as well as updated technology and A/V equipment. In addition, the library has a large play and learning space for children and families, and a dedicated teen room with space for technology, homework and creative expression. The space also features programming and meeting rooms, and art representative of the community.

Remaining Work for FY 2026: Final administration and close out activities. (\$1,927,278)

Estimated Total Project Budget and Funding Source(s): \$27,541,066 (Library Capital Bond)

Timeline: Construction FY 2022 - FY 2024, and Substantial Completion FY 2024.

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$277,241 - The size of the library has increased from 6,400 sq ft to 21,000 sq ft, and the building is on target to be LEED Gold certified.
- **Program (Library) Operating Costs:** \$2,463,282 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

North Portland Library



Located off North Killingsworth and Commercial, the historic North Portland Library is a neighborhood library and is home to the Black Cultural Center, housing both scholarly and popular materials relating to the African-American experience. In addition, the renovated library has updated technology and A/V equipment, and an outdoor space for community members to connect.

Remaining Work for FY 2026: Ongoing administration and close out activities. (\$887,498)

Estimated Total Project Budget and Funding Source(s): \$13,776,608 (Library Capital Bond)

Timeline: Construction (FY 2023 - FY 2025), and Substantial Completion (FY 2025)

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$201,610 - The renovated North Portland Library has expanded by 1,500 sq ft, and is on track to be LEED Gold certified. Upgrades include new, highly-efficient mechanical and plumbing systems and LED lighting with daylight sensors.
- **Program (Library) Operating Costs:** \$1,266,561 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Albina Library

Located on Northeast Russell, the Albina Library project built just over 30,000 square feet of new space and renovated approximately 14,000 square feet of existing space in the historic Carnegie library. In addition to the usual library functions, the Albina Library contains an outdoor courtyard, large community and meeting rooms, study spaces and a dedicated teen room. The library also includes administrative offices for Library employees.

Remaining Work for FY 2026: Ongoing administration and close out activities. (\$6,633,573)

Estimated Total Project Budget and Funding Source(s): \$55,370,591 (Library Capital Bond)

Timeline: Construction FY 2023 - FY 2025, and Substantial Completion FY 2025.

Future Estimated Operating Budget:

- **Facility Operating Costs:** \$285,039 - The renovated Albina Library has expanded by 30,000 sq ft, and is on track to be LEED Platinum certified, the highest level of LEED certification. Upgrades include new, highly-efficient mechanical and plumbing systems, LED lighting with daylight sensors, radiant flooring, a green roof and solar array.
- **Program (Library) Operating Costs:** \$13,263,602 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Intelligent Materials Management System (IMMS)

The Intelligent Materials Management System (IMMS) is a product that connects to data in the library's integrated library system system (ILS), Symphony, and automated materials handling (AMH) equipment to automate collection management at a granular level. IMMS tracks materials across locations and can seamlessly rebalance the collection based on demand and indicators set by the collections team. IMMS will help automate collection management, ensuring that small collections are systematically refreshed to keep up with demand and that lower use items and extra copies are routed to storage, instead of taking up precious shelf space in public areas.

Estimated Total Project Budget and Funding Source(s): \$1,050,000 (Library Capital Bond)

Future Estimated Operating Budget:

- **Facility Operating Costs:** No operational cost impact.
- **Program (Library) Operating Costs:** \$163,650 - On-going licensing costs

Information Technology

The following projects allow the county to leverage technology to better serve our community by making our information more accessible, and by using data to make decisions on how we can best leverage the County's resources. The projects are presented according to current status: Underway and Completed.

Projects Underway in FY 2026

CEDARS

CEDARS (Clarity Extract Database and Reporting System) is a critical data system for the Health Department. The system is more than 15 years old and struggles to meet the data needs of all of the Health Department's divisions, including Integrated Clinical Services, Behavioral Health, and Public Health. CEDARS is a legacy system that is expensive to support and maintain, poses compliance risks, and does not meet the needs of the Health Department. In FY 2025, an analysis of stakeholder needs and a recommended future technology solution was started with direct involvement by Health and IT staff. The team plans to complete this work in FY 2026.

Work Planned for FY 2026: (\$4,054,260)

- Input from stakeholders will be collected to determine FY2026 work.
- Decommissioning of unused reporting objects and complexity in CEDARS.

Estimated Total Project Budget and Funding Source(s): \$5,000,000 (Carryover/Beginning Working Capital of One-Time-Only General Funds received in FY 2023)

Timeline: To be determined in FY 2026

Future Estimated Operating Budget:

- **IT Operating Costs:** To be determined in FY 2026
- **Program (Health Department) Operating Costs:** To be determined in FY 2026

Health Supplemental Dataset For Analytics And Reporting

The Health Supplemental Data Sets for Analytics and Reporting project improves the reporting capabilities of the Health Department. It also addresses a backlog of deferred maintenance projects required for the Health Department to have continued access to critical data sets. Much of the data needed to improve internal processes and make strategic business decisions is not in a format that is accessible, or ready for automation. This program will fund three IT FTE who will import and improve the key data sets required to strategically improve the Health Department's operations and decision making. In FY 2027, Health has agreed that the three IT FTE will be funded by internal service rates and not via a capital program offer.

- A Pharmacy Data Mart implementation in Azure / Snowflake is planned
- Data modernization and ongoing enablement of reporting for Orpheus and Careware
- Additional data sets to be prioritized by the Health Department

Work Planned for FY 2026: \$754,707

Total Project Budget and Funding Source(s): \$754,707 by the Health Department.

Estimated Operating Budget:

- **IT Operating Costs:** Estimated costs are approx. \$750K, and cover the costs of hiring 3 FTE to support Supplemental Datasets.
- **Program (Health Department) Operating Costs:** \$754,707

Department of County Human Services (DCHS) Workflow Software

The Department of County Human Services (DCHS) Workflow Software project aims to streamline complex departmental processes by automating workflows that currently require significant manual effort and IT support. These workflows often involve sensitive health information, making data privacy a crucial concern. By automating these workflows, DCHS expects to increase productivity, address data privacy concerns, and reduce IT support burden. This work will commence after a strategic study of the DCHS application portfolio completes in early FY 2026. This study will help prioritize workflow improvements. IT, DCHS, and InfoTech are working together on a study of all the DCHS applications to find ways to make them more efficient and identify any missing or duplicated features.

Work Planned for FY 2026:

- Develop a plan for simplifying and improving our software applications, focusing on the most important workflow changes first.
- Start and finish the workflow improvements that have been identified.

Estimated Total Project Budget and Funding Source(s): \$500,000 (Carryover/Beginning Working Capital of One-Time-Only General Funds received in FY 2025)

Timeline: Estimated Completion in FY 2026

Estimated Operating Budget:

- **IT Operating Costs:** Will be calculated in FY 2026 as part of IT internal service rate costs.
- **Program (Department of County Human Services) Operating Costs:** Will be calculated in FY 2026 as part of IT internal service rate costs.

Preschool For All Technology Solution

Multnomah County voters approved “Preschool For All” to give all 3 and 4 year-olds in the County access to free, quality, developmentally appropriate, culturally responsive preschool experiences. The Department of County Human Services operates the Preschool for All (PFA), Preschool Early Learning (PEL) Program. The IT Division provides the technology supporting parents applying to the program, the DCHS staff administering the program, and the child care providers delivering the service. As the program was implemented, the capital investments in technology have supported both a custom-developed solution and Bridgecare, a vendor solution.

Work Planned for FY 2026: Implement BlueVector, a customizable software that will improve how PFA PEL programs are managed, coordinated, and communicated with parents of enrolled students.

Estimated Total Project Budget and Funding Sources: \$457,169 (Voter approved tax revenue and recovered through Internal Service rates)

Timeline: Estimated Completion in FY 2026

Future Estimated Operating Budget:

- **IT Operating Costs:** \$330,185
- **Program (Department of County Human Services) Operating Costs:** To Be Determined as part of FY 2027 IT internal service rates.

Website Digital Service Transformation

The Public Website and Digital Transformation (78332) is a two year effort which began in FY 2025 to deliver an updated County website, transformed through human centered design, in alignment with our newly developed Digital Experience Standards. This project will also incorporate the County's new mission, vision and values. The project establishes a Digital Experience Team in IT who will provide the County with user experience research and digital service design capabilities.

Work for FY 2026:

- Improved overall usability, navigation, search, and language options
- Collaboration with our Community who use the County's public website
- Development of usable services and accessible content
- An established Digital Experience Team that provides the County with user experience research and digital service design capabilities

Estimated Total Project Budget and Funding Source(s): \$3,300,000 (\$1,500,000 One-Time-Only General Funds and \$1,800,000 Carryover/Beginning Working Capital of One-Time-Only General Funds)

Timeline: Phased roll-out of new website FY 2025 - FY 2026

Estimated Operating Budget:

- IT Operating Costs: In FY 2027, 3.00 Full Time Equivalent (FTE) will be requested through DCA's operating budget to continue governance and support of these capabilities and services.

Enterprise Resource Planning Historical Data Retention

Multnomah County's legacy ERP system, replaced in 2019, still holds historical data on an outdated platform running on end of life hardware. This program will migrate this data to a new database and storage, ensuring long-term access and retention, crucial for pay equity management. This project will also allow us to meet data retention requirements per Executive Rule 301 (Retention of Public Records) - in order to meet Department needs based on legal, fiscal, administrative and historical value. The project, initiated in FY 2025, involves IT, HR, Finance, and potential vendors, with full cost estimates pending technical solution finalization. Expected to complete within two years, FY 2026 funding leverages carryover, and execution will be funded by Long Term Capital Planning.

Work for FY 2026:

- Evaluate and recommend a data retention and reporting solution strategy for approval by the Chair.
- Finalize a detailed plan and communicate the long-term on-going costs (FY 2027+) of the chosen (approved) implementation strategy.

Estimated Total Project Budget and Funding Source(s): \$1,000,000 (One-Time-Only General Funds Carryover/Beginning Working Capital), with \$947,952 remaining.

Timeline: Research and analysis FY 2025, and long term strategy development FY 2026.

Estimated Operating Budget:

- IT Operating Costs: \$150,000
- Program (Department of County Management) Operating Costs: To be determined in FY 2026.

Network Access Control

Network Access Control (NAC) is crucial for county data security, identifying and limiting network access for users and devices. This project, covering hardware, software, and professional services, will expand NAC from wireless to all wired connections, starting with a pilot at the Multnomah building. In “learning mode,” we’ll monitor and categorize device usage to establish security rules that will be deployed Countywide.

Work for FY 2026:

- Deploy NAC, in learning mode, for all wireless connections.
- Build on the NAC deployment to achieve network access controls across the entire network.
- Ensure no unauthorized devices and users can access the County’s network.

Estimated Total Project Budget and Funding Source(s): \$310,000 (One-Time-Only General Funds Carryover/Beginning Working Capital)

Timeline: To be completed in FY 2026.

Estimated Operating Budget:

- IT Operating Costs: \$100,000
- Program (Department of County Assets) Operating Costs: \$100,000 tied to annual licensing costs.

Radio System Replacement

Radio System Replacement is a multi-year project replacing the County’s 25-year-old unsupported Very High Frequency (VHF) radio system with 200 new digital radio subscriber units. This project improves resiliency and communications for Transportation and Emergency Management staff. In addition, this project aligns with DCA and County values by specifically addressing equity and safety concerns to ensure equitable radio coverage for our residents and communities. By extending the network across more of the region, we are closing the gaps in the radio system allowing transportation work and emergency coverage county-wide. Having reliable backup communication is key in a disaster to ensure we are meeting the County’s values of public safety and health.

Work for FY 2026: The project is currently in design and will start construction in the Fall 2025 and completing the project in the Spring of 2026. FY 2026 funding \$2,898,679.

Estimated Total Project Budget and Funding Source(s): \$3,000,000 (\$1,600,000 IT Telecom Asset Replacement Carryover/Beginning Working Capital and \$1,400,000 One-Time-Only General Funds)

Timeline: To be completed in FY 2026

Estimated Operating Budget: No operational cost impact

Financial Data Mart

The Financial Data Mart (FDM) project, started in 2019 by County IT, the Department of County Management, and the Health Department, created a central system for financial information. This system helps different departments create financial reports and makes it easier for analysts across the County to access and use data for better decision-making. The purpose of the project is to enable County departments to make informed funding decisions to meet intended targets and align with County values around equity and inclusion. An additional Enterprise Data and Analytics platform will support the County's data needs.

Key components of the Financial Data Mart include:

- A system for cataloging, defining and quality checking sources of data.
- Identification of data owners and data stewards.
- Security and access policies.
- Automated processes to integrate financial data.
- An Enterprise Data and Analytics platform.
- Budget-to-actual reporting capabilities

Estimated Total Project Budget and Funding Source(s): \$1,600,000 (One-Time-Only General Funds)

Future Estimated Operating Budget:

- **IT Operating Costs:** Two funded FTE (\$505,078) and snowflake licensing costs (\$79,938) captured as part of IT internal service rates.

Projects Completed in FY 2025

Homeless Services Department Data Mart Development

The Homeless Services Department Data Mart integrates data from the broad homelessness response system and delivers reporting capabilities that are not provided by the current Homeless Management Information System. The data mart supports more accurate and timely strategic decision making, improved performance measurement, accountability and transparency. The data mart also supports data sharing with other jurisdictions such the City of Portland, the State of Oregon, and Metro.

Estimated Total Project Budget and Funding Source(s): \$1,500,000 in Metro Regional Strategy Implementation Funding (RSIF).

Estimated Operating Budget:

- **IT Operating Costs:** The total project cost was \$1,500,000. The management costs of the HMIS data mart are nominal because it's a relatively small data set. Because of this the ongoing IT operating costs, in terms of staffing, have not increased as a result of this completed project in the internal service rates charged to HSD. The licensing cost of operating the Snowflake HMIS datamart is also included in IT internal service rates, as part of enterprise software costs, and has not increased. If HSDs use of Snowflake increases in the future IT may need to revisit this decision.
- **Program (Homeless Services Department) Operating Costs:** HSD has not increased operating costs as part of the go-live of the HMIS datamart.

Capital Project Financing

Facilities and Property Management: Project funding comes from voter approved General Obligation bonds, Full Faith and Credit bonds, internal services charges, one-time-only General Fund, project-specific grants, and other sources. Facilities' routine capital improvement funds are financed by per-square-foot fees assessed to County departments and programs, and occasionally cash transfers from departments for client-funded projects. Departments may identify funding within their operational budgets to fund facility projects. The County's financial policies direct departments to transfer funds to DCA to complete this capital work.

Information Technology: Project funding comes from one-time-only General Funds and internal services charges.

Transportation: Multnomah County finances capital projects through dedicated tax revenue, fees, bond proceeds, grants, and internal charges. The County largely follows a pay-as-you-go philosophy to finance capital projects, preferring dedicated taxes, fees, and internal charges to issuing debt. In some years, the County also funds capital projects with one-time-only General Fund resources and the County considers bond issuance for non-routine projects with sizable future benefit to the public and/or long-term cost savings potential.

Transportation project funding comes from State and County vehicle fuel taxes and vehicle registration fees, land development activity, and federal sources. Fuel taxes and vehicle registration fees are the most flexible funding, while federal and private development funds are typically project-specific and require local dollars to be used as matching funds.

Capital Projects by Fund

The tables on the following pages summarize the revenue for funds that contain capital projects and delineates requirements for capital project spending from requirements for other spending in those funds.

Fund	Fund Name	Routine Capital Projects	Non-Routine Capital Projects	Non-Capital Requirements	Total Requirements
1501	Road Fund	237,440	12,842,539	0	13,079,979
1503	Bicycle Path Construction Fund	462,551	0	0	462,551
1509	Bridge Fund	0	23,305,144	0	23,305,144
1519	Video Lottery	0	1,000,000	0	1,000,000
2503	Asset Replacement Revolving Fund	0	580,027	0	580,027
2506	Library Capital Construction Fund	13,296,443	0	0	13,296,443
2507	Capital Improvement Fund	38,296,471	7,195,000	0	45,491,471
2508	Information Technology Capital Fund	1,937,154	12,697,070	0	14,634,224
2509	Asset Preservation Fund	42,658,687	2,614,284	2,085,706	45,272,971
2515	Burnside Bridge Fund	0	33,025,016	0	33,025,016
2517	Multnomah County Library Capital Construction (GO Bond) Fund	0	115,953,860	21,148,929	118,952,240
2518	Justice Center Capital Fund	0	13,407,092	0	13,407,092
2519	Homeless Services Capital Fund	0	10,492,017	5,893,328	10,492,017
2520	Animal Services Facility Capital Fund	0	3,446,128	0	3,446,128
2521	Sobering and Crisis Intervention Capital Fund	0	14,740,000	0	14,740,000
Total		\$96,888,746	\$251,148,235	\$30,174,502	\$378,211,483

The table above provides a breakout of the total fund requirements between capital and non-capital requirements.

Routine projects maintain existing assets or are normal system-wide projects.

Non-routine projects invest in new assets or substantially alter the function, maintenance requirements, operational costs or capacity of current assets.

Non-capital requirements include expenditures not allocated to a capital project, cash transfers, debt service, contingency, and unappropriated balances.

Capital Budget

FY 2026 Adopted Budget

Fund	Fund Name	Beginning Working Capital	Fees, Permits & Charges	Financing Sources	Interest	Intergovernmental	Other / Miscellaneous	Service Charges	Total Resources
1501	Road Fund	3,428,347	0	0	0	14,732,811	0	0	18,161,158
1503	Bicycle Path Construction Fund	349,051	0	0	7,500	106,000	0	0	462,551
1509	Willamette River Bridge Fund	0	1,788,025	0	0	21,517,119	0	0	23,305,144
2503	Asset Replacement Revolving Fund	580,027	0	0	0	0	0	0	580,027
2506	Library Capital Construction Fund	8,237,708	0	0	200,000	0	4,858,735	0	13,296,443
2507	Capital Improvement Fund	23,854,261	0	3,144,420	500,000	0	17,584,688	408,102	45,491,471
2508	Information Technology Capital Fund	11,922,348	0	1,500,000	0	0	457,169	0	13,879,517
2509	Asset Preservation Fund	31,221,310	0	2,696,179	800,000	0	12,641,188	0	47,358,677
2515	Burnside Bridge Fund	12,574,474	0	20,100,542	350,000	0	0	0	33,025,016
2516	Behavioral Health Resource Center Capital Fund	915,800	0	0	0	0	0	0	915,800
2517	Multnomah County Library Capital Construction (GO Bond) Fund	130,652,977	0	0	3,360,000	3,530,000	193,440	2,364,752	140,101,169
2518	Justice Center Capital Fund	5,697,092	0	3,300,000	0	0	0	4,410,000	13,407,092
2519	Homeless Services Capital Fund	14,719,066	0	0	0	1,666,279	0	0	16,385,345
2520	Animal Services Facility Capital Fund	3,446,128	0	0	0	0	0	0	3,446,128
2521	Sobering and Crisis Intervention Capital Fund	<u>1,340,000</u>	<u>0</u>	<u>13,400,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>14,740,000</u>
Total		\$247,598,589	\$1,788,025	\$30,741,141	\$5,217,500	\$41,552,209	\$35,735,220	\$7,182,854	\$384,555,538

General Fund (1000)/Video Lottery Fund (1519)

While most capital projects are budgeted in capital funds, the FY 2026 budget contains a combined \$1m in the General Fund (1000) and the Video Lottery Fund (1519) for the construction of ramps compliant with the Americans with Disabilities Act (ADA).

The Multnomah County Transportation Division has developed a transition plan as required by Federal Law to bring all curb ramps on County maintained streets into compliance with the Americans with Disabilities Act (ADA). The transition plan has identified 530 county owned curb ramps that are out of compliance and has prioritized their replacement based on their location to services and to populations who would most benefit from their use.

1. In FY 2023, designed 85 curb ramp replacements and constructed 3 ramps.
2. In FY 2024, designed 216 ramps to 90% or 100% design.
3. In FY 2025, constructed 55 curb ramps that were designed in FY 2024.
4. In FY 2026, will finalize design (to 100% design) and construct 15 curb ramps along Buxton Road, Stark Street, Halsey Street, and the Historic Columbia River Highway.

For further information see Department of Community Services program 90018B.

Non-Routine Projects (1000/1519)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
ADA Ramps - Tier 4	\$1,000,000	\$1,000,000	\$1,000,000	FY 2026	90018B



Road Fund (1501)

Road Fund (1501) capital projects maintain and enhance the County road system. The FY 2026 program will include: 1) completion the NE 257th Cherry Park N to Stark Street project which will improve the pavement condition and make safety repairs for all modes throughout the project corridor; 2) design and installation of safety signs for the Germantown Road ARTS project; 3) planning for the Sandy Blvd corridor improvement project; 4) completion of design and start of construction for the replacement of two failed culverts on Reeder Rd. Projects receive funding from State Motor Vehicle sources, County gasoline tax, permits, development fees, and federal and state grants. A new one-time revenue source has also been awarded to Multnomah County Transportation through the Coronavirus Response and Relief Supplemental Appropriations Act.

Non-Routine Projects (1501)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
223rd - Safe Routes to School	676,704	415,000	2,600,000	FY 2028	90018A
257th Stark to Cherry Park	2,493,121	7,606,437	8,000,000	FY 2026	90018A
302nd at Jackson Culvert Replacement	261,184	350,000	350,000	FY 2027	90018A
Cochran LDCC Remediation	4,701,313	1,970,000	4,000,000	FY 2026	90018A
Germantown ARTS	68,858	525,000	525,000	FY 2026	90018A
Gordon Creek Culvert	8,904	280,000	1,000,000	FY 2026	90018A
Kaiser Rd Embankment	362,096	500,000	500,000	FY 2027	90018A
Reeder Rd Culvert	334,790	6,000,000	6,000,000	FY 2026	90018A
Sandy Offsite Stormwater Mitigation	788,301	1,105,000	1,105,000	FY 2026	90018A
Sandy: Gresham to 230th	926,016	4,910,000	4,910,000	FY 2029	90018A
Traffic Signal Replacements	457,072	750,000	750,000	FY 2027	90018A
Traffic Signal Upgrades	27,306	500,000	500,000	FY 2026	90018A
Troutdale Rd Culvert Replacement	<u>1,736,874</u>	<u>11,000,000</u>	<u>11,000,000</u>	FY 2029	90018A
Total	\$12,842,539	\$35,911,437	\$41,240,000		



Bicycle Path Construction Fund (1503)

The Bicycle Path Construction Fund (1503) receives its revenue from one percent of the County's share of motor vehicle fees, dedicated project grants, and intergovernmental agreements. The fund is dedicated to the construction of bicycle and pedestrian projects. Routine projects may include bike lane striping projects or work on pedestrian crossings.

Routine Projects (1503)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Miscellaneous Projects	\$462,551	\$462,551	\$462,551	FY 2026	90018A



Willamette River Bridge Fund (1509)

The Willamette River Bridge Fund (1509) receives its revenue from gasoline tax, a portion of the County’s State Motor Vehicle registration fee, dedicated Federal and State revenues, and grants. Projects undertaken from this fund are limited to the Sellwood, Hawthorne, Morrison, Burnside, Broadway, and Wapato bridges.

The FY 2026 program will include: 1) Construction of the Morrison Strengthening Project, which will strengthen bridge supports and replace the existing operating machinery, will begin; 2) The Broadway Deck Replacement will be completed.

Non-Routine Projects (1509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Broadway Deck Replacement	20,079,858	19,535,293	21,000,000	FY 2027	90018A
Morrison Strengthening	<u>3,225,286</u>	<u>9,000,000</u>	<u>9,000,000</u>	FY 2026	90018A
Total	\$23,305,144	\$28,535,293	\$30,000,000		



Hawthorne Bridge. Photo courtesy of Motoya Nakamura, Multnomah County Communications.

Asset Replacement Revolving Fund (2503)

This fund accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in this fund are derived from one-time revenue available in FY 2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

Non-Routine Projects (2503)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Not assigned to a project	\$580,027	\$0	\$0	N/A	78205

Library Construction Fund (2506)

The Library Capital Construction Fund is for capital improvements to County libraries. It was created with the FY 2015 budget to segregate capital activity for the Library District from the general government capital activity. All projects in the Library Construction Fund are budgeted in Program Offer 78245. Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000.

Routine Projects (2506)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
Central Library (B601)				
B601 Add Automatic Transfer Switch Transfer System Loads	5,138	250,000	250,000	FY 2026
B601 Complete East Terrace	125,000	313,725	3,526,282	FY 2026
B601 Install Electrical Distribution/Circuits/Meter	5,000	161,000	161,000	FY 2026
B601 Refresh Green Roof	103,000	103,000	103,000	FY 2026
B601 Repair Exterior Balustrade/Stairs Construction	2,701,835	40,000	3,586,515	FY 2030
B601 Replace 2 Auto-Transfer Switches	1,500	90,000	277,000	FY 2026
B601 Replace Cameras & Upgrade Server - John Wilson Room	60,000	60,000	60,000	FY 2026
B601 Replace Carpet John Wilson Room & Landing	472,298	473,850	473,850	FY 2027
B601 Replace North Exterior Doors	67,353	100,000	100,000	FY 2026
B601 Replace Skylights/Access Space	651,904	655,020	655,020	FY 2026
B601 Restore Front Gates	314,132	140,000	340,000	FY 2026
B601 Upgrade Fire Sprinkler System Server Room	350,000	350,000	350,000	FY 2026
B601 Upgrade Lighting to LED	1,113,188	2,505,300	2,505,300	FY 2028
Capitol Hill Library (B605)				
B605 Replace Skylights	10,418	82,800	82,800	FY 2026
Gresham Library (B607)				
B607 Repair Roof	24,721	65,000	65,000	78213
Rockwood Library (B614)				
B614 Build Outdoor Secured Space	12,366	172,634	145,795	78213
Hollywood Library (B622)	4,429	150,000	225,000	78213
B622 Replace Boiler				
B622 Replace Refrigeration Units	54,000	228,000	228,000	78213
Hillsdale Library (B623)	163,714	177,911	177,911	78213
B623 Replace Lighting w/LED	258,750	258,750	258,750	78213
Kenton Library (B628)				
B628 Add Building/Life Safety Uninterruptible Power Supply + Split System	425,258	205,000	530,000	78213
B628 Update Egress Pathway Lighting	103,500	103,500	103,500	78213

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Routine Projects (2506)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
Troutdale Library (B629)				
B629 Add Building Uninterruptible Power Supply/ Panels/Branch Circuits	433,433	275,000	445,000	78213
B629 Adjust Sliding Door Track	32,310	35,000	35,000	78213
B629 Update Lighting+Controls to LED				
Multiple Buildings	124,357	125,000	125,000	78213
Multi Library Facility Condition Assessments				
Split Add Glass Break Detection	186,172	180,000	180,000	78213
All Properties	81,000	175,000	256,000	78213
Library Construction Miscellaneous Projects	57,521	244,000	172,000	78213
Fund 2506 Future Project	5,000	75,000	75,000	78213
All Properties				
Library Construction Miscellaneous Projects	450,000	N/A	N/A	78213
Fund 2506 Future Project	<u>1,270,077</u>	<u>N/A</u>	<u>N/A</u>	78213
Total Routine Projects	\$10,103,981	\$8,853,890	\$16,500,923	

Capital Improvement Fund (2507)

The Capital Improvement Fund projects are funded by a capital improvement fee assessed to County building occupants and containing interest income, financing proceeds, revenue from leased facilities and one-time-only General Fund cash transfers. The fund supports capital repair, replacement and upgrade projects to improve building systems in owned Tier 2 and Tier 3 (older or which have not undergone major renovation) buildings. Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000.

All projects in the Capital Improvement Fund tables are budgeted in Program Offer 78245.

Non-Routine Projects (2507)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B398 Rockwood Health Center Renovation	3,920,000	2,000,000	6,500,000	FY 2027
B313 One-Time-Only Deconstruct Hansen Complex	1,500,000	5,000,000	6,600,000	FY 2027
B287 One-Time-Only Department of Community Justice East Campus Expansion	1,000,000	1,000,000	1,000,000	TBD
B161 One-Time-Only Downtown Real Estate Options Analysis	200,000	200,000	200,000	FY 2026
B119 One-Time-Only Study to Replace Downtown Jail	150,000	150,000	150,000	FY 2026
B274 One-Time-Only Relocate Facilities and Property Management	150,000	150,000	150,000	FY 2026
B322 Walnut Park One-Time-Only Redevelopment Planning	150,000	200,000	350,000	FY 2026
B467 One-Time-Only Install Security Fence - Vance Pit/ City of Gresham	<u>125,000</u>	<u>250,000</u>	<u>250,000</u>	FY 2026
Total Non-Routine Projects	\$7,195,000	\$8,950,000	\$15,200,000	

Routine Projects by Building (2507)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
Justice Center (B119)				
B119 Emergency Repairs to Bunks D5	95,081	25,000	125,250	FY 2026
B119 Evaluate Generator Ampacity & Add L1 Construction	748,037	225,000	785,559	FY 2030
B119 Rebuild Generators - Shared	805,749	898,500	1,097,000	FY 2030
B119 Remodel Break Room 10th Floor	148,077	150,000	150,000	FY 2026
B119 Repair Food Port Doors	75,130	100,000	100,000	FY 2026
B119 Replace 16 Courtroom Doors	161,973	168,000	413,000	FY 2026
B119 Replace Boiler - Shared	1,237,005	450,000	1,384,011	FY 2027
B119 Replace Fire Pump Controllers - Shared	250,000	950,000	950,000	FY 2027
B119 Replace Generator Paralleling Switch Gears - Shared	1,552,666	400,000	3,289,934	FY 2030

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Routine Projects by Building (2507)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B119 Replace I Disc Readers	23,854	432,000	632,250	FY 2026
B119 Replace Kitchen Waste System	585,559	600,000	600,000	FY 2027
B119 Replace Lighting/Panels/Controls	1,190,596	2,272,775	2,272,775	FY 2028
B119 Replace Plumbing Floors 2-9 Construction	1,107,186	6,690,180	6,690,180	FY 2030
B119 Replace Radio Infrastructure	57,193	540,500	540,500	FY 2026
B119 Upgrade Elevator Doors 9-12	188,634	227,700	227,700	FY 2026
B119 Upgrade Emergency Stairwell Lighting	19,616	145,000	170,000	FY 2026
B119 Upgrade Security/Entry Level-Shared	835,408	1,619,260	2,171,954	FY 2027
Mead Building (B161)				
B161 Renovate Fire Escape	224,535	250,000	250,000	FY 2026
B161 Replace Doors at Staff Entrance	249,455	250,000	250,000	FY 2026
B161 Upgrade Door Operators	97,367	100,000	125,000	FY 2026
DCJ East County - North (B286)				
B286 Add New Connecting Foyer	2,344,082	2,500,000	2,500,000	FY 2026
DCJ East County - West (B304)				
B304 Connect Uninterruptible Power Supply to Nexus Meter	5,000	35,000	35,000	FY 2026
River Patrol Columbia (B307)				
B307 Seismic Upgrades to Roof	265,861	49,000	324,000	FY2026
Hansen Building (B313)				
B313 Disposition of Hansen*	66,333	56,274	343,726	FY2026
Walnut Park (B322)				
B322 Replace Lighting/ Controls/Uninterruptible Power Supply/Egress	898,803	855,120	955,120	FY2026
Rockwood Community Health Center (B398)				
B398 Install Backwater Valve	16,330	20,000	20,000	FY2027
Gresham Probation (B407)				
B407 Replace Cameras/Servers	37,260	37,260	37,260	FY2026
B407 Replace Lighting + Controls	134,550	134,550	134,550	FY2026
Yeon Shops (B425)				
B425 Add Load Bank Docking Station	258,250	250,000	580,598	FY 2026
B425 Add/Upgrade Exterior Lighting	297,860	368,550	368,550	FY 2027
B425 Paint & Seal Building	494,501	537,030	537,030	FY 2027
B425 Refresh Restrooms	509,000	526,500	526,500	FY 2027
B425 Replace Chillers	39,652	950,000	972,739	FY 2026
B425 Replace Distribution 2 Transfer Switches	306,895	420,000	420,000	FY 2026

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Routine Projects by Building (2507)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B425 Replace Subdistribution Sctn	429,457	532,000	532,000	FY 2026
B425 Replace Generator/Reconfigure Room	44,889	529,000	529,000	FY 2026
B425 Upgrade Carbon Monoxide Detectors in Garage	50,000	50,000	50,000	FY 2028
B425 Upgrade Condenser Piping Construction	319,468	789,750	789,750	FY 2026
B425 Waterproof Flooring	2,217,235	814,400	2,338,079	FY 2026
Gateway Children's Center MDT Building (B439)				
B439 Refresh Restrooms	65,000	65,000	65,000	FY 2026
B439 Replace Interior Lighting/Controls	205,000	505,409	505,409	FY 2027
Bridge Shops (B446)				
B446 Install Electrical Components	78,979	140,000	140,000	FY 2026
B446 Modify Electric Service/Generator	696,176	747,630	747,630	FY 2027
B446 Replace Lighting/Egress Study	438,125	463,320	463,320	FY 2026
Gateway Children's Center Service Building (B448)				
B448 Replace Lighting/Control Panels	166,374	415,314	415,314	FY 2027
River Patrol Columbia Boathouse 2 (B494)				
B494 Replace Boathouse	857,466	894,537	1,048,929	FY 2026
River Patrol Columbia Boathouse 3 (B495)				
B495 Replace Boathouse	960,617	989,307	989,307	FY 2026
River Patrol Willamette Boathouse 2 (B496)				
B496 Study/Design of Dock Landing	86,791	100,000	100,000	FY 2026
River Patrol Chinook Landing Boathouse (B497)				
B497 Replace Boathouse	1,072,731	1,238,588	1,238,588	FY 2026
Gresham Women's Shelter (B529)				
B529 Add Ventilation Under Building	56,665	62,100	62,100	FY 2026
B529 Upgrade Electrical Panels	90,833	93,150	93,150	FY 2026
Southeast Sandy Building (B557)				
B557 Renovate to Pathway Center	500,000	3,800,000	3,800,000	FY 2026
Days Inn Motel (B572)				
B572 Replace 45 P-Traps	2,000	15,000	15,000	FY 2026
Gresham Motel (B577)				
B577 Assess 3 Exterior Staircases	400,000	20,000	558,367	FY 2026
B577 Replace 50 P-Traps	2,000	18,000	18,000	FY 2026
Belmont Building (B598)				
B598 Relocate & Improve EASA Site	400,000	532,343	649,244	FY 2026

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Routine Projects by Building (2507)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
Multiple Buildings				
Building Assessments	471,210	225,000	525,000	FY 2030
All Properties				
Capital Improvement Miscellaneous Projects	1,650,000	N/A	N/A	N/A
Fund 2507 Future Projects	707,957	N/A	N/A	N/A
Department of County Assets Client-Funded Projects	8,000,000	N/A	N/A	N/A
Department of County Assets Facilities and Property Management Risk Claim Projects	<u>3,000,000</u>	<u>N/A</u>	<u>N/A</u>	N/A
Total Routine Projects	\$38,296,471	\$36,273,047	\$45,653,373	

* This project is separate from the one-time-only Hansen Deconstruction project. The Disposition of Hansen project supports the ongoing costs related to the decommissioning of Hansen, including boarding the building up, removing utilities, paying for the security fence, and any extra security patrols.

Information Technology Capital Fund (2508)

The Information Technology Capital Fund is for the implementation of large-scale technology projects and the ongoing refresh of existing technology. One such large-scale project is the CEDARS project. More information on this project can be found in program offer 78330 and it is discussed in the Major Projects Section. For a number of the smaller projects, there are no DCA IT staffing/expense impacts as new technologies essentially replace older technologies. Projects highlighted in yellow meet the IT capital threshold of >\$250,000.

Non-Routine Projects (2508)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Radio System Infrastructure Upgrade	2,898,069	3,000,000	3,000,000	FY 2026	78336
Website Digital Service Transformation and Upgrade	2,567,241	1,800,000	3,300,000	FY 2026	78332A/B
CEDARS Redesign	4,061,932	5,000,000	5,000,000	FY 2028	78330
Health - Supplemental Datasets for Analytics and Reporting	754,707	1,600,000	2,354,707	FY 2025	78334
Network Access Control	310,000	310,000	310,000	FY 2025	78337
Department of County Human Services Workflow Software	500,000	500,000	500,000	FY 2025	78339
Enterprise Resource Planning Historical Data Retention	947,952	1,000,000	1,000,000	FY 2026	78340
Preschool For All - Preschool Early Learning	457,169	411,386	457,169	FY 2025	78335
Lobbying Reporting Software	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	FY 2026	78345
Total Non-Routine Projects	\$12,697,070	\$13,821,386	\$16,121,876		

Routine Projects (2508)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Technology Improvement Program	\$1,937,154	\$2,327,417	\$2,327,417	Ongoing	78301A

Asset Preservation Fund (2509)

Asset Preservation Fund projects are funded by an asset preservation fee assessed to County building occupants and containing interest income. The fund supports capital repair, replacement and upgrade projects for owned Tier 1 buildings (newer buildings or ones that have undergone a major renovation) to preserve them as high performing assets. The tables below excludes \$2,085,706 in administrative costs to oversee and administer the capital improvement program. Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000.

Non-Routine Projects (2509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B311 Juvenile Justice One-Time-Only Reconfigure & Update Foyer	2,377,949	2,500,000	2,500,000	FY 2026	78244
B503 Multnomah Building One-Time-Only Add All-Gender Restroom 1st Floor	236,335	236,335	236,335	FY 2027	78255
Total Non-Routine Projects	\$2,614,284	\$2,736,335	\$2,736,335		

All projects in the Asset Preservation Fund table below have the same Program Offer #78245.

Routine Projects by Building (2509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
Central Courthouse (B188)				
B165 Replace Cameras/Server/Switches	306,000	306,000	306,000	FY 2026
Central Courthouse (B188)				
B188 Install Vents in Courtroom AV Doors	28,939	45,000	96,406	FY2026
B188 Install Work Platforms on Floors 1-4	407,691	509,500	509,500	FY2027
B188 Repair Conduit & Cabling	76,679	100,000	430,000	FY2025
Juvenile Justice (B311)				
B311 Add Central UPS	428,913	300,000	765,900	FY 2026
B311 Install Intake & Exhaust for Generator	150,000	150,000	150,000	FY 2026
B311 Modernize 2 Elevators	189,450	358,020	358,020	FY 2026
B311 Modify/Add Low Voltage Infrastructure	52,199	100,000	100,000	FY 2026
B311 Remodel Pod Cells/Showers	65,000	8,200,000	9,000,000	FY 2026
B311 Repair Electrical Wiring & Conduit	329,423	195,000	341,000	FY 2026
B311 Replace Access System	104,573	108,675	108,675	FY 2026
B311 Replace Chillers/Cooling Towers	1,452,853	1,505,790	1,505,790	FY 2028
B311 Replace Detention Access Control	284,407	168,000	284,407	FY 2026
B311 Replace Detention Electrical Hardware	1,040,089	510,000	3,783,878	FY 2027
B311 Replace Fire Alarm System	174,744	750,000	1,610,001	FY 2026

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Routine Projects by Building (2509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B311 Replace Lighting Control Panels	451,613	200,000	550,000	FY 2027
B311 Replace/Add Parking Lot Lighting	250,000	250,000	250,000	FY 2026
B311 Upgrade Prkg Lot/Drwl/Lndscpg	868,328	1,442,300	1,792,300	FY 2026
Inverness Jail (B314)				
B314 Add Redundancy Mini-Split System	150,420	35,000	150,420	FY 2026
B314 Install UL924 Lighting UPS Systems	1,130,849	284,000	1,177,750	FY 2026
B314 Main lot lighting - all parking lots.	250,000	250,000	250,000	FY 2026
B314 Relocate Electrical Detention Relays	958,293	1,254,735	1,202,735	FY 2027
B314 Remodel Booking Area	207,000	207,000	207,000	FY 2026
B314 Remodel Interior Spaces	124,804	180,000	180,000	FY 2026
B314 Repave Front & Back Parking Lots	250,000	250,000	250,000	FY 2026
B314 Replace 4 Intellipak Units	517,500	1,053,000	1,053,000	FY 2027
B314 Replace Cameras & Servers	983,765	1,172,346	1,073,346	FY 2027
B314 Replace IDOT Security System	746,832	218,900	797,900	FY 2026
B314 Replace Roof	1,392,385	6,685,000	8,380,789	FY 2027
B314 Replace Fixtures/Shower Finishes	1,391,799	1,935,050	2,018,504	FY 2028
B314 Restore Exterior Façade+Sealcoat	2,972,887	3,200,000	3,200,000	FY 2027
B314 Upgrade Lighting Fixtures	1,712,779	550,000	2,587,427	FY 2028
B314 Upgrade Video Soft/Firmware	1,132,572	180,000	1,363,000	FY 2027
North Portland Health Clinic (B325)				
B325 Install Load Bank Transfer	97,109	126,000	151,000	FY 2026
B325 Refurbish Roof	1,051,450	1,053,000	1,053,000	FY 2027
B325 Replace Access System	25,965	28,980	28,980	FY 2026
B325 Replace RTUs	904,531	631,800	906,800	FY 2027
B325 Upgrade/Add Electrical Components Construction	499,150	368,550	514,550	FY 2026
Duniway-Lovejoy Elections Building (B414)				
B414 Install Fire Sprinkler System	938,363	300,000	1,072,000	FY 2026
B414 Install Generator/Panels/ATS	1,115,593	1,304,647	1,304,647	FY 2027
B414 Upgrade Elevator Door Operator	16,124	33,000	33,000	FY 2026
Southeast Health Center (B420)				
B420 Replace Access Control System	75,000	75,000	75,000	FY 2026
B420 Replace Roof Top Units (RTUs)	207,000	947,700	947,700	FY 2027

Capital Budget

FY 2026 Adopted Budget

Routine Projects by Building (2509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B420 Update Flrg/Paint Rm 109-117	127,305	127,305	127,305	FY 2026
B420 Upgrade Power Distribution	383,715	386,978	386,978	FY 2026
Mid-County Health (B430)				
B430 Refresh Medical Clinic	50,248	307,500	355,901	FY 2026
B430 Replace Lighting + Controls	303,597	503,597	503,597	FY 2027
B430 Replace Storefront Doors	150,000	150,000	150,000	FY 2026
Multnomah County East (B437)				
B437 Add ATS/Generator/Nexus Meter	360,070	227,700	362,700	FY 2026
B437 Add Load Bank/Update Elec Gr	381,713	381,713	381,713	FY 2026
B437 Modernize 2 Elevators	300,000	569,250	569,250	FY 2026
B437 Upgrade Doors/ADA Access	61,654	120,000	180,000	FY 2026
B437 Upgrade Electrical Power Distribution	48,941	275,000	935,000	FY 2026
B437 Upgrade Parking Lot Lighting	313,852	130,000	350,000	FY 2026
Gateway Children's Center MDT Building (B439)				
B439 Replace Canopy/Parking Lot Lights	297,829	181,125	331,125	FY2027
Gateway Children's Center Service Building (B448)				
B448 Replace Electrical Service	8,000	400,000	667,273	FY 2026
B448 Replace Telecommunications Room Mini-Split System	100,961	129,375	129,375	FY 2026
B448/B439 Repair/Seal Windows	147,645	155,250	155,250	FY 2026
Gateway Children's Center Residential Building (B451)				
B451 Replace All Rooftop Units (RTUs))	150,000	415,950	415,950	FY 2027
B451 Replace Electrical Systems	100,000	168,000	389,396	FY 2026
B451 Replace Roof	155,250	747,560	747,560	FY 2027
B451 Replace Access/Sec/Lghtg/Ctrl Pnl	405,164	194,580	444,580	FY 2027
Yeon Annex (B455)				
B455 Replace Roof	517,500	2,106,000	2,106,000	FY 2028
B455 Replace Path + Refresh Landscaping Construction	611,185	464,750	1,764,750	FY 2026
B455 Upgrade Fire Alm Pnl/Replace Field Devices Construction	185,034	207,000	207,000	FY 2026
East County Courthouse (B488)				
B488 Add Fixed Ladder & Fall Protection	110,944	70,000	187,000	FY 2026

Capital Budget

FY 2026 Adopted Budget

Routine Projects by Building (2509)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion
B488 Move Heat Pumps	103,500	103,500	103,500	FY 2026
B488 Upgrade Access + Controllers	153,773	155,250	155,250	FY 2026
Multnomah Building (B503)				
B503 Add Lghtng Panels to Generator	601,140	536,250	636,250	FY 2027
B503 Add Loading Dock Exit Door Construction	174,978	181,125	181,125	FY 2026
B503 Install Low Voltage Cable Trays	318,148	80,000	330,000	FY 2026
B503 Replace 47 Cameras/Server	5,000	188,960	188,960	FY 2026
B503 Replace Boiler	517,500	517,500	517,500	FY 2027
B503 Replace Carpet Ste 175	77,625	77,625	77,625	FY 2026
B503 Replace Transformers & Elec. Panels	1,296,545	284,000	2,410,881	FY 2027
B503 Restore Green Roof	310,500	789,750	789,750	FY 2027
B503 Replace Lighting/Controls	2,904,848	2,191,000	3,186,229	FY 2026
B503 Replace Sound System in Boardroom	16,168	107,000	107,000	FY 2026
B503 Update HVAC System	400,000	4,782,721	4,782,721	FY 2028
B503 Update Public Restrooms 1st Fl	72,151	105,000	376,318	FY 2026
Behavioral Health Resource Center (B545)				
B545 Improve Parking Lot	915,800	915,800	915,800	FY 2027
B545 Waterproof Showers/Add Ventilation	200,000	450,000	450,000	FY 2027
Multiple Buildings				
Building Assessments	283,776	300,000	300,000	FY 2030
All Properties				
Asset Preservation Misc Projects	1,200,000	N/A	N/A	N/A
Fund 2509 Future Projects	<u>2,323,557</u>	<u>N/A</u>	<u>N/A</u>	N/A
Total Routine Projects	\$42,658,687	\$57,706,107	\$79,045,210	

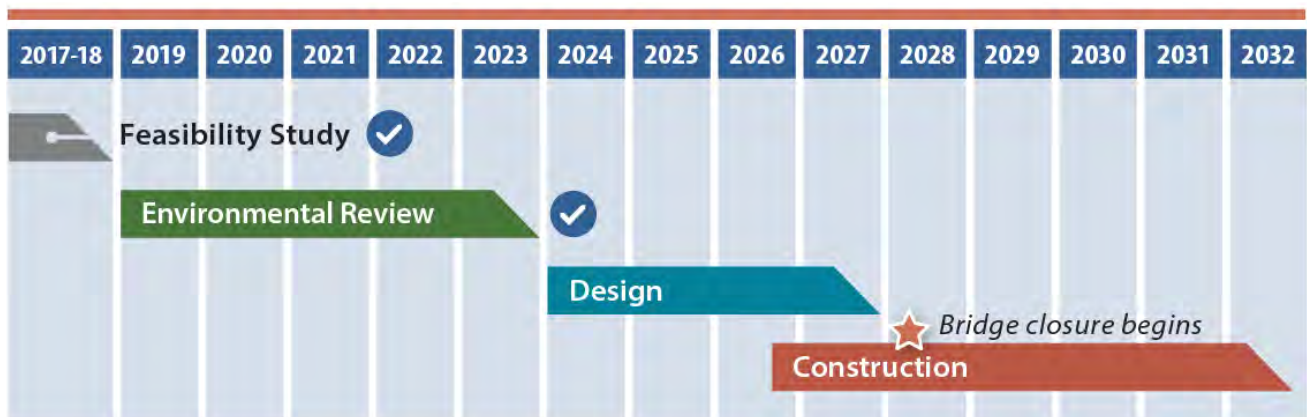
Burnside Bridge Fund (2515)

The Burnside Bridge is deemed to be a lifeline route for emergencies in Portland. As such, it is the Transportation Division’s highest priority to ensure that the bridge meets seismic standards to withstand the anticipated magnitude 9.0 Cascadia Subduction Zone event that the Oregon Department of Geology and Mineral Industries has calculated as having a 27% chance of occurring before 2065. This bridge will be designed to remain fully operational to vehicles and river traffic following such an event. This Burnside Bridge Fund (2515) was created to track the revenues and expenses related to this effort. In FY 2026, the project anticipates achieving the 60% design milestone of the main bridge package, 98% design milestone on the detour route improvement package, and 60% design milestone of the existing bridge demo package. Funding comes from the County’s Vehicle Registration Fee. Additional information about the project can be found in the Budget Director’s Message and the Department of Community Services program 90019.

Non-Routine Projects (2515)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Burnside Bridge Replacement Project	\$33,025,016	\$630,000,000- \$825,000,000	\$895,000,000	FY 2032	90019



Burnside Bridge. Photo courtesy of Motoya Nakamura, Multnomah County Communications.



Library Capital Bond Construction (2517)

In 2020, Multnomah County voters approved a capital bond measure to expand and modernize library spaces and balance library service more fairly across Multnomah County. The Library Capital Bond Construction Fund will be used to isolate/track capital work expenditures as well as administrative and close out expenses that occur after construction is complete. This project is discussed in the Major Projects section.

The table below excludes \$21,148,929 in reserve funds and interest earnings not yet allocated to a project. The Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000.

Non-Routine Projects (2517)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Library Operations Center	1,927,941	61,234,509	56,474,487	FY 2024	78228A
Midland Library	2,312,914	30,614,359	31,449,879	FY 2025	78228C
Holgate Library	1,927,278	26,998,923	27,541,066	FY 2024	78228A
North Portland Library	887,498	11,364,147	13,776,608	FY 2025	78228E
Albina Library and Administration	6,633,573	47,150,697	55,370,591	FY 2025	78228F
East County Flagship	59,388,146	126,285,706	163,180,808	FY 2026	78228G
Belmont Library	19,731,184	26,716,743	27,999,295	FY 2026	78228H
Northwest Library	6,230,395	18,595,575	21,157,884	FY 2026	78228I
St. Johns Library	8,836,730	8,785,499	13,697,410	FY 2026	78228J
Refresh Project: Central Library All User Restroom	111,579	850,000	1,515,453	FY 2024	78228A
Refresh Project: Rockwood Library	805,711	1,000,000	1,314,952	FY 2026	78228A
Refresh Project: Gregory Heights Library	79,231	950,000	1,285,021	FY 2024	78228A
Refresh Project: Hollywood Library	1,775,537	1,000,000	1,927,958	FY 2026	78228A
Refresh Project: Capitol Hill Library	76,656	850,000	1,318,730	FY 2024	78228A
Refresh Project: Hillsdale Library	319,554	1,500,000	1,776,390	FY 2024	78228A
Refresh Project: Woodstock Library	1,208,788	850,000	1,863,023	FY 2025	78228A
Refresh Project: Troutdale Library	502,022	300,000	1,205,274	FY 2025	78228A
Refresh Project: Fairview Library	98,832	450,000	892,102	FY 2024	78228A
Refresh Project: Kenton Library	415,239	200,000	1,054,661	FY 2025	78228A
Refresh Project: Sellwood Library	977,963	650,000	1,137,823	FY 2026	78228A
Refresh Project: Central Library	1,388,566	17,319,936	11,117,829	FY 2024	78228A
Intelligent Materials Management System	<u>318,523</u>	<u>0</u>	<u>1,050,000</u>	FY 2026	78228A
Total Non-Routine Projects	\$115,953,860	\$383,666,094	\$438,107,244		

Capital Budget

FY 2026 Adopted Budget

Contingency Savings Funded Additions (2517)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B635 Operations Center Wall Remediation	65,000	0	65,000	FY 2027	78228A
B606 Gregory Heights LED lighting and controls	270,000	0	270,000	FY 2027	78228A
B606 Gregory Heights replace roof and RTUs	740,230	0	740,230	FY 2027	78228A
B605 Capitol Hill LED lighting and controls	280,000	0	280,000	FY 2027	78228A
B623 Hillsdale replace roof / HVAC systems	1,643,150	0	1,643,150	FY 2027	78228A
Total Contingency Savings Funded Additions	\$2,998,380	\$0	\$2,998,380		

Justice Center Electrical System Upgrade Fund (2518)

The Justice Center Electrical System Upgrade Fund is used to isolate and track capital work expenditures for this particular project. This project is discussed in the Major Projects section. The project highlighted in yellow meets the Facilities capital threshold of >\$1,000,000.

Non-Routine Projects (2518)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B119 Justice Center Electrical System Upgrade	\$13,407,092	\$25,500,000	\$29,570,000	FY 2030	78233

Homeless Services Capital Fund (2519)

This Joint Office of Homeless Services (JOHS), now called the Homeless Services Department (HSD), Capital Fund is used to isolate and track capital work expenditures for HSD projects that are not capital improvements of existing properties. The Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000.

Non-Routine Projects (2519)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B325 North Portland Day Use Center	100,000	500,000	884,754	FY 2025	78243
B552 East County Homelessness Resource Center	6,508,067	1,866,279	8,560,000	TBD	78243
B551 Renovate Harrison Building to Day Use Center + Pod Village	<u>3,883,950</u>	<u>4,128,197</u>	<u>4,978,800</u>	FY 2026	78243
Total Non-Routine Projects	\$10,492,017	\$6,494,476	\$14,423,554		

Animal Services Facility Capital Fund (2520)

This capital fund will be used to account for expenditures for the planning and design of a new animal shelter facility and if applicable, acquisition of property and construction. The fund is initially supported by the County General Fund proceeds from the sale of the Edgefield North property. This project is discussed in the Projects In Planning/Assessment section. The project highlighted in yellow meets the Facilities capital threshold of >\$1,000,000.

Non-Routine Projects (2520)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B324 New Animal Service Facility - Design Phase	\$3,446,128	TBD	TBD	TBD	78234

Sobering and Crisis Intervention Capital Fund (2521)

This capital fund will be used to account for expenditures for the site acquisition, planning, design, renovation, and construction of the Sobering and Crisis Intervention Center. The initial funding is from the State of Oregon HB5204 and SB5701. The project highlighted in yellow meets the Facilities capital threshold of >\$1,000,000.

Non-Routine Projects (2521)	FY 2026 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
B260 Permanent Sobering & Crisis Center	\$14,740,000	\$35,980,300	\$35,980,300	FY 2027	78249

Appendix A: Capital Planning Scoring and Prioritization

At the start of the Capital Planning cycle, Facilities, Information Technology, and Transportation consult with their departmental partners to confirm (with projects of this size, project conversations typically begin far before a request for funding is submitted) their new project priorities, as well as review, and update the scope/timeframe/funding needs of existing projects. This work happens within Quarter 1 and the beginning of Quarter 2 of the County's fiscal year. Once the projects have been identified, a Capital Planning Information Form (CPIF) is submitted with new and updated project information. CPIFs are submitted for all projects that fall within the County Capital Plan Scope (greater than \$1,000,000 for Facilities, greater than \$250,000 for Information Technology and greater than \$1,000,000 for Transportation) regardless if a funding source has been identified or not.

Once CPIFs have been submitted, division leadership uses a matrix, focused on safety and security, equity and impact, to score all projects. The questions on the matrix are:

- What effect will adding this item have on security for Multnomah County (physical and digital)?
- What effect will adding this have on safety for Multnomah County employees?
- Will this help build, promote, and retain a high quality and diverse workforce?
- Does this service address racial or other disparities?
- What effect will adding this have on the WESP Plan Focus Areas?
- What effect will adding this have on our current or future customer service/product offering level?
- What will be the long-term effects of this add?
- Will this add have a daily positive impact on the department(s) affected?

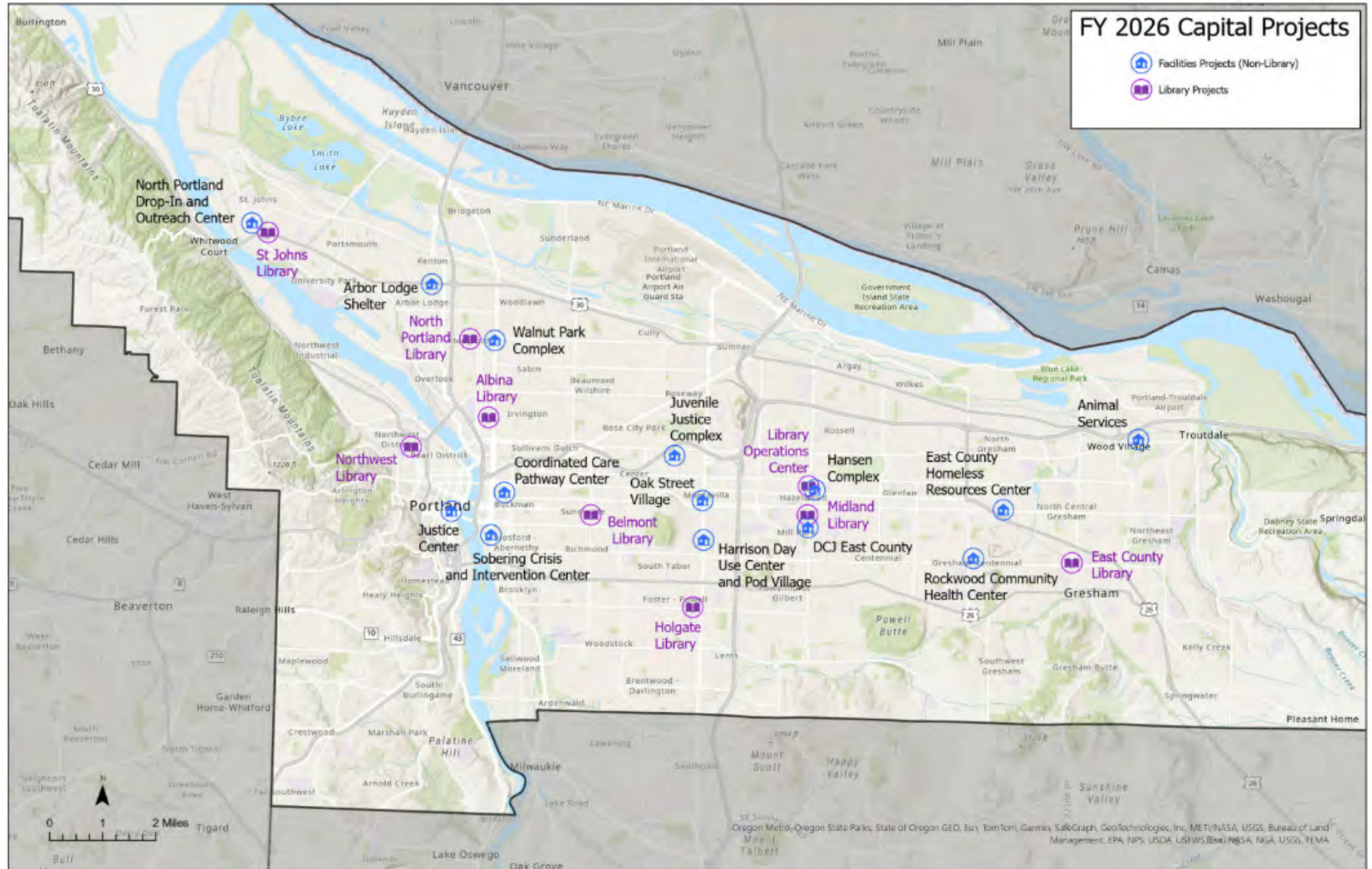
Along with the matrix scores, the Capital Planning Steering Committee takes other factors into consideration while prioritizing projects. These include whether or not a project is already underway. If the project is currently underway, what is the amount of funding already invested, and is there a good place to stop or pause the project. Another consideration is current policies or laws that make a project imminent, such as ADA accessibility.

The CPIF process also provides a unique opportunity for departments to note the proposed source of funding, as well as any ongoing operational costs and/or impacts associated with the project.

Considerations are also given for projects that are dependent on other projects and/or dependent on factors outside of the County's control. These include leases ending, without renewal possibilities, and planning being completed for a project through an already funded project.

In Quarters 2 and 3, the Steering Committee is able to review a short list of projects (~25) individually and comparatively with both the matrix scores and the other considerations above to prioritize projects. Projects are prioritized by separate divisions (Facilities, IT and Transportation). Projects that already have funding identified are not ranked, but are listed within the Capital Plan. This project list is then presented to the Chair.

Appendix B: Capital Projects Maps



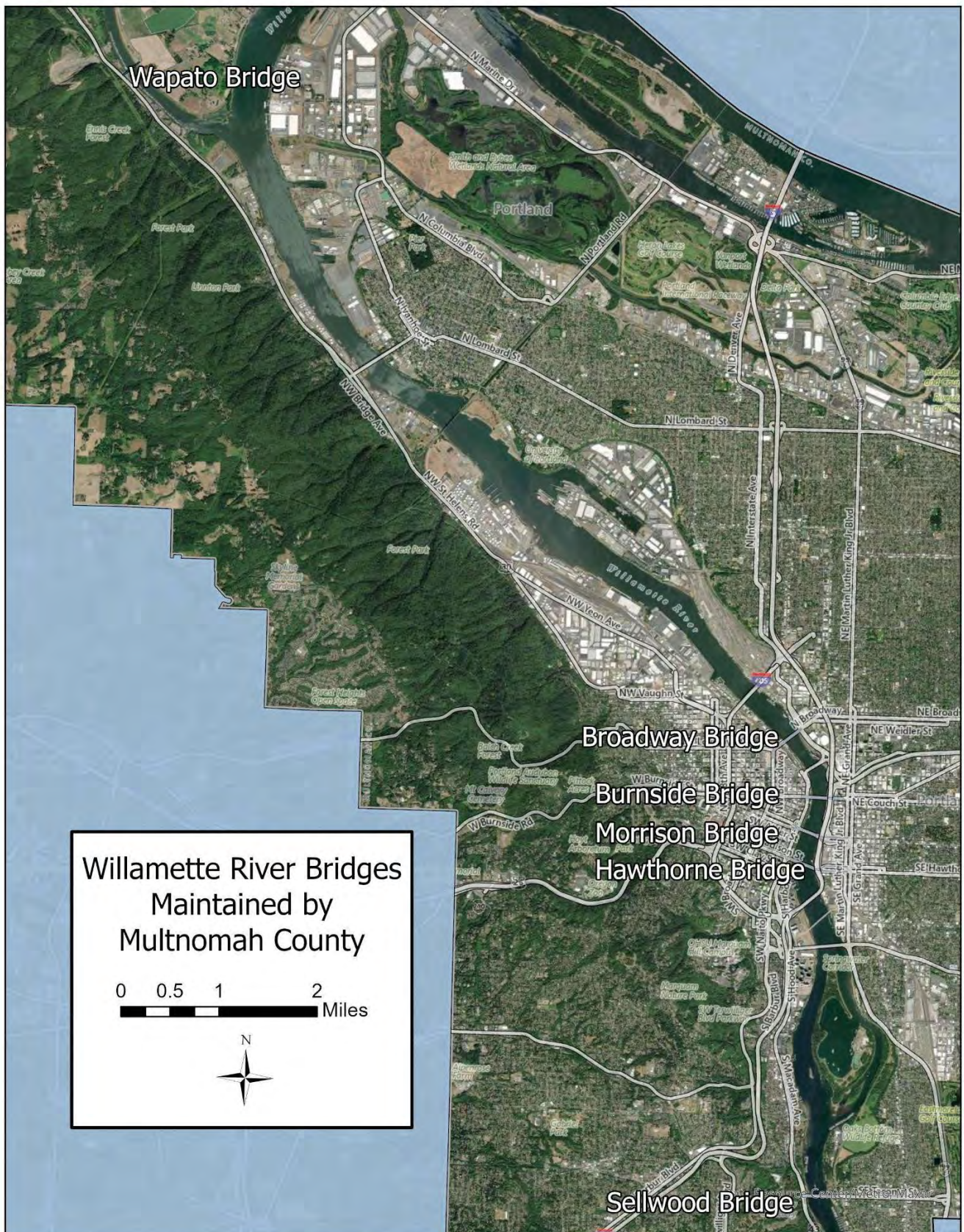


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Legal Detail by Department by Fund

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COMMUNITY JUSTICE

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
24,009,400	25,929,527	31,686,156	31,646,107	60000 - Permanent	31,354,271	31,354,271	31,777,317
1,729,301	2,593,617	1,069,449	1,112,388	60100 - Temporary	736,074	736,074	736,074
1,388,450	1,608,907	402,861	402,861	60110 - Overtime	347,350	347,350	347,350
682,615	1,001,550	579,962	579,962	60120 - Premium	532,069	532,069	532,069
10,430,817	11,320,153	13,357,606	13,321,584	60130 - Salary Related	13,894,204	13,894,204	14,075,147
586,441	931,266	177,881	191,765	60135 - Non Base Fringe	122,578	122,578	122,578
7,450,428	8,262,981	10,110,178	10,107,174	60140 - Insurance Benefits	9,903,448	9,903,448	10,023,606
114,695	222,619	95,085	117,337	60145 - Non Base Insurance	63,505	63,505	63,505
46,392,146	51,870,621	57,479,178	57,479,178	TOTAL Personnel	56,953,499	56,953,499	57,677,646
92,732	217,349	190,059	190,059	60150 - County Match & Sharing	41,629	41,629	41,629
219,961	432,834	597,522	597,522	60155 - Direct Client Assistance	608,001	608,001	625,628
7,193,546	9,756,283	10,432,383	10,432,383	60160 - Pass-Through & Program Support	9,942,558	9,942,558	9,942,558
1,258,655	1,321,741	1,473,208	1,473,208	60170 - Professional Services	1,328,946	1,328,946	1,359,197
8,764,892	11,728,208	12,693,172	12,693,172	TOTAL Contractual Services	11,921,134	11,921,134	11,969,012
6,188	2,609	0	0	60190 - Utilities	0	0	0
23,867	19,439	29,279	29,279	60200 - Communications	21,299	21,299	21,299
173,088	168,551	178,583	178,583	60210 - Rentals	152,000	152,000	152,000
24,848	37,957	36,258	36,258	60220 - Repairs & Maintenance	36,258	36,258	36,258
939,299	757,827	792,761	786,890	60240 - Supplies	776,294	776,294	776,294
19,806	43,103	3,074	3,074	60246 - Medical & Dental Supplies	3,074	3,074	3,074
199,529	232,711	159,328	159,328	60250 - Food	189,153	189,153	189,153
226,517	210,580	303,272	303,272	60260 - Training & Non-Local Travel	368,929	368,929	368,929
67,444	90,925	90,139	90,139	60270 - Local Travel	74,034	74,034	74,034
622	277	5,550	5,550	60280 - Insurance	5,550	5,550	5,550
79,777	67,547	109,243	109,243	60290 - Software, Subscription Computing, Maintenance	74,243	74,243	74,243
10,032	7,834	10,000	10,000	60310 - Pharmaceuticals	10,000	10,000	10,000
-250	0	0	0	60320 - Refunds	0	0	0
53,020	52,371	54,156	54,156	60340 - Dues & Subscriptions	67,906	67,906	67,906
-2,653	0	0	0	60575 - Write Off Accounts Payable	0	0	0
1,821,133	1,691,731	1,771,643	1,765,772	TOTAL Materials & Supplies	1,778,740	1,778,740	1,778,740
667,377	652,821	744,683	744,683	60370 - Internal Service Telecommunications	771,343	771,343	771,343
7,441,632	7,269,410	7,354,877	7,354,877	60380 - Internal Service Data Processing	7,421,359	7,421,359	7,421,359
665,880	684,137	676,575	676,575	60411 - Internal Service Fleet Services	750,848	750,848	750,848
11,346	949	1,091	1,091	60412 - Internal Service Motor Pool	6,842	6,842	6,842
5,241,357	6,287,611	6,126,986	6,126,986	60430 - Internal Service Facilities & Property Management	5,815,188	5,815,188	5,815,188
623,990	927,679	1,076,335	1,076,335	60432 - Internal Service Enhanced Building Services	1,869,740	1,869,740	1,869,740
633,856	386,592	416,000	416,000	60435 - Internal Service Facilities Service Requests	416,000	416,000	416,000
2,400,992	79,878	0	0	60440 - Internal Service Other	0	0	100,000
65,190	61,987	68,121	68,121	60461 - Internal Service Distribution	75,181	75,181	75,181
431,930	364,004	706,625	706,625	60462 - Internal Service Records	594,982	594,982	594,982

COMMUNITY JUSTICE

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
18,183,549	16,715,068	17,171,293	17,171,293	TOTAL Internal Services	17,721,483	17,721,483	17,821,483
143,225	19,285	11,000	11,000	60550 - Capital Equipment - Expenditure	11,000	11,000	11,000
143,225	19,285	11,000	11,000	TOTAL Capital Outlay	11,000	11,000	11,000
75,304,946	82,024,913	89,126,286	89,120,415	TOTAL FUND 1000: General Fund	88,385,856	88,385,856	89,257,881

COMMUNITY JUSTICE

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
14.80	716,298	14.80	760,716	12.00	611,484	6001 - Office Assistant 2	22.55	27.57	11.00	570,926	11.00	570,926	11.00	570,926
9.00	522,207	10.00	622,522	11.80	747,715	6002 - Office Assistant Senior	26.02	31.87	11.00	707,473	11.00	707,473	11.00	707,473
1.00	66,357	0.00	0	0.00	0	6003 - Clerical Unit Coordinator	29.24	35.74	0.00	0	0.00	0	0.00	0
1.00	64,843	0.00	0	0.00	0	6011 - Contract Technician	30.95	37.91	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	75,210	6015 - Contract Specialist	36.85	45.18	1.00	76,943	1.00	76,943	1.00	76,943
0.80	48,729	0.00	0	0.00	0	6020 - Program Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
3.00	228,466	3.00	249,714	2.10	174,091	6021 - Program Specialist	39.03	47.96	2.08	179,702	2.08	179,702	2.08	179,702
2.00	182,001	2.00	192,477	2.00	193,631	6026 - Budget Analyst	41.36	50.89	2.00	195,995	2.00	195,995	2.00	195,995
2.00	124,269	3.00	206,386	3.00	220,309	6029 - Finance Specialist 1	30.95	37.91	4.00	304,268	4.00	304,268	4.00	304,268
1.00	77,555	1.00	83,068	1.00	74,834	6030 - Finance Specialist 2	35.74	43.86	1.00	78,787	1.00	78,787	1.00	78,787
3.00	278,254	3.00	297,463	3.00	311,581	6031 - Contract Specialist Senior	42.63	52.41	3.00	321,799	3.00	321,799	3.00	321,799
2.00	178,397	2.00	190,473	3.00	290,712	6032 - Finance Specialist Senior	42.63	52.41	3.00	303,643	3.00	303,643	3.00	303,643
1.80	146,578	1.80	155,372	1.80	161,160	6033 - Administrative Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
6.00	318,635	6.00	326,798	3.00	187,634	6047 - Community Health Specialist 2	27.57	33.74	2.00	132,657	2.00	132,657	3.00	196,362
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	103,231	3.00	289,960	4.00	412,806	6063 - Project Manager Represented	45.18	55.61	3.00	336,952	3.00	336,952	3.00	336,952
1.13	84,575	0.50	43,159	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	1.00	55,896	0.00	0	6085 - Research Evaluation Analyst 1	28.39	34.76	0.00	0	0.00	0	0.00	0
1.00	66,357	1.00	86,318	1.00	89,533	6086 - Research Evaluation Analyst 2	35.74	43.86	1.00	91,580	1.00	91,580	1.00	91,580
1.00	88,615	1.00	96,544	2.00	195,562	6087 - Research Evaluation Analyst Senior	45.18	55.61	2.00	217,277	2.00	217,277	1.00	108,374
3.80	355,077	3.80	357,732	4.80	471,049	6088 - Program Specialist Senior	43.86	54.00	6.40	638,608	6.40	638,608	6.40	638,608
1.00	72,454	0.00	0	0.00	0	6103 - Human Resources Analyst 2	40.17	49.42	0.00	0	0.00	0	0.00	0
1.00	61,485	1.00	67,087	1.00	63,493	6108 - Logistics Evidence Technician	30.07	36.85	1.00	66,868	1.00	66,868	1.00	66,868
1.00	66,054	0.00	0	2.00	157,887	6151 - Records Coordinator	34.76	42.63	2.00	166,434	2.00	166,434	2.00	166,434
0.00	0	0.00	0	0.00	0	R6151 - Retired Records Coordinator	N/A	N/A	0.00	0	0.00	0	0.00	0
22.60	1,333,381	17.80	1,137,275	20.93	1,399,963	6157 - Records Technician	29.24	35.74	21.50	1,487,755	21.50	1,487,755	21.50	1,487,755
0.00	0	0.00	0	0.00	0	R6157 - Retired Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	1.00	78,866	1.00	87,007	6178 - Program Communications Specialist	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.00	82,239	1.00	89,812	1.00	101,101	6200 - Program Communications Coordinator	42.63	52.41	1.00	106,523	1.00	106,523	1.00	106,523
4.00	250,494	5.00	342,704	5.00	350,526	6247 - Victim Advocate	30.95	37.91	5.00	362,339	5.00	362,339	5.00	362,339
5.00	257,862	5.00	277,982	5.00	297,859	6260 - Cook	24.55	30.07	5.00	306,350	5.00	306,350	5.00	306,350
0.00	0	0.00	0	0.00	0	R6260 - Retired Cook	N/A	N/A	0.00	0	0.00	0	0.00	0

COMMUNITY JUSTICE

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.00	152,672	4.00	167,336	4.00	174,880	6261 - Food Service Worker	20.54	21.95	4.00	177,110	4.00	177,110	4.00	177,110
41.19	2,603,141	42.19	2,824,937	43.05	2,985,591	6266 - Corrections Technician	28.39	34.76	43.00	3,059,691	43.00	3,059,691	43.00	3,059,691
9.00	581,312	6.00	422,070	6.00	437,730	6267 - Community Works Leader	29.24	35.74	5.97	434,591	5.97	434,591	5.97	434,591
9.00	720,752	10.00	813,364	8.00	711,966	6268 - Corrections Counselor	39.03	47.96	8.00	723,339	8.00	723,339	11.00	981,991
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
24.48	1,969,952	23.06	1,982,831	21.87	1,955,848	6272 - Juvenile Counselor	36.85	45.18	20.21	1,815,108	20.21	1,815,108	20.21	1,815,108
53.66	3,597,603	48.52	3,376,913	39.66	3,096,475	6273 - Juvenile Custody Services Specialist	30.27	40.30	32.35	2,634,297	32.35	2,634,297	32.35	2,634,297
56.79	5,220,926	64.94	6,152,743	65.93	6,499,067	6276 - Parole and Probation Officer	38.06	48.56	57.06	5,752,240	57.06	5,752,240	57.06	5,752,240
1.00	76,755	0.00	0	0.00	0	6278 - Digital Forensics Examiner	37.91	46.55	0.00	0	0.00	0	0.00	0
1.00	71,248	0.00	0	1.00	79,657	6285 - Juvenile Counseling Assistant	31.87	39.03	1.00	81,495	1.00	81,495	1.00	81,495
0.48	38,541	0.00	0	0.00	0	6309 - Marriage and Family Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	83,459	1.00	93,241	1.00	99,862	6365 - Mental Health Consultant	40.17	49.42	2.00	183,160	2.00	183,160	2.00	183,160
1.35	118,611	2.09	197,235	1.98	195,382	6369 - Marriage and Family Counselor	40.17	49.42	2.00	203,666	2.00	203,666	2.00	203,666
2.03	179,710	2.00	199,929	2.00	210,324	6456 - Data Analyst Senior	42.63	52.41	2.00	203,477	2.00	203,477	2.00	203,477
4.00	390,749	4.00	416,822	4.00	454,123	6501 - Business Analyst Senior	46.55	57.32	3.00	349,907	3.00	349,907	3.00	349,907
3.00	246,715	3.00	262,148	3.00	274,228	9006 - Administrative Analyst (NR)	31.43	47.15	3.00	267,660	3.00	267,660	3.00	267,660
1.00	88,374	1.00	92,793	1.00	96,226	9020 - Nutrition Services Program Supervisor	33.63	50.45	1.00	98,824	1.00	98,824	1.00	98,824
0.80	96,971	0.00	0	0.00	0	9041 - Research Evaluation Scientist	44.08	66.13	0.00	0	0.00	0	0.00	0
1.00	70,135	1.00	72,940	1.00	66,250	9061 - Human Resources Technician (NR)	28.70	40.19	2.00	142,579	2.00	142,579	2.00	142,579
2.00	182,495	0.00	0	0.00	0	9063 - Project Manager (NR)	38.50	57.76	0.00	0	0.00	0	0.00	0
4.00	299,978	4.00	319,114	4.00	338,130	9080 - Human Resources Analyst 1	31.55	47.32	4.00	351,445	4.00	351,445	4.00	351,445
1.00	108,262	2.00	198,172	2.00	250,286	9335 - Finance Supervisor	41.20	63.14	2.00	250,675	2.00	250,675	2.00	250,675
1.00	132,626	1.00	139,256	1.00	137,464	9336 - Finance Manager	50.94	76.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9338 - Finance Manager Senior	57.13	91.42	1.00	161,529	1.00	161,529	1.00	161,529
1.00	123,948	1.00	130,145	1.00	134,960	9364 - Manager 2	47.17	70.75	1.00	138,604	1.00	138,604	1.00	138,604
7.00	906,277	6.00	817,604	7.00	1,002,233	9365 - Manager Senior	50.94	76.41	7.00	1,047,782	7.00	1,047,782	7.00	1,047,782
1.00	118,966	1.00	128,661	1.00	137,424	9366 - Quality Manager	50.94	76.41	1.00	141,134	1.00	141,134	1.00	141,134
2.00	309,390	2.00	320,207	2.00	335,936	9602 - Division Director 2	57.13	91.42	2.00	349,484	2.00	349,484	2.00	349,484
1.00	199,866	1.00	209,859	1.00	217,624	9610 - Department Director 1	73.31	117.29	1.00	229,264	1.00	229,264	1.00	229,264
0.94	111,253	1.00	124,272	1.00	128,870	9615 - Manager 1	44.08	66.13	1.00	138,070	1.00	138,070	1.00	138,070
1.00	154,065	1.00	171,422	1.00	183,098	9619 - Deputy Director	61.71	98.73	1.00	188,042	1.00	188,042	1.00	188,042
17.32	1,898,569	17.90	2,037,545	15.90	1,880,038	9620 - Community Justice Program Manager	41.20	63.14	14.90	1,809,497	14.90	1,809,497	15.90	1,895,523

COMMUNITY JUSTICE

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	143,235	1.00	154,907	1.00	165,458	9621 - Human Resources Manager 2	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
14.16	1,674,901	14.87	1,778,187	12.55	1,629,672	9632 - Sworn Community Justice Manager	44.08	66.13	12.33	1,663,699	12.33	1,663,699	12.33	1,663,699
1.00	84,930	2.00	183,242	2.00	195,721	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	3.00	309,560	3.00	309,560	3.00	309,560
1.00	113,601	1.00	122,859	2.00	253,676	9715 - Human Resources Manager 1	47.17	70.75	2.00	271,419	2.00	271,419	2.00	271,419
6.00	631,604	6.00	673,319	5.00	597,637	9748 - Human Resources Analyst Senior	41.20	63.14	6.00	760,569	6.00	760,569	6.00	760,569
1.00	121,907	1.00	124,272	1.00	128,870	9790 - Public Relations Coordinator	41.20	63.14	1.00	131,839	1.00	131,839	1.00	131,839
0.00	43,213	0.00	45,868	0.00	-43,697	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	370,306	0.00	370,306	0.00	493,872
369.13	29,441,125	364.27	30,762,537	355.37	31,686,156	TOTAL BUDGET			336.80	31,354,271	336.80	31,354,271	340.80	31,777,317

COMMUNITY JUSTICE

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
9,105,826	7,325,704	8,486,108	8,488,090	60000 - Permanent	8,800,012	8,800,012	8,800,012
148,004	119,961	244,647	165,472	60100 - Temporary	50,658	50,658	50,658
298,742	245,588	0	0	60110 - Overtime	0	0	0
395,318	310,925	217,480	217,480	60120 - Premium	209,161	209,161	209,161
4,160,312	3,349,640	3,715,591	3,721,907	60130 - Salary Related	4,114,244	4,114,244	4,114,244
42,343	42,133	67,583	40,107	60135 - Non Base Fringe	12,709	12,709	12,709
2,717,859	2,220,288	2,712,686	2,712,835	60140 - Insurance Benefits	2,717,334	2,717,334	2,717,334
4,491	6,016	8,423	6,958	60145 - Non Base Insurance	3,254	3,254	3,254
16,872,894	13,620,255	15,452,518	15,352,849	TOTAL Personnel	15,907,372	15,907,372	15,907,372
112,443	38,587	67,187	67,187	60155 - Direct Client Assistance	94,763	94,763	94,763
7,885,043	6,723,696	7,397,897	7,586,111	60160 - Pass-Through & Program Support	6,742,148	6,742,148	6,742,148
172,496	170,138	124,141	121,837	60170 - Professional Services	94,306	94,306	94,306
-1,854	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
8,168,128	6,932,421	7,589,225	7,775,135	TOTAL Contractual Services	6,931,217	6,931,217	6,931,217
702	1,655	0	0	60200 - Communications	0	0	0
859	95	12,124	12,124	60240 - Supplies	11,132	11,132	11,132
6,877	1,187	22,356	22,356	60246 - Medical & Dental Supplies	7,067	7,067	7,067
123,730	126,825	131,000	131,000	60250 - Food	145,800	145,800	145,800
97,190	26,208	7,500	7,500	60260 - Training & Non-Local Travel	28,648	28,648	28,648
3,747	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
-500	0	0	0	60340 - Dues & Subscriptions	0	0	0
232,605	155,971	172,980	172,980	TOTAL Materials & Supplies	192,647	192,647	192,647
2,448,085	2,271,450	2,906,740	2,896,773	60350 - Indirect Expense	3,041,713	3,041,713	3,041,713
9,391	9,407	9,614	9,614	60411 - Internal Service Fleet Services	11,165	11,165	11,165
0	540	0	0	60412 - Internal Service Motor Pool	0	0	0
2,457,476	2,281,397	2,916,354	2,906,387	TOTAL Internal Services	3,052,878	3,052,878	3,052,878
27,731,102	22,990,045	26,131,077	26,207,351	TOTAL FUND 1505: Federal/State Program Fund	26,084,114	26,084,114	26,084,114

