

FISCAL YEAR

2026

Executive Budget

Proposed by Chair
Jessica Vega Pederson

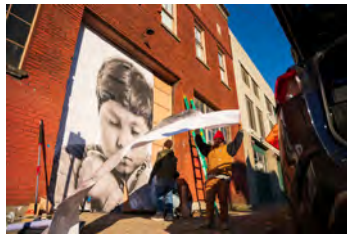


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Multnomah County Library/Bob Kerns Photography

Volume 1:
Proposed Policy & Legal Detail



April 24, 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 two 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.
- [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.
- [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 - Volume 2 begins with a Readers'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 Human Services including Preschool for All](#)
 - [County Management](#)
 - [District Attorney's Office](#)
 - [Health Department](#)
 - [Homeless Services Department](#)
 - [Library](#)
 - [Nondepartmental](#)
 - [Sheriff's Office](#)

Table of Contents

LETTER FROM THE CHAIR	2
HEALTH AND SAFETY FOR ALL	4
Tackling Our Mental Health and Addiction Crisis	4
Promoting Community Health and Wellbeing	7
Increasing Community Safety	8
SUPPORT FOR THOSE IN THE MOST VULNERABLE SITUATIONS	10
Providing Pathways Into Shelter and Housing	11
Protecting and Preserving Programs for Youth, Families, and Seniors	14
UPHOLDING OUR VALUES AND PLANNING FOR PROSPERITY	16
Upholding Our Values	16
Planning For Resiliency and Prosperity	18
INDEPENDENTLY ELECTED OFFICES	19
CONCLUSION	21



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.

“Focus on the immediate needs that deliver tangible outcomes.”

— Budget Survey Response

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.