COMMUNITY JUSTICE

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	88,636	2.00	97,692	3.00	164,227	6001 - Office Assistant 2	22.55	27.57	3.00	163,553	3.00	163,553	3.00	163,553
1.00	81,432	1.00	86,318	1.00	89,533	6033 - Administrative Analyst	35.74	43.86	1.00	91,580	1.00	91,580	1.00	91,580
0.00	0	0.75	103,998	0.00	0	6055 - Business Systems Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
0.38	30,039	0.00	0	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.20	17,114	0.20	18,787	0.20	20,071	6088 - Program Specialist Senior	43.86	54.00	0.20	21,149	0.20	21,149	0.20	21,149
1.00	62,496	0.00	0	0.00	0	6151 - Records Coordinator	34.76	42.63	0.00	0	0.00	0	0.00	0
10.40	594,323	10.20	628,418	9.07	614,934	6157 - Records Technician	29.24	35.74	8.50	597,281	8.50	597,281	8.50	597,281
0.00	0	0.00	0	0.00	0	R6157 - Retired Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
11.81	744,470	9.81	654,249	8.95	629,094	6266 - Corrections Technician	28.39	34.76	9.00	642,407	9.00	642,407	9.00	642,407
0.00	0	0.00	0	1.00	72,621	6267 - Community Works Leader	29.24	35.74	1.03	76,864	1.03	76,864	1.03	76,864
1.00	81,432	1.00	86,318	2.00	175,997	6268 - Corrections Counselor	39.03	47.96	2.00	185,671	2.00	185,671	2.00	185,671
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
6.52	540,623	5.94	520,328	6.13	535,941	6272 - Juvenile Counselor	36.85	45.18	5.79	504,405	5.79	504,405	5.79	504,405
9.34	642,890	10.48	732,491	10.34	753,939	6273 - Juvenile Custody Services Specialist	30.27	40.30	5.65	449,764	5.65	449,764	5.65	449,764
62.71	5,721,044	42.56	4,075,910	49.57	4,895,979	6276 - Parole and Probation Officer	38.06	48.56	50.94	5,127,200	50.94	5,127,200	50.94	5,127,200
0.52	41,753	0.00	0	0.00	0	6309 - Marriage and Family Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.46	40,203	0.42	39,315	6369 - Marriage and Family Counselor	40.17	49.42	0.40	39,468	0.40	39,468	0.40	39,468
0.00	0	0.75	103,998	0.00	0	6406 - Development Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
0.47	45,731	0.00	0	0.00	0	6456 - Data Analyst Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
0.68	80,282	0.10	12,427	0.10	12,887	9620 - Community Justice Program Manager	41.20	63.14	0.10	13,184	0.10	13,184	0.10	13,184
3.84	439,831	3.13	377,588	3.45	442,728	9632 - Sworn Community Justice Manager	44.08	66.13	3.67	495,833	3.67	495,833	3.67	495,833
0.00	-4,957	0.00	-11,430	0.00	38,842	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	391,653	0.00	391,653	0.00	391,653
111.87	9,207,139	88.38	7,527,295	95.23	8,486,108	TOTAL BUDGET			91.28	8,800,012	91.28	8,800,012	91.28	8,800,012

COMMUNITY JUSTICE

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,559	0	0	0	60000 - Permanent	0	0	0
1,483	0	0	0	60130 - Salary Related	0	0	0
836	0	0	0	60140 - Insurance Benefits	0	0	0
5,878	0	0	0	TOTAL Personnel	0	0	0
258,637	0	0	0	60155 - Direct Client Assistance	0	0	0
133,652	0	0	0	60160 - Pass-Through & Program Support	0	0	0
784	185,000	0	0	60170 - Professional Services	0	0	0
393,073	185,000	0	0	TOTAL Contractual Services	0	0	0
11,364	0	0	0	60240 - Supplies	0	0	0
11,364	0	0	0	TOTAL Materials & Supplies	0	0	0
903	0	0	0	60350 - Indirect Expense	0	0	0
58,579	0	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
13,665	0	0	0	60440 - Internal Service Other	0	0	0
73,147	0	0	0	TOTAL Internal Services	0	0	0
483,463	185,000	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COMMUNITY JUSTICE

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
434,936	425,392	434,279	434,279	60000 - Permanent	391,330	391,330	391,330
0	0	5,850	5,850	60100 - Temporary	7,902	7,902	7,902
1,606	355	0	0	60110 - Overtime	0	0	0
6,709	6,398	528	528	60120 - Premium	0	0	0
169,657	164,985	166,615	166,615	60130 - Salary Related	159,396	159,396	159,396
0	0	582	582	60135 - Non Base Fringe	1,300	1,300	1,300
125,334	125,133	129,564	129,564	60140 - Insurance Benefits	116,102	116,102	116,102
0	0	134	134	60145 - Non Base Insurance	36	36	36
738,242	722,263	737,552	737,552	TOTAL Personnel	676,066	676,066	676,066
0	0	560	560	60155 - Direct Client Assistance	560	560	560
2,610	10,000	0	0	60160 - Pass-Through & Program Support	0	0	0
50,890	49,863	73,640	73,640	60170 - Professional Services	73,640	73,640	73,640
53,500	59,863	74,200	74,200	TOTAL Contractual Services	74,200	74,200	74,200
480	480	0	0	60200 - Communications	0	0	0
54	34	0	0	60240 - Supplies	112	112	112
12,479	12,190	17,813	17,813	60260 - Training & Non-Local Travel	39,712	39,712	39,712
39	0	317	317	60270 - Local Travel	317	317	317
0	0	1,894	1,894	60340 - Dues & Subscriptions	1,894	1,894	1,894
13,052	12,704	20,024	20,024	TOTAL Materials & Supplies	42,035	42,035	42,035
113,468	132,391	152,452	152,452	60350 - Indirect Expense	142,000	142,000	142,000
129,622	146,655	152,979	152,979	60430 - Internal Service Facilities & Property Management	130,147	130,147	130,147
4,859	5,089	3,468	3,468	60432 - Internal Service Enhanced Building Services	17,727	17,727	17,727
0	0	5,000	5,000	60435 - Internal Service Facilities Service Requests	5,000	5,000	5,000
7,821	7,405	8,038	8,038	60461 - Internal Service Distribution	9,100	9,100	9,100
255,771	291,540	321,937	321,937	TOTAL Internal Services	303,974	303,974	303,974
1,060,565	1,086,370	1,153,713	1,153,713	TOTAL FUND 1516: Justice Services Special Ops Fund	1,096,275	1,096,275	1,096,275

COMMUNITY JUSTICE

1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	59,174	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	0.00	0	0.00	0	0.00	0
1.00	81,432	2.00	169,183	0.90	76,740	6021 - Program Specialist	39.03	47.96	0.92	82,678	0.92	82,678	0.92	82,678
0.00	0	0.00	0	1.00	95,724	6088 - Program Specialist Senior	43.86	54.00	0.40	40,361	0.40	40,361	0.40	40,361
2.65	227,632	2.45	235,440	2.60	261,815	6369 - Marriage and Family Counselor	40.17	49.42	2.60	268,291	2.60	268,291	2.60	268,291
0.00	0	0.00	0	0.00	0	9364 - Manager 2	47.17	70.75	0.00	0	0.00	0	0.00	0
0.06	7,102	0.00	0	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
0.00	-68	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
4.71	375,272	4.45	404,623	4.50	434,279	TOTAL BUDGET			3.92	391,330	3.92	391,330	3.92	391,330

COMMUNITY JUSTICE

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	839,941	834,055	60000 - Permanent	588,727	588,727	180,344
0	0	0	8,046	60100 - Temporary	753	753	753
0	0	324,050	321,501	60130 - Salary Related	246,040	246,040	72,372
0	0	0	681	60135 - Non Base Fringe	64	64	64
0	0	299,021	298,580	60140 - Insurance Benefits	199,511	199,511	57,865
0	0	0	149	60145 - Non Base Insurance	15	15	15
0	0	1,463,012	1,463,012	TOTAL Personnel	1,035,110	1,035,110	311,413
0	0	150,000	150,000	60155 - Direct Client Assistance	17,627	17,627	0
0	0	1,378,304	1,378,304	60160 - Pass-Through & Program Support	984,786	984,786	984,786
0	0	1,528,304	1,528,304	TOTAL Contractual Services	1,002,413	1,002,413	984,786
0	0	0	0	60240 - Supplies	1	1	1
0	0	0	0	TOTAL Materials & Supplies	1	1	1
0	0	302,405	302,405	60350 - Indirect Expense	217,891	217,891	65,552
0	0	0	0	60440 - Internal Service Other	100,000	100,000	0
0	0	302,405	302,405	TOTAL Internal Services	317,891	317,891	65,552
0	0	3,293,721	3,293,721	TOTAL FUND 1521: Supportive Housing Fund	2,355,415	2,355,415	1,361,752

COMMUNITY JUSTICE

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	3.00	181,563	6047 - Community Health Specialist 2	27.57	33.74	1.00	63,705	1.00	63,705	0.00	0
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	91,747	1.00	106,279	1.00	110,205	6088 - Program Specialist Senior	43.86	54.00	1.00	94,813	1.00	94,813	1.00	94,813
0.00	0	0.00	0	1.00	64,112	6266 - Corrections Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
2.00	136,806	2.00	147,861	5.00	417,343	6268 - Corrections Counselor	39.03	47.96	4.00	344,183	4.00	344,183	1.00	85,531
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9620 - Community Justice Program Manager	41.20	63.14	1.00	86,026	1.00	86,026	0.00	0
0.00	0	0.00	0	1.00	89,974	9632 - Sworn Community Justice Manager	44.08	66.13	0.00	0	0.00	0	0.00	0
0.00	-228,553	0.00	-254,140	0.00	-23,256	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
3.00	0	3.00	0	11.00	839,941	TOTAL BUDGET			7.00	588,727	7.00	588,727	2.00	180,344

COMMUNITY SERVICES

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
6,531,915	7,675,451	9,378,786	9,379,740	60000 - Permanent	9,837,292	9,837,292	9,766,639
692,288	872,455	928,888	928,888	60100 - Temporary	869,000	869,000	869,000
304,429	318,606	214,008	212,847	60110 - Overtime	329,078	329,078	329,078
43,378	47,319	26,000	26,000	60120 - Premium	41,000	41,000	41,000
2,415,735	2,848,509	3,576,631	3,576,990	60130 - Salary Related	4,000,000	4,000,000	3,967,591
192,891	203,070	155,038	155,038	60135 - Non Base Fringe	116,500	116,500	116,500
2,101,989	2,568,498	3,219,954	3,213,953	60140 - Insurance Benefits	3,404,155	3,404,155	3,382,914
0	50	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
58,618	144,275	62,358	68,359	60145 - Non Base Insurance	37,517	37,517	37,517
12,341,243	14,678,233	17,561,663	17,561,815	TOTAL Personnel	18,634,542	18,634,542	18,510,239
0	0	0	0	60160 - Pass-Through & Program Support	0	0	100,000
3,504,685	3,805,527	6,672,500	6,674,297	60170 - Professional Services	2,831,776	2,831,776	3,031,776
3,504,685	3,805,527	6,672,500	6,674,297	TOTAL Contractual Services	2,831,776	2,831,776	3,131,776
628	891	0	0	60190 - Utilities	0	0	0
11,880	11,149	14,160	14,160	60200 - Communications	11,100	11,100	11,100
67,672	71,757	94,534	94,534	60210 - Rentals	106,276	106,276	106,276
33,863	39,436	90,776	90,776	60220 - Repairs & Maintenance	96,000	96,000	96,000
525,051	436,509	629,642	629,490	60240 - Supplies	716,225	716,225	716,225
171,017	214,130	80,000	80,000	60246 - Medical & Dental Supplies	80,000	80,000	80,000
39,742	54,858	20,000	20,000	60250 - Food	20,000	20,000	20,000
40,735	67,643	107,000	107,000	60260 - Training & Non-Local Travel	111,000	111,000	111,000
378	377	8,030	8,030	60270 - Local Travel	5,600	5,600	5,600
131,909	174,400	415,800	415,800	60290 - Software, Subscription Computing, Maintenance	515,800	515,800	515,800
4,769	16,233	6,000	6,000	60310 - Pharmaceuticals	6,000	6,000	6,000
13,951	8,070	7,000	7,000	60320 - Refunds	7,000	7,000	7,000
8,281	12,656	20,700	20,700	60340 - Dues & Subscriptions	22,700	22,700	22,700
64,341	53,315	0	0	60355 - Project Overhead	0	0	0
-76,188	-56,707	0	0	60680 - Cash Discounts Taken	0	0	0
1,038,031	1,104,717	1,493,642	1,493,490	TOTAL Materials & Supplies	1,697,701	1,697,701	1,697,701
105,370	116,235	148,920	148,920	60370 - Internal Service Telecommunications	164,147	164,147	164,147
1,568,745	1,530,570	1,513,918	1,513,918	60380 - Internal Service Data Processing	1,478,387	1,478,387	1,478,387
237,671	212,059	217,155	217,155	60411 - Internal Service Fleet Services	289,159	289,159	289,159
35,344	69,438	89,231	89,231	60412 - Internal Service Motor Pool	44,410	44,410	44,410
1,503,096	1,832,900	1,634,807	1,634,807	60430 - Internal Service Facilities & Property Management	1,753,788	1,753,788	1,753,788
21,187	22,109	32,341	32,341	60432 - Internal Service Enhanced Building Services	330,301	330,301	330,301
258,178	414,023	315,000	315,000	60435 - Internal Service Facilities Service Requests	0	0	0
85,518	130,464	190,800	190,800	60440 - Internal Service Other	144,300	144,300	144,300
67,497	81,565	79,096	79,096	60461 - Internal Service Distribution	56,924	56,924	56,924
30,652	35,643	55,788	55,788	60462 - Internal Service Records	68,118	68,118	68,118
3,913,258	4,445,008	4,277,056	4,277,056	TOTAL Internal Services	4,329,534	4,329,534	4,329,534

COMMUNITY SERVICES

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
194,705	224,190	0	0	60550 - Capital Equipment - Expenditure	0	0	0
0	142,070	0	0	60555 - Capital Software	0	0	0
194,705	366,260	0	0	TOTAL Capital Outlay	0	0	0
20,991,922	24,399,744	30,004,861	30,006,658	TOTAL FUND 1000: General Fund	27,493,553	27,493,553	27,669,250

COMMUNITY SERVICES

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
10.00	475,711	0.00	0	1.00	50,112	6001 - Office Assistant 2	22.55	27.57	1.00	50,660	1.00	50,660	1.00	50,660
7.00	385,711	17.00	945,923	17.00	993,586	6002 - Office Assistant Senior	26.02	31.87	17.00	1,031,072	17.00	1,031,072	17.00	1,031,072
0.00	0	2.00	122,261	2.00	130,985	6020 - Program Technician	28.39	34.76	1.50	95,063	1.50	95,063	1.50	95,063
7.00	544,667	7.00	575,817	6.00	515,496	6021 - Program Specialist	39.03	47.96	6.00	535,240	6.00	535,240	6.00	535,240
1.00	97,301	1.00	103,147	0.00	0	6032 - Finance Specialist Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
3.00	217,876	4.00	309,650	4.00	314,801	6033 - Administrative Analyst	35.74	43.86	3.00	243,112	3.00	243,112	3.00	243,112
6.00	259,950	10.00	470,305	10.00	465,224	6062 - Animal Technician 1	21.32	26.02	10.00	464,094	10.00	464,094	10.00	464,094
1.00	100,513	2.00	182,843	2.00	214,107	6063 - Project Manager Represented	45.18	55.61	3.00	319,313	3.00	319,313	3.00	319,313
11.00	579,713	14.00	767,777	14.00	753,908	6065 - Animal Technician 2	24.55	30.07	16.00	870,077	16.00	870,077	16.00	870,077
4.00	240,433	4.00	258,126	4.00	267,804	6066 - Veterinary Technician	29.24	35.74	4.00	259,037	4.00	259,037	4.00	259,037
0.00	0	0.00	0	0.00	0	R6066 - Retired Veterinary Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
8.00	498,563	8.00	516,030	10.00	682,661	6067 - Animal Control Officer 2	30.07	36.85	10.00	694,549	10.00	694,549	10.00	694,549
1.00	75,659	1.00	76,264	1.00	81,589	6068 - Planner 1	34.76	42.63	2.00	157,390	2.00	157,390	2.00	157,390
2.00	105,918	2.00	113,779	3.00	176,005	6069 - Animal Control Officer 1	25.26	30.95	3.00	180,464	3.00	180,464	3.00	180,464
2.00	111,898	3.00	169,796	3.00	178,075	6072 - Animal Control Dispatcher	25.26	30.95	3.00	184,503	3.00	184,503	3.00	184,503
2.68	214,622	2.77	242,878	2.77	257,054	6075 - Planner 2	39.03	47.96	2.79	257,878	2.79	257,878	2.79	257,878
3.00	285,242	3.00	312,968	2.00	220,410	6078 - Planner Senior	43.86	54.00	2.00	225,504	2.00	225,504	2.00	225,504
1.00	100,019	1.00	109,169	1.00	104,635	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.00	110,262	1.00	110,262	1.00	110,262
3.00	258,468	3.00	298,175	4.00	403,708	6088 - Program Specialist Senior	43.86	54.00	3.00	299,690	3.00	299,690	3.00	299,690
3.00	288,856	2.00	196,620	2.00	206,830	6200 - Program Communications Coordinator	42.63	52.41	2.00	214,667	2.00	214,667	2.00	214,667
1.00	76,755	1.00	81,369	1.00	84,397	6232 - Engineering Technician 2	33.74	41.36	1.00	86,360	1.00	86,360	1.00	86,360
1.00	83,584	1.00	96,524	1.00	102,961	9005 - Administrative Analyst Senior	33.63	50.45	1.00	105,334	1.00	105,334	1.00	105,334
2.00	143,384	0.00	0	1.00	77,396	9025 - Operations Supervisor	33.63	50.45	1.00	79,486	1.00	79,486	1.00	79,486
1.00	65,934	0.00	0	0.00	0	9080 - Human Resources Analyst 1	31.55	47.32	0.00	0	0.00	0	0.00	0
1.00	115,063	1.00	124,441	2.00	245,709	9146 - Planner Principal	44.08	66.13	2.00	244,354	2.00	244,354	2.00	244,354
1.00	154,695	1.00	146,003	1.00	155,947	9338 - Finance Manager Senior	57.13	91.42	1.00	164,326	1.00	164,326	1.00	164,326
2.00	190,182	4.00	376,258	4.00	374,971	9361 - Program Supervisor	41.20	63.14	5.00	497,990	5.00	497,990	5.00	497,990
1.00	141,472	1.00	150,395	0.00	0	9601 - Division Director 1	55.02	82.53	0.00	0	0.00	0	0.00	0
1.00	138,571	1.00	159,334	1.00	168,438	9602 - Division Director 2	57.13	91.42	1.00	179,331	1.00	179,331	1.00	179,331
1.00	197,838	1.00	209,859	1.00	217,574	9610 - Department Director 1	73.31	117.29	1.00	243,296	1.00	243,296	1.00	243,296
2.00	215,591	3.00	344,140	2.50	285,160	9615 - Manager 1	44.08	66.13	2.50	301,620	2.50	301,620	2.50	301,620
1.00	171,353	1.00	178,206	1.00	162,620	9619 - Deputy Director	61.71	98.73	1.00	171,357	1.00	171,357	1.00	171,357

COMMUNITY SERVICES

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	143,235	1.00	154,907	1.00	165,458	9621 - Human Resources Manager 2	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
0.00	0	0.00	0	1.00	168,438	9638 - Land Use Planning Director	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
1.00	132,626	1.00	139,256	1.00	144,409	9666 - Elections Manager	50.94	76.41	1.00	156,733	1.00	156,733	1.00	156,733
1.00	85,491	2.00	173,034	1.00	86,065	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	96,164	1.00	96,164	1.00	96,164
1.00	107,341	1.00	113,674	1.50	167,249	9710 - Management Analyst	38.50	57.76	1.50	171,531	1.50	171,531	1.50	171,531
1.00	114,308	1.00	118,880	1.00	123,279	9715 - Human Resources Manager 1	47.17	70.75	1.00	123,890	1.00	123,890	1.00	123,890
2.00	236,582	1.00	136,094	1.00	145,364	9746 - Veterinarian	55.02	82.53	1.50	210,613	1.50	210,613	1.50	210,613
3.00	324,553	3.00	342,026	3.00	352,712	9748 - Human Resources Analyst Senior	41.20	63.14	3.00	350,633	3.00	350,633	3.00	350,633
0.00	0	1.00	135,450	1.00	140,462	9751 - Animal Services Medical Director	57.13	91.42	1.00	144,254	1.00	144,254	1.00	144,254
0.00	0	0.00	0	0.00	-6,813	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-27,193	0.00	-27,193	0.00	-97,846
100.68	7,679,678	112.77	8,951,378	115.77	9,378,786	TOTAL BUDGET			118.79	9,837,292	118.79	9,837,292	118.79	9,766,639

COMMUNITY SERVICES

FUND 1501: ROAD FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,213,813	4,329,659	5,621,659	5,633,719	60000 - Permanent	5,958,628	5,958,628	5,958,628
34,805	64,425	30,000	30,000	60100 - Temporary	102,751	102,751	102,751
159,498	237,000	204,000	204,000	60110 - Overtime	204,500	204,500	204,500
8,953	17,182	9,800	9,800	60120 - Premium	9,500	9,500	9,500
1,626,625	1,687,295	2,236,399	2,240,923	60130 - Salary Related	2,521,894	2,521,894	2,521,894
12,234	15,517	2,541	2,541	60135 - Non Base Fringe	8,713	8,713	8,713
1,289,451	1,353,148	1,820,410	1,821,345	60140 - Insurance Benefits	1,913,360	1,913,360	1,913,360
752	1,391	630	630	60145 - Non Base Insurance	2,261	2,261	2,261
7,346,130	7,705,617	9,925,439	9,942,958	TOTAL Personnel	10,721,607	10,721,607	10,721,607
37,200,708	36,731,085	40,330,939	40,330,939	60150 - County Match & Sharing	38,330,939	38,330,939	38,330,939
2,548	2,540	0	0	60160 - Pass-Through & Program Support	0	0	0
4,465,429	8,084,804	15,670,632	15,650,596	60170 - Professional Services	12,919,546	12,919,546	12,919,546
41,668,686	44,818,429	56,001,571	55,981,535	TOTAL Contractual Services	51,250,485	51,250,485	51,250,485
52,010	46,372	20,000	20,000	60190 - Utilities	20,000	20,000	20,000
13,749	13,901	14,236	14,236	60200 - Communications	11,616	11,616	11,616
36,315	12,053	46,789	46,789	60210 - Rentals	22,800	22,800	22,800
2,182	0	677,000	677,000	60220 - Repairs & Maintenance	352,000	352,000	352,000
961,580	1,072,727	1,031,002	1,031,002	60240 - Supplies	992,541	992,541	992,541
3,595	3,981	1,000	1,000	60246 - Medical & Dental Supplies	0	0	0
121,898	118,066	221,000	221,000	60260 - Training & Non-Local Travel	239,500	239,500	239,500
135	3	0	0	60270 - Local Travel	0	0	0
130,264	197,316	151,980	151,980	60290 - Software, Subscription Computing, Maintenance	164,500	164,500	164,500
600	456	0	0	60320 - Refunds	0	0	0
16,329	16,755	4,750	4,750	60340 - Dues & Subscriptions	18,530	18,530	18,530
285,013	266,202	0	0	60355 - Project Overhead	0	0	0
-6,549	-577	0	0	60615 - Physical Inventory Adjustment	0	0	0
7,196	801	0	0	60620 - Inventory Cost (Price) Difference	0	0	0
-2	-492	0	0	60680 - Cash Discounts Taken	0	0	0
-422,783	-432,146	0	0	69000 - Offset, Project Overhead	0	0	0
1,201,532	1,315,418	2,167,757	2,167,757	TOTAL Materials & Supplies	1,821,487	1,821,487	1,821,487
1,067,281	1,270,099	1,303,544	1,306,061	60350 - Indirect Expense	1,733,664	1,733,664	1,733,664
57,427	68,226	68,548	68,548	60370 - Internal Service Telecommunications	75,841	75,841	75,841
811,828	789,870	807,303	807,303	60380 - Internal Service Data Processing	785,366	785,366	785,366
1,294,637	1,306,388	1,308,436	1,308,436	60411 - Internal Service Fleet Services	1,845,322	1,845,322	1,845,322
5,464	4,364	1,419	1,419	60412 - Internal Service Motor Pool	5,620	5,620	5,620
730,703	987,040	1,252,240	1,252,240	60430 - Internal Service Facilities & Property Management	1,659,201	1,659,201	1,659,201
1,880	2,395	11,184	11,184	60432 - Internal Service Enhanced Building Services	128,112	128,112	128,112
196,914	62,748	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
57,695	8,737	871,792	871,792	60440 - Internal Service Other	1,254,017	1,254,017	1,254,017
291,832	291,832	291,832	291,832	60450 - Internal Service Capital Debt Retirement Fund	291,832	291,832	291,832
10,111	3,912	15,938	15,938	60461 - Internal Service Distribution	6,189	6,189	6,189

COMMUNITY SERVICES

FUND 1501: ROAD FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,850	5,698	13,100	13,100	60462 - Internal Service Records	15,786	15,786	15,786
4,530,622	4,801,309	5,945,336	5,947,853	TOTAL Internal Services	7,800,950	7,800,950	7,800,950
56,062	0	85,000	85,000	60520 - Land - Expenditure	125,000	125,000	125,000
0	275,572	0	0	60550 - Capital Equipment - Expenditure	0	0	0
56,062	275,572	85,000	85,000	TOTAL Capital Outlay	125,000	125,000	125,000
44,108	49,083	0	0	60161 - Taxes Due to Another Government	0	0	0
44,108	49,083	0	0	TOTAL Custodial Fund Deductions	0	0	0
54,847,140	58,965,429	74,125,103	74,125,103	TOTAL FUND 1501: Road Fund	71,719,529	71,719,529	71,719,529

COMMUNITY SERVICES

1501: ROAD FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	73,790	1.00	77,966	1.00	81,620	3105 - Sign Fabricator	39.99	39.99	1.00	83,499	1.00	83,499	1.00	83,499
1.00	47,961	1.00	46,082	1.00	49,165	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
1.30	69,933	1.30	76,335	1.75	105,722	6002 - Office Assistant Senior	26.02	31.87	1.65	103,707	1.65	103,707	1.65	103,707
0.15	9,354	0.10	6,242	0.00	0	6020 - Program Technician	28.39	34.76	0.50	29,639	0.50	29,639	0.50	29,639
1.00	80,102	1.00	87,397	1.10	102,548	6021 - Program Specialist	39.03	47.96	1.05	102,851	1.05	102,851	1.05	102,851
2.00	138,448	2.00	148,686	2.00	154,720	6029 - Finance Specialist 1	30.95	37.91	2.00	158,312	2.00	158,312	2.00	158,312
1.00	89,053	1.00	97,021	1.00	103,857	6031 - Contract Specialist Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
2.00	181,553	2.00	197,764	2.00	208,821	6032 - Finance Specialist Senior	42.63	52.41	1.85	200,651	1.85	200,651	1.85	200,651
1.00	86,422	0.45	41,334	1.43	143,309	6063 - Project Manager Represented	45.18	55.61	1.50	157,724	1.50	157,724	1.50	157,724
1.90	158,836	2.15	198,262	2.45	240,132	6076 - Transportation Planning Specialist	42.63	52.41	2.35	242,545	2.35	242,545	2.35	242,545
2.00	181,037	1.70	167,174	2.00	197,252	6078 - Planner Senior	43.86	54.00	0.96	100,289	0.96	100,289	0.96	100,289
1.00	99,521	1.00	106,279	0.75	82,653	6088 - Program Specialist Senior	43.86	54.00	0.75	84,564	0.75	84,564	0.75	84,564
0.00	0	0.00	0	0.00	0	6092 - Maintenance Worker	23.86	29.24	0.00	0	0.00	0	0.00	0
4.00	275,462	6.00	438,804	6.00	464,514	6096 - Maintenance Specialist Senior	33.74	41.36	6.00	481,615	6.00	481,615	6.00	481,615
2.00	132,714	3.00	207,109	3.00	216,860	6098 - Striper Operator	29.24	35.74	3.00	223,875	3.00	223,875	3.00	223,875
1.00	64,540	1.00	70,345	1.00	75,210	6105 - Vegetation Specialist	32.80	40.17	1.00	71,691	1.00	71,691	1.00	71,691
1.00	89,053	1.00	97,259	1.00	103,857	6111 - Procurement Analyst Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
19.00	1,152,575	16.00	1,033,980	16.00	1,036,311	6176 - Maintenance Specialist 1	28.39	34.76	16.00	1,054,491	16.00	1,054,491	16.00	1,054,491
1.00	72,454	1.00	76,818	1.00	79,657	6177 - Maintenance Specialist 2	31.87	39.03	1.00	81,495	1.00	81,495	1.00	81,495
1.00	100,266	1.75	174,995	1.20	129,781	6211 - Right Of Way Agent Senior	45.18	55.61	1.75	191,219	1.75	191,219	1.75	191,219
2.00	137,260	2.00	149,706	1.00	82,580	6232 - Engineering Technician 2	33.74	41.36	1.10	93,635	1.10	93,635	1.10	93,635
3.00	264,967	3.00	283,195	2.50	244,713	6233 - Engineering Technician 3	39.03	47.96	3.60	347,283	3.60	347,283	3.60	347,283
1.00	101,007	1.00	109,432	1.00	113,504	6234 - Transportation Project Specialist	45.18	55.61	1.00	116,114	1.00	116,114	1.00	116,114
0.15	14,489	0.00	0	0.00	0	6235 - Engineer 1	43.86	54.00	0.00	0	0.00	0	0.00	0
3.20	343,138	3.30	384,609	3.23	393,947	6236 - Engineer 2	49.42	60.79	3.05	383,671	3.05	383,671	3.05	383,671
0.10	12,705	0.10	11,964	0.00	0	6311 - Engineer 3	55.61	68.44	0.25	35,726	0.25	35,726	0.25	35,726
1.00	84,710	1.00	86,534	1.00	92,439	6456 - Data Analyst Senior	42.63	52.41	1.00	97,442	1.00	97,442	1.00	97,442
1.00	91,747	1.00	92,779	1.00	102,103	6501 - Business Analyst Senior	46.55	57.32	1.00	107,581	1.00	107,581	1.00	107,581
0.50	43,897	0.50	47,475	0.50	35,350	9005 - Administrative Analyst Senior	33.63	50.45	0.50	36,305	0.50	36,305	0.50	36,305
0.00	0	0.00	0	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	0.00	0	0.00	0	0.00	0
0.70	79,224	0.67	82,009	1.25	155,767	9146 - Planner Principal	44.08	66.13	1.49	196,484	1.49	196,484	1.49	196,484
1.00	108,262	0.00	0	0.00	0	9335 - Finance Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0

COMMUNITY SERVICES

1501: ROAD FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	135,444	1.00	144,409	9336 - Finance Manager	50.94	76.41	1.00	152,442	1.00	152,442	1.00	152,442
3.00	267,889	3.00	286,358	3.00	289,416	9361 - Program Supervisor	41.20	63.14	3.00	301,004	3.00	301,004	3.00	301,004
0.00	0	0.00	0	0.00	0	9364 - Manager 2	47.17	70.75	1.00	126,938	1.00	126,938	1.00	126,938
0.70	87,491	0.80	103,988	0.50	72,033	9365 - Manager Senior	50.94	76.41	0.50	73,978	0.50	73,978	0.50	73,978
1.00	114,282	0.00	0	0.25	32,218	9615 - Manager 1	44.08	66.13	0.25	34,518	0.25	34,518	0.25	34,518
1.30	150,146	1.30	184,620	1.00	155,960	9671 - Engineering Services Manager 1	50.94	76.41	1.00	158,672	1.00	158,672	1.00	158,672
0.40	74,024	0.40	77,726	0.38	75,564	9676 - County Engineer	61.71	98.73	0.35	72,151	0.35	72,151	0.35	72,151
0.00	1,507	0.00	47,676	0.00	55,667	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	37,653	0.00	37,653	0.00	37,653
64.40	5,079,819	63.52	5,433,367	63.28	5,621,659	TOTAL BUDGET			64.45	5,958,628	64.45	5,958,628	64.45	5,958,628

COMMUNITY SERVICES

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	342,398	342,398	60170 - Professional Services	462,551	462,551	462,551
0	0	342,398	342,398	TOTAL Contractual Services	462,551	462,551	462,551
0	0	342,398	342,398	TOTAL FUND 1503: Bicycle Path Construction Fund	462,551	462,551	462,551

COMMUNITY SERVICES

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
69,174	62,384	68,108	68,108	60000 - Permanent	93,721	93,721	93,721
0	0	0	0	60110 - Overtime	0	0	0
24,807	23,049	25,548	25,548	60130 - Salary Related	37,648	37,648	37,648
20,030	18,535	21,047	21,047	60140 - Insurance Benefits	27,843	27,843	27,843
114,012	103,967	114,703	114,703	TOTAL Personnel	159,212	159,212	159,212
0	42,985	190,348	190,348	60160 - Pass-Through & Program Support	0	0	0
853,023	856,292	1,934,685	1,934,685	60170 - Professional Services	1,623,305	1,623,305	1,623,305
16,490	16,490	0	0	60568 - External Loans Remittances	237,075	237,075	237,075
869,513	915,768	2,125,033	2,125,033	TOTAL Contractual Services	1,860,380	1,860,380	1,860,380
3,247	1,365	198	198	60240 - Supplies	17,796	17,796	17,796
35,509	33,830	0	0	60355 - Project Overhead	0	0	0
-26	0	0	0	60680 - Cash Discounts Taken	0	0	0
38,730	35,195	198	198	TOTAL Materials & Supplies	17,796	17,796	17,796
17,672	18,174	16,484	16,484	60350 - Indirect Expense	28,991	28,991	28,991
6,942	13,058	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
3,482	0	112,964	112,964	60440 - Internal Service Other	61,196	61,196	61,196
28,095	31,232	129,448	129,448	TOTAL Internal Services	90,187	90,187	90,187
1,050,350	1,086,162	2,369,382	2,369,382	TOTAL FUND 1505: Federal/State Program Fund	2,127,575	2,127,575	2,127,575

COMMUNITY SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6032 - Finance Specialist Senior	42.63	52.41	0.15	16,098	0.15	16,098	0.15	16,098
0.32	25,676	0.23	20,052	0.23	20,487	6075 - Planner 2	39.03	47.96	0.21	19,280	0.21	19,280	0.21	19,280
0.00	0	0.80	71,524	0.50	47,621	6076 - Transportation Planning Specialist	42.63	52.41	0.50	50,197	0.50	50,197	0.50	50,197
0.00	0	0.00	0	0.00	0	6078 - Planner Senior	43.86	54.00	0.04	4,179	0.04	4,179	0.04	4,179
0.00	0	0.05	6,120	0.00	0	9146 - Planner Principal	44.08	66.13	0.03	3,967	0.03	3,967	0.03	3,967
0.32	25,676	1.08	97,696	0.73	68,108	TOTAL BUDGET			0.93	93,721	0.93	93,721	0.93	93,721

COMMUNITY SERVICES

FUND 1508: ANIMAL CONTROL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,722	102,709	106,968	106,968	60000 - Permanent	109,432	109,432	109,432
7,771	10,195	118,607	118,607	60100 - Temporary	118,607	118,607	118,607
0	3,223	0	0	60110 - Overtime	0	0	0
182	494	0	0	60120 - Premium	0	0	0
1,036	39,867	40,124	40,124	60130 - Salary Related	43,915	43,915	43,915
2,242	1,268	40,363	40,363	60135 - Non Base Fringe	40,363	40,363	40,363
603	27,642	29,747	29,747	60140 - Insurance Benefits	30,573	30,573	30,573
164	223	29,637	29,637	60145 - Non Base Insurance	29,637	29,637	29,637
14,720	185,622	365,446	365,446	TOTAL Personnel	372,527	372,527	372,527
223,772	630,799	695,042	695,042	60170 - Professional Services	655,800	655,800	655,800
223,772	630,799	695,042	695,042	TOTAL Contractual Services	655,800	655,800	655,800
11	1,195	0	0	60200 - Communications	0	0	0
666	0	0	0	60210 - Rentals	0	0	0
1,039	7,978	155,000	155,000	60240 - Supplies	120,000	120,000	120,000
0	0	80,928	80,928	60246 - Medical & Dental Supplies	80,000	80,000	80,000
808	981	10,000	10,000	60250 - Food	10,000	10,000	10,000
60	0	0	0	60260 - Training & Non-Local Travel	0	0	0
0	0	2,000	2,000	60290 - Software, Subscription Computing, Maintenance	2,000	2,000	2,000
0	0	20,000	20,000	60310 - Pharmaceuticals	20,000	20,000	20,000
22,621	29,971	40,195	40,195	60320 - Refunds	40,909	40,909	40,909
737	-19,891	0	0	60680 - Cash Discounts Taken	0	0	0
25,942	20,234	308,123	308,123	TOTAL Materials & Supplies	272,909	272,909	272,909
19,807	23,698	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
270	0	0	0	60440 - Internal Service Other	0	0	0
20,077	23,698	0	0	TOTAL Internal Services	0	0	0
284,511	860,353	1,368,611	1,368,611	TOTAL FUND 1508: Animal Control Fund	1,301,236	1,301,236	1,301,236

COMMUNITY SERVICES

1508: ANIMAL CONTROL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	102,898	1.00	106,968	6200 - Program Communications Coordinator	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
0.00	0	1.00	102,898	1.00	106,968	TOTAL BUDGET			1.00	109,432	1.00	109,432	1.00	109,432

COMMUNITY SERVICES

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,727,795	2,751,082	3,460,532	3,460,532	60000 - Permanent	3,416,483	3,416,483	3,416,483
208,065	182,788	142,880	142,880	60100 - Temporary	143,920	143,920	143,920
202,648	110,283	210,000	210,000	60110 - Overtime	235,000	235,000	235,000
93,661	111,079	107,500	107,500	60120 - Premium	102,500	102,500	102,500
1,135,722	1,120,662	1,456,589	1,456,589	60130 - Salary Related	1,544,590	1,544,590	1,544,590
96,727	80,770	12,102	12,102	60135 - Non Base Fringe	12,204	12,204	12,204
827,147	853,128	1,113,688	1,113,688	60140 - Insurance Benefits	1,104,261	1,104,261	1,104,261
7,968	5,050	3,000	3,000	60145 - Non Base Insurance	3,166	3,166	3,166
5,299,733	5,214,842	6,506,291	6,506,291	TOTAL Personnel	6,562,124	6,562,124	6,562,124
15,235,821	5,070,580	8,789,962	8,789,962	60170 - Professional Services	23,220,375	23,220,375	23,220,375
15,235,821	5,070,580	8,789,962	8,789,962	TOTAL Contractual Services	23,220,375	23,220,375	23,220,375
72,284	102,677	100,000	100,000	60190 - Utilities	100,000	100,000	100,000
11,644	12,746	14,098	14,098	60200 - Communications	1,944	1,944	1,944
19,028	50,685	50,000	50,000	60210 - Rentals	40,000	40,000	40,000
2,898	3,032	10,000	10,000	60220 - Repairs & Maintenance	15,000	15,000	15,000
264,729	426,813	278,999	278,999	60240 - Supplies	426,712	426,712	426,712
0	100	0	0	60246 - Medical & Dental Supplies	0	0	0
42,742	30,210	61,989	61,989	60260 - Training & Non-Local Travel	53,700	53,700	53,700
116,904	159,591	104,656	104,656	60290 - Software, Subscription Computing, Maintenance	44,461	44,461	44,461
0	200	0	0	60320 - Refunds	0	0	0
3,420	2,369	8,500	8,500	60340 - Dues & Subscriptions	100,150	100,150	100,150
309,541	164,225	0	0	60355 - Project Overhead	0	0	0
-1,560	-17	0	0	60680 - Cash Discounts Taken	0	0	0
-430,860	-415,865	0	0	69000 - Offset, Project Overhead	0	0	0
410,770	536,767	628,242	628,242	TOTAL Materials & Supplies	781,967	781,967	781,967
720,753	850,373	791,018	791,018	60350 - Indirect Expense	1,023,710	1,023,710	1,023,710
34,721	35,227	33,193	33,193	60370 - Internal Service Telecommunications	38,951	38,951	38,951
487,972	491,880	447,392	447,392	60380 - Internal Service Data Processing	444,091	444,091	444,091
260,645	223,768	235,027	235,027	60411 - Internal Service Fleet Services	243,823	243,823	243,823
148	862	0	0	60412 - Internal Service Motor Pool	1,862	1,862	1,862
366,267	423,405	425,780	425,780	60430 - Internal Service Facilities & Property Management	497,332	497,332	497,332
10	11	4,648	4,648	60432 - Internal Service Enhanced Building Services	48,488	48,488	48,488
215,547	47,076	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
50,843	861	785,315	785,315	60440 - Internal Service Other	759,277	759,277	759,277
8,281	7,401	8,381	8,381	60461 - Internal Service Distribution	9,100	9,100	9,100
8,010	8,014	19,377	19,377	60462 - Internal Service Records	19,097	19,097	19,097
2,153,198	2,088,879	2,750,131	2,750,131	TOTAL Internal Services	3,085,731	3,085,731	3,085,731
17,500	0	0	0	60540 - Other Improvements - Expenditure	0	0	0
0	104,258	0	0	60550 - Capital Equipment - Expenditure	0	0	0

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FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
17,500	104,258	0	0	TOTAL Capital Outlay	0	0	0
23,117,022	13,015,326	18,674,626	18,674,626	TOTAL FUND 1509: Willamette River Bridges Fund	33,650,197	33,650,197	33,650,197

COMMUNITY SERVICES

1509: WILLAMETTE RIVER BRIDGES FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	183,744	2.00	196,230	2.00	214,938	3061 - Electrician	51.10	52.65	2.00	219,866	2.00	219,866	2.00	219,866
0.70	36,674	0.70	40,045	0.25	14,323	6002 - Office Assistant Senior	26.02	31.87	0.35	21,260	0.35	21,260	0.35	21,260
0.85	53,005	0.90	56,181	0.00	0	6020 - Program Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	1.00	79,438	1.90	167,852	6021 - Program Specialist	39.03	47.96	1.85	165,152	1.85	165,152	1.85	165,152
1.00	70,386	1.00	74,604	1.00	77,360	6029 - Finance Specialist 1	30.95	37.91	1.00	79,156	1.00	79,156	1.00	79,156
1.00	97,301	1.00	103,147	1.00	106,968	6032 - Finance Specialist Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
8.00	386,722	7.00	359,104	7.00	376,795	6059 - Bridge Operator	22.55	27.57	7.00	387,926	7.00	387,926	7.00	387,926
6.00	447,372	9.00	668,956	8.00	631,532	6060 - Bridge Maintenance Specialist	32.80	40.17	8.00	644,566	8.00	644,566	8.00	644,566
0.00	0	0.45	41,334	0.43	41,706	6063 - Project Manager Represented	45.18	55.61	0.50	51,722	0.50	51,722	0.50	51,722
0.10	8,578	0.05	4,674	0.05	5,005	6076 - Transportation Planning Specialist	42.63	52.41	0.15	15,824	0.15	15,824	0.15	15,824
0.30	30,080	0.30	31,884	0.00	0	6078 - Planner Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.25	27,551	6088 - Program Specialist Senior	43.86	54.00	0.25	28,188	0.25	28,188	0.25	28,188
3.00	193,620	0.00	0	1.00	70,950	6176 - Maintenance Specialist 1	28.39	34.76	1.00	72,579	1.00	72,579	1.00	72,579
1.00	66,357	1.00	72,516	1.00	77,360	6232 - Engineering Technician 2	33.74	41.36	0.90	65,474	0.90	65,474	0.90	65,474
3.00	259,740	3.00	257,138	3.50	320,842	6233 - Engineering Technician 3	39.03	47.96	2.40	231,566	2.40	231,566	2.40	231,566
1.80	168,720	2.10	212,693	2.15	228,138	6235 - Engineer 1	43.86	54.00	2.00	221,439	2.00	221,439	2.00	221,439
1.80	186,881	1.75	196,951	1.97	233,595	6236 - Engineer 2	49.42	60.79	1.75	215,616	1.75	215,616	1.75	215,616
0.90	114,349	0.90	107,678	1.00	127,744	6311 - Engineer 3	55.61	68.44	0.75	107,177	0.75	107,177	0.75	107,177
0.50	43,897	0.50	47,475	0.50	35,350	9005 - Administrative Analyst Senior	33.63	50.45	0.50	36,305	0.50	36,305	0.50	36,305
0.00	0	0.00	0	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	0.00	0	0.00	0	0.00	0
0.30	33,954	0.28	34,272	0.75	93,757	9146 - Planner Principal	44.08	66.13	0.48	63,478	0.48	63,478	0.48	63,478
1.00	105,308	1.00	113,674	1.00	117,880	9361 - Program Supervisor	41.20	63.14	1.00	127,940	1.00	127,940	1.00	127,940
0.30	37,496	0.20	25,997	0.50	72,033	9365 - Manager Senior	50.94	76.41	0.50	73,978	0.50	73,978	0.50	73,978
1.00	118,355	1.00	124,272	0.90	115,984	9615 - Manager 1	44.08	66.13	1.10	151,878	1.10	151,878	1.10	151,878
0.40	46,995	0.60	76,925	1.40	191,569	9671 - Engineering Services Manager 1	50.94	76.41	1.30	180,629	1.30	180,629	1.30	180,629
0.40	74,024	0.40	77,726	0.38	75,564	9676 - County Engineer	61.71	98.73	0.35	72,151	0.35	72,151	0.35	72,151
0.00	0	0.00	0	0.00	0	9710 - Management Analyst	38.50	57.76	0.25	30,149	0.25	30,149	0.25	30,149
0.00	5,941	0.00	38,141	0.00	35,736	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	43,032	0.00	43,032	0.00	43,032
35.35	2,769,499	36.13	3,041,055	37.92	3,460,532	TOTAL BUDGET			36.38	3,416,483	36.38	3,416,483	36.38	3,416,483

COMMUNITY SERVICES

FUND 1512: LAND CORNER PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
796,629	841,800	954,715	954,715	60000 - Permanent	995,792	995,792	995,792
307	585	0	0	60110 - Overtime	0	0	0
8	22	0	0	60120 - Premium	0	0	0
298,050	322,096	371,772	371,772	60130 - Salary Related	411,913	411,913	411,913
227,135	250,277	288,560	288,560	60140 - Insurance Benefits	298,491	298,491	298,491
1,322,129	1,414,780	1,615,047	1,615,047	TOTAL Personnel	1,706,196	1,706,196	1,706,196
1,884	1,900	50,000	50,000	60170 - Professional Services	29,999	29,999	29,999
1,884	1,900	50,000	50,000	TOTAL Contractual Services	29,999	29,999	29,999
480	440	480	480	60200 - Communications	0	0	0
1,050	1,045	4,000	4,000	60210 - Rentals	3,000	3,000	3,000
0	0	15,000	15,000	60220 - Repairs & Maintenance	10,000	10,000	10,000
10,903	9,655	11,485	11,485	60240 - Supplies	15,252	15,252	15,252
61	157	2,000	2,000	60246 - Medical & Dental Supplies	5,000	5,000	5,000
1,960	2,609	7,500	7,500	60260 - Training & Non-Local Travel	10,000	10,000	10,000
3,814	3,818	19,000	19,000	60290 - Software, Subscription Computing, Maintenance	14,000	14,000	14,000
1,528	2,072	3,500	3,500	60340 - Dues & Subscriptions	4,000	4,000	4,000
138,050	140,977	116,196	116,196	60355 - Project Overhead	138,754	138,754	138,754
-150,220	-146,151	-116,196	-116,196	69000 - Offset, Project Overhead	-138,754	-138,754	-138,754
7,626	14,623	62,965	62,965	TOTAL Materials & Supplies	61,252	61,252	61,252
204,980	247,304	232,083	232,083	60350 - Indirect Expense	310,699	310,699	310,699
9,034	7,829	6,991	6,991	60370 - Internal Service Telecommunications	8,522	8,522	8,522
154,584	121,208	110,750	110,750	60380 - Internal Service Data Processing	104,781	104,781	104,781
15,088	11,788	17,607	17,607	60411 - Internal Service Fleet Services	15,477	15,477	15,477
153	19	40	40	60412 - Internal Service Motor Pool	76	76	76
88,777	97,633	99,244	99,244	60430 - Internal Service Facilities & Property Management	113,704	113,704	113,704
97	95	666	666	60432 - Internal Service Enhanced Building Services	12,351	12,351	12,351
275	2,969	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
75	175	45,000	45,000	60440 - Internal Service Other	45,000	45,000	45,000
1,555	1,467	1,598	1,598	60461 - Internal Service Distribution	1,820	1,820	1,820
321	15	1,817	1,817	60462 - Internal Service Records	2,200	2,200	2,200
474,938	490,503	515,796	515,796	TOTAL Internal Services	614,630	614,630	614,630
0	145,978	0	0	60550 - Capital Equipment - Expenditure	0	0	0
0	10,043	0	0	60555 - Capital Software	0	0	0
0	156,021	0	0	TOTAL Capital Outlay	0	0	0
1,806,577	2,077,827	2,243,808	2,243,808	TOTAL FUND 1512: Land Corner Preservation Fund	2,412,077	2,412,077	2,412,077

COMMUNITY SERVICES

1512: LAND CORNER PRESERVATION FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	63,115	1.00	57,271	1.00	61,669	6074 - Data Technician	28.39	34.76	1.00	64,944	1.00	64,944	1.00	64,944
1.00	100,265	1.00	106,279	1.00	110,205	6091 - Survey Specialist	43.86	54.00	1.00	112,752	1.00	112,752	1.00	112,752
3.00	223,897	3.00	239,556	3.00	237,656	6232 - Engineering Technician 2	33.74	41.36	3.00	245,299	3.00	245,299	3.00	245,299
3.00	245,999	3.00	265,764	3.00	268,390	6233 - Engineering Technician 3	39.03	47.96	3.00	281,128	3.00	281,128	3.00	281,128
1.00	132,624	1.00	139,256	1.00	148,741	9649 - County Surveyor	50.94	76.41	1.00	156,734	1.00	156,734	1.00	156,734
1.00	115,839	1.00	119,889	1.00	128,054	9674 - Survey Supervisor	44.08	66.13	1.00	134,935	1.00	134,935	1.00	134,935
0.00	-2,365	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
10.00	879,374	10.00	928,015	10.00	954,715	TOTAL BUDGET			10.00	995,792	10.00	995,792	10.00	995,792

COMMUNITY SERVICES

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	3,477	0	0	60000 - Permanent	0	0	0
0	1,293	0	0	60130 - Salary Related	0	0	0
0	952	0	0	60140 - Insurance Benefits	0	0	0
0	5,722	0	0	TOTAL Personnel	0	0	0
0	301,115	632,000	632,000	60170 - Professional Services	869,903	869,903	869,903
0	301,115	632,000	632,000	TOTAL Contractual Services	869,903	869,903	869,903
0	1,000	0	0	60350 - Indirect Expense	0	0	0
0	1,000	0	0	TOTAL Internal Services	0	0	0
0	307,837	632,000	632,000	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	869,903	869,903	869,903

COMMUNITY SERVICES

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
41,104	66,657	0	0	60000 - Permanent	0	0	0
601	4,856	0	0	60110 - Overtime	0	0	0
15,230	26,797	0	0	60130 - Salary Related	0	0	0
9,020	15,621	0	0	60140 - Insurance Benefits	0	0	0
65,955	113,931	0	0	TOTAL Personnel	0	0	0
50,000	50,000	0	0	60160 - Pass-Through & Program Support	0	0	0
896,422	940,009	140,000	140,000	60170 - Professional Services	1,000,000	1,000,000	1,000,000
946,422	990,009	140,000	140,000	TOTAL Contractual Services	1,000,000	1,000,000	1,000,000
26,335	57,870	0	0	60355 - Project Overhead	0	0	0
26,335	57,870	0	0	TOTAL Materials & Supplies	0	0	0
1,038,711	1,161,810	140,000	140,000	TOTAL FUND 1519: Video Lottery Fund	1,000,000	1,000,000	1,000,000

COMMUNITY SERVICES

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
949	1,287	0	0	60170 - Professional Services	0	0	0
949	1,287	0	0	TOTAL Contractual Services	0	0	0
235	123	0	0	60190 - Utilities	0	0	0
54	0	0	0	60240 - Supplies	0	0	0
289	123	0	0	TOTAL Materials & Supplies	0	0	0
230	259	0	0	60370 - Internal Service Telecommunications	0	0	0
8,583,760	8,585,073	8,585,173	8,585,173	60450 - Internal Service Capital Debt Retirement Fund	8,583,523	8,583,523	8,583,523
8,583,990	8,585,332	8,585,173	8,585,173	TOTAL Internal Services	8,583,523	8,583,523	8,583,523
8,585,228	8,586,742	8,585,173	8,585,173	TOTAL FUND 2511: Sellwood Bridge Replacement Fund	8,583,523	8,583,523	8,583,523

COMMUNITY SERVICES

FUND 2515: BURNSIDE BRIDGE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
186,921	396,385	691,399	691,399	60000 - Permanent	699,515	699,515	699,515
934	3,363	10,000	10,000	60110 - Overtime	42,503	42,503	42,503
0	10	0	0	60120 - Premium	0	0	0
67,765	151,671	270,040	270,040	60130 - Salary Related	303,389	303,389	303,389
41,950	91,487	171,189	171,189	60140 - Insurance Benefits	171,496	171,496	171,496
297,570	642,916	1,142,628	1,142,628	TOTAL Personnel	1,216,903	1,216,903	1,216,903
3,817,638	13,882,143	44,492,016	44,492,016	60170 - Professional Services	25,976,942	25,976,942	25,976,942
3,817,638	13,882,143	44,492,016	44,492,016	TOTAL Contractual Services	25,976,942	25,976,942	25,976,942
0	1,800	0	0	60210 - Rentals	0	0	0
16,057	18,684	34,673	34,673	60240 - Supplies	12,123	12,123	12,123
5	0	0	0	60270 - Local Travel	0	0	0
0	5,119	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
131,902	273,827	0	0	60355 - Project Overhead	0	0	0
147,963	299,430	34,673	34,673	TOTAL Materials & Supplies	12,123	12,123	12,123
0	215,469	209,190	209,190	60430 - Internal Service Facilities & Property Management	157,357	157,357	157,357
0	48,585	31,991	31,991	60432 - Internal Service Enhanced Building Services	45,441	45,441	45,441
225,041	26,400	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	0	465,125	465,125	60440 - Internal Service Other	523,744	523,744	523,744
3,611,710	4,892,506	4,893,505	4,893,505	60450 - Internal Service Capital Debt Retirement Fund	4,892,506	4,892,506	4,892,506
0	2,981	0	0	60461 - Internal Service Distribution	0	0	0
0	20	270	270	60462 - Internal Service Records	0	0	0
3,836,750	5,185,960	5,600,081	5,600,081	TOTAL Internal Services	5,619,048	5,619,048	5,619,048
0	0	0	0	60520 - Land - Expenditure	200,000	200,000	200,000
0	0	0	0	TOTAL Capital Outlay	200,000	200,000	200,000
8,099,922	20,010,449	51,269,398	51,269,398	TOTAL FUND 2515: Burnside Bridge Fund	33,025,016	33,025,016	33,025,016

COMMUNITY SERVICES

2515: BURNSIDE BRIDGE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	0.10	8,857	0.10	8,857	0.10	8,857
0.00	0	0.10	9,185	0.15	14,720	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
0.70	60,496	0.00	0	0.00	0	6078 - Planner Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
0.00	0	0.25	22,905	0.80	78,308	6211 - Right Of Way Agent Senior	45.18	55.61	0.25	25,035	0.25	25,035	0.25	25,035
2.05	178,954	0.90	85,245	0.85	85,044	6235 - Engineer 1	43.86	54.00	1.00	105,213	1.00	105,213	1.00	105,213
0.00	0	0.95	110,789	0.80	98,686	6236 - Engineer 2	49.42	60.79	1.20	150,687	1.20	150,687	1.20	150,687
0.00	0	0.00	0	0.35	45,105	9615 - Manager 1	44.08	66.13	0.15	20,711	0.15	20,711	0.15	20,711
1.30	160,038	1.10	146,980	1.60	244,905	9671 - Engineering Services Manager 1	50.94	76.41	1.70	270,124	1.70	270,124	1.70	270,124
0.20	37,013	0.20	38,863	0.25	50,376	9676 - County Engineer	61.71	98.73	0.30	61,844	0.30	61,844	0.30	61,844
0.00	0	0.00	0	0.50	58,940	9710 - Management Analyst	38.50	57.76	0.25	30,149	0.25	30,149	0.25	30,149
0.00	80,707	0.00	9,535	0.00	15,315	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	26,895	0.00	26,895	0.00	26,895
4.25	517,208	3.50	423,502	5.30	691,399	TOTAL BUDGET			4.95	699,515	4.95	699,515	4.95	699,515

COUNTY ASSETS

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,226,586	4,828,522	5,565,478	5,565,478	60000 - Permanent	5,761,514	5,761,514	5,761,514
200,613	277,451	66,284	66,284	60100 - Temporary	63,084	63,084	63,084
41,181	54,157	17,064	17,064	60110 - Overtime	88,676	88,676	88,676
11,479	11,234	0	0	60120 - Premium	0	0	0
1,607,469	1,826,444	2,149,740	2,149,740	60130 - Salary Related	2,366,404	2,366,404	2,366,404
62,318	53,061	22,454	22,454	60135 - Non Base Fringe	12,073	12,073	12,073
1,051,689	1,236,266	1,468,809	1,468,809	60140 - Insurance Benefits	1,490,507	1,490,507	1,490,507
24,854	43,820	20,502	20,502	60145 - Non Base Insurance	23,513	23,513	23,513
7,226,189	8,330,954	9,310,331	9,310,331	TOTAL Personnel	9,805,771	9,805,771	9,805,771
267,100	41,373	26,631	26,631	60170 - Professional Services	60,668	60,668	60,668
267,100	41,373	26,631	26,631	TOTAL Contractual Services	60,668	60,668	60,668
21,071	20,225	19,047	19,047	60200 - Communications	27,183	27,183	27,183
10,096	7,072	12,272	12,272	60210 - Rentals	6,584	6,584	6,584
67,789	46,371	21,152	21,152	60240 - Supplies	60,542	60,542	60,542
5,410	13,480	40,576	40,576	60260 - Training & Non-Local Travel	66,220	66,220	66,220
522	48	1,885	1,885	60270 - Local Travel	1,022	1,022	1,022
1,948	8,273	3,299	3,299	60290 - Software, Subscription Computing, Maintenance	2,555	2,555	2,555
0	25	0	0	60330 - Claims Paid	0	0	0
1,669	2,246	4,163	4,163	60340 - Dues & Subscriptions	3,820	3,820	3,820
108,504	97,740	102,394	102,394	TOTAL Materials & Supplies	167,926	167,926	167,926
65,706	61,960	67,774	67,774	60370 - Internal Service Telecommunications	70,840	70,840	70,840
512,373	539,515	651,560	651,560	60380 - Internal Service Data Processing	701,585	701,585	701,585
158	336	157	157	60412 - Internal Service Motor Pool	376	376	376
161,087	85,283	84,728	84,728	60430 - Internal Service Facilities & Property Management	70,272	70,272	70,272
15,786	19,366	12,932	12,932	60432 - Internal Service Enhanced Building Services	20,291	20,291	20,291
8,634	9,720	4,431	4,431	60435 - Internal Service Facilities Service Requests	0	0	0
352,249	226,423	0	0	60440 - Internal Service Other	0	0	0
33	4	156	156	60461 - Internal Service Distribution	36	36	36
19,300	18,617	13,036	13,036	60462 - Internal Service Records	22,214	22,214	22,214
1,135,325	961,224	834,774	834,774	TOTAL Internal Services	885,614	885,614	885,614
56,055	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
56,055	0	0	0	TOTAL Capital Outlay	0	0	0
8,793,172	9,431,291	10,274,130	10,274,130	TOTAL FUND 1000: General Fund	10,919,979	10,919,979	10,919,979

COUNTY ASSETS

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	83,854	1.00	88,907	1.00	92,206	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
0.00	0	1.00	94,398	1.00	102,103	6017 - Facilities Specialist 2	41.36	50.89	1.00	106,258	1.00	106,258	1.00	106,258
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	94,482	1.00	100,161	1.00	103,857	6026 - Budget Analyst	41.36	50.89	1.00	106,258	1.00	106,258	1.00	106,258
2.00	140,772	0.00	0	0.00	0	6029 - Finance Specialist 1	30.95	37.91	0.00	0	0.00	0	0.00	0
3.00	232,607	4.00	338,778	4.00	340,977	6030 - Finance Specialist 2	35.74	43.86	3.00	256,528	3.00	256,528	3.00	256,528
5.00	462,964	4.00	369,418	4.00	383,180	6031 - Contract Specialist Senior	42.63	52.41	5.00	511,799	5.00	511,799	5.00	511,799
5.00	453,500	4.00	389,084	4.00	406,615	6032 - Finance Specialist Senior	42.63	52.41	5.00	519,324	5.00	519,324	5.00	519,324
3.00	304,751	5.00	539,514	5.00	554,866	6063 - Project Manager Represented	45.18	55.61	4.00	454,600	4.00	454,600	4.00	454,600
0.00	0	0.00	0	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	1.00	68,424	0.00	0	6085 - Research Evaluation Analyst 1	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	75,210	6086 - Research Evaluation Analyst 2	35.74	43.86	1.00	84,496	1.00	84,496	1.00	84,496
5.00	474,984	5.00	509,370	5.00	511,518	6111 - Procurement Analyst Senior	42.63	52.41	4.00	420,990	4.00	420,990	4.00	420,990
2.00	147,199	2.00	165,615	2.00	176,603	6112 - Procurement Analyst	36.85	45.18	2.00	178,625	2.00	178,625	2.00	178,625
1.00	63,040	0.00	0	0.00	0	9005 - Administrative Analyst Senior	33.63	50.45	0.00	0	0.00	0	0.00	0
1.00	88,375	1.00	92,793	1.00	96,226	9006 - Administrative Analyst (NR)	31.43	47.15	1.00	98,443	1.00	98,443	1.00	98,443
2.00	159,324	1.00	83,311	1.00	92,755	9080 - Human Resources Analyst 1	31.55	47.32	1.00	97,735	1.00	97,735	1.00	97,735
2.00	264,560	2.00	277,186	2.00	277,705	9336 - Finance Manager	50.94	76.41	2.00	290,266	2.00	290,266	2.00	290,266
2.00	309,391	2.00	324,859	2.00	336,876	9338 - Finance Manager Senior	57.13	91.42	2.00	365,072	2.00	365,072	2.00	365,072
3.00	379,763	3.00	382,247	4.00	544,439	9458 - IT Project Manager 1	47.17	70.75	3.00	427,115	3.00	427,115	3.00	427,115
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	259,816	1.00	259,816	1.00	259,816
1.00	171,353	1.00	178,448	1.00	186,577	9619 - Deputy Director	61.71	98.73	1.00	200,843	1.00	200,843	1.00	200,843
1.00	143,235	1.00	147,342	1.00	160,388	9621 - Human Resources Manager 2	55.02	82.53	1.00	169,006	1.00	169,006	1.00	169,006
2.00	177,566	2.00	188,317	2.00	187,099	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	95,857	1.00	95,857	1.00	95,857
1.00	107,341	1.00	113,674	1.00	112,152	9710 - Management Analyst	38.50	57.76	1.00	118,177	1.00	118,177	1.00	118,177
1.00	123,948	1.00	118,723	1.00	126,809	9715 - Human Resources Manager 1	47.17	70.75	1.00	133,622	1.00	133,622	1.00	133,622
2.00	231,610	2.00	248,544	3.00	376,424	9730 - Budget Analyst Senior	41.20	63.14	3.00	388,739	3.00	388,739	3.00	388,739
2.00	216,524	3.00	346,760	3.00	344,909	9748 - Human Resources Analyst Senior	41.20	63.14	4.00	495,221	4.00	495,221	4.00	495,221
0.00	-97,595	0.00	0	0.00	-263,403	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-17,276	0.00	-17,276	0.00	-17,276
49.00	4,953,402	49.00	5,396,719	51.00	5,565,478	TOTAL BUDGET			48.00	5,761,514	48.00	5,761,514	48.00	5,761,514

COUNTY ASSETS

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
108,903	22,327	0	0	60170 - Professional Services	0	0	0
108,903	22,327	0	0	TOTAL Contractual Services	0	0	0
0	0	126,000	126,000	60550 - Capital Equipment - Expenditure	126,000	126,000	126,000
0	0	126,000	126,000	TOTAL Capital Outlay	126,000	126,000	126,000
108,903	22,327	126,000	126,000	TOTAL FUND 1505: Federal/State Program Fund	126,000	126,000	126,000

COUNTY ASSETS

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
15,813	0	0	0	60000 - Permanent	0	0	0
129,233	0	0	0	60100 - Temporary	0	0	0
1,246	0	0	0	60120 - Premium	0	0	0
5,903	0	0	0	60130 - Salary Related	0	0	0
49,513	0	0	0	60135 - Non Base Fringe	0	0	0
3,344	0	0	0	60140 - Insurance Benefits	0	0	0
30,324	0	0	0	60145 - Non Base Insurance	0	0	0
235,377	0	0	0	TOTAL Personnel	0	0	0
591,392	0	0	0	60170 - Professional Services	0	0	0
591,392	0	0	0	TOTAL Contractual Services	0	0	0
713	0	0	0	60200 - Communications	0	0	0
5,406	0	0	0	60240 - Supplies	0	0	0
320,534	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
326,653	0	0	0	TOTAL Materials & Supplies	0	0	0
7,358	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
745,287	0	0	0	60440 - Internal Service Other	0	0	0
752,645	0	0	0	TOTAL Internal Services	0	0	0
1,906,067	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COUNTY ASSETS

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	9458 - IT Project Manager 1	47.17	70.75	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

COUNTY ASSETS

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
679	0	0	0	60000 - Permanent	0	0	0
16	0	0	0	60110 - Overtime	0	0	0
254	0	0	0	60130 - Salary Related	0	0	0
149	0	0	0	60140 - Insurance Benefits	0	0	0
1,098	0	0	0	TOTAL Personnel	0	0	0
801,097	162,138	0	0	60170 - Professional Services	0	0	0
801,097	162,138	0	0	TOTAL Contractual Services	0	0	0
5,100,000	0	0	0	60330 - Claims Paid	0	0	0
5,100,000	0	0	0	TOTAL Materials & Supplies	0	0	0
115,057	4,933	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
115,057	4,933	0	0	TOTAL Internal Services	0	0	0
6,017,251	167,072	0	0	TOTAL FUND 2500: Downtown Courthouse Capital Fund	0	0	0

COUNTY ASSETS

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	556,886	556,886	60540 - Other Improvements - Expenditure	580,027	580,027	580,027
0	0	556,886	556,886	TOTAL Capital Outlay	580,027	580,027	580,027
0	0	556,886	556,886	TOTAL FUND 2503: Asset Replacement Revolving Fund	580,027	580,027	580,027

COUNTY ASSETS

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
83,969	119,893	0	0	60000 - Permanent	0	0	0
1,769	1,182	0	0	60110 - Overtime	0	0	0
3,222	3,139	0	0	60120 - Premium	0	0	0
31,682	44,756	0	0	60130 - Salary Related	0	0	0
23,130	33,385	0	0	60140 - Insurance Benefits	0	0	0
143,772	202,355	0	0	TOTAL Personnel	0	0	0
3,819,019	3,599,716	10,103,981	10,103,981	60170 - Professional Services	13,024,698	13,024,698	13,296,443
3,819,019	3,599,716	10,103,981	10,103,981	TOTAL Contractual Services	13,024,698	13,024,698	13,296,443
0	1,352	0	0	60210 - Rentals	0	0	0
22,773	0	0	0	60220 - Repairs & Maintenance	0	0	0
18,771	57,027	0	0	60240 - Supplies	0	0	0
124,708	167,759	0	0	60355 - Project Overhead	0	0	0
166,252	226,138	0	0	TOTAL Materials & Supplies	0	0	0
166,739	334,672	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
31,543	16,747	0	0	60440 - Internal Service Other	0	0	0
198,282	351,419	0	0	TOTAL Internal Services	0	0	0
224,832	95,166	0	0	60550 - Capital Equipment - Expenditure	0	0	0
224,832	95,166	0	0	TOTAL Capital Outlay	0	0	0
4,552,158	4,474,795	10,103,981	10,103,981	TOTAL FUND 2506: Library Capital Construction Fund	13,024,698	13,024,698	13,296,443

COUNTY ASSETS

FUND 2507: CAPITAL IMPROVEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
221,087	137,232	0	0	60000 - Permanent	0	0	0
5,214	16,689	0	0	60100 - Temporary	0	0	0
12,522	4,620	0	0	60110 - Overtime	0	0	0
6,261	1,255	0	0	60120 - Premium	0	0	0
89,078	51,690	0	0	60130 - Salary Related	0	0	0
1,858	2,857	0	0	60135 - Non Base Fringe	0	0	0
60,605	38,316	0	0	60140 - Insurance Benefits	0	0	0
509	3,368	0	0	60145 - Non Base Insurance	0	0	0
397,133	256,026	0	0	TOTAL Personnel	0	0	0
8,214,250	4,817,866	39,730,271	43,845,271	60170 - Professional Services	46,338,117	46,338,117	45,491,471
8,214,250	4,817,866	39,730,271	43,845,271	TOTAL Contractual Services	46,338,117	46,338,117	45,491,471
0	4,876	0	0	60190 - Utilities	0	0	0
84,780	104,495	0	0	60220 - Repairs & Maintenance	0	0	0
122,429	36,562	0	0	60240 - Supplies	0	0	0
479,488	0	0	0	60330 - Claims Paid	0	0	0
342,160	206,410	0	0	60355 - Project Overhead	0	0	0
1,028,856	352,343	0	0	TOTAL Materials & Supplies	0	0	0
918,885	795,593	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
27,359	22,800	0	0	60440 - Internal Service Other	0	0	0
946,244	818,393	0	0	TOTAL Internal Services	0	0	0
565,458	0	0	0	60520 - Land - Expenditure	0	0	0
437,041	0	0	0	60530 - Buildings - Expenditure	0	0	0
0	16,603	0	0	60550 - Capital Equipment - Expenditure	0	0	0
1,002,499	16,603	0	0	TOTAL Capital Outlay	0	0	0
11,588,982	6,261,232	39,730,271	43,845,271	TOTAL FUND 2507: Capital Improvement Fund	46,338,117	46,338,117	45,491,471

COUNTY ASSETS

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
729,055	631,933	143,801	143,801	60000 - Permanent	618,632	618,632	618,632
92,948	124,794	814,188	814,188	60100 - Temporary	327,245	327,245	327,245
7,306	8,162	0	0	60110 - Overtime	4,007	4,007	4,007
2,744	1,584	0	0	60120 - Premium	0	0	0
279,458	241,240	53,940	53,940	60130 - Salary Related	248,259	248,259	248,259
31,701	31,416	320,991	320,991	60135 - Non Base Fringe	134,361	134,361	134,361
153,908	136,940	32,242	32,242	60140 - Insurance Benefits	134,043	134,043	134,043
19,620	26,889	206,679	206,679	60145 - Non Base Insurance	90,190	90,190	90,190
1,316,741	1,202,958	1,571,841	1,571,841	TOTAL Personnel	1,556,737	1,556,737	1,556,737
1,346,173	1,693,752	15,651,523	15,651,523	60170 - Professional Services	12,401,572	12,401,572	12,877,487
1,346,173	1,693,752	15,651,523	15,651,523	TOTAL Contractual Services	12,401,572	12,401,572	12,877,487
532	880	0	0	60200 - Communications	0	0	0
3,358	48,136	9,938	9,938	60240 - Supplies	0	0	0
21,757	0	0	0	60246 - Medical & Dental Supplies	0	0	0
414,112	26,702	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	200,000
-2,837	0	0	0	60680 - Cash Discounts Taken	0	0	0
436,922	75,717	9,938	9,938	TOTAL Materials & Supplies	0	0	200,000
0	287	0	0	60370 - Internal Service Telecommunications	0	0	0
109,131	14,379	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
109,131	14,666	0	0	TOTAL Internal Services	0	0	0
39,294	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
39,294	0	0	0	TOTAL Capital Outlay	0	0	0
3,248,261	2,987,093	17,233,302	17,233,302	TOTAL FUND 2508: Information Technology Capital Fund	13,958,309	13,958,309	14,634,224

COUNTY ASSETS

2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6055 - Business Systems Analyst Senior	60.79	74.82	2.00	310,882	2.00	310,882	2.00	310,882
0.00	0	0.00	0	0.00	0	6406 - Development Analyst Senior	60.79	74.82	2.00	307,750	2.00	307,750	2.00	307,750
0.00	304,560	0.00	138,664	0.00	143,801	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	304,560	0.00	138,664	0.00	143,801	TOTAL BUDGET			4.00	618,632	4.00	618,632	4.00	618,632

COUNTY ASSETS

FUND 2509: ASSET PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
717,357	878,520	1,309,407	1,309,407	60000 - Permanent	1,485,854	1,485,854	1,485,854
23,465	27,810	97,600	97,600	60100 - Temporary	116,114	116,114	116,114
2,447	4,520	1,500	1,500	60110 - Overtime	2,000	2,000	2,000
10,241	11,712	10,000	10,000	60120 - Premium	10,000	10,000	10,000
273,558	326,260	500,231	500,231	60130 - Salary Related	620,347	620,347	620,347
8,215	3,371	36,800	36,800	60135 - Non Base Fringe	46,596	46,596	46,596
186,422	237,758	366,423	366,423	60140 - Insurance Benefits	405,744	405,744	405,744
6,191	5,863	25,600	25,600	60145 - Non Base Insurance	30,774	30,774	30,774
1,227,896	1,495,815	2,347,561	2,347,561	TOTAL Personnel	2,717,429	2,717,429	2,717,429
5,627,683	10,439,907	41,034,328	41,034,328	60170 - Professional Services	42,014,978	42,014,978	42,964,414
5,627,683	10,439,907	41,034,328	41,034,328	TOTAL Contractual Services	42,014,978	42,014,978	42,964,414
3,285	3,758	0	0	60190 - Utilities	0	0	0
2,023	1,126	1,000	1,000	60200 - Communications	0	0	0
52,311	121,921	0	0	60220 - Repairs & Maintenance	0	0	0
24,797	27,091	10,000	10,000	60240 - Supplies	29,866	29,866	29,866
0	6,612	0	0	60246 - Medical & Dental Supplies	0	0	0
0	1,748	30,000	30,000	60260 - Training & Non-Local Travel	10,000	10,000	10,000
74,461	79,082	81,300	81,300	60290 - Software, Subscription Computing, Maintenance	82,000	82,000	82,000
300,161	297,256	916,261	916,261	60355 - Project Overhead	1,171,671	1,171,671	1,171,671
-823,756	-750,974	-916,261	-916,261	69000 - Offset, Project Overhead	-1,171,671	-1,171,671	-1,171,671
-366,717	-212,380	122,300	122,300	TOTAL Materials & Supplies	121,866	121,866	121,866
844,077	907,643	950,973	950,973	60360 - Internal Service Administrative Hub	1,116,373	1,116,373	1,116,373
8,187	11,024	7,983	7,983	60370 - Internal Service Telecommunications	12,722	12,722	12,722
332,059	148,382	137,830	137,830	60380 - Internal Service Data Processing	216,936	216,936	216,936
41,632	47,428	39,606	39,606	60411 - Internal Service Fleet Services	46,459	46,459	46,459
134,762	144,411	146,198	146,198	60430 - Internal Service Facilities & Property Management	162,478	162,478	162,478
558,753	660,392	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
612	13,189	0	0	60440 - Internal Service Other	0	0	0
1,920,082	1,932,469	1,282,590	1,282,590	TOTAL Internal Services	1,554,968	1,554,968	1,554,968
0	37,315	0	0	60550 - Capital Equipment - Expenditure	0	0	0
0	37,315	0	0	TOTAL Capital Outlay	0	0	0
8,408,943	13,693,126	44,786,779	44,786,779	TOTAL FUND 2509: Asset Preservation Fund	46,409,241	46,409,241	47,358,677

COUNTY ASSETS

2509: ASSET PRESERVATION FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
9.00	875,004	9.00	919,813	9.00	965,694	6016 - Facilities Specialist 3	45.18	55.61	9.00	1,008,812	9.00	1,008,812	9.00	1,008,812
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	89,053	1.00	82,006	1.00	87,849	6017 - Facilities Specialist 2	41.36	50.89	1.00	91,809	1.00	91,809	1.00	91,809
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6114 - Property Management Specialist Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6220 - Construction Project Manager	45.18	55.61	2.00	232,228	2.00	232,228	2.00	232,228
1.00	94,254	1.00	102,650	1.00	106,968	6456 - Data Analyst Senior	42.63	52.41	0.50	54,716	0.50	54,716	0.50	54,716
0.00	0	0.00	0	0.00	0	6501 - Business Analyst Senior	46.55	57.32	0.50	49,825	0.50	49,825	0.50	49,825
0.00	0	0.50	44,676	0.50	47,719	9005 - Administrative Analyst Senior	33.63	50.45	0.50	50,283	0.50	50,283	0.50	50,283
0.20	26,525	0.00	0	0.00	0	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	0.00	0
0.70	82,848	0.80	99,418	1.00	125,609	9615 - Manager 1	44.08	66.13	1.00	136,377	1.00	136,377	1.00	136,377
0.00	-582,907	0.00	0	0.00	-24,432	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-138,196	0.00	-138,196	0.00	-138,196
11.90	584,777	12.30	1,248,563	12.50	1,309,407	TOTAL BUDGET			14.50	1,485,854	14.50	1,485,854	14.50	1,485,854

COUNTY ASSETS

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,352	8,004	0	0	60000 - Permanent	0	0	0
213	3,371	0	0	60110 - Overtime	0	0	0
8	5	0	0	60120 - Premium	0	0	0
1,873	4,605	0	0	60130 - Salary Related	0	0	0
1,090	2,665	0	0	60140 - Insurance Benefits	0	0	0
7,535	18,650	0	0	TOTAL Personnel	0	0	0
16,925	472,784	0	0	60170 - Professional Services	0	0	0
16,925	472,784	0	0	TOTAL Contractual Services	0	0	0
6,556	15,479	0	0	60355 - Project Overhead	0	0	0
6,556	15,479	0	0	TOTAL Materials & Supplies	0	0	0
275	14,400	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
275	14,400	0	0	TOTAL Internal Services	0	0	0
31,291	521,313	0	0	TOTAL FUND 2510: Health Headquarters Capital Fund	0	0	0

COUNTY ASSETS

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
6,690,066	253,923	880,000	880,000	60170 - Professional Services	0	0	0
6,690,066	253,923	880,000	880,000	TOTAL Contractual Services	0	0	0
81,248	0	0	0	60190 - Utilities	0	0	0
10,000	0	0	0	60210 - Rentals	0	0	0
0	11,375	0	0	60220 - Repairs & Maintenance	0	0	0
52,392	40	0	0	60240 - Supplies	0	0	0
9,171	0	0	0	60246 - Medical & Dental Supplies	0	0	0
152,811	11,415	0	0	TOTAL Materials & Supplies	0	0	0
5,610	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
855,515	82,114	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
176,972	0	0	0	60440 - Internal Service Other	0	0	0
1,038,097	82,114	0	0	TOTAL Internal Services	0	0	0
3,113,043	0	0	0	60520 - Land - Expenditure	0	0	0
3,113,043	0	0	0	TOTAL Capital Outlay	0	0	0
7,062,417	0	0	0	60490 - Principal	0	0	0
54,206	0	0	0	60500 - Interest Expense	0	0	0
7,116,623	0	0	0	TOTAL Debt Service	0	0	0
18,110,640	347,452	880,000	880,000	TOTAL FUND 2516: Behavioral Health Resource Center Capital Fund	0	0	0

COUNTY ASSETS

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,090,352	2,547,100	2,700,870	2,700,870	60000 - Permanent	2,325,844	2,325,844	2,325,844
16,272	67,907	160,353	160,353	60100 - Temporary	586,875	586,875	586,875
20,776	39,449	35,000	35,000	60110 - Overtime	30,000	30,000	30,000
16,163	2,607	0	0	60120 - Premium	0	0	0
793,045	975,644	1,047,688	1,047,688	60130 - Salary Related	958,067	958,067	958,067
1,682	8,331	55,503	55,503	60135 - Non Base Fringe	230,880	230,880	230,880
506,769	614,274	673,296	673,296	60140 - Insurance Benefits	568,638	568,638	568,638
309	15,958	43,308	43,308	60145 - Non Base Insurance	163,914	163,914	163,914
3,445,368	4,271,270	4,716,018	4,716,018	TOTAL Personnel	4,864,218	4,864,218	4,864,218
50,182,270	111,395,318	236,680,224	236,680,224	60170 - Professional Services	119,633,214	119,633,214	116,662,073
50,182,270	111,395,318	236,680,224	236,680,224	TOTAL Contractual Services	119,633,214	119,633,214	116,662,073
66,759	102,164	0	0	60190 - Utilities	0	0	0
8,225	8,140	9,060	9,060	60200 - Communications	40	40	40
3,426	8,615	1,868	1,868	60210 - Rentals	1,868	1,868	1,868
126	0	0	0	60220 - Repairs & Maintenance	0	0	0
214,666	7,231,500	10,631,326	10,631,326	60240 - Supplies	14,743,482	14,743,482	14,900,084
0	1,372,561	0	0	60245 - Library Books & Materials	0	0	0
20,479	6,473	18,000	18,000	60260 - Training & Non-Local Travel	15,000	15,000	15,000
18	1,146	1,250	1,250	60270 - Local Travel	1,500	1,500	1,500
18,825	54,611	18,100	18,100	60290 - Software, Subscription Computing, Maintenance	18,100	18,100	18,100
282,393	412,268	460,671	460,671	60355 - Project Overhead	436,115	436,115	436,115
0	-1,725	0	0	60680 - Cash Discounts Taken	0	0	0
-263,911	-412,268	-460,671	-460,671	69000 - Offset, Project Overhead	-436,115	-436,115	-436,115
351,006	8,783,485	10,679,604	10,679,604	TOTAL Materials & Supplies	14,779,990	14,779,990	14,936,592
140,460	55,948	93,714	93,714	60360 - Internal Service Administrative Hub	366,109	366,109	366,109
3,968	10,712	6,771	6,771	60370 - Internal Service Telecommunications	15,541	15,541	15,541
91,496	149,449	175,420	175,420	60380 - Internal Service Data Processing	140,367	140,367	140,367
146	780	0	0	60412 - Internal Service Motor Pool	0	0	0
143,908	174,232	108,684	108,684	60430 - Internal Service Facilities & Property Management	223,611	223,611	223,611
0	37,607	16,589	16,589	60432 - Internal Service Enhanced Building Services	25,538	25,538	25,538
1,222,509	768,766	915,500	915,500	60435 - Internal Service Facilities Service Requests	715,300	715,300	715,300
1,010	1,850,765	105,500	105,500	60440 - Internal Service Other	104,260	104,260	104,260
7,777	1	0	0	60461 - Internal Service Distribution	0	0	0
121	0	0	0	60462 - Internal Service Records	0	0	0
1,611,394	3,048,260	1,422,178	1,422,178	TOTAL Internal Services	1,590,726	1,590,726	1,590,726
2,428,617	0	0	0	60520 - Land - Expenditure	0	0	0
233,409	0	0	0	60530 - Buildings - Expenditure	0	0	0
215,664	2,295,357	1,477,956	1,477,956	60550 - Capital Equipment - Expenditure	2,047,560	2,047,560	2,047,560

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL
CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,877,690	2,295,357	1,477,956	1,477,956	TOTAL Capital Outlay	2,047,560	2,047,560	2,047,560
58,467,728	129,793,690	254,975,980	254,975,980	TOTAL FUND 2517: Multnomah County Library Capital Construction (GO Bond) Fund	142,915,708	142,915,708	140,101,169

COUNTY ASSETS

2517: MULTNOMAH COUNTY LIBRARY CAPITAL

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	187,140	2.00	198,934	2.00	216,011	6016 - Facilities Specialist 3	45.18	55.61	1.00	114,993	1.00	114,993	1.00	114,993
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	78,356	1.00	85,518	1.00	91,315	6021 - Program Specialist	39.03	47.96	1.00	96,243	1.00	96,243	1.00	96,243
1.00	130,813	1.00	138,664	1.00	143,801	6055 - Business Systems Analyst Senior	60.79	74.82	1.00	153,875	1.00	153,875	1.00	153,875
4.00	351,581	4.00	392,310	3.00	323,153	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6220 - Construction Project Manager	45.18	55.61	1.00	109,168	1.00	109,168	1.00	109,168
0.00	0	0.00	0	0.00	0	6221 - Construction Project Manager Senior	50.89	62.60	2.00	220,925	2.00	220,925	2.00	220,925
1.00	130,813	1.00	138,664	1.00	143,801	6410 - Network Administrator Senior	60.79	74.82	1.00	156,224	1.00	156,224	1.00	156,224
1.00	130,813	1.00	138,664	1.00	143,801	6412 - Systems Administrator Senior	60.79	74.82	1.00	156,224	1.00	156,224	1.00	156,224
1.00	123,948	1.00	130,145	1.00	134,960	9364 - Manager 2	47.17	70.75	0.00	0	0.00	0	0.00	0
1.00	132,626	1.00	139,256	1.00	144,409	9365 - Manager Senior	50.94	76.41	1.00	156,733	1.00	156,733	1.00	156,733
1.00	161,075	1.00	174,202	1.00	186,067	9453 - IT Manager 2	57.13	91.42	1.00	190,875	1.00	190,875	1.00	190,875
1.00	124,281	1.00	139,256	0.00	0	9458 - IT Project Manager 1	47.17	70.75	0.00	0	0.00	0	0.00	0
3.00	353,407	3.00	372,816	2.00	257,740	9615 - Manager 1	44.08	66.13	2.00	276,140	2.00	276,140	2.00	276,140
1.00	98,791	1.00	111,115	0.00	0	9730 - Budget Analyst Senior	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	573,179	0.00	626,489	0.00	915,812	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	694,444	0.00	694,444	0.00	694,444
18.00	2,576,823	18.00	2,786,033	14.00	2,700,870	TOTAL BUDGET			12.00	2,325,844	12.00	2,325,844	12.00	2,325,844

COUNTY ASSETS

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,610	0	0	0	60000 - Permanent	0	0	0
124	0	0	0	60110 - Overtime	0	0	0
208	0	0	0	60120 - Premium	0	0	0
687	0	0	0	60130 - Salary Related	0	0	0
676	0	0	0	60140 - Insurance Benefits	0	0	0
3,305	0	0	0	TOTAL Personnel	0	0	0
280,609	122,823	10,699,169	10,699,169	60170 - Professional Services	12,424,180	12,424,180	13,229,831
280,609	122,823	10,699,169	10,699,169	TOTAL Contractual Services	12,424,180	12,424,180	13,229,831
0	0	0	0	60240 - Supplies	132	132	132
1,709	0	0	0	60355 - Project Overhead	0	0	0
1,709	0	0	0	TOTAL Materials & Supplies	132	132	132
0	0	0	0	60430 - Internal Service Facilities & Property Management	167,244	167,244	167,244
0	0	0	0	60432 - Internal Service Enhanced Building Services	9,885	9,885	9,885
55,324	69,182	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
55,324	69,182	0	0	TOTAL Internal Services	177,129	177,129	177,129
340,947	192,005	10,699,169	10,699,169	TOTAL FUND 2518: Justice Center Capital Fund	12,601,441	12,601,441	13,407,092

COUNTY ASSETS

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,208,577	5,865,418	24,299,890	24,299,890	60170 - Professional Services	9,538,197	9,538,197	10,492,017
1,208,577	5,865,418	24,299,890	24,299,890	TOTAL Contractual Services	9,538,197	9,538,197	10,492,017
3,779	511	0	0	60190 - Utilities	0	0	0
0	85,924	0	0	60240 - Supplies	0	0	0
3,779	86,435	0	0	TOTAL Materials & Supplies	0	0	0
54,696	321,495	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	72,300	0	0	60440 - Internal Service Other	0	0	0
54,696	393,795	0	0	TOTAL Internal Services	0	0	0
1,267,052	6,345,648	24,299,890	24,299,890	TOTAL FUND 2519: Homeless Services Capital Fund	9,538,197	9,538,197	10,492,017

COUNTY ASSETS

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	3,045,000	3,045,000	60170 - Professional Services	3,446,128	3,446,128	3,446,128
0	0	3,045,000	3,045,000	TOTAL Contractual Services	3,446,128	3,446,128	3,446,128
0	0	3,045,000	3,045,000	TOTAL FUND 2520: Animal Services Facility Capital Fund	3,446,128	3,446,128	3,446,128

COUNTY ASSETS

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	0	0	60170 - Professional Services	13,400,000	13,400,000	14,740,000
0	0	0	0	TOTAL Contractual Services	13,400,000	13,400,000	14,740,000
0	0	0	0	TOTAL FUND 2521: Sobering and Crisis Intervention Capital Fund	13,400,000	13,400,000	14,740,000

COUNTY ASSETS

FUND 3501: FLEET MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
874,544	990,994	1,199,054	1,199,054	60000 - Permanent	1,231,049	1,231,049	1,231,262
41,856	2,622	0	0	60100 - Temporary	0	0	0
57,442	83,906	13,677	13,677	60110 - Overtime	25,479	25,479	25,163
9,271	14,654	15,762	15,762	60120 - Premium	16,370	16,370	16,370
352,395	418,827	463,254	463,254	60130 - Salary Related	506,096	506,096	506,183
3,707	268	0	0	60135 - Non Base Fringe	0	0	0
288,703	340,879	395,691	395,691	60140 - Insurance Benefits	408,457	408,457	408,473
12,836	731	0	0	60145 - Non Base Insurance	0	0	0
1,640,754	1,852,882	2,087,438	2,087,438	TOTAL Personnel	2,187,451	2,187,451	2,187,451
158,659	233,179	479,403	479,403	60170 - Professional Services	394,574	394,574	394,574
158,659	233,179	479,403	479,403	TOTAL Contractual Services	394,574	394,574	394,574
1,072,368	1,121,467	1,149,107	1,149,107	60190 - Utilities	1,149,116	1,149,116	1,149,116
1,688	1,153	2,568	2,568	60200 - Communications	480	480	480
5,498	2,955	3,852	3,852	60210 - Rentals	3,852	3,852	3,852
408,568	412,133	531,399	531,399	60220 - Repairs & Maintenance	438,544	438,544	438,544
644,260	829,797	650,869	650,869	60240 - Supplies	647,262	647,262	647,262
248	1,767	0	0	60246 - Medical & Dental Supplies	0	0	0
14,892	8,934	5,047	5,047	60260 - Training & Non-Local Travel	4,404	4,404	4,404
6	24	656	656	60270 - Local Travel	675	675	675
20,068	19,634	34,240	34,240	60290 - Software, Subscription Computing, Maintenance	19,634	19,634	19,634
0	0	856	856	60340 - Dues & Subscriptions	761	761	761
-7,129	0	0	0	60575 - Write Off Accounts Payable	0	0	0
2,160,466	2,397,864	2,378,594	2,378,594	TOTAL Materials & Supplies	2,264,728	2,264,728	2,264,728
816,349	912,883	1,002,849	1,002,849	60360 - Internal Service Administrative Hub	1,031,168	1,031,168	1,031,168
14,767	16,321	18,072	18,072	60370 - Internal Service Telecommunications	18,582	18,582	18,582
173,841	202,825	200,480	200,480	60380 - Internal Service Data Processing	229,697	229,697	229,697
49,161	773,808	45,712	45,712	60411 - Internal Service Fleet Services	128,843	128,843	128,843
176	154	0	0	60412 - Internal Service Motor Pool	0	0	0
711,934	843,536	1,025,899	1,025,899	60430 - Internal Service Facilities & Property Management	967,133	967,133	967,133
2,631	2,916	11,177	11,177	60432 - Internal Service Enhanced Building Services	79,025	79,025	79,025
18,989	31,710	18,900	18,900	60435 - Internal Service Facilities Service Requests	18,900	18,900	18,900
100	150	0	0	60440 - Internal Service Other	0	0	0
3,984	2,644	4,184	4,184	60461 - Internal Service Distribution	4,493	4,493	4,493
976	1,851	1,627	1,627	60462 - Internal Service Records	3,875	3,875	3,875
1,792,910	2,788,798	2,328,900	2,328,900	TOTAL Internal Services	2,481,716	2,481,716	2,481,716
353,728	412,816	354,000	354,000	60550 - Capital Equipment - Expenditure	0	0	0
353,728	412,816	354,000	354,000	TOTAL Capital Outlay	0	0	0
6,106,516	7,685,539	7,628,335	7,628,335	TOTAL FUND 3501: Fleet Management Fund	7,328,469	7,328,469	7,328,469

COUNTY ASSETS

3501: FLEET MANAGEMENT FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	59,174	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	0.00	0	0.00	0	0.00	0
1.00	55,812	0.00	0	0.00	0	6109 - Inventory/Stores Specialist 1	24.55	30.07	0.00	0	0.00	0	0.00	0
1.00	64,540	2.00	129,352	2.00	140,508	6110 - Inventory/Stores Specialist 2	28.39	34.76	2.00	145,158	2.00	145,158	2.00	145,158
1.00	49,736	1.00	52,722	1.00	54,664	6125 - Motor Pool Attendant	21.95	26.78	1.00	55,917	1.00	55,917	1.00	55,917
3.00	199,375	4.00	287,308	0.00	0	6180 - Fleet Maintenance Technician 2	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	76,755	1.00	83,917	1.00	87,007	6181 - Body and Fender Technician	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.00	75,111	1.00	82,006	5.00	413,128	6182 - Fleet Maintenance Technician 3	34.76	42.63	5.00	408,426	5.00	408,426	5.00	408,426
1.00	59,752	2.00	131,001	2.00	142,513	6184 - Fleet & Support Services Specialist	30.95	37.91	2.00	150,204	2.00	150,204	2.00	150,204
1.00	88,176	1.00	96,067	1.00	102,855	6456 - Data Analyst Senior	42.63	52.41	1.00	108,374	1.00	108,374	1.00	108,374
0.25	22,982	0.25	24,855	0.25	26,548	9361 - Program Supervisor	41.20	63.14	0.25	27,974	0.25	27,974	0.25	27,974
0.00	0	0.00	0	1.00	128,870	9364 - Manager 2	47.17	70.75	1.00	143,852	1.00	143,852	0.00	0
0.00	0	0.00	0	0.00	0	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	1.00	144,065
1.00	118,355	1.00	124,272	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
1.00	92,751	1.00	99,288	1.00	102,961	9689 - Fleet Maintenance Supervisor	35.99	53.98	1.00	105,741	1.00	105,741	1.00	105,741
0.00	-2,231	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-3,608	0.00	-3,608	0.00	-3,608
13.25	960,288	14.25	1,110,788	14.25	1,199,054	TOTAL BUDGET			14.25	1,231,049	14.25	1,231,049	14.25	1,231,262

COUNTY ASSETS

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	10,445	0	0	60240 - Supplies	0	0	0
0	10,445	0	0	TOTAL Materials & Supplies	0	0	0
2,407,867	2,171,947	13,935,093	13,935,093	60550 - Capital Equipment - Expenditure	16,695,365	16,695,365	16,695,365
2,407,867	2,171,947	13,935,093	13,935,093	TOTAL Capital Outlay	16,695,365	16,695,365	16,695,365
2,407,867	2,182,392	13,935,093	13,935,093	TOTAL FUND 3502: Fleet Asset Replacement Fund	16,695,365	16,695,365	16,695,365

COUNTY ASSETS

FUND 3503: INFORMATION TECHNOLOGY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
19,180,352	21,758,015	25,384,604	25,355,186	60000 - Permanent	26,805,234	26,805,234	26,811,687
972,454	788,909	978,963	978,963	60100 - Temporary	943,871	943,871	943,871
197,882	192,052	155,319	155,319	60110 - Overtime	45,000	45,000	45,000
87,875	104,148	15,000	15,000	60120 - Premium	128,246	128,246	128,246
7,312,299	8,300,490	9,731,529	9,715,562	60130 - Salary Related	10,948,332	10,948,332	10,949,189
328,989	286,294	367,012	367,012	60135 - Non Base Fringe	342,125	342,125	342,125
4,283,364	4,963,297	5,894,839	5,892,632	60140 - Insurance Benefits	6,115,517	6,115,517	6,115,975
156,099	146,410	154,002	154,002	60145 - Non Base Insurance	142,554	142,554	142,554
32,519,314	36,539,615	42,681,268	42,633,676	TOTAL Personnel	45,470,879	45,470,879	45,478,647
7,145,194	6,785,167	5,548,440	5,600,671	60170 - Professional Services	5,074,369	5,074,369	5,065,215
7,145,194	6,785,167	5,548,440	5,600,671	TOTAL Contractual Services	5,074,369	5,074,369	5,065,215
52,644	50,322	65,000	65,000	60190 - Utilities	122,000	122,000	122,000
1,683,394	1,276,831	2,424,954	2,424,954	60200 - Communications	2,387,642	2,387,642	2,387,642
80,224	70,958	109,400	109,400	60210 - Rentals	171,700	171,700	171,700
0	2,825	353,142	353,142	60220 - Repairs & Maintenance	444,646	444,646	444,646
2,955,853	2,431,414	3,073,234	3,068,595	60240 - Supplies	3,250,815	3,250,815	3,357,972
115,157	160,871	269,449	269,449	60260 - Training & Non-Local Travel	174,855	174,855	170,280
4,880	5,037	7,400	7,400	60270 - Local Travel	5,400	5,400	5,400
10,312,808	11,844,282	13,743,355	13,743,355	60290 - Software, Subscription Computing, Maintenance	15,832,514	15,832,514	15,940,680
178,638	219,643	164,075	164,075	60340 - Dues & Subscriptions	6,575	6,575	6,575
-11,204	-389	0	0	60680 - Cash Discounts Taken	0	0	0
15,372,395	16,061,793	20,210,009	20,205,370	TOTAL Materials & Supplies	22,396,147	22,396,147	22,606,895
3,458,459	3,728,634	4,399,810	4,399,810	60360 - Internal Service Administrative Hub	4,843,564	4,843,564	4,843,564
5,138	1,721	0	0	60370 - Internal Service Telecommunications	0	0	0
25,652	30,193	25,086	25,086	60411 - Internal Service Fleet Services	11,218	11,218	11,218
17,262	9,218	14,137	14,137	60412 - Internal Service Motor Pool	26,412	26,412	26,412
842,974	753,978	869,891	869,891	60430 - Internal Service Facilities & Property Management	776,554	776,554	777,140
66,081	125,234	98,230	98,230	60432 - Internal Service Enhanced Building Services	195,517	195,517	195,517
24,967	30,368	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
225	75	0	0	60440 - Internal Service Other	0	0	0
6,785,750	0	0	0	60450 - Internal Service Capital Debt Retirement Fund	0	0	0
46,282	48,420	49,105	49,105	60461 - Internal Service Distribution	47,377	47,377	47,377
1,422	7,254	13,018	13,018	60462 - Internal Service Records	43,117	43,117	43,117
11,274,211	4,735,095	5,469,277	5,469,277	TOTAL Internal Services	5,943,759	5,943,759	5,944,345
245,702	470,553	3,700,891	3,700,891	60550 - Capital Equipment - Expenditure	3,611,055	3,611,055	3,611,055
245,702	470,553	3,700,891	3,700,891	TOTAL Capital Outlay	3,611,055	3,611,055	3,611,055
66,556,815	64,592,224	77,609,885	77,609,885	TOTAL FUND 3503: Information Technology Fund	82,496,209	82,496,209	82,706,157

COUNTY ASSETS

3503: INFORMATION TECHNOLOGY FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
30.50	3,963,073	29.50	4,089,927	30.00	4,291,767	6055 - Business Systems Analyst Senior	60.79	74.82	30.00	4,598,489	30.00	4,598,489	30.00	4,598,489
1.00	103,231	1.00	112,533	2.00	237,385	6064 - Business Systems Analyst	52.41	64.51	3.00	384,777	3.00	384,777	3.00	384,777
0.00	0	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	28.39	34.76	1.00	72,579	1.00	72,579	1.00	72,579
2.00	181,797	2.00	198,022	2.00	208,570	6111 - Procurement Analyst Senior	42.63	52.41	1.00	107,052	1.00	107,052	1.00	107,052
2.00	180,800	0.00	0	0.00	0	6200 - Program Communications Coordinator	42.63	52.41	0.00	0	0.00	0	0.00	0
1.00	109,516	1.00	116,093	2.00	240,788	6405 - Development Analyst	52.41	64.51	2.00	244,162	2.00	244,162	2.00	244,162
37.00	4,774,884	38.00	5,242,945	41.00	5,868,885	6406 - Development Analyst Senior	60.79	74.82	40.00	6,073,338	40.00	6,073,338	40.00	6,073,338
1.00	112,856	0.00	0	0.00	0	6407 - Database Administrator	N/A	N/A	0.00	0	0.00	0	0.00	0
8.00	1,046,504	9.00	1,244,670	9.00	1,352,823	6408 - Database Administrator Senior	60.79	74.82	10.00	1,558,325	10.00	1,558,325	10.00	1,558,325
0.00	0	0.00	0	0.00	0	R6408 - Retired Database Administrator	N/A	N/A	0.00	0	0.00	0	0.00	0
12.00	1,568,817	12.00	1,662,646	12.00	1,725,612	6410 - Network Administrator Senior	60.79	74.82	13.00	1,978,931	13.00	1,978,931	13.00	1,978,931
16.00	2,059,809	16.00	2,218,624	15.00	2,157,015	6412 - Systems Administrator Senior	60.79	74.82	14.00	2,149,946	14.00	2,149,946	14.00	2,149,946
0.00	0	0.00	0	5.00	591,892	6414 - Systems Administrator	52.41	64.51	5.00	627,821	5.00	627,821	5.00	627,821
2.00	150,982	2.00	162,738	0.00	0	6415 - Information Specialist 1	33.74	41.36	0.00	0	0.00	0	0.00	0
29.00	2,473,596	33.00	3,028,255	34.00	3,118,971	6416 - Information Specialist 2	39.03	47.96	34.00	3,228,869	34.00	3,228,869	32.00	3,028,589
3.00	292,265	3.00	318,837	1.00	102,855	6417 - Information Specialist 3	43.86	54.00	1.00	108,374	1.00	108,374	2.00	211,563
0.00	0	2.00	200,364	1.00	113,794	6501 - Business Analyst Senior	46.55	57.32	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9451 - IT Supervisor	47.17	70.75	0.00	0	0.00	0	1.00	103,544
4.00	571,177	5.00	774,536	6.00	979,338	9452 - IT Manager 1	55.02	82.53	6.00	1,013,538	6.00	1,013,538	6.00	1,013,538
8.00	1,333,803	8.00	1,414,347	8.00	1,459,044	9453 - IT Manager 2	57.13	91.42	8.00	1,482,784	8.00	1,482,784	8.00	1,482,784
4.00	740,244	4.00	777,256	5.00	1,007,515	9454 - IT Manager Senior	61.71	98.73	5.00	1,030,725	5.00	1,030,725	5.00	1,030,725
3.00	377,267	3.00	399,656	2.00	288,818	9458 - IT Project Manager 1	47.17	70.75	2.00	295,472	2.00	295,472	2.00	295,472
10.00	1,432,350	10.00	1,501,088	10.00	1,552,725	9459 - IT Project Manager 2	50.94	76.41	10.00	1,592,849	10.00	1,592,849	10.00	1,592,849
1.00	199,866	1.00	209,859	1.00	217,624	9461 - Deputy Chief Information Officer	73.31	117.29	1.00	236,196	1.00	236,196	1.00	236,196
3.00	303,337	3.00	328,057	3.00	350,402	9748 - Human Resources Analyst Senior	41.20	63.14	2.00	247,747	2.00	247,747	2.00	247,747
0.00	-427,126	0.00	-161,224	0.00	-481,219	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-226,740	0.00	-226,740	0.00	-226,740
177.50	21,549,048	182.50	23,839,229	189.00	25,384,604	TOTAL BUDGET			188.00	26,805,234	188.00	26,805,234	188.00	26,811,687

COUNTY ASSETS

FUND 3504: MAIL DISTRIBUTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
856,371	788,236	1,025,070	1,025,070	60000 - Permanent	1,071,224	1,071,224	1,071,224
2,688	5,418	17,280	17,280	60100 - Temporary	0	0	0
1,393	913	9,996	9,996	60110 - Overtime	62,531	62,531	62,531
0	24	0	0	60120 - Premium	6,605	6,605	6,605
330,739	301,598	393,870	393,870	60130 - Salary Related	438,585	438,585	438,585
238	480	1,535	1,535	60135 - Non Base Fringe	0	0	0
287,961	292,612	366,554	366,554	60140 - Insurance Benefits	385,849	385,849	385,849
50	100	327	327	60145 - Non Base Insurance	0	0	0
1,479,439	1,389,381	1,814,632	1,814,632	TOTAL Personnel	1,964,794	1,964,794	1,964,794
1,018,516	867,697	1,064,616	1,064,616	60170 - Professional Services	905,523	905,523	904,499
1,018,516	867,697	1,064,616	1,064,616	TOTAL Contractual Services	905,523	905,523	904,499
0	40,000	0	0	60190 - Utilities	0	0	0
5,503	5,035	4,054	4,054	60200 - Communications	1,550	1,550	1,550
10,450	9,917	15,900	15,900	60210 - Rentals	10,900	10,900	10,900
414	1,975	5,284	5,284	60220 - Repairs & Maintenance	5,361	5,361	5,361
12,374	17,265	5,923	5,923	60240 - Supplies	10,138	10,138	10,138
400	191	0	0	60246 - Medical & Dental Supplies	0	0	0
9,929	9,232	7,612	7,612	60260 - Training & Non-Local Travel	19,912	19,912	19,912
94,002	96,965	142,745	142,745	60290 - Software, Subscription Computing, Maintenance	142,443	142,443	142,443
2,570	1,680	2,617	2,617	60340 - Dues & Subscriptions	2,488	2,488	2,488
0	97	0	0	60355 - Project Overhead	0	0	0
-18,058	0	0	0	60575 - Write Off Accounts Payable	0	0	0
117,583	182,358	184,135	184,135	TOTAL Materials & Supplies	192,792	192,792	192,792
430,917	472,003	599,675	599,675	60360 - Internal Service Administrative Hub	613,558	613,558	613,558
8,572	9,770	12,372	12,372	60370 - Internal Service Telecommunications	19,747	19,747	19,747
137,242	160,125	187,950	187,950	60380 - Internal Service Data Processing	216,937	216,937	216,937
153,877	131,748	139,442	139,442	60411 - Internal Service Fleet Services	125,288	125,288	125,288
205	543	60	60	60412 - Internal Service Motor Pool	966	966	966
606,965	708,073	780,535	780,535	60430 - Internal Service Facilities & Property Management	805,079	805,079	805,079
2,221	2,461	8,455	8,455	60432 - Internal Service Enhanced Building Services	62,152	62,152	62,152
804	2,308	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
75	41,524	0	0	60440 - Internal Service Other	0	0	0
15,552	16,731	0	0	60461 - Internal Service Distribution	0	0	0
0	494	0	0	60462 - Internal Service Records	0	0	0
1,356,429	1,545,779	1,728,489	1,728,489	TOTAL Internal Services	1,843,727	1,843,727	1,843,727
25,657	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
25,657	0	0	0	TOTAL Capital Outlay	0	0	0
3,997,624	3,985,215	4,791,872	4,791,872	TOTAL FUND 3504: Mail Distribution Fund	4,906,836	4,906,836	4,905,812

COUNTY ASSETS

3504: MAIL DISTRIBUTION FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	89,054	1.00	91,169	1.00	97,405	6021 - Program Specialist	39.03	47.96	1.00	100,140	1.00	100,140	1.00	100,140
0.00	0	1.00	86,318	1.00	89,533	6073 - Data Analyst	35.74	43.86	1.00	84,910	1.00	84,910	1.00	84,910
1.00	58,892	1.00	65,960	1.00	70,602	6074 - Data Technician	28.39	34.76	1.00	72,580	1.00	72,580	1.00	72,580
1.00	57,480	1.00	59,449	1.00	63,183	6116 - Records Administration Assistant	25.26	30.95	1.00	64,624	1.00	64,624	1.00	64,624
6.00	307,718	6.00	311,958	6.00	325,144	6124 - Driver	23.19	28.39	6.00	337,224	6.00	337,224	6.00	337,224
2.00	189,048	2.00	203,308	0.00	0	6456 - Data Analyst Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	217,442	6501 - Business Analyst Senior	46.55	57.32	2.00	203,329	2.00	203,329	2.00	203,329
0.50	45,964	0.50	49,710	0.50	53,096	9361 - Program Supervisor	41.20	63.14	0.75	83,923	0.75	83,923	0.75	83,923
1.00	100,758	1.00	104,788	1.00	108,665	9615 - Manager 1	44.08	66.13	1.00	127,632	1.00	127,632	1.00	127,632
0.00	-1,398	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-3,138	0.00	-3,138	0.00	-3,138
12.50	847,516	13.50	972,660	13.50	1,025,070	TOTAL BUDGET			13.75	1,071,224	13.75	1,071,224	13.75	1,071,224

COUNTY ASSETS

FUND 3505: FACILITIES MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
9,271,321	10,513,966	11,210,738	11,210,738	60000 - Permanent	11,453,758	11,453,758	11,452,923
229,048	307,555	280,406	280,406	60100 - Temporary	176,379	176,379	176,379
419,479	392,386	366,135	366,135	60110 - Overtime	347,783	347,783	342,909
181,765	302,443	150,662	150,662	60120 - Premium	138,194	138,194	138,194
3,759,577	4,225,900	4,622,236	4,622,236	60130 - Salary Related	4,982,761	4,982,761	4,988,529
57,496	86,015	56,714	56,714	60135 - Non Base Fringe	30,076	30,076	30,076
2,587,626	2,973,909	3,305,666	3,305,666	60140 - Insurance Benefits	3,365,060	3,365,060	3,365,001
28,989	47,199	20,890	20,890	60145 - Non Base Insurance	24,365	24,365	24,365
16,535,302	18,849,373	20,013,447	20,013,447	TOTAL Personnel	20,518,376	20,518,376	20,518,376
10,866	11,397	0	0	60160 - Pass-Through & Program Support	0	0	0
16,076,427	18,843,415	17,851,019	18,290,501	60170 - Professional Services	23,042,813	23,042,813	23,042,813
16,087,292	18,854,812	17,851,019	18,290,501	TOTAL Contractual Services	23,042,813	23,042,813	23,042,813
7,017,746	7,748,382	7,838,209	7,868,209	60190 - Utilities	9,342,160	9,342,160	9,342,160
30,401	21,740	48,512	48,512	60200 - Communications	45,248	45,248	45,248
11,630,397	10,994,720	10,827,139	11,000,379	60210 - Rentals	11,542,930	11,542,930	11,787,114
6,803,424	8,071,049	14,467,039	14,152,039	60220 - Repairs & Maintenance	12,071,902	12,071,902	12,071,402
4,534,716	4,272,761	1,620,376	1,620,376	60240 - Supplies	1,692,594	1,692,594	1,692,594
128	0	0	0	60246 - Medical & Dental Supplies	0	0	0
22,703	53,923	31,292	31,292	60260 - Training & Non-Local Travel	76,586	76,586	76,586
6,008	47,088	6,274	6,274	60270 - Local Travel	6,670	6,670	6,670
173,377	202,119	212,901	212,901	60280 - Insurance	222,331	222,331	222,331
51,924	66,512	85,924	85,924	60290 - Software, Subscription Computing, Maintenance	95,599	95,599	95,599
0	-1,856	0	0	60320 - Refunds	0	0	0
13,456	18,710	14,895	14,895	60340 - Dues & Subscriptions	15,714	15,714	15,714
4,813,274	6,831,365	0	0	60355 - Project Overhead	0	0	0
-100	-524	0	0	60575 - Write Off Accounts Payable	0	0	0
-50	-10	0	0	60680 - Cash Discounts Taken	0	0	0
-4,770,322	-6,764,296	0	0	69000 - Offset, Project Overhead	0	0	0
30,327,083	31,561,684	35,152,561	35,040,801	TOTAL Materials & Supplies	35,111,734	35,111,734	35,355,418
1,456,975	1,790,021	1,797,229	1,797,229	60360 - Internal Service Administrative Hub	1,977,557	1,977,557	1,977,557
148,138	160,548	191,129	191,129	60370 - Internal Service Telecommunications	198,942	198,942	198,942
1,376,177	1,654,621	1,967,210	1,967,210	60380 - Internal Service Data Processing	2,092,790	2,092,790	2,092,790
994,822	1,357,274	986,791	986,791	60411 - Internal Service Fleet Services	1,188,216	1,188,216	1,188,216
10,350	4,990	583	583	60412 - Internal Service Motor Pool	8,193	8,193	8,193
1	17,612	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
217,883	201,616	205,153	205,153	60440 - Internal Service Other	243,558	243,558	243,558
5,980,481	5,974,731	7,580,481	7,580,481	60450 - Internal Service Capital Debt Retirement Fund	7,576,731	7,576,731	7,576,731
7,970	681	8,382	8,382	60461 - Internal Service Distribution	9,000	9,000	9,000
13,209	8,503	14,191	14,191	60462 - Internal Service Records	33,406	33,406	33,406
10,206,005	11,170,598	12,751,149	12,751,149	TOTAL Internal Services	13,328,393	13,328,393	13,328,393
231,614	491,963	0	0	60550 - Capital Equipment - Expenditure	0	0	0

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FUND 3505: FACILITIES MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
231,614	491,963	0	0	TOTAL Capital Outlay	0	0	0
73,387,296	80,928,429	85,768,176	86,095,898	TOTAL FUND 3505: Facilities Management Fund	92,001,316	92,001,316	92,245,000

COUNTY ASSETS

3505: FACILITIES MANAGEMENT FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
12.00	1,102,464	12.00	1,177,380	12.00	1,289,628	3061 - Electrician	51.10	52.65	12.00	1,319,196	12.00	1,319,196	12.00	1,319,196
0.50	25,408	0.50	27,134	0.50	28,136	6001 - Office Assistant 2	22.55	27.57	0.50	28,783	0.50	28,783	0.50	28,783
1.00	64,843	1.00	70,526	0.00	0	6005 - Executive Specialist	30.07	36.85	0.00	0	0.00	0	0.00	0
18.00	1,700,963	19.00	1,914,744	19.00	2,027,597	6016 - Facilities Specialist 3	45.18	55.61	19.00	2,115,888	19.00	2,115,888	19.00	2,115,888
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
6.00	471,070	5.00	426,668	5.00	458,129	6017 - Facilities Specialist 2	41.36	50.89	4.00	384,135	4.00	384,135	4.00	384,135
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	80,043	6033 - Administrative Analyst	35.74	43.86	1.00	84,289	1.00	84,289	1.00	84,289
3.00	309,693	3.00	328,296	3.00	340,512	6063 - Project Manager Represented	45.18	55.61	3.00	324,065	3.00	324,065	3.00	324,065
1.00	104,828	1.00	114,181	1.00	122,232	6064 - Business Systems Analyst	52.41	64.51	1.00	128,819	1.00	128,819	1.00	128,819
8.00	580,461	8.00	603,203	8.00	637,286	6097 - Facilities Maintenance	34.76	42.63	7.00	589,689	7.00	589,689	7.00	589,689
1.00	66,357	1.00	70,345	1.00	72,955	6100 - Lighting Technician	29.24	35.74	1.00	74,625	1.00	74,625	0.00	0
1.00	83,854	1.00	88,907	1.00	92,206	6113 - Property Management Specialist	36.85	45.18	1.00	94,336	1.00	94,336	1.00	94,336
1.00	95,422	1.00	103,147	1.00	106,968	6114 - Property Management Specialist Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
10.00	809,100	10.00	857,750	10.00	889,490	6121 - HVAC Engineer Senior	43.59	43.59	10.00	910,160	10.00	910,160	10.00	910,160
2.00	198,820	2.00	210,762	2.00	218,572	6122 - Building Automation Systems Specialist	53.55	53.55	2.00	223,624	2.00	223,624	2.00	223,624
3.00	173,700	3.00	184,098	3.00	190,926	6123 - HVAC Assistant	31.18	31.18	3.00	195,312	3.00	195,312	3.00	195,312
3.00	228,072	3.00	241,791	3.00	250,749	6126 - HVAC Engineer	40.95	40.95	3.00	256,512	3.00	256,512	3.00	256,512
0.00	0	0.00	0	0.00	0	6141 - Building Maintenance Electrical	35.34	42.22	0.00	0	0.00	0	1.00	73,790
1.00	73,665	0.00	0	0.00	0	6142 - Electronic Technician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
5.00	459,360	6.00	585,788	6.00	644,814	6143 - Electronic Technician	51.10	52.65	6.00	659,598	6.00	659,598	6.00	659,598
1.00	99,848	1.00	106,634	1.00	116,782	6144 - Electronic Technician Chief	55.60	57.40	1.00	119,851	1.00	119,851	1.00	119,851
11.00	851,637	11.00	901,494	11.00	957,077	6147 - Carpenter	41.36	42.63	11.00	979,121	11.00	979,121	11.00	979,121
3.00	216,001	3.00	228,977	3.00	238,971	6149 - Locksmith	37.91	39.03	3.00	244,485	3.00	244,485	3.00	244,485
7.00	583,912	7.00	623,152	7.00	682,617	6155 - Alarm Technician	46.38	47.80	7.00	698,642	7.00	698,642	7.00	698,642
1.00	127,055	1.00	134,697	1.00	139,687	6311 - Engineer 3	55.61	68.44	1.00	142,903	1.00	142,903	1.00	142,903
0.00	0	0.00	0	0.00	0	6456 - Data Analyst Senior	42.63	52.41	0.50	54,716	0.50	54,716	0.50	54,716
1.00	83,854	1.00	90,490	1.00	99,615	6501 - Business Analyst Senior	46.55	57.32	0.50	49,825	0.50	49,825	0.50	49,825
1.00	82,619	1.50	139,166	1.50	148,644	9005 - Administrative Analyst Senior	33.63	50.45	1.50	155,617	1.50	155,617	1.50	155,617
1.00	158,504	1.00	171,422	1.00	163,741	9149 - Facilities Strategic Planning & Projects	57.13	91.42	1.00	172,539	1.00	172,539	1.00	172,539
0.25	22,982	1.25	138,529	1.25	144,428	9361 - Program Supervisor	41.20	63.14	2.00	213,966	2.00	213,966	2.00	213,966
1.80	238,725	2.00	278,512	2.00	288,818	9365 - Manager Senior	50.94	76.41	2.00	313,466	2.00	313,466	2.00	313,466

COUNTY ASSETS

3505: FACILITIES MANAGEMENT FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
6.30	733,855	5.20	627,624	5.00	636,772	9615 - Manager 1	44.08	66.13	5.00	637,576	5.00	637,576	5.00	637,576
1.00	185,061	1.00	194,314	1.00	201,503	9679 - Facilities & Property Management	61.71	98.73	1.00	206,145	1.00	206,145	1.00	206,145
0.00	104,919	0.00	0	0.00	-58,160	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-33,557	0.00	-33,557	0.00	-33,557
111.85	10,037,052	112.45	10,639,731	112.25	11,210,738	TOTAL BUDGET			111.00	11,453,758	111.00	11,453,758	111.00	11,452,923

COUNTY HUMAN SERVICES

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
13,669,038	14,615,825	16,146,268	16,218,962	60000 - Permanent	15,892,559	15,892,559	15,853,949
1,417,504	1,035,035	300,467	300,467	60100 - Temporary	254,124	254,124	232,018
517,292	284,149	0	0	60110 - Overtime	0	0	0
156,161	100,909	0	0	60120 - Premium	0	0	0
5,403,667	5,691,672	6,219,655	6,246,922	60130 - Salary Related	6,512,263	6,512,263	6,493,981
336,201	262,771	0	0	60135 - Non Base Fringe	0	0	0
4,106,573	4,472,906	4,960,684	4,981,866	60140 - Insurance Benefits	4,796,823	4,796,823	4,786,736
261,881	185,488	0	0	60145 - Non Base Insurance	0	0	0
25,868,316	26,648,754	27,627,074	27,748,217	TOTAL Personnel	27,455,769	27,455,769	27,366,684
1,588,654	4,026,589	6,593,253	6,593,253	60150 - County Match & Sharing	5,639,487	5,639,487	6,019,083
2,354,455	1,328,528	4,250,523	3,609,158	60155 - Direct Client Assistance	2,612,969	2,612,969	3,110,293
25,641,703	27,554,052	38,916,861	38,916,861	60160 - Pass-Through & Program Support	32,960,525	32,960,525	34,056,484
1,578,751	2,603,633	1,181,906	1,181,906	60170 - Professional Services	725,125	725,125	725,125
498,698	-84,907	0	0	60685 - Prior Year Grant Expenditures	0	0	0
31,662,261	35,427,896	50,942,543	50,301,178	TOTAL Contractual Services	41,938,106	41,938,106	43,910,985
2,248	1,298	0	0	60190 - Utilities	0	0	0
50,783	39,302	80,448	80,448	60200 - Communications	77,723	77,723	77,723
60,716	78,694	44,778	44,778	60210 - Rentals	68,278	68,278	68,278
473	0	0	0	60220 - Repairs & Maintenance	0	0	0
740,929	603,824	325,460	312,307	60240 - Supplies	277,307	277,307	281,308
209	0	0	0	60246 - Medical & Dental Supplies	0	0	0
163,615	133,326	123,105	123,105	60260 - Training & Non-Local Travel	153,365	153,365	139,775
15,011	15,005	19,320	19,320	60270 - Local Travel	18,529	18,529	18,529
202,204	262,703	6,550	6,550	60290 - Software, Subscription Computing, Maintenance	8,830	8,830	8,830
0	101	0	0	60310 - Pharmaceuticals	0	0	0
78,387	7,831	135,523	135,523	60340 - Dues & Subscriptions	72,840	72,840	72,840
-1,625	0	0	0	60575 - Write Off Accounts Payable	0	0	0
-250	0	0	0	60680 - Cash Discounts Taken	0	0	0
1,312,698	1,142,083	735,184	722,031	TOTAL Materials & Supplies	676,872	676,872	667,283
17	-604	0	0	60350 - Indirect Expense	0	0	0
287,699	317,493	343,290	343,290	60370 - Internal Service Telecommunications	260,343	260,343	260,343
1,976,614	1,902,408	2,382,998	2,382,998	60380 - Internal Service Data Processing	2,272,057	2,272,057	2,272,057
43,423	41,160	41,529	41,529	60411 - Internal Service Fleet Services	49,943	49,943	49,943
91,195	107,668	22,002	22,002	60412 - Internal Service Motor Pool	36,133	36,133	36,133
1,836,233	1,704,165	1,644,701	1,644,701	60430 - Internal Service Facilities & Property Management	1,832,765	1,832,765	1,859,151
114,694	169,542	226,635	226,635	60432 - Internal Service Enhanced Building Services	450,771	450,771	450,771
75,363	131,799	8,963	8,963	60435 - Internal Service Facilities Service Requests	0	0	0
10,636	6,787	0	0	60440 - Internal Service Other	0	0	0
25,070	17,553	36,747	36,747	60461 - Internal Service Distribution	29,169	29,169	29,169
62,134	62,376	64,422	64,422	60462 - Internal Service Records	78,785	78,785	78,785

COUNTY HUMAN SERVICES

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,523,077	4,460,346	4,771,287	4,771,287	TOTAL Internal Services	5,009,966	5,009,966	5,036,352
56,303	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
56,303	0	0	0	TOTAL Capital Outlay	0	0	0
63,422,655	67,679,080	84,076,088	83,542,713	TOTAL FUND 1000: General Fund	75,080,713	75,080,713	76,981,304

COUNTY HUMAN SERVICES

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
6.56	292,557	6.71	324,885	8.50	437,311	6001 - Office Assistant 2	22.55	27.57	4.65	240,445	4.65	240,445	4.65	240,445
6.28	330,874	5.21	301,173	4.65	283,034	6002 - Office Assistant Senior	26.02	31.87	4.25	270,156	4.25	270,156	4.25	270,156
1.00	66,357	1.00	70,345	0.00	0	6003 - Clerical Unit Coordinator	29.24	35.74	0.00	0	0.00	0	0.00	0
1.00	68,403	1.00	72,516	0.00	0	6005 - Executive Specialist	30.07	36.85	0.00	0	0.00	0	0.00	0
2.00	127,813	2.00	139,715	2.00	149,265	6011 - Contract Technician	30.95	37.91	2.00	155,713	2.00	155,713	2.00	155,713
2.23	133,805	2.21	134,047	1.58	100,180	6013 - Community Information Specialist	28.39	34.76	3.14	200,700	3.14	200,700	3.14	200,700
0.74	50,618	0.74	55,480	0.50	40,022	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
1.74	96,978	1.73	101,566	1.65	106,249	6020 - Program Technician	28.39	34.76	2.28	157,512	2.28	157,512	2.28	157,512
11.57	918,789	12.96	1,094,748	14.73	1,295,298	6021 - Program Specialist	39.03	47.96	12.80	1,178,520	12.80	1,178,520	12.80	1,178,520
4.00	336,446	3.00	291,491	3.00	305,359	6026 - Budget Analyst	41.36	50.89	3.00	315,451	3.00	315,451	3.00	315,451
4.00	250,158	4.00	272,042	4.00	288,089	6029 - Finance Specialist 1	30.95	37.91	4.00	301,052	4.00	301,052	4.00	301,052
1.00	72,454	1.00	72,690	1.00	77,552	6030 - Finance Specialist 2	35.74	43.86	1.00	81,693	1.00	81,693	1.00	81,693
5.00	454,448	5.00	492,695	5.00	523,753	6031 - Contract Specialist Senior	42.63	52.41	5.00	540,882	5.00	540,882	5.00	540,882
6.00	519,763	6.00	572,688	6.15	641,665	6032 - Finance Specialist Senior	42.63	52.41	6.15	662,568	6.15	662,568	6.15	662,568
2.15	158,866	2.15	177,573	2.15	182,046	6033 - Administrative Analyst	35.74	43.86	1.15	97,017	1.15	97,017	2.15	171,642
0.00	0	0.00	0	0.00	0	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
2.17	168,858	2.17	169,488	2.15	165,328	6073 - Data Analyst	35.74	43.86	2.15	170,774	2.15	170,774	2.15	170,774
2.00	124,003	2.00	127,041	3.00	177,928	6074 - Data Technician	28.39	34.76	2.00	125,502	2.00	125,502	2.00	125,502
6.30	623,288	6.30	656,460	1.30	146,858	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.30	150,738	1.30	150,738	1.30	150,738
19.70	1,781,697	20.12	1,908,195	18.05	1,802,183	6088 - Program Specialist Senior	43.86	54.00	16.10	1,691,989	16.10	1,691,989	16.10	1,691,989
1.00	88,834	1.00	97,021	1.00	103,607	6111 - Procurement Analyst Senior	42.63	52.41	1.00	109,168	1.00	109,168	1.00	109,168
0.00	0	0.02	1,368	0.00	0	6178 - Program Communications Specialist	34.76	42.63	0.00	0	0.00	0	0.00	0
1.00	87,957	1.00	98,710	1.00	102,604	6200 - Program Communications Coordinator	42.63	52.41	1.15	121,462	1.15	121,462	1.15	121,462
7.00	425,528	7.00	451,076	8.09	548,327	6247 - Victim Advocate	30.95	37.91	8.15	565,380	8.15	565,380	8.15	565,380
3.17	205,345	3.00	212,228	3.00	228,245	6290 - Veterans Services Officer	34.76	42.63	2.40	191,786	2.40	191,786	2.40	191,786
0.00	0	0.00	0	0.00	0	R6290 - Retired Veterans Services Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
0.80	54,722	0.80	59,683	1.00	80,455	6291 - Addictions Specialist	30.95	37.91	1.00	79,156	1.00	79,156	1.00	79,156
5.00	397,197	5.00	395,649	5.00	431,003	6292 - Deputy Public Guardian	39.03	47.96	5.00	454,290	5.00	454,290	5.00	454,290
0.00	0	0.00	0	0.00	0	R6292 - Retired Deputy Public Guardian	N/A	N/A	0.00	0	0.00	0	0.00	0
0.65	56,248	0.65	61,315	0.65	64,347	6295 - Clinical Services Specialist	40.17	49.42	0.65	66,613	0.65	66,613	0.65	66,613
5.75	414,338	6.06	468,755	6.21	502,518	6296 - Case Manager Senior	33.74	41.36	6.19	495,122	6.19	495,122	6.19	495,122
23.47	1,510,203	22.22	1,504,240	27.00	1,912,345	6297 - Case Manager 2	30.95	37.91	23.00	1,704,476	23.00	1,704,476	23.00	1,704,476

COUNTY HUMAN SERVICES

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.02	886	0.00	0	0.00	0	6299 - Case Management Assistant	23.86	29.24	0.00	0	0.00	0	0.00	0
1.80	192,949	1.80	218,518	1.20	152,291	6315 - Community Health Nurse	47.66	61.26	1.20	156,049	1.20	156,049	1.20	156,049
1.00	91,747	1.00	97,259	1.00	100,850	6365 - Mental Health Consultant	40.17	49.42	1.00	103,189	1.00	103,189	1.00	103,189
2.00	162,963	2.00	192,162	2.00	202,710	6374 - Emergency Management Analyst	45.18	55.61	3.00	308,669	3.00	308,669	3.00	308,669
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
3.45	312,922	4.45	418,793	4.15	409,962	6456 - Data Analyst Senior	42.63	52.41	4.65	473,504	4.65	473,504	4.65	473,504
0.00	0	0.00	0	0.15	16,248	6501 - Business Analyst Senior	46.55	57.32	0.15	17,123	0.15	17,123	0.15	17,123
0.30	28,368	0.00	0	0.00	0	9005 - Administrative Analyst Senior	33.63	50.45	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	1.00	94,709	1.00	94,709	0.00	0
0.00	0	0.00	0	1.00	73,434	9025 - Operations Supervisor	33.63	50.45	0.50	38,927	0.50	38,927	0.50	38,927
0.15	15,272	1.15	110,877	1.15	110,095	9063 - Project Manager (NR)	38.50	57.76	1.15	115,467	1.15	115,467	1.15	115,467
1.00	80,107	1.00	62,604	1.00	68,055	9080 - Human Resources Analyst 1	31.55	47.32	1.00	69,892	1.00	69,892	1.00	69,892
2.00	216,524	2.00	226,712	2.00	242,154	9335 - Finance Supervisor	41.20	63.14	1.00	123,386	1.00	123,386	1.00	123,386
1.00	132,626	1.00	139,256	1.00	144,409	9336 - Finance Manager	50.94	76.41	2.00	288,509	2.00	288,509	2.00	288,509
1.00	150,266	1.00	162,429	1.00	168,438	9338 - Finance Manager Senior	57.13	91.42	1.00	182,813	1.00	182,813	1.00	182,813
6.72	617,675	6.58	632,608	4.40	423,289	9361 - Program Supervisor	41.20	63.14	3.20	337,014	3.20	337,014	3.20	337,014
1.02	126,427	1.02	132,613	1.00	134,960	9364 - Manager 2	47.17	70.75	1.75	236,354	1.75	236,354	1.75	236,354
1.00	129,763	1.02	141,873	1.03	148,687	9365 - Manager Senior	50.94	76.41	0.85	133,223	0.85	133,223	0.85	133,223
0.15	19,894	0.15	20,888	0.15	21,661	9366 - Quality Manager	50.94	76.41	0.15	23,510	0.15	23,510	0.15	23,510
1.65	245,806	1.65	260,234	1.65	272,147	9602 - Division Director 2	57.13	91.42	1.65	283,065	1.65	283,065	1.65	283,065
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	259,816	1.00	259,816	1.00	259,816
4.95	525,263	4.95	566,853	8.20	947,911	9615 - Manager 1	44.08	66.13	7.45	908,635	7.45	908,635	7.45	908,635
1.00	171,353	1.00	179,920	1.00	186,577	9619 - Deputy Director	61.71	98.73	1.00	202,499	1.00	202,499	1.00	202,499
1.00	143,235	1.00	154,907	1.00	160,639	9621 - Human Resources Manager 2	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
4.00	342,456	4.00	384,773	4.00	408,286	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	3.00	309,201	3.00	309,201	3.00	309,201
1.00	143,235	1.00	150,395	0.00	0	9700 - Human Services Policy Manager	50.94	76.41	0.00	0	0.00	0	0.00	0
1.00	108,262	2.00	215,376	1.00	117,880	9710 - Management Analyst	38.50	57.76	1.00	120,596	1.00	120,596	1.00	120,596
2.00	233,199	1.00	128,338	1.00	133,087	9715 - Human Resources Manager 1	47.17	70.75	1.00	140,238	1.00	140,238	1.00	140,238
4.00	393,614	5.00	521,770	5.00	565,222	9748 - Human Resources Analyst Senior	41.20	63.14	6.00	711,644	6.00	711,644	6.00	711,644
0.00	2,265	0.00	9,907	0.00	2,318	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-45,957	0.00	-45,957	0.00	-64,483
177.47	14,623,478	178.82	15,744,794	178.44	16,146,268	TOTAL BUDGET			166.20	15,892,559	166.20	15,892,559	166.20	15,853,949

COUNTY HUMAN SERVICES

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
44,063,175	49,421,050	56,257,085	56,173,308	60000 - Permanent	58,242,777	58,242,777	58,777,310
917,426	1,496,108	1,357,952	1,657,711	60100 - Temporary	444,371	444,371	444,371
945,538	1,122,400	0	0	60110 - Overtime	0	0	0
406,150	500,725	0	0	60120 - Premium	0	0	0
16,661,301	19,127,614	21,470,148	21,435,829	60130 - Salary Related	23,671,486	23,671,486	23,885,993
255,983	439,783	509,365	621,799	60135 - Non Base Fringe	178,330	178,330	178,330
15,099,380	17,458,073	19,990,498	19,984,635	60140 - Insurance Benefits	20,741,571	20,741,571	20,934,560
126,192	264,732	503,819	637,452	60145 - Non Base Insurance	164,507	164,507	164,507
78,475,145	89,830,485	100,088,867	100,510,734	TOTAL Personnel	103,443,042	103,443,042	104,385,071
236,947	1,113,889	961,430	961,430	60150 - County Match & Sharing	974,977	974,977	974,977
14,635,233	18,205,587	29,377,013	29,377,013	60155 - Direct Client Assistance	26,792,254	26,792,254	36,792,254
20,975,592	30,035,709	15,941,699	15,941,699	60160 - Pass-Through & Program Support	19,118,378	19,118,378	19,118,378
2,930,062	3,701,599	1,929,505	1,929,505	60170 - Professional Services	2,327,428	2,327,428	2,327,428
-986	-112,624	0	0	60685 - Prior Year Grant Expenditures	0	0	0
38,776,849	52,944,159	48,209,647	48,209,647	TOTAL Contractual Services	49,213,037	49,213,037	59,213,037
164,265	1,455	0	0	60190 - Utilities	0	0	0
162,753	187,263	80,959	80,959	60200 - Communications	83,284	83,284	83,284
135,853	124,995	146,377	146,377	60210 - Rentals	154,847	154,847	154,847
1,936	1,606	0	0	60220 - Repairs & Maintenance	0	0	0
460,392	411,487	705,742	847,949	60240 - Supplies	661,484	661,484	621,291
0	298	0	0	60246 - Medical & Dental Supplies	0	0	0
330,882	257,337	459,110	459,110	60260 - Training & Non-Local Travel	542,265	542,265	542,265
107,103	119,103	119,620	119,620	60270 - Local Travel	117,161	117,161	117,161
0	0	375	375	60280 - Insurance	375	375	375
9,692	21,921	32,867	32,867	60290 - Software, Subscription Computing, Maintenance	32,867	32,867	32,867
0	1,622	0	0	60310 - Pharmaceuticals	0	0	0
0	500	0	0	60320 - Refunds	0	0	0
167,768	189,220	22,456	22,456	60340 - Dues & Subscriptions	6,631	6,631	6,631
0	-105	0	0	60575 - Write Off Accounts Payable	0	0	0
-150	0	0	0	60680 - Cash Discounts Taken	0	0	0
1,540,495	1,316,702	1,567,506	1,709,713	TOTAL Materials & Supplies	1,598,914	1,598,914	1,558,721
10,606,964	10,575,383	13,939,526	13,921,278	60350 - Indirect Expense	14,068,489	14,068,489	14,204,141
762,037	885,604	1,037,700	1,037,700	60370 - Internal Service Telecommunications	1,165,228	1,165,228	1,177,912
6,567,590	7,239,351	7,886,384	7,886,384	60380 - Internal Service Data Processing	8,335,096	8,335,096	8,425,308
276,325	235,726	264,679	264,679	60411 - Internal Service Fleet Services	266,366	266,366	266,366
319,196	295,251	321,940	321,940	60412 - Internal Service Motor Pool	394,528	394,528	397,717
3,809,914	3,291,133	3,626,777	3,626,777	60430 - Internal Service Facilities & Property Management	3,776,935	3,776,935	3,822,778
681,549	918,209	719,750	719,750	60432 - Internal Service Enhanced Building Services	1,227,167	1,227,167	1,227,758
405,836	481,562	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
160,857	9,443	0	0	60440 - Internal Service Other	0	0	0
111,324	105,506	135,956	135,956	60461 - Internal Service Distribution	104,756	104,756	104,756

COUNTY HUMAN SERVICES

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
311,254	312,665	316,050	316,050	60462 - Internal Service Records	317,365	317,365	320,631
24,012,846	24,349,834	28,248,762	28,230,514	TOTAL Internal Services	29,655,930	29,655,930	29,947,367
142,805,335	168,441,181	178,114,782	178,660,608	TOTAL FUND 1505: Federal/State Program Fund	183,910,923	183,910,923	195,104,196

COUNTY HUMAN SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
73.44	3,447,346	78.29	3,919,385	77.50	4,043,593	6001 - Office Assistant 2	22.55	27.57	77.85	4,183,041	77.85	4,183,041	77.85	4,183,041
12.72	691,091	24.62	1,371,141	14.35	859,908	6002 - Office Assistant Senior	26.02	31.87	13.75	861,196	13.75	861,196	13.75	861,196
0.00	0	1.00	60,632	1.00	67,261	6003 - Clerical Unit Coordinator	29.24	35.74	1.00	64,011	1.00	64,011	1.00	64,011
1.00	66,205	1.00	72,335	1.00	75,210	6005 - Executive Specialist	30.07	36.85	1.00	76,943	1.00	76,943	1.00	76,943
10.28	607,638	12.19	736,887	12.93	813,798	6013 - Community Information Specialist	28.39	34.76	18.37	1,167,991	18.37	1,167,991	18.37	1,167,991
0.26	17,785	0.26	19,493	0.50	40,022	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
26.06	1,495,517	32.27	1,977,300	31.35	2,041,842	6020 - Program Technician	28.39	34.76	26.72	1,828,573	26.72	1,828,573	27.72	1,887,851
40.53	3,196,413	40.17	3,359,650	34.77	3,082,399	6021 - Program Specialist	39.03	47.96	30.70	2,857,192	30.70	2,857,192	31.70	2,951,068
0.00	0	1.00	86,318	0.00	0	6026 - Budget Analyst	41.36	50.89	0.00	0	0.00	0	0.00	0
1.00	59,174	1.00	62,422	1.00	66,626	6029 - Finance Specialist 1	30.95	37.91	1.00	66,384	1.00	66,384	1.00	66,384
0.00	0	0.00	0	0.85	90,923	6032 - Finance Specialist Senior	42.63	52.41	0.85	93,017	0.85	93,017	0.85	93,017
0.85	69,217	0.85	73,370	0.85	76,103	6033 - Administrative Analyst	35.74	43.86	0.85	77,843	0.85	77,843	0.85	77,843
5.83	453,221	4.83	379,627	5.85	476,942	6073 - Data Analyst	35.74	43.86	5.85	496,840	5.85	496,840	5.85	496,840
1.00	64,540	2.00	124,319	0.50	28,971	6074 - Data Technician	28.39	34.76	1.50	88,917	1.50	88,917	0.50	29,639
5.00	372,460	6.00	451,052	6.00	459,724	6084 - Weatherization Inspector	32.80	40.17	7.00	533,297	7.00	533,297	7.00	533,297
1.70	159,651	1.70	181,800	1.70	189,006	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.70	196,203	1.70	196,203	1.70	196,203
21.20	1,945,006	25.11	2,414,544	28.95	2,917,881	6088 - Program Specialist Senior	43.86	54.00	28.90	3,039,045	28.90	3,039,045	28.90	3,039,045
0.00	0	0.98	67,055	0.00	0	6178 - Program Communications Specialist	34.76	42.63	1.00	74,114	1.00	74,114	1.00	74,114
0.00	0	0.00	0	1.00	88,902	6200 - Program Communications Coordinator	42.63	52.41	1.85	171,665	1.85	171,665	1.85	171,665
5.00	319,558	5.00	333,513	4.91	337,310	6247 - Victim Advocate	30.95	37.91	4.85	346,802	4.85	346,802	4.85	346,802
1.84	119,056	2.00	141,486	2.00	152,163	6290 - Veterans Services Officer	34.76	42.63	1.60	127,856	1.60	127,856	1.60	127,856
0.00	0	0.00	0	0.00	0	R6290 - Retired Veterans Services Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
13.35	1,148,699	13.35	1,246,528	13.35	1,309,548	6295 - Clinical Services Specialist	40.17	49.42	13.35	1,354,769	13.35	1,354,769	13.35	1,354,769
55.05	4,000,879	52.94	4,027,924	53.79	4,242,753	6296 - Case Manager Senior	33.74	41.36	41.81	3,459,917	41.81	3,459,917	45.81	3,776,244
195.53	12,906,597	203.78	14,103,124	210.00	15,170,448	6297 - Case Manager 2	30.95	37.91	224.00	16,581,847	224.00	16,581,847	225.00	16,649,848
85.00	4,754,833	85.00	4,940,541	85.00	5,237,022	6298 - Case Manager 1	26.78	32.80	85.00	5,428,415	85.00	5,428,415	85.00	5,428,415
26.98	1,384,318	27.00	1,471,648	27.00	1,550,681	6299 - Case Management Assistant	23.86	29.24	27.00	1,587,227	27.00	1,587,227	28.00	1,643,556
3.00	182,721	3.00	188,613	3.00	200,823	6300 - Eligibility Specialist	26.78	32.80	3.00	205,458	3.00	205,458	3.00	205,458
61.00	4,450,353	61.00	4,725,889	61.00	5,095,805	6301 - Human Services Investigator	36.85	45.18	61.00	5,321,847	61.00	5,321,847	61.00	5,321,847
0.00	0	0.00	0	0.00	0	R6301 - Retired Human Services Investigator	N/A	N/A	0.00	0	0.00	0	0.00	0
1.20	128,632	1.20	145,677	1.80	228,435	6315 - Community Health Nurse	47.66	61.26	1.80	234,078	1.80	234,078	1.80	234,078
2.55	221,931	4.55	417,760	2.85	280,528	6456 - Data Analyst Senior	42.63	52.41	3.35	330,087	3.35	330,087	3.35	330,087

COUNTY HUMAN SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.85	92,069	6501 - Business Analyst Senior	46.55	57.32	0.85	97,030	0.85	97,030	0.85	97,030
1.70	146,122	1.00	86,444	1.00	92,332	9005 - Administrative Analyst Senior	33.63	50.45	1.00	94,825	1.00	94,825	1.00	94,825
0.00	0	1.00	71,580	0.00	0	9025 - Operations Supervisor	33.63	50.45	1.50	116,305	1.50	116,305	1.50	116,305
0.85	86,542	0.85	96,623	0.85	100,198	9063 - Project Manager (NR)	38.50	57.76	0.85	102,507	0.85	102,507	0.85	102,507
36.28	3,550,889	41.25	4,161,352	41.60	4,380,345	9361 - Program Supervisor	41.20	63.14	41.80	4,579,433	41.80	4,579,433	41.80	4,579,433
0.98	121,469	0.98	120,927	1.00	131,800	9364 - Manager 2	47.17	70.75	1.25	170,434	1.25	170,434	1.25	170,434
3.00	396,290	2.98	413,189	2.97	428,289	9365 - Manager Senior	50.94	76.41	2.15	328,551	2.15	328,551	2.15	328,551
1.85	232,577	1.85	247,979	1.85	261,187	9366 - Quality Manager	50.94	76.41	1.85	279,101	1.85	279,101	1.85	279,101
1.35	199,398	1.35	211,506	1.35	221,615	9602 - Division Director 2	57.13	91.42	1.35	238,048	1.35	238,048	1.35	238,048
11.05	1,273,132	11.05	1,343,786	11.80	1,454,633	9615 - Manager 1	44.08	66.13	10.55	1,381,968	10.55	1,381,968	10.55	1,381,968
0.00	-44,396	0.00	0	0.00	-130,010	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
708.43	48,224,864	754.41	53,853,419	748.06	56,257,085	TOTAL BUDGET			749.80	58,242,777	749.80	58,242,777	756.80	58,777,310

COUNTY HUMAN SERVICES

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,493,233	1,150,926	0	0	60000 - Permanent	0	0	0
692,211	367,767	0	0	60100 - Temporary	0	0	0
93,310	75,858	0	0	60110 - Overtime	0	0	0
67,463	43,245	0	0	60120 - Premium	0	0	0
566,012	440,126	0	0	60130 - Salary Related	0	0	0
209,785	132,495	0	0	60135 - Non Base Fringe	0	0	0
544,855	449,981	0	0	60140 - Insurance Benefits	0	0	0
184,152	80,640	0	0	60145 - Non Base Insurance	0	0	0
3,851,020	2,741,038	0	0	TOTAL Personnel	0	0	0
31,558,919	5,834,910	2,000,000	2,641,365	60155 - Direct Client Assistance	0	0	0
18,942,367	17,225,558	240,162	240,162	60160 - Pass-Through & Program Support	1,644,937	1,644,937	1,644,937
2,406,335	1,039,516	128,531	128,531	60170 - Professional Services	0	0	0
-5,456	-56,323	0	0	60685 - Prior Year Grant Expenditures	0	0	0
52,902,166	24,043,662	2,368,693	3,010,058	TOTAL Contractual Services	1,644,937	1,644,937	1,644,937
65,235	69,705	0	0	60190 - Utilities	0	0	0
1,515	2,658	0	0	60200 - Communications	0	0	0
2,443	67	0	0	60210 - Rentals	0	0	0
10,405	494,339	0	0	60240 - Supplies	0	0	0
0	3,095	0	0	60250 - Food	0	0	0
1,077	205	0	0	60260 - Training & Non-Local Travel	0	0	0
1,584	0	0	0	60270 - Local Travel	0	0	0
-97,024	0	0	0	60575 - Write Off Accounts Payable	0	0	0
-14,766	570,070	0	0	TOTAL Materials & Supplies	0	0	0
378,636	2,534	0	0	60350 - Indirect Expense	0	0	0
4,385	64	0	0	60370 - Internal Service Telecommunications	0	0	0
42,499	1,791	0	0	60380 - Internal Service Data Processing	0	0	0
897	0	0	0	60411 - Internal Service Fleet Services	0	0	0
2,091	0	0	0	60412 - Internal Service Motor Pool	0	0	0
8,617	63,393	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
34	33	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
6	1,591	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
7,500	1,500	0	0	60440 - Internal Service Other	0	0	0
1,460	45	0	0	60461 - Internal Service Distribution	0	0	0
476	29	0	0	60462 - Internal Service Records	0	0	0
446,601	70,981	0	0	TOTAL Internal Services	0	0	0
57,185,021	27,425,751	2,368,693	3,010,058	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	1,644,937	1,644,937	1,644,937

COUNTY HUMAN SERVICES

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
10.00	418,850	4.00	186,560	0.00	0	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
6.00	289,896	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	0.00	0	0.00	0	0.00	0
4.00	210,900	0.00	0	0.00	0	6020 - Program Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
2.50	181,160	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
0.00	0	1.00	72,516	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
1.00	60,907	0.00	0	0.00	0	6084 - Weatherization Inspector	32.80	40.17	0.00	0	0.00	0	0.00	0
0.00	0	1.00	93,473	0.00	0	6087 - Research Evaluation Analyst Senior	45.18	55.61	0.00	0	0.00	0	0.00	0
0.00	0	2.00	131,148	0.00	0	6247 - Victim Advocate	30.95	37.91	0.00	0	0.00	0	0.00	0
12.00	689,796	10.00	662,709	0.00	0	6297 - Case Manager 2	30.95	37.91	0.00	0	0.00	0	0.00	0
6.00	298,416	0.00	0	0.00	0	6300 - Eligibility Specialist	26.78	32.80	0.00	0	0.00	0	0.00	0
1.00	93,229	2.00	171,194	0.00	0	9361 - Program Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	-327,016	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
42.50	1,916,138	20.00	1,317,600	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

COUNTY HUMAN SERVICES

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	1,494,011	1,494,011	60000 - Permanent	974,728	974,728	335,972
0	0	565,832	565,832	60130 - Salary Related	394,033	394,033	134,825
0	0	544,448	544,448	60140 - Insurance Benefits	345,957	345,957	123,559
0	0	2,604,291	2,604,291	TOTAL Personnel	1,714,718	1,714,718	594,356
0	0	783,550	783,550	60155 - Direct Client Assistance	795,895	795,895	1,006,059
0	0	5,898,757	5,898,757	60160 - Pass-Through & Program Support	4,336,711	4,336,711	4,336,711
0	0	6,682,307	6,682,307	TOTAL Contractual Services	5,132,606	5,132,606	5,342,770
0	0	0	0	60240 - Supplies	568	568	0
0	0	0	0	TOTAL Materials & Supplies	568	568	0
0	0	383,350	383,350	60350 - Indirect Expense	229,310	229,310	85,589
0	0	0	0	60370 - Internal Service Telecommunications	12,684	12,684	0
0	0	0	0	60380 - Internal Service Data Processing	90,212	90,212	0
0	0	0	0	60412 - Internal Service Motor Pool	3,189	3,189	0
0	0	0	0	60430 - Internal Service Facilities & Property Management	5,069	5,069	0
0	0	0	0	60432 - Internal Service Enhanced Building Services	591	591	0
0	0	0	0	60462 - Internal Service Records	3,266	3,266	0
0	0	383,350	383,350	TOTAL Internal Services	344,321	344,321	85,589
0	0	9,669,948	9,669,948	TOTAL FUND 1521: Supportive Housing Fund	7,192,213	7,192,213	6,022,715

COUNTY HUMAN SERVICES

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	41,885	0.00	0	1.00	50,232	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
3.00	217,392	3.00	233,991	3.00	260,829	6021 - Program Specialist	39.03	47.96	2.00	185,545	2.00	185,545	1.00	88,349
1.00	66,357	1.00	70,345	1.00	75,568	6073 - Data Analyst	35.74	43.86	1.00	76,943	1.00	76,943	1.00	76,943
0.50	26,361	0.50	27,948	1.50	89,846	6074 - Data Technician	28.39	34.76	0.50	30,599	0.50	30,599	0.50	30,599
1.00	91,747	1.00	89,359	1.00	95,724	6088 - Program Specialist Senior	43.86	54.00	1.00	100,903	1.00	100,903	0.00	0
4.00	250,560	4.00	277,349	4.00	300,239	6296 - Case Manager Senior	33.74	41.36	4.00	316,327	4.00	316,327	0.00	0
0.00	0	3.00	183,682	7.00	478,336	6297 - Case Manager 2	30.95	37.91	3.00	208,082	3.00	208,082	2.00	140,081
0.00	0	1.00	46,959	1.00	53,505	6299 - Case Management Assistant	23.86	29.24	1.00	56,329	1.00	56,329	0.00	0
0.00	0	0.00	0	1.00	89,732	9361 - Program Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	-694,302	0.00	-929,633	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
10.50	0	13.50	0	20.50	1,494,011	TOTAL BUDGET			12.50	974,728	12.50	974,728	4.50	335,972

COUNTY HUMAN SERVICES

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,789,839	2,995,171	4,223,368	4,223,368	60000 - Permanent	5,345,813	5,345,813	5,345,813
44,295	74,845	0	0	60100 - Temporary	0	0	0
3,372	9,561	0	0	60110 - Overtime	0	0	0
4,390	14,544	0	0	60120 - Premium	0	0	0
653,598	1,092,361	1,599,811	1,599,811	60130 - Salary Related	2,162,352	2,162,352	2,162,352
16,608	6,641	0	0	60135 - Non Base Fringe	0	0	0
459,755	807,171	1,229,013	1,229,013	60140 - Insurance Benefits	1,569,444	1,569,444	1,569,444
9,215	14,941	0	0	60145 - Non Base Insurance	0	0	0
2,981,072	5,015,235	7,052,192	7,052,192	TOTAL Personnel	9,077,609	9,077,609	9,077,609
0	-3	0	0	60155 - Direct Client Assistance	0	0	0
19,176,954	46,181,773	88,522,832	92,410,360	60160 - Pass-Through & Program Support	37,680,561	37,680,561	37,680,561
364,572	145,591	192,810	192,810	60170 - Professional Services	114,198,919	114,198,919	114,198,919
19,541,527	46,327,362	88,715,642	92,603,170	TOTAL Contractual Services	151,879,480	151,879,480	151,879,480
9,370	12,365	11,265	11,265	60200 - Communications	18,036	18,036	18,036
264	1,357	0	0	60210 - Rentals	1,813	1,813	1,813
56,605	44,480	121,266	121,266	60240 - Supplies	87,479	87,479	87,479
30,590	47,590	82,500	82,500	60260 - Training & Non-Local Travel	78,510	78,510	78,510
0	559	6,800	6,800	60270 - Local Travel	810	810	810
3,767	47,533	170,610	170,610	60290 - Software, Subscription Computing, Maintenance	170,610	170,610	170,610
100,595	153,885	392,441	392,441	TOTAL Materials & Supplies	357,258	357,258	357,258
107,020	179,516	279,791	279,791	60350 - Indirect Expense	379,444	379,444	379,444
7,127	21,799	46,715	46,715	60370 - Internal Service Telecommunications	33,320	33,320	33,320
493,966	384,595	339,163	339,163	60380 - Internal Service Data Processing	449,312	449,312	449,312
0	301,496	330,442	330,442	60430 - Internal Service Facilities & Property Management	331,875	331,875	331,875
0	0	1,468	1,468	60432 - Internal Service Enhanced Building Services	11,743	11,743	11,743
392,825	7,101	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
1,173	450	457,169	457,169	60440 - Internal Service Other	457,169	457,169	457,169
0	2	0	0	60461 - Internal Service Distribution	0	0	0
0	121	0	0	60462 - Internal Service Records	0	0	0
1,002,112	895,080	1,454,748	1,454,748	TOTAL Internal Services	1,662,863	1,662,863	1,662,863
23,625,305	52,391,562	97,615,023	101,502,551	TOTAL FUND 1522: Preschool for All Program Fund	162,977,210	162,977,210	162,977,210

COUNTY HUMAN SERVICES

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	51,434	1.00	56,583	1.00	60,380	6002 - Office Assistant Senior	26.02	31.87	1.00	61,775	1.00	61,775	1.00	61,775
1.00	69,395	2.00	147,489	1.00	80,043	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
1.00	74,570	5.00	388,641	10.00	823,873	6021 - Program Specialist	39.03	47.96	16.00	1,370,710	16.00	1,370,710	16.00	1,370,710
1.00	70,559	1.00	77,004	0.00	0	6030 - Finance Specialist 2	35.74	43.86	0.00	0	0.00	0	0.00	0
1.00	86,642	2.00	178,554	2.00	199,975	6031 - Contract Specialist Senior	42.63	52.41	3.00	290,823	3.00	290,823	3.00	290,823
1.00	93,570	1.00	87,828	1.00	93,838	6032 - Finance Specialist Senior	42.63	52.41	1.00	98,914	1.00	98,914	1.00	98,914
0.00	0	0.00	0	0.00	0	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
1.00	66,357	0.00	0	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	1.00	72,516	2.00	162,488	6086 - Research Evaluation Analyst 2	35.74	43.86	2.00	169,830	2.00	169,830	2.00	169,830
1.00	86,422	1.00	107,593	2.00	208,508	6087 - Research Evaluation Analyst Senior	45.18	55.61	2.00	220,838	2.00	220,838	2.00	220,838
4.00	337,021	5.00	456,818	5.00	486,887	6088 - Program Specialist Senior	43.86	54.00	7.00	696,315	7.00	696,315	7.00	696,315
1.00	66,357	1.00	68,424	1.00	74,646	6178 - Program Communications Specialist	34.76	42.63	2.00	167,614	2.00	167,614	2.00	167,614
1.00	81,432	1.00	93,473	2.00	186,869	6200 - Program Communications Coordinator	42.63	52.41	1.00	105,235	1.00	105,235	1.00	105,235
0.00	0	1.00	83,917	1.00	91,538	6456 - Data Analyst Senior	42.63	52.41	1.00	96,481	1.00	96,481	1.00	96,481
1.00	66,357	2.00	142,861	3.00	260,727	6500 - Business Analyst	40.17	49.42	5.00	437,670	5.00	437,670	5.00	437,670
1.00	82,643	2.00	192,597	2.00	217,347	6501 - Business Analyst Senior	46.55	57.32	2.00	225,431	2.00	225,431	2.00	225,431
2.00	204,373	4.00	406,509	4.00	411,506	9361 - Program Supervisor	41.20	63.14	5.00	542,548	5.00	542,548	5.00	542,548
0.00	0	1.00	115,000	0.00	0	9364 - Manager 2	47.17	70.75	0.00	0	0.00	0	0.00	0
1.00	132,626	2.00	268,268	2.00	288,144	9365 - Manager Senior	50.94	76.41	2.00	305,205	2.00	305,205	2.00	305,205
0.00	0	0.00	0	1.00	120,340	9366 - Quality Manager	50.94	76.41	1.00	148,566	1.00	148,566	1.00	148,566
1.00	135,813	1.00	146,881	1.00	156,885	9602 - Division Director 2	57.13	91.42	1.00	165,314	1.00	165,314	1.00	165,314
1.00	106,585	1.00	102,680	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
1.00	105,207	1.00	113,674	1.00	117,880	9710 - Management Analyst	38.50	57.76	1.00	114,735	1.00	114,735	1.00	114,735
1.00	106,562	1.00	113,558	1.00	121,292	9748 - Human Resources Analyst Senior	41.20	63.14	1.00	127,809	1.00	127,809	1.00	127,809
0.00	-7,538	0.00	0	0.00	60,202	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
23.00	2,016,387	37.00	3,420,868	43.00	4,223,368	TOTAL BUDGET			54.00	5,345,813	54.00	5,345,813	54.00	5,345,813

COUNTY MANAGEMENT

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
23,426,488	25,244,160	29,307,248	29,324,281	60000 - Permanent	29,546,566	29,546,566	29,173,266
786,070	1,177,413	302,312	299,041	60100 - Temporary	362,074	362,074	317,809
110,433	70,515	40,114	40,114	60110 - Overtime	37,464	37,464	37,464
22,932	23,021	4,477	4,477	60120 - Premium	9,115	9,115	9,115
8,874,364	9,603,805	11,362,367	11,366,646	60130 - Salary Related	12,168,425	12,168,425	12,019,962
155,457	290,770	64,373	67,930	60135 - Non Base Fringe	94,195	94,195	80,931
6,314,661	6,990,001	8,160,782	8,165,904	60140 - Insurance Benefits	8,111,481	8,111,481	8,017,386
127,117	200,302	44,254	44,429	60145 - Non Base Insurance	51,329	51,329	49,521
39,817,523	43,599,987	49,285,927	49,312,822	TOTAL Personnel	50,380,649	50,380,649	49,705,454
0	13,576	0	0	60150 - County Match & Sharing	0	0	0
510	0	0	0	60155 - Direct Client Assistance	0	0	0
50,114	167,156	257,300	257,300	60160 - Pass-Through & Program Support	159,300	159,300	159,300
5,153,425	5,816,897	7,509,412	7,509,412	60170 - Professional Services	7,010,036	7,010,036	6,952,794
5,204,049	5,997,629	7,766,712	7,766,712	TOTAL Contractual Services	7,169,336	7,169,336	7,112,094
2,944	1,187	2,500	2,500	60190 - Utilities	2,500	2,500	2,500
84,395	82,118	99,168	99,168	60200 - Communications	72,648	72,648	69,768
59,590	67,252	58,791	58,791	60210 - Rentals	61,813	61,813	59,813
15,762	14,962	31,938	31,938	60220 - Repairs & Maintenance	30,023	30,023	30,023
289,170	205,299	585,614	572,719	60240 - Supplies	372,738	372,738	296,712
194,878	235,408	375,810	361,810	60260 - Training & Non-Local Travel	371,454	371,454	340,313
29,697	27,786	54,412	54,412	60270 - Local Travel	55,469	55,469	54,469
-31,415	984	0	0	60280 - Insurance	0	0	0
731,223	798,659	964,518	964,518	60290 - Software, Subscription Computing, Maintenance	822,644	822,644	821,644
116	974	0	0	60320 - Refunds	0	0	0
25,562	80,351	5,000,000	5,000,000	60330 - Claims Paid	1,000,000	1,000,000	1,000,000
94,559	127,756	159,937	159,937	60340 - Dues & Subscriptions	163,036	163,036	161,036
0	-450	0	0	60680 - Cash Discounts Taken	0	0	0
1,496,481	1,642,287	7,332,688	7,305,793	TOTAL Materials & Supplies	2,952,325	2,952,325	2,836,278
177,189	220,247	273,640	273,640	60370 - Internal Service Telecommunications	272,206	272,206	272,137
3,523,191	3,408,172	3,453,127	3,453,127	60380 - Internal Service Data Processing	3,537,579	3,537,579	3,537,579
15,685	6,785	3,057	3,057	60412 - Internal Service Motor Pool	13,019	13,019	13,019
1,163,791	1,110,535	1,118,339	1,118,339	60430 - Internal Service Facilities & Property Management	1,032,255	1,032,255	1,032,255
114,933	252,361	169,959	169,959	60432 - Internal Service Enhanced Building Services	294,662	294,662	294,662
197,703	1,400,618	186,000	186,000	60435 - Internal Service Facilities Service Requests	121,500	121,500	121,000
37,240	188,391	0	0	60440 - Internal Service Other	0	0	0
350,275	353,994	425,793	425,793	60461 - Internal Service Distribution	386,609	386,609	385,585
74,506	89,096	92,202	92,202	60462 - Internal Service Records	98,701	98,701	98,701
5,654,513	7,030,198	5,722,117	5,722,117	TOTAL Internal Services	5,756,531	5,756,531	5,754,938
43,189	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
43,189	0	0	0	TOTAL Capital Outlay	0	0	0
52,215,755	58,270,101	70,107,444	70,107,444	TOTAL FUND 1000: General Fund	66,258,841	66,258,841	65,408,764