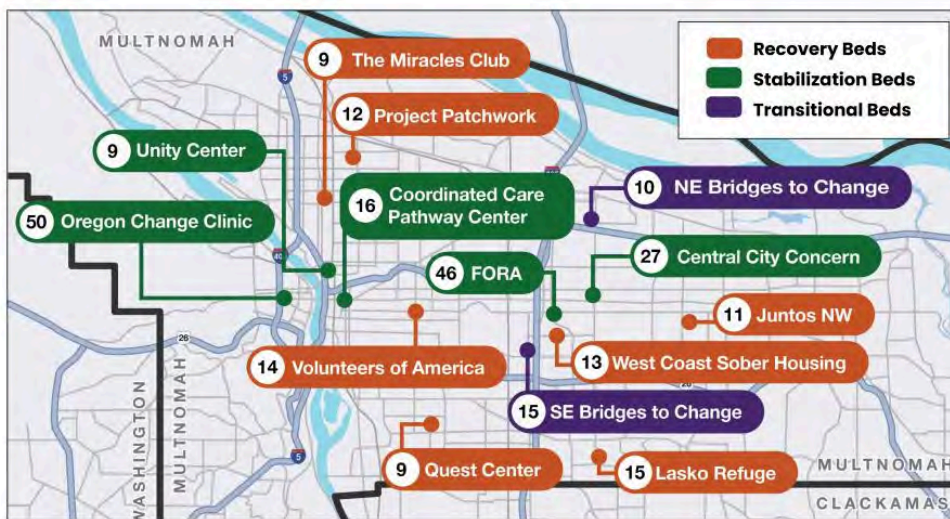
HEALTH AND SAFETY FOR ALL

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

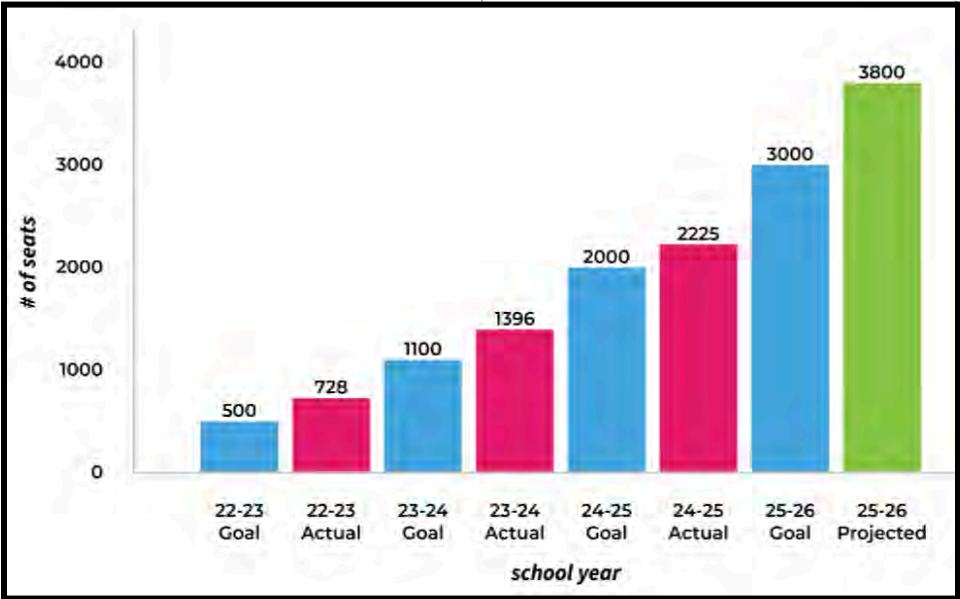
\$143.0 million to expand free quality preschool

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

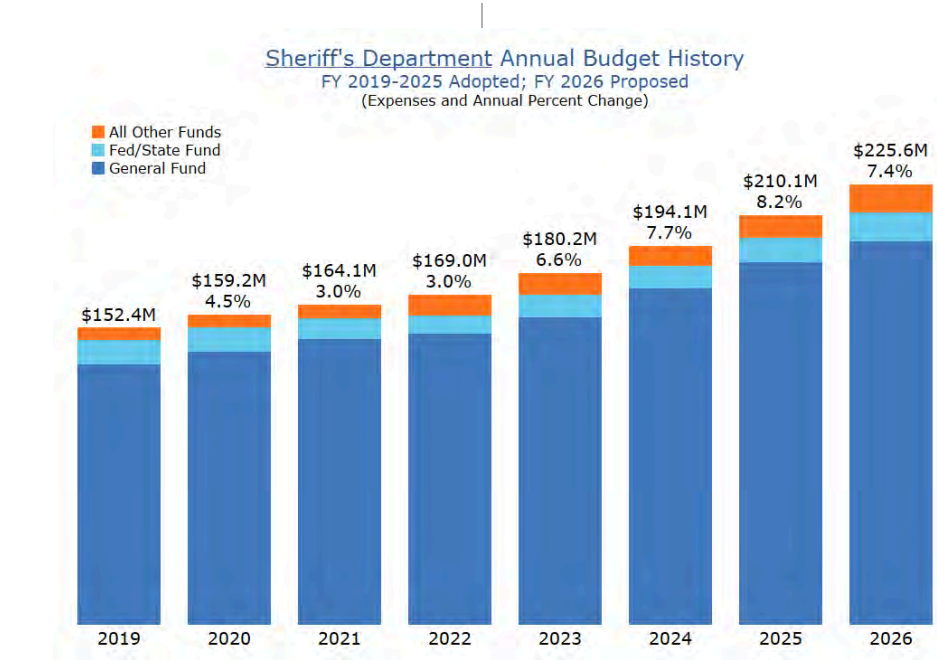
\$225.6 million to fully fund the Multnomah County Sheriff's Office