COUNTY MANAGEMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.50	76,585	1.50	79,605	1.50	84,140	6001 - Office Assistant 2	22.55	27.57	1.50	86,349	1.50	86,349	1.50	86,349
0.50	25,717	0.50	28,085	0.50	29,978	6002 - Office Assistant Senior	26.02	31.87	0.50	31,546	0.50	31,546	0.50	31,546
1.00	65,448	1.00	71,250	1.00	75,210	6005 - Executive Specialist	30.07	36.85	1.00	76,942	1.00	76,942	1.00	76,942
3.00	242,059	3.00	267,202	3.00	285,422	6021 - Program Specialist	39.03	47.96	3.00	283,389	3.00	283,389	3.00	283,389
1.00	66,357	1.00	70,345	1.00	63,032	6025 - A & T Collection Specialist	29.24	35.74	1.00	66,384	1.00	66,384	1.00	66,384
1.00	94,482	1.00	100,161	1.00	103,857	6026 - Budget Analyst	41.36	50.89	1.00	106,258	1.00	106,258	1.00	106,258
1.00	62,640	1.00	74,604	1.00	77,360	6029 - Finance Specialist 1	30.95	37.91	1.00	76,943	1.00	76,943	1.00	76,943
13.50	1,049,537	13.50	1,106,600	13.50	1,146,159	6030 - Finance Specialist 2	35.74	43.86	13.00	1,136,393	13.00	1,136,393	13.00	1,136,393
5.00	438,222	5.00	478,121	5.00	511,180	6031 - Contract Specialist Senior	42.63	52.41	5.00	536,474	5.00	536,474	5.00	536,474
16.00	1,450,273	16.00	1,517,989	17.00	1,697,078	6032 - Finance Specialist Senior	42.63	52.41	16.00	1,652,154	16.00	1,652,154	16.00	1,652,154
19.00	1,569,512	19.00	1,685,151	19.00	1,781,548	6042 - Property Appraiser 2	39.03	47.96	19.00	1,844,238	19.00	1,844,238	18.00	1,744,098
4.00	359,415	4.00	389,821	4.00	413,419	6044 - Property Appraiser 3	42.63	52.41	4.00	427,455	4.00	427,455	4.00	427,455
4.00	316,786	4.00	339,937	4.00	355,388	6045 - Tax Exemption Specialist	35.74	43.86	4.00	366,106	4.00	366,106	4.00	366,106
7.00	435,211	7.00	467,181	7.00	497,214	6051 - Property Appraiser 1	31.87	39.03	7.00	531,651	7.00	531,651	7.00	531,651
6.00	758,663	6.00	817,465	6.00	856,978	6055 - Business Systems Analyst Senior	60.79	74.82	5.00	760,011	5.00	760,011	5.00	760,011
1.00	103,231	2.00	209,593	2.00	208,821	6063 - Project Manager Represented	45.18	55.61	2.00	215,690	2.00	215,690	2.00	215,690
0.00	0	0.00	0	0.00	0	6064 - Business Systems Analyst	52.41	64.51	1.00	118,196	1.00	118,196	1.00	118,196
3.00	220,140	3.00	239,973	3.00	263,463	6073 - Data Analyst	35.74	43.86	3.00	251,180	3.00	251,180	3.00	251,180
2.00	144,246	2.00	157,415	2.00	168,112	6082 - GIS Technician Senior	35.74	43.86	2.00	177,084	2.00	177,084	2.00	177,084
0.00	0	0.00	0	1.00	89,533	6086 - Research Evaluation Analyst 2	35.74	43.86	0.00	0	0.00	0	0.00	0
5.00	436,045	5.00	475,482	5.00	487,612	6111 - Procurement Analyst Senior	42.63	52.41	5.00	513,804	5.00	513,804	5.00	513,804
4.00	299,699	4.00	324,085	4.00	337,576	6112 - Procurement Analyst	36.85	45.18	3.00	258,422	3.00	258,422	3.00	258,422
1.00	97,301	1.00	103,147	1.00	106,968	6114 - Property Management Specialist Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
15.00	1,272,825	15.00	1,335,650	15.00	1,397,178	6127 - Commercial and Industrial Property	40.17	49.42	15.00	1,459,404	15.00	1,459,404	15.00	1,459,404
4.00	353,190	4.00	396,893	4.00	420,852	6128 - Commercial and Industrial Property	43.86	54.00	4.00	443,371	4.00	443,371	4.00	443,371
3.00	316,301	3.00	339,253	3.00	342,641	6405 - Development Analyst	52.41	64.51	3.00	356,389	3.00	356,389	3.00	356,389
26.00	1,437,584	26.00	1,479,539	26.00	1,567,581	6450 - Assessment & Taxation Technician 1	26.02	31.87	20.00	1,257,614	20.00	1,257,614	20.00	1,257,614
20.00	1,262,441	19.00	1,263,123	19.00	1,320,087	6451 - Assessment & Taxation Technician 2	28.39	34.76	19.00	1,350,656	19.00	1,350,656	19.00	1,350,656
5.00	476,922	5.00	513,745	5.00	534,840	6456 - Data Analyst Senior	42.63	52.41	5.00	538,885	5.00	538,885	5.00	538,885
2.00	183,900	2.00	196,017	4.00	401,809	9005 - Administrative Analyst Senior	33.63	50.45	3.00	308,586	3.00	308,586	3.00	308,586
1.00	87,547	1.00	92,793	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	1.00	98,443	1.00	98,443	1.00	98,443
0.00	0	0.00	0	0.00	0	9040 - Research Evaluation Analyst (NR)	33.63	50.45	1.00	77,972	1.00	77,972	1.00	77,972

COUNTY MANAGEMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	219,397	2.00	224,246	2.00	239,520	9043 - Research Evaluation Analyst Senior	41.20	63.14	2.00	250,701	2.00	250,701	2.00	250,701
3.00	230,865	3.00	247,739	4.00	331,986	9080 - Human Resources Analyst 1	31.55	47.32	4.50	393,348	4.50	393,348	4.50	393,348
2.00	216,524	2.00	230,642	2.00	227,598	9335 - Finance Supervisor	41.20	63.14	3.00	372,852	3.00	372,852	3.00	372,852
7.00	914,070	6.00	828,568	6.00	860,756	9336 - Finance Manager	50.94	76.41	5.00	765,403	5.00	765,403	5.00	765,403
1.00	77,361	1.00	83,659	1.00	87,696	9337 - Payroll Tax Specialist	30.72	43.00	1.00	89,785	1.00	89,785	1.00	89,785
1.90	293,921	2.90	471,044	2.90	488,470	9338 - Finance Manager Senior	57.13	91.42	3.90	703,663	3.90	703,663	3.90	703,663
11.00	1,095,916	6.00	610,718	6.00	609,555	9361 - Program Supervisor	41.20	63.14	5.00	549,816	5.00	549,816	5.00	549,816
1.00	121,892	1.00	127,564	1.00	134,960	9364 - Manager 2	47.17	70.75	0.00	0	0.00	0	0.00	0
1.00	127,720	2.00	277,386	2.00	288,818	9365 - Manager Senior	50.94	76.41	2.00	312,196	2.00	312,196	2.00	312,196
1.00	183,668	1.00	194,314	1.00	201,503	9605 - County Assessor	66.64	106.63	1.00	222,638	1.00	222,638	1.00	222,638
2.00	228,743	8.00	930,381	9.00	1,117,268	9615 - Manager 1	44.08	66.13	8.00	1,044,306	8.00	1,044,306	9.00	1,147,850
1.00	143,234	1.00	154,908	1.00	165,458	9618 - Deputy County Assessor	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
0.00	0	0.00	0	1.00	186,577	9619 - Deputy Director	61.71	98.73	0.00	0	0.00	0	0.00	0
7.75	1,086,345	6.75	994,737	7.75	1,192,775	9621 - Human Resources Manager 2	55.02	82.53	7.75	1,251,144	7.75	1,251,144	7.75	1,251,144
1.00	132,626	1.00	139,256	1.00	144,410	9630 - Chief Appraiser	50.94	76.41	1.00	156,734	1.00	156,734	1.00	156,734
1.00	65,351	1.00	69,083	0.50	35,496	9636 - Office Assistant Senior (NR)	25.07	35.10	0.00	0	0.00	0	0.00	0
0.00	0	0.60	121,345	0.60	129,609	9662 - Deputy Chief Human Resources Officer	66.64	106.63	0.60	133,583	0.60	133,583	0.60	133,583
0.63	138,508	0.63	145,433	0.63	150,814	9668 - Chief Human Resources Officer	80.64	129.02	0.63	163,684	0.63	163,684	0.63	163,684
1.85	302,468	1.00	169,599	1.00	181,149	9669 - Human Resources Manager Senior	57.13	91.42	0.00	0	0.00	0	0.00	0
4.00	353,506	2.00	192,330	2.00	202,248	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	2.00	214,071	2.00	214,071	1.00	101,365
1.00	108,262	1.00	113,674	5.00	589,400	9710 - Management Analyst	38.50	57.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9714 - Management Analyst Senior	41.20	63.14	3.00	370,241	3.00	370,241	3.00	370,241
12.00	1,463,141	7.00	900,852	7.00	929,625	9715 - Human Resources Manager 1	47.17	70.75	6.00	819,018	6.00	819,018	5.50	738,877
0.00	0	6.00	803,184	6.00	856,012	9717 - Workday Administrator	50.94	76.41	5.00	742,412	5.00	742,412	5.00	742,412
0.00	0	2.00	297,930	2.00	335,672	9718 - Workday Manager	57.13	91.42	2.00	353,889	2.00	353,889	2.00	353,889
1.00	88,375	0.00	0	0.00	0	9720 - Operations Administrator	35.99	53.98	0.00	0	0.00	0	0.00	0
6.00	674,531	6.00	706,973	6.00	743,754	9730 - Budget Analyst Senior	41.20	63.14	6.50	844,838	6.50	844,838	8.00	1,038,172
1.00	141,406	1.00	150,395	1.00	155,960	9731 - Economist	50.94	76.41	1.00	159,553	1.00	159,553	1.00	159,553
2.00	249,513	2.00	269,846	2.00	283,979	9734 - Budget Analyst Principal	47.17	70.75	1.00	147,736	1.00	147,736	2.00	295,472
11.00	1,159,444	12.00	1,313,543	11.00	1,283,746	9748 - Human Resources Analyst Senior	41.20	63.14	16.00	2,000,407	16.00	2,000,407	12.00	1,475,480
0.00	0	0.00	0	0.00	0	9805 - Director of Strategic Initiatives	61.71	98.73	1.00	230,000	1.00	230,000	1.00	230,000
1.00	115,642	1.00	125,066	1.00	133,585	9807 - Investment Officer	44.08	66.13	1.00	138,070	1.00	138,070	1.00	138,070

COUNTY MANAGEMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	171,353	1.00	179,920	1.00	186,577	9808 - Budget Director	61.71	98.73	1.00	202,499	1.00	202,499	1.00	202,499
0.75	150,899	0.75	163,196	0.75	174,311	9810 - Chief Financial Officer	80.64	129.02	0.75	183,677	0.75	183,677	0.75	183,677
1.00	241,838	1.00	253,929	3.00	789,975	9811 - Deputy Chief Operating Officer	88.70	141.92	3.00	826,667	3.00	826,667	3.00	826,667
1.00	243,339	1.00	263,170	1.00	281,094	9812 - Department Director Principal (COO)	97.57	156.11	1.00	296,197	1.00	296,197	1.00	296,197
0.00	25,468	0.00	27,290	0.00	-38,144	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-82,302	0.00	-82,302	0.00	-82,302
264.38	24,467,605	266.13	26,402,145	277.63	29,307,248	TOTAL BUDGET			266.63	29,546,566	266.63	29,546,566	263.63	29,173,266

COUNTY MANAGEMENT

FUND 1504: RECREATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
36,067	34,794	40,000	40,000	60160 - Pass-Through & Program Support	40,000	40,000	40,000
36,067	34,794	40,000	40,000	TOTAL Contractual Services	40,000	40,000	40,000
36,067	34,794	40,000	40,000	TOTAL FUND 1504: Recreation Fund	40,000	40,000	40,000

COUNTY MANAGEMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,528,282	-931	0	0	60000 - Permanent	0	0	0
87,866	0	0	0	60100 - Temporary	0	0	0
785	0	0	0	60110 - Overtime	0	0	0
1,657	0	0	0	60120 - Premium	0	0	0
482,506	67	0	0	60130 - Salary Related	0	0	0
21,987	0	0	0	60135 - Non Base Fringe	0	0	0
376,109	23	0	0	60140 - Insurance Benefits	0	0	0
0	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
13,439	0	0	0	60145 - Non Base Insurance	0	0	0
2,512,631	-841	0	0	TOTAL Personnel	0	0	0
12,375	0	0	0	60170 - Professional Services	0	0	0
12,375	0	0	0	TOTAL Contractual Services	0	0	0
138	0	0	0	60200 - Communications	0	0	0
587	0	0	0	60240 - Supplies	0	0	0
18	0	0	0	60270 - Local Travel	0	0	0
743	0	0	0	TOTAL Materials & Supplies	0	0	0
496,326	-358	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
12,122	0	0	0	60440 - Internal Service Other	0	0	0
508,447	-358	0	0	TOTAL Internal Services	0	0	0
3,034,197	-1,199	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COUNTY MANAGEMENT

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	288,000	288,000	60100 - Temporary	288,000	288,000	288,000
0	0	24,394	24,394	60135 - Non Base Fringe	24,422	24,422	24,422
0	0	5,328	5,328	60145 - Non Base Insurance	5,616	5,616	5,616
0	0	317,722	317,722	TOTAL Personnel	318,038	318,038	318,038
0	0	0	0	60170 - Professional Services	500	500	500
0	0	0	0	TOTAL Contractual Services	500	500	500
0	0	3,165	3,165	60240 - Supplies	13,167	13,167	13,167
0	0	3,165	3,165	TOTAL Materials & Supplies	13,167	13,167	13,167
0	0	2,263	2,263	60370 - Internal Service Telecommunications	1,283	1,283	1,283
0	0	2,263	2,263	TOTAL Internal Services	1,283	1,283	1,283
0	0	323,150	323,150	TOTAL FUND 1519: Video Lottery Fund	332,988	332,988	332,988

COUNTY MANAGEMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	106,968	106,968	60000 - Permanent	109,432	109,432	109,432
0	0	43,793	43,793	60130 - Salary Related	47,034	47,034	47,034
0	0	29,480	29,480	60140 - Insurance Benefits	30,300	30,300	30,300
0	0	180,241	180,241	TOTAL Personnel	186,766	186,766	186,766
0	0	1,754	1,754	60200 - Communications	480	480	480
0	0	3,290	3,290	60240 - Supplies	3,290	3,290	3,290
0	0	3,000	3,000	60260 - Training & Non-Local Travel	3,000	3,000	3,000
0	0	1,430	1,430	60290 - Software, Subscription Computing, Maintenance	1,430	1,430	1,430
0	0	285	285	60340 - Dues & Subscriptions	285	285	285
0	0	9,759	9,759	TOTAL Materials & Supplies	8,485	8,485	8,485
0	0	7,408	7,408	60350 - Indirect Expense	7,807	7,807	7,807
0	0	7,408	7,408	TOTAL Internal Services	7,807	7,807	7,807
0	0	197,408	197,408	TOTAL FUND 1521: Supportive Housing Fund	203,058	203,058	203,058

COUNTY MANAGEMENT

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	106,968	6032 - Finance Specialist Senior	42.63	52.41	1.00	109,432	1.00	109,432	1.00	109,432
0.00	0	0.00	0	1.00	106,968	TOTAL BUDGET			1.00	109,432	1.00	109,432	1.00	109,432

COUNTY MANAGEMENT

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
34,677	106,547	113,504	113,504	60000 - Permanent	116,114	116,114	116,114
12,949	40,910	42,575	42,575	60130 - Salary Related	46,596	46,596	46,596
2,383	27,540	29,970	29,970	60140 - Insurance Benefits	30,774	30,774	30,774
50,009	174,998	186,049	186,049	TOTAL Personnel	193,484	193,484	193,484
5,774,723	5,633,405	6,636,840	6,636,840	60170 - Professional Services	6,815,630	6,815,630	6,815,630
5,774,723	5,633,405	6,636,840	6,636,840	TOTAL Contractual Services	6,815,630	6,815,630	6,815,630
0	0	5,000	5,000	60240 - Supplies	5,016	5,016	5,016
0	0	5,000	5,000	TOTAL Materials & Supplies	5,016	5,016	5,016
1,795	6,274	7,647	7,647	60350 - Indirect Expense	8,088	8,088	8,088
195	471	715	715	60370 - Internal Service Telecommunications	641	641	641
11,773	8,588	9,335	9,335	60380 - Internal Service Data Processing	9,783	9,783	9,783
5,675	6,733	3,585	3,585	60430 - Internal Service Facilities & Property Management	2,337	2,337	2,337
555	1,518	552	552	60432 - Internal Service Enhanced Building Services	675	675	675
115,282	74,411	0	0	60461 - Internal Service Distribution	0	0	0
0	0	181	181	60462 - Internal Service Records	212	212	212
135,275	97,995	22,015	22,015	TOTAL Internal Services	21,736	21,736	21,736
5,960,008	5,906,398	6,849,904	6,849,904	TOTAL FUND 1522: Preschool for All Program Fund	7,035,866	7,035,866	7,035,866

COUNTY MANAGEMENT

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	96,596	1.00	107,067	1.00	113,504	6063 - Project Manager Represented	45.18	55.61	1.00	116,114	1.00	116,114	1.00	116,114
1.00	96,596	1.00	107,067	1.00	113,504	TOTAL BUDGET			1.00	116,114	1.00	116,114	1.00	116,114

COUNTY MANAGEMENT

FUND 3500: RISK MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,947,836	3,407,053	3,924,719	3,924,719	60000 - Permanent	4,103,166	4,103,166	4,103,166
111,845	204,071	332,009	332,009	60100 - Temporary	134,799	134,799	134,799
28,165	26,269	0	0	60110 - Overtime	0	0	0
13,442	19,793	0	0	60120 - Premium	0	0	0
1,113,631	1,337,686	1,533,529	1,533,529	60130 - Salary Related	1,701,260	1,701,260	1,701,260
29,965	65,587	41,005	41,005	60135 - Non Base Fringe	55,442	55,442	55,442
766,933	891,078	988,910	988,910	60140 - Insurance Benefits	1,043,157	1,043,157	1,043,157
1,127,537	1,187,175	1,200,000	1,200,000	60141 - Insurance Benefits - Medical Credits/Refunds	1,280,000	1,280,000	1,280,000
32,758	61,544	29,443	29,443	60145 - Non Base Insurance	35,289	35,289	35,289
6,172,111	7,200,256	8,049,615	8,049,615	TOTAL Personnel	8,353,113	8,353,113	8,353,113
308,923	348,049	300,000	300,000	60150 - County Match & Sharing	370,000	370,000	370,000
2,189,047	2,458,483	2,656,238	2,656,238	60170 - Professional Services	2,587,752	2,587,752	2,587,752
2,497,970	2,806,532	2,956,238	2,956,238	TOTAL Contractual Services	2,957,752	2,957,752	2,957,752
10,138	11,243	12,672	12,672	60200 - Communications	8,112	8,112	8,112
6,032	696	3,834	3,834	60210 - Rentals	7,055	7,055	7,055
10,271	10,459	28,485	28,485	60220 - Repairs & Maintenance	28,035	28,035	28,035
832,995	708,496	1,673,617	1,673,617	60240 - Supplies	1,636,001	1,636,001	1,636,001
0	2,895	800	800	60246 - Medical & Dental Supplies	800	800	800
26,431	37,483	59,910	59,910	60260 - Training & Non-Local Travel	71,910	71,910	71,910
313	191	3,520	3,520	60270 - Local Travel	2,770	2,770	2,770
81,612,334	87,570,065	97,619,865	97,619,865	60280 - Insurance	99,437,556	99,437,556	99,437,556
165,583	190,639	207,584	207,584	60290 - Software, Subscription Computing, Maintenance	208,020	208,020	208,020
8,756	13,847	500	500	60320 - Refunds	500	500	500
49,204,414	51,832,120	76,052,412	76,570,947	60330 - Claims Paid	76,226,787	76,226,787	76,339,833
4,486	5,987	14,455	14,455	60340 - Dues & Subscriptions	12,455	12,455	12,455
0	-473	0	0	60575 - Write Off Accounts Payable	0	0	0
-17,159	-3,432	0	0	60680 - Cash Discounts Taken	0	0	0
131,864,594	140,380,217	175,677,654	176,196,189	TOTAL Materials & Supplies	177,640,001	177,640,001	177,753,047
18,183	26,980	35,130	35,130	60370 - Internal Service Telecommunications	30,188	30,188	30,188
229,034	247,978	271,057	271,057	60380 - Internal Service Data Processing	316,793	316,793	316,793
7,822	4,154	2,127	2,127	60412 - Internal Service Motor Pool	4,865	4,865	4,865
242,221	233,907	242,260	242,260	60430 - Internal Service Facilities & Property Management	228,692	228,692	228,692
19,516	41,703	29,809	29,809	60432 - Internal Service Enhanced Building Services	73,161	73,161	73,161
19,038	43,850	3,500	3,500	60435 - Internal Service Facilities Service Requests	3,500	3,500	3,500
825	625	0	0	60440 - Internal Service Other	0	0	0
10,382	6,572	5,559	5,559	60461 - Internal Service Distribution	7,987	7,987	7,987
14,004	12,344	28,097	28,097	60462 - Internal Service Records	41,517	41,517	41,517
561,025	618,112	617,539	617,539	TOTAL Internal Services	706,703	706,703	706,703
141,095,700	151,005,116	187,301,046	187,819,581	TOTAL FUND 3500: Risk Management Fund	189,657,569	189,657,569	189,770,615

COUNTY MANAGEMENT

3500: RISK MANAGEMENT FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.50	25,717	0.50	28,085	0.50	29,978	6002 - Office Assistant Senior	26.02	31.87	0.50	31,546	0.50	31,546	0.50	31,546
1.00	60,328	1.00	65,808	1.00	72,288	6101 - Human Resources Technician	30.07	36.85	1.00	73,944	1.00	73,944	1.00	73,944
2.00	163,615	1.00	94,398	1.00	100,850	6103 - Human Resources Analyst 2	40.17	49.42	1.00	103,189	1.00	103,189	1.00	103,189
0.00	0	0.00	0	0.00	0	9061 - Human Resources Technician (NR)	28.70	40.19	0.00	0	0.00	0	0.00	0
3.00	209,078	1.00	75,584	1.00	80,735	9080 - Human Resources Analyst 1	31.55	47.32	1.50	130,001	1.50	130,001	1.50	130,001
0.10	15,469	0.10	16,243	0.10	16,844	9338 - Finance Manager Senior	57.13	91.42	0.10	18,281	0.10	18,281	0.10	18,281
2.25	322,280	2.25	348,542	2.25	372,111	9621 - Human Resources Manager 2	55.02	82.53	2.25	387,719	2.25	387,719	2.25	387,719
0.00	0	0.00	0	0.50	35,496	9636 - Office Assistant Senior (NR)	25.07	35.10	0.00	0	0.00	0	0.00	0
1.00	151,464	1.00	162,429	1.00	168,438	9660 - Security Director	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
0.00	0	0.40	80,896	0.40	86,406	9662 - Deputy Chief Human Resources Officer	66.64	106.63	0.40	89,056	0.40	89,056	0.40	89,056
0.37	81,346	0.37	85,413	0.37	88,573	9668 - Chief Human Resources Officer	80.64	129.02	0.37	96,132	0.37	96,132	0.37	96,132
0.15	25,703	0.00	0	0.00	0	9669 - Human Resources Manager Senior	57.13	91.42	0.00	0	0.00	0	0.00	0
4.00	348,527	7.00	640,988	7.00	683,365	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	8.00	813,369	8.00	813,369	8.00	813,369
5.00	608,987	4.00	512,302	4.00	538,858	9715 - Human Resources Manager 1	47.17	70.75	4.00	564,095	4.00	564,095	4.00	564,095
8.00	855,190	9.00	1,037,093	13.00	1,592,673	9748 - Human Resources Analyst Senior	41.20	63.14	13.00	1,562,289	13.00	1,562,289	13.00	1,562,289
0.25	50,299	0.25	54,399	0.25	58,104	9810 - Chief Financial Officer	80.64	129.02	0.25	61,226	0.25	61,226	0.25	61,226
0.00	-19,235	0.00	-41,399	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
27.62	2,898,768	27.87	3,160,781	32.37	3,924,719	TOTAL BUDGET			33.37	4,103,166	33.37	4,103,166	33.37	4,103,166

DISTRICT ATTORNEY

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
17,473,435	21,025,778	22,974,107	22,974,107	60000 - Permanent	22,824,186	22,824,186	24,005,217
423,833	475,981	562,218	562,218	60100 - Temporary	614,685	614,685	619,853
149,637	151,552	90,811	90,811	60110 - Overtime	80,000	80,000	80,000
121,619	164,106	71,028	71,028	60120 - Premium	76,028	76,028	91,070
6,255,195	8,030,606	9,497,088	9,497,088	60130 - Salary Related	10,018,003	10,018,003	10,518,056
85,101	103,564	47,891	47,891	60135 - Non Base Fringe	52,085	52,085	64,811
4,313,887	5,328,142	5,904,318	5,904,318	60140 - Insurance Benefits	5,808,269	5,808,269	6,156,936
19,976	29,845	7,321	7,321	60145 - Non Base Insurance	8,524	8,524	20,302
28,842,685	35,309,574	39,154,782	39,154,782	TOTAL Personnel	39,481,780	39,481,780	41,556,245
25,739	27,450	25,200	25,200	60155 - Direct Client Assistance	25,200	25,200	25,200
1,152,574	1,556,286	505,005	505,005	60170 - Professional Services	756,916	756,916	756,916
226	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
1,178,539	1,583,736	530,205	530,205	TOTAL Contractual Services	782,116	782,116	782,116
125,080	147,507	129,780	129,780	60200 - Communications	279,000	279,000	279,000
127,616	140,456	122,550	122,550	60210 - Rentals	116,704	116,704	116,704
1,556	4,803	15,000	15,000	60220 - Repairs & Maintenance	15,000	15,000	15,000
435,801	313,820	415,257	415,257	60240 - Supplies	362,971	362,971	367,304
273	0	0	0	60246 - Medical & Dental Supplies	0	0	0
76,339	122,464	58,658	58,658	60260 - Training & Non-Local Travel	83,650	83,650	83,650
14,467	17,129	23,000	23,000	60270 - Local Travel	15,500	15,500	15,500
0	9,519	0	0	60280 - Insurance	0	0	0
336,419	1,569,227	1,028,580	1,028,580	60290 - Software, Subscription Computing, Maintenance	703,144	703,144	1,040,247
0	1,214	0	0	60310 - Pharmaceuticals	0	0	0
6	0	0	0	60320 - Refunds	0	0	0
37,500	0	0	0	60330 - Claims Paid	0	0	0
178,098	154,018	93,000	93,000	60340 - Dues & Subscriptions	113,000	113,000	113,000
-48	-392	0	0	60575 - Write Off Accounts Payable	0	0	0
-7,168	-125	0	0	60680 - Cash Discounts Taken	0	0	0
1,325,939	2,479,641	1,885,825	1,885,825	TOTAL Materials & Supplies	1,688,969	1,688,969	2,030,405
0	0	0	0	60350 - Indirect Expense	0	0	0
145,040	158,387	192,169	192,169	60370 - Internal Service Telecommunications	40,373	40,373	40,373
1,185,720	1,138,165	1,103,430	1,103,430	60380 - Internal Service Data Processing	1,076,251	1,076,251	1,076,251
132,740	189,372	198,250	198,250	60411 - Internal Service Fleet Services	226,305	226,305	226,305
9,674	4,598	9,530	9,530	60412 - Internal Service Motor Pool	519	519	519
2,148,248	2,374,786	2,512,277	2,512,277	60430 - Internal Service Facilities & Property Management	2,303,375	2,303,375	2,303,375
71,405	78,286	57,533	57,533	60432 - Internal Service Enhanced Building Services	297,896	297,896	297,896
141,204	114,464	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
3,290	1,950	0	0	60440 - Internal Service Other	0	0	0
88,278	87,046	104,562	104,562	60461 - Internal Service Distribution	105,649	105,649	105,649
426,185	517,000	323,109	323,109	60462 - Internal Service Records	316,088	316,088	316,088

DISTRICT ATTORNEY

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,351,784	4,664,053	4,500,860	4,500,860	TOTAL Internal Services	4,366,456	4,366,456	4,366,456
0	0	12,092	12,092	60550 - Capital Equipment - Expenditure	12,092	12,092	12,092
0	0	12,092	12,092	TOTAL Capital Outlay	12,092	12,092	12,092
35,698,947	44,037,003	46,083,764	46,083,764	TOTAL FUND 1000: General Fund	46,331,413	46,331,413	48,747,314

DISTRICT ATTORNEY

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	93,687	1.00	98,372	1.00	111,779	5053 - District Attorney	N/A	N/A	1.00	114,797	1.00	114,797	1.00	114,797
1.00	42,080	1.00	41,899	1.00	44,377	6000 - Office Assistant 1	20.54	23.86	1.00	46,667	1.00	46,667	1.00	46,667
20.62	971,699	23.26	1,110,973	22.53	1,123,825	6001 - Office Assistant 2	22.55	27.57	21.67	1,099,837	21.67	1,099,837	21.67	1,099,837
2.00	117,784	2.21	126,853	2.00	121,313	6002 - Office Assistant Senior	26.02	31.87	2.00	125,823	2.00	125,823	2.00	125,823
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	159,314	6021 - Program Specialist	39.03	47.96	0.83	71,507	0.83	71,507	0.83	71,507
1.00	69,891	0.00	0	0.00	0	6029 - Finance Specialist 1	30.95	37.91	0.00	0	0.00	0	0.00	0
1.00	69,891	1.00	86,318	2.00	159,316	6030 - Finance Specialist 2	35.74	43.86	2.00	167,759	2.00	167,759	2.00	167,759
1.00	97,301	2.00	189,169	2.00	207,999	6032 - Finance Specialist Senior	42.63	52.41	2.00	218,071	2.00	218,071	2.00	218,071
0.00	0	1.00	85,317	1.00	89,533	6033 - Administrative Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
1.00	81,432	1.00	86,318	2.00	151,854	6073 - Data Analyst	35.74	43.86	1.00	79,156	1.00	79,156	1.00	79,156
1.00	91,975	1.00	100,410	1.00	107,238	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.00	113,032	1.00	113,032	1.00	113,032
0.00	0	0.00	0	1.00	103,356	6088 - Program Specialist Senior	43.86	54.00	1.00	108,903	1.00	108,903	1.00	108,903
1.00	71,076	1.00	77,562	1.00	82,782	6112 - Procurement Analyst	36.85	45.18	1.00	76,943	1.00	76,943	1.00	76,943
7.00	502,664	6.00	419,548	6.00	449,543	6241 - Legal Assistant Senior	32.80	40.17	6.75	526,634	6.75	526,634	7.00	550,557
10.47	592,278	10.50	592,805	11.50	682,708	6243 - Legal Assistant 1	26.02	31.87	11.50	693,802	11.50	693,802	11.50	693,802
7.75	511,976	8.75	581,768	9.00	611,861	6246 - Legal Assistant 2	30.07	36.85	7.00	480,110	7.00	480,110	9.00	611,277
5.61	349,201	4.76	318,860	3.75	256,166	6247 - Victim Advocate	30.95	37.91	3.63	246,566	3.63	246,566	4.63	315,052
5.13	439,133	11.56	1,012,439	16.32	1,563,708	6249 - District Attorney Investigator	40.17	49.42	12.95	1,305,827	12.95	1,305,827	17.45	1,730,991
1.45	93,693	0.67	47,827	0.00	0	6250 - Support Enforcement Agent	30.07	36.85	0.09	6,726	0.09	6,726	0.09	6,726
12.00	1,247,484	10.44	1,138,973	12.47	1,440,758	6251 - Deputy District Attorney 1	51.88	60.05	11.00	1,281,272	11.00	1,281,272	11.00	1,281,272
18.03	2,191,736	21.40	2,790,915	22.08	2,933,734	6252 - Deputy District Attorney 2	57.16	73.01	18.10	2,385,368	18.10	2,385,368	23.10	3,004,903
29.25	4,882,744	34.47	5,734,004	35.50	5,982,646	6253 - Deputy District Attorney 3	69.54	103.00	35.95	6,140,143	35.95	6,140,143	34.95	5,988,302
12.44	2,612,135	12.54	2,753,189	12.54	2,911,215	6254 - Deputy District Attorney 4	76.70	113.54	13.53	3,112,873	13.53	3,112,873	13.53	3,112,873
2.00	256,622	2.00	277,328	2.00	287,602	6406 - Development Analyst Senior	60.79	74.82	2.00	306,967	2.00	306,967	2.00	306,967
1.00	100,266	2.00	215,711	2.00	227,471	6414 - Systems Administrator	52.41	64.51	2.00	241,451	2.00	241,451	2.00	241,451
1.00	68,403	1.00	74,604	1.00	73,143	6415 - Information Specialist 1	33.74	41.36	1.00	77,127	1.00	77,127	1.00	77,127
1.00	86,426	1.00	94,398	1.00	97,885	6416 - Information Specialist 2	39.03	47.96	1.00	100,140	1.00	100,140	1.00	100,140
1.00	100,259	1.00	106,279	1.00	110,205	6417 - Information Specialist 3	43.86	54.00	1.00	112,752	1.00	112,752	1.00	112,752
0.00	0	0.00	0	0.00	0	6501 - Business Analyst Senior	46.55	57.32	1.00	105,235	1.00	105,235	1.00	105,235
0.00	0	0.00	0	0.00	0	9005 - Administrative Analyst Senior	33.63	50.45	1.00	101,642	1.00	101,642	1.00	101,642
4.12	330,491	4.00	306,320	4.00	319,083	9025 - Operations Supervisor	33.63	50.45	4.00	342,870	4.00	342,870	4.00	342,870

DISTRICT ATTORNEY

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
3.00	407,819	3.00	468,242	3.00	494,680	9400 - Staff Assistant	N/A	N/A	4.00	727,180	4.00	727,180	4.00	727,180
1.00	143,235	1.00	140,595	1.00	150,171	9445 - District Attorney Investigator Chief	50.94	76.41	1.00	158,240	1.00	158,240	1.00	158,240
3.00	718,551	3.00	777,111	3.00	821,982	9450 - Deputy District Attorney Chief	N/A	N/A	3.00	837,411	3.00	837,411	3.00	837,411
1.00	155,371	1.00	163,140	1.00	140,189	9453 - IT Manager 2	57.13	91.42	1.00	147,722	1.00	147,722	1.00	147,722
1.00	242,919	1.00	262,715	1.00	280,609	9465 - Deputy District Attorney First Assistant	N/A	N/A	1.00	302,308	1.00	302,308	1.00	302,308
0.00	0	0.00	0	1.00	160,217	9602 - Division Director 2	57.13	91.42	1.00	168,825	1.00	168,825	1.00	168,825
0.00	0	0.00	0	0.00	0	9615 - Manager 1	44.08	66.13	1.00	112,847	1.00	112,847	1.00	112,847
0.00	0	0.00	0	1.00	144,195	9621 - Human Resources Manager 2	55.02	82.53	1.00	158,169	1.00	158,169	1.00	158,169
2.00	270,546	2.00	288,082	1.00	155,960	9664 - District Attorney Administrative	50.94	76.41	1.00	159,553	1.00	159,553	1.00	159,553
0.00	0	0.00	0	1.00	98,817	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	103,694	1.00	103,694	1.00	103,694
2.00	205,616	2.00	244,713	1.00	100,000	9715 - Human Resources Manager 1	47.17	70.75	1.00	137,956	1.00	137,956	1.00	137,956
0.00	0	0.00	0	1.00	85,000	9748 - Human Resources Analyst Senior	41.20	63.14	1.00	87,295	1.00	87,295	1.00	87,295
0.00	-1,493	0.00	0	0.00	-68,127	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-67,014	0.00	-67,014	0.00	-2,417
162.87	18,214,891	179.56	20,812,757	193.69	22,974,107	TOTAL BUDGET			185.00	22,824,186	185.00	22,824,186	196.75	24,005,217

DISTRICT ATTORNEY

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,216,867	2,876,954	3,337,234	3,384,503	60000 - Permanent	3,187,444	3,187,444	3,187,444
15,418	44,395	0	5,333	60100 - Temporary	41,162	41,162	74,291
23,786	9,340	1,950	1,950	60110 - Overtime	0	0	0
31,838	33,180	12,794	12,794	60120 - Premium	0	0	0
1,193,287	1,078,317	1,308,007	1,325,738	60130 - Salary Related	1,331,213	1,331,213	1,331,213
1,313	12,737	0	472	60135 - Non Base Fringe	18,688	18,688	33,729
998,311	938,934	1,108,755	1,124,311	60140 - Insurance Benefits	1,072,683	1,072,683	1,072,683
4,915	14,695	0	103	60145 - Non Base Insurance	8,430	8,430	17,850
5,485,735	5,008,554	5,768,740	5,855,204	TOTAL Personnel	5,659,620	5,659,620	5,717,210
3,829	5,693	2,000	2,000	60155 - Direct Client Assistance	500	500	500
681,054	619,662	636,597	636,597	60160 - Pass-Through & Program Support	636,597	636,597	746,597
19,456	24,845	42,882	42,882	60170 - Professional Services	37,527	37,527	37,527
-226	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
704,113	650,200	681,479	681,479	TOTAL Contractual Services	674,624	674,624	784,624
18,645	18,256	11,220	11,220	60200 - Communications	20,000	20,000	20,000
9,427	8,960	13,200	13,200	60210 - Rentals	10,000	10,000	10,000
14,366	6,078	12,870	12,870	60240 - Supplies	15,301	15,301	15,301
44,619	25,249	39,165	39,165	60260 - Training & Non-Local Travel	27,385	27,385	27,385
442	1,090	1,000	1,000	60270 - Local Travel	1,500	1,500	1,500
4,416	0	7,500	7,500	60290 - Software, Subscription Computing, Maintenance	7,500	7,500	7,500
2,967	2,026	3,900	3,900	60340 - Dues & Subscriptions	3,900	3,900	3,900
-120	0	0	0	60575 - Write Off Accounts Payable	0	0	0
94,764	61,660	88,855	88,855	TOTAL Materials & Supplies	85,586	85,586	85,586
891,926	1,021,879	1,247,913	1,251,467	60350 - Indirect Expense	1,154,244	1,154,244	1,154,244
13,711	13,999	14,753	14,753	60370 - Internal Service Telecommunications	13,462	13,462	13,462
112,332	19,438	84,714	84,714	60380 - Internal Service Data Processing	116,279	116,279	116,279
36,961	4,941	8,700	8,700	60411 - Internal Service Fleet Services	11,463	11,463	11,463
0	2	0	0	60412 - Internal Service Motor Pool	0	0	0
146,275	249,282	182,389	182,389	60430 - Internal Service Facilities & Property Management	76,510	76,510	76,510
7,117	7,327	6,967	6,967	60432 - Internal Service Enhanced Building Services	42,920	42,920	42,920
968	4,132	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
75	0	0	0	60440 - Internal Service Other	0	0	0
26,965	22,281	8,028	8,028	60461 - Internal Service Distribution	11,965	11,965	11,965
39,989	20,811	24,806	24,806	60462 - Internal Service Records	35,774	35,774	35,774
1,276,319	1,364,092	1,578,270	1,581,824	TOTAL Internal Services	1,462,617	1,462,617	1,462,617
7,560,930	7,084,506	8,117,344	8,207,362	TOTAL FUND 1505: Federal/State Program Fund	7,882,447	7,882,447	8,050,037

DISTRICT ATTORNEY

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
6.88	335,451	4.24	219,229	3.97	204,967	6001 - Office Assistant 2	22.55	27.57	4.83	248,119	4.83	248,119	4.83	248,119
1.00	50,817	0.79	44,217	1.00	59,387	6002 - Office Assistant Senior	26.02	31.87	1.00	55,520	1.00	55,520	1.00	55,520
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	0.17	14,646	0.17	14,646	0.17	14,646
1.00	58,892	1.00	64,272	0.00	0	6085 - Research Evaluation Analyst 1	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.00	100,395	1.00	100,395	1.00	100,395
0.53	31,220	0.50	26,298	0.50	32,521	6243 - Legal Assistant 1	26.02	31.87	0.50	33,272	0.50	33,272	0.50	33,272
1.00	58,751	1.00	62,275	2.00	137,053	6246 - Legal Assistant 2	30.07	36.85	3.00	200,831	3.00	200,831	3.00	200,831
10.39	679,091	10.94	747,535	10.25	726,267	6247 - Victim Advocate	30.95	37.91	7.37	533,480	7.37	533,480	7.37	533,480
3.43	309,450	1.00	88,260	1.68	153,395	6249 - District Attorney Investigator	40.17	49.42	0.55	50,251	0.55	50,251	0.55	50,251
10.55	698,389	10.33	723,875	11.00	799,003	6250 - Support Enforcement Agent	30.07	36.85	10.91	811,218	10.91	811,218	10.91	811,218
0.00	0	1.56	177,001	0.53	58,951	6251 - Deputy District Attorney 1	51.88	60.05	0.00	0	0.00	0	0.00	0
2.48	313,433	1.80	233,645	3.52	472,610	6252 - Deputy District Attorney 2	57.16	73.01	4.00	541,819	4.00	541,819	4.00	541,819
2.50	437,067	1.28	248,408	1.30	192,550	6253 - Deputy District Attorney 3	69.54	103.00	1.05	161,614	1.05	161,614	1.05	161,614
0.56	104,518	0.46	100,754	0.46	106,594	6254 - Deputy District Attorney 4	76.70	113.54	0.47	110,545	0.47	110,545	0.47	110,545
1.00	102,737	0.00	0	0.00	0	6414 - Systems Administrator	52.41	64.51	0.00	0	0.00	0	0.00	0
1.88	151,298	2.00	168,626	2.00	174,866	9025 - Operations Supervisor	33.63	50.45	1.00	94,894	1.00	94,894	1.00	94,894
2.00	205,474	1.00	102,072	1.00	92,392	9361 - Program Supervisor	41.20	63.14	1.00	97,356	1.00	97,356	1.00	97,356
0.00	0	1.00	118,435	1.00	126,678	9615 - Manager 1	44.08	66.13	1.00	133,484	1.00	133,484	1.00	133,484
0.00	-2,313	0.00	3,214	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
45.21	3,534,275	38.90	3,128,116	40.21	3,337,234	TOTAL BUDGET			37.85	3,187,444	37.85	3,187,444	37.85	3,187,444

DISTRICT ATTORNEY

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
614,151	0	0	0	60000 - Permanent	0	0	0
18,691	0	0	0	60100 - Temporary	0	0	0
7,029	0	0	0	60110 - Overtime	0	0	0
10,471	0	0	0	60120 - Premium	0	0	0
224,664	0	0	0	60130 - Salary Related	0	0	0
8,932	0	0	0	60135 - Non Base Fringe	0	0	0
128,882	0	0	0	60140 - Insurance Benefits	0	0	0
336	0	0	0	60145 - Non Base Insurance	0	0	0
1,013,156	0	0	0	TOTAL Personnel	0	0	0
1,013,156	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

DISTRICT ATTORNEY

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6249 - District Attorney Investigator	40.17	49.42	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6252 - Deputy District Attorney 2	57.16	73.01	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6253 - Deputy District Attorney 3	69.54	103.00	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

DISTRICT ATTORNEY

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	7,592	7,592	60240 - Supplies	2,000	2,000	2,000
0	0	7,592	7,592	TOTAL Materials & Supplies	2,000	2,000	2,000
0	0	7,592	7,592	TOTAL FUND 1516: Justice Services Special Ops Fund	2,000	2,000	2,000

DISTRICT ATTORNEY

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	190,026	190,026	60000 - Permanent	0	0	0
0	0	77,295	77,295	60130 - Salary Related	0	0	0
0	0	57,397	57,397	60140 - Insurance Benefits	0	0	0
0	0	324,718	324,718	TOTAL Personnel	0	0	0
0	0	90,044	90,044	60350 - Indirect Expense	0	0	0
0	0	90,044	90,044	TOTAL Internal Services	0	0	0
0	0	414,762	414,762	TOTAL FUND 1521: Supportive Housing Fund	0	0	0

DISTRICT ATTORNEY

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	64,422	6247 - Victim Advocate	30.95	37.91	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6251 - Deputy District Attorney 1	51.88	60.05	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	125,604	6252 - Deputy District Attorney 2	57.16	73.01	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	190,026	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
36,774,144	43,179,663	58,349,268	58,382,916	60000 - Permanent	55,539,514	55,539,514	54,920,083
2,497,338	2,916,881	1,723,487	1,733,826	60100 - Temporary	1,234,837	1,234,837	1,304,453
2,830,221	2,778,736	332,318	332,318	60110 - Overtime	270,663	270,663	270,663
1,717,502	1,927,500	1,522,812	1,522,812	60120 - Premium	1,251,796	1,251,796	1,251,796
15,160,691	17,366,515	22,874,232	22,884,089	60130 - Salary Related	23,308,906	23,308,906	23,037,664
783,806	902,544	363,306	370,226	60135 - Non Base Fringe	356,782	356,782	380,895
10,816,158	12,952,912	17,359,925	17,362,517	60140 - Insurance Benefits	16,565,262	16,565,262	16,361,084
-19	1,150	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
380,073	457,706	194,707	195,484	60145 - Non Base Insurance	84,226	84,226	111,078
70,959,915	82,483,606	102,720,055	102,784,188	TOTAL Personnel	98,611,986	98,611,986	97,637,716
869,258	709,596	840,590	840,590	60150 - County Match & Sharing	1,050,528	1,050,528	1,050,528
470,898	468,746	113,761	113,761	60155 - Direct Client Assistance	451,413	451,413	401,413
12,356,321	9,700,682	16,695,497	16,642,530	60160 - Pass-Through & Program Support	17,571,741	17,571,741	17,421,741
10,661,481	14,109,795	5,233,056	5,222,397	60170 - Professional Services	5,000,761	5,000,761	5,000,761
0	115,790	0	0	60685 - Prior Year Grant Expenditures	0	0	0
24,357,958	25,104,610	22,882,904	22,819,278	TOTAL Contractual Services	24,074,443	24,074,443	23,874,443
4,654	11,484	0	0	60190 - Utilities	0	0	0
115,814	117,774	196,001	195,287	60200 - Communications	174,824	174,824	173,285
175,599	203,298	62,671	62,671	60210 - Rentals	52,149	52,149	51,080
1,765	3,380	3,289	3,289	60220 - Repairs & Maintenance	1,965	1,965	1,965
1,070,230	989,396	1,396,236	1,413,465	60240 - Supplies	1,007,792	1,007,792	1,083,973
1,391,686	782,336	942,659	942,659	60246 - Medical & Dental Supplies	729,856	729,856	729,856
422,245	239,958	332,066	332,066	60260 - Training & Non-Local Travel	327,450	327,450	318,250
49,685	58,566	92,127	92,127	60270 - Local Travel	90,533	90,533	88,013
556,941	654,692	75,243	75,243	60280 - Insurance	77,275	77,275	77,275
2,823,442	1,536,381	2,289,274	2,289,274	60290 - Software, Subscription Computing, Maintenance	2,247,749	2,247,749	2,245,563
2,092,274	2,039,308	1,414,871	1,414,871	60310 - Pharmaceuticals	1,522,524	1,522,524	1,522,524
181,929	75,444	0	0	60320 - Refunds	0	0	0
45,058	0	0	0	60330 - Claims Paid	0	0	0
87,766	49,131	136,196	136,196	60340 - Dues & Subscriptions	163,744	163,744	163,264
-27,024	-172,900	0	0	60575 - Write Off Accounts Payable	0	0	0
-896	0	0	0	60615 - Physical Inventory Adjustment	0	0	0
-833	0	0	0	60680 - Cash Discounts Taken	0	0	0
8,990,336	6,588,247	6,940,633	6,957,148	TOTAL Materials & Supplies	6,395,861	6,395,861	6,455,048
0	1,738	0	0	60350 - Indirect Expense	24,995	24,995	0
825,649	828,522	750,012	750,012	60370 - Internal Service Telecommunications	979,556	979,556	979,556
5,340,772	5,006,078	6,803,331	6,803,331	60380 - Internal Service Data Processing	8,061,513	8,061,513	8,061,513
326,165	349,155	397,186	397,186	60411 - Internal Service Fleet Services	462,007	462,007	462,007
101,971	125,262	152,993	152,993	60412 - Internal Service Motor Pool	101,999	101,999	101,999
6,642,182	6,681,352	7,832,554	7,832,554	60430 - Internal Service Facilities & Property Management	7,395,315	7,395,315	7,405,921
2,171,389	1,431,460	2,658,532	2,658,532	60432 - Internal Service Enhanced Building Services	3,488,698	3,488,698	3,488,698

HEALTH DEPARTMENT

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
477,423	453,820	198,154	198,154	60435 - Internal Service Facilities Service Requests	132,285	132,285	132,285
184,967	299,826	0	0	60440 - Internal Service Other	0	0	0
179,555	138,805	212,251	212,251	60461 - Internal Service Distribution	241,461	241,461	241,461
233,057	190,139	361,780	361,780	60462 - Internal Service Records	396,238	396,238	396,238
16,483,130	15,506,158	19,366,793	19,366,793	TOTAL Internal Services	21,284,067	21,284,067	21,269,678
42,194	372,768	50,000	50,000	60550 - Capital Equipment - Expenditure	0	0	0
42,194	372,768	50,000	50,000	TOTAL Capital Outlay	0	0	0
120,833,532	130,055,389	151,960,385	151,977,407	TOTAL FUND 1000: General Fund	150,366,357	150,366,357	149,236,885

HEALTH DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
20.38	956,347	20.10	1,016,356	19.43	1,027,797	6001 - Office Assistant 2	22.55	27.57	18.25	981,323	18.25	981,323	19.35	1,034,164
24.10	1,350,249	19.50	1,157,609	20.45	1,229,807	6002 - Office Assistant Senior	26.02	31.87	17.57	1,102,583	17.57	1,102,583	17.57	1,102,583
5.75	369,099	4.80	329,785	3.05	212,061	6005 - Executive Specialist	30.07	36.85	6.08	426,370	6.08	426,370	5.08	363,584
2.43	132,283	2.80	162,116	2.00	124,760	6012 - Medical Assistant	26.02	31.87	2.08	135,880	2.08	135,880	3.08	199,585
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	0.80	48,724	0.80	48,724	0.80	48,724
0.00	0	0.00	0	0.00	0	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
0.00	0	1.46	85,164	2.06	133,428	6020 - Program Technician	28.39	34.76	4.00	282,141	4.00	282,141	4.00	282,141
15.83	1,215,634	20.25	1,679,919	24.43	2,103,737	6021 - Program Specialist	39.03	47.96	23.30	2,088,351	23.30	2,088,351	22.80	2,044,950
0.00	0	0.50	33,608	0.38	27,417	6024 - Disease Intervention Specialist	29.24	35.74	2.76	181,648	2.76	181,648	2.76	181,648
4.00	358,774	5.00	482,317	4.00	402,552	6026 - Budget Analyst	41.36	50.89	3.00	309,474	3.00	309,474	3.00	309,474
2.00	115,265	2.00	123,951	2.00	130,082	6027 - Finance Technician	26.02	31.87	1.00	66,545	1.00	66,545	1.00	66,545
8.00	513,576	8.00	565,847	8.00	590,787	6029 - Finance Specialist 1	30.95	37.91	8.00	572,624	8.00	572,624	8.00	572,624
8.00	600,738	8.00	642,821	7.00	598,718	6030 - Finance Specialist 2	35.74	43.86	7.00	624,067	7.00	624,067	7.00	624,067
7.50	650,278	7.50	706,954	8.50	821,621	6031 - Contract Specialist Senior	42.63	52.41	5.50	557,715	5.50	557,715	5.50	557,715
11.00	957,718	11.00	1,037,990	12.00	1,191,203	6032 - Finance Specialist Senior	42.63	52.41	11.56	1,207,298	11.56	1,207,298	11.56	1,207,298
4.66	337,661	6.84	547,643	5.84	456,173	6033 - Administrative Analyst	35.74	43.86	4.51	369,396	4.51	369,396	4.51	369,396
9.62	538,001	12.21	712,980	17.72	1,080,513	6047 - Community Health Specialist 2	27.57	33.74	20.32	1,291,325	20.32	1,291,325	17.32	1,108,166
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
13.90	1,340,119	14.05	1,460,131	21.45	2,212,735	6063 - Project Manager Represented	45.18	55.61	17.55	1,919,925	17.55	1,919,925	16.55	1,822,729
1.13	92,018	1.00	86,318	1.00	89,533	6073 - Data Analyst	35.74	43.86	0.18	16,484	0.18	16,484	0.18	16,484
0.38	24,525	0.98	61,547	1.98	125,921	6074 - Data Technician	28.39	34.76	1.50	96,723	1.50	96,723	1.50	96,723
3.70	372,313	3.35	359,378	4.30	471,341	6087 - Research Evaluation Analyst Senior	45.18	55.61	4.08	469,014	4.08	469,014	4.08	469,014
17.70	1,543,005	17.04	1,615,472	21.54	2,092,475	6088 - Program Specialist Senior	43.86	54.00	20.10	2,059,823	20.10	2,059,823	20.10	2,059,823
5.82	377,995	6.00	423,509	5.00	374,326	6093 - Public Health Vector Specialist	30.95	37.91	4.00	307,753	4.00	307,753	4.00	307,753
2.00	172,453	2.00	183,033	3.00	289,623	6111 - Procurement Analyst Senior	42.63	52.41	3.00	305,288	3.00	305,288	3.00	305,288
1.00	63,907	1.00	69,704	0.00	0	6115 - Procurement Associate	30.95	37.91	0.00	0	0.00	0	0.00	0
2.65	184,955	2.95	221,886	1.90	148,633	6178 - Program Communications Specialist	34.76	42.63	0.95	76,738	0.95	76,738	0.95	76,738
4.80	455,310	6.80	665,960	8.40	853,885	6200 - Program Communications Coordinator	42.63	52.41	9.65	989,708	9.65	989,708	9.65	989,708
0.95	53,022	0.95	56,195	1.95	112,962	6270 - Peer Support Specialist	24.55	30.07	0.95	49,871	0.95	49,871	0.95	49,871
10.00	730,938	10.00	774,134	12.00	957,990	6282 - Deputy Medical Examiner	34.76	42.63	12.00	993,225	12.00	993,225	12.00	993,225
1.00	70,386	1.00	74,604	1.00	77,360	6286 - Pathologist Assistant	30.95	37.91	1.00	79,156	1.00	79,156	1.00	79,156
0.00	0	0.00	0	0.00	0	6293 - Health Assistant 1	N/A	N/A	0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	54,288	1.00	57,545	1.00	59,675	6294 - Health Assistant 2	23.86	29.24	1.00	61,053	1.00	61,053	1.00	61,053
4.30	369,166	6.73	595,874	6.73	623,889	6295 - Clinical Services Specialist	40.17	49.42	6.45	613,784	6.45	613,784	6.45	613,784
4.05	283,515	5.12	390,256	5.12	403,660	6296 - Case Manager Senior	33.74	41.36	2.18	184,966	2.18	184,966	2.18	184,966
7.00	446,226	6.00	410,544	6.00	395,162	6297 - Case Manager 2	30.95	37.91	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	59,675	6298 - Case Manager 1	26.78	32.80	1.00	55,917	1.00	55,917	1.00	55,917
1.00	51,177	1.00	54,403	0.00	0	6300 - Eligibility Specialist	26.78	32.80	0.00	0	0.00	0	0.00	0
0.60	34,014	0.60	38,042	2.30	160,356	6303 - Licensed Community Practical Nurse	29.46	38.39	6.68	449,014	6.68	449,014	6.68	449,014
11.40	629,042	11.40	660,456	9.70	584,194	6304 - Medication Aide (CNA)	24.55	30.07	9.60	596,702	9.60	596,702	9.60	596,702
4.51	624,830	5.60	831,454	6.65	1,064,885	6314 - Advanced Practice Clinician	63.40	81.08	5.95	920,775	5.95	920,775	5.95	920,775
52.77	5,286,974	67.64	7,475,028	70.24	8,229,992	6315 - Community Health Nurse	47.66	61.26	62.55	7,483,252	62.55	7,483,252	62.55	7,483,252
1.35	198,189	1.60	255,337	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
1.40	355,115	0.80	217,837	0.60	129,853	6317 - Physician	106.04	138.36	1.10	287,363	1.10	287,363	1.10	287,363
0.20	39,438	0.20	41,409	0.20	44,654	6319 - Dentist Represented	86.36	109.39	0.00	0	0.00	0	0.00	0
2.20	131,505	2.25	142,873	2.30	153,290	6321 - Health Information Technician	27.57	33.74	2.00	138,288	2.00	138,288	2.00	138,288
0.00	0	0.25	17,346	0.26	19,261	6322 - Health Information Technician Senior	30.07	36.85	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.43	374,768	6323 - Psychiatrist Rep	112.75	148.31	1.43	395,257	1.43	395,257	1.43	395,257
1.36	103,228	1.36	108,081	1.36	114,416	6340 - Dietitian (Nutritionist)	35.74	43.86	2.40	210,353	2.40	210,353	2.40	210,353
2.13	111,852	1.65	94,901	2.65	161,304	6342 - Nutrition Assistant	25.26	30.95	5.10	314,862	5.10	314,862	5.10	314,862
1.00	57,483	1.00	64,272	1.00	66,941	6346 - Dental Assistant (EFDA)	26.78	32.80	1.00	68,486	1.00	68,486	1.00	68,486
3.40	231,064	1.40	100,546	2.55	188,265	6352 - Health Educator	34.76	42.63	0.00	0	0.00	0	0.00	0
4.00	243,628	4.00	261,692	5.00	343,692	6354 - Environmental Health Specialist	31.87	39.03	8.00	570,565	8.00	570,565	8.00	570,565
1.00	81,432	1.00	86,318	1.00	89,534	6355 - Public Health Ecologist	35.74	43.86	1.00	91,580	1.00	91,580	1.00	91,580
15.37	1,202,608	15.06	1,250,053	14.31	1,248,045	6356 - Environmental Health Specialist	35.74	43.86	11.30	1,010,781	11.30	1,010,781	11.30	1,010,781
5.00	450,141	6.00	587,507	6.00	610,308	6358 - Environmental Health Specialist Senior	41.36	50.89	7.00	733,607	7.00	733,607	7.00	733,607
0.00	0	0.00	0	0.00	0	6359 - Nuisance Enforcement Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.05	4,263	6360 - Epidemiologist	39.03	47.96	0.20	18,316	0.20	18,316	0.20	18,316
2.00	186,194	3.00	292,212	2.00	204,510	6361 - Epidemiologist Senior	45.18	55.61	2.00	215,518	2.00	215,518	2.00	215,518
7.00	626,577	7.00	669,369	7.00	692,153	6363 - Pre-Commitment Investigator	40.17	49.42	7.00	714,272	7.00	714,272	7.00	714,272
49.04	4,166,251	43.23	3,935,461	47.40	4,417,708	6365 - Mental Health Consultant	40.17	49.42	42.31	4,051,475	42.31	4,051,475	44.28	4,238,155
1.17	110,544	1.04	92,913	0.04	4,279	6374 - Emergency Management Analyst	45.18	55.61	0.04	4,645	0.04	4,645	0.04	4,645
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
3.00	318,031	3.00	341,093	3.56	414,486	6405 - Development Analyst	52.41	64.51	1.56	193,846	1.56	193,846	1.56	193,846

HEALTH DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.37	224,171	1.86	187,100	1.30	136,528	6456 - Data Analyst Senior	42.63	52.41	0.80	87,546	0.80	87,546	0.80	87,546
2.28	175,447	2.80	210,990	2.03	183,879	6500 - Business Analyst	40.17	49.42	3.00	271,527	3.00	271,527	3.00	271,527
4.42	439,176	4.25	441,900	4.24	473,880	6501 - Business Analyst Senior	46.55	57.32	4.00	444,579	4.00	444,579	4.00	444,579
0.20	18,441	0.20	20,082	1.20	119,387	6510 - Health Policy Analyst Senior	43.86	54.00	0.55	53,065	0.55	53,065	0.55	53,065
1.00	79,156	2.00	165,286	1.00	87,007	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.00	63,040	1.00	65,561	2.00	175,626	9005 - Administrative Analyst Senior	33.63	50.45	2.00	192,569	2.00	192,569	2.00	192,569
2.40	178,991	3.00	231,167	3.00	246,833	9025 - Operations Supervisor	33.63	50.45	4.00	346,781	4.00	346,781	4.00	346,781
3.00	322,191	2.00	219,876	2.00	268,236	9041 - Research Evaluation Scientist	44.08	66.13	2.00	276,140	2.00	276,140	2.00	276,140
1.00	60,242	1.00	76,146	1.00	81,024	9061 - Human Resources Technician (NR)	28.70	40.19	1.00	83,909	1.00	83,909	1.00	83,909
2.00	205,187	2.00	233,321	2.00	240,497	9062 - Environmental Health Supervisor	41.20	63.14	2.00	253,418	2.00	253,418	2.00	253,418
2.00	216,524	2.00	227,348	2.00	216,113	9063 - Project Manager (NR)	38.50	57.76	2.00	201,304	2.00	201,304	2.00	201,304
1.00	108,262	1.00	113,674	1.00	117,880	9064 - Chief Deputy Medical Examiner	38.50	57.76	1.00	120,596	1.00	120,596	1.00	120,596
0.00	0	0.00	0	1.00	134,960	9065 - Environmental Health Manager	44.08	66.13	1.00	138,070	1.00	138,070	1.00	138,070
4.00	303,035	4.00	316,184	4.00	336,761	9080 - Human Resources Analyst 1	31.55	47.32	4.00	352,721	4.00	352,721	4.00	352,721
6.00	638,976	7.00	776,733	6.00	693,426	9335 - Finance Supervisor	41.20	63.14	6.00	719,279	6.00	719,279	6.00	719,279
6.00	794,100	6.00	825,787	6.00	857,718	9336 - Finance Manager	50.94	76.41	5.00	767,681	5.00	767,681	5.00	767,681
2.00	257,824	2.00	324,858	2.00	336,876	9338 - Finance Manager Senior	57.13	91.42	2.00	337,312	2.00	337,312	2.00	337,312
17.89	1,729,226	20.67	2,118,502	16.84	1,829,256	9361 - Program Supervisor	41.20	63.14	16.88	1,793,332	16.88	1,793,332	14.88	1,619,526
5.05	624,213	6.65	841,540	3.80	457,189	9364 - Manager 2	47.17	70.75	2.00	269,736	2.00	269,736	2.00	269,736
7.20	912,450	6.40	865,597	6.90	996,423	9365 - Manager Senior	50.94	76.41	7.00	1,067,468	7.00	1,067,468	7.00	1,067,468
0.40	46,815	1.78	238,378	2.05	290,509	9366 - Quality Manager	50.94	76.41	3.91	585,584	3.91	585,584	3.91	585,584
0.63	167,594	0.63	172,621	0.00	0	9491 - Psychiatrist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	199,866	1.00	209,859	1.00	217,624	9501 - Deputy Dental Director	73.31	117.29	1.00	236,196	1.00	236,196	1.00	236,196
0.00	0	0.00	0	2.95	439,082	9509 - Nursing Manager	50.94	76.41	2.75	438,771	2.75	438,771	2.75	438,771
3.74	401,520	3.93	439,004	5.95	842,466	9517 - Nursing Supervisor	47.17	70.75	3.42	505,257	3.42	505,257	3.42	505,257
2.00	234,195	1.00	124,272	1.00	128,870	9518 - Nursing Development Consultant	41.20	63.14	1.00	131,839	1.00	131,839	1.00	131,839
0.00	0	0.00	0	1.00	168,438	9519 - Nursing Director	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
0.92	266,813	1.02	313,401	1.02	332,723	9520 - Medical Director	97.57	156.11	1.02	338,596	1.02	338,596	1.02	338,596
1.00	232,524	1.00	251,473	1.00	289,657	9521 - Health Department Director	88.70	141.92	1.00	296,331	1.00	296,331	1.00	296,331
0.70	186,216	0.70	195,525	0.70	202,760	9530 - EMS Medical Director	88.70	141.92	0.70	207,432	0.70	207,432	0.70	207,432
1.00	185,061	1.00	194,314	1.00	201,503	9531 - Public Health Director	61.71	98.73	1.00	206,145	1.00	206,145	1.00	206,145
0.00	0	0.00	0	1.00	168,438	9532 - Corrections Health Director	61.71	98.73	1.00	172,986	1.00	172,986	1.00	172,986

HEALTH DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.92	244,741	0.96	268,149	0.96	278,070	9540 - Deputy Health Officer	88.70	141.92	0.96	260,148	0.96	260,148	0.96	260,148
1.00	115,663	0.00	0	0.00	0	9542 - Epidemiology, Analytics and Evaluation	N/A	N/A	0.00	0	0.00	0	0.00	0
0.74	216,542	0.74	227,369	0.82	261,271	9550 - Health Officer	97.57	156.11	0.82	263,029	0.82	263,029	0.82	263,029
1.33	190,502	1.33	200,025	1.33	226,467	9601 - Division Director 1	55.02	82.53	1.33	228,884	1.33	228,884	1.33	228,884
1.00	103,129	1.00	103,129	1.00	168,438	9602 - Division Director 2	57.13	91.42	1.00	172,986	1.00	172,986	1.00	172,986
10.77	1,107,890	11.27	1,256,301	7.12	845,575	9615 - Manager 1	44.08	66.13	7.70	950,417	7.70	950,417	7.70	950,417
2.00	342,706	2.00	359,840	2.00	373,154	9619 - Deputy Director	61.71	98.73	2.00	383,230	2.00	383,230	2.00	383,230
1.00	143,169	0.00	0	0.00	0	9621 - Human Resources Manager 2	55.02	82.53	0.00	0	0.00	0	0.00	0
1.00	143,235	1.00	179,920	1.00	186,577	9669 - Human Resources Manager Senior	57.13	91.42	1.00	190,875	1.00	190,875	1.00	190,875
12.80	1,155,636	13.88	1,308,216	11.88	1,196,113	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	10.88	1,149,498	10.88	1,149,498	10.88	1,149,498
4.00	422,035	5.00	525,931	5.00	584,685	9710 - Management Analyst	38.50	57.76	2.00	241,192	2.00	241,192	1.81	218,279
3.00	330,528	4.00	484,695	4.00	516,732	9715 - Human Resources Manager 1	47.17	70.75	3.00	382,850	3.00	382,850	3.00	382,850
0.00	0	0.00	0	9.19	1,084,140	9723 - Behavioral Health Supervisor	44.08	66.13	6.69	830,824	6.69	830,824	6.69	830,824
0.00	0	0.00	0	3.85	542,007	9724 - Behavioral Health Manager	47.17	70.75	3.00	429,489	3.00	429,489	3.00	429,489
0.00	0	0.00	0	0.40	62,384	9736 - Behavioral Health Manager Senior	50.94	76.41	1.05	167,530	1.05	167,530	1.05	167,530
0.33	61,070	0.33	64,124	1.33	267,999	9744 - Mental Health Director	61.71	98.73	1.33	274,173	1.33	274,173	1.33	274,173
11.88	1,268,455	10.00	1,129,355	14.00	1,609,643	9748 - Human Resources Analyst Senior	41.20	63.14	10.00	1,212,413	10.00	1,212,413	10.00	1,212,413
1.18	155,726	0.80	129,943	0.70	117,906	9797 - Principal Investigator Manager	55.02	82.53	0.75	129,240	0.75	129,240	0.75	129,240
0.00	0	0.68	68,179	0.80	115,356	9798 - Principal Investigator	50.94	76.41	1.80	281,107	1.80	281,107	1.80	281,107
0.00	-43,205	0.00	-46,952	0.00	-159,476	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-159,720	0.00	-159,720	0.00	-499,116
510.70	45,198,159	536.89	51,068,476	581.19	58,349,268	TOTAL BUDGET			539.88	55,539,514	539.88	55,539,514	536.26	54,920,083

HEALTH DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
26,221,061	28,453,204	36,416,096	36,976,844	60000 - Permanent	35,536,634	35,536,634	35,918,723
1,000,060	1,384,347	3,306,173	2,592,594	60100 - Temporary	1,655,759	1,655,759	1,906,682
571,190	804,336	7,243	7,243	60110 - Overtime	0	0	0
540,955	655,337	445,400	438,861	60120 - Premium	519,621	519,621	519,621
9,899,204	10,956,384	14,023,013	14,235,009	60130 - Salary Related	14,588,677	14,588,677	14,744,620
284,942	387,533	639,446	518,662	60135 - Non Base Fringe	430,405	430,405	495,294
7,741,485	8,633,340	11,260,723	11,410,011	60140 - Insurance Benefits	10,918,088	10,918,088	11,015,260
20	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
125,423	209,222	182,320	170,421	60145 - Non Base Insurance	149,317	149,317	209,807
46,384,339	51,483,704	66,280,414	66,349,645	TOTAL Personnel	63,798,501	63,798,501	64,810,007
98,819	276,448	537,335	537,335	60150 - County Match & Sharing	7,000	7,000	7,000
1,142,210	751,695	963,997	1,080,157	60155 - Direct Client Assistance	1,825,609	1,825,609	2,402,882
48,258,753	45,086,326	76,020,155	72,785,968	60160 - Pass-Through & Program Support	48,476,558	48,476,558	49,170,492
1,862,133	3,247,373	2,891,680	2,891,680	60170 - Professional Services	2,632,716	2,632,716	2,634,881
0	-92,962	0	0	60685 - Prior Year Grant Expenditures	0	0	0
51,361,914	49,268,881	80,413,167	77,295,140	TOTAL Contractual Services	52,941,883	52,941,883	54,215,255
27,129	17,364	0	0	60190 - Utilities	0	0	0
89,387	95,814	90,675	90,223	60200 - Communications	79,215	79,215	79,215
29,332	51,177	32,508	32,508	60210 - Rentals	28,908	28,908	28,908
170	594	13,784	13,784	60220 - Repairs & Maintenance	14,215	14,215	88,215
449,079	526,308	1,123,925	1,117,590	60240 - Supplies	1,151,933	1,151,933	1,323,436
139,058	214,226	383,028	383,028	60246 - Medical & Dental Supplies	217,437	217,437	223,197
4	-10	0	0	60250 - Food	0	0	0
106,503	236,084	898,426	895,726	60260 - Training & Non-Local Travel	741,311	741,311	741,311
30,307	44,146	94,893	94,893	60270 - Local Travel	83,300	83,300	84,264
0	46,010	0	0	60280 - Insurance	0	0	0
33,019	92,265	366,631	347,162	60290 - Software, Subscription Computing, Maintenance	125,062	125,062	139,062
1,857,139	2,066,707	1,850,031	1,850,031	60310 - Pharmaceuticals	1,684,710	1,684,710	571,816
257	0	0	0	60320 - Refunds	0	0	0
0	65	0	0	60330 - Claims Paid	0	0	0
14,897	9,131	277,663	277,663	60340 - Dues & Subscriptions	106,960	106,960	106,960
0	-115,154	0	0	60575 - Write Off Accounts Payable	0	0	0
2,776,281	3,284,726	5,131,564	5,102,608	TOTAL Materials & Supplies	4,233,051	4,233,051	3,386,384
4,203,697	4,917,041	8,200,425	8,207,972	60350 - Indirect Expense	6,809,437	6,809,437	6,968,023
339,101	467,811	575,463	575,463	60370 - Internal Service Telecommunications	822,696	822,696	822,696
3,030,686	3,016,468	4,202,210	4,202,210	60380 - Internal Service Data Processing	4,281,815	4,281,815	4,281,815
76,109	37,359	52,355	52,355	60411 - Internal Service Fleet Services	48,656	48,656	48,656
104,895	201,788	285,081	285,081	60412 - Internal Service Motor Pool	276,800	276,800	276,800
970,272	2,195,214	2,134,981	2,338,221	60430 - Internal Service Facilities & Property Management	2,672,942	2,672,942	2,693,937
296,617	2,027,435	531,786	971,268	60432 - Internal Service Enhanced Building Services	1,078,137	1,078,137	1,078,137
147,204	146,311	60,273	60,273	60435 - Internal Service Facilities Service Requests	449,756	449,756	449,756

HEALTH DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
22,718	9,820	0	0	60440 - Internal Service Other	0	0	0
31,601	57,216	28,335	28,335	60461 - Internal Service Distribution	39,064	39,064	39,064
40,175	77,045	58,242	58,242	60462 - Internal Service Records	102,569	102,569	102,569
9,263,074	13,153,507	16,129,151	16,779,420	TOTAL Internal Services	16,581,872	16,581,872	16,761,453
0	11,956	0	0	60550 - Capital Equipment - Expenditure	0	0	0
0	11,956	0	0	TOTAL Capital Outlay	0	0	0
109,785,607	117,202,775	167,954,296	165,526,813	TOTAL FUND 1505: Federal/State Program Fund	137,555,307	137,555,307	139,173,099

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
13.22	645,918	11.15	580,571	10.85	602,033	6001 - Office Assistant 2	22.55	27.57	10.05	571,394	10.05	571,394	9.95	565,637
9.40	518,926	11.40	684,187	11.55	728,833	6002 - Office Assistant Senior	26.02	31.87	11.73	760,821	11.73	760,821	11.73	760,821
2.05	125,134	1.00	72,001	0.75	56,406	6005 - Executive Specialist	30.07	36.85	0.92	61,302	0.92	61,302	0.92	61,302
2.57	141,859	1.20	72,272	2.00	125,562	6012 - Medical Assistant	26.02	31.87	0.92	61,221	0.92	61,221	0.92	61,221
1.00	81,242	1.00	88,691	1.00	78,126	6015 - Contract Specialist	36.85	45.18	1.00	82,288	1.00	82,288	1.00	82,288
5.00	284,570	2.54	167,265	1.94	133,951	6020 - Program Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
24.34	1,821,213	24.01	1,964,226	28.29	2,448,098	6021 - Program Specialist	39.03	47.96	26.78	2,421,974	26.78	2,421,974	25.98	2,354,874
8.00	496,144	6.50	425,830	5.62	392,499	6024 - Disease Intervention Specialist	29.24	35.74	6.24	439,380	6.24	439,380	6.24	439,380
0.00	0	0.00	0	1.00	68,862	6029 - Finance Specialist 1	30.95	37.91	1.00	72,579	1.00	72,579	1.00	72,579
0.50	45,873	0.50	50,081	0.50	53,484	6031 - Contract Specialist Senior	42.63	52.41	0.50	54,716	0.50	54,716	0.50	54,716
1.00	79,156	1.00	103,147	1.00	106,968	6032 - Finance Specialist Senior	42.63	52.41	0.44	48,150	0.44	48,150	0.44	48,150
2.34	186,561	2.16	178,598	2.16	186,774	6033 - Administrative Analyst	35.74	43.86	1.49	136,454	1.49	136,454	1.49	136,454
16.78	915,862	16.59	988,807	16.98	1,053,145	6047 - Community Health Specialist 2	27.57	33.74	10.78	679,244	10.78	679,244	10.78	679,244
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
2.40	222,980	8.25	792,225	11.75	1,243,140	6063 - Project Manager Represented	45.18	55.61	9.45	1,015,711	9.45	1,015,711	9.45	1,015,711
0.00	0	2.00	147,162	4.56	384,883	6073 - Data Analyst	35.74	43.86	4.38	384,122	4.38	384,122	4.38	384,122
0.50	32,270	0.50	28,704	0.90	59,442	6074 - Data Technician	28.39	34.76	0.50	32,712	0.50	32,712	0.50	32,712
4.00	226,309	2.80	176,766	0.80	53,427	6085 - Research Evaluation Analyst 1	28.39	34.76	1.00	63,245	1.00	63,245	1.00	63,245
1.00	66,357	0.00	0	2.00	157,017	6086 - Research Evaluation Analyst 2	35.74	43.86	2.00	162,293	2.00	162,293	2.00	162,293
6.75	659,390	5.85	611,906	5.11	562,277	6087 - Research Evaluation Analyst Senior	45.18	55.61	3.53	396,224	3.53	396,224	3.53	396,224
18.75	1,684,885	19.46	1,862,491	22.54	2,223,222	6088 - Program Specialist Senior	43.86	54.00	27.53	2,776,743	27.53	2,776,743	27.53	2,776,743
3.15	210,168	2.85	219,687	1.90	155,983	6178 - Program Communications Specialist	34.76	42.63	1.05	84,323	1.05	84,323	1.05	84,323
0.00	0	0.00	0	0.40	36,080	6200 - Program Communications Coordinator	42.63	52.41	0.15	16,415	0.15	16,415	0.15	16,415
0.05	2,791	0.05	2,958	0.05	3,068	6270 - Peer Support Specialist	24.55	30.07	0.05	2,625	0.05	2,625	0.05	2,625
0.00	0	0.00	0	0.00	0	6293 - Health Assistant 1	N/A	N/A	0.00	0	0.00	0	0.00	0
39.10	3,304,710	44.57	3,985,157	52.37	4,829,497	6295 - Clinical Services Specialist	40.17	49.42	57.65	5,432,247	57.65	5,432,247	57.65	5,482,388
1.95	137,064	1.88	136,493	3.88	288,848	6296 - Case Manager Senior	33.74	41.36	3.82	299,381	3.82	299,381	3.82	299,381
1.00	71,284	0.00	0	0.60	40,278	6303 - Licensed Community Practical Nurse	29.46	38.39	0.60	38,261	0.60	38,261	0.60	38,261
0.00	0	0.00	0	0.80	43,731	6304 - Medication Aide (CNA)	24.55	30.07	0.60	33,550	0.60	33,550	0.60	33,550
1.89	269,729	0.50	81,230	1.45	212,807	6314 - Advanced Practice Clinician	63.40	81.08	2.63	441,915	2.63	441,915	2.63	441,915
18.43	1,919,240	17.56	2,066,884	14.26	1,769,349	6315 - Community Health Nurse	47.66	61.26	6.45	771,650	6.45	771,650	6.45	771,650
0.45	66,063	0.20	31,917	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6321 - Health Information Technician	27.57	33.74	1.00	70,449	1.00	70,449	1.00	70,449
1.00	60,763	1.00	66,266	1.00	70,776	6322 - Health Information Technician Senior	30.07	36.85	1.00	74,455	1.00	74,455	1.00	74,455
0.00	0	0.00	0	0.17	49,915	6323 - Psychiatrist Rep	112.75	148.31	0.17	52,644	0.17	52,644	0.17	52,644
0.00	0	0.00	0	0.00	0	6335 - Medical Technologist	32.80	40.17	1.00	83,874	1.00	83,874	1.00	83,874
2.54	184,595	2.44	191,263	2.44	203,263	6340 - Dietitian (Nutritionist)	35.74	43.86	1.40	122,163	1.40	122,163	2.40	208,523
15.87	894,314	16.35	977,774	15.35	944,480	6342 - Nutrition Assistant	25.26	30.95	12.90	803,884	12.90	803,884	12.90	803,884
5.55	391,909	4.25	298,581	4.10	323,136	6352 - Health Educator	34.76	42.63	2.00	158,323	2.00	158,323	2.00	158,323
0.18	14,658	1.19	86,745	0.19	17,011	6356 - Environmental Health Specialist	35.74	43.86	0.20	18,316	0.20	18,316	0.20	18,316
1.00	92,658	1.00	86,318	0.00	0	6358 - Environmental Health Specialist Senior	41.36	50.89	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6359 - Nuisance Enforcement Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	162,010	2.00	176,939	1.95	166,923	6360 - Epidemiologist	39.03	47.96	0.80	73,264	0.80	73,264	0.80	73,264
3.00	277,260	1.00	98,226	1.00	105,153	6361 - Epidemiologist Senior	45.18	55.61	1.00	110,815	1.00	110,815	1.00	110,815
6.00	534,409	6.00	569,999	6.00	588,647	6363 - Pre-Commitment Investigator	40.17	49.42	6.00	604,735	6.00	604,735	6.00	604,735
70.44	6,106,868	81.93	7,573,648	91.08	8,638,276	6365 - Mental Health Consultant	40.17	49.42	86.32	8,444,993	86.32	8,444,993	89.36	8,749,245
0.83	78,420	0.96	96,155	0.96	102,689	6374 - Emergency Management Analyst	45.18	55.61	0.96	111,469	0.96	111,469	0.96	111,469
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.44	162,397	6405 - Development Analyst	52.41	64.51	2.44	287,924	2.44	287,924	2.44	287,924
3.93	365,993	4.84	476,680	4.20	425,550	6456 - Data Analyst Senior	42.63	52.41	4.10	408,267	4.10	408,267	4.10	408,267
0.00	0	0.00	0	0.56	50,728	6500 - Business Analyst	40.17	49.42	1.00	97,687	1.00	97,687	1.00	97,687
0.48	48,127	0.00	0	0.48	51,628	6501 - Business Analyst Senior	46.55	57.32	1.00	119,684	1.00	119,684	1.00	119,684
0.80	73,762	0.80	80,328	0.80	86,007	6510 - Health Policy Analyst Senior	43.86	54.00	0.45	43,417	0.45	43,417	0.45	43,417
0.00	0	0.00	0	1.00	86,137	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.60	120,819	1.00	78,447	1.00	81,350	9025 - Operations Supervisor	33.63	50.45	1.00	83,546	1.00	83,546	1.00	83,546
0.88	107,751	1.50	193,066	1.50	200,987	9041 - Research Evaluation Scientist	44.08	66.13	2.68	324,007	2.68	324,007	2.98	365,428
1.00	72,174	2.00	189,456	1.00	78,586	9063 - Project Manager (NR)	38.50	57.76	0.00	0	0.00	0	0.00	0
19.04	1,850,016	18.08	1,883,628	8.99	976,093	9361 - Program Supervisor	41.20	63.14	8.02	894,838	8.02	894,838	8.02	894,838
3.95	483,529	3.35	409,166	3.20	404,846	9364 - Manager 2	47.17	70.75	1.00	136,139	1.00	136,139	1.00	136,139
2.80	368,162	2.60	362,067	1.10	158,848	9365 - Manager Senior	50.94	76.41	1.00	155,843	1.00	155,843	1.00	155,843
0.60	70,224	1.22	168,769	0.95	137,186	9366 - Quality Manager	50.94	76.41	1.09	165,938	1.09	165,938	1.09	165,938
0.17	45,224	0.17	46,580	0.00	0	9491 - Psychiatrist	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.05	7,798	9509 - Nursing Manager	50.94	76.41	0.25	39,889	0.25	39,889	0.25	39,889
3.86	415,723	3.72	462,290	2.03	293,150	9517 - Nursing Supervisor	47.17	70.75	1.38	203,876	1.38	203,876	1.38	203,876