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

Table of Contents

Introduction.....	5
Policy Direction from the Chair	6
Balancing the General Fund	7
Planning for FY 2025.....	8
<i>Financial Context</i>	8
<i>Economic Climate</i>	9
<i>Forecasting the General Fund</i>	12
<i>Local Revenues</i>	15
<i>Cost Drivers</i>	18
Overview of Additions, Reductions and Reallocations	20
<i>Countywide Additions and Reductions</i>	20
Health and Human Services	21
<i>Department of County Human Services (DCHS)</i>	21
Reductions.....	21
New Investments in Ongoing and One-Time-Only Programs.....	22
Reallocations	23
<i>Homeless Services Department (HSD)</i>	25
New Ongoing and One-Time-Only Programs & General Fund Reduction/Backfill	25
Reallocations	26
Metro Supportive Housing Services (SHS) Reductions	27
<i>Health Department (HD)</i>	28
New Investments in Ongoing and One-Time-Only Programs and Backfill.....	28
Reductions.....	28
Reallocations	31
Behavioral Health and Public Health Beginning Working Capital	32
Public Safety	33
<i>District Attorney's Office (MCDA)</i>	33
New/Expanded Ongoing and One-Time-Only Programs	33
Reductions.....	33
Reallocations	34
<i>Department of Community Justice (DCJ)</i>	35
Reductions.....	35
Reallocations	36

Budget Director's Message

FY 2026 Proposed Budget

<i>Sheriff's Office (MCSO)</i>	37
New/Expanded Ongoing and One-Time-Only Programs	37
General Government	38
<i>Department of Community Services (DCS)</i>	38
New Ongoing and One-Time-Only Programs	38
Reductions.....	39
Reallocations	39
<i>Department of County Management (DCM)</i>	40
Reductions.....	40
New Ongoing and One-Time-Only Programs	41
<i>Library</i>	42
Reductions.....	42
Backfill	42
<i>Nondepartmental (NOND)</i>	43
Reductions and Backfill	43
New Ongoing and One-Time-Only Programs	44
Reallocations	44
<i>Department of County Assets (DCA)</i>	45
Internal Service Fund Additions and Reductions.....	45
New Ongoing and One-Time-Only Programs	47
Reallocations	47
Budget Overview All Funds	48
<i>Department Revenues All Funds (\$3.4 billion)</i>	49
<i>Fund Comparison: Year over Year</i>	51
<i>Department Expenditures All Funds (\$3.0 billion)</i>	52
The General Fund	53
<i>General Fund Revenues (\$824.1 million)</i>	53
<i>General Fund Expenditures and Reserves (\$897.4 million)</i>	54
<i>General Fund Reserves</i>	56
<i>Use of One-Time-Only (OTO) Funds</i>	56
Voter Approved Initiatives (Year 5)	59
<i>Metro Supportive Housing Services Measure (SHS Measure) - \$182.2 million</i>	59
Supportive Housing Services - Partner Departments	61
<i>Preschool for All (PFA) - \$714.7 million, 3,800 preschool slots</i>	63
<i>Multnomah County - Library General Obligation Bond - \$142.9 million</i>	64

Budget Director's Message

FY 2026 Proposed Budget

Policy Issues and Opportunities	65
<i>Federal Landscape</i>	65
<i>Labor and Personnel Costs</i>	65
<i>Deflection and Sobering Services</i>	67
Coordinated Care Pathway Center	67
24/7 Sobering & Crisis Stabilization Center	67
<i>Tax Title Supreme Court Case</i>	67
<i>Climate Resilience</i>	67
<i>Countywide Strategic Planning</i>	68
<i>2024-2028 Workforce Equity Strategic Plan (WESP)</i>	68
<i>Burnside Bridge Replacement</i>	68
Multnomah County Organization Chart	70
Appreciation	71
Budget Office Staff	71

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Introduction

The \$4.0 billion FY 2026 Proposed Budget represents the County's commitment to fund programs and services that our community members depend on. The budget is more than just numbers. Through the County budget, we translate our community's priorities into action, fulfilling our duty to safeguard our residents and serving as the largest safety net provider for the most vulnerable in our region.

The FY 2026 budget was developed amidst a backdrop of substantial economic challenges that have cast a shadow over the local, state, and even national economies. These difficulties encompass a range of factors, including rising inflation rates and decreasing tax revenues. This has created a fiscal environment where balancing the budget while maintaining essential services and programs has become increasingly complex. Despite these considerable headwinds, the FY 2026 budget aims to ensure fiscal responsibility while continuing to invest in key areas that support the community's well-being and safety, recognizing that many community members are still recovering from the impacts of the pandemic.

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 require a sharp focus on core priorities.

The budget process is the opportunity for the Board of County Commissioners to demonstrate 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 County-wide 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 (since 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 table on the next page 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.

Planning for FY 2025

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 the 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 2025 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.

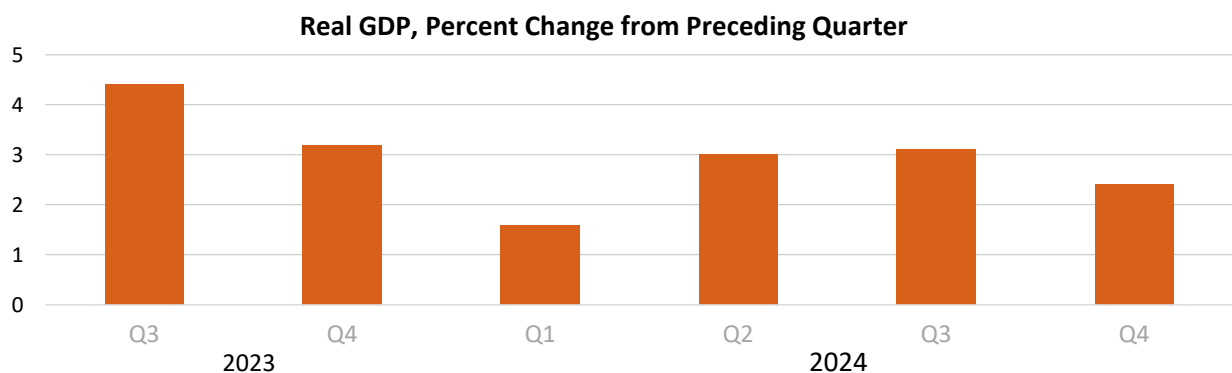
The following pages of the FY 2026 budget contain more information on the County's financial picture, and operational and investment plans. The County's budget information for FY 2026, as well as past years, can be found at: www.multco.us/budget.

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 3.1% and 2.4% in the last two quarters of 2024. Economic growth has shown no signs of slowing until the implementation of new tariffs. Recent forecasts of output by the Federal Reserve and Wall Street firms assume a lower level of growth going forward.