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	96,859	0.00	0	9518 - Nursing Development Consultant	41.20	63.14	0.00	0	0.00	0	0.00	0
0.15	40,890	0.15	46,088	0.48	169,801	9520 - Medical Director	97.57	156.11	0.48	169,801	0.48	169,801	0.48	169,801
1.08	244,540	0.79	190,749	0.79	203,739	9540 - Deputy Health Officer	88.70	141.92	0.79	214,686	0.79	214,686	0.79	214,686
0.26	76,083	0.26	79,886	0.18	57,352	9550 - Health Officer	97.57	156.11	0.18	57,738	0.18	57,738	0.18	57,738
0.67	95,967	0.67	100,764	0.67	104,493	9601 - Division Director 1	55.02	82.53	0.67	114,844	0.67	114,844	0.67	114,844
5.07	549,344	7.15	761,210	6.58	763,601	9615 - Manager 1	44.08	66.13	4.30	500,561	4.30	500,561	4.30	500,561
0.00	0	0.00	0	1.00	91,807	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	88,914	1.00	88,914	1.00	88,914
0.00	0	0.00	0	0.00	0	9710 - Management Analyst	38.50	57.76	0.00	0	0.00	0	0.19	22,913
0.00	0	0.00	0	1.00	120,340	9715 - Human Resources Manager 1	47.17	70.75	1.00	147,736	1.00	147,736	1.00	147,736
2.00	143,233	1.00	87,690	1.00	88,811	9720 - Operations Administrator	35.99	53.98	1.00	93,582	1.00	93,582	1.00	93,582
0.00	0	0.00	0	12.81	1,520,947	9723 - Behavioral Health Supervisor	44.08	66.13	15.61	1,860,025	15.61	1,860,025	15.61	1,860,025
0.00	0	0.00	0	1.90	268,330	9724 - Behavioral Health Manager	47.17	70.75	5.00	667,337	5.00	667,337	5.00	667,337
0.00	0	0.00	0	1.60	249,536	9736 - Behavioral Health Manager Senior	50.94	76.41	1.95	311,128	1.95	311,128	1.95	311,128
0.67	123,991	0.67	130,191	0.67	135,007	9744 - Mental Health Director	61.71	98.73	0.67	138,117	0.67	138,117	0.67	138,117
0.67	78,894	0.20	32,486	0.30	50,532	9797 - Principal Investigator Manager	55.02	82.53	0.25	43,080	0.25	43,080	0.25	43,080
1.00	143,237	1.32	182,480	1.20	184,799	9798 - Principal Investigator	50.94	76.41	0.20	30,388	0.20	30,388	0.20	30,388
0.00	-47,903	0.00	461	0.00	-102,349	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-71,834	0.00	-71,834	0.00	-71,834
344.71	28,483,342	356.13	31,800,511	389.73	36,416,096	TOTAL BUDGET			367.50	35,486,493	367.50	35,486,493	371.13	35,918,723

HEALTH DEPARTMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,316,938	1,176,690	1,322,993	1,322,993	60000 - Permanent	0	0	0
1,721,243	39,897	0	0	60100 - Temporary	0	0	0
244,168	14,683	0	0	60110 - Overtime	0	0	0
123,712	23,385	9,521	9,521	60120 - Premium	0	0	0
1,680,500	418,907	502,318	502,318	60130 - Salary Related	0	0	0
618,093	15,788	0	0	60135 - Non Base Fringe	0	0	0
1,357,939	344,023	401,407	401,407	60140 - Insurance Benefits	0	0	0
520,297	4,468	0	0	60145 - Non Base Insurance	0	0	0
10,582,890	2,037,841	2,236,239	2,236,239	TOTAL Personnel	0	0	0
3,682,471	29,067	0	0	60155 - Direct Client Assistance	0	0	0
3,100,212	757,479	1,408,712	1,408,712	60160 - Pass-Through & Program Support	0	0	0
5,449,016	1,693,403	539,891	539,891	60170 - Professional Services	0	0	0
0	-105,979	0	0	60685 - Prior Year Grant Expenditures	0	0	0
12,231,699	2,373,970	1,948,603	1,948,603	TOTAL Contractual Services	0	0	0
343	0	0	0	60190 - Utilities	0	0	0
13,116	518	10,000	10,000	60200 - Communications	0	0	0
30,373	11,204	0	0	60210 - Rentals	0	0	0
238	119	0	0	60220 - Repairs & Maintenance	0	0	0
555,269	98,450	348,731	348,731	60240 - Supplies	0	0	0
749,802	76,201	4,500	4,500	60246 - Medical & Dental Supplies	0	0	0
29,044	12,149	72,700	72,700	60260 - Training & Non-Local Travel	0	0	0
16,858	7,887	1,500	1,500	60270 - Local Travel	0	0	0
182,924	136,450	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
62,865	0	0	0	60320 - Refunds	0	0	0
0	18	0	0	60330 - Claims Paid	0	0	0
11,905	-11,378	0	0	60340 - Dues & Subscriptions	0	0	0
1,652,738	331,619	437,431	437,431	TOTAL Materials & Supplies	0	0	0
491,131	213,426	362,181	362,181	60350 - Indirect Expense	0	0	0
75,252	9,365	10,365	10,365	60370 - Internal Service Telecommunications	0	0	0
1,004,071	91,041	117,782	117,782	60380 - Internal Service Data Processing	0	0	0
0	7,087	15,686	15,686	60411 - Internal Service Fleet Services	0	0	0
41	0	0	0	60412 - Internal Service Motor Pool	0	0	0
190,675	151,252	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
122,232	128,735	0	0	60440 - Internal Service Other	0	0	0
156	0	0	0	60462 - Internal Service Records	0	0	0
1,883,558	600,907	506,014	506,014	TOTAL Internal Services	0	0	0
1,968,918	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
1,968,918	0	0	0	TOTAL Capital Outlay	0	0	0
28,319,803	5,344,336	5,128,287	5,128,287	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

HEALTH DEPARTMENT

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.00	178,002	2.00	90,056	1.00	47,787	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
0.30	16,744	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	0.00	0	0.00	0	0.00	0
1.00	52,725	0.00	0	0.00	0	6020 - Program Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
2.18	160,785	3.60	284,102	2.00	172,274	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
20.00	1,186,696	0.00	0	1.00	68,382	6024 - Disease Intervention Specialist	29.24	35.74	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6029 - Finance Specialist 1	30.95	37.91	0.00	0	0.00	0	0.00	0
1.00	86,422	0.00	0	0.00	0	6032 - Finance Specialist Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
1.00	68,403	0.00	0	0.00	0	6033 - Administrative Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	3.00	162,801	0.00	0	6047 - Community Health Specialist 2	27.57	33.74	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6055 - Business Systems Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
2.90	269,657	1.00	88,907	1.00	95,004	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
1.00	66,357	0.00	0	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.35	36,131	1.50	143,623	2.00	187,210	6087 - Research Evaluation Analyst Senior	45.18	55.61	0.00	0	0.00	0	0.00	0
1.00	62,640	1.00	68,424	1.00	65,833	6297 - Case Manager 2	30.95	37.91	0.00	0	0.00	0	0.00	0
0.20	29,655	0.00	0	0.00	0	6314 - Advanced Practice Clinician	63.40	81.08	0.00	0	0.00	0	0.00	0
8.80	876,232	2.00	206,735	2.00	221,085	6315 - Community Health Nurse	47.66	61.26	0.00	0	0.00	0	0.00	0
2.00	144,908	0.00	0	0.00	0	6360 - Epidemiologist	39.03	47.96	0.00	0	0.00	0	0.00	0
0.00	0	2.00	177,814	2.00	190,008	6361 - Epidemiologist Senior	45.18	55.61	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6374 - Emergency Management Analyst	45.18	55.61	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6406 - Development Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
1.00	81,432	0.00	0	0.00	0	6510 - Health Policy Analyst Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
0.12	14,693	0.50	63,671	0.50	66,027	9041 - Research Evaluation Scientist	44.08	66.13	0.00	0	0.00	0	0.00	0
2.00	144,348	0.00	0	0.00	0	9063 - Project Manager (NR)	38.50	57.76	0.00	0	0.00	0	0.00	0
1.25	123,643	0.95	102,805	0.00	0	9361 - Program Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
1.00	123,948	0.00	0	0.00	0	9364 - Manager 2	47.17	70.75	0.00	0	0.00	0	0.00	0
1.00	118,355	0.95	118,058	0.62	89,534	9517 - Nursing Supervisor	47.17	70.75	0.00	0	0.00	0	0.00	0
2.00	154,454	1.00	118,346	0.00	0	9518 - Nursing Development Consultant	41.20	63.14	0.00	0	0.00	0	0.00	0
3.59	397,537	0.93	113,128	0.93	119,849	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
0.15	23,204	0.00	0	0.00	0	9797 - Principal Investigator Manager	55.02	82.53	0.00	0	0.00	0	0.00	0
0.00	315,646	0.00	-66	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
57.84	4,732,617	20.43	1,738,404	14.05	1,322,993	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	752,836	755,016	60000 - Permanent	338,165	338,165	338,165
0	0	55,691	55,691	60100 - Temporary	0	0	0
0	0	0	0	60120 - Premium	5,157	5,157	5,157
0	0	286,896	287,736	60130 - Salary Related	141,591	141,591	141,591
0	0	9,275	9,275	60135 - Non Base Fringe	0	0	0
0	0	221,682	221,845	60140 - Insurance Benefits	95,344	95,344	95,344
0	0	17,067	17,067	60145 - Non Base Insurance	0	0	0
0	0	1,343,447	1,346,630	TOTAL Personnel	580,257	580,257	580,257
0	0	326,355	326,355	60155 - Direct Client Assistance	111,238	111,238	111,238
0	0	15,992,799	15,989,078	60160 - Pass-Through & Program Support	15,508,478	15,508,478	22,358,478
0	0	16,319,154	16,315,433	TOTAL Contractual Services	15,619,716	15,619,716	22,469,716
0	0	6,000	6,000	60240 - Supplies	656	656	656
0	0	6,000	6,000	TOTAL Materials & Supplies	656	656	656
0	0	227,177	227,715	60350 - Indirect Expense	90,985	90,985	90,985
0	0	0	0	60440 - Internal Service Other	0	0	0
0	0	227,177	227,715	TOTAL Internal Services	90,985	90,985	90,985
0	0	17,895,778	17,895,778	TOTAL FUND 1521: Supportive Housing Fund	16,291,614	16,291,614	23,141,614

HEALTH DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	79,657	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
1.00	97,306	1.00	106,279	2.00	208,090	6088 - Program Specialist Senior	43.86	54.00	1.45	157,484	1.45	157,484	1.45	157,484
3.00	254,154	3.00	279,493	3.00	289,310	6295 - Clinical Services Specialist	40.17	49.42	1.00	103,189	1.00	103,189	1.00	103,189
1.00	89,053	1.00	96,306	1.00	103,105	6501 - Business Analyst Senior	46.55	57.32	0.00	0	0.00	0	0.00	0
0.70	67,386	0.70	70,081	0.70	72,674	9361 - Program Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9723 - Behavioral Health Supervisor	44.08	66.13	0.70	77,492	0.70	77,492	0.70	77,492
0.00	-507,899	0.00	-552,159	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
5.70	0	5.70	0	7.70	752,836	TOTAL BUDGET			3.15	338,165	3.15	338,165	3.15	338,165

HEALTH DEPARTMENT

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
302,519	891,793	997,984	1,012,848	60000 - Permanent	1,036,432	1,036,432	1,036,432
7,519	21,751	0	0	60100 - Temporary	49,000	49,000	49,000
4,560	5,328	0	0	60110 - Overtime	0	0	0
7,535	28,752	21,652	458	60120 - Premium	22,884	22,884	22,884
112,833	332,934	385,190	390,765	60130 - Salary Related	426,119	426,119	426,119
2,785	4,397	0	0	60135 - Non Base Fringe	11,089	11,089	11,089
89,562	276,925	313,079	314,193	60140 - Insurance Benefits	318,017	318,017	318,017
2,892	3,815	0	0	60145 - Non Base Insurance	1,014	1,014	1,014
530,205	1,565,695	1,717,905	1,718,264	TOTAL Personnel	1,864,555	1,864,555	1,864,555
0	10,130	0	0	60155 - Direct Client Assistance	0	0	0
1,451	12,382	0	0	60170 - Professional Services	0	0	0
1,451	22,512	0	0	TOTAL Contractual Services	0	0	0
1,031	2,667	4,181	3,761	60200 - Communications	4,294	4,294	4,294
2	0	0	0	60220 - Repairs & Maintenance	0	0	0
2,243	3,418	333	333	60240 - Supplies	1,406	1,406	1,406
28	834	0	0	60270 - Local Travel	0	0	0
3,304	6,919	4,514	4,094	TOTAL Materials & Supplies	5,700	5,700	5,700
19,034	56,071	70,606	70,667	60350 - Indirect Expense	77,938	77,938	77,938
2,823	11,755	3,084	3,084	60370 - Internal Service Telecommunications	4,905	4,905	4,905
18,030	17,210	23,442	23,442	60380 - Internal Service Data Processing	27,157	27,157	27,157
251	444	389	389	60412 - Internal Service Motor Pool	650	650	650
17,322	20,025	20,424	20,424	60430 - Internal Service Facilities & Property Management	28,400	28,400	28,400
5,371	6,861	4,773	4,773	60432 - Internal Service Enhanced Building Services	7,630	7,630	7,630
40	0	28	28	60435 - Internal Service Facilities Service Requests	33	33	33
0	150	0	0	60440 - Internal Service Other	0	0	0
62,871	112,516	122,746	122,807	TOTAL Internal Services	146,713	146,713	146,713
597,831	1,707,642	1,845,165	1,845,165	TOTAL FUND 1522: Preschool for All Program Fund	2,016,968	2,016,968	2,016,968

HEALTH DEPARTMENT

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.25	58,375	0.00	0	0.00	0	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
0.00	0	1.25	67,108	1.25	80,383	6002 - Office Assistant Senior	26.02	31.87	0.25	16,156	0.25	16,156	0.25	16,156
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	1.12	100,181	1.12	100,181	1.12	100,181
0.24	19,544	0.24	20,716	0.24	21,488	6073 - Data Analyst	35.74	43.86	0.24	21,980	0.24	21,980	0.24	21,980
0.12	7,745	0.12	8,211	0.12	8,514	6074 - Data Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
1.12	101,026	1.12	110,013	1.12	119,156	6088 - Program Specialist Senior	43.86	54.00	1.12	125,175	1.12	125,175	1.12	125,175
7.00	574,888	7.00	619,011	7.00	608,294	6365 - Mental Health Consultant	40.17	49.42	7.00	640,900	7.00	640,900	7.00	640,900
1.00	90,218	1.00	93,826	0.00	0	9361 - Program Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	0.00	0
0.25	22,105	0.25	31,068	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	125,307	9723 - Behavioral Health Supervisor	44.08	66.13	1.00	132,040	1.00	132,040	1.00	132,040
0.00	0	0.00	0	0.25	34,843	9724 - Behavioral Health Manager	47.17	70.75	0.00	0	0.00	0	0.00	0
0.00	-1,071	0.00	0	0.00	-1	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
10.98	872,830	10.98	949,953	10.98	997,984	TOTAL BUDGET			10.73	1,036,432	10.73	1,036,432	10.73	1,036,432

HEALTH DEPARTMENT

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
552,987	376,354	0	0	60000 - Permanent	323,479	323,479	323,479
36,981	47,446	0	0	60100 - Temporary	0	0	0
818	649	0	0	60110 - Overtime	0	0	0
2,272	2,334	0	0	60120 - Premium	0	0	0
197,857	132,867	0	0	60130 - Salary Related	130,893	130,893	130,893
12,997	16,097	0	0	60135 - Non Base Fringe	0	0	0
150,591	91,260	0	0	60140 - Insurance Benefits	94,837	94,837	94,837
13,365	18,796	0	0	60145 - Non Base Insurance	0	0	0
967,867	685,802	0	0	TOTAL Personnel	549,209	549,209	549,209
28	0	0	0	60155 - Direct Client Assistance	0	0	0
203,113	0	0	0	60160 - Pass-Through & Program Support	1,675	1,675	1,675
22,575	17,995	0	0	60170 - Professional Services	0	0	0
225,716	17,995	0	0	TOTAL Contractual Services	1,675	1,675	1,675
3,045	1,167	0	0	60200 - Communications	0	0	0
4,438	3,964	0	0	60210 - Rentals	0	0	0
15	0	0	0	60220 - Repairs & Maintenance	0	0	0
34,884	209	0	0	60240 - Supplies	0	0	0
43,246	774	0	0	60246 - Medical & Dental Supplies	0	0	0
4,389	0	0	0	60260 - Training & Non-Local Travel	0	0	0
0	19	0	0	60270 - Local Travel	0	0	0
181,787	165,368	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
640	225	0	0	60340 - Dues & Subscriptions	0	0	0
-4,087	0	0	0	60575 - Write Off Accounts Payable	0	0	0
268,357	171,727	0	0	TOTAL Materials & Supplies	0	0	0
130,081	95,569	0	0	60350 - Indirect Expense	86,116	86,116	86,116
11,812	4,930	0	0	60370 - Internal Service Telecommunications	0	0	0
163,318	0	0	0	60380 - Internal Service Data Processing	0	0	0
828	0	0	0	60412 - Internal Service Motor Pool	0	0	0
163,696	10,992	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
242,679	0	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
19,140	415	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
12,500	5,955	0	0	60461 - Internal Service Distribution	0	0	0
322	0	0	0	60462 - Internal Service Records	0	0	0
744,378	117,861	0	0	TOTAL Internal Services	86,116	86,116	86,116
2,206,318	993,385	0	0	TOTAL FUND 3002: Behavioral Health Managed Care Fund	637,000	637,000	637,000

HEALTH DEPARTMENT

3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.50	119,448	1.14	100,763	0.00	0	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
1.00	103,231	1.00	109,432	0.00	0	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
2.43	191,376	2.56	216,238	0.00	0	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	0.40	27,370	0.00	0	6074 - Data Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
1.38	137,186	1.38	129,519	0.00	0	6088 - Program Specialist Senior	43.86	54.00	1.00	103,189	1.00	103,189	1.00	103,189
0.20	15,671	0.00	0	0.00	0	6365 - Mental Health Consultant	40.17	49.42	1.19	112,260	1.19	112,260	1.19	112,260
0.33	89,957	0.33	101,394	0.00	0	9520 - Medical Director	97.57	156.11	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9723 - Behavioral Health Supervisor	44.08	66.13	1.00	108,030	1.00	108,030	1.00	108,030
0.00	-857	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
6.84	656,012	6.81	684,716	0.00	0	TOTAL BUDGET			3.19	323,479	3.19	323,479	3.19	323,479

HEALTH DEPARTMENT

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
49,006,255	55,245,144	67,779,016	67,822,366	60000 - Permanent	72,157,989	72,157,989	72,303,252
3,021,246	3,762,193	4,887,801	4,885,119	60100 - Temporary	4,100,790	4,100,790	4,173,922
802,267	631,011	669,758	669,758	60110 - Overtime	446,266	446,266	446,266
837,632	1,094,982	789,508	806,134	60120 - Premium	959,604	959,604	959,604
18,311,393	20,752,301	26,340,682	26,351,377	60130 - Salary Related	29,852,883	29,852,883	29,911,176
744,099	964,427	1,435,809	1,447,162	60135 - Non Base Fringe	1,383,784	1,383,784	1,400,333
13,918,123	16,191,415	20,296,579	20,299,839	60140 - Insurance Benefits	21,806,732	21,806,732	21,884,636
0	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
463,209	618,005	1,388,018	1,390,223	60145 - Non Base Insurance	1,194,485	1,194,485	1,195,911
87,104,224	99,259,477	123,587,171	123,671,978	TOTAL Personnel	131,902,533	131,902,533	132,275,100
220,417	61,929	71,940	71,940	60155 - Direct Client Assistance	97,950	97,950	100,950
164,015	2,090	471,656	471,656	60160 - Pass-Through & Program Support	25,000	25,000	25,000
5,093,501	8,226,930	4,932,918	4,872,680	60170 - Professional Services	7,809,807	7,809,807	7,814,307
5,477,934	8,290,949	5,476,514	5,416,276	TOTAL Contractual Services	7,932,757	7,932,757	7,940,257
18,587	17,634	0	0	60190 - Utilities	0	0	0
27,198	34,176	60,386	60,386	60200 - Communications	46,262	46,262	46,262
215,985	242,379	96,228	96,228	60210 - Rentals	137,438	137,438	137,438
38,959	68,589	112,049	112,049	60220 - Repairs & Maintenance	117,178	117,178	117,178
546,716	493,226	2,331,753	2,328,038	60240 - Supplies	1,406,605	1,406,605	1,412,963
1,899,923	1,884,482	2,130,724	2,127,891	60246 - Medical & Dental Supplies	2,173,669	2,173,669	2,173,669
277,075	187,930	693,209	677,886	60260 - Training & Non-Local Travel	768,720	768,720	768,720
54,588	60,175	133,611	133,611	60270 - Local Travel	98,732	98,732	99,482
326,020	335,395	526,491	526,491	60290 - Software, Subscription Computing, Maintenance	854,661	854,661	854,661
19,766,978	25,883,065	24,738,484	24,721,444	60310 - Pharmaceuticals	28,941,287	28,941,287	28,941,287
8,811	6,254	0	0	60320 - Refunds	0	0	0
0	26	0	0	60330 - Claims Paid	0	0	0
65,928	98,707	150,100	150,100	60340 - Dues & Subscriptions	151,077	151,077	151,077
66	814	0	0	60355 - Project Overhead	0	0	0
0	-6	0	0	60680 - Cash Discounts Taken	0	0	0
23,246,832	29,312,845	30,973,035	30,934,124	TOTAL Materials & Supplies	34,695,629	34,695,629	34,702,737
11,554,224	13,734,034	20,586,506	20,600,848	60350 - Indirect Expense	20,484,531	20,484,531	20,542,949
670,105	765,062	1,111,494	1,111,494	60370 - Internal Service Telecommunications	617,543	617,543	617,543
9,317,156	9,262,908	10,172,863	10,172,863	60380 - Internal Service Data Processing	11,460,982	11,460,982	11,460,982
27,908	71,600	70,371	70,371	60411 - Internal Service Fleet Services	95,121	95,121	95,121
2,602	6,638	4,344	4,344	60412 - Internal Service Motor Pool	4,504	4,504	4,504
3,829,954	4,427,397	5,351,605	5,351,605	60430 - Internal Service Facilities & Property Management	4,867,351	4,867,351	4,867,351
1,187,311	1,516,748	2,188,989	2,188,989	60432 - Internal Service Enhanced Building Services	3,352,542	3,352,542	3,352,542
484,484	589,594	402,985	402,985	60435 - Internal Service Facilities Service Requests	608,824	608,824	608,824
179,354	277,124	0	0	60440 - Internal Service Other	0	0	0
551,300	538,339	619,315	619,315	60461 - Internal Service Distribution	638,201	638,201	638,201
89,549	90,659	135,921	135,921	60462 - Internal Service Records	128,502	128,502	128,502

HEALTH DEPARTMENT

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
27,893,944	31,280,104	40,644,393	40,658,735	TOTAL Internal Services	42,258,101	42,258,101	42,316,519
426,323	269,611	0	0	60550 - Capital Equipment - Expenditure	0	0	0
426,323	269,611	0	0	TOTAL Capital Outlay	0	0	0
144,149,258	168,412,986	200,681,113	200,681,113	TOTAL FUND 3003: Health Department FQHC Fund	216,789,020	216,789,020	217,234,613

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
98.66	4,663,762	92.80	4,588,462	100.78	5,161,459	6001 - Office Assistant 2	22.55	27.57	83.16	4,331,094	83.16	4,331,094	86.16	4,476,357
22.41	1,256,497	22.84	1,344,898	23.26	1,439,687	6002 - Office Assistant Senior	26.02	31.87	22.37	1,420,871	22.37	1,420,871	22.37	1,420,871
1.00	66,357	1.00	70,345	1.00	72,955	6003 - Clerical Unit Coordinator	29.24	35.74	1.00	74,625	1.00	74,625	1.00	74,625
1.00	60,618	1.00	60,928	1.00	69,906	6005 - Executive Specialist	30.07	36.85	1.00	73,602	1.00	73,602	1.00	73,602
84.32	4,537,927	82.90	4,695,040	88.03	5,225,066	6012 - Medical Assistant	26.02	31.87	102.52	6,162,393	102.52	6,162,393	102.52	6,173,427
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	21.80	1,378,768	21.80	1,378,768	21.80	1,378,768
7.80	579,615	8.25	658,277	7.23	611,538	6021 - Program Specialist	39.03	47.96	7.00	628,972	7.00	628,972	7.00	628,972
3.00	195,448	5.00	323,014	6.00	407,117	6029 - Finance Specialist 1	30.95	37.91	6.00	429,413	6.00	429,413	6.00	429,413
5.00	423,164	5.00	467,935	5.00	473,620	6032 - Finance Specialist Senior	42.63	52.41	4.00	403,068	4.00	403,068	4.00	403,068
4.00	296,036	4.00	308,593	5.00	399,874	6033 - Administrative Analyst	35.74	43.86	4.00	352,801	4.00	352,801	4.00	352,801
20.80	1,213,734	23.00	1,353,856	26.00	1,662,655	6047 - Community Health Specialist 2	27.57	33.74	27.00	1,749,208	27.00	1,749,208	27.00	1,749,208
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
9.90	904,032	10.50	1,057,089	9.40	1,039,845	6063 - Project Manager Represented	45.18	55.61	9.40	1,028,819	9.40	1,028,819	9.40	1,028,819
9.40	845,010	9.60	930,918	9.60	1,000,022	6088 - Program Specialist Senior	43.86	54.00	10.60	1,119,886	10.60	1,119,886	10.60	1,119,886
22.00	1,178,042	23.00	1,301,770	25.00	1,485,006	6119 - Pharmacy Technician	26.78	32.80	25.00	1,527,256	25.00	1,527,256	25.00	1,527,256
0.00	0	0.00	0	0.00	0	R6119 - Retired Pharmacy Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	70,056	1.00	76,264	1.00	81,588	6178 - Program Communications Specialist	34.76	42.63	1.00	85,946	1.00	85,946	1.00	85,946
1.00	85,566	1.00	93,241	1.00	99,862	6200 - Program Communications Coordinator	42.63	52.41	1.00	105,235	1.00	105,235	1.00	105,235
0.00	0	0.00	0	1.00	50,112	6270 - Peer Support Specialist	24.55	30.07	3.00	153,780	3.00	153,780	3.00	153,780
3.00	132,897	3.60	178,236	2.80	149,067	6294 - Health Assistant 2	23.86	29.24	2.80	157,545	2.80	157,545	2.80	157,545
18.43	1,456,373	22.41	1,922,065	24.16	2,172,693	6295 - Clinical Services Specialist	40.17	49.42	24.30	2,280,212	24.30	2,280,212	24.30	2,280,212
0.00	0	4.00	243,712	8.00	511,513	6297 - Case Manager 2	30.95	37.91	8.00	526,648	8.00	526,648	8.00	526,648
19.80	1,148,053	18.80	1,152,196	18.80	1,199,140	6300 - Eligibility Specialist	26.78	32.80	18.80	1,236,305	18.80	1,236,305	18.80	1,236,305
18.38	1,284,561	19.38	1,466,971	18.98	1,467,039	6303 - Licensed Community Practical Nurse	29.46	38.39	21.18	1,582,820	21.18	1,582,820	21.18	1,582,820
29.57	3,982,616	31.68	4,616,010	22.96	3,577,131	6314 - Advanced Practice Clinician	63.40	81.08	23.84	3,781,153	23.84	3,781,153	23.84	3,781,153
28.90	2,772,319	29.80	3,146,657	32.82	3,737,752	6315 - Community Health Nurse	47.66	61.26	34.03	4,005,487	34.03	4,005,487	34.03	4,005,487
3.10	431,871	4.07	622,000	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
16.40	3,960,072	19.00	4,845,337	19.40	5,180,353	6317 - Physician	106.04	138.36	19.00	5,160,455	19.00	5,160,455	19.00	5,160,455
2.80	297,990	1.80	203,067	0.80	93,593	6318 - Clinical Psychologist	46.55	57.32	0.80	95,747	0.80	95,747	0.80	95,747
19.13	3,750,947	19.00	3,907,648	17.50	3,897,605	6319 - Dentist Represented	86.36	109.39	17.45	3,917,078	17.45	3,917,078	17.45	3,917,078
4.80	275,458	3.75	229,365	3.70	240,298	6321 - Health Information Technician	27.57	33.74	3.00	197,363	3.00	197,363	3.00	197,363
0.00	0	0.75	52,038	0.74	54,821	6322 - Health Information Technician Senior	30.07	36.85	1.00	76,943	1.00	76,943	1.00	76,943

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.90	143,627	14.00	2,093,348	6324 - Advanced Practice Clinician (Exempt)	63.15	80.77	14.30	2,239,731	14.30	2,239,731	14.30	2,239,731
0.00	0	0.00	0	29.93	5,131,025	6325 - Pharmacist	66.52	87.50	32.50	5,587,560	32.50	5,587,560	32.50	5,587,560
11.00	704,129	6.00	439,606	7.00	544,632	6333 - Medical Laboratory Technician	31.87	39.03	7.00	563,981	7.00	563,981	7.00	563,981
0.00	0	0.00	0	0.00	0	R6333 - Retired Medical Laboratory	N/A	N/A	0.00	0	0.00	0	0.00	0
6.00	394,760	0.00	0	0.00	0	6335 - Medical Technologist	32.80	40.17	0.00	0	0.00	0	0.00	0
48.25	2,646,931	41.78	2,501,414	44.00	2,724,314	6346 - Dental Assistant (EFDA)	26.78	32.80	43.75	2,799,815	43.75	2,799,815	43.75	2,799,815
14.53	1,430,753	14.88	1,524,449	15.83	1,717,082	6348 - Dental Hygienist	45.18	55.61	15.53	1,740,812	15.53	1,740,812	15.53	1,740,812
1.00	70,214	1.00	71,250	1.00	76,106	6352 - Health Educator	34.76	42.63	1.00	80,130	1.00	80,130	1.00	80,130
0.00	0	0.00	0	0.00	0	6365 - Mental Health Consultant	40.17	49.42	0.00	0	0.00	0	0.00	0
3.00	315,978	3.00	345,547	5.00	562,204	6405 - Development Analyst	52.41	64.51	6.00	701,199	6.00	701,199	6.00	701,199
2.00	261,626	0.00	0	0.00	0	6406 - Development Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
0.20	16,609	0.00	0	0.00	0	6456 - Data Analyst Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
3.72	286,254	5.20	391,837	5.41	483,861	6500 - Business Analyst	40.17	49.42	4.00	361,745	4.00	361,745	4.00	361,745
3.10	310,672	3.25	329,661	3.78	406,573	6501 - Business Analyst Senior	46.55	57.32	6.00	614,726	6.00	614,726	6.00	614,726
0.00	0	1.00	82,619	0.00	0	9005 - Administrative Analyst Senior	33.63	50.45	0.00	0	0.00	0	0.00	0
3.00	233,467	4.00	319,499	4.00	340,850	9025 - Operations Supervisor	33.63	50.45	4.00	363,185	4.00	363,185	4.00	363,185
1.00	107,341	2.00	208,072	2.00	233,855	9063 - Project Manager (NR)	38.50	57.76	2.00	241,192	2.00	241,192	2.00	241,192
1.00	72,174	1.00	81,088	1.00	84,088	9335 - Finance Supervisor	41.20	63.14	2.00	172,052	2.00	172,052	2.00	172,052
2.00	265,252	2.00	278,512	2.00	288,818	9336 - Finance Manager	50.94	76.41	2.00	313,466	2.00	313,466	2.00	313,466
1.00	154,695	1.00	162,429	1.00	168,438	9338 - Finance Manager Senior	57.13	91.42	1.00	155,097	1.00	155,097	1.00	155,097
29.73	4,186,033	29.83	4,618,602	0.00	0	9355 - Pharmacist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	199,866	1.00	209,859	1.00	217,624	9357 - Pharmacy Director	73.31	117.29	1.00	236,196	1.00	236,196	1.00	236,196
31.12	2,758,433	30.60	2,883,064	30.37	3,108,797	9361 - Program Supervisor	41.20	63.14	32.90	3,534,410	32.90	3,534,410	32.90	3,534,410
3.00	371,842	3.00	380,091	2.00	269,920	9364 - Manager 2	47.17	70.75	2.00	274,249	2.00	274,249	2.00	274,249
4.00	527,257	5.00	685,929	5.00	722,032	9365 - Manager Senior	50.94	76.41	5.00	775,227	5.00	775,227	5.00	775,227
2.00	265,252	2.00	277,186	2.00	288,798	9366 - Quality Manager	50.94	76.41	2.00	308,880	2.00	308,880	2.00	308,880
1.00	141,472	1.00	147,130	1.00	152,574	9452 - IT Manager 1	55.02	82.53	1.00	172,202	1.00	172,202	1.00	172,202
7.50	1,894,645	8.20	2,219,609	8.21	2,284,763	9490 - Site Medical Director	88.70	141.92	8.20	2,351,571	8.20	2,351,571	8.20	2,351,571
1.00	219,854	1.00	230,846	1.00	239,387	9499 - Dental Director	80.64	129.02	1.00	259,816	1.00	259,816	1.00	259,816
0.50	69,117	0.50	104,930	0.50	108,812	9501 - Deputy Dental Director	73.31	117.29	1.00	244,902	1.00	244,902	1.00	244,902
0.00	0	0.00	0	3.00	467,880	9509 - Nursing Manager	50.94	76.41	3.00	474,013	3.00	474,013	3.00	474,013
0.00	0	1.80	223,689	2.80	404,344	9517 - Nursing Supervisor	47.17	70.75	2.80	413,661	2.80	413,661	2.80	413,661

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	112,403	1.00	121,564	1.50	177,247	9518 - Nursing Development Consultant	41.20	63.14	1.50	173,339	1.50	173,339	1.50	173,339
0.00	0	1.00	100,263	1.00	168,438	9519 - Nursing Director	55.02	82.53	1.00	171,819	1.00	171,819	1.00	171,819
1.20	336,792	1.10	336,003	1.10	353,998	9520 - Medical Director	97.57	156.11	1.10	239,102	1.10	239,102	1.10	239,102
1.90	500,279	1.90	530,711	1.90	550,348	9541 - Deputy Medical Director	88.70	141.92	1.90	563,029	1.90	563,029	1.90	563,029
1.00	189,263	1.00	204,687	1.00	212,260	9551 - Health Centers Division Operations	66.64	106.63	1.00	217,991	1.00	217,991	1.00	217,991
1.00	110,776	1.00	123,397	1.00	128,870	9552 - Laboratory Director	41.20	63.14	1.00	131,839	1.00	131,839	1.00	131,839
1.00	171,353	1.00	179,920	1.00	186,577	9553 - Deputy Director of Pharmacy	61.71	98.73	1.00	202,499	1.00	202,499	1.00	202,499
1.00	143,235	1.00	150,395	1.00	155,960	9601 - Division Director 1	55.02	82.53	1.00	160,171	1.00	160,171	1.00	160,171
10.42	1,129,885	9.40	1,103,229	5.37	636,617	9615 - Manager 1	44.08	66.13	5.00	628,572	5.00	628,572	5.00	628,572
1.00	251,763	1.00	279,322	1.00	289,657	9699 - Integrated Clinical Services Director	88.70	141.92	1.00	240,767	1.00	240,767	1.00	240,767
1.00	105,296	1.00	109,127	1.00	98,233	9710 - Management Analyst	38.50	57.76	1.00	115,637	1.00	115,637	1.00	115,637
0.00	0	0.00	0	1.00	127,488	9723 - Behavioral Health Supervisor	44.08	66.13	1.00	134,337	1.00	134,337	1.00	134,337
0.00	0	0.00	0	1.00	137,151	9724 - Behavioral Health Manager	47.17	70.75	1.00	144,520	1.00	144,520	1.00	144,520
0.00	-138,326	0.00	-5,264	0.00	-125,270	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	22	0.00	22	0.00	22
657.77	56,686,366	660.27	62,009,831	692.66	67,779,016	TOTAL BUDGET			723.53	72,146,955	723.53	72,146,955	726.53	72,303,252

HOMELESS SERVICES DEPARTMENT

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,621,549	3,707,759	4,900,974	4,835,310	60000 - Permanent	4,873,264	4,873,264	4,648,897
335,175	202,196	220,363	220,363	60100 - Temporary	116,114	116,114	266,490
40,917	26,138	0	0	60110 - Overtime	0	0	0
21,007	19,800	0	0	60120 - Premium	0	0	0
930,541	1,338,223	1,858,651	1,834,022	60130 - Salary Related	1,973,196	1,973,196	1,878,910
80,162	123,905	84,863	84,863	60135 - Non Base Fringe	46,596	46,596	106,942
694,169	1,019,262	1,338,679	1,322,067	60140 - Insurance Benefits	1,299,439	1,299,439	1,244,740
0	-1,500	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
55,797	48,808	65,420	65,420	60145 - Non Base Insurance	24,214	24,214	48,924
4,779,317	6,484,590	8,468,950	8,362,045	TOTAL Personnel	8,332,823	8,332,823	8,194,903
19,200	108,182	150,000	150,000	60155 - Direct Client Assistance	209,700	209,700	209,700
18,916,036	36,418,289	22,034,086	22,034,086	60160 - Pass-Through & Program Support	51,150,295	51,150,295	51,500,449
354,094	10,691,602	0	0	60170 - Professional Services	75,530	75,530	50,092
-4,738	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
19,284,592	47,218,073	22,184,086	22,184,086	TOTAL Contractual Services	51,435,525	51,435,525	51,760,241
66	1,841	0	0	60190 - Utilities	0	0	0
12,228	14,801	21,840	21,840	60200 - Communications	0	0	0
770,201	4,681,067	266,600	266,600	60210 - Rentals	0	0	0
257	9,679	0	0	60220 - Repairs & Maintenance	0	0	0
797,908	854,248	398,055	383,317	60240 - Supplies	104,429	104,429	109,208
23	367	0	0	60246 - Medical & Dental Supplies	0	0	0
2,945	35,925	62,977	62,977	60260 - Training & Non-Local Travel	33,909	33,909	33,909
283	0	0	0	60270 - Local Travel	0	0	0
1,824	16,029	20,500	20,500	60290 - Software, Subscription Computing, Maintenance	21,525	21,525	21,525
0	-100	0	0	60320 - Refunds	0	0	0
228	2,368	0	0	60340 - Dues & Subscriptions	0	0	0
0	7	0	0	60355 - Project Overhead	0	0	0
1,585,962	5,616,230	769,972	755,234	TOTAL Materials & Supplies	159,863	159,863	164,642
5,320	0	0	0	60350 - Indirect Expense	0	0	0
31,531	43,380	83,677	83,677	60370 - Internal Service Telecommunications	74,966	74,966	74,966
464,833	400,172	1,593,018	1,593,018	60380 - Internal Service Data Processing	1,171,740	1,171,740	1,171,740
1,681	454	4,589	4,589	60412 - Internal Service Motor Pool	5,743	5,743	5,743
1,556,268	2,061,672	2,072,316	2,072,316	60430 - Internal Service Facilities & Property Management	2,395,346	2,395,346	2,439,810
283	0	12,334	12,334	60432 - Internal Service Enhanced Building Services	293,745	293,745	293,745
615,264	1,206,283	697,500	697,500	60435 - Internal Service Facilities Service Requests	397,800	397,800	397,800
813,649	367,485	0	0	60440 - Internal Service Other	0	0	0
20,042	10,319	24,580	24,580	60461 - Internal Service Distribution	9,101	9,101	9,101
666	182	20,557	20,557	60462 - Internal Service Records	24,949	24,949	24,949
3,509,536	4,089,947	4,508,571	4,508,571	TOTAL Internal Services	4,373,390	4,373,390	4,417,854
3,789,253	0	0	0	60520 - Land - Expenditure	0	0	0

HOMELESS SERVICES DEPARTMENT

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,532,774	0	0	0	60530 - Buildings - Expenditure	0	0	0
26,048	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
7,348,075	0	0	0	TOTAL Capital Outlay	0	0	0
36,507,483	63,408,840	35,931,579	35,809,936	TOTAL FUND 1000: General Fund	64,301,601	64,301,601	64,537,640

HOMELESS SERVICES DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.25	13,567	1.00	56,272	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
0.00	0	1.00	54,403	0.00	0	6002 - Office Assistant Senior	26.02	31.87	1.00	54,330	1.00	54,330	1.00	54,330
0.00	0	1.00	67,422	2.00	132,809	6005 - Executive Specialist	30.07	36.85	1.00	73,773	1.00	73,773	1.00	73,773
0.00	0	0.00	0	0.00	0	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6020 - Program Technician	28.39	34.76	1.00	65,744	1.00	65,744	1.00	65,744
3.65	279,042	3.20	261,157	2.40	221,417	6021 - Program Specialist	39.03	47.96	1.40	129,825	1.40	129,825	1.40	129,825
1.00	94,026	1.00	81,369	2.00	193,390	6026 - Budget Analyst	41.36	50.89	2.00	199,216	2.00	199,216	2.00	199,216
0.00	0	0.40	25,461	0.00	0	6029 - Finance Specialist 1	30.95	37.91	0.00	0	0.00	0	0.00	0
2.00	143,791	2.00	156,711	4.00	323,499	6030 - Finance Specialist 2	35.74	43.86	3.00	256,606	3.00	256,606	3.00	256,606
1.00	95,187	1.25	124,176	3.00	275,769	6031 - Contract Specialist Senior	42.63	52.41	3.00	276,624	3.00	276,624	3.00	276,624
2.00	176,457	2.30	226,442	3.00	297,803	6032 - Finance Specialist Senior	42.63	52.41	4.00	417,970	4.00	417,970	4.00	417,970
0.35	24,288	0.30	21,755	2.00	151,137	6033 - Administrative Analyst	35.74	43.86	2.00	153,976	2.00	153,976	2.00	153,976
1.00	83,854	0.50	45,811	0.50	48,943	6063 - Project Manager Represented	45.18	55.61	0.50	53,129	0.50	53,129	0.50	53,129
1.25	86,868	0.40	32,239	0.50	38,053	6073 - Data Analyst	35.74	43.86	0.50	40,065	0.50	40,065	0.50	40,065
1.00	64,540	0.00	0	0.00	0	6074 - Data Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
3.15	277,130	3.15	297,665	2.50	257,141	6088 - Program Specialist Senior	43.86	54.00	2.50	266,539	2.50	266,539	2.50	266,539
0.00	0	2.00	102,438	0.00	0	6109 - Inventory/Stores Specialist 1	24.55	30.07	0.00	0	0.00	0	0.00	0
0.00	0	1.00	59,153	0.00	0	6110 - Inventory/Stores Specialist 2	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	92,206	6111 - Procurement Analyst Senior	42.63	52.41	1.00	94,336	1.00	94,336	1.00	94,336
0.00	0	0.00	0	0.00	0	6112 - Procurement Analyst	36.85	45.18	0.00	0	0.00	0	0.00	0
0.00	0	1.00	87,612	1.00	96,445	6374 - Emergency Management Analyst	45.18	55.61	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	170,276	1.00	89,812	1.00	96,205	6456 - Data Analyst Senior	42.63	52.41	1.00	101,411	1.00	101,411	1.00	101,411
0.00	0	0.00	0	1.00	100,850	6501 - Business Analyst Senior	46.55	57.32	1.00	119,684	1.00	119,684	1.00	119,684
1.00	80,770	1.00	84,000	1.00	100,037	9005 - Administrative Analyst Senior	33.63	50.45	1.00	102,342	1.00	102,342	1.00	102,342
1.00	105,000	0.00	0	0.00	0	9063 - Project Manager (NR)	38.50	57.76	0.00	0	0.00	0	0.00	0
1.00	56,918	1.00	73,559	1.00	78,580	9080 - Human Resources Analyst 1	31.55	47.32	1.00	82,817	1.00	82,817	1.00	82,817
0.00	0	0.30	31,472	1.00	112,051	9335 - Finance Supervisor	41.20	63.14	2.00	227,003	2.00	227,003	2.00	227,003
0.00	0	0.25	34,483	1.00	140,930	9336 - Finance Manager	50.94	76.41	1.00	148,502	1.00	148,502	1.00	148,502
1.00	152,790	1.00	158,901	1.00	170,550	9338 - Finance Manager Senior	57.13	91.42	1.00	190,875	1.00	190,875	1.00	190,875
0.40	53,050	0.00	0	1.00	96,271	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9400 - Staff Assistant	N/A	N/A	1.00	150,817	1.00	150,817	0.00	0

HOMELESS SERVICES DEPARTMENT

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	155,960	9601 - Division Director 1	55.02	82.53	1.00	165,543	1.00	165,543	1.00	165,543
1.00	169,766	0.00	0	0.00	0	9610 - Department Director 1	73.31	117.29	0.00	0	0.00	0	0.00	0
0.00	0	1.00	189,001	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	259,816	1.00	259,816	1.00	259,816
1.75	195,553	3.50	379,211	2.50	295,948	9615 - Manager 1	44.08	66.13	2.50	311,849	2.50	311,849	2.50	311,849
1.00	164,151	1.00	170,716	1.00	176,238	9619 - Deputy Director	61.71	98.73	1.00	185,707	1.00	185,707	1.00	185,707
1.00	140,433	1.00	154,907	1.00	162,222	9621 - Human Resources Manager 2	55.02	82.53	1.00	170,938	1.00	170,938	1.00	170,938
0.00	0	0.60	48,817	2.00	179,050	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	93,727	1.00	93,727	1.00	93,727
0.00	0	0.00	0	1.00	143,127	9700 - Human Services Policy Manager	50.94	76.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	112,802	9710 - Management Analyst	38.50	57.76	1.00	111,987	1.00	111,987	1.00	111,987
1.00	123,948	1.00	121,128	1.00	129,378	9715 - Human Resources Manager 1	47.17	70.75	1.00	136,329	1.00	136,329	1.00	136,329
1.00	108,150	1.00	117,084	2.00	233,516	9748 - Human Resources Analyst Senior	41.20	63.14	2.00	246,062	2.00	246,062	2.00	246,062
0.00	0	0.00	0	0.00	-7,012	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-14,278	0.00	-14,278	0.00	-87,828
29.55	2,845,988	34.40	3,310,472	46.40	4,900,974	TOTAL BUDGET			43.40	4,873,264	43.40	4,873,264	42.40	4,648,897

HOMELESS SERVICES DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
977,904	1,128,310	1,303,065	1,304,936	60000 - Permanent	1,123,986	1,123,986	1,123,986
36,127	183,926	0	0	60100 - Temporary	116,114	116,114	116,114
17,707	12,112	0	0	60110 - Overtime	0	0	0
7,458	9,844	0	0	60120 - Premium	0	0	0
326,320	413,268	493,667	494,369	60130 - Salary Related	455,421	455,421	455,421
13,409	79,114	0	0	60135 - Non Base Fringe	46,596	46,596	46,596
291,316	329,037	386,250	383,377	60140 - Insurance Benefits	324,267	324,267	324,267
13,314	52,919	0	0	60145 - Non Base Insurance	24,214	24,214	24,214
1,683,557	2,208,531	2,182,982	2,182,682	TOTAL Personnel	2,090,598	2,090,598	2,090,598
128,568	32,527	0	0	60155 - Direct Client Assistance	0	0	0
41,658,281	52,918,993	51,274,703	62,662,435	60160 - Pass-Through & Program Support	80,158,693	80,158,693	80,158,693
221,345	6,731,672	0	0	60170 - Professional Services	0	0	0
2,255	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
42,010,449	59,683,191	51,274,703	62,662,435	TOTAL Contractual Services	80,158,693	80,158,693	80,158,693
17,970	0	0	0	60190 - Utilities	0	0	0
4,247	4,914	6,630	6,630	60200 - Communications	1,935	1,935	1,935
1,260,516	76,195	0	0	60210 - Rentals	5,134,057	5,134,057	5,134,057
2,875	0	0	0	60220 - Repairs & Maintenance	40,000	40,000	40,000
818,928	77,927	14,379	14,810	60240 - Supplies	12,850	12,850	12,850
7,815	5,070	0	0	60246 - Medical & Dental Supplies	0	0	0
0	8,035	0	0	60260 - Training & Non-Local Travel	5,246	5,246	5,246
0	2,815	245,666	245,666	60290 - Software, Subscription Computing, Maintenance	264,034	264,034	264,034
2,112,351	174,957	266,675	267,106	TOTAL Materials & Supplies	5,458,122	5,458,122	5,458,122
463,445	537,926	953,749	953,618	60350 - Indirect Expense	1,017,709	1,017,709	1,017,709
3,231	4,305	0	0	60370 - Internal Service Telecommunications	0	0	0
2,756	0	0	0	60412 - Internal Service Motor Pool	0	0	0
289,752	1,056,073	988,393	988,393	60430 - Internal Service Facilities & Property Management	265,796	265,796	265,796
0	0	7,969	7,969	60432 - Internal Service Enhanced Building Services	12,431	12,431	12,431
142,562	87,041	179,000	179,000	60435 - Internal Service Facilities Service Requests	83,600	83,600	83,600
151	0	0	0	60440 - Internal Service Other	0	0	0
901,897	1,685,346	2,129,111	2,128,980	TOTAL Internal Services	1,379,536	1,379,536	1,379,536
46,708,255	63,752,024	55,853,471	67,241,203	TOTAL FUND 1505: Federal/State Program Fund	89,086,949	89,086,949	89,086,949

HOMELESS SERVICES DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
1.00	49,736	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	0.00	0	0.00	0	0.00	0
1.00	68,403	0.00	0	0.00	0	6005 - Executive Specialist	30.07	36.85	0.00	0	0.00	0	0.00	0
1.35	100,669	2.80	226,033	3.60	309,573	6021 - Program Specialist	39.03	47.96	2.60	231,045	2.60	231,045	2.60	231,045
0.65	45,107	0.00	0	0.00	0	6033 - Administrative Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	0.50	45,811	0.50	48,943	6063 - Project Manager Represented	45.18	55.61	0.50	53,129	0.50	53,129	0.50	53,129
1.75	135,689	1.60	134,676	1.00	72,955	6073 - Data Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
0.00	0	1.00	62,125	0.00	0	6074 - Data Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
0.00	0	0.25	22,736	0.25	25,213	6087 - Research Evaluation Analyst Senior	45.18	55.61	0.25	26,565	0.25	26,565	0.25	26,565
4.85	450,197	5.35	514,216	6.40	643,211	6088 - Program Specialist Senior	43.86	54.00	5.75	600,609	5.75	600,609	5.75	600,609
0.00	0	1.05	91,038	1.00	92,206	6456 - Data Analyst Senior	42.63	52.41	1.00	97,196	1.00	97,196	1.00	97,196
0.00	0	0.50	53,535	0.50	55,516	9063 - Project Manager (NR)	38.50	57.76	0.50	57,015	0.50	57,015	0.50	57,015
0.60	79,575	0.00	0	0.00	0	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	0.00	0
1.25	134,279	0.50	49,749	0.50	55,448	9615 - Manager 1	44.08	66.13	0.50	58,427	0.50	58,427	0.50	58,427
0.00	1,784	0.00	597,468	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
12.45	1,065,439	13.55	1,797,387	13.75	1,303,065	TOTAL BUDGET			11.10	1,123,986	11.10	1,123,986	11.10	1,123,986

HOMELESS SERVICES DEPARTMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
203,981	215,527	254,318	254,318	60000 - Permanent	0	0	0
714,576	21,357	0	0	60100 - Temporary	0	0	0
64,557	4,566	0	0	60110 - Overtime	0	0	0
12,849	1,595	0	0	60120 - Premium	0	0	0
93,428	72,462	95,394	95,394	60130 - Salary Related	0	0	0
253,051	8,409	0	0	60135 - Non Base Fringe	0	0	0
66,372	64,662	82,173	82,173	60140 - Insurance Benefits	0	0	0
277,815	1,479	0	0	60145 - Non Base Insurance	0	0	0
1,686,629	390,057	431,885	431,885	TOTAL Personnel	0	0	0
0	1,214,304	0	0	60155 - Direct Client Assistance	0	0	0
13,455,915	12,265,893	13,032,424	13,032,424	60160 - Pass-Through & Program Support	0	0	0
396,297	0	0	0	60170 - Professional Services	0	0	0
13,852,212	13,480,198	13,032,424	13,032,424	TOTAL Contractual Services	0	0	0
158	0	0	0	60190 - Utilities	0	0	0
1,155	820	0	0	60200 - Communications	0	0	0
3,485,465	0	0	0	60210 - Rentals	0	0	0
1,480,290	0	0	0	60240 - Supplies	0	0	0
4,967,068	820	0	0	TOTAL Materials & Supplies	0	0	0
0	0	188,691	188,691	60350 - Indirect Expense	0	0	0
3,727	1,622	0	0	60370 - Internal Service Telecommunications	0	0	0
206	0	0	0	60412 - Internal Service Motor Pool	0	0	0
509,943	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
529,413	46,669	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
1,043,289	48,291	188,691	188,691	TOTAL Internal Services	0	0	0
21,549,198	13,919,365	13,653,000	13,653,000	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

HOMELESS SERVICES DEPARTMENT

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	144,928	2.00	153,636	2.00	159,314	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
1.00	83,854	0.00	0	0.00	0	6063 - Project Manager Represented	45.18	55.61	0.00	0	0.00	0	0.00	0
1.00	81,432	1.00	86,318	1.00	95,004	6088 - Program Specialist Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
0.00	15,589	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
4.00	325,803	3.00	239,954	3.00	254,318	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HOMELESS SERVICES DEPARTMENT

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
51,997	0	0	0	60000 - Permanent	0	0	0
245,351	0	0	0	60100 - Temporary	0	0	0
61,275	0	0	0	60110 - Overtime	0	0	0
30,296	0	0	0	60120 - Premium	0	0	0
27,746	0	0	0	60130 - Salary Related	0	0	0
111,468	6	0	0	60135 - Non Base Fringe	0	0	0
18,919	0	0	0	60140 - Insurance Benefits	0	0	0
73,430	0	0	0	60145 - Non Base Insurance	0	0	0
620,483	6	0	0	TOTAL Personnel	0	0	0
0	112,283	0	0	60155 - Direct Client Assistance	0	0	0
1,770,449	3,471,625	3,842,185	3,842,185	60160 - Pass-Through & Program Support	3,090,331	3,090,331	3,090,331
19,583	14,784	0	0	60170 - Professional Services	0	0	0
1,790,032	3,598,692	3,842,185	3,842,185	TOTAL Contractual Services	3,090,331	3,090,331	3,090,331
20,407	16,640	0	0	60190 - Utilities	0	0	0
14,022	-5,457	0	0	60240 - Supplies	0	0	0
0	1,120	0	0	60260 - Training & Non-Local Travel	0	0	0
69	0	0	0	60270 - Local Travel	0	0	0
34,499	12,303	0	0	TOTAL Materials & Supplies	0	0	0
575	85	0	0	60370 - Internal Service Telecommunications	0	0	0
1,798	0	0	0	60412 - Internal Service Motor Pool	0	0	0
338,226	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
123,030	81,709	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
1,429	126,201	0	0	60440 - Internal Service Other	0	0	0
465,057	207,994	0	0	TOTAL Internal Services	0	0	0
2,910,072	3,818,996	3,842,185	3,842,185	TOTAL FUND 1519: Video Lottery Fund	3,090,331	3,090,331	3,090,331

HOMELESS SERVICES DEPARTMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,549,528	5,494,356	5,602,140	5,602,217	60000 - Permanent	5,852,153	5,852,153	5,817,057
238,767	347,131	783,947	783,947	60100 - Temporary	787,775	787,775	917,207
50,036	466,444	0	0	60110 - Overtime	0	0	0
24,041	114,536	4,527	4,527	60120 - Premium	0	0	0
1,189,020	2,131,527	2,108,443	2,108,471	60130 - Salary Related	2,358,178	2,358,178	2,344,094
78,878	93,281	296,475	296,475	60135 - Non Base Fringe	316,134	316,134	368,075
1,029,878	1,691,952	1,699,229	1,698,161	60140 - Insurance Benefits	1,749,307	1,749,307	1,746,990
0	5	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
69,829	88,237	229,569	229,569	60145 - Non Base Insurance	180,722	180,722	205,129
6,229,978	10,427,470	10,724,330	10,723,367	TOTAL Personnel	11,244,269	11,244,269	11,398,552
1,285,065	1,882,060	0	0	60155 - Direct Client Assistance	0	0	0
66,675,732	104,498,904	189,722,779	185,532,256	60160 - Pass-Through & Program Support	115,374,599	115,374,599	120,930,260
2,443,758	16,607,360	2,096,410	2,096,410	60170 - Professional Services	1,848,101	1,848,101	1,848,101
70,404,555	122,988,324	191,819,189	187,628,666	TOTAL Contractual Services	117,222,700	117,222,700	122,778,361
0	2,022	0	0	60190 - Utilities	0	0	0
17,435	25,023	0	0	60200 - Communications	0	0	0
3,305,395	1,737,231	10,032,280	10,032,280	60210 - Rentals	10,849,872	10,849,872	10,849,872
1,168	61,269	120,000	120,000	60220 - Repairs & Maintenance	80,000	80,000	80,000
580,203	422,418	865,695	867,079	60240 - Supplies	17,148	17,148	27,759
0	12,757	0	0	60246 - Medical & Dental Supplies	0	0	0
7,561	12,164	86,868	86,868	60260 - Training & Non-Local Travel	0	0	0
0	313	0	0	60270 - Local Travel	0	0	0
214,881	309,924	51,751	51,751	60290 - Software, Subscription Computing, Maintenance	107,495	107,495	107,495
0	39	0	0	60340 - Dues & Subscriptions	0	0	0
4,126,643	2,583,160	11,156,594	11,157,978	TOTAL Materials & Supplies	11,054,515	11,054,515	11,065,126
1,544,050	2,564,374	4,685,477	4,685,056	60350 - Indirect Expense	5,473,713	5,473,713	5,548,819
19,270	28,403	0	0	60370 - Internal Service Telecommunications	0	0	0
409,780	722,157	0	0	60380 - Internal Service Data Processing	1,060,984	1,060,984	1,060,984
0	1,476	0	0	60412 - Internal Service Motor Pool	0	0	0
1,070,929	863,955	1,109,992	1,109,992	60430 - Internal Service Facilities & Property Management	942,273	942,273	942,273
69	0	26,290	26,290	60432 - Internal Service Enhanced Building Services	68,878	68,878	68,878
596,170	385,292	638,000	638,000	60435 - Internal Service Facilities Service Requests	624,500	624,500	624,500
1,084,623	805,136	0	0	60440 - Internal Service Other	0	0	0
0	7,942	0	0	60461 - Internal Service Distribution	0	0	0
4,724,892	5,378,735	6,459,759	6,459,338	TOTAL Internal Services	8,170,348	8,170,348	8,245,454
0	0	13,050,000	13,050,000	60550 - Capital Equipment - Expenditure	0	0	0
0	0	13,050,000	13,050,000	TOTAL Capital Outlay	0	0	0
85,486,067	141,377,688	233,209,872	229,019,349	TOTAL FUND 1521: Supportive Housing Fund	147,691,832	147,691,832	153,487,493

HOMELESS SERVICES DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	41,885	0.75	40,700	0.00	0	6001 - Office Assistant 2	22.55	27.57	0.00	0	0.00	0	0.00	0
1.00	72,805	0.00	0	0.00	0	6015 - Contract Specialist	36.85	45.18	0.00	0	0.00	0	0.00	0
19.00	1,425,366	17.00	1,394,232	24.00	2,091,744	6021 - Program Specialist	39.03	47.96	26.00	2,317,841	26.00	2,317,841	26.00	2,317,841
1.00	76,755	1.00	83,917	0.00	0	6026 - Budget Analyst	41.36	50.89	0.00	0	0.00	0	0.00	0
1.00	62,640	0.60	38,192	0.00	0	6029 - Finance Specialist 1	30.95	37.91	0.00	0	0.00	0	0.00	0
0.00	0	0.75	63,088	0.00	0	6031 - Contract Specialist Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
1.00	82,441	0.70	65,755	0.00	0	6032 - Finance Specialist Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
2.00	136,743	2.70	203,290	2.00	168,453	6033 - Administrative Analyst	35.74	43.86	2.00	177,554	2.00	177,554	2.00	177,554
1.00	85,994	2.00	193,803	2.00	199,550	6063 - Project Manager Represented	45.18	55.61	2.00	210,304	2.00	210,304	2.00	210,304
0.00	0	1.00	70,345	2.50	210,166	6073 - Data Analyst	35.74	43.86	0.50	40,065	0.50	40,065	0.50	40,065
1.00	60,907	0.00	0	0.00	0	6074 - Data Technician	28.39	34.76	0.00	0	0.00	0	0.00	0
1.00	66,357	0.00	0	0.00	0	6086 - Research Evaluation Analyst 2	35.74	43.86	0.00	0	0.00	0	0.00	0
1.00	86,422	1.75	159,828	1.75	170,176	6087 - Research Evaluation Analyst Senior	45.18	55.61	1.75	179,344	1.75	179,344	1.75	179,344
9.00	779,783	7.50	672,064	11.10	1,063,177	6088 - Program Specialist Senior	43.86	54.00	12.75	1,260,840	12.75	1,260,840	13.75	1,355,176
0.00	0	0.00	0	1.00	72,955	6104 - Inventory/Stores Specialist 3	30.07	36.85	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	109,462	6109 - Inventory/Stores Specialist 1	24.55	30.07	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	63,183	6110 - Inventory/Stores Specialist 2	28.39	34.76	0.00	0	0.00	0	0.00	0
1.00	85,566	1.00	93,241	1.00	99,862	6200 - Program Communications Coordinator	42.63	52.41	0.00	0	0.00	0	0.00	0
1.00	86,422	1.95	181,763	3.00	281,563	6456 - Data Analyst Senior	42.63	52.41	5.00	481,964	5.00	481,964	5.00	481,964
0.00	0	1.00	68,424	1.00	80,043	7232 - Creative Media Coordinator	34.76	42.63	1.00	84,289	1.00	84,289	1.00	84,289
0.00	0	0.50	53,535	0.50	55,516	9063 - Project Manager (NR)	38.50	57.76	1.50	177,611	1.50	177,611	1.50	177,611
1.00	108,262	0.70	73,434	0.00	0	9335 - Finance Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
1.00	132,626	0.75	103,448	0.00	0	9336 - Finance Manager	50.94	76.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	3.00	294,700	9361 - Program Supervisor	41.20	63.14	4.00	404,963	4.00	404,963	4.00	404,963
0.00	0	1.00	118,562	1.00	133,156	9364 - Manager 2	47.17	70.75	1.00	140,310	1.00	140,310	1.00	140,310
0.00	0	1.00	92,836	0.00	0	9365 - Manager Senior	50.94	76.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9400 - Staff Assistant	N/A	N/A	1.00	129,432	1.00	129,432	0.00	0
1.00	127,436	1.00	147,084	0.00	0	9601 - Division Director 1	55.02	82.53	0.00	0	0.00	0	0.00	0
3.00	337,203	1.00	110,023	2.00	224,946	9615 - Manager 1	44.08	66.13	2.00	247,636	2.00	247,636	2.00	247,636
2.00	138,319	1.40	113,906	0.00	0	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	0.00	0	0.00	0	0.00	0
0.00	0	1.00	100,263	0.00	0	9700 - Human Services Policy Manager	50.94	76.41	0.00	0	0.00	0	0.00	0
1.00	107,341	1.00	108,777	0.00	0	9710 - Management Analyst	38.50	57.76	0.00	0	0.00	0	0.00	0

HOMELESS SERVICES DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	93,507	0.00	0	9748 - Human Resources Analyst Senior	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9790 - Public Relations Coordinator	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	1,412,525	0.00	1,735,933	0.00	283,488	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
50.00	5,513,798	50.05	6,179,950	58.85	5,602,140	TOTAL BUDGET			60.50	5,852,153	60.50	5,852,153	60.50	5,817,057

LIBRARY

FUND 1510: LIBRARY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
32,184,333	33,243,720	39,334,960	39,347,269	60000 - Permanent	40,458,560	40,458,560	40,598,609
536,800	757,118	4,751,361	4,731,538	60100 - Temporary	4,673,746	4,673,746	4,677,243
164,867	105,957	72,900	72,900	60110 - Overtime	30,100	30,100	30,100
1,774,164	1,510,956	711,717	711,717	60120 - Premium	733,365	733,365	738,859
12,837,633	13,167,749	15,478,945	15,485,609	60130 - Salary Related	16,906,974	16,906,974	16,965,537
174,887	209,568	60,000	60,000	60135 - Non Base Fringe	60,000	60,000	60,000
11,344,849	11,797,571	14,318,985	14,319,835	60140 - Insurance Benefits	14,866,298	14,866,298	14,913,594
19,966	36,309	200,000	200,000	60145 - Non Base Insurance	200,000	200,000	200,000
59,037,499	60,828,948	74,928,868	74,928,868	TOTAL Personnel	77,929,043	77,929,043	78,183,942
1,360,718	2,412,809	4,608,237	4,608,237	60170 - Professional Services	5,651,692	5,651,692	4,610,192
1,360,718	2,412,809	4,608,237	4,608,237	TOTAL Contractual Services	5,651,692	5,651,692	4,610,192
2,534	4,778	0	0	60190 - Utilities	0	0	0
55,256	53,169	52,540	52,540	60200 - Communications	48,940	48,940	48,940
213,466	192,704	205,879	205,879	60210 - Rentals	251,299	251,299	251,299
3,619	4,682	4,185	4,185	60220 - Repairs & Maintenance	4,185	4,185	4,185
1,643,835	1,877,682	2,718,837	2,718,837	60240 - Supplies	1,644,881	1,644,881	2,706,787
8,163,594	7,796,809	7,567,787	7,567,787	60245 - Library Books & Materials	7,174,787	7,174,787	7,357,787
0	254	0	0	60246 - Medical & Dental Supplies	0	0	0
185,920	196,632	392,459	392,459	60260 - Training & Non-Local Travel	327,647	327,647	332,247
12,358	17,149	28,610	28,610	60270 - Local Travel	20,515	20,515	20,515
161	0	100,000	100,000	60280 - Insurance	0	0	0
1,930,437	1,980,283	2,861,046	2,861,046	60290 - Software, Subscription Computing, Maintenance	2,385,574	2,385,574	2,385,574
191	8,585	0	0	60310 - Pharmaceuticals	0	0	0
140	56	0	0	60320 - Refunds	0	0	0
66,895	625,776	68,177	68,177	60340 - Dues & Subscriptions	164,065	164,065	164,065
-531	-3,627	0	0	60680 - Cash Discounts Taken	0	0	0
12,277,876	12,754,932	13,999,520	13,999,520	TOTAL Materials & Supplies	12,021,893	12,021,893	13,271,399
2,119,446	2,177,089	3,066,353	3,066,353	60350 - Indirect Expense	3,264,749	3,264,749	3,275,404
343,470	372,541	462,644	462,644	60370 - Internal Service Telecommunications	479,786	479,786	479,786
7,819,092	7,810,563	8,756,737	8,756,737	60380 - Internal Service Data Processing	9,591,479	9,591,479	9,591,479
241,130	210,893	247,048	247,048	60411 - Internal Service Fleet Services	183,314	183,314	183,314
1,795	665	3,328	3,328	60412 - Internal Service Motor Pool	1,160	1,160	1,160
8,688,233	9,506,399	11,352,073	11,352,073	60430 - Internal Service Facilities & Property Management	11,318,274	11,318,274	11,346,647
501,900	440,160	401,245	401,245	60432 - Internal Service Enhanced Building Services	2,201,688	2,201,688	2,201,688
342,695	530,617	549,929	549,929	60435 - Internal Service Facilities Service Requests	475,893	475,893	447,520
313,910	11,528	200	200	60440 - Internal Service Other	200	200	200
7,958	11,971	8,964	8,964	60461 - Internal Service Distribution	9,100	9,100	9,100
28,096	25,268	142,769	142,769	60462 - Internal Service Records	154,258	154,258	154,258
20,407,725	21,097,695	24,991,290	24,991,290	TOTAL Internal Services	27,679,901	27,679,901	27,690,556
20,054	8,165	0	0	60550 - Capital Equipment - Expenditure	0	0	1,467,500

FUND 1510: LIBRARY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
20,054	8,165	0	0	TOTAL Capital Outlay	0	0	1,467,500
93,103,872	97,102,548	118,527,915	118,527,915	TOTAL FUND 1510: Library Fund	123,282,529	123,282,529	125,223,589

LIBRARY

1510: LIBRARY FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	101,396	2.00	108,277	1.00	56,272	6001 - Office Assistant 2	22.55	27.57	1.00	48,887	1.00	48,887	1.00	48,887
19.00	1,065,528	16.25	954,359	17.25	1,054,707	6002 - Office Assistant Senior	26.02	31.87	17.25	1,077,434	17.25	1,077,434	17.25	1,077,434
4.00	252,172	4.00	272,479	4.00	288,708	6005 - Executive Specialist	30.07	36.85	4.00	299,712	4.00	299,712	4.00	299,712
4.00	370,288	4.00	398,077	4.00	430,256	6016 - Facilities Specialist 3	45.18	55.61	4.00	448,457	4.00	448,457	4.00	448,457
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	74,562	0.00	0	0.00	0	6017 - Facilities Specialist 2	41.36	50.89	0.00	0	0.00	0	0.00	0
0.00	0	1.00	65,347	1.00	69,906	6020 - Program Technician	28.39	34.76	2.00	135,365	2.00	135,365	3.00	204,506
21.00	1,676,540	22.25	1,910,465	21.25	1,936,826	6021 - Program Specialist	39.03	47.96	21.25	1,998,131	21.25	1,998,131	20.30	1,909,796
1.00	94,482	1.00	100,161	1.00	103,857	6026 - Budget Analyst	41.36	50.89	1.00	106,258	1.00	106,258	1.00	106,258
0.00	0	1.00	63,653	1.00	68,702	6029 - Finance Specialist 1	30.95	37.91	1.00	72,401	1.00	72,401	1.00	72,401
1.00	74,211	1.00	80,983	1.00	86,572	6030 - Finance Specialist 2	35.74	43.86	1.00	91,152	1.00	91,152	1.00	91,152
1.00	86,422	2.00	200,168	2.00	210,575	6031 - Contract Specialist Senior	42.63	52.41	2.00	218,600	2.00	218,600	2.00	218,600
1.00	83,450	1.00	92,316	1.00	98,627	6032 - Finance Specialist Senior	42.63	52.41	1.00	103,956	1.00	103,956	1.00	103,956
1.00	81,432	1.00	86,318	0.00	0	6033 - Administrative Analyst	35.74	43.86	0.00	0	0.00	0	0.00	0
3.00	302,774	3.00	309,581	3.00	307,114	6063 - Project Manager Represented	45.18	55.61	3.00	318,173	3.00	318,173	3.00	318,173
0.00	0	1.00	77,190	1.00	74,834	6086 - Research Evaluation Analyst 2	35.74	43.86	1.00	78,787	1.00	78,787	1.00	78,787
12.00	1,093,831	12.00	1,179,318	12.00	1,229,682	6088 - Program Specialist Senior	43.86	54.00	6.00	625,449	6.00	625,449	6.00	625,449
1.00	55,812	1.00	59,153	1.00	61,366	6109 - Inventory/Stores Specialist 1	24.55	30.07	1.00	62,786	1.00	62,786	1.00	62,786
1.00	94,717	0.00	0	0.00	0	6111 - Procurement Analyst Senior	42.63	52.41	0.00	0	0.00	0	0.00	0
2.00	125,680	2.00	137,126	2.00	146,410	6115 - Procurement Associate	30.95	37.91	2.00	154,202	2.00	154,202	2.00	154,202
19.50	1,040,098	19.50	1,137,158	9.00	575,271	6117 - Library Safety Officer	26.02	31.87	0.00	0	0.00	0	0.00	0
5.00	243,435	5.00	258,264	4.00	214,568	6124 - Driver	23.19	28.39	4.00	224,251	4.00	224,251	4.00	224,251
0.00	0	0.00	0	1.00	72,955	6178 - Program Communications Specialist	34.76	42.63	1.00	80,910	1.00	80,910	1.00	80,910
4.00	378,325	4.00	395,767	4.00	408,610	6200 - Program Communications Coordinator	42.63	52.41	4.00	424,026	4.00	424,026	3.00	314,594
2.00	257,868	2.00	276,997	2.00	287,602	6406 - Development Analyst Senior	60.79	74.82	2.00	302,683	2.00	302,683	2.00	302,683
1.00	97,301	1.00	103,147	2.00	201,273	6456 - Data Analyst Senior	42.63	52.41	2.00	208,836	2.00	208,836	2.00	208,836
1.00	81,432	1.00	86,318	2.00	195,155	6500 - Business Analyst	40.17	49.42	2.00	198,318	2.00	198,318	2.00	198,318
0.00	0	0.00	0	0.00	0	6501 - Business Analyst Senior	46.55	57.32	0.00	0	0.00	0	1.00	113,873
44.75	2,283,119	42.75	2,319,915	0.50	23,020	7202 - Library Clerk	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	68,403	1.00	72,516	1.00	75,210	7209 - Printing Specialist	30.07	36.85	1.00	76,943	1.00	76,943	1.00	76,943
106.75	6,212,077	109.00	6,649,799	150.75	9,467,027	7211 - Library Assistant	26.78	32.80	163.00	10,480,295	163.00	10,480,295	163.00	10,480,295
133.25	5,623,606	131.50	5,880,855	134.00	6,226,303	7212 - Library Access Services Assistant	20.54	23.86	133.75	6,286,344	133.75	6,286,344	133.75	6,286,344

LIBRARY

1510: LIBRARY FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
63.25	5,037,409	64.50	5,410,540	62.50	5,425,493	7222 - Librarian	35.74	43.86	61.00	5,464,584	61.00	5,464,584	62.50	5,601,954
8.75	596,134	8.75	637,042	7.50	582,505	7223 - Library Outreach Specialist	32.80	40.17	6.00	484,346	6.00	484,346	6.00	484,346
0.50	24,158	0.50	25,609	0.50	26,559	7230 - Production Assistant	21.32	26.02	0.50	27,165	0.50	27,165	0.50	27,165
2.00	146,706	2.00	157,651	1.00	87,007	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.00	80,131	0.00	0	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	0.00	0	0.00	0	0.00	0
1.00	93,122	1.00	110,881	1.00	117,880	9063 - Project Manager (NR)	38.50	57.76	1.00	120,596	1.00	120,596	1.00	120,596
5.00	386,166	3.00	234,851	4.00	339,876	9080 - Human Resources Analyst 1	31.55	47.32	4.00	358,104	4.00	358,104	4.00	358,104
1.00	115,840	1.00	119,235	1.00	127,357	9152 - Library Safety and Security Manager	41.20	63.14	1.00	113,186	1.00	113,186	1.00	113,186
1.00	108,262	0.00	0	0.00	0	9335 - Finance Supervisor	41.20	63.14	0.00	0	0.00	0	0.00	0
0.00	0	1.00	124,777	1.00	133,276	9336 - Finance Manager	50.94	76.41	1.00	151,081	1.00	151,081	1.00	151,081
4.00	385,455	5.00	540,398	5.00	558,752	9361 - Program Supervisor	41.20	63.14	5.00	598,277	5.00	598,277	5.00	598,277
0.00	0	1.00	130,145	1.00	134,960	9364 - Manager 2	47.17	70.75	1.00	143,633	1.00	143,633	1.00	143,633
1.00	143,235	1.00	147,625	1.00	155,960	9601 - Division Director 1	55.02	82.53	1.00	166,152	1.00	166,152	1.00	166,152
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	232,718	1.00	232,718	1.00	232,718
2.00	181,307	3.00	317,058	3.00	351,209	9615 - Manager 1	44.08	66.13	3.00	372,355	3.00	372,355	3.00	372,355
1.00	163,260	1.00	154,015	1.00	164,505	9619 - Deputy Director	61.71	98.73	1.00	186,197	1.00	186,197	1.00	186,197
1.00	143,235	1.00	154,907	1.00	165,458	9621 - Human Resources Manager 2	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
0.00	0	2.00	180,906	3.00	290,388	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	3.00	305,991	3.00	305,991	3.00	305,991
1.00	86,677	1.00	92,793	1.00	92,926	9677 - Production Supervisor	31.43	47.15	1.00	97,918	1.00	97,918	1.00	97,918
0.00	0	1.00	90,994	2.00	215,072	9710 - Management Analyst	38.50	57.76	2.00	231,184	2.00	231,184	2.00	231,184
3.00	371,844	3.00	383,656	3.00	412,184	9715 - Human Resources Manager 1	47.17	70.75	3.00	428,059	3.00	428,059	3.00	428,059
4.00	407,266	5.00	543,579	5.00	565,384	9748 - Human Resources Analyst Senior	41.20	63.14	5.00	609,419	5.00	609,419	5.00	609,419
31.00	2,947,203	32.00	3,234,245	32.00	3,422,545	9776 - Library Administrator	41.20	63.14	33.00	3,785,088	33.00	3,785,088	34.00	3,897,723
10.00	1,105,932	10.00	1,205,491	10.00	1,227,870	9780 - Library Manager	44.08	66.13	8.00	1,024,116	8.00	1,024,116	8.00	1,024,116
5.00	668,934	5.00	708,900	5.00	761,150	9782 - Library Manager Senior	50.94	76.41	5.00	791,195	5.00	791,195	5.00	791,195
1.00	161,457	1.00	174,616	1.00	186,509	9783 - Library Director of Digital Strategies	57.13	91.42	1.00	190,875	1.00	190,875	1.00	190,875
2.00	164,758	1.00	80,706	0.00	0	9784 - Library Supervisor	33.63	50.45	9.00	750,213	9.00	750,213	8.00	655,010
1.00	98,893	1.00	106,952	2.00	243,107	9790 - Public Relations Coordinator	41.20	63.14	2.00	252,214	2.00	252,214	2.00	252,214
0.00	-659,194	0.00	-705,815	0.00	-663,767	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-809,792	0.00	-809,792	0.00	-809,792
544.75	35,097,005	549.00	37,868,310	539.25	39,334,960	TOTAL BUDGET			541.75	40,458,560	541.75	40,458,560	543.30	40,598,609

LIBRARY

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,750	0	0	0	60000 - Permanent	0	0	0
106	0	0	0	60110 - Overtime	0	0	0
84	0	0	0	60120 - Premium	0	0	0
716	0	0	0	60130 - Salary Related	0	0	0
585	0	0	0	60140 - Insurance Benefits	0	0	0
3,240	0	0	0	TOTAL Personnel	0	0	0
170,771	0	0	0	60170 - Professional Services	0	0	0
170,771	0	0	0	TOTAL Contractual Services	0	0	0
686	0	0	0	60411 - Internal Service Fleet Services	0	0	0
686	0	0	0	TOTAL Internal Services	0	0	0
475,704	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
475,704	0	0	0	TOTAL Capital Outlay	0	0	0
650,401	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

LIBRARY

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	180,000	180,000	60170 - Professional Services	0	0	0
0	0	180,000	180,000	TOTAL Contractual Services	0	0	0
0	0	180,000	180,000	TOTAL FUND 1521: Supportive Housing Fund	0	0	0

NONDEPARTMENTAL

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
9,172,842	11,189,606	12,469,356	12,469,356	60000 - Permanent	12,174,925	12,174,925	11,778,833
407,483	504,355	486,066	486,066	60100 - Temporary	149,719	149,719	149,719
65,701	51,445	25,253	25,253	60110 - Overtime	25,530	25,530	25,530
6,343,535	9,384,482	197,049	522,952	60120 - Premium	501,548	501,548	12,694
5,504,214	7,540,375	4,807,745	4,952,837	60130 - Salary Related	5,131,738	5,131,738	4,747,058
181,478	223,073	142,435	142,435	60135 - Non Base Fringe	11,180	11,180	11,180
4,035,685	3,350,040	3,152,117	3,181,122	60140 - Insurance Benefits	3,098,759	3,098,759	2,950,984
125,738	196,427	92,106	92,106	60145 - Non Base Insurance	4,410	4,410	4,410
25,836,675	32,439,803	21,372,127	21,872,127	TOTAL Personnel	21,097,809	21,097,809	19,680,408
5,000,057	0	0	0	60155 - Direct Client Assistance	0	0	0
14,377,977	16,789,439	16,949,400	16,949,400	60160 - Pass-Through & Program Support	16,257,115	16,257,115	16,046,555
1,837,237	2,323,278	1,373,459	1,373,459	60170 - Professional Services	2,350,302	2,350,302	2,587,920
25,398	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
21,240,669	19,112,717	18,322,859	18,322,859	TOTAL Contractual Services	18,607,417	18,607,417	18,634,475
31,791	0	0	0	60190 - Utilities	0	0	0
21,889	22,177	40,220	40,220	60200 - Communications	21,880	21,880	21,400
27,170	49,524	38,240	38,240	60210 - Rentals	46,850	46,850	46,850
122	0	149,834	149,834	60220 - Repairs & Maintenance	169,918	169,918	120,478
467,163	333,319	581,343	581,343	60240 - Supplies	548,734	548,734	549,266
1,669	36	0	0	60246 - Medical & Dental Supplies	0	0	0
0	0	15,000	15,000	60250 - Food	0	0	0
135,616	148,640	315,921	315,921	60260 - Training & Non-Local Travel	344,712	344,712	339,612
7,482	6,280	45,372	45,372	60270 - Local Travel	42,700	42,700	42,700
0	750	0	0	60280 - Insurance	0	0	0
29,494	111,521	393,142	393,142	60290 - Software, Subscription Computing, Maintenance	55,335	55,335	55,335
2,332	0	0	0	60310 - Pharmaceuticals	0	0	0
0	-58	0	0	60320 - Refunds	0	0	0
264,701	257,264	288,170	288,170	60340 - Dues & Subscriptions	269,430	269,430	267,430
989,428	929,454	1,867,242	1,867,242	TOTAL Materials & Supplies	1,499,559	1,499,559	1,443,071
10	-46	0	0	60350 - Indirect Expense	0	0	0
98,863	109,899	112,395	112,395	60370 - Internal Service Telecommunications	120,566	120,566	119,283
1,790,890	1,704,512	1,828,240	1,828,240	60380 - Internal Service Data Processing	1,810,602	1,810,602	1,801,448
26,473	84,308	78,769	78,769	60411 - Internal Service Fleet Services	71,894	71,894	71,894
52,558	52,201	39,100	39,100	60412 - Internal Service Motor Pool	40,727	40,727	40,727
11,263,539	13,227,688	12,809,034	12,809,034	60430 - Internal Service Facilities & Property Management	11,770,735	11,770,735	11,770,735
424,265	598,937	647,726	647,726	60432 - Internal Service Enhanced Building Services	1,989,745	1,989,745	1,989,745
659,867	445,828	63,600	63,600	60435 - Internal Service Facilities Service Requests	40,100	40,100	40,100
151,037	1,135	0	0	60440 - Internal Service Other	0	0	0
18,416	17,307	24,234	24,234	60461 - Internal Service Distribution	27,528	27,528	27,528
20,586	24,152	31,369	31,369	60462 - Internal Service Records	29,686	29,686	29,686