U.S. Bureau of Economic Analysis

Seasonally adjusted annual rates

Housing Market

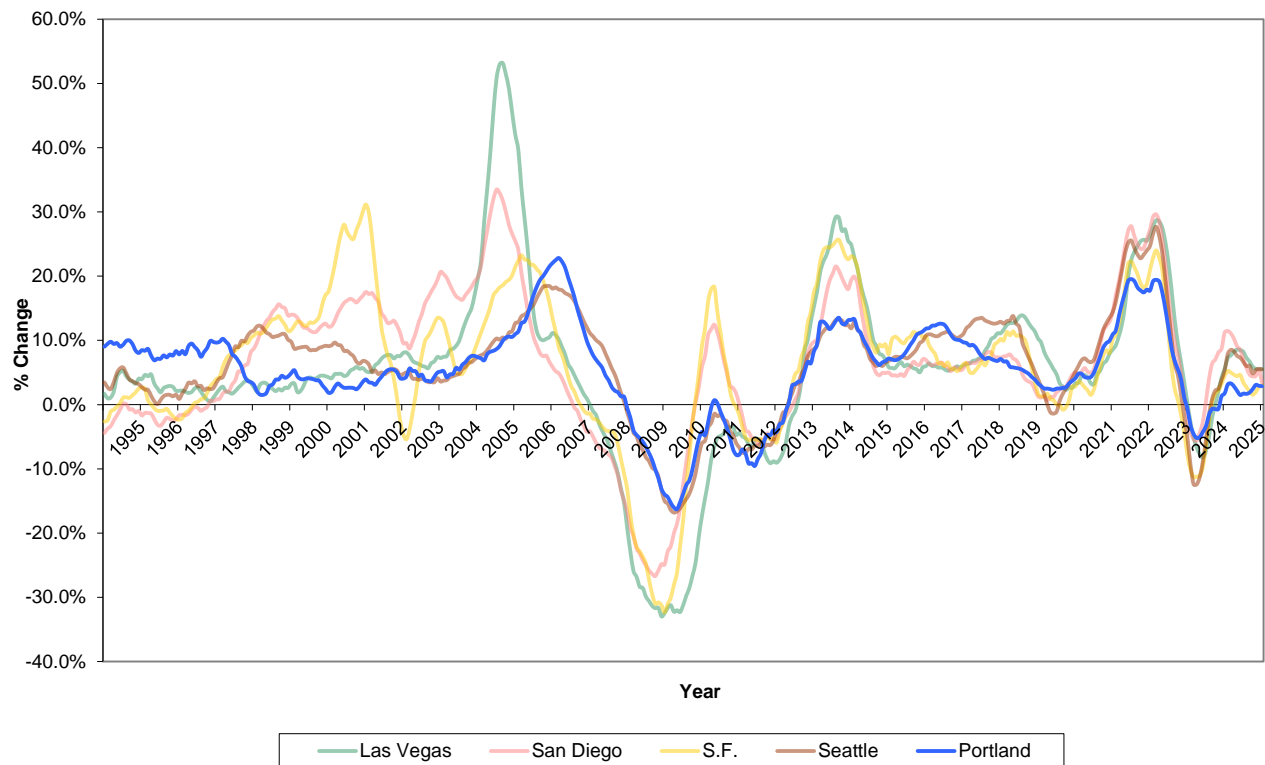
Even during the recent period of interest rate increases, housing prices remained steady in Portland as the lack of inventory created upward pressure to offset the impact of higher borrowing costs. The expected path of interest rate decreases may be in doubt due to inflationary pressure from new tariffs. 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

Budget Director's Message

FY 2026 Proposed Budget

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 January 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

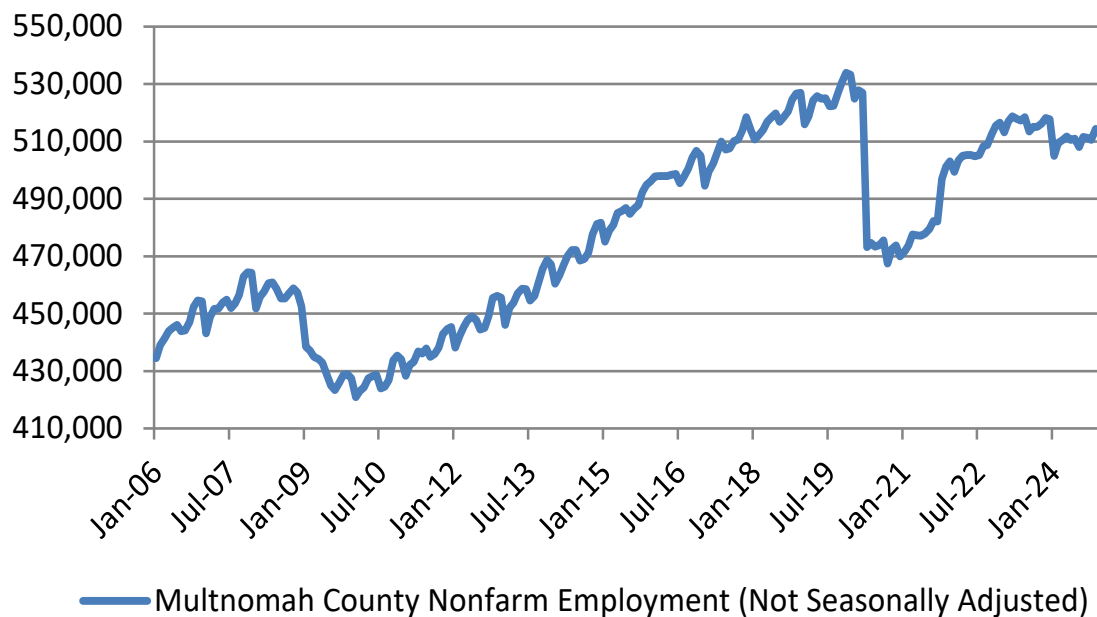
As of February 2025, the U.S. unemployment rate stood at 4.1% vs. 3.9% a year earlier. For Oregon, the February 2025 rate was 4.5% vs. 4.2% a year earlier. In Multnomah County, the unemployment rate increased to 4.4% from 3.9% last year. Nonfarm employment in Multnomah County is 511,000 as of February 2025.

Budget Director's Message

FY 2026 Proposed Budget

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.

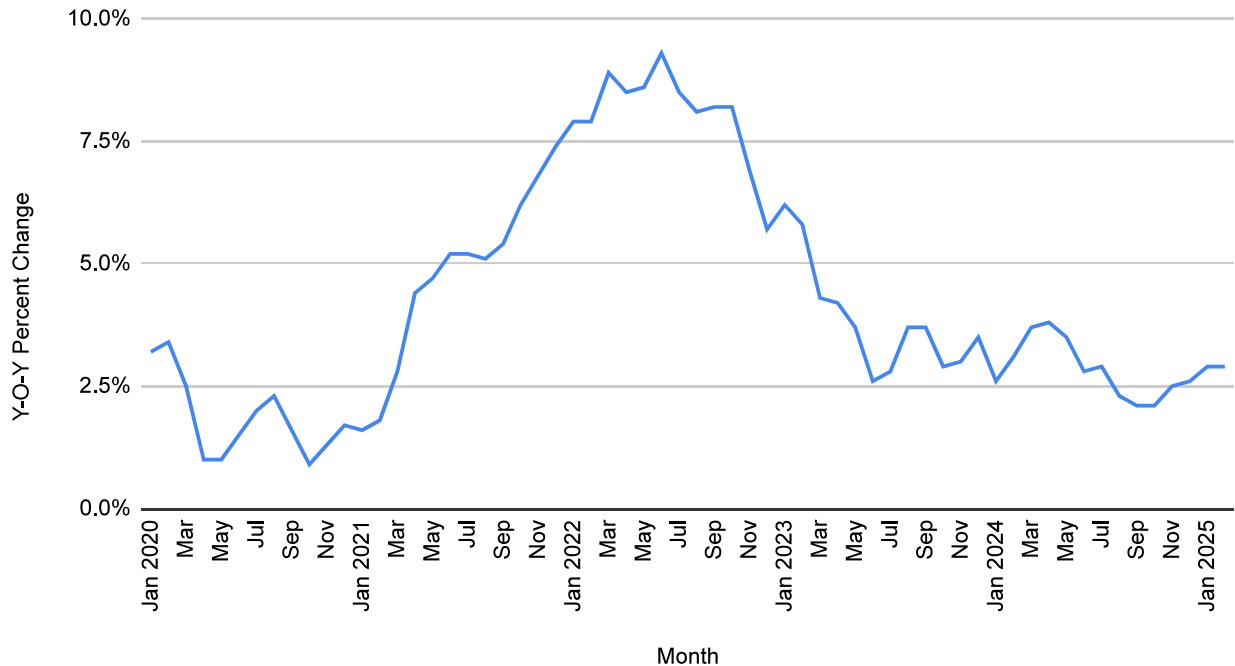
Multnomah County Nonfarm Employment (Not SA)



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.

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.