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
14,506,504	16,265,922	15,634,467	15,634,467	TOTAL Internal Services	15,901,583	15,901,583	15,891,146
62,573,276	68,747,895	57,196,695	57,696,695	TOTAL FUND 1000: General Fund	57,106,368	57,106,368	55,649,100

NONDEPARTMENTAL

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	82,795	1.00	86,090	1.00	94,710	1096 - TSCC Budget Analyst	N/A	N/A	1.00	93,991	1.00	93,991	1.00	93,991
1.00	138,081	1.00	143,577	1.00	157,957	3005 - TSCC Executive Director	N/A	N/A	1.00	171,248	1.00	171,248	1.00	171,248
1.00	207,487	1.00	217,861	1.00	247,554	5001 - County Chair	N/A	N/A	1.00	254,238	1.00	254,238	1.00	254,238
4.00	499,668	4.00	524,648	4.00	596,159	5010 - County Commissioner	N/A	N/A	4.00	612,252	4.00	612,252	4.00	612,252
1.00	130,385	1.00	137,320	1.00	143,848	5014 - County Auditor	N/A	N/A	1.00	150,636	1.00	150,636	1.00	150,636
1.00	54,288	0.00	0	0.50	30,683	6020 - Program Technician	28.39	34.76	0.50	32,159	0.50	32,159	0.50	32,159
0.00	0	1.00	79,824	1.00	82,379	6021 - Program Specialist	39.03	47.96	1.00	86,802	1.00	86,802	1.00	86,802
5.00	471,387	5.00	507,735	5.00	524,546	6088 - Program Specialist Senior	43.86	54.00	5.00	546,533	5.00	546,533	5.00	546,533
11.00	1,078,847	11.00	1,122,476	11.00	1,186,015	6089 - Public Affairs Coordinator	45.18	55.61	12.00	1,331,607	12.00	1,331,607	12.00	1,331,607
0.00	0	0.00	0	0.60	32,245	6124 - Driver	23.19	28.39	1.20	66,979	1.20	66,979	1.20	66,979
1.00	75,659	1.00	82,643	1.00	87,007	6178 - Program Communications Specialist	34.76	42.63	1.00	89,011	1.00	89,011	0.75	55,457
1.00	86,422	1.00	91,621	1.00	95,004	6201 - Multimedia/Video Production	37.91	46.55	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.60	52,130	6373 - Emergency Management Analyst	39.03	47.96	2.00	180,591	2.00	180,591	2.00	180,591
6.00	549,948	6.37	609,720	7.26	725,702	6374 - Emergency Management Analyst	45.18	55.61	6.26	662,099	6.26	662,099	6.26	662,099
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	112,990	1.00	122,198	1.00	128,870	9043 - Research Evaluation Analyst Senior	41.20	63.14	1.00	131,839	1.00	131,839	1.00	131,839
0.00	0	0.00	0	0.00	0	9061 - Human Resources Technician (NR)	28.70	40.19	0.00	0	0.00	0	0.00	0
1.00	59,092	1.00	69,735	1.00	74,493	9080 - Human Resources Analyst 1	31.55	47.32	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	120,000	9364 - Manager 2	47.17	70.75	1.00	123,240	1.00	123,240	1.00	123,240
50.00	5,231,273	51.79	5,865,885	52.10	6,314,024	9400 - Staff Assistant	N/A	N/A	53.60	6,700,830	53.60	6,700,830	51.60	6,478,943
1.00	118,355	1.40	156,278	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
2.00	284,707	2.00	309,814	2.00	324,061	9621 - Human Resources Manager 2	55.02	82.53	1.00	164,976	1.00	164,976	1.00	164,976
0.00	0	0.00	0	2.20	277,815	9639 - Emergency Management Manager	47.17	70.75	2.20	292,741	2.20	292,741	2.20	292,741
0.00	0	0.00	0	1.00	97,556	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	108,000	9710 - Management Analyst	38.50	57.76	0.00	0	0.00	0	0.00	0
1.00	120,047	1.00	129,830	1.00	138,673	9715 - Human Resources Manager 1	47.17	70.75	1.00	146,124	1.00	146,124	1.00	146,124
6.00	636,192	8.00	856,778	8.00	928,294	9748 - Human Resources Analyst Senior	41.20	63.14	4.00	475,831	4.00	475,831	4.00	475,831
0.00	69,857	0.00	-68,462	0.00	-98,369	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-138,802	0.00	-138,802	0.00	-279,453
95.00	10,007,480	99.56	11,045,571	106.26	12,469,356	TOTAL BUDGET			100.76	12,174,925	100.76	12,174,925	98.51	11,778,833

NONDEPARTMENTAL

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
872,737	618,539	488,301	488,301	60000 - Permanent	503,350	503,350	503,350
79,353	28,685	783,769	786,234	60100 - Temporary	560,669	560,669	560,669
5,206	700	0	0	60110 - Overtime	0	0	0
4,249	3,057	0	0	60120 - Premium	0	0	0
325,643	238,017	191,272	191,272	60130 - Salary Related	204,188	204,188	204,188
28,868	3,649	168,508	169,433	60135 - Non Base Fringe	147,652	147,652	147,652
208,978	145,996	114,430	114,430	60140 - Insurance Benefits	117,483	117,483	117,483
13,792	1,194	102,362	103,069	60145 - Non Base Insurance	97,924	97,924	97,924
1,538,826	1,039,835	1,848,642	1,852,739	TOTAL Personnel	1,631,266	1,631,266	1,631,266
0	13,000	340,000	340,000	60155 - Direct Client Assistance	0	0	0
71,058	75,774	162,500	206,420	60160 - Pass-Through & Program Support	197,800	197,800	197,800
1,149,111	598,536	1,001,036	1,010,036	60170 - Professional Services	1,174,806	1,174,806	1,174,806
1,220,169	687,310	1,503,536	1,556,456	TOTAL Contractual Services	1,372,606	1,372,606	1,372,606
2,700	1,429	1,440	1,440	60200 - Communications	1,440	1,440	1,440
893	57	1,670	1,670	60210 - Rentals	500	500	500
70,189	128,678	161,799	161,799	60240 - Supplies	125,342	125,342	125,342
23,342	6,941	0	0	60246 - Medical & Dental Supplies	0	0	0
19,470	14,625	28,000	28,000	60260 - Training & Non-Local Travel	20,000	20,000	20,000
0	33	0	0	60270 - Local Travel	100	100	100
52	0	0	0	60290 - Software, Subscription Computing, Maintenance	100	100	100
60	180	0	0	60340 - Dues & Subscriptions	200	200	200
116,705	151,943	192,909	192,909	TOTAL Materials & Supplies	147,682	147,682	147,682
55,197	30,042	75,979	76,147	60350 - Indirect Expense	68,187	68,187	68,187
4,314	4,888	5,485	5,485	60370 - Internal Service Telecommunications	3,879	3,879	3,879
12,603	0	26,005	26,005	60380 - Internal Service Data Processing	36,567	36,567	36,567
498	497	380	380	60412 - Internal Service Motor Pool	400	400	400
18,767	0	5,150	5,150	60430 - Internal Service Facilities & Property Management	4,209	4,209	4,209
1,837	2,277	793	793	60432 - Internal Service Enhanced Building Services	1,215	1,215	1,215
10,203	52,839	100	100	60435 - Internal Service Facilities Service Requests	100	100	100
0	75	0	0	60440 - Internal Service Other	0	0	0
15	0	0	0	60461 - Internal Service Distribution	0	0	0
103,434	90,618	113,892	114,060	TOTAL Internal Services	114,557	114,557	114,557
11,700	21,245	0	0	60550 - Capital Equipment - Expenditure	0	0	0
11,700	21,245	0	0	TOTAL Capital Outlay	0	0	0
2,990,834	1,990,951	3,658,979	3,716,164	TOTAL FUND 1505: Federal/State Program Fund	3,266,111	3,266,111	3,266,111

NONDEPARTMENTAL

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	125,186	0.00	0	0.00	0	6055 - Business Systems Analyst Senior	60.79	74.82	0.00	0	0.00	0	0.00	0
1.00	81,634	0.63	59,346	0.34	32,851	6374 - Emergency Management Analyst	45.18	55.61	0.34	34,754	0.34	34,754	0.34	34,754
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
2.80	305,872	3.01	382,146	3.20	456,744	9400 - Staff Assistant	N/A	N/A	3.20	468,596	3.20	468,596	3.20	468,596
1.00	118,355	0.60	66,513	0.00	0	9615 - Manager 1	44.08	66.13	0.00	0	0.00	0	0.00	0
0.00	37,788	0.00	0	0.00	-1,294	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
5.80	668,835	4.24	508,005	3.54	488,301	TOTAL BUDGET			3.54	503,350	3.54	503,350	3.54	503,350

NONDEPARTMENTAL

FUND 1506: COUNTY SCHOOL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
51,371	52,348	70,025	70,025	60160 - Pass-Through & Program Support	70,025	70,025	70,025
0	0	0	0	60170 - Professional Services	0	0	0
51,371	52,348	70,025	70,025	TOTAL Contractual Services	70,025	70,025	70,025
51,371	52,348	70,025	70,025	TOTAL FUND 1506: County School Fund	70,025	70,025	70,025

NONDEPARTMENTAL

FUND 1511: SPECIAL EXCISE TAX FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
38,904,152	39,043,107	42,811,008	42,811,008	60160 - Pass-Through & Program Support	44,323,869	44,323,869	44,323,869
219,425	108,318	0	0	60170 - Professional Services	97,346	97,346	97,346
39,123,577	39,151,425	42,811,008	42,811,008	TOTAL Contractual Services	44,421,215	44,421,215	44,421,215
39,123,577	39,151,425	42,811,008	42,811,008	TOTAL FUND 1511: Special Excise Tax Fund	44,421,215	44,421,215	44,421,215

NONDEPARTMENTAL

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
225,739	3,690	0	0	60000 - Permanent	0	0	0
403,389	0	0	0	60100 - Temporary	0	0	0
21,184	-1,468	0	0	60110 - Overtime	0	0	0
4,270,325	147,852	325,903	0	60120 - Premium	0	0	0
1,640,092	61,618	145,092	0	60130 - Salary Related	0	0	0
178,535	0	0	0	60135 - Non Base Fringe	0	0	0
332,793	23,022	29,005	0	60140 - Insurance Benefits	0	0	0
138,656	0	0	0	60145 - Non Base Insurance	0	0	0
7,210,713	234,714	500,000	0	TOTAL Personnel	0	0	0
229,091	268,919	0	0	60155 - Direct Client Assistance	0	0	0
-31,000	0	0	0	60160 - Pass-Through & Program Support	0	0	0
866,164	856,655	0	0	60170 - Professional Services	0	0	0
31,000	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
1,095,255	1,125,574	0	0	TOTAL Contractual Services	0	0	0
1,679	345	0	0	60190 - Utilities	0	0	0
478	0	0	0	60200 - Communications	0	0	0
6,936	0	0	0	60210 - Rentals	0	0	0
0	890	0	0	60220 - Repairs & Maintenance	0	0	0
31,368	220,384	0	0	60240 - Supplies	0	0	0
21,837	0	0	0	60246 - Medical & Dental Supplies	0	0	0
276	0	0	0	60270 - Local Travel	0	0	0
62,573	221,619	0	0	TOTAL Materials & Supplies	0	0	0
0	0	0	0	60350 - Indirect Expense	0	0	0
6,568	0	0	0	60370 - Internal Service Telecommunications	0	0	0
35,963	0	0	0	60411 - Internal Service Fleet Services	0	0	0
1,369	0	0	0	60412 - Internal Service Motor Pool	0	0	0
218,835	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
1,006	0	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
35,735	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
310	0	0	0	60440 - Internal Service Other	0	0	0
299,785	0	0	0	TOTAL Internal Services	0	0	0
8,668,326	1,581,907	500,000	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

NONDEPARTMENTAL

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,749,614	3,873,203	3,975,337	3,975,337	60160 - Pass-Through & Program Support	3,815,422	3,815,422	3,815,422
3,749,614	3,873,203	3,975,337	3,975,337	TOTAL Contractual Services	3,815,422	3,815,422	3,815,422
50,500	29,000	29,000	29,000	60350 - Indirect Expense	29,000	29,000	29,000
50,500	29,000	29,000	29,000	TOTAL Internal Services	29,000	29,000	29,000
-39	0	0	0	60161 - Taxes Due to Another Government	0	0	0
-39	0	0	0	TOTAL Custodial Fund Deductions	0	0	0
3,800,075	3,902,203	4,004,337	4,004,337	TOTAL FUND 1518: Oregon Historical Society Levy Fund	3,844,422	3,844,422	3,844,422

NONDEPARTMENTAL

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	250,000	250,000	60160 - Pass-Through & Program Support	0	0	0
0	0	697,600	697,600	60170 - Professional Services	585,275	585,275	585,275
0	0	947,600	947,600	TOTAL Contractual Services	585,275	585,275	585,275
0	0	30,000	30,000	60340 - Dues & Subscriptions	30,000	30,000	30,000
0	0	30,000	30,000	TOTAL Materials & Supplies	30,000	30,000	30,000
1,773,508	1,765,188	1,744,212	1,744,212	60450 - Internal Service Capital Debt Retirement Fund	1,739,697	1,739,697	1,739,697
1,773,508	1,765,188	1,744,212	1,744,212	TOTAL Internal Services	1,739,697	1,739,697	1,739,697
1,773,508	1,765,188	2,721,812	2,721,812	TOTAL FUND 1519: Video Lottery Fund	2,354,972	2,354,972	2,354,972

NONDEPARTMENTAL

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	1,096,335	1,096,335	60000 - Permanent	984,184	984,184	854,752
0	0	571,500	571,500	60100 - Temporary	77,030	77,030	77,030
0	0	20,854	20,854	60110 - Overtime	8,530	8,530	8,530
0	0	6,000	6,000	60120 - Premium	1,075	1,075	1,075
0	0	425,991	425,991	60130 - Salary Related	399,835	399,835	347,894
0	0	171,500	171,500	60135 - Non Base Fringe	28,530	28,530	28,530
0	0	314,652	314,652	60140 - Insurance Benefits	268,364	268,364	237,291
0	0	57,000	57,000	60145 - Non Base Insurance	18,630	18,630	18,630
0	0	2,663,832	2,663,832	TOTAL Personnel	1,786,178	1,786,178	1,573,732
0	4,000,000	0	0	60160 - Pass-Through & Program Support	0	0	0
0	0	506,400	506,400	60170 - Professional Services	317,700	317,700	317,700
0	4,000,000	506,400	506,400	TOTAL Contractual Services	317,700	317,700	317,700
0	0	780	780	60200 - Communications	0	0	0
0	0	47,640	47,640	60210 - Rentals	49,370	49,370	49,370
0	0	4,000	4,000	60220 - Repairs & Maintenance	2,500	2,500	2,500
0	0	782,650	782,650	60240 - Supplies	1,167,764	1,167,764	1,174,090
0	0	117,000	117,000	60250 - Food	60,000	60,000	60,000
0	0	94,000	94,000	60260 - Training & Non-Local Travel	10,000	10,000	10,000
0	0	2,468	2,468	60270 - Local Travel	0	0	0
0	0	0	0	60290 - Software, Subscription Computing, Maintenance	2,650	2,650	2,650
0	0	1,048,538	1,048,538	TOTAL Materials & Supplies	1,292,284	1,292,284	1,298,610
0	0	109,484	109,484	60350 - Indirect Expense	74,662	74,662	65,782
0	0	0	0	60370 - Internal Service Telecommunications	2,578	2,578	2,578
0	0	0	0	60380 - Internal Service Data Processing	36,568	36,568	36,568
0	0	0	0	60412 - Internal Service Motor Pool	500	500	500
0	0	214,060	214,060	60430 - Internal Service Facilities & Property Management	642,454	642,454	642,454
0	0	2,080	2,080	60432 - Internal Service Enhanced Building Services	43,646	43,646	43,646
0	0	116,800	116,800	60435 - Internal Service Facilities Service Requests	69,300	69,300	69,300
0	0	442,424	442,424	TOTAL Internal Services	869,708	869,708	860,828
0	4,000,000	4,661,194	4,661,194	TOTAL FUND 1521: Supportive Housing Fund	4,265,870	4,265,870	4,050,870

NONDEPARTMENTAL

1521: SUPPORTIVE HOUSING FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6088 - Program Specialist Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6104 - Inventory/Stores Specialist 3	30.07	36.85	1.00	76,170	1.00	76,170	1.00	76,170
0.00	0	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	28.39	34.76	1.00	65,584	1.00	65,584	1.00	65,584
0.00	0	0.00	0	2.40	128,985	6124 - Driver	23.19	28.39	0.80	47,423	0.80	47,423	0.80	47,423
0.00	0	0.00	0	2.40	208,516	6373 - Emergency Management Analyst	39.03	47.96	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.40	230,398	6374 - Emergency Management Analyst	45.18	55.61	2.40	242,863	2.40	242,863	2.40	242,863
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	3.00	433,238	9400 - Staff Assistant	N/A	N/A	3.00	449,499	3.00	449,499	2.00	320,067
0.00	0	0.00	0	0.80	97,412	9639 - Emergency Management Manager	47.17	70.75	0.80	102,645	0.80	102,645	0.80	102,645
0.00	0	0.00	0	0.00	-2,214	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	11.00	1,096,335	TOTAL BUDGET			9.00	984,184	9.00	984,184	8.00	854,752

NONDEPARTMENTAL

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	0	0	60000 - Permanent	215,682	215,682	215,682
0	0	0	0	60130 - Salary Related	86,553	86,553	86,553
0	0	0	0	60140 - Insurance Benefits	59,296	59,296	59,296
0	0	0	0	TOTAL Personnel	361,531	361,531	361,531
0	0	0	0	60350 - Indirect Expense	15,111	15,111	15,111
0	0	0	0	TOTAL Internal Services	15,111	15,111	15,111
0	0	0	0	TOTAL FUND 1522: Preschool for All Program Fund	376,642	376,642	376,642

NONDEPARTMENTAL

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6089 - Public Affairs Coordinator	45.18	55.61	1.00	100,140	1.00	100,140	1.00	100,140
0.00	0	0.00	0	0.50	61,446	9400 - Staff Assistant	N/A	N/A	1.00	115,542	1.00	115,542	1.00	115,542
0.00	0	0.00	0	0.00	-61,446	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.50	0	TOTAL BUDGET			2.00	215,682	2.00	215,682	2.00	215,682

NONDEPARTMENTAL

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,070	0	4,000	4,000	60170 - Professional Services	3,000	3,000	3,000
2,070	0	4,000	4,000	TOTAL Contractual Services	3,000	3,000	3,000
21,682,635	23,402,680	17,354,506	17,354,506	60490 - Principal	17,769,526	17,769,526	17,769,526
7,781,135	7,301,249	6,540,033	6,540,033	60500 - Interest Expense	6,085,289	6,085,289	6,085,289
29,463,770	30,703,929	23,894,539	23,894,539	TOTAL Debt Service	23,854,815	23,854,815	23,854,815
29,465,840	30,703,929	23,898,539	23,898,539	TOTAL FUND 2002: Capital Debt Retirement Fund	23,857,815	23,857,815	23,857,815

NONDEPARTMENTAL

FUND 2003: GENERAL OBLIGATION BOND FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
43,165,000	45,150,000	46,970,000	46,970,000	60490 - Principal	48,870,000	48,870,000	48,870,000
8,809,193	8,658,115	8,454,940	8,454,940	60500 - Interest Expense	8,220,090	8,220,090	8,220,090
51,974,193	53,808,115	55,424,940	55,424,940	TOTAL Debt Service	57,090,090	57,090,090	57,090,090
51,974,193	53,808,115	55,424,940	55,424,940	TOTAL FUND 2003: General Obligation Bond Fund	57,090,090	57,090,090	57,090,090

NONDEPARTMENTAL

FUND 2004: PERS BOND SINKING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
25,000,000	0	450,000	450,000	60160 - Pass-Through & Program Support	450,000	450,000	450,000
10,990	0	700	700	60170 - Professional Services	700	700	700
25,010,990	0	450,700	450,700	TOTAL Contractual Services	450,700	450,700	450,700
4,988,664	4,881,062	4,774,526	4,774,526	60490 - Principal	4,669,707	4,669,707	4,669,707
24,686,336	26,443,939	28,285,474	28,285,474	60500 - Interest Expense	30,215,293	30,215,293	30,215,293
29,675,000	31,325,000	33,060,000	33,060,000	TOTAL Debt Service	34,885,000	34,885,000	34,885,000
54,685,990	31,325,000	33,510,700	33,510,700	TOTAL FUND 2004: PERS Bond Sinking Fund	35,335,700	35,335,700	35,335,700

NONDEPARTMENTAL

FUND 3500: RISK MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,861,498	4,244,394	4,524,336	4,524,336	60000 - Permanent	4,634,062	4,634,062	4,634,062
2,700	7,825	0	0	60100 - Temporary	160,393	160,393	160,393
2,773	736	0	0	60110 - Overtime	0	0	0
0	500	0	0	60120 - Premium	0	0	0
1,453,483	1,595,321	1,723,775	1,723,775	60130 - Salary Related	1,878,694	1,878,694	1,878,694
239	693	0	0	60135 - Non Base Fringe	0	0	0
695,925	781,969	853,130	853,130	60140 - Insurance Benefits	869,099	869,099	869,099
37	106	0	0	60145 - Non Base Insurance	0	0	0
6,016,654	6,631,544	7,101,241	7,101,241	TOTAL Personnel	7,542,248	7,542,248	7,542,248
15,293	1,404	323,790	323,790	60170 - Professional Services	332,540	332,540	332,540
15,293	1,404	323,790	323,790	TOTAL Contractual Services	332,540	332,540	332,540
15,455	14,300	16,370	16,370	60200 - Communications	1,200	1,200	1,200
4,368	4,502	6,130	6,130	60210 - Rentals	6,300	6,300	6,300
36,707	15,465	32,481	32,481	60240 - Supplies	49,587	49,587	49,587
13,470	23,333	41,480	41,480	60260 - Training & Non-Local Travel	42,600	42,600	42,600
217	28	9,510	9,510	60270 - Local Travel	9,770	9,770	9,770
0	0	1,090	1,090	60280 - Insurance	1,120	1,120	1,120
58,536	73,000	85,310	85,310	60290 - Software, Subscription Computing, Maintenance	87,620	87,620	87,620
22,562	33,594	59,550	59,550	60340 - Dues & Subscriptions	61,160	61,160	61,160
151,314	164,222	251,921	251,921	TOTAL Materials & Supplies	259,357	259,357	259,357
8,473	16,098	19,532	19,532	60370 - Internal Service Telecommunications	32,569	32,569	32,569
223,494	215,378	234,304	234,304	60380 - Internal Service Data Processing	273,778	273,778	273,778
6,637	6,674	5,000	5,000	60412 - Internal Service Motor Pool	5,797	5,797	5,797
217,867	266,866	265,500	265,500	60430 - Internal Service Facilities & Property Management	216,186	216,186	216,186
21,321	60,174	40,862	40,862	60432 - Internal Service Enhanced Building Services	62,429	62,429	62,429
3,295	2,022	3,800	3,800	60435 - Internal Service Facilities Service Requests	3,800	3,800	3,800
16,447	15,912	17,000	17,000	60461 - Internal Service Distribution	11,076	11,076	11,076
34,404	35,669	30,720	30,720	60462 - Internal Service Records	36,220	36,220	36,220
531,938	618,792	616,718	616,718	TOTAL Internal Services	641,855	641,855	641,855
6,715,199	7,415,962	8,293,670	8,293,670	TOTAL FUND 3500: Risk Management Fund	8,776,000	8,776,000	8,776,000

NONDEPARTMENTAL

3500: RISK MANAGEMENT FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	72,165	1.00	78,036	1.00	81,432	9003 - Legal Assistant 2 (NR)	28.70	40.19	1.00	83,909	1.00	83,909	1.00	83,909
3.00	217,132	2.00	169,254	1.00	87,696	9004 - Legal Assistant Senior (NR)	30.72	43.00	1.00	89,785	1.00	89,785	1.00	89,785
2.00	177,080	2.00	186,310	3.00	282,162	9054 - Paralegal	31.55	47.32	3.00	296,439	3.00	296,439	3.00	296,439
1.00	127,522	1.00	132,622	1.00	123,950	9060 - Assistant County Attorney 1	47.17	70.75	1.00	130,610	1.00	130,610	1.00	130,610
4.00	561,031	1.00	129,780	1.00	138,619	9190 - Assistant County Attorney 2	55.02	82.53	1.00	146,067	1.00	146,067	1.00	146,067
12.00	2,064,408	15.00	2,860,462	15.00	3,024,546	9440 - Assistant County Attorney Senior	66.64	106.63	15.00	3,072,465	15.00	3,072,465	15.00	3,072,465
1.00	266,988	1.00	288,745	1.00	308,412	9510 - County Attorney	97.57	156.11	1.00	324,983	1.00	324,983	1.00	324,983
2.00	418,184	2.00	453,793	2.00	477,519	9631 - Deputy County Attorney	73.31	117.29	2.00	489,804	2.00	489,804	2.00	489,804
26.00	3,904,510	25.00	4,299,002	25.00	4,524,336	TOTAL BUDGET			25.00	4,634,062	25.00	4,634,062	25.00	4,634,062

OVERALL COUNTY

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	0	0	60170 - Professional Services	0	0	0
0	0	0	0	TOTAL Contractual Services	0	0	0
-1,164,574	0	0	0	60320 - Refunds	0	0	0
-1,164,574	0	0	0	TOTAL Materials & Supplies	0	0	0
-1,164,574	0	0	0	TOTAL FUND 1000: General Fund	0	0	0

OVERALL COUNTY

FUND 2512: HANSEN BUILDING REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
44,331	0	0	0	60330 - Claims Paid	0	0	0
44,331	0	0	0	TOTAL Materials & Supplies	0	0	0
44,331	0	0	0	TOTAL FUND 2512: Hansen Building Replacement Fund	0	0	0

SHERIFF

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
59,630,734	64,582,068	74,279,025	74,279,025	60000 - Permanent	77,060,521	77,060,521	77,068,288
789,811	798,479	1,024,429	1,024,429	60100 - Temporary	935,000	935,000	935,000
13,571,272	15,799,575	8,959,298	8,959,298	60110 - Overtime	9,401,099	9,401,099	9,401,099
2,875,828	3,331,505	2,247,545	2,247,545	60120 - Premium	2,638,000	2,638,000	2,638,000
31,511,707	34,641,820	37,454,618	37,454,618	60130 - Salary Related	41,159,964	41,159,964	41,163,081
271,287	267,792	86,770	86,770	60135 - Non Base Fringe	111,506	111,506	111,506
18,670,036	20,844,736	23,449,506	23,449,506	60140 - Insurance Benefits	24,317,969	24,317,969	24,318,648
33,564	29,994	35,855	35,855	60145 - Non Base Insurance	37,780	37,780	37,780
127,354,239	140,295,969	147,537,046	147,537,046	TOTAL Personnel	155,661,839	155,661,839	155,673,402
510	0	0	0	60155 - Direct Client Assistance	0	0	0
146	0	7,002	7,002	60160 - Pass-Through & Program Support	7,002	7,002	7,002
5,604,168	6,195,185	6,689,950	6,689,950	60170 - Professional Services	6,753,399	6,753,399	6,753,399
5,604,824	6,195,185	6,696,952	6,696,952	TOTAL Contractual Services	6,760,401	6,760,401	6,760,401
68,920	61,154	84,000	84,000	60190 - Utilities	109,000	109,000	109,000
224,521	180,511	216,072	216,072	60200 - Communications	241,880	241,880	241,880
227,222	272,930	236,148	236,148	60210 - Rentals	306,000	306,000	306,000
484,757	164,297	216,000	216,000	60220 - Repairs & Maintenance	232,000	232,000	232,000
1,941,724	2,250,471	3,246,169	3,246,169	60240 - Supplies	3,469,050	3,469,050	3,469,050
99,996	69,677	80,000	80,000	60246 - Medical & Dental Supplies	131,000	131,000	131,000
3,541	3,900	4,000	4,000	60250 - Food	6,000	6,000	6,000
321,133	299,983	387,574	387,574	60260 - Training & Non-Local Travel	496,000	496,000	496,000
2,982	1,322	5,000	5,000	60270 - Local Travel	7,000	7,000	7,000
0	21,019	45,000	45,000	60280 - Insurance	68,000	68,000	68,000
831,563	1,139,204	1,219,500	1,219,500	60290 - Software, Subscription Computing, Maintenance	1,274,000	1,274,000	1,274,000
726	0	0	0	60310 - Pharmaceuticals	0	0	0
5,405	4,229	4,000	4,000	60320 - Refunds	4,000	4,000	4,000
18,015	15,326	28,500	28,500	60340 - Dues & Subscriptions	35,000	35,000	35,000
0	0	0	0	60355 - Project Overhead	0	0	0
4,421	12,362	0	0	60615 - Physical Inventory Adjustment	0	0	0
4,234,927	4,496,387	5,771,963	5,771,963	TOTAL Materials & Supplies	6,378,930	6,378,930	6,378,930
295,864	285,137	320,583	320,583	60370 - Internal Service Telecommunications	324,188	324,188	324,188
5,142,761	4,228,700	4,712,528	4,712,528	60380 - Internal Service Data Processing	4,897,989	4,897,989	4,897,989
3,797,258	3,487,910	4,224,045	4,224,045	60411 - Internal Service Fleet Services	4,297,932	4,297,932	4,297,932
11,991	6,263	20	20	60412 - Internal Service Motor Pool	5,927	5,927	5,927
12,859,684	14,896,615	14,481,297	14,481,297	60430 - Internal Service Facilities & Property Management	15,537,760	15,537,760	15,537,760
305,113	415,607	326,407	326,407	60432 - Internal Service Enhanced Building Services	1,069,235	1,069,235	1,069,235
399,290	519,798	500,000	500,000	60435 - Internal Service Facilities Service Requests	530,000	530,000	530,000
31,023	13,754	0	0	60440 - Internal Service Other	0	0	0
119,978	119,986	112,575	112,575	60461 - Internal Service Distribution	123,623	123,623	123,623
190,775	187,675	285,154	285,154	60462 - Internal Service Records	343,600	343,600	343,600

SHERIFF

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
23,153,736	24,161,446	24,962,609	24,962,609	TOTAL Internal Services	27,130,254	27,130,254	27,130,254
608,989	63,551	725,000	725,000	60550 - Capital Equipment - Expenditure	725,000	725,000	725,000
608,989	63,551	725,000	725,000	TOTAL Capital Outlay	725,000	725,000	725,000
160,956,715	175,212,537	185,693,570	185,693,570	TOTAL FUND 1000: General Fund	196,656,424	196,656,424	196,667,987

SHERIFF

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
19.00	2,199,567	18.00	2,481,650	18.00	2,568,121	2005 - Sergeant	52.16	61.80	18.00	2,621,798	18.00	2,621,798	18.00	2,621,798
84.75	7,946,032	85.75	9,226,260	88.75	9,748,966	2025 - Deputy Sheriff	40.60	49.89	86.75	9,884,376	86.75	9,884,376	86.75	9,884,376
330.84	29,188,776	332.86	33,872,011	345.40	35,428,925	2029 - Corrections Deputy	38.55	48.80	343.40	36,177,846	343.40	36,177,846	343.40	36,177,846
35.60	3,929,169	31.60	4,199,508	32.60	4,487,440	4055 - Corrections Sergeant	50.29	59.71	31.60	4,416,379	31.60	4,416,379	31.60	4,416,379
1.00	207,487	1.00	217,861	1.00	247,554	5004 - Sheriff	N/A	N/A	1.00	254,238	1.00	254,238	1.00	254,238
2.00	97,698	2.00	106,609	2.00	104,399	6001 - Office Assistant 2	22.55	27.57	2.00	98,969	2.00	98,969	2.00	98,969
7.90	442,385	7.90	468,019	5.90	354,739	6002 - Office Assistant Senior	26.02	31.87	5.90	358,982	5.90	358,982	5.90	358,982
4.00	316,390	2.00	176,927	1.00	85,919	6021 - Program Specialist	39.03	47.96	0.00	0	0.00	0	0.00	0
1.00	81,836	1.00	89,359	1.00	95,484	6026 - Budget Analyst	41.36	50.89	1.00	100,649	1.00	100,649	1.00	100,649
3.00	175,691	3.00	187,872	3.00	195,123	6027 - Finance Technician	26.02	31.87	3.00	199,635	3.00	199,635	3.00	199,635
0.00	0	1.00	66,753	2.00	117,641	6029 - Finance Specialist 1	30.95	37.91	2.00	140,007	2.00	140,007	2.00	140,007
2.00	139,450	2.00	150,315	2.00	154,888	6030 - Finance Specialist 2	35.74	43.86	2.00	162,568	2.00	162,568	2.00	162,568
1.00	88,176	1.00	96,306	1.00	102,855	6031 - Contract Specialist Senior	42.63	52.41	1.00	108,374	1.00	108,374	1.00	108,374
2.00	178,108	2.00	194,519	2.00	204,853	6032 - Finance Specialist Senior	42.63	52.41	2.00	212,621	2.00	212,621	2.00	212,621
1.00	107,713	1.00	117,868	1.00	122,538	6064 - Business Systems Analyst	52.41	64.51	1.00	129,134	1.00	129,134	1.00	129,134
0.00	0	0.00	0	1.00	74,082	6073 - Data Analyst	35.74	43.86	3.00	248,785	3.00	248,785	3.00	248,785
2.00	187,085	2.00	201,053	2.00	190,791	6087 - Research Evaluation Analyst Senior	45.18	55.61	2.00	204,092	2.00	204,092	2.00	204,092
1.00	84,718	3.00	273,755	5.00	434,715	6088 - Program Specialist Senior	43.86	54.00	6.00	603,926	6.00	603,926	6.00	603,926
22.70	1,435,310	22.70	1,513,471	22.70	1,570,320	6107 - Equipment/Property Technician	29.24	35.74	22.70	1,615,026	22.70	1,615,026	22.70	1,615,026
3.00	201,029	3.00	217,548	3.00	225,630	6108 - Logistics Evidence Technician	30.07	36.85	4.00	297,374	4.00	297,374	4.00	297,374
1.00	94,717	1.00	88,476	1.00	94,538	6111 - Procurement Analyst Senior	42.63	52.41	1.00	99,650	1.00	99,650	1.00	99,650
44.00	2,532,885	43.00	2,611,811	48.00	3,152,145	6150 - MCSO Records Technician	29.24	35.74	48.00	3,303,809	48.00	3,303,809	48.00	3,303,809
0.00	0	0.00	0	0.00	0	R6150 - Retired MCSO Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
7.00	486,088	7.00	521,480	7.00	561,903	6151 - Records Coordinator	34.76	42.63	7.00	566,030	7.00	566,030	7.00	566,030
0.00	0	0.00	0	0.00	0	R6151 - Retired Records Coordinator	N/A	N/A	0.00	0	0.00	0	0.00	0
4.00	206,273	4.00	224,964	0.00	0	6157 - Records Technician	29.24	35.74	0.00	0	0.00	0	0.00	0
1.00	79,156	1.00	83,917	1.00	87,007	6182 - Fleet Maintenance Technician 3	34.76	42.63	1.00	89,011	1.00	89,011	1.00	89,011
1.00	81,836	1.00	89,359	1.00	98,380	6200 - Program Communications Coordinator	42.63	52.41	1.00	103,701	1.00	103,701	1.00	103,701
1.00	43,055	1.00	46,959	1.00	50,112	6245 - Sewing Specialist	21.95	26.78	1.00	52,743	1.00	52,743	1.00	52,743
4.00	322,370	4.00	347,611	4.00	365,720	6248 - Background Investigator	37.91	46.55	8.00	730,008	8.00	730,008	8.00	730,008
33.10	2,043,123	37.10	2,382,992	37.10	2,515,464	6258 - Facility Security Officer	28.39	34.76	37.10	2,541,438	37.10	2,541,438	37.10	2,541,438
2.00	172,844	2.00	183,242	2.00	190,008	6264 - Corrections Hearings Officer	37.91	46.55	2.00	194,392	2.00	194,392	2.00	194,392

SHERIFF

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.00	237,547	4.00	254,225	4.00	261,133	6266 - Corrections Technician	28.39	34.76	4.00	270,083	4.00	270,083	4.00	270,083
14.00	1,117,349	12.00	995,043	14.00	1,265,294	6268 - Corrections Counselor	39.03	47.96	14.00	1,319,401	14.00	1,319,401	14.00	1,319,401
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	77,355	1.00	84,517	1.00	90,202	6278 - Digital Forensics Examiner	37.91	46.55	0.00	0	0.00	0	0.00	0
1.00	64,540	1.00	68,424	0.00	0	6280 - Investigative Support Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	202,014	2.00	223,949	2.00	235,641	6405 - Development Analyst	52.41	64.51	2.00	233,339	2.00	233,339	2.00	233,339
3.00	382,431	3.00	415,992	3.00	431,403	6412 - Systems Administrator Senior	60.79	74.82	3.00	460,060	3.00	460,060	3.00	460,060
2.00	225,712	2.00	239,284	2.00	225,421	6414 - Systems Administrator	52.41	64.51	3.00	359,820	3.00	359,820	3.00	359,820
1.00	94,560	1.00	99,288	1.00	102,961	9005 - Administrative Analyst Senior	33.63	50.45	1.00	105,334	1.00	105,334	1.00	105,334
1.50	112,916	1.50	122,045	2.00	163,065	9007 - Chaplain	31.43	47.15	1.00	79,336	1.00	79,336	1.00	79,336
2.00	104,962	1.00	56,498	1.00	61,922	9061 - Human Resources Technician (NR)	28.70	40.19	2.00	130,725	2.00	130,725	2.00	130,725
1.00	80,107	1.00	87,166	1.00	92,755	9080 - Human Resources Analyst 1	31.55	47.32	1.00	97,735	1.00	97,735	1.00	97,735
1.00	108,262	1.00	112,592	1.00	116,758	9335 - Finance Supervisor	41.20	63.14	1.00	113,832	1.00	113,832	1.00	113,832
1.00	125,822	1.00	132,237	1.00	141,244	9336 - Finance Manager	50.94	76.41	1.00	148,833	1.00	148,833	1.00	148,833
4.00	364,400	4.00	382,502	4.00	402,697	9361 - Program Supervisor	41.20	63.14	5.00	539,065	5.00	539,065	5.00	539,065
1.00	123,948	2.00	251,168	3.00	393,494	9364 - Manager 2	47.17	70.75	2.00	263,883	2.00	263,883	2.00	263,883
0.00	0	1.00	132,601	1.00	144,394	9365 - Manager Senior	50.94	76.41	2.00	304,849	2.00	304,849	2.00	304,849
1.00	129,314	1.00	134,486	1.00	132,844	9366 - Quality Manager	50.94	76.41	1.00	139,981	1.00	139,981	1.00	139,981
4.00	501,855	5.00	656,179	5.00	700,872	9400 - Staff Assistant	N/A	N/A	6.00	903,649	6.00	903,649	6.00	903,649
1.00	171,353	1.00	179,920	1.00	186,577	9453 - IT Manager 2	57.13	91.42	1.00	190,875	1.00	190,875	1.00	190,875
2.00	203,125	2.00	214,332	3.00	335,177	9615 - Manager 1	44.08	66.13	3.00	363,782	3.00	363,782	3.00	363,782
1.00	171,353	1.00	162,225	1.00	173,274	9619 - Deputy Director	61.71	98.73	0.00	0	0.00	0	0.00	0
1.00	143,235	1.00	154,907	1.00	165,458	9621 - Human Resources Manager 2	55.02	82.53	1.00	172,319	1.00	172,319	1.00	172,319
3.00	588,995	3.00	624,405	3.00	623,506	9625 - Chief Deputy	66.64	106.63	3.00	650,328	3.00	650,328	3.00	650,328
10.00	1,711,153	10.00	1,817,980	9.00	1,721,358	9627 - Captain	61.71	98.73	9.00	1,774,769	9.00	1,774,769	9.00	1,774,769
2.00	139,216	2.00	146,517	1.00	81,432	9634 - Administrative Specialist (NR)	28.70	40.19	1.00	83,631	1.00	83,631	1.00	83,631
11.00	1,602,794	12.00	1,844,585	4.00	627,023	9647 - Lieutenant	57.13	91.42	4.00	654,468	4.00	654,468	4.00	654,468
0.00	0	0.00	0	6.00	1,004,590	9648 - Corrections Lieutenant	57.13	91.42	7.00	1,214,884	7.00	1,214,884	7.00	1,214,884
3.00	221,427	5.00	388,084	5.00	448,508	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	5.00	470,167	5.00	470,167	5.00	470,167
2.00	216,524	1.00	113,674	2.00	235,760	9710 - Management Analyst	38.50	57.76	2.00	241,192	2.00	241,192	2.00	241,192
1.00	90,500	1.00	118,134	1.00	122,505	9715 - Human Resources Manager 1	47.17	70.75	1.00	125,813	1.00	125,813	1.00	125,813
1.00	108,262	2.00	220,908	2.00	232,724	9748 - Human Resources Analyst Senior	41.20	63.14	3.00	357,057	3.00	357,057	3.00	357,057

SHERIFF

1000: GENERAL FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	159,732	0.00	0	0.00	0	9749 - AA/EEO Specialist (inactive)	38.50	57.76	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	-271,227	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-224,250	0.00	-224,250	0.00	-216,483
706.39	62,649,730	709.41	70,872,342	728.45	74,279,025	TOTAL BUDGET			733.45	77,060,521	733.45	77,060,521	733.45	77,068,288

SHERIFF

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
4,780,447	3,597,499	4,950,985	4,950,985	60000 - Permanent	5,367,155	5,367,155	5,367,155
0	54,945	17,629	17,629	60100 - Temporary	29,827	29,827	29,827
631,395	538,799	178,995	178,995	60110 - Overtime	162,804	162,804	162,804
150,236	125,125	0	0	60120 - Premium	0	0	0
2,550,890	1,936,819	2,358,726	2,358,726	60130 - Salary Related	2,666,802	2,666,802	2,666,802
0	23,108	1,493	1,493	60135 - Non Base Fringe	4,186	4,186	4,186
1,251,399	973,514	1,401,186	1,401,186	60140 - Insurance Benefits	1,497,918	1,497,918	1,497,918
0	17,708	326	326	60145 - Non Base Insurance	9,514	9,514	9,514
9,364,367	7,267,518	8,909,340	8,909,340	TOTAL Personnel	9,738,206	9,738,206	9,738,206
0	0	544,000	544,000	60160 - Pass-Through & Program Support	294,000	294,000	294,000
65,700	239,079	65,000	65,000	60170 - Professional Services	502,704	502,704	502,704
65,700	239,079	609,000	609,000	TOTAL Contractual Services	796,704	796,704	796,704
25,292	6,920	68,909	68,909	60240 - Supplies	43,992	43,992	43,992
19,860	0	7,000	7,000	60260 - Training & Non-Local Travel	7,000	7,000	7,000
19,521	0	0	0	60280 - Insurance	0	0	0
0	7,500	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
787	0	0	0	60320 - Refunds	0	0	0
65,461	14,420	75,909	75,909	TOTAL Materials & Supplies	50,992	50,992	50,992
1,188,279	962,376	1,295,703	1,295,703	60350 - Indirect Expense	1,398,653	1,398,653	1,398,653
1,188,279	962,376	1,295,703	1,295,703	TOTAL Internal Services	1,398,653	1,398,653	1,398,653
37,811	0	2,000,000	2,000,000	60550 - Capital Equipment - Expenditure	2,800,000	2,800,000	2,800,000
37,811	0	2,000,000	2,000,000	TOTAL Capital Outlay	2,800,000	2,800,000	2,800,000
10,721,618	8,483,393	12,889,952	12,889,952	TOTAL FUND 1505: Federal/State Program Fund	14,784,555	14,784,555	14,784,555

SHERIFF

1505: FEDERAL/STATE PROGRAM FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
5.30	520,252	4.30	492,135	4.30	501,288	2025 - Deputy Sheriff	40.60	49.89	4.30	516,764	4.30	516,764	4.30	516,764
41.14	3,787,778	24.38	2,744,223	26.92	3,059,033	2029 - Corrections Deputy	38.55	48.80	28.92	3,419,391	28.92	3,419,391	28.92	3,419,391
6.00	720,828	6.00	773,799	6.00	865,547	4055 - Corrections Sergeant	50.29	59.71	6.00	884,313	6.00	884,313	6.00	884,313
0.00	0	0.00	0	1.00	92,672	6063 - Project Manager Represented	45.18	55.61	1.00	100,649	1.00	100,649	1.00	100,649
2.00	140,772	3.00	223,981	3.00	245,925	6268 - Corrections Counselor	39.03	47.96	3.00	259,080	3.00	259,080	3.00	259,080
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	103,456	1.00	102,308	1.00	109,276	9361 - Program Supervisor	41.20	63.14	1.00	115,147	1.00	115,147	1.00	115,147
0.00	-986	0.00	0	0.00	77,244	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	71,811	0.00	71,811	0.00	71,811
55.44	5,272,100	38.68	4,336,446	42.22	4,950,985	TOTAL BUDGET			44.22	5,367,155	44.22	5,367,155	44.22	5,367,155

SHERIFF

FUND 1513: INMATE WELFARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
218,141	275,579	247,255	247,255	60000 - Permanent	251,937	251,937	251,937
42,426	52,197	4,485	4,485	60100 - Temporary	6,000	6,000	6,000
2,314	12,716	10,001	10,001	60110 - Overtime	10,000	10,000	10,000
12,130	20,004	5,270	5,270	60120 - Premium	10,000	10,000	10,000
91,426	121,373	104,504	104,504	60130 - Salary Related	117,658	117,658	117,658
14,138	19,238	380	380	60135 - Non Base Fringe	509	509	509
81,354	108,375	96,974	96,974	60140 - Insurance Benefits	100,397	100,397	100,397
1,567	1,928	157	157	60145 - Non Base Insurance	216	216	216
463,495	611,409	469,026	469,026	TOTAL Personnel	496,717	496,717	496,717
55,757	40,607	200,000	200,000	60170 - Professional Services	215,000	215,000	215,000
55,757	40,607	200,000	200,000	TOTAL Contractual Services	215,000	215,000	215,000
56	53	1,000	1,000	60200 - Communications	1,000	1,000	1,000
1,334	1,049	1,000	1,000	60210 - Rentals	2,000	2,000	2,000
0	14,350	1,000	1,000	60220 - Repairs & Maintenance	2,000	2,000	2,000
676,480	662,753	910,855	910,855	60240 - Supplies	924,491	924,491	924,491
2,652	3,193	0	0	60246 - Medical & Dental Supplies	4,000	4,000	4,000
4,458	0	0	0	60320 - Refunds	0	0	0
684,980	681,397	913,855	913,855	TOTAL Materials & Supplies	933,491	933,491	933,491
65,816	94,417	76,592	76,592	60350 - Indirect Expense	80,617	80,617	80,617
14,740	15,323	17,944	17,944	60370 - Internal Service Telecommunications	18,150	18,150	18,150
0	0	4,711	4,711	60430 - Internal Service Facilities & Property Management	4,523	4,523	4,523
0	0	231	231	60432 - Internal Service Enhanced Building Services	227	227	227
5,219	5,768	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
35,020	35,555	35,000	35,000	60440 - Internal Service Other	35,000	35,000	35,000
1,944	1,834	1,996	1,996	60461 - Internal Service Distribution	2,275	2,275	2,275
122,739	152,897	136,474	136,474	TOTAL Internal Services	140,792	140,792	140,792
1,326,971	1,486,311	1,719,355	1,719,355	TOTAL FUND 1513: Inmate Welfare Fund	1,786,000	1,786,000	1,786,000

SHERIFF

1513: INMATE WELFARE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.10	5,917	0.10	6,272	0.10	6,504	6002 - Office Assistant Senior	26.02	31.87	0.10	5,674	0.10	5,674	0.10	5,674
3.30	218,978	3.30	232,138	3.30	240,751	6107 - Equipment/Property Technician	29.24	35.74	3.30	246,263	3.30	246,263	3.30	246,263
0.50	33,849	0.50	35,203	0.00	0	9007 - Chaplain	31.43	47.15	0.00	0	0.00	0	0.00	0
0.00	-323	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
3.90	258,421	3.90	273,613	3.40	247,255	TOTAL BUDGET			3.40	251,937	3.40	251,937	3.40	251,937

SHERIFF

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,044,800	646,551	0	0	60000 - Permanent	481,715	481,715	481,715
0	0	0	548,295	60100 - Temporary	0	0	0
227,564	75,536	0	0	60110 - Overtime	0	0	0
52,481	23,438	0	0	60120 - Premium	0	0	0
566,828	327,293	0	0	60130 - Salary Related	195,876	195,876	195,876
0	0	0	213,835	60135 - Non Base Fringe	0	0	0
343,849	173,811	0	0	60140 - Insurance Benefits	177,330	177,330	177,330
0	0	0	203,755	60145 - Non Base Insurance	0	0	0
2,235,521	1,246,629	0	965,885	TOTAL Personnel	854,921	854,921	854,921
0	0	0	0	60240 - Supplies	2,606	2,606	2,606
3,992	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
3,992	0	0	0	TOTAL Materials & Supplies	2,606	2,606	2,606
7,374	0	0	0	60440 - Internal Service Other	0	0	0
7,374	0	0	0	TOTAL Internal Services	0	0	0
42,548	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
42,548	0	0	0	TOTAL Capital Outlay	0	0	0
2,289,435	1,246,629	0	965,885	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	857,527	857,527	857,527

SHERIFF

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
3.00	276,930	3.00	309,526	0.00	0	2025 - Deputy Sheriff	40.60	49.89	0.00	0	0.00	0	0.00	0
1.00	80,993	0.00	0	0.00	0	2029 - Corrections Deputy	38.55	48.80	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6002 - Office Assistant Senior	26.02	31.87	1.00	57,566	1.00	57,566	1.00	57,566
2.00	114,021	0.00	0	0.00	0	6150 - MCSO Records Technician	29.24	35.74	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6248 - Background Investigator	37.91	46.55	2.00	167,750	2.00	167,750	2.00	167,750
0.00	0	0.00	0	0.00	0	9061 - Human Resources Technician (NR)	28.70	40.19	1.00	83,290	1.00	83,290	1.00	83,290
0.00	0	0.00	0	0.00	0	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	2.00	173,109	2.00	173,109	2.00	173,109
6.00	471,944	3.00	309,526	0.00	0	TOTAL BUDGET			6.00	481,715	6.00	481,715	6.00	481,715

SHERIFF

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,926,402	2,396,638	4,497,704	4,497,704	60000 - Permanent	4,665,606	4,665,606	4,665,606
64,331	18,616	29,499	29,499	60100 - Temporary	10,000	10,000	10,000
564,740	627,351	38,121	38,121	60110 - Overtime	560,000	560,000	560,000
130,618	170,511	1,617	1,617	60120 - Premium	210,000	210,000	210,000
1,045,328	1,313,712	1,914,959	1,914,959	60130 - Salary Related	2,479,866	2,479,866	2,479,866
12,807	3,595	2,499	2,499	60135 - Non Base Fringe	848	848	848
650,712	820,225	1,394,506	1,394,506	60140 - Insurance Benefits	1,503,925	1,503,925	1,503,925
7,669	685	1,032	1,032	60145 - Non Base Insurance	360	360	360
4,402,607	5,351,334	7,879,937	7,879,937	TOTAL Personnel	9,430,605	9,430,605	9,430,605
326,127	507,489	115,000	115,000	60160 - Pass-Through & Program Support	115,000	115,000	115,000
23,189	29,774	60,000	60,000	60170 - Professional Services	18,600	18,600	18,600
349,316	537,263	175,000	175,000	TOTAL Contractual Services	133,600	133,600	133,600
0	23,168	1,000	1,000	60190 - Utilities	46,000	46,000	46,000
10,013	3,615	1,190	1,190	60200 - Communications	1,000	1,000	1,000
8,843	11,376	6,500	6,500	60210 - Rentals	13,000	13,000	13,000
60	271	1,300	1,300	60220 - Repairs & Maintenance	1,000	1,000	1,000
51,786	105,325	182,780	182,780	60240 - Supplies	250,523	250,523	250,523
237	0	0	0	60246 - Medical & Dental Supplies	0	0	0
18,944	12,936	12,000	12,000	60260 - Training & Non-Local Travel	12,000	12,000	12,000
21,359	25,754	33,000	33,000	60290 - Software, Subscription Computing, Maintenance	25,000	25,000	25,000
1,771	833	0	0	60320 - Refunds	0	0	0
90	0	1,500	1,500	60340 - Dues & Subscriptions	2,000	2,000	2,000
113,103	183,278	239,270	239,270	TOTAL Materials & Supplies	350,523	350,523	350,523
625,170	827,122	805,980	805,980	60350 - Indirect Expense	984,635	984,635	984,635
4,784	4,803	5,383	5,383	60370 - Internal Service Telecommunications	9,076	9,076	9,076
418	0	0	0	60411 - Internal Service Fleet Services	0	0	0
279	0	0	0	60412 - Internal Service Motor Pool	0	0	0
3,366	3,512	3,879	3,879	60430 - Internal Service Facilities & Property Management	2,685	2,685	2,685
181	182	190	190	60432 - Internal Service Enhanced Building Services	135	135	135
778	7,117	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
75	150	0	0	60440 - Internal Service Other	0	0	0
15,269	7,325	10,526	10,526	60461 - Internal Service Distribution	7,699	7,699	7,699
807	893	1,172	1,172	60462 - Internal Service Records	1,345	1,345	1,345
651,127	851,105	827,130	827,130	TOTAL Internal Services	1,005,575	1,005,575	1,005,575
0	52,146	628,080	628,080	60550 - Capital Equipment - Expenditure	628,080	628,080	628,080
0	52,146	628,080	628,080	TOTAL Capital Outlay	628,080	628,080	628,080
5,516,153	6,975,126	9,749,417	9,749,417	TOTAL FUND 1516: Justice Services Special Ops Fund	11,548,383	11,548,383	11,548,383

SHERIFF

1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ADOPTED		FY24 ADOPTED		FY25 ADOPTED		POSITION DETAIL	SALARY		FY26 PROPOSED		FY26 APPROVED		FY26 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	228,886	2.00	273,824	4.00	583,765	2005 - Sergeant	52.16	61.80	4.00	584,365	4.00	584,365	4.00	584,365
9.00	821,276	9.00	906,032	17.00	1,843,568	2025 - Deputy Sheriff	40.60	49.89	17.00	1,881,478	17.00	1,881,478	17.00	1,881,478
2.50	226,297	2.50	273,221	1.50	167,545	2029 - Corrections Deputy	38.55	48.80	1.50	176,203	1.50	176,203	1.50	176,203
0.50	25,348	0.50	27,134	0.50	28,136	6001 - Office Assistant 2	22.55	27.57	0.50	28,783	0.50	28,783	0.50	28,783
4.00	223,030	3.00	182,465	3.00	165,494	6002 - Office Assistant Senior	26.02	31.87	3.00	190,106	3.00	190,106	3.00	190,106
1.00	70,386	1.00	73,038	1.00	78,126	6030 - Finance Specialist 2	35.74	43.86	1.00	79,156	1.00	79,156	1.00	79,156
1.00	65,751	1.00	70,345	1.00	72,955	6035 - Alarm Ordinance Coordinator	29.24	35.74	1.00	74,625	1.00	74,625	1.00	74,625
0.00	0	1.00	74,604	1.00	76,823	6073 - Data Analyst	35.74	43.86	1.00	83,280	1.00	83,280	1.00	83,280
1.00	89,053	0.00	0	0.00	0	6087 - Research Evaluation Analyst Senior	45.18	55.61	0.00	0	0.00	0	0.00	0
1.00	86,426	0.00	0	0.00	0	6088 - Program Specialist Senior	43.86	54.00	0.00	0	0.00	0	0.00	0
1.00	57,483	1.00	62,275	1.00	66,466	6107 - Equipment/Property Technician	29.24	35.74	1.00	69,958	1.00	69,958	1.00	69,958
1.00	68,403	1.00	61,826	1.00	65,991	6108 - Logistics Evidence Technician	30.07	36.85	1.00	69,468	1.00	69,468	1.00	69,468
1.00	52,722	1.00	64,582	1.00	69,732	6150 - MCSO Records Technician	29.24	35.74	1.00	66,064	1.00	66,064	1.00	66,064
0.00	0	0.00	0	0.00	0	R6150 - Retired MCSO Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	81,836	1.00	89,133	1.00	98,380	6200 - Program Communications Coordinator	42.63	52.41	1.00	103,701	1.00	103,701	1.00	103,701
6.00	364,116	6.00	410,544	6.00	389,410	6258 - Facility Security Officer	28.39	34.76	6.00	435,474	6.00	435,474	6.00	435,474
1.00	97,301	1.00	106,279	1.00	110,754	6414 - Systems Administrator	52.41	64.51	1.00	116,709	1.00	116,709	1.00	116,709
0.00	0	0.00	0	1.00	95,705	9361 - Program Supervisor	41.20	63.14	1.00	93,616	1.00	93,616	1.00	93,616
1.00	164,388	1.00	177,786	1.00	184,783	9627 - Captain	61.71	98.73	1.00	194,711	1.00	194,711	1.00	194,711
1.00	64,823	1.00	67,415	1.00	69,909	9634 - Administrative Specialist (NR)	28.70	40.19	1.00	71,797	1.00	71,797	1.00	71,797
2.00	281,083	2.00	270,510	2.00	289,885	9647 - Lieutenant	57.13	91.42	2.00	301,881	2.00	301,881	2.00	301,881
0.50	39,935	0.50	41,531	0.50	43,068	9749 - AA/EEO Specialist (inactive)	38.50	57.76	0.50	44,231	0.50	44,231	0.50	44,231
0.00	-5,243	0.00	0	0.00	-2,791	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
37.50	3,103,300	35.50	3,232,544	45.50	4,497,704	TOTAL BUDGET			45.50	4,665,606	45.50	4,665,606	45.50	4,665,606

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FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
246,847,109	239,720,154	155,956,484	155,956,484	TOTAL BEGINNING WORKING CAPITAL	140,559,321	140,559,321	141,012,609
TAXES							
389,332	319,859	500,000	500,000	Heavy Equipment Rental Tax	500,000	500,000	500,000
210,773	245,853	60,000	60,000	In Lieu of Taxes	60,000	60,000	60,000
162,000,000	152,700,000	162,953,555	162,953,555	Income Taxes	176,006,343	176,006,343	176,006,343
34,986,703	37,227,277	36,735,575	36,735,575	Motor Vehicle Rental Tax	41,167,500	41,167,500	41,167,500
1,980,296	2,955,156	2,513,358	2,513,358	Penalty & Interest	2,681,516	2,681,516	2,681,516
2,877,331	4,601,562	3,831,094	3,831,094	Prior Year Taxes	3,953,825	3,953,825	3,953,825
358,122,877	385,401,259	397,524,509	397,524,509	Property Taxes	406,277,166	406,277,166	406,277,166
59,833	57,041	0	0	Transient Lodging Tax	0	0	0
560,627,145	583,508,007	604,118,091	604,118,091		630,646,350	630,646,350	630,646,350
INTERGOVERNMENTAL							
7,116,704	6,814,398	7,544,879	7,544,879	Federal & State Sources	7,476,565	7,476,565	7,476,565
-702,835	201,137	58,066	58,066	Federal Sources	0	0	0
3,703,754	4,738,110	3,138,718	3,138,718	Local Sources	1,276,336	1,276,336	1,937,230
2,641,372	2,562,624	2,785,156	2,785,156	State Sources	2,866,760	2,866,760	2,866,760
12,758,996	14,316,269	13,526,819	13,526,819		11,619,661	11,619,661	12,280,555
LICENSES & PERMITS							
12,515,738	13,153,633	14,839,011	14,839,011	Licenses	17,370,416	17,370,416	17,370,416
273,686	335,797	230,000	230,000	Permits	409,510	409,510	409,510
12,789,424	13,489,431	15,069,011	15,069,011		17,779,926	17,779,926	17,779,926
SERVICE CHARGES							
758,449	190,119	1,881,617	1,881,617	Elections	2,131,466	2,131,466	2,131,466
241,764	249,783	0	0	Facilities Management	0	0	0
13,698,599	11,571,449	14,228,727	14,228,727	IG Charges for Services	11,635,848	11,635,848	11,635,848
741,248	819,802	466,695	466,695	Services Charges	592,388	592,388	592,388
15,440,059	12,831,154	16,577,039	16,577,039		14,359,702	14,359,702	14,359,702
10,551,255	12,144,827	8,160,000	8,160,000	TOTAL INTEREST	4,185,000	4,185,000	4,185,000

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OTHER							
5,865,397	6,489,637	4,002,500	4,002,500	Dividends/Refunds	3,972,565	3,972,565	4,517,565
417,322	431,461	533,168	533,168	Fines/Forfeitures	526,668	526,668	526,668
279,341	247,083	10,500	10,500	Miscellaneous	10,500	10,500	10,500
1,770	676,987	0	0	Nongovernmental Grants	0	0	0
-4,738	0	0	0	Other Miscellaneous	0	0	0
944,047	1,002,808	1,086,600	1,086,600	Sales	402,700	402,700	402,700
46,479,219	52,731,236	67,348,775	67,348,735	Service Reimbursements	66,045,285	66,045,285	66,184,018
53,982,358	61,579,211	72,981,543	72,981,503		70,957,718	70,957,718	71,641,451
5,578,701	2,981,401	1,535,945	1,535,945	TOTAL FINANCING SOURCES	7,281,439	7,281,439	7,281,939
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	897,389,117	899,187,532

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
25,868,316	26,648,754	27,627,074	27,748,217	Personnel	27,455,769	27,455,769	27,366,684
31,662,261	35,427,896	50,942,543	50,301,178	Contractual Services	41,938,106	41,938,106	43,910,985
1,312,698	1,142,083	735,184	722,031	Materials & Supplies	676,872	676,872	667,283
4,523,077	4,460,346	4,771,287	4,771,287	Internal Services	5,009,966	5,009,966	5,036,352
56,303	0	0	0	Capital Outlay	0	0	0
63,422,655	67,679,080	84,076,088	83,542,713		75,080,713	75,080,713	76,981,304
HOMELESS SERVICES DEPARTMENT							
4,779,317	6,484,590	8,468,950	8,362,045	Personnel	8,332,823	8,332,823	8,194,903
19,284,592	47,218,073	22,184,086	22,184,086	Contractual Services	51,435,525	51,435,525	51,760,241
1,585,962	5,616,230	769,972	755,234	Materials & Supplies	159,863	159,863	164,642
3,509,536	4,089,947	4,508,571	4,508,571	Internal Services	4,373,390	4,373,390	4,417,854
7,348,075	0	0	0	Capital Outlay	0	0	0
36,507,483	63,408,840	35,931,579	35,809,936		64,301,601	64,301,601	64,537,640
HEALTH DEPARTMENT							
70,959,915	82,483,606	102,720,055	102,784,188	Personnel	98,611,986	98,611,986	97,637,716
24,357,958	25,104,610	22,882,904	22,819,278	Contractual Services	24,074,443	24,074,443	23,874,443
8,990,336	6,588,247	6,940,633	6,957,148	Materials & Supplies	6,395,861	6,395,861	6,455,048
16,483,130	15,506,158	19,366,793	19,366,793	Internal Services	21,284,067	21,284,067	21,269,678
42,194	372,768	50,000	50,000	Capital Outlay	0	0	0
120,833,532	130,055,389	151,960,385	151,977,407		150,366,357	150,366,357	149,236,885

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY JUSTICE							
46,392,146	51,870,621	57,479,178	57,479,178	Personnel	56,953,499	56,953,499	57,677,646
8,764,892	11,728,208	12,693,172	12,693,172	Contractual Services	11,921,134	11,921,134	11,969,012
1,821,133	1,691,731	1,771,643	1,765,772	Materials & Supplies	1,778,740	1,778,740	1,778,740
18,183,549	16,715,068	17,171,293	17,171,293	Internal Services	17,721,483	17,721,483	17,821,483
143,225	19,285	11,000	11,000	Capital Outlay	11,000	11,000	11,000
75,304,946	82,024,913	89,126,286	89,120,415		88,385,856	88,385,856	89,257,881
DISTRICT ATTORNEY							
28,842,685	35,309,574	39,154,782	39,154,782	Personnel	39,481,780	39,481,780	41,556,245
1,178,539	1,583,736	530,205	530,205	Contractual Services	782,116	782,116	782,116
1,325,939	2,479,641	1,885,825	1,885,825	Materials & Supplies	1,688,969	1,688,969	2,030,405
4,351,784	4,664,053	4,500,860	4,500,860	Internal Services	4,366,456	4,366,456	4,366,456
0	0	12,092	12,092	Capital Outlay	12,092	12,092	12,092
35,698,947	44,037,003	46,083,764	46,083,764		46,331,413	46,331,413	48,747,314
SHERIFF							
127,354,239	140,295,969	147,537,046	147,537,046	Personnel	155,661,839	155,661,839	155,673,402
5,604,824	6,195,185	6,696,952	6,696,952	Contractual Services	6,760,401	6,760,401	6,760,401
4,234,927	4,496,387	5,771,963	5,771,963	Materials & Supplies	6,378,930	6,378,930	6,378,930
23,153,736	24,161,446	24,962,609	24,962,609	Internal Services	27,130,254	27,130,254	27,130,254
608,989	63,551	725,000	725,000	Capital Outlay	725,000	725,000	725,000
160,956,715	175,212,537	185,693,570	185,693,570		196,656,424	196,656,424	196,667,987
NONDEPARTMENTAL							
25,836,675	32,439,803	21,372,127	21,872,127	Personnel	21,097,809	21,097,809	19,680,408
21,240,669	19,112,717	18,322,859	18,322,859	Contractual Services	18,607,417	18,607,417	18,634,475
989,428	929,454	1,867,242	1,867,242	Materials & Supplies	1,499,559	1,499,559	1,443,071
14,506,504	16,265,922	15,634,467	15,634,467	Internal Services	15,901,583	15,901,583	15,891,146
62,573,276	68,747,895	57,196,695	57,696,695		57,106,368	57,106,368	55,649,100
OVERALL COUNTY							
0	0	0	0	Contractual Services	0	0	0
-1,164,574	0	0	0	Materials & Supplies	0	0	0
-1,164,574	0	0	0		0	0	0
COUNTY MANAGEMENT							
39,817,523	43,599,987	49,285,927	49,312,822	Personnel	50,380,649	50,380,649	49,705,454
5,204,049	5,997,629	7,766,712	7,766,712	Contractual Services	7,169,336	7,169,336	7,112,094
1,496,481	1,642,287	7,332,688	7,305,793	Materials & Supplies	2,952,325	2,952,325	2,836,278
5,654,513	7,030,198	5,722,117	5,722,117	Internal Services	5,756,531	5,756,531	5,754,938
43,189	0	0	0	Capital Outlay	0	0	0
52,215,755	58,270,101	70,107,444	70,107,444		66,258,841	66,258,841	65,408,764

FUND 1000: GENERAL FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
12,341,243	14,678,233	17,561,663	17,561,815	Personnel	18,634,542	18,634,542	18,510,239
3,504,685	3,805,527	6,672,500	6,674,297	Contractual Services	2,831,776	2,831,776	3,131,776
1,038,031	1,104,717	1,493,642	1,493,490	Materials & Supplies	1,697,701	1,697,701	1,697,701
3,913,258	4,445,008	4,277,056	4,277,056	Internal Services	4,329,534	4,329,534	4,329,534
194,705	366,260	0	0	Capital Outlay	0	0	0
20,991,922	24,399,744	30,004,861	30,006,658		27,493,553	27,493,553	27,669,250
COUNTY ASSETS							
7,226,189	8,330,954	9,310,331	9,310,331	Personnel	9,805,771	9,805,771	9,805,771
267,100	41,373	26,631	26,631	Contractual Services	60,668	60,668	60,668
108,504	97,740	102,394	102,394	Materials & Supplies	167,926	167,926	167,926
1,135,325	961,224	834,774	834,774	Internal Services	885,614	885,614	885,614
56,055	0	0	0	Capital Outlay	0	0	0
8,793,172	9,431,291	10,274,130	10,274,130		10,919,979	10,919,979	10,919,979
CASH TRANSFERS TO...							
0	1,175,000	17,500,000	17,500,000	Homeless Services Capital Fund	0	0	0
123,621	595,000	100,000	100,000	Facilities Management Fund	0	0	0
0	0	3,110,421	3,110,421	Animal Services Facility Capital Fund	0	0	0
3,200,000	500,000	1,000,000	1,000,000	Asset Preservation Fund	1,500,000	1,500,000	1,736,335
0	6,783,000	0	0	Capital Debt Retirement Fund	0	0	0
2,670,000	0	0	0	Behavioral Health Resource Center Capital Fund	0	0	0
75,000	0	0	0	Information Technology Fund	0	0	0
25,000,000	0	0	0	PERS Bond Sinking Fund	0	0	0
2,200,000	6,072,285	150,000	150,000	Capital Improvement Fund	2,775,000	2,775,000	2,775,000
1,200,000	1,510,000	3,812,900	3,812,900	Justice Center Capital Fund	3,300,000	3,300,000	3,300,000
8,200,000	3,300,000	3,310,000	3,310,000	Information Technology Capital Fund	1,500,000	1,500,000	1,500,000
42,668,621	19,935,285	28,983,321	28,983,321		9,075,000	9,075,000	9,311,335
CONTINGENCY							
0	0	23,413,403	23,555,433	CONTINGENCY	27,624,886	27,624,886	27,011,967
0	0	23,413,403	23,555,433		27,624,886	27,624,886	27,011,967
UNAPPROPRIATED BALANCE							
239,772,598	197,368,376	75,073,406	75,073,406	UNAPPROPRIATED BALANCE	77,788,126	77,788,126	77,788,126
239,772,598	197,368,376	75,073,406	75,073,406		77,788,126	77,788,126	77,788,126
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	897,389,117	899,187,532

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
-408	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	-71,733	0	0	50180 - Intergovernmental, Direct State	0	0	0
-8,392	-3,562	0	0	50190 - Intergovernmental, Federal through State	0	0	0
-3,589	2,103	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	9,450	0	0	50210 - Non-governmental Grants, Operating	0	0	0
59,445	53,830	55,000	55,000	50220 - Licenses & Fees	53,836	53,836	53,836
0	5,590	0	0	50235 - Charges for Services	0	0	0
8,834,622	8,570,111	10,323,760	10,310,607	50310 - Internal Service Reimbursement	10,148,356	10,148,356	10,142,630
0	0	0	0	50350 - Write Off Revenue	0	0	0
4,848	-904	0	0	50360 - Miscellaneous Revenue	0	0	0
8,886,526	8,564,885	10,378,760	10,365,607		10,202,192	10,202,192	10,196,466
HOMELESS SERVICES DEPARTMENT							
222,592	108,311	0	0	50000 - Beginning Working Capital	0	0	0
-761,935	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	-60,838	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
81,783	228,097	0	0	50270 - Interest Earnings	0	0	0
1,935,001	2,692,052	6,895,579	6,895,079	50310 - Internal Service Reimbursement	5,934,019	5,934,019	6,002,675
-4,738	0	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
1,472,703	2,967,623	6,895,579	6,895,079		5,934,019	5,934,019	6,002,675
HEALTH DEPARTMENT							
0	-502	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
-1,050	-216,085	0	0	50180 - Intergovernmental, Direct State	0	0	0
4,272	-83,449	0	0	50190 - Intergovernmental, Federal through State	0	0	0
0	-2,562	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
24,899	46,459	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	-29	0	0	50210 - Non-governmental Grants, Operating	0	0	0
7,379,318	8,407,172	9,534,677	9,534,677	50220 - Licenses & Fees	11,601,745	11,601,745	11,601,745
160,214	172,925	0	0	50235 - Charges for Services	0	0	0
157,493	99,969	0	0	50236 - Charges for Services, Intergovernmental	343,441	343,441	343,441
240,052	248,088	0	0	50240 - Property and Space Rentals	0	0	0
3,600	5,316	0	0	50280 - Fines and Forfeitures	0	0	0
1,126,895	0	0	0	50290 - Dividends & Rebates	0	0	0
1,450	2,050	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
12,296,943	14,261,339	22,091,393	22,108,415	50310 - Internal Service Reimbursement	20,165,803	20,165,803	20,306,624
0	0	0	0	50350 - Write Off Revenue	0	0	0
61,984	4,500	0	0	50360 - Miscellaneous Revenue	0	0	0
21,456,069	22,945,191	31,626,070	31,643,092		32,110,989	32,110,989	32,251,810

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY JUSTICE							
59,508	217,774	58,066	58,066	50170 - Intergovernmental, Direct Federal	0	0	0
0	5	0	0	50180 - Intergovernmental, Direct State	12,000	12,000	12,000
3,514,981	3,214,930	2,516,410	2,516,410	50200 - Intergovernmental, Direct Other	233,769	233,769	233,769
1,260	0	0	0	50220 - Licenses & Fees	0	0	0
12,993	0	0	0	50235 - Charges for Services	0	0	0
-8,287	-32,653	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
158,065	167,216	172,600	172,600	50250 - Sales to the Public	196,700	196,700	196,700
263,773	273,097	257,168	257,168	50280 - Fines and Forfeitures	258,668	258,668	258,668
0	249	0	0	50290 - Dividends & Rebates	0	0	0
2,254,095	2,013,220	2,799,682	2,793,811	50310 - Internal Service Reimbursement	2,765,315	2,765,315	2,643,227
0	2,000	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
5,988	0	0	0	50360 - Miscellaneous Revenue	0	0	0
6,262,376	5,855,837	5,803,926	5,798,055		3,466,452	3,466,452	3,344,364

DISTRICT ATTORNEY

151,981	1,428,953	606,642	606,642	50200 - Intergovernmental, Direct Other	1,027,067	1,027,067	1,687,961
0	665,515	0	0	50210 - Non-governmental Grants, Operating	0	0	0
266,947	396,385	361,495	361,495	50235 - Charges for Services	398,531	398,531	398,531
0	0	1,944,166	1,944,166	50236 - Charges for Services, Intergovernmental	1,268,369	1,268,369	1,268,369
9,504	0	0	0	50280 - Fines and Forfeitures	0	0	0
0	3,522	0	0	50290 - Dividends & Rebates	0	0	0
738,328	845,913	1,110,253	1,110,253	50310 - Internal Service Reimbursement	953,028	953,028	953,028
0	643,257	0	0	50320 - Cash Transfers In	0	0	0
1,930	0	0	0	50360 - Miscellaneous Revenue	0	0	0
1,168,690	3,983,545	4,022,556	4,022,556		3,646,995	3,646,995	4,307,889

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
SHERIFF							
0	-9	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
258,115	257,413	280,000	280,000	50220 - Licenses & Fees	310,000	310,000	310,000
2,750	1,625	0	0	50230 - Permits	0	0	0
101,481	90,853	54,500	54,500	50235 - Charges for Services	104,800	104,800	104,800
13,363,281	11,315,859	12,071,798	12,071,798	50236 - Charges for Services, Intergovernmental	9,810,181	9,810,181	9,810,181
1,713	1,713	0	0	50240 - Property and Space Rentals	0	0	0
99,272	44,696	40,000	40,000	50250 - Sales to the Public	32,000	32,000	32,000
8,637	7,064	6,000	6,000	50280 - Fines and Forfeitures	8,000	8,000	8,000
2,100	0	0	0	50290 - Dividends & Rebates	0	0	0
320	0	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
1,211,781	1,426,523	1,416,890	1,416,890	50310 - Internal Service Reimbursement	1,677,409	1,677,409	1,677,409
84,750	6,000	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
6,213	21,360	0	0	50360 - Miscellaneous Revenue	0	0	0
15,140,413	13,173,096	13,869,188	13,869,188		11,942,390	11,942,390	11,942,390

NONDEPARTMENTAL

0	-16,126	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	2,526	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
0	30,000	0	0	50200 - Intergovernmental, Direct Other	0	0	0
933,115	986,557	1,100,000	1,100,000	50220 - Licenses & Fees	1,100,000	1,100,000	1,100,000
531	0	0	0	50310 - Internal Service Reimbursement	0	0	0
933,646	1,002,957	1,100,000	1,100,000		1,100,000	1,100,000	1,100,000

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
246,122,873	238,935,707	148,422,859	148,422,859	50000 - Beginning Working Capital	137,234,932	137,234,932	137,688,220
358,122,877	385,401,259	397,524,509	397,524,509	50100 - Property Taxes, Current Year Levy	406,277,166	406,277,166	406,277,166
2,877,331	4,601,562	3,831,094	3,831,094	50101 - Property Taxes, Prior Year Levies	3,953,825	3,953,825	3,953,825
1,397,681	2,310,960	1,632,845	1,632,845	50102 - Property Taxes, Penalties	1,875,628	1,875,628	1,875,628
582,615	644,195	880,513	880,513	50103 - Property Taxes, Interest	805,888	805,888	805,888
7,120,824	6,963,793	7,544,879	7,544,879	50112 - Government Shared, Unrestricted	7,476,565	7,476,565	7,476,565
198,521	232,960	60,000	60,000	50116 - Payments in Lieu of Taxes, Unrestricted	60,000	60,000	60,000
12,252	12,893	0	0	50117 - Payments in Lieu of Taxes, Restricted	0	0	0
59,833	57,041	0	0	50120 - Transient Lodging Tax	0	0	0
34,986,703	37,227,277	36,735,575	36,735,575	50130 - Motor Vehicle Rental Tax	41,167,500	41,167,500	41,167,500
389,332	319,859	500,000	500,000	50135 - Heavy Equipment Rental Tax	500,000	500,000	500,000
162,000,000	152,700,000	162,953,555	162,953,555	50160 - Business Income Tax	176,006,343	176,006,343	176,006,343
222,011	135,763	0	0	50220 - Licenses & Fees	0	0	0
106,567	109,447	0	0	50235 - Charges for Services	0	0	0
10,734	9,559	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
10,311,849	11,774,244	8,000,000	8,000,000	50270 - Interest Earnings	4,000,000	4,000,000	4,000,000
129,020	132,466	250,000	250,000	50280 - Fines and Forfeitures	250,000	250,000	250,000
4,135,985	6,004,534	3,546,500	3,546,500	50290 - Dividends & Rebates	3,546,500	3,546,500	4,091,500
10,208,991	11,133,771	11,998,588	11,999,253	50310 - Internal Service Reimbursement	11,916,436	11,916,436	11,973,506
1,525,010	1,226,712	170,382	170,382	50320 - Cash Transfers In	5,907,348	5,907,348	5,907,848
3,197,732	0	0	0	50328 - External Loans Proceeds	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
28,725	200,000	0	0	50360 - Miscellaneous Revenue	0	0	0
843,747,466	860,134,001	784,051,299	784,051,964		800,978,131	800,978,131	802,033,989

COUNTY MANAGEMENT

501,644	676,136	7,533,625	7,533,625	50000 - Beginning Working Capital	3,324,389	3,324,389	3,324,389
2,559,230	2,847,749	2,784,156	2,784,156	50111 - County Assessment Function Funding Assistance (CAFFA)	2,853,760	2,853,760	2,853,760
0	0	1,000	1,000	50180 - Intergovernmental, Direct State	1,000	1,000	1,000
3,627,156	3,270,334	3,834,300	3,834,300	50220 - Licenses & Fees	4,269,800	4,269,800	4,269,800
18,101	8,287	0	0	50235 - Charges for Services	0	0	0
175,378	178,715	212,763	212,763	50236 - Charges for Services, Intergovernmental	213,857	213,857	213,857
685,846	790,896	874,000	874,000	50250 - Sales to the Public	174,000	174,000	174,000
157,623	142,486	160,000	160,000	50270 - Interest Earnings	185,000	185,000	185,000
2,788	13,518	20,000	20,000	50280 - Fines and Forfeitures	10,000	10,000	10,000
600,417	477,854	456,000	456,000	50290 - Dividends & Rebates	426,065	426,065	426,065
281,698	2,023,087	195,412	195,412	50310 - Internal Service Reimbursement	149,260	149,260	149,260
7,357	-38,713	500	500	50360 - Miscellaneous Revenue	500	500	500
8,617,238	10,390,349	16,071,756	16,071,756		11,607,631	11,607,631	11,607,631

FUND 1000: GENERAL FUND								
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED	
COMMUNITY SERVICES								
83,193	2,688	0	0	50180 - Intergovernmental, Direct State	0	0	0	
15,482	15,666	15,666	15,666	50200 - Intergovernmental, Direct Other	15,500	15,500	15,500	
35,319	42,564	35,034	35,034	50220 - Licenses & Fees	35,035	35,035	35,035	
270,936	334,172	230,000	230,000	50230 - Permits	409,510	409,510	409,510	
74,943	36,315	50,700	50,700	50235 - Charges for Services	89,057	89,057	89,057	
864	0	0	0	50250 - Sales to the Public	0	0	0	
758,449	190,119	1,881,617	1,881,617	50260 - Election Reimbursement	2,131,466	2,131,466	2,131,466	
0	3,478	0	0	50290 - Dividends & Rebates	0	0	0	
1,545,302	1,898,087	1,672,968	1,674,765	50310 - Internal Service Reimbursement	2,386,153	2,386,153	2,386,153	
855,958	1,111,433	1,365,563	1,365,563	50320 - Cash Transfers In	1,374,091	1,374,091	1,374,091	
77,547	52,841	10,000	10,000	50360 - Miscellaneous Revenue	10,000	10,000	10,000	
3,717,992	3,687,364	5,261,548	5,263,345		6,450,812	6,450,812	6,450,812	
COUNTY ASSETS								
0	-1,510	0	0	50190 - Intergovernmental, Federal through State	0	0	0	
0	-17	0	0	50240 - Property and Space Rentals	0	0	0	
7,171,928	7,867,133	8,844,250	8,844,250	50310 - Internal Service Reimbursement	9,949,506	9,949,506	9,949,506	
7,171,928	7,865,605	8,844,250	8,844,250		9,949,506	9,949,506	9,949,506	
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	897,389,117	899,187,532	

FUND 1501: ROAD FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
13,174,111	17,450,756	16,726,015	16,726,015	TOTAL BEGINNING WORKING CAPITAL	12,812,011	12,812,011	12,812,011
TAXES							
6,184,068	5,730,236	6,400,000	6,400,000	County Gas Tax	5,700,000	5,700,000	5,700,000
111,581	117,414	108,944	108,944	In Lieu of Taxes	110,000	110,000	110,000
6,295,649	5,847,650	6,508,944	6,508,944		5,810,000	5,810,000	5,810,000
INTERGOVERNMENTAL							
260,417	3,552,087	2,854,561	2,854,561	Federal & State Sources	3,717,456	3,717,456	3,717,456
322,750	95,940	75,000	75,000	Local Sources	75,000	75,000	75,000
50,154,447	51,673,130	49,917,250	49,917,250	State Sources	51,120,246	51,120,246	51,120,246
50,737,614	55,321,158	52,846,811	52,846,811		54,912,702	54,912,702	54,912,702
LICENSES & PERMITS							
101,074	77,147	75,000	75,000	Permits	100,000	100,000	100,000
101,074	77,147	75,000	75,000		100,000	100,000	100,000
SERVICE CHARGES							
519,790	382,931	390,000	390,000	IG Charges for Services	400,000	400,000	400,000
7,578	73,224	5,000	5,000	Services Charges	105,000	105,000	105,000
527,368	456,155	395,000	395,000		505,000	505,000	505,000
1,190,745	1,764,496	500,000	500,000	TOTAL INTEREST	750,000	750,000	750,000
OTHER							
112,773	0	10,000	10,000	Dividends/Refunds	10,000	10,000	10,000
75,000	0	0	0	Fines/Forfeitures	0	0	0
1,026	0	0	0	Miscellaneous	0	0	0
0	1,250	0	0	Sales	0	0	0
82,536	49,475	1,623,322	1,623,322	Service Reimbursements	1,840,979	1,840,979	1,840,979
271,334	50,725	1,633,322	1,633,322		1,850,979	1,850,979	1,850,979
72,297,896	80,968,088	78,685,092	78,685,092	FUND TOTAL	76,740,692	76,740,692	76,740,692

FUND 1501: ROAD FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
7,346,130	7,705,617	9,925,439	9,942,958	Personnel	10,721,607	10,721,607	10,721,607
41,668,686	44,818,429	56,001,571	55,981,535	Contractual Services	51,250,485	51,250,485	51,250,485
1,201,532	1,315,418	2,167,757	2,167,757	Materials & Supplies	1,821,487	1,821,487	1,821,487
4,530,622	4,801,309	5,945,336	5,947,853	Internal Services	7,800,950	7,800,950	7,800,950
56,062	275,572	85,000	85,000	Capital Outlay	125,000	125,000	125,000
44,108	49,083	0	0	Custodial Fund Deductions	0	0	0
54,847,140	58,965,429	74,125,103	74,125,103		71,719,529	71,719,529	71,719,529

FUND 1501: ROAD FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
CONTINGENCY							
0	0	4,559,989	4,559,989	CONTINGENCY	5,021,163	5,021,163	5,021,163
0	0	4,559,989	4,559,989		5,021,163	5,021,163	5,021,163
UNAPPROPRIATED BALANCE							
17,450,756	22,002,660	0	0	UNAPPROPRIATED BALANCE	0	0	0
17,450,756	22,002,660	0	0		0	0	0
72,297,896	80,968,088	78,685,092	78,685,092	FUND TOTAL	76,740,692	76,740,692	76,740,692

FUND 1501: ROAD FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
1,190,745	1,764,496	0	0	50270 - Interest Earnings	0	0	0
1,190,745	1,764,496	0	0		0	0	0

COMMUNITY SERVICES							
13,174,111	17,450,756	16,726,015	16,726,015	50000 - Beginning Working Capital	12,812,011	12,812,011	12,812,011
111,581	117,414	108,944	108,944	50117 - Payments in Lieu of Taxes, Restricted	110,000	110,000	110,000
6,184,068	5,730,236	6,400,000	6,400,000	50140 - County Gas Tax	5,700,000	5,700,000	5,700,000
50,154,447	51,673,130	49,917,250	49,917,250	50180 - Intergovernmental, Direct State	51,120,246	51,120,246	51,120,246
113,207	55,264	2,794,561	2,794,561	50190 - Intergovernmental, Federal through State	3,564,456	3,564,456	3,564,456
147,211	3,496,824	60,000	60,000	50195 - Intergovernmental, Federal through Other	153,000	153,000	153,000
322,750	95,940	75,000	75,000	50200 - Intergovernmental, Direct Other	75,000	75,000	75,000
101,074	77,147	75,000	75,000	50230 - Permits	100,000	100,000	100,000
7,578	73,224	5,000	5,000	50235 - Charges for Services	105,000	105,000	105,000
519,790	382,931	390,000	390,000	50236 - Charges for Services, Intergovernmental	400,000	400,000	400,000
0	1,250	0	0	50250 - Sales to the Public	0	0	0
0	0	500,000	500,000	50270 - Interest Earnings	750,000	750,000	750,000
75,000	0	0	0	50280 - Fines and Forfeitures	0	0	0
112,773	0	10,000	10,000	50290 - Dividends & Rebates	10,000	10,000	10,000
82,536	49,475	1,623,322	1,623,322	50310 - Internal Service Reimbursement	1,840,979	1,840,979	1,840,979
1,026	0	0	0	50360 - Miscellaneous Revenue	0	0	0
71,107,151	79,203,592	78,685,092	78,685,092		76,740,692	76,740,692	76,740,692
72,297,896	80,968,088	78,685,092	78,685,092	FUND TOTAL	76,740,692	76,740,692	76,740,692

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
16,099	122,070	231,398	231,398	TOTAL BEGINNING WORKING CAPITAL	349,051	349,051	349,051
INTERGOVERNMENTAL							
105,553	106,918	106,000	106,000	State Sources	106,000	106,000	106,000
105,553	106,918	106,000	106,000		106,000	106,000	106,000
418	4,776	5,000	5,000	TOTAL INTEREST	7,500	7,500	7,500
122,070	233,764	342,398	342,398	FUND TOTAL	462,551	462,551	462,551

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
0	0	342,398	342,398	Contractual Services	462,551	462,551	462,551
0	0	342,398	342,398		462,551	462,551	462,551
UNAPPROPRIATED BALANCE							
122,070	233,764	0	0	UNAPPROPRIATED BALANCE	0	0	0
122,070	233,764	0	0		0	0	0
122,070	233,764	342,398	342,398	FUND TOTAL	462,551	462,551	462,551

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
8,735	9,153	0	0	50000 - Beginning Working Capital	0	0	0
418	4,776	0	0	50270 - Interest Earnings	0	0	0
9,153	13,929	0	0		0	0	0
COMMUNITY SERVICES							
7,364	112,917	231,398	231,398	50000 - Beginning Working Capital	349,051	349,051	349,051
105,553	106,918	106,000	106,000	50180 - Intergovernmental, Direct State	106,000	106,000	106,000
0	0	5,000	5,000	50270 - Interest Earnings	7,500	7,500	7,500
112,917	219,835	342,398	342,398		462,551	462,551	462,551
122,070	233,764	342,398	342,398	FUND TOTAL	462,551	462,551	462,551

FUND 1504: RECREATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
TAXES							
36,067	34,794	40,000	40,000	County Gas Tax	40,000	40,000	40,000
36,067	34,794	40,000	40,000		40,000	40,000	40,000
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1504: RECREATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
36,067	34,794	40,000	40,000	Contractual Services	40,000	40,000	40,000
36,067	34,794	40,000	40,000		40,000	40,000	40,000
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1504: RECREATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
36,067	34,794	40,000	40,000	50150 - County Marine Fuel Tax	40,000	40,000	40,000
36,067	34,794	40,000	40,000		40,000	40,000	40,000
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
8,113,237	9,205,902	11,475,219	11,475,219	TOTAL BEGINNING WORKING CAPITAL	12,029,591	12,029,591	12,029,591
INTERGOVERNMENTAL							
154,543,672	167,106,998	199,232,560	199,827,951	Federal & State Sources	189,470,081	189,470,081	201,611,503
20,553,175	21,872,536	29,417,360	29,298,612	Federal Sources	30,667,782	30,667,782	30,667,782
48,397,632	56,363,641	39,675,390	40,601,795	Local Sources	42,263,883	42,263,883	42,437,883
115,446,453	139,870,700	162,133,088	174,259,592	State Sources	195,000,375	195,000,375	196,238,738
338,940,932	385,213,875	430,458,398	443,987,950		457,402,121	457,402,121	470,955,906
LICENSES & PERMITS							
1,042,093	1,024,572	1,320,761	1,320,761	Licenses	1,389,148	1,389,148	1,389,148
1,042,093	1,024,572	1,320,761	1,320,761		1,389,148	1,389,148	1,389,148
SERVICE CHARGES							
234,487	193,689	243,517	243,517	Facilities Management	214,698	214,698	214,698
4,879,533	5,826,167	5,650,775	5,650,775	IG Charges for Services	3,760,731	3,760,731	4,348,540
-469,178	-550,379	0	0	Miscellaneous	0	0	0
730,100	630,966	237,250	237,250	Services Charges	275,922	275,922	275,922
5,374,942	6,100,443	6,131,542	6,131,542		4,251,351	4,251,351	4,839,160
25,947	32,519	22,000	22,000	TOTAL INTEREST	28,500	28,500	28,500
OTHER							
127,620	17,097	0	0	Dividends/Refunds	0	0	0
1,313,657	2,500	2,483,925	2,483,925	Miscellaneous	2,293,607	2,293,607	1,130,668
3,555,627	5,874,067	4,091,168	4,091,168	Nongovernmental Grants	4,451,323	4,451,323	4,451,323
1,066	-4,515	0	0	Other Miscellaneous	0	0	0
173,714	203,044	0	0	Service Reimbursements	0	0	0
0	0	2,000	2,000	Trusts	0	0	0
5,171,684	6,092,194	6,577,093	6,577,093		6,744,930	6,744,930	5,581,991
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	481,845,641	494,824,296

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
78,475,145	89,830,485	100,088,867	100,510,734	Personnel	103,443,042	103,443,042	104,385,071
38,776,849	52,944,159	48,209,647	48,209,647	Contractual Services	49,213,037	49,213,037	59,213,037
1,540,495	1,316,702	1,567,506	1,709,713	Materials & Supplies	1,598,914	1,598,914	1,558,721
24,012,846	24,349,834	28,248,762	28,230,514	Internal Services	29,655,930	29,655,930	29,947,367
142,805,335	168,441,181	178,114,782	178,660,608		183,910,923	183,910,923	195,104,196

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HOMELESS SERVICES DEPARTMENT							
1,683,557	2,208,531	2,182,982	2,182,682	Personnel	2,090,598	2,090,598	2,090,598
42,010,449	59,683,191	51,274,703	62,662,435	Contractual Services	80,158,693	80,158,693	80,158,693
2,112,351	174,957	266,675	267,106	Materials & Supplies	5,458,122	5,458,122	5,458,122
901,897	1,685,346	2,129,111	2,128,980	Internal Services	1,379,536	1,379,536	1,379,536
46,708,255	63,752,024	55,853,471	67,241,203		89,086,949	89,086,949	89,086,949
HEALTH DEPARTMENT							
46,384,339	51,483,704	66,280,414	66,349,645	Personnel	63,798,501	63,798,501	64,810,007
51,361,914	49,268,881	80,413,167	77,295,140	Contractual Services	52,941,883	52,941,883	54,215,255
2,776,281	3,284,726	5,131,564	5,102,608	Materials & Supplies	4,233,051	4,233,051	3,386,384
9,263,074	13,153,507	16,129,151	16,779,420	Internal Services	16,581,872	16,581,872	16,761,453
0	11,956	0	0	Capital Outlay	0	0	0
109,785,607	117,202,775	167,954,296	165,526,813		137,555,307	137,555,307	139,173,099
COMMUNITY JUSTICE							
16,872,894	13,620,255	15,452,518	15,352,849	Personnel	15,907,372	15,907,372	15,907,372
8,168,128	6,932,421	7,589,225	7,775,135	Contractual Services	6,931,217	6,931,217	6,931,217
232,605	155,971	172,980	172,980	Materials & Supplies	192,647	192,647	192,647
2,457,476	2,281,397	2,916,354	2,906,387	Internal Services	3,052,878	3,052,878	3,052,878
27,731,102	22,990,045	26,131,077	26,207,351		26,084,114	26,084,114	26,084,114
DISTRICT ATTORNEY							
5,485,735	5,008,554	5,768,740	5,855,204	Personnel	5,659,620	5,659,620	5,717,210
704,113	650,200	681,479	681,479	Contractual Services	674,624	674,624	784,624
94,764	61,660	88,855	88,855	Materials & Supplies	85,586	85,586	85,586
1,276,319	1,364,092	1,578,270	1,581,824	Internal Services	1,462,617	1,462,617	1,462,617
7,560,930	7,084,506	8,117,344	8,207,362		7,882,447	7,882,447	8,050,037
SHERIFF							
9,364,367	7,267,518	8,909,340	8,909,340	Personnel	9,738,206	9,738,206	9,738,206
65,700	239,079	609,000	609,000	Contractual Services	796,704	796,704	796,704
65,461	14,420	75,909	75,909	Materials & Supplies	50,992	50,992	50,992
1,188,279	962,376	1,295,703	1,295,703	Internal Services	1,398,653	1,398,653	1,398,653
37,811	0	2,000,000	2,000,000	Capital Outlay	2,800,000	2,800,000	2,800,000
10,721,618	8,483,393	12,889,952	12,889,952		14,784,555	14,784,555	14,784,555

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
1,538,826	1,039,835	1,848,642	1,852,739	Personnel	1,631,266	1,631,266	1,631,266
1,220,169	687,310	1,503,536	1,556,456	Contractual Services	1,372,606	1,372,606	1,372,606
116,705	151,943	192,909	192,909	Materials & Supplies	147,682	147,682	147,682
103,434	90,618	113,892	114,060	Internal Services	114,557	114,557	114,557
11,700	21,245	0	0	Capital Outlay	0	0	0
2,990,834	1,990,951	3,658,979	3,716,164		3,266,111	3,266,111	3,266,111
COMMUNITY SERVICES							
114,012	103,967	114,703	114,703	Personnel	159,212	159,212	159,212
869,513	915,768	2,125,033	2,125,033	Contractual Services	1,860,380	1,860,380	1,860,380
38,730	35,195	198	198	Materials & Supplies	17,796	17,796	17,796
28,095	31,232	129,448	129,448	Internal Services	90,187	90,187	90,187
1,050,350	1,086,162	2,369,382	2,369,382		2,127,575	2,127,575	2,127,575
COUNTY ASSETS							
108,903	22,327	0	0	Contractual Services	0	0	0
0	0	126,000	126,000	Capital Outlay	126,000	126,000	126,000
108,903	22,327	126,000	126,000		126,000	126,000	126,000
CASH TRANSFERS TO...							
0	0	0	0		0	0	0
0	2,333,611	0	0	Homeless Services Capital Fund	0	0	0
0	0	532,343	4,332,343	Capital Improvement Fund	0	0	0
0	0	0	0	Sobering and Crisis Intervention Capital Fund	13,400,000	13,400,000	13,400,000
0	2,333,611	532,343	4,332,343		13,400,000	13,400,000	13,400,000
UNAPPROPRIATED BALANCE							
9,205,901	14,282,530	237,387	237,387	UNAPPROPRIATED BALANCE	3,621,660	3,621,660	3,621,660
9,205,901	14,282,530	237,387	237,387		3,621,660	3,621,660	3,621,660
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	481,845,641	494,824,296

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
1,109,561	1,542,997	5,000	5,000	50000 - Beginning Working Capital	5,774	5,774	5,774
7,373,020	8,249,857	10,848,577	10,848,577	50170 - Intergovernmental, Direct Federal	11,485,091	11,485,091	11,485,091
14,786,402	27,293,220	12,389,474	12,389,474	50180 - Intergovernmental, Direct State	23,271,291	23,271,291	23,271,291
112,162,020	121,700,120	145,540,065	146,085,891	50190 - Intergovernmental, Federal through State	139,702,542	139,702,542	140,895,815
614,945	429,160	466,644	466,644	50195 - Intergovernmental, Federal through Other	284,836	284,836	10,284,836
5,175,599	5,425,440	6,062,057	6,062,057	50200 - Intergovernmental, Direct Other	6,342,922	6,342,922	6,342,922
2,436,769	3,963,395	2,130,673	2,130,673	50210 - Non-governmental Grants, Operating	2,114,501	2,114,501	2,114,501
3,775	2,050	366,380	366,380	50220 - Licenses & Fees	393,148	393,148	393,148
324,299	364,150	60,395	60,395	50235 - Charges for Services	96,120	96,120	96,120
234,487	193,689	243,517	243,517	50240 - Property and Space Rentals	214,698	214,698	214,698
127,620	17,097	0	0	50290 - Dividends & Rebates	0	0	0
0	0	2,000	2,000	50300 - Donations, Restricted, Operating	0	0	0
-1	0	0	0	50350 - Write Off Revenue	0	0	0
250	0	0	0	50360 - Miscellaneous Revenue	0	0	0
-416	-4,515	0	0	50405 - Sponsor Recovery of Prior Year Grant	0	0	0
				Expenditures			
144,348,332	169,176,660	178,114,782	178,660,608		183,910,923	183,910,923	195,104,196

HOMELESS SERVICES DEPARTMENT

0	0	6,000,000	6,000,000	50000 - Beginning Working Capital	0	0	0
2,838,694	3,112,999	5,190,652	5,190,652	50170 - Intergovernmental, Direct Federal	5,421,891	5,421,891	5,421,891
5,432,982	25,673,702	19,346,484	30,734,216	50180 - Intergovernmental, Direct State	53,916,695	53,916,695	53,916,695
109,773	126,538	129,415	129,415	50190 - Intergovernmental, Federal through State	120,786	120,786	120,786
2,713,921	2,615,694	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
35,612,885	40,556,702	25,186,920	25,186,920	50200 - Intergovernmental, Direct Other	29,627,577	29,627,577	29,627,577
0	0	0	0	50350 - Write Off Revenue	0	0	0
46,708,255	72,085,635	55,853,471	67,241,203		89,086,949	89,086,949	89,086,949

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HEALTH DEPARTMENT							
4,675,449	5,069,391	2,466,950	2,466,950	50000 - Beginning Working Capital	8,573,232	8,573,232	8,573,232
9,426,156	9,314,450	10,151,554	10,032,806	50170 - Intergovernmental, Direct Federal	10,679,020	10,679,020	10,679,020
55,222,863	55,000,848	93,454,463	94,019,323	50180 - Intergovernmental, Direct State	78,048,974	78,048,974	79,119,747
14,690,270	10,588,118	13,956,000	13,956,000	50190 - Intergovernmental, Federal through State	14,010,266	14,010,266	13,799,300
17,760,887	25,491,128	32,188,982	32,188,982	50195 - Intergovernmental, Federal through Other	28,795,139	28,795,139	29,954,254
6,250,754	8,939,899	6,652,127	7,578,532	50200 - Intergovernmental, Direct Other	5,361,241	5,361,241	5,535,241
32,995	1,347,146	1,354,495	1,354,495	50210 - Non-governmental Grants, Operating	1,654,322	1,654,322	1,654,322
1,002,786	987,239	954,381	954,381	50220 - Licenses & Fees	996,000	996,000	996,000
405,801	266,816	176,855	176,855	50235 - Charges for Services	179,802	179,802	179,802
4,366,375	4,833,292	4,646,907	4,646,907	50236 - Charges for Services, Intergovernmental	3,518,364	3,518,364	4,106,173
2,655	0	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
173,714	203,044	0	0	50310 - Internal Service Reimbursement	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
1,313,409	0	2,483,925	2,483,925	50360 - Miscellaneous Revenue	2,293,607	2,293,607	1,130,668
-469,178	-550,379	0	0	50400 - Returns & Discounts Contra Revenue	0	0	0
114,854,936	121,490,994	168,486,639	169,859,156		154,109,967	154,109,967	155,727,759

COMMUNITY JUSTICE

171,271	189,191	365,287	365,287	50170 - Intergovernmental, Direct Federal	197,170	197,170	197,170
26,287,051	21,469,749	24,412,324	24,488,598	50180 - Intergovernmental, Direct State	25,314,877	25,314,877	25,314,877
479,443	196,853	213,339	213,339	50190 - Intergovernmental, Federal through State	224,639	224,639	224,639
16,127	12,825	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
264,667	178,591	227,797	227,797	50200 - Intergovernmental, Direct Other	215,622	215,622	215,622
9,290	23,277	10,000	10,000	50210 - Non-governmental Grants, Operating	0	0	0
501,547	919,560	902,330	902,330	50236 - Charges for Services, Intergovernmental	131,806	131,806	131,806
-2	0	0	0	50350 - Write Off Revenue	0	0	0
1,708	0	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
27,731,102	22,990,045	26,131,077	26,207,351		26,084,114	26,084,114	26,084,114

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
DISTRICT ATTORNEY							
35,940	35,532	37,500	37,500	50000 - Beginning Working Capital	35,585	35,585	35,585
111,512	175,201	602,549	602,549	50170 - Intergovernmental, Direct Federal	341,830	341,830	341,830
2,510,871	2,390,768	2,439,827	2,529,845	50180 - Intergovernmental, Direct State	2,702,875	2,702,875	2,870,465
3,981,493	4,144,831	4,609,979	4,609,979	50190 - Intergovernmental, Federal through State	4,362,711	4,362,711	4,362,711
172,357	338,173	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
583,327	0	427,489	427,489	50200 - Intergovernmental, Direct Other	439,446	439,446	439,446
165,657	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
35,532	35,283	0	0	50220 - Licenses & Fees	0	0	0
-226	0	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
7,596,462	7,119,789	8,117,344	8,207,362		7,882,447	7,882,447	8,050,037
SHERIFF							
1,005,022	1,538,616	1,500,000	1,500,000	50000 - Beginning Working Capital	2,300,000	2,300,000	2,300,000
632,523	777,741	1,589,893	1,589,893	50170 - Intergovernmental, Direct Federal	1,800,000	1,800,000	1,800,000
9,644,280	7,043,907	8,616,998	8,616,998	50180 - Intergovernmental, Direct State	9,424,138	9,424,138	9,424,138
957,573	999,174	1,061,523	1,061,523	50190 - Intergovernmental, Federal through State	1,094,856	1,094,856	1,094,856
16,167	24,375	20,000	20,000	50210 - Non-governmental Grants, Operating	55,000	55,000	55,000
4,669	73,316	101,538	101,538	50236 - Charges for Services, Intergovernmental	110,561	110,561	110,561
0	2,500	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
12,260,234	10,459,628	12,889,952	12,889,952		14,784,555	14,784,555	14,784,555
NONDEPARTMENTAL							
0	10,000	0	0	50000 - Beginning Working Capital	0	0	0
0	53,098	668,848	668,848	50170 - Intergovernmental, Direct Federal	742,780	742,780	742,780
1,254,541	936,179	1,473,518	1,481,138	50180 - Intergovernmental, Direct State	1,147,525	1,147,525	1,147,525
697,731	253,211	722,063	771,628	50190 - Intergovernmental, Federal through State	529,756	529,756	529,756
129,854	211,172	344,550	344,550	50195 - Intergovernmental, Federal through Other	344,550	344,550	344,550
26,615	14,909	0	0	50200 - Intergovernmental, Direct Other	0	0	0
892,093	515,872	450,000	450,000	50210 - Non-governmental Grants, Operating	501,500	501,500	501,500
0	0	0	0	50350 - Write Off Revenue	0	0	0
3,000,834	1,994,441	3,658,979	3,716,164		3,266,111	3,266,111	3,266,111
OVERALL COUNTY							
32,518	32,456	0	0	50000 - Beginning Working Capital	0	0	0
32,518	32,456	0	0		0	0	0

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
1,254,747	976,910	1,465,769	1,465,769	50000 - Beginning Working Capital	1,115,000	1,115,000	1,115,000
229,790	40,000	0	0	50180 - Intergovernmental, Direct State	1,174,000	1,174,000	1,174,000
57,277	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
452,557	1,248,101	1,119,000	1,119,000	50200 - Intergovernmental, Direct Other	277,075	277,075	277,075
6,942	0	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
25,947	32,519	22,000	22,000	50270 - Interest Earnings	28,500	28,500	28,500
2,027,260	2,297,529	2,606,769	2,606,769		2,594,575	2,594,575	2,594,575
COUNTY ASSETS							
77,673	22,327	0	0	50180 - Intergovernmental, Direct State	0	0	0
31,229	0	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	0	126,000	126,000	50210 - Non-governmental Grants, Operating	126,000	126,000	126,000
108,903	22,327	126,000	126,000		126,000	126,000	126,000
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	481,845,641	494,824,296

FUND 1506: COUNTY SCHOOL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	151	25	25	25 TOTAL BEGINNING WORKING CAPITAL	25	25	25
TAXES							
37,194	39,138	45,000	45,000	In Lieu of Taxes	45,000	45,000	45,000
37,194	39,138	45,000	45,000		45,000	45,000	45,000
INTERGOVERNMENTAL							
13,859	12,672	25,000	25,000	Federal & State Sources	25,000	25,000	25,000
13,859	12,672	25,000	25,000		25,000	25,000	25,000
454	531	0	0	0 TOTAL INTEREST	0	0	0
51,506	52,492	70,025	70,025	70,025 FUND TOTAL	70,025	70,025	70,025

FUND 1506: COUNTY SCHOOL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
51,371	52,348	70,025	70,025	Contractual Services	70,025	70,025	70,025
51,371	52,348	70,025	70,025		70,025	70,025	70,025
UNAPPROPRIATED BALANCE							
136	144	0	0	UNAPPROPRIATED BALANCE	0	0	0
136	144	0	0		0	0	0
51,506	52,492	70,025	70,025	70,025 FUND TOTAL	70,025	70,025	70,025

FUND 1506: COUNTY SCHOOL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
0	0	25	25	50000 - Beginning Working Capital	25	25	25
13,859	12,672	25,000	25,000	50112 - Government Shared, Unrestricted	25,000	25,000	25,000
37,194	39,138	45,000	45,000	50117 - Payments in Lieu of Taxes, Restricted	45,000	45,000	45,000
51,052	51,810	70,025	70,025		70,025	70,025	70,025
OVERALL COUNTY							
0	151	0	0	50000 - Beginning Working Capital	0	0	0
454	531	0	0	50270 - Interest Earnings	0	0	0
454	682	0	0		0	0	0
51,506	52,492	70,025	70,025	70,025 FUND TOTAL	70,025	70,025	70,025

FUND 1508: ANIMAL CONTROL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,603,075	2,284,261	1,878,800	1,878,800	TOTAL BEGINNING WORKING CAPITAL	1,597,800	1,597,800	1,597,800
LICENSES & PERMITS							
898,759	1,162,728	1,425,000	1,425,000	Licenses	1,430,000	1,430,000	1,430,000
898,759	1,162,728	1,425,000	1,425,000		1,430,000	1,430,000	1,430,000
SERVICE CHARGES							
0	0	5,000	5,000	Services Charges	0	0	0
0	0	5,000	5,000		0	0	0
61,918	82,171	42,000	42,000	TOTAL INTEREST	42,000	42,000	42,000
OTHER							
11,203	10,746	10,000	10,000	Fines/Forfeitures	10,000	10,000	10,000
6,674	3,198	2,000	2,000	Nongovernmental Grants	2,000	2,000	2,000
343,101	179,125	163,000	163,000	Trusts	163,000	163,000	163,000
360,977	193,068	175,000	175,000		175,000	175,000	175,000
3,924,730	3,722,228	3,525,800	3,525,800	FUND TOTAL	3,244,800	3,244,800	3,244,800

FUND 1508: ANIMAL CONTROL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
14,720	185,622	365,446	365,446	Personnel	372,527	372,527	372,527
223,772	630,799	695,042	695,042	Contractual Services	655,800	655,800	655,800
25,942	20,234	308,123	308,123	Materials & Supplies	272,909	272,909	272,909
20,077	23,698	0	0	Internal Services	0	0	0
284,511	860,353	1,368,611	1,368,611		1,301,236	1,301,236	1,301,236
CASH TRANSFERS TO...							
855,958	1,111,433	1,365,563	1,365,563	General Fund	1,374,091	1,374,091	1,374,091
500,000	0	0	0	Capital Improvement Fund	0	0	0
1,355,958	1,111,433	1,365,563	1,365,563		1,374,091	1,374,091	1,374,091
CONTINGENCY							
0	0	791,626	791,626	CONTINGENCY	569,473	569,473	569,473
0	0	791,626	791,626		569,473	569,473	569,473
UNAPPROPRIATED BALANCE							
2,284,261	1,750,443	0	0	UNAPPROPRIATED BALANCE	0	0	0
2,284,261	1,750,443	0	0		0	0	0
3,924,730	3,722,228	3,525,800	3,525,800	FUND TOTAL	3,244,800	3,244,800	3,244,800

FUND 1508: ANIMAL CONTROL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
2,698	2,698	0	0	50000 - Beginning Working Capital	0	0	0
0	-2,698	0	0	50270 - Interest Earnings	0	0	0
2,698	0	0	0		0	0	0
COMMUNITY SERVICES							
2,600,378	2,281,563	1,878,800	1,878,800	50000 - Beginning Working Capital	1,597,800	1,597,800	1,597,800
898,759	1,162,728	1,425,000	1,425,000	50220 - Licenses & Fees	1,430,000	1,430,000	1,430,000
0	0	5,000	5,000	50235 - Charges for Services	0	0	0
61,918	84,869	42,000	42,000	50270 - Interest Earnings	42,000	42,000	42,000
11,203	10,746	10,000	10,000	50280 - Fines and Forfeitures	10,000	10,000	10,000
343,101	179,125	163,000	163,000	50300 - Donations, Restricted, Operating	163,000	163,000	163,000
6,674	3,198	2,000	2,000	50301 - Donations, Restricted, Capital	2,000	2,000	2,000
3,922,032	3,722,228	3,525,800	3,525,800		3,244,800	3,244,800	3,244,800
3,924,730	3,722,228	3,525,800	3,525,800	FUND TOTAL	3,244,800	3,244,800	3,244,800

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
22,400,468	16,487,517	37,252,186	37,252,186	TOTAL BEGINNING WORKING CAPITAL	41,347,589	41,347,589	41,347,589
INTERGOVERNMENTAL							
13,411,944	2,856,150	6,460,560	6,460,560	Federal & State Sources	21,041,685	21,041,685	21,041,685
0	4,011	0	0	Local Sources	0	0	0
3,705,657	969,307	6,976,750	6,976,750	State Sources	3,943,689	3,943,689	3,943,689
17,117,601	3,829,468	13,437,310	13,437,310		24,985,374	24,985,374	24,985,374
LICENSES & PERMITS							
0	24,544,784	16,111,700	16,111,700	Licenses	31,907,473	31,907,473	31,907,473
8,370	9,930	5,000	5,000	Permits	5,000	5,000	5,000
8,370	24,554,714	16,116,700	16,116,700		31,912,473	31,912,473	31,912,473
SERVICE CHARGES							
7,751	6,804	0	0	Services Charges	0	0	0
7,751	6,804	0	0		0	0	0
OTHER							
13,658	49,563	0	0	Dividends/Refunds	0	0	0
810	10,336	0	0	Miscellaneous	5,000	5,000	5,000
2,446	2,576	1,000	1,000	Sales	0	0	0
53,436	30,892	745,811	745,811	Service Reimbursements	876,555	876,555	876,555
70,350	93,367	746,811	746,811		881,555	881,555	881,555
39,604,540	44,971,870	67,553,007	67,553,007	FUND TOTAL	99,126,991	99,126,991	99,126,991

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
5,299,733	5,214,842	6,506,291	6,506,291	Personnel	6,562,124	6,562,124	6,562,124
15,235,821	5,070,580	8,789,962	8,789,962	Contractual Services	23,220,375	23,220,375	23,220,375
410,770	536,767	628,242	628,242	Materials & Supplies	781,967	781,967	781,967
2,153,198	2,088,879	2,750,131	2,750,131	Internal Services	3,085,731	3,085,731	3,085,731
17,500	104,258	0	0	Capital Outlay	0	0	0
23,117,022	13,015,326	18,674,626	18,674,626		33,650,197	33,650,197	33,650,197
CASH TRANSFERS TO...							
0	0	0	0	Burnside Bridge Fund	20,100,542	20,100,542	20,100,542
0	0	0	0	Sellwood Bridge Replacement Fund	8,483,523	8,483,523	8,483,523
0	0	0	0		28,584,065	28,584,065	28,584,065
CONTINGENCY							
0	0	48,878,381	48,878,381	CONTINGENCY	36,892,729	36,892,729	36,892,729
0	0	48,878,381	48,878,381		36,892,729	36,892,729	36,892,729

FUND 1509: WILLAMETTE RIVER BRIDGES FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
UNAPPROPRIATED BALANCE							
16,487,518	31,956,544	0	0	UNAPPROPRIATED BALANCE	0	0	0
16,487,518	31,956,544	0	0		0	0	0
39,604,540	44,971,870	67,553,007	67,553,007	FUND TOTAL	99,126,991	99,126,991	99,126,991

FUND 1509: WILLAMETTE RIVER BRIDGES FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
22,400,468	16,487,517	37,252,186	37,252,186	50000 - Beginning Working Capital	41,347,589	41,347,589	41,347,589
3,705,657	969,307	6,976,750	6,976,750	50180 - Intergovernmental, Direct State	3,943,689	3,943,689	3,943,689
13,411,944	2,856,150	6,460,560	6,460,560	50190 - Intergovernmental, Federal through State	21,041,685	21,041,685	21,041,685
0	4,011	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	24,544,784	16,111,700	16,111,700	50220 - Licenses & Fees	31,907,473	31,907,473	31,907,473
8,370	9,930	5,000	5,000	50230 - Permits	5,000	5,000	5,000
7,751	6,804	0	0	50235 - Charges for Services	0	0	0
2,446	2,576	1,000	1,000	50250 - Sales to the Public	0	0	0
13,658	49,563	0	0	50290 - Dividends & Rebates	0	0	0
53,436	30,892	745,811	745,811	50310 - Internal Service Reimbursement	876,555	876,555	876,555
0	0	0	0	50350 - Write Off Revenue	0	0	0
810	10,336	0	0	50360 - Miscellaneous Revenue	5,000	5,000	5,000
39,604,540	44,971,870	67,553,007	67,553,007		99,126,991	99,126,991	99,126,991
39,604,540	44,971,870	67,553,007	67,553,007	FUND TOTAL	99,126,991	99,126,991	99,126,991

FUND 1510: LIBRARY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,019,038	2,220,938	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
TAXES							
1,848	2,264	0	0	Penalty & Interest	0	0	0
1,403	663	0	0	Prior Year Taxes	0	0	0
3,251	2,927	0	0		0	0	0
INTERGOVERNMENTAL							
93,244,042	96,119,427	118,492,915	118,492,915	Local Sources	123,247,529	123,247,529	125,188,589
500	-880	0	0	State Sources	0	0	0
93,244,542	96,118,547	118,492,915	118,492,915		123,247,529	123,247,529	125,188,589
22,204	0	0	0	0 TOTAL INTEREST	0	0	0
OTHER							
776	0	0	0	Miscellaneous	0	0	0
35,000	35,000	35,000	35,000	Service Reimbursements	35,000	35,000	35,000
35,776	35,000	35,000	35,000		35,000	35,000	35,000
95,324,810	98,377,412	118,527,915	118,527,915	FUND TOTAL	123,282,529	123,282,529	125,223,589

FUND 1510: LIBRARY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
LIBRARY							
59,037,499	60,828,948	74,928,868	74,928,868	Personnel	77,929,043	77,929,043	78,183,942
1,360,718	2,412,809	4,608,237	4,608,237	Contractual Services	5,651,692	5,651,692	4,610,192
12,277,876	12,754,932	13,999,520	13,999,520	Materials & Supplies	12,021,893	12,021,893	13,271,399
20,407,725	21,097,695	24,991,290	24,991,290	Internal Services	27,679,901	27,679,901	27,690,556
20,054	8,165	0	0	Capital Outlay	0	0	1,467,500
93,103,872	97,102,548	118,527,915	118,527,915		123,282,529	123,282,529	125,223,589
UNAPPROPRIATED BALANCE							
2,220,938	1,274,864	0	0	UNAPPROPRIATED BALANCE	0	0	0
2,220,938	1,274,864	0	0		0	0	0
95,324,810	98,377,412	118,527,915	118,527,915	FUND TOTAL	123,282,529	123,282,529	125,223,589

FUND 1510: LIBRARY FUND								
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED	
LIBRARY								
2,019,038	2,220,938	0	0	50000 - Beginning Working Capital	0	0	0	
500	-880	0	0	50180 - Intergovernmental, Direct State	0	0	0	
93,244,042	96,119,427	118,492,915	118,492,915	50200 - Intergovernmental, Direct Other	123,247,529	123,247,529	125,188,589	
35,000	35,000	35,000	35,000	50310 - Internal Service Reimbursement	35,000	35,000	35,000	
776	0	0	0	50360 - Miscellaneous Revenue	0	0	0	
95,299,355	98,374,484	118,527,915	118,527,915		123,282,529	123,282,529	125,223,589	
OVERALL COUNTY								
1,403	663	0	0	50101 - Property Taxes, Prior Year Levies	0	0	0	
1,848	2,264	0	0	50103 - Property Taxes, Interest	0	0	0	
22,204	0	0	0	50270 - Interest Earnings	0	0	0	
25,455	2,927	0	0		0	0	0	
95,324,810	98,377,412	118,527,915	118,527,915	FUND TOTAL	123,282,529	123,282,529	125,223,589	

FUND 1511: SPECIAL EXCISE TAX FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
195,437	191,324	131,324	131,324	TOTAL BEGINNING WORKING CAPITAL	134,875	134,875	134,875
TAXES							
6,032,190	6,418,496	6,970,800	6,970,800	Motor Vehicle Rental Tax	7,139,755	7,139,755	7,139,755
33,066,405	32,683,463	35,698,884	35,698,884	Transient Lodging Tax	37,136,585	37,136,585	37,136,585
39,098,596	39,101,959	42,669,684	42,669,684		44,276,340	44,276,340	44,276,340
20,869	28,016	10,000	10,000	TOTAL INTEREST	10,000	10,000	10,000
39,314,902	39,321,300	42,811,008	42,811,008	FUND TOTAL	44,421,215	44,421,215	44,421,215

FUND 1511: SPECIAL EXCISE TAX FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
39,123,577	39,151,425	42,811,008	42,811,008	Contractual Services	44,421,215	44,421,215	44,421,215
39,123,577	39,151,425	42,811,008	42,811,008		44,421,215	44,421,215	44,421,215
UNAPPROPRIATED BALANCE							
191,325	169,875	0	0	UNAPPROPRIATED BALANCE	0	0	0
191,325	169,875	0	0		0	0	0
39,314,902	39,321,300	42,811,008	42,811,008	FUND TOTAL	44,421,215	44,421,215	44,421,215

FUND 1511: SPECIAL EXCISE TAX FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
109,067	84,085	131,324	131,324	50000 - Beginning Working Capital	134,875	134,875	134,875
33,066,405	32,683,463	35,698,884	35,698,884	50120 - Transient Lodging Tax	37,136,585	37,136,585	37,136,585
6,032,190	6,418,496	6,970,800	6,970,800	50130 - Motor Vehicle Rental Tax	7,139,755	7,139,755	7,139,755
0	0	10,000	10,000	50270 - Interest Earnings	10,000	10,000	10,000
39,207,663	39,186,045	42,811,008	42,811,008		44,421,215	44,421,215	44,421,215
OVERALL COUNTY							
86,370	107,239	0	0	50000 - Beginning Working Capital	0	0	0
20,869	28,016	0	0	50270 - Interest Earnings	0	0	0
107,239	135,255	0	0		0	0	0
39,314,902	39,321,300	42,811,008	42,811,008	FUND TOTAL	44,421,215	44,421,215	44,421,215

FUND 1512: LAND CORNER PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,557,651	3,281,421	2,748,000	2,748,000	TOTAL BEGINNING WORKING CAPITAL	2,488,000	2,488,000	2,488,000
LICENSES & PERMITS							
4,650	2,925	0	0	Permits	0	0	0
4,650	2,925	0	0		0	0	0
SERVICE CHARGES							
453,255	527,004	430,000	430,000	Services Charges	535,000	535,000	535,000
453,255	527,004	430,000	430,000		535,000	535,000	535,000
97,343	131,264	89,000	89,000	TOTAL INTEREST	59,000	59,000	59,000
OTHER							
56	150	0	0	Miscellaneous	0	0	0
975,044	909,874	950,000	950,000	Sales	950,000	950,000	950,000
0	0	70,000	70,000	Service Reimbursements	70,000	70,000	70,000
975,099	910,024	1,020,000	1,020,000		1,020,000	1,020,000	1,020,000
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	4,102,000	4,102,000

FUND 1512: LAND CORNER PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
1,322,129	1,414,780	1,615,047	1,615,047	Personnel	1,706,196	1,706,196	1,706,196
1,884	1,900	50,000	50,000	Contractual Services	29,999	29,999	29,999
7,626	14,623	62,965	62,965	Materials & Supplies	61,252	61,252	61,252
474,938	490,503	515,796	515,796	Internal Services	614,630	614,630	614,630
0	156,021	0	0	Capital Outlay	0	0	0
1,806,577	2,077,827	2,243,808	2,243,808		2,412,077	2,412,077	2,412,077
UNAPPROPRIATED BALANCE							
3,281,422	2,774,811	2,043,192	2,043,192	UNAPPROPRIATED BALANCE	1,689,923	1,689,923	1,689,923
3,281,422	2,774,811	2,043,192	2,043,192		1,689,923	1,689,923	1,689,923
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	4,102,000	4,102,000

FUND 1512: LAND CORNER PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
56,677	137,274	0	0	50000 - Beginning Working Capital	0	0	0
80,597	117,662	0	0	50270 - Interest Earnings	0	0	0
137,274	254,936	0	0		0	0	0

FUND 1512: LAND CORNER PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
0	-3,129	0	0	50250 - Sales to the Public	0	0	0
0	-3,129	0	0		0	0	0
COMMUNITY SERVICES							
3,500,974	3,144,148	2,748,000	2,748,000	50000 - Beginning Working Capital	2,488,000	2,488,000	2,488,000
4,650	2,925	0	0	50230 - Permits	0	0	0
453,255	527,004	430,000	430,000	50235 - Charges for Services	535,000	535,000	535,000
975,044	913,003	950,000	950,000	50250 - Sales to the Public	950,000	950,000	950,000
16,746	13,602	89,000	89,000	50270 - Interest Earnings	59,000	59,000	59,000
0	0	70,000	70,000	50310 - Internal Service Reimbursement	70,000	70,000	70,000
56	150	0	0	50360 - Miscellaneous Revenue	0	0	0
4,950,725	4,600,832	4,287,000	4,287,000		4,102,000	4,102,000	4,102,000
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	4,102,000	4,102,000

FUND 1513: INMATE WELFARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
229,901	286,973	285,000	285,000	TOTAL BEGINNING WORKING CAPITAL	0	0	0
LICENSES & PERMITS							
900	0	0	0	Licenses	0	0	0
900	0	0	0		0	0	0
SERVICE CHARGES							
10,554	12,472	15,000	15,000	Services Charges	15,000	15,000	15,000
10,554	12,472	15,000	15,000		15,000	15,000	15,000
6,602	9,054	0	0	TOTAL INTEREST	0	0	0
OTHER							
40,067	3,702	5,000	5,000	Fines/Forfeitures	10,000	10,000	10,000
0	183	0	0	Miscellaneous	0	0	0
1,325,920	1,250,306	1,414,355	1,414,355	Sales	1,761,000	1,761,000	1,761,000
1,365,987	1,254,190	1,419,355	1,419,355		1,771,000	1,771,000	1,771,000
1,613,944	1,562,689	1,719,355	1,719,355	FUND TOTAL	1,786,000	1,786,000	1,786,000

FUND 1513: INMATE WELFARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
SHERIFF							
463,495	611,409	469,026	469,026	Personnel	496,717	496,717	496,717
55,757	40,607	200,000	200,000	Contractual Services	215,000	215,000	215,000
684,980	681,397	913,855	913,855	Materials & Supplies	933,491	933,491	933,491
122,739	152,897	136,474	136,474	Internal Services	140,792	140,792	140,792
1,326,971	1,486,311	1,719,355	1,719,355		1,786,000	1,786,000	1,786,000
UNAPPROPRIATED BALANCE							
286,973	76,378	0	0	UNAPPROPRIATED BALANCE	0	0	0
286,973	76,378	0	0		0	0	0
1,613,944	1,562,689	1,719,355	1,719,355	FUND TOTAL	1,786,000	1,786,000	1,786,000

FUND 1513: INMATE WELFARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
SHERIFF							
229,901	286,973	285,000	285,000	50000 - Beginning Working Capital	0	0	0
900	0	0	0	50220 - Licenses & Fees	0	0	0
10,554	12,472	15,000	15,000	50235 - Charges for Services	15,000	15,000	15,000
1,325,920	1,250,306	1,414,355	1,414,355	50250 - Sales to the Public	1,761,000	1,761,000	1,761,000
40,067	3,702	5,000	5,000	50280 - Fines and Forfeitures	10,000	10,000	10,000
0	183	0	0	50360 - Miscellaneous Revenue	0	0	0
1,607,342	1,553,635	1,719,355	1,719,355		1,786,000	1,786,000	1,786,000
OVERALL COUNTY							
6,602	9,054	0	0	50270 - Interest Earnings	0	0	0
6,602	9,054	0	0		0	0	0
1,613,944	1,562,689	1,719,355	1,719,355	FUND TOTAL	1,786,000	1,786,000	1,786,000

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
441,075	2,161,171	0	965,885	TOTAL BEGINNING WORKING CAPITAL	2,482,464	2,482,464	2,482,464
INTERGOVERNMENTAL							
27,641,335	13,535,943	16,103,659	16,103,659	Federal & State Sources	889,903	889,903	889,903
78,004,954	35,195,540	5,744,988	5,886,353	Federal Sources	0	0	0
0	0	300,000	300,000	Local Sources	0	0	0
19,625,186	1,350,134	133,333	133,333	State Sources	0	0	0
125,271,474	50,081,616	22,281,980	22,423,345		889,903	889,903	889,903
SERVICE CHARGES							
6,782	0	0	0	IG Charges for Services	0	0	0
23,390	0	0	0	Services Charges	0	0	0
30,171	0	0	0		0	0	0
1,720,096	935,598	0	0	0 TOTAL INTEREST	0	0	0
OTHER							
0	0	0	0	Miscellaneous	0	0	0
245,176	0	0	0	Nongovernmental Grants	0	0	0
-447,755	-71,990	0	0	Other Miscellaneous	0	0	0
-202,579	-71,990	0	0		0	0	0
127,260,237	53,106,395	22,281,980	23,389,230	FUND TOTAL	3,372,367	3,372,367	3,372,367

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
3,851,020	2,741,038	0	0	Personnel	0	0	0
52,902,166	24,043,662	2,368,693	3,010,058	Contractual Services	1,644,937	1,644,937	1,644,937
-14,766	570,070	0	0	Materials & Supplies	0	0	0
446,601	70,981	0	0	Internal Services	0	0	0
57,185,021	27,425,751	2,368,693	3,010,058		1,644,937	1,644,937	1,644,937
HOMELESS SERVICES DEPARTMENT							
1,686,629	390,057	431,885	431,885	Personnel	0	0	0
13,852,212	13,480,198	13,032,424	13,032,424	Contractual Services	0	0	0
4,967,068	820	0	0	Materials & Supplies	0	0	0
1,043,289	48,291	188,691	188,691	Internal Services	0	0	0
21,549,198	13,919,365	13,653,000	13,653,000		0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HEALTH DEPARTMENT							
10,582,890	2,037,841	2,236,239	2,236,239	Personnel	0	0	0
12,231,699	2,373,970	1,948,603	1,948,603	Contractual Services	0	0	0
1,652,738	331,619	437,431	437,431	Materials & Supplies	0	0	0
1,883,558	600,907	506,014	506,014	Internal Services	0	0	0
1,968,918	0	0	0	Capital Outlay	0	0	0
28,319,803	5,344,336	5,128,287	5,128,287		0	0	0
COMMUNITY JUSTICE							
5,878	0	0	0	Personnel	0	0	0
393,073	185,000	0	0	Contractual Services	0	0	0
11,364	0	0	0	Materials & Supplies	0	0	0
73,147	0	0	0	Internal Services	0	0	0
483,463	185,000	0	0		0	0	0
DISTRICT ATTORNEY							
1,013,156	0	0	0	Personnel	0	0	0
1,013,156	0	0	0		0	0	0
SHERIFF							
2,235,521	1,246,629	0	965,885	Personnel	854,921	854,921	854,921
3,992	0	0	0	Materials & Supplies	2,606	2,606	2,606
7,374	0	0	0	Internal Services	0	0	0
42,548	0	0	0	Capital Outlay	0	0	0
2,289,435	1,246,629	0	965,885		857,527	857,527	857,527
NONDEPARTMENTAL							
7,210,713	234,714	500,000	0	Personnel	0	0	0
1,095,255	1,125,574	0	0	Contractual Services	0	0	0
62,573	221,619	0	0	Materials & Supplies	0	0	0
299,785	0	0	0	Internal Services	0	0	0
8,668,326	1,581,907	500,000	0		0	0	0
LIBRARY							
3,240	0	0	0	Personnel	0	0	0
170,771	0	0	0	Contractual Services	0	0	0
686	0	0	0	Internal Services	0	0	0
475,704	0	0	0	Capital Outlay	0	0	0
650,401	0	0	0		0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
2,512,631	-841	0	0	Personnel	0	0	0
12,375	0	0	0	Contractual Services	0	0	0
743	0	0	0	Materials & Supplies	0	0	0
508,447	-358	0	0	Internal Services	0	0	0
3,034,197	-1,199	0	0		0	0	0
COMMUNITY SERVICES							
0	5,722	0	0	Personnel	0	0	0
0	301,115	632,000	632,000	Contractual Services	869,903	869,903	869,903
0	1,000	0	0	Internal Services	0	0	0
0	307,837	632,000	632,000		869,903	869,903	869,903
COUNTY ASSETS							
235,377	0	0	0	Personnel	0	0	0
591,392	0	0	0	Contractual Services	0	0	0
326,653	0	0	0	Materials & Supplies	0	0	0
752,645	0	0	0	Internal Services	0	0	0
1,906,067	0	0	0		0	0	0
UNAPPROPRIATED BALANCE							
2,161,172	3,096,769	0	0	UNAPPROPRIATED BALANCE	0	0	0
2,161,172	3,096,769	0	0		0	0	0
127,260,237	53,106,395	22,281,980	23,389,230	FUND TOTAL	3,372,367	3,372,367	3,372,367

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
33,259,934	25,208,527	2,000,000	2,641,365	50170 - Intergovernmental, Direct Federal	0	0	0
19,591,259	1,152,162	0	0	50180 - Intergovernmental, Direct State	0	0	0
4,475,824	1,118,033	368,693	368,693	50190 - Intergovernmental, Federal through State	20,000	20,000	20,000
362,158	19,020	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
-504,153	-71,990	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
57,185,021	27,425,751	2,368,693	3,010,058		20,000	20,000	20,000
HOMELESS SERVICES DEPARTMENT							
6,178,621	3,102,089	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
15,370,577	10,817,276	13,653,000	13,653,000	50195 - Intergovernmental, Federal through Other	0	0	0
21,549,198	13,919,365	13,653,000	13,653,000		0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HEALTH DEPARTMENT							
20,571,618	3,640,586	3,244,988	3,244,988	50170 - Intergovernmental, Direct Federal	0	0	0
33,927	197,972	133,333	133,333	50180 - Intergovernmental, Direct State	0	0	0
7,429,054	1,505,778	1,449,966	1,449,966	50190 - Intergovernmental, Federal through State	0	0	0
40,029	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
0	0	300,000	300,000	50200 - Intergovernmental, Direct Other	0	0	0
245,176	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
28,319,803	5,344,336	5,128,287	5,128,287		0	0	0
COMMUNITY JUSTICE							
476,681	185,000	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
6,782	0	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
483,463	185,000	0	0		0	0	0
DISTRICT ATTORNEY							
1,013,156	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
1,013,156	0	0	0		0	0	0
SHERIFF							
2,289,435	1,246,629	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
2,289,435	1,246,629	0	0		0	0	0
NONDEPARTMENTAL							
8,644,936	1,580,708	500,000	0	50170 - Intergovernmental, Direct Federal	0	0	0
-56,398	0	0	0	50190 - Intergovernmental, Federal through State	0	0	0
23,390	0	0	0	50235 - Charges for Services	0	0	0
56,398	0	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
8,668,326	1,580,708	500,000	0		0	0	0
LIBRARY							
630,309	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
20,092	0	0	0	50190 - Intergovernmental, Federal through State	0	0	0
650,401	0	0	0		0	0	0
OVERALL COUNTY							
441,075	2,161,171	0	965,885	50000 - Beginning Working Capital	2,482,464	2,482,464	2,482,464
1,720,096	935,598	0	0	50270 - Interest Earnings	0	0	0
2,161,171	3,096,769	0	965,885		2,482,464	2,482,464	2,482,464
COUNTY MANAGEMENT							
3,034,197	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
3,034,197	0	0	0		0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
0	232,000	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	75,837	632,000	632,000	50190 - Intergovernmental, Federal through State	869,903	869,903	869,903
0	307,837	632,000	632,000		869,903	869,903	869,903
COUNTY ASSETS							
1,906,067	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
1,906,067	0	0	0		0	0	0
127,260,237	53,106,395	22,281,980	23,389,230	FUND TOTAL	3,372,367	3,372,367	3,372,367

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
871,316	915,614	691,374	691,374	TOTAL BEGINNING WORKING CAPITAL	713,000	713,000	713,000
INTERGOVERNMENTAL							
811,822	896,495	896,495	896,495	State Sources	896,495	896,495	896,495
811,822	896,495	896,495	896,495		896,495	896,495	896,495
LICENSES & PERMITS							
209,416	194,453	222,036	222,036	Licenses	229,159	229,159	229,159
979,305	817,160	1,000,000	1,000,000	Permits	980,000	980,000	980,000
1,188,721	1,011,613	1,222,036	1,222,036		1,209,159	1,209,159	1,209,159
SERVICE CHARGES							
0	61	0	0	Elections	0	0	0
3,235,543	4,412,893	6,763,264	6,763,264	IG Charges for Services	8,363,747	8,363,747	8,363,747
47,428	36,095	60,400	60,400	Services Charges	56,500	56,500	56,500
3,282,971	4,449,049	6,823,664	6,823,664		8,420,247	8,420,247	8,420,247
20,940	3,460	0	0	TOTAL INTEREST	0	0	0
OTHER							
1,096,106	1,244,298	985,137	985,137	Fines/Forfeitures	1,119,199	1,119,199	1,119,199
15	18,000	0	0	Miscellaneous	0	0	0
902	23,168	55,000	55,000	Sales	45,000	45,000	45,000
219,540	197,243	237,016	237,016	Service Reimbursements	243,558	243,558	243,558
1,316,563	1,482,709	1,277,153	1,277,153		1,407,757	1,407,757	1,407,757
7,492,332	8,758,941	10,910,722	10,910,722	FUND TOTAL	12,646,658	12,646,658	12,646,658

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY JUSTICE							
738,242	722,263	737,552	737,552	Personnel	676,066	676,066	676,066
53,500	59,863	74,200	74,200	Contractual Services	74,200	74,200	74,200
13,052	12,704	20,024	20,024	Materials & Supplies	42,035	42,035	42,035
255,771	291,540	321,937	321,937	Internal Services	303,974	303,974	303,974
1,060,565	1,086,370	1,153,713	1,153,713		1,096,275	1,096,275	1,096,275
DISTRICT ATTORNEY							
0	0	7,592	7,592	Materials & Supplies	2,000	2,000	2,000
0	0	7,592	7,592		2,000	2,000	2,000

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
SHERIFF							
4,402,607	5,351,334	7,879,937	7,879,937	Personnel	9,430,605	9,430,605	9,430,605
349,316	537,263	175,000	175,000	Contractual Services	133,600	133,600	133,600
113,103	183,278	239,270	239,270	Materials & Supplies	350,523	350,523	350,523
651,127	851,105	827,130	827,130	Internal Services	1,005,575	1,005,575	1,005,575
0	52,146	628,080	628,080	Capital Outlay	628,080	628,080	628,080
5,516,153	6,975,126	9,749,417	9,749,417		11,548,383	11,548,383	11,548,383
UNAPPROPRIATED BALANCE							
915,614	697,444	0	0	UNAPPROPRIATED BALANCE	0	0	0
915,614	697,444	0	0		0	0	0
7,492,332	8,758,941	10,910,722	10,910,722	FUND TOTAL	12,646,658	12,646,658	12,646,658

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY JUSTICE							
64,387	12,990	64,782	64,782	50000 - Beginning Working Capital	0	0	0
811,822	896,495	896,495	896,495	50180 - Intergovernmental, Direct State	896,495	896,495	896,495
192,545	170,385	187,036	187,036	50220 - Licenses & Fees	193,280	193,280	193,280
4,800	6,500	5,400	5,400	50235 - Charges for Services	6,500	6,500	6,500
1,073,555	1,086,370	1,153,713	1,153,713		1,096,275	1,096,275	1,096,275
DISTRICT ATTORNEY							
5,819	5,882	6,592	6,592	50000 - Beginning Working Capital	1,000	1,000	1,000
63	47	1,000	1,000	50280 - Fines and Forfeitures	1,000	1,000	1,000
5,882	5,929	7,592	7,592		2,000	2,000	2,000
SHERIFF							
764,780	847,029	620,000	620,000	50000 - Beginning Working Capital	712,000	712,000	712,000
16,871	24,068	35,000	35,000	50220 - Licenses & Fees	35,879	35,879	35,879
979,305	817,160	1,000,000	1,000,000	50230 - Permits	980,000	980,000	980,000
42,628	29,595	55,000	55,000	50235 - Charges for Services	50,000	50,000	50,000
3,235,543	4,412,893	6,763,264	6,763,264	50236 - Charges for Services, Intergovernmental	8,363,747	8,363,747	8,363,747
902	23,168	55,000	55,000	50250 - Sales to the Public	45,000	45,000	45,000
0	61	0	0	50260 - Election Reimbursement	0	0	0
7,555	9,908	0	0	50270 - Interest Earnings	0	0	0
1,096,044	1,244,251	984,137	984,137	50280 - Fines and Forfeitures	1,118,199	1,118,199	1,118,199
219,540	197,243	237,016	237,016	50310 - Internal Service Reimbursement	243,558	243,558	243,558
0	15,500	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
15	2,500	0	0	50360 - Miscellaneous Revenue	0	0	0
6,363,182	7,623,375	9,749,417	9,749,417		11,548,383	11,548,383	11,548,383

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
36,329	49,713	0	0	50000 - Beginning Working Capital	0	0	0
13,384	-6,447	0	0	50270 - Interest Earnings	0	0	0
49,713	43,266	0	0		0	0	0
7,492,332	8,758,941	10,910,722	10,910,722	FUND TOTAL	12,646,658	12,646,658	12,646,658

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
52,486	57,275	23,721	23,721	TOTAL BEGINNING WORKING CAPITAL	21,001	21,001	21,001
TAXES							
4,036	3,179	0	0	Heavy Equipment Rental Tax	0	0	0
5,858	6,315	10,000	10,000	Penalty & Interest	10,000	10,000	10,000
29,291	27,420	40,000	40,000	Prior Year Taxes	40,000	40,000	40,000
3,763,797	3,854,595	3,928,116	3,928,116	Property Taxes	3,768,421	3,768,421	3,768,421
3,802,982	3,891,509	3,978,116	3,978,116		3,818,421	3,818,421	3,818,421
1,882	11,063	2,500	2,500	TOTAL INTEREST	5,000	5,000	5,000
3,857,350	3,959,847	4,004,337	4,004,337	FUND TOTAL	3,844,422	3,844,422	3,844,422

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
3,749,614	3,873,203	3,975,337	3,975,337	Contractual Services	3,815,422	3,815,422	3,815,422
50,500	29,000	29,000	29,000	Internal Services	29,000	29,000	29,000
-39	0	0	0	Custodial Fund Deductions	0	0	0
3,800,075	3,902,203	4,004,337	4,004,337		3,844,422	3,844,422	3,844,422
UNAPPROPRIATED BALANCE							
57,275	57,643	0	0	UNAPPROPRIATED BALANCE	0	0	0
57,275	57,643	0	0		0	0	0
3,857,350	3,959,847	4,004,337	4,004,337	FUND TOTAL	3,844,422	3,844,422	3,844,422

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
52,486	57,275	23,721	23,721	50000 - Beginning Working Capital	21,001	21,001	21,001
3,763,797	3,854,595	3,928,116	3,928,116	50100 - Property Taxes, Current Year Levy	3,768,421	3,768,421	3,768,421
29,291	27,420	40,000	40,000	50101 - Property Taxes, Prior Year Levies	40,000	40,000	40,000
5,858	6,315	10,000	10,000	50103 - Property Taxes, Interest	10,000	10,000	10,000
4,036	3,179	0	0	50135 - Heavy Equipment Rental Tax	0	0	0
1,882	11,063	2,500	2,500	50270 - Interest Earnings	5,000	5,000	5,000
3,857,350	3,959,847	4,004,337	4,004,337		3,844,422	3,844,422	3,844,422
3,857,350	3,959,847	4,004,337	4,004,337	FUND TOTAL	3,844,422	3,844,422	3,844,422

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
1,158,201	1,565,266	1,169,272	1,169,272	TOTAL BEGINNING WORKING CAPITAL	773,969	773,969	773,969
INTERGOVERNMENTAL							
6,079,673	6,423,414	6,508,750	6,508,750	State Sources	6,671,469	6,671,469	6,671,469
6,079,673	6,423,414	6,508,750	6,508,750		6,671,469	6,671,469	6,671,469
49,683	49,680	0	0	TOTAL INTEREST	0	0	0
7,287,557	8,038,360	7,678,022	7,678,022	FUND TOTAL	7,445,438	7,445,438	7,445,438

FUND 1519: VIDEO LOTTERY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HOMELESS SERVICES DEPARTMENT							
620,483	6	0	0	Personnel	0	0	0
1,790,032	3,598,692	3,842,185	3,842,185	Contractual Services	3,090,331	3,090,331	3,090,331
34,499	12,303	0	0	Materials & Supplies	0	0	0
465,057	207,994	0	0	Internal Services	0	0	0
2,910,072	3,818,996	3,842,185	3,842,185		3,090,331	3,090,331	3,090,331
NONDEPARTMENTAL							
0	0	947,600	947,600	Contractual Services	585,275	585,275	585,275
0	0	30,000	30,000	Materials & Supplies	30,000	30,000	30,000
1,773,508	1,765,188	1,744,212	1,744,212	Internal Services	1,739,697	1,739,697	1,739,697
1,773,508	1,765,188	2,721,812	2,721,812		2,354,972	2,354,972	2,354,972
COUNTY MANAGEMENT							
0	0	317,722	317,722	Personnel	318,038	318,038	318,038
0	0	0	0	Contractual Services	500	500	500
0	0	3,165	3,165	Materials & Supplies	13,167	13,167	13,167
0	0	2,263	2,263	Internal Services	1,283	1,283	1,283
0	0	323,150	323,150		332,988	332,988	332,988
COMMUNITY SERVICES							
65,955	113,931	0	0	Personnel	0	0	0
946,422	990,009	140,000	140,000	Contractual Services	1,000,000	1,000,000	1,000,000
26,335	57,870	0	0	Materials & Supplies	0	0	0
1,038,711	1,161,810	140,000	140,000		1,000,000	1,000,000	1,000,000
CONTINGENCY							
0	0	650,875	650,875	CONTINGENCY	667,147	667,147	667,147
0	0	650,875	650,875		667,147	667,147	667,147

FUND 1519: VIDEO LOTTERY FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
UNAPPROPRIATED BALANCE							
1,565,266	1,292,366	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,565,266	1,292,366	0	0		0	0	0
7,287,557	8,038,360	7,678,022	7,678,022	FUND TOTAL	7,445,438	7,445,438	7,445,438

FUND 1519: VIDEO LOTTERY FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
1,158,201	1,565,266	1,169,272	1,169,272	50000 - Beginning Working Capital	773,969	773,969	773,969
6,079,673	6,423,414	6,508,750	6,508,750	50115 - Lottery Revenues	6,671,469	6,671,469	6,671,469
49,683	49,680	0	0	50270 - Interest Earnings	0	0	0
7,287,557	8,038,360	7,678,022	7,678,022		7,445,438	7,445,438	7,445,438
7,287,557	8,038,360	7,678,022	7,678,022	FUND TOTAL	7,445,438	7,445,438	7,445,438

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
64,804,991	128,996,523	148,302,574	144,112,051	TOTAL BEGINNING WORKING CAPITAL	45,581,367	45,581,367	55,848,867
INTERGOVERNMENTAL							
108,650	0	0	0	Federal & State Sources	0	0	0
146,103,658	140,436,278	156,506,965	156,506,965	Local Sources	136,584,365	136,584,365	136,584,365
146,212,308	140,436,278	156,506,965	156,506,965		136,584,365	136,584,365	136,584,365
SERVICE CHARGES							
0	204,335	0	0	IG Charges for Services	0	0	0
0	204,335	0	0		0	0	0
3,464,961	4,500,442	0	0	TOTAL INTEREST	0	0	0
OTHER							
331	-107	0	0	Miscellaneous	0	0	0
331	-107	0	0		0	0	0
214,482,591	274,137,471	304,809,539	300,619,016	FUND TOTAL	182,165,732	182,165,732	192,433,232

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
0	0	2,604,291	2,604,291	Personnel	1,714,718	1,714,718	594,356
0	0	6,682,307	6,682,307	Contractual Services	5,132,606	5,132,606	5,342,770
0	0	0	0	Materials & Supplies	568	568	0
0	0	383,350	383,350	Internal Services	344,321	344,321	85,589
0	0	9,669,948	9,669,948		7,192,213	7,192,213	6,022,715
HOMELESS SERVICES DEPARTMENT							
6,229,978	10,427,470	10,724,330	10,723,367	Personnel	11,244,269	11,244,269	11,398,552
70,404,555	122,988,324	191,819,189	187,628,666	Contractual Services	117,222,700	117,222,700	122,778,361
4,126,643	2,583,160	11,156,594	11,157,978	Materials & Supplies	11,054,515	11,054,515	11,065,126
4,724,892	5,378,735	6,459,759	6,459,338	Internal Services	8,170,348	8,170,348	8,245,454
0	0	13,050,000	13,050,000	Capital Outlay	0	0	0
85,486,067	141,377,688	233,209,872	229,019,349		147,691,832	147,691,832	153,487,493
HEALTH DEPARTMENT							
0	0	1,343,447	1,346,630	Personnel	580,257	580,257	580,257
0	0	16,319,154	16,315,433	Contractual Services	15,619,716	15,619,716	22,469,716
0	0	6,000	6,000	Materials & Supplies	656	656	656
0	0	227,177	227,715	Internal Services	90,985	90,985	90,985
0	0	17,895,778	17,895,778		16,291,614	16,291,614	23,141,614

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY JUSTICE							
0	0	1,463,012	1,463,012	Personnel	1,035,110	1,035,110	311,413
0	0	1,528,304	1,528,304	Contractual Services	1,002,413	1,002,413	984,786
0	0	0	0	Materials & Supplies	1	1	1
0	0	302,405	302,405	Internal Services	317,891	317,891	65,552
0	0	3,293,721	3,293,721		2,355,415	2,355,415	1,361,752
DISTRICT ATTORNEY							
0	0	324,718	324,718	Personnel	0	0	0
0	0	90,044	90,044	Internal Services	0	0	0
0	0	414,762	414,762		0	0	0
NONDEPARTMENTAL							
0	0	2,663,832	2,663,832	Personnel	1,786,178	1,786,178	1,573,732
0	4,000,000	506,400	506,400	Contractual Services	317,700	317,700	317,700
0	0	1,048,538	1,048,538	Materials & Supplies	1,292,284	1,292,284	1,298,610
0	0	442,424	442,424	Internal Services	869,708	869,708	860,828
0	4,000,000	4,661,194	4,661,194		4,265,870	4,265,870	4,050,870
LIBRARY							
0	0	180,000	180,000	Contractual Services	0	0	0
0	0	180,000	180,000		0	0	0
COUNTY MANAGEMENT							
0	0	180,241	180,241	Personnel	186,766	186,766	186,766
0	0	9,759	9,759	Materials & Supplies	8,485	8,485	8,485
0	0	7,408	7,408	Internal Services	7,807	7,807	7,807
0	0	197,408	197,408		203,058	203,058	203,058
CASH TRANSFERS TO...							
0	500,000	0	0	Homeless Services Capital Fund	0	0	0
0	0	0	0	Supportive Housing Fund	0	0	0
0	0	2,000,000	2,000,000	Information Technology Capital Fund	0	0	0
0	500,000	2,000,000	2,000,000		0	0	0
CONTINGENCY							
0	0	33,286,856	33,286,856	CONTINGENCY	4,165,730	4,165,730	4,165,730
0	0	33,286,856	33,286,856		4,165,730	4,165,730	4,165,730
UNAPPROPRIATED BALANCE							
128,996,524	128,259,783	0	0	UNAPPROPRIATED BALANCE	0	0	0
128,996,524	128,259,783	0	0		0	0	0
214,482,591	274,137,471	304,809,539	300,619,016	FUND TOTAL	182,165,732	182,165,732	192,433,232

FUND 1521: SUPPORTIVE HOUSING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HOMELESS SERVICES DEPARTMENT							
64,791,331	128,996,523	148,302,574	144,112,051	50000 - Beginning Working Capital	45,581,367	45,581,367	55,848,867
108,650	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
146,103,658	136,436,278	156,506,965	156,506,965	50200 - Intergovernmental, Direct Other	136,584,365	136,584,365	136,584,365
0	204,335	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
3,478,620	4,500,442	0	0	50270 - Interest Earnings	0	0	0
331	-107	0	0	50360 - Miscellaneous Revenue	0	0	0
214,482,591	270,137,471	304,809,539	300,619,016		182,165,732	182,165,732	192,433,232
NONDEPARTMENTAL							
0	4,000,000	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	4,000,000	0	0		0	0	0
OVERALL COUNTY							
13,660	0	0	0	50000 - Beginning Working Capital	0	0	0
-13,660	0	0	0	50270 - Interest Earnings	0	0	0
0	0	0	0		0	0	0
214,482,591	274,137,471	304,809,539	300,619,016	FUND TOTAL	182,165,732	182,165,732	192,433,232

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
169,115,113	344,006,182	409,272,919	409,272,919	TOTAL BEGINNING WORKING CAPITAL	534,321,917	534,321,917	534,321,917
TAXES							
199,477,581	187,041,786	163,000,000	163,000,000	Income Taxes	175,000,000	175,000,000	175,000,000
199,477,581	187,041,786	163,000,000	163,000,000		175,000,000	175,000,000	175,000,000
5,596,631	14,364,699	0	0	TOTAL INTEREST	5,341,586	5,341,586	5,341,586
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	714,663,503	714,663,503

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY HUMAN SERVICES							
2,981,072	5,015,235	7,052,192	7,052,192	Personnel	9,077,609	9,077,609	9,077,609
19,541,527	46,327,362	88,715,642	92,603,170	Contractual Services	151,879,480	151,879,480	151,879,480
100,595	153,885	392,441	392,441	Materials & Supplies	357,258	357,258	357,258
1,002,112	895,080	1,454,748	1,454,748	Internal Services	1,662,863	1,662,863	1,662,863
23,625,305	52,391,562	97,615,023	101,502,551		162,977,210	162,977,210	162,977,210
HEALTH DEPARTMENT							
530,205	1,565,695	1,717,905	1,718,264	Personnel	1,864,555	1,864,555	1,864,555
1,451	22,512	0	0	Contractual Services	0	0	0
3,304	6,919	4,514	4,094	Materials & Supplies	5,700	5,700	5,700
62,871	112,516	122,746	122,807	Internal Services	146,713	146,713	146,713
597,831	1,707,642	1,845,165	1,845,165		2,016,968	2,016,968	2,016,968
NONDEPARTMENTAL							
0	0	0	0	Personnel	361,531	361,531	361,531
0	0	0	0	Internal Services	15,111	15,111	15,111
0	0	0	0		376,642	376,642	376,642
COUNTY MANAGEMENT							
50,009	174,998	186,049	186,049	Personnel	193,484	193,484	193,484
5,774,723	5,633,405	6,636,840	6,636,840	Contractual Services	6,815,630	6,815,630	6,815,630
0	0	5,000	5,000	Materials & Supplies	5,016	5,016	5,016
135,275	97,995	22,015	22,015	Internal Services	21,736	21,736	21,736
5,960,008	5,906,398	6,849,904	6,849,904		7,035,866	7,035,866	7,035,866
CONTINGENCY							
0	0	16,300,000	12,412,472	CONTINGENCY	17,500,000	17,500,000	17,500,000
0	0	16,300,000	12,412,472		17,500,000	17,500,000	17,500,000

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
UNAPPROPRIATED BALANCE							
344,006,181	485,407,065	449,662,827	449,662,827	UNAPPROPRIATED BALANCE	524,756,817	524,756,817	524,756,817
344,006,181	485,407,065	449,662,827	449,662,827		524,756,817	524,756,817	524,756,817
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	714,663,503	714,663,503

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
169,115,113	344,006,182	409,272,919	409,272,919	50000 - Beginning Working Capital	534,321,917	534,321,917	534,321,917
199,477,581	187,041,786	163,000,000	163,000,000	50165 - Personal Income Tax	175,000,000	175,000,000	175,000,000
5,596,631	14,364,699	0	0	50270 - Interest Earnings	5,341,586	5,341,586	5,341,586
374,189,325	545,412,667	572,272,919	572,272,919		714,663,503	714,663,503	714,663,503
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	714,663,503	714,663,503

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,653,150	2,157,091	736,190	736,190	TOTAL BEGINNING WORKING CAPITAL	1,103,220	1,103,220	1,103,220
INTERGOVERNMENTAL							
258,405	230,973	202,336	202,336	Federal Sources	172,526	172,526	172,526
258,405	230,973	202,336	202,336		172,526	172,526	172,526
95,022	350,788	40,000	40,000	TOTAL INTEREST	40,000	40,000	40,000
OTHER							
589,314	626,967	600,000	600,000	Fines/Forfeitures	600,000	600,000	600,000
27,027,040	21,509,329	23,095,203	23,095,203	Service Reimbursements	23,084,289	23,084,289	23,084,289
27,616,354	22,136,296	23,695,203	23,695,203		23,684,289	23,684,289	23,684,289
0	6,783,000	0	0	TOTAL FINANCING SOURCES	0	0	0
31,622,931	31,658,149	24,673,729	24,673,729	FUND TOTAL	25,000,035	25,000,035	25,000,035

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
2,070	0	4,000	4,000	Contractual Services	3,000	3,000	3,000
29,463,770	30,703,929	23,894,539	23,894,539	Debt Service	23,854,815	23,854,815	23,854,815
29,465,840	30,703,929	23,898,539	23,898,539		23,857,815	23,857,815	23,857,815
UNAPPROPRIATED BALANCE							
2,157,091	954,220	775,190	775,190	UNAPPROPRIATED BALANCE	1,142,220	1,142,220	1,142,220
2,157,091	954,220	775,190	775,190		1,142,220	1,142,220	1,142,220
31,622,931	31,658,149	24,673,729	24,673,729	FUND TOTAL	25,000,035	25,000,035	25,000,035

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
258,405	230,973	202,336	202,336	50170 - Intergovernmental, Direct Federal	172,526	172,526	172,526
13	11	0	0	50270 - Interest Earnings	0	0	0
589,314	626,967	600,000	600,000	50280 - Fines and Forfeitures	600,000	600,000	600,000
27,027,040	21,509,329	23,095,203	23,095,203	50310 - Internal Service Reimbursement	23,084,289	23,084,289	23,084,289
27,874,773	22,367,281	23,897,539	23,897,539		23,856,815	23,856,815	23,856,815

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
3,653,150	2,157,091	736,190	736,190	50000 - Beginning Working Capital	1,103,220	1,103,220	1,103,220
95,008	350,777	40,000	40,000	50270 - Interest Earnings	40,000	40,000	40,000
0	6,783,000	0	0	50320 - Cash Transfers In	0	0	0
3,748,159	9,290,869	776,190	776,190		1,143,220	1,143,220	1,143,220
31,622,931	31,658,149	24,673,729	24,673,729	FUND TOTAL	25,000,035	25,000,035	25,000,035

FUND 2003: GENERAL OBLIGATION BOND FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
977,295	2,906,322	4,653,207	4,653,207	TOTAL BEGINNING WORKING CAPITAL	2,572,496	2,572,496	2,572,496
TAXES							
57,076	43,916	0	0	Heavy Equipment Rental Tax	0	0	0
29,559	42,282	30,000	30,000	Penalty & Interest	30,000	30,000	30,000
344,314	494,416	300,000	300,000	Prior Year Taxes	300,000	300,000	300,000
52,563,427	53,289,348	52,094,940	52,094,940	Property Taxes	56,260,090	56,260,090	56,260,090
52,994,375	53,869,962	52,424,940	52,424,940		56,590,090	56,590,090	56,590,090
853,047	1,326,958	300,000	300,000	TOTAL INTEREST	300,000	300,000	300,000
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	59,462,586	59,462,586

FUND 2003: GENERAL OBLIGATION BOND FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
51,974,193	53,808,115	55,424,940	55,424,940	Debt Service	57,090,090	57,090,090	57,090,090
51,974,193	53,808,115	55,424,940	55,424,940		57,090,090	57,090,090	57,090,090
UNAPPROPRIATED BALANCE							
2,850,524	4,295,127	1,953,207	1,953,207	UNAPPROPRIATED BALANCE	2,372,496	2,372,496	2,372,496
2,850,524	4,295,127	1,953,207	1,953,207		2,372,496	2,372,496	2,372,496
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	59,462,586	59,462,586

FUND 2003: GENERAL OBLIGATION BOND FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
52,563,427	53,289,348	0	0	50100 - Property Taxes, Current Year Levy	0	0	0
344,314	494,416	0	0	50101 - Property Taxes, Prior Year Levies	0	0	0
29,559	42,282	0	0	50103 - Property Taxes, Interest	0	0	0
57,076	43,916	0	0	50135 - Heavy Equipment Rental Tax	0	0	0
26,364	153,139	0	0	50270 - Interest Earnings	0	0	0
53,020,739	54,023,101	0	0		0	0	0
OVERALL COUNTY							
977,295	2,906,322	4,653,207	4,653,207	50000 - Beginning Working Capital	2,572,496	2,572,496	2,572,496
0	0	52,094,940	52,094,940	50100 - Property Taxes, Current Year Levy	56,260,090	56,260,090	56,260,090
0	0	300,000	300,000	50101 - Property Taxes, Prior Year Levies	300,000	300,000	300,000
0	0	30,000	30,000	50103 - Property Taxes, Interest	30,000	30,000	30,000

FUND 2003: GENERAL OBLIGATION BOND FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
826,683	1,173,819	300,000	300,000	50270 - Interest Earnings	300,000	300,000	300,000
1,803,978	4,080,141	57,378,147	57,378,147		59,462,586	59,462,586	59,462,586
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	59,462,586	59,462,586

FUND 2004: PERS BOND SINKING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
34,889,540	41,428,541	45,192,988	45,192,988	TOTAL BEGINNING WORKING CAPITAL	51,740,510	51,740,510	51,740,510
1,337,159	2,180,181	1,200,000	1,200,000	TOTAL INTEREST	1,400,000	1,400,000	1,400,000
OTHER							
34,887,832	33,789,954	37,296,177	37,296,177	Service Reimbursements	27,820,781	27,820,781	27,820,781
34,887,832	33,789,954	37,296,177	37,296,177		27,820,781	27,820,781	27,820,781
25,000,000	0	0	0	TOTAL FINANCING SOURCES	0	0	0
96,114,531	77,398,676	83,689,165	83,689,165	FUND TOTAL	80,961,291	80,961,291	80,961,291

FUND 2004: PERS BOND SINKING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
25,010,990	0	450,700	450,700	Contractual Services	450,700	450,700	450,700
29,675,000	31,325,000	33,060,000	33,060,000	Debt Service	34,885,000	34,885,000	34,885,000
54,685,990	31,325,000	33,510,700	33,510,700		35,335,700	35,335,700	35,335,700
UNAPPROPRIATED BALANCE							
41,428,541	46,073,676	50,178,465	50,178,465	UNAPPROPRIATED BALANCE	45,625,591	45,625,591	45,625,591
41,428,541	46,073,676	50,178,465	50,178,465		45,625,591	45,625,591	45,625,591
96,114,531	77,398,676	83,689,165	83,689,165	FUND TOTAL	80,961,291	80,961,291	80,961,291

FUND 2004: PERS BOND SINKING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
34,887,832	33,789,954	37,296,177	37,296,177	50310 - Internal Service Reimbursement	27,820,781	27,820,781	27,820,781
34,887,832	33,789,954	37,296,177	37,296,177		27,820,781	27,820,781	27,820,781
OVERALL COUNTY							
34,889,540	41,428,541	45,192,988	45,192,988	50000 - Beginning Working Capital	51,740,510	51,740,510	51,740,510
1,337,159	2,180,181	1,200,000	1,200,000	50270 - Interest Earnings	1,400,000	1,400,000	1,400,000
25,000,000	0	0	0	50320 - Cash Transfers In	0	0	0
61,226,699	43,608,722	46,392,988	46,392,988		53,140,510	53,140,510	53,140,510
96,114,531	77,398,676	83,689,165	83,689,165	FUND TOTAL	80,961,291	80,961,291	80,961,291

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
6,108,156	241,232	65,000	65,000	TOTAL BEGINNING WORKING CAPITAL	14,020	14,020	14,520
150,327	4,576	0	0	TOTAL INTEREST	0	0	0
6,258,483	245,808	65,000	65,000	FUND TOTAL	14,020	14,020	14,520

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,098	0	0	0	Personnel	0	0	0
801,097	162,138	0	0	Contractual Services	0	0	0
5,100,000	0	0	0	Materials & Supplies	0	0	0
115,057	4,933	0	0	Internal Services	0	0	0
6,017,251	167,072	0	0		0	0	0

CASH TRANSFERS TO...

0	0	65,000	65,000	General Fund	14,020	14,020	14,520
0	0	65,000	65,000		14,020	14,020	14,520

UNAPPROPRIATED BALANCE

241,232	78,737	0	0	UNAPPROPRIATED BALANCE	0	0	0
241,232	78,737	0	0		0	0	0
6,258,483	245,808	65,000	65,000	FUND TOTAL	14,020	14,020	14,520

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
0	0	65,000	65,000	50000 - Beginning Working Capital	14,020	14,020	14,520
150,327	4,576	0	0	50270 - Interest Earnings	0	0	0
150,327	4,576	65,000	65,000		14,020	14,020	14,520

COUNTY ASSETS

6,108,156	241,232	0	0	50000 - Beginning Working Capital	0	0	0
6,108,156	241,232	0	0		0	0	0
6,258,483	245,808	65,000	65,000	FUND TOTAL	14,020	14,020	14,520

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
522,327	535,874	556,886	556,886	TOTAL BEGINNING WORKING CAPITAL	580,027	580,027	580,027
13,546	20,966	0	0	TOTAL INTEREST	0	0	0
535,874	556,840	556,886	556,886	FUND TOTAL	580,027	580,027	580,027

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	0	556,886	556,886	Capital Outlay	580,027	580,027	580,027
0	0	556,886	556,886		580,027	580,027	580,027
UNAPPROPRIATED BALANCE							
535,874	556,840	0	0	UNAPPROPRIATED BALANCE	0	0	0
535,874	556,840	0	0		0	0	0
535,874	556,840	556,886	556,886	FUND TOTAL	580,027	580,027	580,027

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
13,546	20,966	0	0	50270 - Interest Earnings	0	0	0
13,546	20,966	0	0		0	0	0
COUNTY ASSETS							
522,327	535,874	556,886	556,886	50000 - Beginning Working Capital	580,027	580,027	580,027
522,327	535,874	556,886	556,886		580,027	580,027	580,027
535,874	556,840	556,886	556,886	FUND TOTAL	580,027	580,027	580,027

FUND 2504: FINANCED PROJECTS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	3,617	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
0	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2504: FINANCED PROJECTS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
UNAPPROPRIATED BALANCE							
0	3,617	0	0	UNAPPROPRIATED BALANCE	0	0	0
0	3,617	0	0		0	0	0
0	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2504: FINANCED PROJECTS FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
0	3,617	0	0	50000 - Beginning Working Capital	0	0	0
0	3,617	0	0		0	0	0
0	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
6,250,194	6,782,328	5,792,876	5,792,876	TOTAL BEGINNING WORKING CAPITAL	7,965,963	7,965,963	8,237,708
166,428	247,478	100,000	100,000	TOTAL INTEREST	200,000	200,000	200,000
OTHER							
3,217,864	3,214,918	4,211,105	4,211,105	Service Reimbursements	4,858,735	4,858,735	4,858,735
3,217,864	3,214,918	4,211,105	4,211,105		4,858,735	4,858,735	4,858,735
1,700,000	0	0	0	TOTAL FINANCING SOURCES	0	0	0
11,334,486	10,244,725	10,103,981	10,103,981	FUND TOTAL	13,024,698	13,024,698	13,296,443

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
143,772	202,355	0	0	Personnel	0	0	0
3,819,019	3,599,716	10,103,981	10,103,981	Contractual Services	13,024,698	13,024,698	13,296,443
166,252	226,138	0	0	Materials & Supplies	0	0	0
198,282	351,419	0	0	Internal Services	0	0	0
224,832	95,166	0	0	Capital Outlay	0	0	0
4,552,158	4,474,795	10,103,981	10,103,981		13,024,698	13,024,698	13,296,443
UNAPPROPRIATED BALANCE							
6,782,328	5,769,930	0	0	UNAPPROPRIATED BALANCE	0	0	0
6,782,328	5,769,930	0	0		0	0	0
11,334,486	10,244,725	10,103,981	10,103,981	FUND TOTAL	13,024,698	13,024,698	13,296,443

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
166,428	247,478	0	0	50270 - Interest Earnings	0	0	0
166,428	247,478	0	0		0	0	0
COUNTY ASSETS							
6,250,194	6,782,328	5,792,876	5,792,876	50000 - Beginning Working Capital	7,965,963	7,965,963	8,237,708
0	0	100,000	100,000	50270 - Interest Earnings	200,000	200,000	200,000
3,217,864	3,214,918	4,211,105	4,211,105	50310 - Internal Service Reimbursement	4,858,735	4,858,735	4,858,735
1,700,000	0	0	0	50320 - Cash Transfers In	0	0	0
11,168,058	9,997,247	10,103,981	10,103,981		13,024,698	13,024,698	13,296,443
11,334,486	10,244,725	10,103,981	10,103,981	FUND TOTAL	13,024,698	13,024,698	13,296,443

FUND 2507: CAPITAL IMPROVEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
11,581,015	13,461,383	22,993,088	22,993,088	TOTAL BEGINNING WORKING CAPITAL	24,700,907	24,700,907	23,854,261
SERVICE CHARGES							
475,965	497,238	400,000	400,000	IG Charges for Services	400,000	400,000	400,000
0	0	7,050	7,050	Services Charges	8,102	8,102	8,102
475,965	497,238	407,050	407,050		408,102	408,102	408,102
338,427	741,942	300,000	300,000	TOTAL INTEREST	500,000	500,000	500,000
OTHER							
0	12,345	0	0	Dividends/Refunds	3,000,000	3,000,000	3,000,000
0	0	8,000,000	8,315,000	Miscellaneous	8,000,000	8,000,000	8,000,000
10,938,341	7,533,897	5,648,825	5,648,825	Service Reimbursements	6,584,688	6,584,688	6,584,688
10,938,341	7,546,242	13,648,825	13,963,825		17,584,688	17,584,688	17,584,688
2,871,068	6,234,214	2,806,308	6,606,308	TOTAL FINANCING SOURCES	3,144,420	3,144,420	3,144,420
26,204,815	28,481,019	40,155,271	44,270,271	FUND TOTAL	46,338,117	46,338,117	45,491,471

FUND 2507: CAPITAL IMPROVEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
397,133	256,026	0	0	Personnel	0	0	0
8,214,250	4,817,866	39,730,271	43,845,271	Contractual Services	46,338,117	46,338,117	45,491,471
1,028,856	352,343	0	0	Materials & Supplies	0	0	0
946,244	818,393	0	0	Internal Services	0	0	0
1,002,499	16,603	0	0	Capital Outlay	0	0	0
11,588,982	6,261,232	39,730,271	43,845,271		46,338,117	46,338,117	45,491,471
CASH TRANSFERS TO...							
0	0	425,000	425,000	Animal Services Facility Capital Fund	0	0	0
570,428	0	0	0	General Fund	0	0	0
584,023	0	0	0	Justice Center Capital Fund	0	0	0
1,154,451	0	425,000	425,000		0	0	0
UNAPPROPRIATED BALANCE							
13,461,382	22,219,787	0	0	UNAPPROPRIATED BALANCE	0	0	0
13,461,382	22,219,787	0	0		0	0	0
26,204,815	28,481,019	40,155,271	44,270,271	FUND TOTAL	46,338,117	46,338,117	45,491,471

FUND 2507: CAPITAL IMPROVEMENT FUND								
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED	
OVERALL COUNTY								
338,427	741,942	0	0	50270 - Interest Earnings	0	0	0	0
338,427	741,942	0	0		0	0	0	0
COUNTY ASSETS								
11,581,015	13,461,383	22,993,088	22,993,088	50000 - Beginning Working Capital	24,700,907	24,700,907	23,854,261	
0	0	7,050	7,050	50235 - Charges for Services	8,102	8,102	8,102	
475,965	497,238	400,000	400,000	50236 - Charges for Services, Intergovernmental	400,000	400,000	400,000	
0	0	300,000	300,000	50270 - Interest Earnings	500,000	500,000	500,000	
0	12,345	0	0	50290 - Dividends & Rebates	3,000,000	3,000,000	3,000,000	
10,938,341	7,533,897	5,648,825	5,648,825	50310 - Internal Service Reimbursement	6,584,688	6,584,688	6,584,688	
2,871,068	6,234,214	2,806,308	6,606,308	50320 - Cash Transfers In	3,144,420	3,144,420	3,144,420	
0	0	8,000,000	8,315,000	50360 - Miscellaneous Revenue	8,000,000	8,000,000	8,000,000	
25,866,389	27,739,076	40,155,271	44,270,271		46,338,117	46,338,117	45,491,471	
26,204,815	28,481,019	40,155,271	44,270,271	FUND TOTAL	46,338,117	46,338,117	45,491,471	

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
2,540,862	10,107,742	10,666,133	10,666,133	TOTAL BEGINNING WORKING CAPITAL	11,246,433	11,246,433	11,922,348
222,289	448,571	0	0	TOTAL INTEREST	0	0	0
OTHER							
512,852	490,010	1,257,169	1,257,169	Service Reimbursements	1,211,876	1,211,876	1,211,876
512,852	490,010	1,257,169	1,257,169		1,211,876	1,211,876	1,211,876
10,080,000	3,300,000	5,310,000	5,310,000	TOTAL FINANCING SOURCES	1,500,000	1,500,000	1,500,000
13,356,003	14,346,323	17,233,302	17,233,302	FUND TOTAL	13,958,309	13,958,309	14,634,224

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,316,741	1,202,958	1,571,841	1,571,841	Personnel	1,556,737	1,556,737	1,556,737
1,346,173	1,693,752	15,651,523	15,651,523	Contractual Services	12,401,572	12,401,572	12,877,487
436,922	75,717	9,938	9,938	Materials & Supplies	0	0	200,000
109,131	14,666	0	0	Internal Services	0	0	0
39,294	0	0	0	Capital Outlay	0	0	0
3,248,261	2,987,093	17,233,302	17,233,302		13,958,309	13,958,309	14,634,224
CASH TRANSFERS TO...							
0	641,725	0	0	General Fund	0	0	0
0	641,725	0	0		0	0	0
UNAPPROPRIATED BALANCE							
10,107,742	10,717,504	0	0	UNAPPROPRIATED BALANCE	0	0	0
10,107,742	10,717,504	0	0		0	0	0
13,356,003	14,346,323	17,233,302	17,233,302	FUND TOTAL	13,958,309	13,958,309	14,634,224

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
0	641,725	0	0	50000 - Beginning Working Capital	0	0	0
222,289	448,571	0	0	50270 - Interest Earnings	0	0	0
222,289	1,090,296	0	0		0	0	0

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND								
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED	
COUNTY ASSETS								
2,540,862	9,466,017	10,666,133	10,666,133	50000 - Beginning Working Capital	11,246,433	11,246,433	11,922,348	
512,852	490,010	1,257,169	1,257,169	50310 - Internal Service Reimbursement	1,211,876	1,211,876	1,211,876	
10,080,000	3,300,000	5,310,000	5,310,000	50320 - Cash Transfers In	1,500,000	1,500,000	1,500,000	
13,133,714	13,256,027	17,233,302	17,233,302		13,958,309	13,958,309	14,634,224	
13,356,003	14,346,323	17,233,302	17,233,302	FUND TOTAL	13,958,309	13,958,309	14,634,224	

FUND 2509: ASSET PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
24,303,601	30,023,416	30,892,776	30,892,776	TOTAL BEGINNING WORKING CAPITAL	30,524,009	30,524,009	31,221,310
SERVICE CHARGES							
0	0	189	189	Services Charges	0	0	0
0	0	189	189		0	0	0
702,366	1,160,079	600,000	600,000	TOTAL INTEREST	800,000	800,000	800,000
OTHER							
10,032,278	10,834,158	12,220,052	12,220,052	Service Reimbursements	12,641,188	12,641,188	12,641,188
10,032,278	10,834,158	12,220,052	12,220,052		12,641,188	12,641,188	12,641,188
3,394,114	648,619	1,073,762	1,073,762	TOTAL FINANCING SOURCES	2,444,044	2,444,044	2,696,179
38,432,359	42,666,271	44,786,779	44,786,779	FUND TOTAL	46,409,241	46,409,241	47,358,677

FUND 2509: ASSET PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,227,896	1,495,815	2,347,561	2,347,561	Personnel	2,717,429	2,717,429	2,717,429
5,627,683	10,439,907	41,034,328	41,034,328	Contractual Services	42,014,978	42,014,978	42,964,414
-366,717	-212,380	122,300	122,300	Materials & Supplies	121,866	121,866	121,866
1,920,082	1,932,469	1,282,590	1,282,590	Internal Services	1,554,968	1,554,968	1,554,968
0	37,315	0	0	Capital Outlay	0	0	0
8,408,943	13,693,126	44,786,779	44,786,779		46,409,241	46,409,241	47,358,677
CASH TRANSFERS TO...							
0	648,083	0	0	General Fund	0	0	0
0	648,083	0	0		0	0	0
UNAPPROPRIATED BALANCE							
30,023,416	28,325,062	0	0	UNAPPROPRIATED BALANCE	0	0	0
30,023,416	28,325,062	0	0		0	0	0
38,432,359	42,666,271	44,786,779	44,786,779	FUND TOTAL	46,409,241	46,409,241	47,358,677

FUND 2509: ASSET PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
0	648,083	0	0	50000 - Beginning Working Capital	0	0	0
702,366	1,160,079	0	0	50270 - Interest Earnings	0	0	0
702,366	1,808,162	0	0		0	0	0

FUND 2509: ASSET PRESERVATION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
24,303,601	29,375,333	30,892,776	30,892,776	50000 - Beginning Working Capital	30,524,009	30,524,009	31,221,310
0	0	189	189	50235 - Charges for Services	0	0	0
0	0	600,000	600,000	50270 - Interest Earnings	800,000	800,000	800,000
10,032,278	10,834,158	12,220,052	12,220,052	50310 - Internal Service Reimbursement	12,641,188	12,641,188	12,641,188
3,394,114	648,619	1,073,762	1,073,762	50320 - Cash Transfers In	2,444,044	2,444,044	2,696,179
37,729,993	40,858,109	44,786,779	44,786,779		46,409,241	46,409,241	47,358,677
38,432,359	42,666,271	44,786,779	44,786,779	FUND TOTAL	46,409,241	46,409,241	47,358,677

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
281,222	288,280	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
7,058	4,966	0	0	0 TOTAL INTEREST	0	0	0
OTHER							
31,291	228,068	0	0	Service Reimbursements	0	0	0
31,291	228,068	0	0		0	0	0
319,571	521,313	0	0	0 FUND TOTAL	0	0	0

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
7,535	18,650	0	0	Personnel	0	0	0
16,925	472,784	0	0	Contractual Services	0	0	0
6,556	15,479	0	0	Materials & Supplies	0	0	0
275	14,400	0	0	Internal Services	0	0	0
31,291	521,313	0	0		0	0	0
UNAPPROPRIATED BALANCE							
288,280	0	0	0	UNAPPROPRIATED BALANCE	0	0	0
288,280	0	0	0		0	0	0
319,571	521,313	0	0	0 FUND TOTAL	0	0	0

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
281,222	288,280	0	0	50000 - Beginning Working Capital	0	0	0
7,058	4,966	0	0	50270 - Interest Earnings	0	0	0
31,291	228,068	0	0	50310 - Internal Service Reimbursement	0	0	0
319,571	521,313	0	0		0	0	0
319,571	521,313	0	0	0 FUND TOTAL	0	0	0

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
199,042	245,225	0	0	TOTAL BEGINNING WORKING CAPITAL	100,000	100,000	100,000
LICENSES & PERMITS							
8,584,760	8,536,052	8,585,173	8,585,173	Licenses	0	0	0
8,584,760	8,536,052	8,585,173	8,585,173		0	0	0
46,651	57,674	0	0	TOTAL INTEREST	0	0	0
0	0	0	0	TOTAL FINANCING SOURCES	8,483,523	8,483,523	8,483,523
8,830,453	8,838,951	8,585,173	8,585,173	FUND TOTAL	8,583,523	8,583,523	8,583,523

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
949	1,287	0	0	Contractual Services	0	0	0
289	123	0	0	Materials & Supplies	0	0	0
8,583,990	8,585,332	8,585,173	8,585,173	Internal Services	8,583,523	8,583,523	8,583,523
8,585,228	8,586,742	8,585,173	8,585,173		8,583,523	8,583,523	8,583,523
UNAPPROPRIATED BALANCE							
245,225	252,209	0	0	UNAPPROPRIATED BALANCE	0	0	0
245,225	252,209	0	0		0	0	0
8,830,453	8,838,951	8,585,173	8,585,173	FUND TOTAL	8,583,523	8,583,523	8,583,523

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
199,042	245,225	0	0	50000 - Beginning Working Capital	100,000	100,000	100,000
8,584,760	8,536,052	8,585,173	8,585,173	50220 - Licenses & Fees	0	0	0
46,651	57,674	0	0	50270 - Interest Earnings	0	0	0
0	0	0	0	50320 - Cash Transfers In	8,483,523	8,483,523	8,483,523
8,830,453	8,838,951	8,585,173	8,585,173		8,583,523	8,583,523	8,583,523
8,830,453	8,838,951	8,585,173	8,585,173	FUND TOTAL	8,583,523	8,583,523	8,583,523

FUND 2512: HANSEN BUILDING REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
988,017	0	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
10,896	0	0	0	0 TOTAL INTEREST	0	0	0
998,913	0	0	0	0 FUND TOTAL	0	0	0

FUND 2512: HANSEN BUILDING REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
44,331	0	0	0	Materials & Supplies	0	0	0
44,331	0	0	0		0	0	0
CASH TRANSFERS TO...							
954,582	0	0	0	General Fund	0	0	0
954,582	0	0	0		0	0	0
998,913	0	0	0	0 FUND TOTAL	0	0	0

FUND 2512: HANSEN BUILDING REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
988,017	0	0	0	50000 - Beginning Working Capital	0	0	0
10,896	0	0	0	50270 - Interest Earnings	0	0	0
998,913	0	0	0		0	0	0
998,913	0	0	0	0 FUND TOTAL	0	0	0

FUND 2515: BURNSIDE BRIDGE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
414,767	40,654,996	20,515,676	20,515,676	TOTAL BEGINNING WORKING CAPITAL	12,574,474	12,574,474	12,574,474
INTERGOVERNMENTAL							
0	0	2,500,000	2,500,000	Federal Sources	0	0	0
0	0	20,000,000	20,000,000	State Sources	0	0	0
0	0	22,500,000	22,500,000		0	0	0
LICENSES & PERMITS							
22,731,707	0	7,753,722	7,753,722	Licenses	0	0	0
22,731,707	0	7,753,722	7,753,722		0	0	0
513,443	1,454,110	500,000	500,000	TOTAL INTEREST	350,000	350,000	350,000
25,095,000	0	0	0	TOTAL FINANCING SOURCES	20,100,542	20,100,542	20,100,542
48,754,917	42,109,106	51,269,398	51,269,398	FUND TOTAL	33,025,016	33,025,016	33,025,016

FUND 2515: BURNSIDE BRIDGE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
297,570	642,916	1,142,628	1,142,628	Personnel	1,216,903	1,216,903	1,216,903
3,817,638	13,882,143	44,492,016	44,492,016	Contractual Services	25,976,942	25,976,942	25,976,942
147,963	299,430	34,673	34,673	Materials & Supplies	12,123	12,123	12,123
3,836,750	5,185,960	5,600,081	5,600,081	Internal Services	5,619,048	5,619,048	5,619,048
0	0	0	0	Capital Outlay	200,000	200,000	200,000
8,099,922	20,010,449	51,269,398	51,269,398		33,025,016	33,025,016	33,025,016
UNAPPROPRIATED BALANCE							
40,654,995	22,098,657	0	0	UNAPPROPRIATED BALANCE	0	0	0
40,654,995	22,098,657	0	0		0	0	0
48,754,917	42,109,106	51,269,398	51,269,398	FUND TOTAL	33,025,016	33,025,016	33,025,016

FUND 2515: BURNSIDE BRIDGE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
86,194	599,637	0	0	50000 - Beginning Working Capital	0	0	0
513,443	1,454,110	0	0	50270 - Interest Earnings	0	0	0
599,637	2,053,748	0	0		0	0	0

FUND 2515: BURNSIDE BRIDGE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COMMUNITY SERVICES							
328,573	40,055,358	20,515,676	20,515,676	50000 - Beginning Working Capital	12,574,474	12,574,474	12,574,474
0	0	2,500,000	2,500,000	50170 - Intergovernmental, Direct Federal	0	0	0
0	0	20,000,000	20,000,000	50180 - Intergovernmental, Direct State	0	0	0
22,731,707	0	7,753,722	7,753,722	50220 - Licenses & Fees	0	0	0
0	0	500,000	500,000	50270 - Interest Earnings	350,000	350,000	350,000
0	0	0	0	50320 - Cash Transfers In	20,100,542	20,100,542	20,100,542
25,095,000	0	0	0	50330 - Proceeds from New Debt Issuance	0	0	0
48,155,280	40,055,358	51,269,398	51,269,398		33,025,016	33,025,016	33,025,016
48,754,917	42,109,106	51,269,398	51,269,398	FUND TOTAL	33,025,016	33,025,016	33,025,016

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
6,631,407	1,210,144	880,000	880,000	TOTAL BEGINNING WORKING CAPITAL	900,000	900,000	915,800
INTERGOVERNMENTAL							
10,000,000	0	0	0	State Sources	0	0	0
10,000,000	0	0	0		0	0	0
SERVICE CHARGES							
11,000	0	0	0	Facilities Management	0	0	0
11,000	0	0	0		0	0	0
6,048	47,369	0	0	TOTAL INTEREST	0	0	0
OTHER							
2,329	0	0	0	Dividends/Refunds	0	0	0
2,329	0	0	0		0	0	0
2,670,000	0	0	0	TOTAL FINANCING SOURCES	0	0	0
19,320,784	1,257,514	880,000	880,000	FUND TOTAL	900,000	900,000	915,800

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
6,690,066	253,923	880,000	880,000	Contractual Services	0	0	0
152,811	11,415	0	0	Materials & Supplies	0	0	0
1,038,097	82,114	0	0	Internal Services	0	0	0
3,113,043	0	0	0	Capital Outlay	0	0	0
7,116,623	0	0	0	Debt Service	0	0	0
18,110,640	347,452	880,000	880,000		0	0	0
CASH TRANSFERS TO...							
0	0	0	0	Asset Preservation Fund	900,000	900,000	915,800
0	0	0	0		900,000	900,000	915,800
UNAPPROPRIATED BALANCE							
1,210,144	910,061	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,210,144	910,061	0	0		0	0	0
19,320,784	1,257,514	880,000	880,000	FUND TOTAL	900,000	900,000	915,800

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
6,631,407	1,210,144	880,000	880,000	50000 - Beginning Working Capital	900,000	900,000	915,800
10,000,000	0	0	0	50180 - Intergovernmental, Direct State	0	0	0
11,000	0	0	0	50240 - Property and Space Rentals	0	0	0
6,048	47,369	0	0	50270 - Interest Earnings	0	0	0
2,329	0	0	0	50290 - Dividends & Rebates	0	0	0
2,670,000	0	0	0	50320 - Cash Transfers In	0	0	0
19,320,784	1,257,514	880,000	880,000		900,000	900,000	915,800
19,320,784	1,257,514	880,000	880,000	FUND TOTAL	900,000	900,000	915,800

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
409,570,342	354,272,656	244,895,465	244,895,465	TOTAL BEGINNING WORKING CAPITAL	133,467,516	133,467,516	130,652,977
INTERGOVERNMENTAL							
0	1,070,000	3,800,000	3,800,000	Local Sources	3,530,000	3,530,000	3,530,000
0	70,000	0	0	State Sources	0	0	0
0	1,140,000	3,800,000	3,800,000		3,530,000	3,530,000	3,530,000
SERVICE CHARGES							
0	172,952	2,689,145	2,689,145	IG Charges for Services	2,364,752	2,364,752	2,364,752
0	172,952	2,689,145	2,689,145		2,364,752	2,364,752	2,364,752
3,132,341	3,343,245	3,390,000	3,390,000	TOTAL INTEREST	3,360,000	3,360,000	3,360,000
OTHER							
37,701	83,855	201,370	201,370	Dividends/Refunds	193,440	193,440	193,440
37,701	83,855	201,370	201,370		193,440	193,440	193,440
412,740,384	359,012,708	254,975,980	254,975,980	FUND TOTAL	142,915,708	142,915,708	140,101,169

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
3,445,368	4,271,270	4,716,018	4,716,018	Personnel	4,864,218	4,864,218	4,864,218
50,182,270	111,395,318	236,680,224	236,680,224	Contractual Services	119,633,214	119,633,214	116,662,073
351,006	8,783,485	10,679,604	10,679,604	Materials & Supplies	14,779,990	14,779,990	14,936,592
1,611,394	3,048,260	1,422,178	1,422,178	Internal Services	1,590,726	1,590,726	1,590,726
2,877,690	2,295,357	1,477,956	1,477,956	Capital Outlay	2,047,560	2,047,560	2,047,560
58,467,728	129,793,690	254,975,980	254,975,980		142,915,708	142,915,708	140,101,169
UNAPPROPRIATED BALANCE							
354,272,656	229,219,019	0	0	UNAPPROPRIATED BALANCE	0	0	0
354,272,656	229,219,019	0	0		0	0	0
412,740,384	359,012,708	254,975,980	254,975,980	FUND TOTAL	142,915,708	142,915,708	140,101,169

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
50,738,635	17,734,347	0	0	50000 - Beginning Working Capital	0	0	0
3,132,341	3,343,245	0	0	50270 - Interest Earnings	0	0	0
53,870,976	21,077,592	0	0		0	0	0

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
358,831,707	336,538,309	244,895,465	244,895,465	50000 - Beginning Working Capital	133,467,516	133,467,516	130,652,977
0	70,000	0	0	50180 - Intergovernmental, Direct State	0	0	0
0	1,070,000	3,800,000	3,800,000	50200 - Intergovernmental, Direct Other	3,530,000	3,530,000	3,530,000
0	172,952	2,689,145	2,689,145	50236 - Charges for Services, Intergovernmental	2,364,752	2,364,752	2,364,752
0	0	3,390,000	3,390,000	50270 - Interest Earnings	3,360,000	3,360,000	3,360,000
37,701	83,855	201,370	201,370	50290 - Dividends & Rebates	193,440	193,440	193,440
358,869,408	337,935,116	254,975,980	254,975,980		142,915,708	142,915,708	140,101,169
412,740,384	359,012,708	254,975,980	254,975,980	FUND TOTAL	142,915,708	142,915,708	140,101,169

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	1,613,596	2,887,719	2,887,719	TOTAL BEGINNING WORKING CAPITAL	4,891,441	4,891,441	5,697,092
SERVICE CHARGES							
140,948	79,375	3,998,550	3,998,550	IG Charges for Services	3,610,000	3,610,000	3,610,000
0	0	0	0	Services Charges	800,000	800,000	800,000
140,948	79,375	3,998,550	3,998,550		4,410,000	4,410,000	4,410,000
29,574	115,492	0	0	TOTAL INTEREST	0	0	0
1,784,023	1,510,000	3,812,900	3,812,900	TOTAL FINANCING SOURCES	3,300,000	3,300,000	3,300,000
1,954,544	3,318,463	10,699,169	10,699,169	FUND TOTAL	12,601,441	12,601,441	13,407,092

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
3,305	0	0	0	Personnel	0	0	0
280,609	122,823	10,699,169	10,699,169	Contractual Services	12,424,180	12,424,180	13,229,831
1,709	0	0	0	Materials & Supplies	132	132	132
55,324	69,182	0	0	Internal Services	177,129	177,129	177,129
340,947	192,005	10,699,169	10,699,169		12,601,441	12,601,441	13,407,092
UNAPPROPRIATED BALANCE							
1,613,597	3,126,459	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,613,597	3,126,459	0	0		0	0	0
1,954,544	3,318,463	10,699,169	10,699,169	FUND TOTAL	12,601,441	12,601,441	13,407,092

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
29,574	115,492	0	0	50270 - Interest Earnings	0	0	0
29,574	115,492	0	0		0	0	0
COUNTY ASSETS							
0	1,613,596	2,887,719	2,887,719	50000 - Beginning Working Capital	4,891,441	4,891,441	5,697,092
0	0	0	0	50235 - Charges for Services	800,000	800,000	800,000
140,948	79,375	3,998,550	3,998,550	50236 - Charges for Services, Intergovernmental	3,610,000	3,610,000	3,610,000
1,784,023	1,510,000	3,812,900	3,812,900	50320 - Cash Transfers In	3,300,000	3,300,000	3,300,000
1,924,970	3,202,971	10,699,169	10,699,169		12,601,441	12,601,441	13,407,092
1,954,544	3,318,463	10,699,169	10,699,169	FUND TOTAL	12,601,441	12,601,441	13,407,092

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	7,351,118	5,133,611	5,133,611	TOTAL BEGINNING WORKING CAPITAL	13,765,246	13,765,246	14,719,066
INTERGOVERNMENTAL							
0	0	1,666,279	1,666,279	Federal Sources	1,666,279	1,666,279	1,666,279
8,236	4,683	0	0	Local Sources	0	0	0
8,611,038	0	0	0	State Sources	0	0	0
8,619,274	4,683	1,666,279	1,666,279		1,666,279	1,666,279	1,666,279
-1,104	263,541	0	0	TOTAL INTEREST	0	0	0
OTHER							
0	4,020	0	0	Dividends/Refunds	0	0	0
0	4,020	0	0		0	0	0
0	4,008,611	17,500,000	17,500,000	TOTAL FINANCING SOURCES	0	0	0
8,618,170	11,631,973	24,299,890	24,299,890	FUND TOTAL	15,431,525	15,431,525	16,385,345

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,208,577	5,865,418	24,299,890	24,299,890	Contractual Services	9,538,197	9,538,197	10,492,017
3,779	86,435	0	0	Materials & Supplies	0	0	0
54,696	393,795	0	0	Internal Services	0	0	0
1,267,052	6,345,648	24,299,890	24,299,890		9,538,197	9,538,197	10,492,017
CASH TRANSFERS TO...							
0	0	0	0	General Fund	5,893,328	5,893,328	5,893,328
0	0	0	0		5,893,328	5,893,328	5,893,328
UNAPPROPRIATED BALANCE							
7,351,118	5,286,326	0	0	UNAPPROPRIATED BALANCE	0	0	0
7,351,118	5,286,326	0	0		0	0	0
8,618,170	11,631,973	24,299,890	24,299,890	FUND TOTAL	15,431,525	15,431,525	16,385,345

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
-1,104	239,721	0	0	50270 - Interest Earnings	0	0	0
-1,104	239,721	0	0		0	0	0

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	7,351,118	5,133,611	5,133,611	50000 - Beginning Working Capital	13,765,246	13,765,246	14,719,066
0	0	1,666,279	1,666,279	50170 - Intergovernmental, Direct Federal	1,666,279	1,666,279	1,666,279
8,611,038	0	0	0	50180 - Intergovernmental, Direct State	0	0	0
8,236	4,683	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	23,821	0	0	50270 - Interest Earnings	0	0	0
0	4,020	0	0	50290 - Dividends & Rebates	0	0	0
0	4,008,611	17,500,000	17,500,000	50320 - Cash Transfers In	0	0	0
8,619,274	11,392,253	24,299,890	24,299,890		15,431,525	15,431,525	16,385,345
8,618,170	11,631,973	24,299,890	24,299,890	FUND TOTAL	15,431,525	15,431,525	16,385,345

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	0	0	0 TOTAL BEGINNING WORKING CAPITAL	3,446,128	3,446,128	3,446,128
0	0	3,535,421	3,535,421	TOTAL FINANCING SOURCES	0	0	0
0	0	3,535,421	3,535,421	FUND TOTAL	3,446,128	3,446,128	3,446,128

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	0	3,045,000	3,045,000	Contractual Services	3,446,128	3,446,128	3,446,128
0	0	3,045,000	3,045,000		3,446,128	3,446,128	3,446,128
CONTINGENCY							
0	0	490,421	490,421	CONTINGENCY	0	0	0
0	0	490,421	490,421		0	0	0
0	0	3,535,421	3,535,421	FUND TOTAL	3,446,128	3,446,128	3,446,128

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	0	0	0	50000 - Beginning Working Capital	3,446,128	3,446,128	3,446,128
0	0	3,535,421	3,535,421	50320 - Cash Transfers In	0	0	0
0	0	3,535,421	3,535,421		3,446,128	3,446,128	3,446,128
0	0	3,535,421	3,535,421	FUND TOTAL	3,446,128	3,446,128	3,446,128

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
0	0	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	1,340,000
0	0	0	0	0 TOTAL FINANCING SOURCES	13,400,000	13,400,000	13,400,000
0	0	0	0	0 FUND TOTAL	13,400,000	13,400,000	14,740,000

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	0	0	0	Contractual Services	13,400,000	13,400,000	14,740,000
0	0	0	0		13,400,000	13,400,000	14,740,000
0	0	0	0	0 FUND TOTAL	13,400,000	13,400,000	14,740,000

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	0	0	0	50000 - Beginning Working Capital	0	0	1,340,000
0	0	0	0	50320 - Cash Transfers In	13,400,000	13,400,000	13,400,000
0	0	0	0		13,400,000	13,400,000	14,740,000
0	0	0	0	0 FUND TOTAL	13,400,000	13,400,000	14,740,000

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,732,764	1,594,230	0	0	0 TOTAL BEGINNING WORKING CAPITAL	637,000	637,000	637,000
67,783	36,836	0	0	0 TOTAL INTEREST	0	0	0
				OTHER			
0	0	0	0	Miscellaneous	0	0	0
0	0	0	0		0	0	0
3,800,547	1,631,065	0	0	0 FUND TOTAL	637,000	637,000	637,000

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
				HEALTH DEPARTMENT			
967,867	685,802	0	0	Personnel	549,209	549,209	549,209
225,716	17,995	0	0	Contractual Services	1,675	1,675	1,675
268,357	171,727	0	0	Materials & Supplies	0	0	0
744,378	117,861	0	0	Internal Services	86,116	86,116	86,116
2,206,318	993,385	0	0		637,000	637,000	637,000
				UNAPPROPRIATED BALANCE			
1,594,229	637,680	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,594,229	637,680	0	0		0	0	0
3,800,547	1,631,065	0	0	0 FUND TOTAL	637,000	637,000	637,000

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
				HEALTH DEPARTMENT			
3,199,703	993,385	0	0	50000 - Beginning Working Capital	637,000	637,000	637,000
0	0	0	0	50360 - Miscellaneous Revenue	0	0	0
3,199,703	993,385	0	0		637,000	637,000	637,000
				OVERALL COUNTY			
533,061	600,844	0	0	50000 - Beginning Working Capital	0	0	0
67,783	36,836	0	0	50270 - Interest Earnings	0	0	0
600,844	637,680	0	0		0	0	0
3,800,547	1,631,065	0	0	0 FUND TOTAL	637,000	637,000	637,000

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
38,391,275	76,445,715	72,456,989	72,456,989	TOTAL BEGINNING WORKING CAPITAL	99,100,000	99,100,000	93,100,000
INTERGOVERNMENTAL							
100,120	135,810	1,899,413	1,899,413	Federal & State Sources	267,971	267,971	805,206
13,160,695	12,788,715	13,358,484	13,358,484	Federal Sources	13,684,815	13,684,815	13,684,815
1,577,659	1,556,534	1,164,620	1,164,620	State Sources	1,892,161	1,892,161	1,474,926
14,838,474	14,481,059	16,422,517	16,422,517		15,844,947	15,844,947	15,964,947
LICENSES & PERMITS							
0	400	0	0	Licenses	0	0	0
0	400	0	0		0	0	0
SERVICE CHARGES							
7,668	400	0	0	Facilities Management	0	0	0
180,379,336	191,719,054	158,808,742	158,808,742	IG Charges for Services	164,592,601	164,592,601	164,918,194
-28,299,672	-32,879,431	0	0	Miscellaneous	0	0	0
3,536,720	1,856,666	4,102,501	4,102,501	Services Charges	2,550,683	2,550,683	2,550,683
155,624,052	160,696,689	162,911,243	162,911,243		167,143,284	167,143,284	167,468,877
1,153,553	2,879,475	0	0	TOTAL INTEREST	0	0	0
OTHER							
2,888	0	0	0	Dividends/Refunds	0	0	0
127,657	5,172	0	0	Miscellaneous	0	0	0
10,458,044	13,087,349	14,917,492	14,917,492	Nongovernmental Grants	18,342,006	18,342,006	18,342,006
30	0	0	0	Service Reimbursements	0	0	0
10,588,619	13,092,520	14,917,492	14,917,492		18,342,006	18,342,006	18,342,006
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	300,430,237	294,875,830

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HEALTH DEPARTMENT							
87,104,224	99,259,477	123,587,171	123,671,978	Personnel	131,902,533	131,902,533	132,275,100
5,477,934	8,290,949	5,476,514	5,416,276	Contractual Services	7,932,757	7,932,757	7,940,257
23,246,832	29,312,845	30,973,035	30,934,124	Materials & Supplies	34,695,629	34,695,629	34,702,737
27,893,944	31,280,104	40,644,393	40,658,735	Internal Services	42,258,101	42,258,101	42,316,519
426,323	269,611	0	0	Capital Outlay	0	0	0
144,149,258	168,412,986	200,681,113	200,681,113		216,789,020	216,789,020	217,234,613
CASH TRANSFERS TO...							
0	0	1,970,000	1,970,000	Capital Improvement Fund	0	0	0
0	0	1,970,000	1,970,000		0	0	0

FUND 3003: HEALTH DEPARTMENT FQHC FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
CONTINGENCY							
0	0	16,479,108	16,479,108	CONTINGENCY	16,714,328	16,714,328	16,714,328
0	0	16,479,108	16,479,108		16,714,328	16,714,328	16,714,328
UNAPPROPRIATED BALANCE							
76,446,715	99,182,872	47,578,020	47,578,020	UNAPPROPRIATED BALANCE	66,926,889	66,926,889	60,926,889
76,446,715	99,182,872	47,578,020	47,578,020		66,926,889	66,926,889	60,926,889
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	300,430,237	294,875,830
FUND 3003: HEALTH DEPARTMENT FQHC FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
HEALTH DEPARTMENT							
4,934,441	5,082,023	8,399,861	8,399,861	50000 - Beginning Working Capital	15,458,783	15,458,783	15,458,783
13,160,695	12,788,715	13,358,484	13,358,484	50170 - Intergovernmental, Direct Federal	13,684,815	13,684,815	13,684,815
1,577,659	1,556,534	1,164,620	1,164,620	50180 - Intergovernmental, Direct State	1,892,161	1,892,161	1,474,926
0	31,450	548,205	548,205	50190 - Intergovernmental, Federal through State	175,651	175,651	712,886
100,120	104,360	1,351,208	1,351,208	50195 - Intergovernmental, Federal through Other	92,320	92,320	92,320
10,458,044	13,087,349	14,917,492	14,917,492	50210 - Non-governmental Grants, Operating	18,342,006	18,342,006	18,342,006
0	400	0	0	50220 - Licenses & Fees	0	0	0
3,536,720	1,856,666	4,102,501	4,102,501	50235 - Charges for Services	2,550,683	2,550,683	2,550,683
180,379,336	191,719,054	158,808,742	158,808,742	50236 - Charges for Services, Intergovernmental	164,592,601	164,592,601	164,918,194
7,668	400	0	0	50240 - Property and Space Rentals	0	0	0
0	0	0	0	50270 - Interest Earnings	0	0	0
2,888	0	0	0	50290 - Dividends & Rebates	0	0	0
30	0	0	0	50310 - Internal Service Reimbursement	0	0	0
127,657	5,172	0	0	50360 - Miscellaneous Revenue	0	0	0
-28,299,672	-32,879,431	0	0	50400 - Returns & Discounts Contra Revenue	0	0	0
185,985,586	193,352,691	202,651,113	202,651,113		216,789,020	216,789,020	217,234,613
OVERALL COUNTY							
33,456,834	71,363,693	64,057,128	64,057,128	50000 - Beginning Working Capital	83,641,217	83,641,217	77,641,217
1,153,553	2,879,475	0	0	50270 - Interest Earnings	0	0	0
34,610,387	74,243,168	64,057,128	64,057,128		83,641,217	83,641,217	77,641,217
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	300,430,237	294,875,830

FUND 3500: RISK MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
95,641,912	105,199,763	107,573,621	107,573,621	TOTAL BEGINNING WORKING CAPITAL	118,595,267	118,595,267	118,595,267
INTERGOVERNMENTAL							
2,309	4,329	0	0	Local Sources	0	0	0
2,309	4,329	0	0		0	0	0
LICENSES & PERMITS							
5,870	14,685	0	0	Licenses	0	0	0
5,870	14,685	0	0		0	0	0
SERVICE CHARGES							
19,052	18,654	25,000	25,000	Facilities Management	17,120	17,120	17,120
19,052	18,654	25,000	25,000		17,120	17,120	17,120
2,510,951	4,144,578	3,000,000	3,000,000	TOTAL INTEREST	3,500,000	3,500,000	3,500,000
OTHER							
2,146,881	2,461,606	1,935,000	1,935,000	Dividends/Refunds	2,710,000	2,710,000	2,710,000
46,082	127,719	0	0	Fines/Forfeitures	0	0	0
1,319	121,075	0	0	Miscellaneous	0	0	0
251	0	0	0	Nongovernmental Grants	0	0	0
11,126,187	12,048,892	12,900,000	12,900,000	Other Miscellaneous	12,932,048	12,932,048	12,932,048
134,447,432	147,765,842	177,734,715	178,253,250	Service Reimbursements	179,274,401	179,274,401	179,387,447
147,768,151	162,525,134	192,569,715	193,088,250		194,916,449	194,916,449	195,029,495
7,062,417	0	0	0	TOTAL FINANCING SOURCES	0	0	0
253,010,662	271,907,142	303,168,336	303,686,871	FUND TOTAL	317,028,836	317,028,836	317,141,882

FUND 3500: RISK MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
6,016,654	6,631,544	7,101,241	7,101,241	Personnel	7,542,248	7,542,248	7,542,248
15,293	1,404	323,790	323,790	Contractual Services	332,540	332,540	332,540
151,314	164,222	251,921	251,921	Materials & Supplies	259,357	259,357	259,357
531,938	618,792	616,718	616,718	Internal Services	641,855	641,855	641,855
6,715,199	7,415,962	8,293,670	8,293,670		8,776,000	8,776,000	8,776,000

FUND 3500: RISK MANAGEMENT FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
6,172,111	7,200,256	8,049,615	8,049,615	Personnel	8,353,113	8,353,113	8,353,113
2,497,970	2,806,532	2,956,238	2,956,238	Contractual Services	2,957,752	2,957,752	2,957,752
131,864,594	140,380,217	175,677,654	176,196,189	Materials & Supplies	177,640,001	177,640,001	177,753,047
561,025	618,112	617,539	617,539	Internal Services	706,703	706,703	706,703
141,095,700	151,005,116	187,301,046	187,819,581		189,657,569	189,657,569	189,770,615
CONTINGENCY							
0	0	16,136,043	16,136,043	CONTINGENCY	17,789,290	17,789,290	17,789,290
0	0	16,136,043	16,136,043		17,789,290	17,789,290	17,789,290
UNAPPROPRIATED BALANCE							
105,199,763	113,486,064	91,437,577	91,437,577	UNAPPROPRIATED BALANCE	100,805,977	100,805,977	100,805,977
105,199,763	113,486,064	91,437,577	91,437,577		100,805,977	100,805,977	100,805,977
253,010,662	271,907,142	303,168,336	303,686,871	FUND TOTAL	317,028,836	317,028,836	317,141,882
FUND 3500: RISK MANAGEMENT FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
NONDEPARTMENTAL							
2,309	4,329	0	0	50200 - Intergovernmental, Direct Other	0	0	0
5,595	14,285	0	0	50220 - Licenses & Fees	0	0	0
251	0	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
7,887,615	8,544,648	8,293,670	8,293,670	50322 - Internal Service Reimbursement, County Attorney	8,776,000	8,776,000	8,776,000
7,895,770	8,563,261	8,293,670	8,293,670		8,776,000	8,776,000	8,776,000
OVERALL COUNTY							
95,641,912	105,199,763	107,573,621	107,573,621	50000 - Beginning Working Capital	118,595,267	118,595,267	118,595,267
2,456,744	4,144,578	3,000,000	3,000,000	50270 - Interest Earnings	3,500,000	3,500,000	3,500,000
98,098,656	109,344,341	110,573,621	110,573,621		122,095,267	122,095,267	122,095,267

FUND 3500: RISK MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY MANAGEMENT							
275	400	0	0	50220 - Licenses & Fees	0	0	0
19,052	18,654	25,000	25,000	50240 - Property and Space Rentals	17,120	17,120	17,120
54,206	0	0	0	50270 - Interest Earnings	0	0	0
46,082	127,719	0	0	50280 - Fines and Forfeitures	0	0	0
2,146,881	2,461,606	1,935,000	1,935,000	50290 - Dividends & Rebates	2,710,000	2,710,000	2,710,000
4,884,193	5,106,376	5,500,000	5,500,000	50291 - Retiree & COBRA Health Premiums	5,500,848	5,500,848	5,500,848
6,241,994	6,942,516	7,400,000	7,400,000	50292 - Employee Benefit Contribution	7,431,200	7,431,200	7,431,200
0	1,067,629	0	0	50306 - Internal Service Reimbursement, Workplace Security	0	0	0
0	0	288,188	288,188	50310 - Internal Service Reimbursement	305,389	305,389	305,389
3,808,468	4,138,681	8,887,552	8,887,552	50311 - Internal Service Reimbursement, General Insurance Liability	9,767,538	9,767,538	9,767,538
4,682,805	5,045,100	6,715,283	6,715,283	50312 - Internal Service Reimbursement, Workers' Compensation Internal	6,875,067	6,875,067	6,875,067
9,960,861	10,816,118	11,367,286	11,367,286	50313 - Internal Service Reimbursement, Retiree & COBRA Health Insurance	8,543,670	8,543,670	8,543,670
84,129	99,032	0	0	50314 - Internal Service Reimbursement, Employee Assistance Program	0	0	0
1,143,623	1,234,658	1,085,032	1,085,032	50315 - Internal Service Reimbursement, Unemployment Insurance	1,090,363	1,090,363	1,090,363
99,593,657	108,926,467	132,680,286	133,198,821	50316 - Internal Service Reimbursement, Medical & Dental	135,779,965	135,779,965	135,893,011
410,199	444,468	0	0	50317 - Internal Service Reimbursement, Life Insurance	0	0	0
1,454,479	1,575,838	2,100,000	2,100,000	50318 - Internal Service Reimbursement, Employer-paid Disability	1,606,507	1,606,507	1,606,507
5,421,594	5,873,204	6,317,418	6,317,418	50321 - Internal Service Reimbursement, Benefits Administration	6,529,902	6,529,902	6,529,902
7,062,417	0	0	0	50325 - Internal Loans Proceeds	0	0	0
1,319	121,075	0	0	50360 - Miscellaneous Revenue	0	0	0
147,016,235	153,999,540	184,301,045	184,819,580		186,157,569	186,157,569	186,270,615
253,010,662	271,907,142	303,168,336	303,686,871	FUND TOTAL	317,028,836	317,028,836	317,141,882

FUND 3501: FLEET MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
836,504	1,883,271	1,163,256	1,163,256	TOTAL BEGINNING WORKING CAPITAL	1,087,131	1,087,131	1,087,131
SERVICE CHARGES							
0	0	97,493	97,493	Services Charges	44,375	44,375	44,375
0	0	97,493	97,493		44,375	44,375	44,375
16,781	61,763	0	0	TOTAL INTEREST	0	0	0
OTHER							
18,840	35,627	0	0	Dividends/Refunds	0	0	0
1,226	319	0	0	Fines/Forfeitures	0	0	0
334,350	261,210	0	0	Miscellaneous	0	0	0
7,165	8,062	0	0	Sales	0	0	0
7,153,721	7,337,410	7,530,842	7,530,842	Service Reimbursements	7,284,094	7,284,094	7,284,094
7,515,302	7,642,627	7,530,842	7,530,842		7,284,094	7,284,094	7,284,094
8,368,587	9,587,661	8,791,591	8,791,591	FUND TOTAL	8,415,600	8,415,600	8,415,600

FUND 3501: FLEET MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,640,754	1,852,882	2,087,438	2,087,438	Personnel	2,187,451	2,187,451	2,187,451
158,659	233,179	479,403	479,403	Contractual Services	394,574	394,574	394,574
2,160,466	2,397,864	2,378,594	2,378,594	Materials & Supplies	2,264,728	2,264,728	2,264,728
1,792,910	2,788,798	2,328,900	2,328,900	Internal Services	2,481,716	2,481,716	2,481,716
353,728	412,816	354,000	354,000	Capital Outlay	0	0	0
6,106,516	7,685,539	7,628,335	7,628,335		7,328,469	7,328,469	7,328,469
CASH TRANSFERS TO...							
378,800	54,870	341,509	341,509	Fleet Asset Replacement Fund	313,298	313,298	313,298
378,800	54,870	341,509	341,509		313,298	313,298	313,298
CONTINGENCY							
0	0	821,747	821,747	CONTINGENCY	773,833	773,833	773,833
0	0	821,747	821,747		773,833	773,833	773,833
UNAPPROPRIATED BALANCE							
1,883,271	1,847,252	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,883,271	1,847,252	0	0		0	0	0
8,368,587	9,587,661	8,791,591	8,791,591	FUND TOTAL	8,415,600	8,415,600	8,415,600

FUND 3501: FLEET MANAGEMENT FUND								
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED	
OVERALL COUNTY								
743,620	760,401	0	0	50000 - Beginning Working Capital	0	0	0	
16,781	61,763	0	0	50270 - Interest Earnings	0	0	0	
760,401	822,164	0	0		0	0	0	
COUNTY ASSETS								
92,884	1,122,869	1,163,256	1,163,256	50000 - Beginning Working Capital	1,087,131	1,087,131	1,087,131	
0	0	97,493	97,493	50235 - Charges for Services	44,375	44,375	44,375	
7,165	8,062	0	0	50250 - Sales to the Public	0	0	0	
1,226	319	0	0	50280 - Fines and Forfeitures	0	0	0	
18,840	35,627	0	0	50290 - Dividends & Rebates	0	0	0	
7,153,721	7,337,410	7,530,842	7,530,842	50310 - Internal Service Reimbursement	7,284,094	7,284,094	7,284,094	
334,350	261,210	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0	
7,608,186	8,765,497	8,791,591	8,791,591		8,415,600	8,415,600	8,415,600	
8,368,587	9,587,661	8,791,591	8,791,591	FUND TOTAL	8,415,600	8,415,600	8,415,600	

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
8,086,404	8,708,238	10,864,159	10,864,159	TOTAL BEGINNING WORKING CAPITAL	12,306,125	12,306,125	12,306,125
223,409	351,964	0	0	TOTAL INTEREST	0	0	0
OTHER							
2,427,489	3,083,113	2,729,425	2,729,425	Service Reimbursements	4,075,942	4,075,942	4,075,942
2,427,489	3,083,113	2,729,425	2,729,425		4,075,942	4,075,942	4,075,942
378,800	54,870	341,509	341,509	TOTAL FINANCING SOURCES	313,298	313,298	313,298
11,116,102	12,198,185	13,935,093	13,935,093	FUND TOTAL	16,695,365	16,695,365	16,695,365

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
0	10,445	0	0	Materials & Supplies	0	0	0
2,407,867	2,171,947	13,935,093	13,935,093	Capital Outlay	16,695,365	16,695,365	16,695,365
2,407,867	2,182,392	13,935,093	13,935,093		16,695,365	16,695,365	16,695,365
UNAPPROPRIATED BALANCE							
8,708,235	10,015,793	0	0	UNAPPROPRIATED BALANCE	0	0	0
8,708,235	10,015,793	0	0		0	0	0
11,116,102	12,198,185	13,935,093	13,935,093	FUND TOTAL	16,695,365	16,695,365	16,695,365

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
223,409	351,964	0	0	50270 - Interest Earnings	0	0	0
223,409	351,964	0	0		0	0	0
COUNTY ASSETS							
8,086,404	8,708,238	10,864,159	10,864,159	50000 - Beginning Working Capital	12,306,125	12,306,125	12,306,125
2,427,489	3,034,203	2,729,425	2,729,425	50310 - Internal Service Reimbursement	4,075,942	4,075,942	4,075,942
0	48,910	0	0	50311 - Internal Service Reimbursement, General Insurance Liability	0	0	0
378,800	54,870	341,509	341,509	50320 - Cash Transfers In	313,298	313,298	313,298
10,892,693	11,846,221	13,935,093	13,935,093		16,695,365	16,695,365	16,695,365
11,116,102	12,198,185	13,935,093	13,935,093	FUND TOTAL	16,695,365	16,695,365	16,695,365

FUND 3503: INFORMATION TECHNOLOGY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
7,122,834	5,735,085	6,482,932	6,482,932	TOTAL BEGINNING WORKING CAPITAL	6,229,577	6,229,577	6,450,031
SERVICE CHARGES							
16,662	11,518	12,770	12,770	Services Charges	11,841	11,841	11,841
16,662	11,518	12,770	12,770		11,841	11,841	11,841
195,190	87,906	0	0	TOTAL INTEREST	0	0	0
OTHER							
66,762,214	65,165,836	73,486,230	73,486,230	Service Reimbursements	78,707,489	78,707,489	78,696,983
66,762,214	65,165,836	73,486,230	73,486,230		78,707,489	78,707,489	78,696,983
75,000	0	0	0	TOTAL FINANCING SOURCES	0	0	0
74,171,900	71,000,345	79,981,932	79,981,932	FUND TOTAL	84,948,907	84,948,907	85,158,855

FUND 3503: INFORMATION TECHNOLOGY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
32,519,314	36,539,615	42,681,268	42,633,676	Personnel	45,470,879	45,470,879	45,478,647
7,145,194	6,785,167	5,548,440	5,600,671	Contractual Services	5,074,369	5,074,369	5,065,215
15,372,395	16,061,793	20,210,009	20,205,370	Materials & Supplies	22,396,147	22,396,147	22,606,895
11,274,211	4,735,095	5,469,277	5,469,277	Internal Services	5,943,759	5,943,759	5,944,345
245,702	470,553	3,700,891	3,700,891	Capital Outlay	3,611,055	3,611,055	3,611,055
66,556,815	64,592,224	77,609,885	77,609,885		82,496,209	82,496,209	82,706,157
CASH TRANSFERS TO...							
1,880,000	0	0	0	Information Technology Capital Fund	0	0	0
0	580,160	0	0	General Fund	0	0	0
1,880,000	580,160	0	0		0	0	0
CONTINGENCY							
0	0	2,372,047	2,372,047	CONTINGENCY	2,452,698	2,452,698	2,452,698
0	0	2,372,047	2,372,047		2,452,698	2,452,698	2,452,698
UNAPPROPRIATED BALANCE							
5,735,085	5,827,961	0	0	UNAPPROPRIATED BALANCE	0	0	0
5,735,085	5,827,961	0	0		0	0	0
74,171,900	71,000,345	79,981,932	79,981,932	FUND TOTAL	84,948,907	84,948,907	85,158,855

FUND 3503: INFORMATION TECHNOLOGY FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
0	580,161	0	0	50000 - Beginning Working Capital	0	0	0
195,190	87,906	0	0	50270 - Interest Earnings	0	0	0
195,190	668,067	0	0		0	0	0
COUNTY ASSETS							
7,122,834	5,154,924	6,482,932	6,482,932	50000 - Beginning Working Capital	6,229,577	6,229,577	6,450,031
16,662	11,518	12,770	12,770	50235 - Charges for Services	11,841	11,841	11,841
66,762,214	65,165,836	73,486,230	73,486,230	50310 - Internal Service Reimbursement	78,707,489	78,707,489	78,696,983
75,000	0	0	0	50320 - Cash Transfers In	0	0	0
73,976,710	70,332,278	79,981,932	79,981,932		84,948,907	84,948,907	85,158,855
74,171,900	71,000,345	79,981,932	79,981,932	FUND TOTAL	84,948,907	84,948,907	85,158,855

FUND 3504: MAIL DISTRIBUTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
614,037	632,477	533,039	533,039	TOTAL BEGINNING WORKING CAPITAL	500,261	500,261	500,261
SERVICE CHARGES							
0	0	17,052	17,052	Services Charges	20,483	20,483	20,483
0	0	17,052	17,052		20,483	20,483	20,483
10,069	24,028	0	0	TOTAL INTEREST	0	0	0
OTHER							
4,005,995	3,931,756	4,774,820	4,774,820	Service Reimbursements	4,886,353	4,886,353	4,885,329
4,005,995	3,931,756	4,774,820	4,774,820		4,886,353	4,886,353	4,885,329
4,630,101	4,588,261	5,324,911	5,324,911	FUND TOTAL	5,407,097	5,407,097	5,406,073

FUND 3504: MAIL DISTRIBUTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
1,479,439	1,389,381	1,814,632	1,814,632	Personnel	1,964,794	1,964,794	1,964,794
1,018,516	867,697	1,064,616	1,064,616	Contractual Services	905,523	905,523	904,499
117,583	182,358	184,135	184,135	Materials & Supplies	192,792	192,792	192,792
1,356,429	1,545,779	1,728,489	1,728,489	Internal Services	1,843,727	1,843,727	1,843,727
25,657	0	0	0	Capital Outlay	0	0	0
3,997,624	3,985,215	4,791,872	4,791,872		4,906,836	4,906,836	4,905,812
CONTINGENCY							
0	0	533,039	533,039	CONTINGENCY	500,261	500,261	500,261
0	0	533,039	533,039		500,261	500,261	500,261
UNAPPROPRIATED BALANCE							
632,477	603,046	0	0	UNAPPROPRIATED BALANCE	0	0	0
632,477	603,046	0	0		0	0	0
4,630,101	4,588,261	5,324,911	5,324,911	FUND TOTAL	5,407,097	5,407,097	5,406,073

FUND 3504: MAIL DISTRIBUTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
10,069	24,028	0	0	50270 - Interest Earnings	0	0	0
10,069	24,028	0	0		0	0	0

FUND 3504: MAIL DISTRIBUTION FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
614,037	632,477	533,039	533,039	50000 - Beginning Working Capital	500,261	500,261	500,261
0	0	17,052	17,052	50235 - Charges for Services	20,483	20,483	20,483
4,005,995	3,931,756	4,774,820	4,774,820	50310 - Internal Service Reimbursement	4,886,353	4,886,353	4,885,329
4,620,032	4,564,233	5,324,911	5,324,911		5,407,097	5,407,097	5,406,073
4,630,101	4,588,261	5,324,911	5,324,911	FUND TOTAL	5,407,097	5,407,097	5,406,073

FUND 3505: FACILITIES MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE BY CATEGORY AND CLASS	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
3,642,250	3,739,319	4,162,215	4,162,215	TOTAL BEGINNING WORKING CAPITAL	3,300,220	3,300,220	3,300,220
SERVICE CHARGES							
1,134,336	1,094,022	795,532	795,532	Facilities Management	982,581	982,581	982,581
1,131,412	1,286,089	1,299,767	1,299,767	IG Charges for Services	1,478,852	1,478,852	1,478,852
20,683	1,860	0	0	Services Charges	0	0	0
2,286,431	2,381,971	2,095,299	2,095,299		2,461,433	2,461,433	2,461,433
107,940	172,532	0	0	TOTAL INTEREST	0	0	0
OTHER							
159,702	86,108	0	0	Dividends/Refunds	0	0	0
0	2,349	0	0	Miscellaneous	121,554	121,554	121,554
71,171,852	78,039,814	83,080,604	83,408,326	Service Reimbursements	89,918,292	89,918,292	90,089,976
71,331,554	78,128,271	83,080,604	83,408,326		90,039,846	90,039,846	90,211,530
123,621	595,000	100,000	100,000	TOTAL FINANCING SOURCES	0	0	0
77,491,796	85,017,093	89,438,118	89,765,840	FUND TOTAL	95,801,499	95,801,499	95,973,183

FUND 3505: FACILITIES MANAGEMENT FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
COUNTY ASSETS							
16,535,302	18,849,373	20,013,447	20,013,447	Personnel	20,518,376	20,518,376	20,518,376
16,087,292	18,854,812	17,851,019	18,290,501	Contractual Services	23,042,813	23,042,813	23,042,813
30,327,083	31,561,684	35,152,561	35,040,801	Materials & Supplies	35,111,734	35,111,734	35,355,418
10,206,005	11,170,598	12,751,149	12,751,149	Internal Services	13,328,393	13,328,393	13,328,393
231,614	491,963	0	0	Capital Outlay	0	0	0
73,387,296	80,928,429	85,768,176	86,095,898		92,001,316	92,001,316	92,245,000
CASH TRANSFERS TO...							
194,114	148,619	73,762	73,762	Asset Preservation Fund	44,044	44,044	44,044
171,068	161,929	153,965	153,965	Capital Improvement Fund	369,420	369,420	369,420
0	0	105,382	105,382	General Fund	0	0	0
365,182	310,548	333,109	333,109		413,464	413,464	413,464
CONTINGENCY							
0	0	3,336,833	3,336,833	CONTINGENCY	3,386,719	3,386,719	3,314,719
0	0	3,336,833	3,336,833		3,386,719	3,386,719	3,314,719

FUND 3505: FACILITIES MANAGEMENT FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURES BY DEPARTMENT	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
UNAPPROPRIATED BALANCE							
3,739,318	3,778,116	0	0	UNAPPROPRIATED BALANCE	0	0	0
3,739,318	3,778,116	0	0		0	0	0
77,491,796	85,017,093	89,438,118	89,765,840	FUND TOTAL	95,801,499	95,801,499	95,973,183

FUND 3505: FACILITIES MANAGEMENT FUND							
FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	REVENUE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
OVERALL COUNTY							
2,966,198	3,136,781	3,336,833	3,336,833	50000 - Beginning Working Capital	0	0	0
107,940	172,532	0	0	50270 - Interest Earnings	0	0	0
3,074,138	3,309,313	3,336,833	3,336,833		0	0	0

COUNTY ASSETS							
676,053	602,538	825,382	825,382	50000 - Beginning Working Capital	3,300,220	3,300,220	3,300,220
20,683	1,860	0	0	50235 - Charges for Services	0	0	0
1,131,412	1,286,089	1,299,767	1,299,767	50236 - Charges for Services, Intergovernmental	1,478,852	1,478,852	1,478,852
1,134,336	1,094,022	795,532	795,532	50240 - Property and Space Rentals	982,581	982,581	982,581
159,702	86,108	0	0	50290 - Dividends & Rebates	0	0	0
2,220,031	2,336,434	4,248,790	4,248,790	50307 - Internal Service Reimbursement, Facilities Service Requests - Personnel	4,377,710	4,377,710	4,377,710
6,966,520	9,162,426	9,370,896	9,810,378	50308 - Internal Service Reimbursement, Enhanced Building Services	18,914,535	18,914,535	18,914,535
10,787,938	8,694,530	10,317,000	10,002,000	50309 - Internal Service Reimbursement, Facilities Service Requests - Materials & Services	9,757,508	9,757,508	9,757,008
51,197,362	57,846,423	59,143,918	59,347,158	50310 - Internal Service Reimbursement	56,868,539	56,868,539	57,040,723
123,621	595,000	100,000	100,000	50320 - Cash Transfers In	0	0	0
0	2,240	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
0	109	0	0	50360 - Miscellaneous Revenue	121,554	121,554	121,554
74,417,659	81,707,780	86,101,285	86,429,007		95,801,499	95,801,499	95,973,183
77,491,796	85,017,093	89,438,118	89,765,840	FUND TOTAL	95,801,499	95,801,499	95,973,183

The goal of the County's budget is to provide information that is concise and understandable. However, the complexities of public finance and Oregon State Budget law can be confusing for a reader who is not familiar with the budget process. The Glossary of Terms contains many of the key words and terms used in the County's budget to help the reader. Following the Glossary of Terms is a list of common acronyms.

-A-

Accrual Basis. Method of accounting in which revenue is recorded when measurable and earned, and expenses are recognized when a good or a service is used.

Adopted Budget. Financial plan adopted by the Board of County Commissioners for the fiscal year that forms the basis for appropriations.

Ad Valorem Tax. A property tax computed as a percentage of the value of taxable property. Based on the Assessed Value.

Advance Refunding. Selling new bonds, all or part of which are to be used to pay an outstanding bond one year or more after the advance refunding bond is issued and before any right to call or otherwise retire the old bond issue arises.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. The Board can change the appropriation during the year by authorizing transfers, grants, or a supplemental budget.

Approved Budget. The budget that has been approved by the Board of County Commissioners.

Assessed Value. The value set on real and personal taxable property as a basis for levying taxes. It is the lesser of the property's maximum assessed value (the value that grows by 3%) or real market value.

Assessment Date. January 1. The date on which the real market value of property is set.

Audit. The review and appraisal of the County's accounts and fiscal affairs conducted by an accountant. The auditor issues a report expressing an opinion about the financial statements and compliance with requirements.

-B-

Balanced Budget. Oregon Administrative Rules require that all jurisdictions within the state propose and adopt balanced budgets. The State of Oregon defines a balanced budget as an estimate of expenditures and resources whereby total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

Basis of Accounting. The time various financial transactions are recorded (e.g., cash basis, the modified accrual basis or accrual basis).

Beginning Working Capital. An accounting term used to describe financial resources that are available in the current fiscal year because they were not spent in the previous fiscal year.

Board of Commissioners. The Board of County Commissioners consists of four members, elected by district, and a chair who is elected countywide. The Board members are elected to a four year term and are devoted full-time to County's business.

Bond. A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date(s)), together with periodic interest at a specific rate. Bonds issued by state governments or municipalities are generally exempt from tax.

Bonded Debt (“local improvement”). Borrowed monies for a capital construction project, approved by voters to be repaid by a tax levy.

Budget. Basis of the legal authorization for the expenditure of funds. A written plan of financial operation for estimating expenditures for one year, and the proposed means of financing the estimated expenditures. Must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee. Fiscal planning board of a local government, consisting of the five Commissioners, which authorizes the maximum for the tax levy.

Budget Director’s Message. Written explanation of the budget and the local government’s financial priorities.

Budget Officer (Director). Person designated to assemble budget material and information and to physically prepare the proposed budget.

Budget Period/Fiscal Year. A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Budget Phases. The various developmental stages of the budget: Requested (prepared by departments), Proposed (prepared by County Chair), Approved (may be adjusted by the Board or approved without changes), Adopted (adjusted/adopted by the Board) and Revised (Adopted plus budget modifications).

-C-

Capital Expenditures/Capital Outlay. Expenditures on items or projects that have a useful life of three or more years, for which the initial costs exceed \$5,000. Examples include machinery, land, furniture, equipment, and building and infrastructure projects (such as roads and bridges).

Capital Project. Any major repair, renovation or replacement of a current fixed asset that extends the useful operational life by at least five years or expands the capacity of an existing facility. Also includes construction of a new asset with a useful operational life of at least five years including roads, bridges, parks, marinas, and buildings.

Capital Projects Fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital purchase or construction projects. May be used for one or more projects.

Cash Basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

Categories of Measure 5 Limitation. The three categories in which taxes on property are placed before the constitutional limits can be tested: Education, General Government, Excluded from Limitation.

Certificates of Participation. Financing in which an individual buys a share of the lease revenues of an agreement made by a municipal or governmental entity, rather than the bond being secured by those revenues. This form of financing can be used by the municipal or government entity to circumvent restrictions that might exist on the amount of debt they might be able to take on.

Classification. A group of personnel positions which are enough alike in duties, authority, and responsibilities to require the same qualifications and the same pay for all positions in the group.

Compression Loss. The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See Measure 5.

Conduit Debt. A debt instrument (e.g. bond) issued in the name of a state or local government (the issuer) that is for the benefit of a third party (non-profit) liable for the repayment of the debt instrument (the third-party obligator). This includes hospital facilities or higher education facilities.

Constraint. Used in budgeting, a limitation set on the amount of General Fund (or other funds) a program or department can plan to use within a fiscal year.

Contingency. An estimate in an operating fund for unforeseen spending that may become necessary. Funds held in contingency may also be restricted to a specific use at the direction of the Board. Transfers from a contingency account must be approved by the Board of County Commissioners.

Contracted Services. Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Current Assets. Assets available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities (see definition) due within one year.

Current Year. The fiscal year in progress.

-D-

Debt Amortization. A reduction of debt obligations (e.g. Full-Faith and Credit, General Obligation, Loans, etc.) by using funds regularly put aside until the debt is fully extinguished.

Debt Service Fund. A fund established to account for payment of general long-term debt principal and interest.

Deficit. The amount by which expenditures are larger than revenues.

Deflection. A concept that creates a collaborative program between law enforcement agencies and behavioral health entities that assists individuals who may have substance use disorder, another behavioral health disorder or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

Discretionary Revenue. Revenue not dedicated or restricted for a specific purpose. Local governments can spend these funds on any activity.

Double Majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

-E-

Efficiency Measure (Productivity). Efficiency measurement is a method for examining how effectively a program is performing its activities. This is an indicator that measures the cost of resources (e.g., in dollars, FTE, employee hours, time, etc.) per unit of output (e.g., per repair, per case, etc.).

Employee Benefits. Amounts paid on behalf of employees, excluding gross salary. These are fringe benefit payments not paid directly to employees, but are part of total compensation. Examples include health and life insurance, social security taxes, workers' compensation, and unemployment insurance.

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

Expenditures. What the County spends to provide services to the community. Total amount incurred if accounts are kept on an accrual or cash basis. Includes operating expenses (see definition), cash transfers, contingencies, and unappropriated balances.

-F-

Fiduciary Fund. A fund used to account for resources held for the benefit of parties outside the County.

Financial Forecast. A report prepared by the Budget Office that provides annual estimates of the revenues and expenditures for several years. The forecast uses both short- and long-term forecasts to plan for the General Fund.

Fiscal Year. A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FTE. Full Time Equivalent. The equivalent of one full-time position for one year. An employee who works half-time would show as 0.50 FTE.

Full Faith and Credit. A pledge of the general taxing power of a government for the payment of a debt obligation. See General Obligation Bonds.

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Fund types include: general, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.

Fund Balance. The excess of assets of a fund over its liabilities and reserves during a fiscal year. Also called Beginning Working Capital (BWC).

-G-

GASB. Governmental Accounting Standards Board (GASB), which establishes and improves standards of state and local governmental accounting and external financial reporting.

General Fund. A fund used to account for revenue that is typically generated by flexible sources like property tax and business income taxes. The General Fund may be used for any purpose and is generally referred to as discretionary spending. The Board has authority to direct almost all General Fund spending.

General Ledger. A financial accounting system for recording and reporting actual expense and revenue activity.

General Obligation Bond. A common type of municipal bond backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a specific project. General obligation bonds are secured by the government's pledge to use legally available resources, including tax revenues, to repay bond holders. No assets are used as collateral.

Governmental Fund. A group of funds that account for activities associated with a state or local government's core operations (examples: General Fund, Special Revenue Funds, Capital Funds, and Debt Service Funds). Governmental funds and the activities they pay for are primarily supported by tax revenues. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

Grant. Donation or contribution of cash or other assets to government from a third party, to be used or spent for a specified purpose, activity, or facility.

-H-

HB 4002: In 2024, the Oregon Legislature passed House Bill (HB) 4002, which established a criminal justice framework for possession or delivery of controlled substances designed to encourage treatment over penalties such as jail or probation. The bill both expands funding for substance abuse treatment and makes possessing small amounts of controlled substances a misdemeanor beginning September 1, 2024. It walked back some of the reforms of Measure 110 and allows for a county-by-county approach to deflection. See Measure 110 and Deflection.

Home Rule Charter. Voter-approved charter amendment that grants Multnomah County the authority to make its own laws.

-I-

Indirect Charges. Administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll, and finance.

Input Measure. Reports amount of resources such as financial, personnel, or materials that are devoted to a program. Financial and personnel data are the most common input measures.

Interfund Loans. Loans made by one fund to another. Loans must be repaid by the end of the ensuing year.

Internal Services. Services provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management.

-L-

Ledger Category. A grouping of expenditures, such as personnel, materials and supplies, contractual services, internal services, capital outlay, and other types of requirements.

Levy. Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities. Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date, not including encumbrances.

Line-item Budget. The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department or division.

Local Government. Any city, county, port, school district, community college, public or quasi-public corporation commission operated by a separate board or commission; a municipality.

Local Option Tax. Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

-M-

Mandates. Activities required to be performed by local government. Requirements are legislated by state and federal government.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent each year. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 110. In 2020, Oregon voters approved a measure that decriminalized the possession of small amounts of a variety of drugs and repurposed some State funding streams to drug treatment. In 2024, the Oregon Legislature passed HB 4002, which repeals the Class E violation that previously applied to possession of small amounts of a controlled substance under Measure 110, and replaces it with a new misdemeanor crime of unlawful possession of a controlled substance. The new misdemeanor goes into effect September 1, 2024.

Measure 5 Constitutional Limits. In 1990, Oregon voters passed Measure 5 which established the maximum amount of tax on property that can be collected from an individual property in each category of limitation. (Art. XI, sect.11b, Or Const.). Property taxes dedicated for schools were capped at \$15 per \$1,000 of assessed value, and gradually lowered to \$5. Property taxes for other purposes were capped at \$10 per \$1,000.

Measure 50. In 1997, Oregon voters passed Measure 50, a revision of Measure 47 passed the prior year. These measures fundamentally changed the Oregon property tax system. Each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced to FY 1998 and future increases in assessed value were capped. See Assessed Value and Permanent Rate Limit.

Modified Accrual Basis. A method of accounting where revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available (collectible) to finance expenditures for the current period.

-O-

OAR. Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

Obligations. The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment during the same or a future period.

One-time-only (OTO) Request. A request that seeks funding for one budget year or a finite project in a dedicated fund. Examples include funding for capital projects, piloting a program, or ramping down services. If a funding request is adopted using OTO funds, projects/initiatives are expected to be completed in a single budget cycle except for projects with a known end date that may span more than one year (such as capital projects).

Ongoing. Ongoing programs involve activities that the County expects to provide on a continuing basis.

Operating Expenses/Operating Budget. The amount of money a department plans to spend to accomplish its work, such as for personnel, contractual services, materials/supplies, internal services, and capital outlay. This does not include accounting transactions (cash transfers, contingencies, and unappropriated balances).

Operating Rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Organizational Unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions, such as a department, office, or division.

ORS. Oregon Revised Statute. Oregon laws established by the legislature.

Outcome Measure (Results). Designed to report the results of the service. It can often be described as a short-term (e.g., successful treatment completion), intermediate term (e.g., success by 3 or 6 months), or long-term outcome (e.g., 1 year or more). There should be a logical connection from outputs to meaningful outcomes, with activities supporting the results in a sequential fashion.

Output Measure. The most common type of indicator found in most performance measurement systems, reporting the number of units produced or services provided by the program. It describes the activities that a program has completed, but not necessarily their results. Data are typically reported as numbers and not percentages.

-P-

Payroll Expenses. Health and accident insurance premiums, Social Security, retirement contributions, workers' compensation and unemployment taxes are examples.

Performance Management. Using performance measurement information to help set performance goals, allocate and prioritize resources, inform managers to either confirm or change current policy or program direction to meet those goals, and report on the success of meeting those goals.

Performance Measurement. The process of developing meaningful, objective indicators that can be systematically tracked to assess progress made in achieving predetermined goals. Only after the development of meaningful measures and matched with regular review and use is an organization able to move to performance management.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Program Budget. A budget based on programs of work or projects.

Program Evaluation. Systematic collection of information about activities, characteristics and outcomes of programs to make judgments about the program, improve program effectiveness and/or informed decisions about future programming. The application of scientific research methods to estimate how much observed results, intended or not, are caused by program activities.

Program Offer. Public policy document that combines information such as program descriptions, budget overviews, and performance data for a given set of services. All County functions – from operating programs to the General Fund contingency account – request funding from the Board through a program offer.

Property Taxes. Ad valorem tax certified to the County Assessor by a local government unit.

Proposed Budget. The financial and operating plan prepared by the County Chair. It is submitted to the public for review and the Board of County Commissioners for approval.

Proprietary fund. A fund that accounts for state or local government activities that are similar to a business in the private sector, such as a fund that accounts for operations that provide goods or services to the public for a fee or a fund that accounts for goods and services provided by one department or agency to another department or agency of the governmental unit, or to other governmental units, on a cost-reimbursement basis. Proprietary funds are concerned with activities financed by self generated revenues.

-Q-

Quality Measure. Reflects effectiveness in meeting customer expectations. Measures include reliability, accuracy, courtesy, competence, responsiveness, and completeness associated with the product or service. Customer satisfaction reflects the degree to which the customer's expectations of a service are met/exceeded. Lack of quality can also be measured.

-R-

Real Market Value (RMV). Amount of cash which could reasonably be expected by an informed buyer acting without compulsion, in an "arms-length" transaction during the taxing period for the property.

Receipts. Cash received unless otherwise qualified.

Requirement. Sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Reserve Fund. Established to accumulate money for a specific purpose, such as purchase of new equipment.

Reserves. Reserves are the unappropriated ending fund balance maintained to ensure future financial stability (see Volume 1, Financial and Budget Policies).

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts. See Revenues.

Revenues. Money received or anticipated by a local government from either tax or non-tax sources.

Revised Budget. Adopted budget amount plus any changes made through budget modifications during the fiscal year. When "Revised" is used as a column header in this budget document, it refers to the updated budget as of December 31st of the current fiscal year (this column appears in Volume 1, Legal Detail by Department by Fund and Revenue/Expenditures - All Funds).

-S-

SB 1145. In 1995, the legislature passed Senate Bill (SB) 1145, which transferred management of offenders sentenced for 12 months or less to the counties, effective January 1, 1997.

SB 400. In 2007, the legislature passed Senate Bill (SB) 400, which made safety and staffing a mandatory subject of bargaining for public safety employees.

Serial Levy. A voter-approved tax levy for a specific purpose, over a specific time no greater than five years, and for a specified maximum amount.

Special Revenue Fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Supplemental Budget. A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

-T-

Target Allocation. Limitation set on the amount of General Fund (or other funds) that may be used by a program or department in a given fiscal year.

Tax. Any charge imposed by a governmental unit upon a business, property or upon a property owner.

Tax Levy. Total amount of taxes imposed by a local government unit.

Tax on Property. Tax, fee, charge, or assessment imposed by a government unit upon property or upon a property owner as a direct consequence of ownership except charges and assessment for local improvements.

Tax Rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property.

Tax Roll. The official list showing the amount of taxes levied against each property.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Trust Fund. A fund used to account for fiscal activities of assets held in trust by a government.

-U-

Unappropriated Balance (Reserve). Amount set aside that will not be used in the fiscal year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

Unincorporated Area. The areas of the County outside city boundaries.

Acronyms

AA	Affirmative Action	HRAP	Homelessness Response Action Plan
ACA	Affordable Care Act	HRS	Homelessness Response System
ADA	Americans with Disabilities Act	HSD	Homeless Services Department (formerly JOHS)
AMH	Automated Materials Handling	IGA	Intergovernmental Agreement
AOC	Association of Oregon Counties	ISR	Internal Service Rate
ARP	American Rescue Plan	JOHS	Joint Office of Homeless Services (now HSD)
ARRA	American Recovery & Reinvestment Act	LGBTQ2SIA	Lesbian, Gay, Bisexual, Transgender/non-binary, Queer/Questioning, Two Spirit, Intersex, Asexual
AV	Assessed Value	LIB	Library
BCC	Board of County Commissioners	LID	Local Improvement District
BHRC	Behavioral Health Resource Center	LPSCC	Local Public Safety Coordinating Council
BIPOC	Black, Indigenous, and People of Color	M&S	Materials and Supplies
BIT	Business Income Tax	MCDC	Multnomah County Detention Center
BWC	Beginning Working Capital	MCIJ	Multnomah County Inverness Jail
CAP	Climate Action Plan	MCSO	Multnomah County Sheriff's Office
CARES	Coronavirus Aid, Relief, & Economic Security Act	MWESB	Minority/Women-Owned Emerging Small Business
CATC	Crisis Assessment and Treatment Center	MVRT	Motor Vehicle Rental Tax
CBAC	Community Budget Advisory Committee	NACo	National Association of Counties
CCO	Coordinated Care Organization	NOFA	Notice of Funding Availability
CDC	Centers for Disease Control & Prevention	NOI	Notice of Intent
CFO	Chief Financial Officer	NOND	Nondepartmental
CIC	Community Involvement Committee	OAR	Oregon Administrative Rules
CIP	Capital Improvement Plan	OHP	Oregon Health Plan
COLA	Cost of Living Adjustment	OHS	Oregon Historical Society
COO	Chief Operating Officer	OPEB	Other Post Employment Benefits
CPI	Consumer Price Index	OPSRP	Oregon Public Services Retirement Plan (successor to PERS)
CPI-W	Consumer Price Index for Urban Wage Earners and Clerical Workers	ORS	Oregon Revised Statutes
CRC	Charter Review Commission	OTO	One-Time-Only
DA	District Attorney	PERS	Public Employees Retirement System (succeeded by OPSRP)
DCA	Department of County Assets	PFA	Preschool for All
DCHS	Department of County Human Services	RACC	Regional Arts and Culture Council
DCJ	Department of Community Justice	RMV	Real Market Value
DCM	Department of County Management	SHS	Supportive Housing Services
DCS	Department of Community Services	SUN	Schools Uniting Neighborhoods
EIS	Environmental Impact Statement	TAN	Tax Anticipation Note
FQHC	Federally Qualified Health Center	TASS	Temporary Alternative Shelter Site
FTE	Full-Time Equivalent	TIF	Tax Increment Financing
FY	Fiscal Year	TSCC	Tax Supervising and Conservation Commission
GAAP	Generally Accepted Accounting Principles	UGB	Urban Growth Boundary
GASB	Governmental Accounting Standards Board	UR	Urban Renewal
GFOA	Government Finance Officers Association	WESP	Workforce Equity Strategic Plan
GO	General Obligation Bond		
HD	Health Department		
HMIS	Homeless Management Information System		
HR	Human Resources		