Budget Director's Message

FY 2026 Proposed Budget

Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

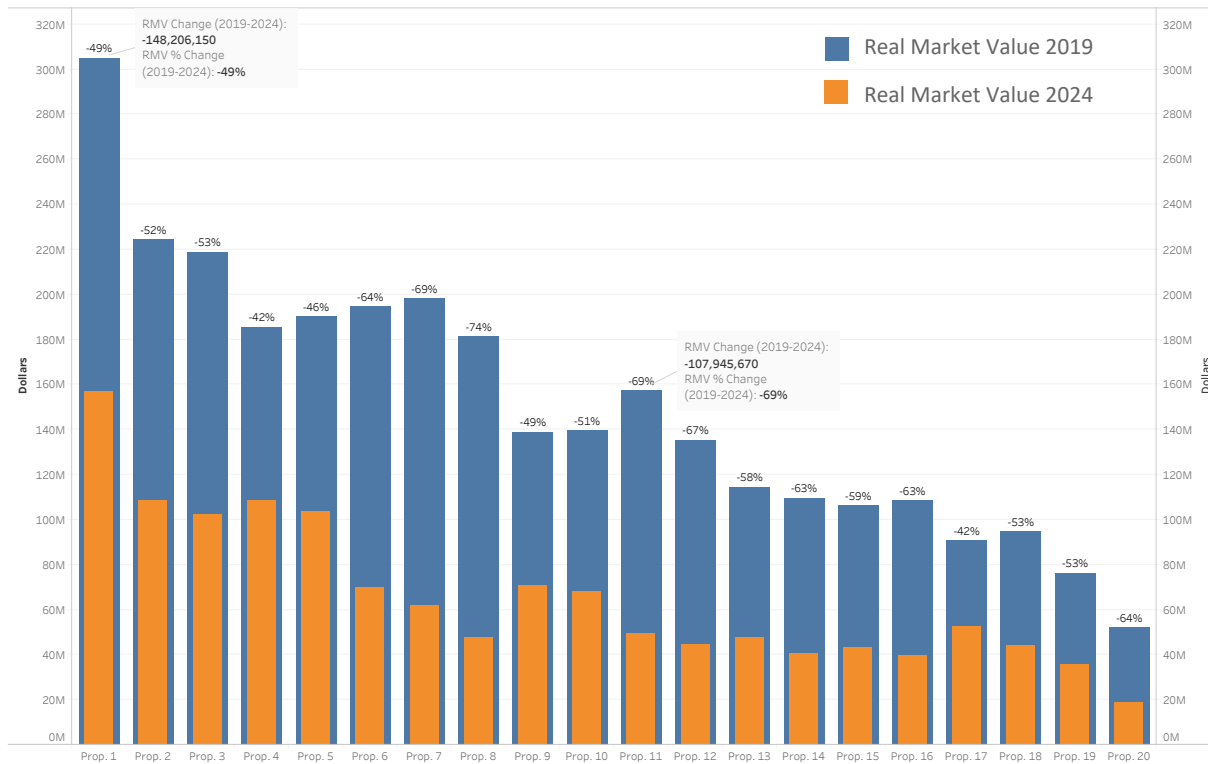
	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues	753,001,418	781,171,978	814,986,507	843,236,951	872,625,422
Expenditures	773,464,287	805,319,921	848,615,296	881,002,260	919,034,619
Ongoing Surplus/(Deficit)	(20,462,869)	(24,147,942)	(33,628,789)	(37,765,309)	(46,409,196)
TIF District Foregone Revenue	(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 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.

Budget Director's Message

FY 2026 Proposed Budget



- 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 2.

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:

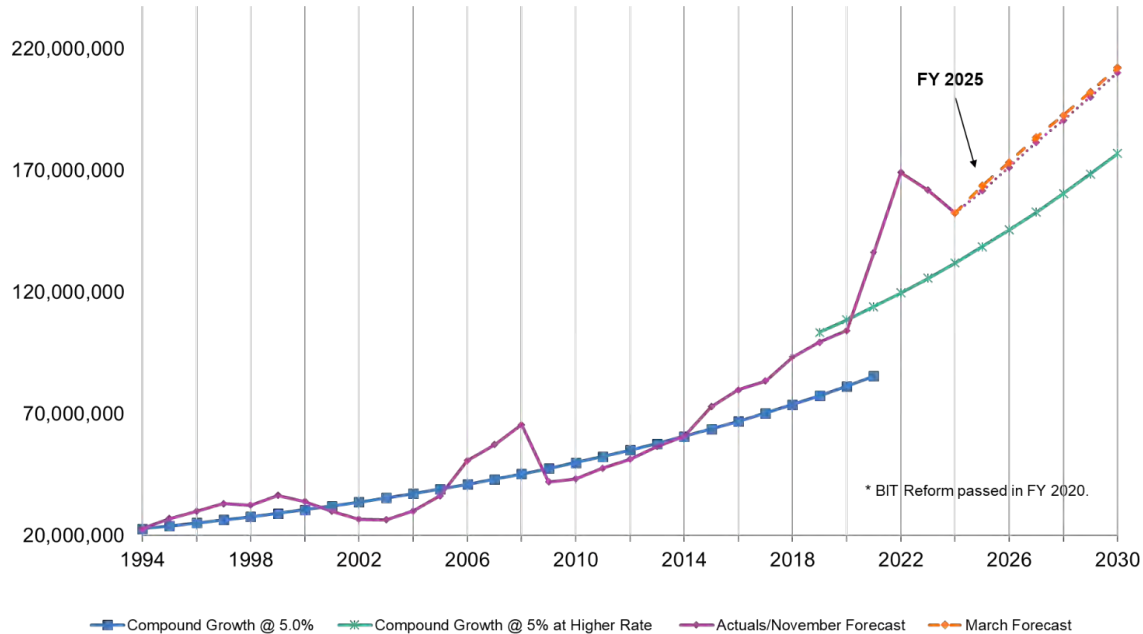
- Property Tax – An increase of 2.2% (the lowest rate of growth since the Great Recession)
- Business Income Tax (BIT) – An increase of 8.0%
- Motor Vehicle Rental Tax – An increase of 12%
- Recording Fees/CAFFA Grant – A decrease of -14.8%
- U.S. Marshal Jail Bed Rental – A decrease of -55.2%

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.

Budget Director's Message

FY 2026 Proposed Budget

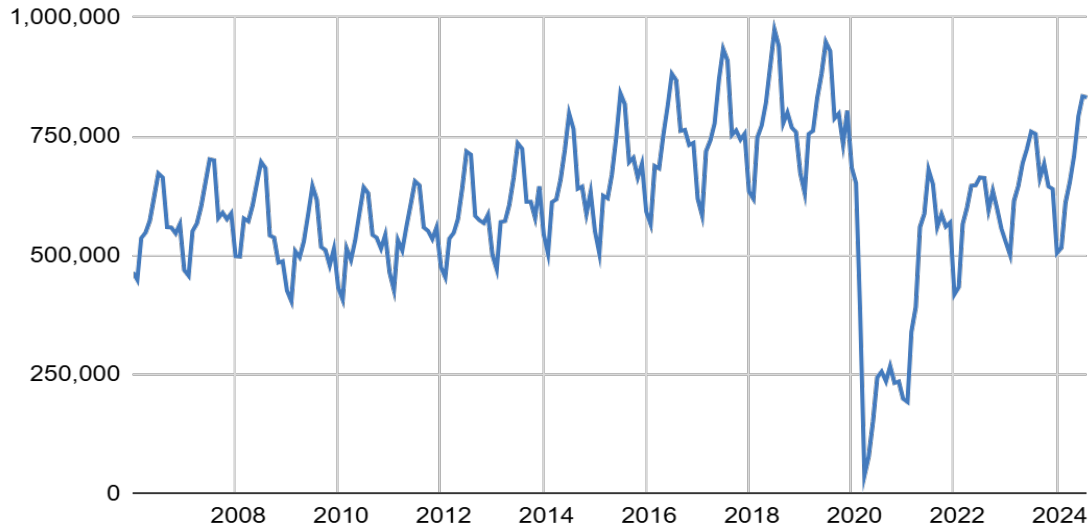
Annual Business Income Tax (BIT) Collections: History and Forecast



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.

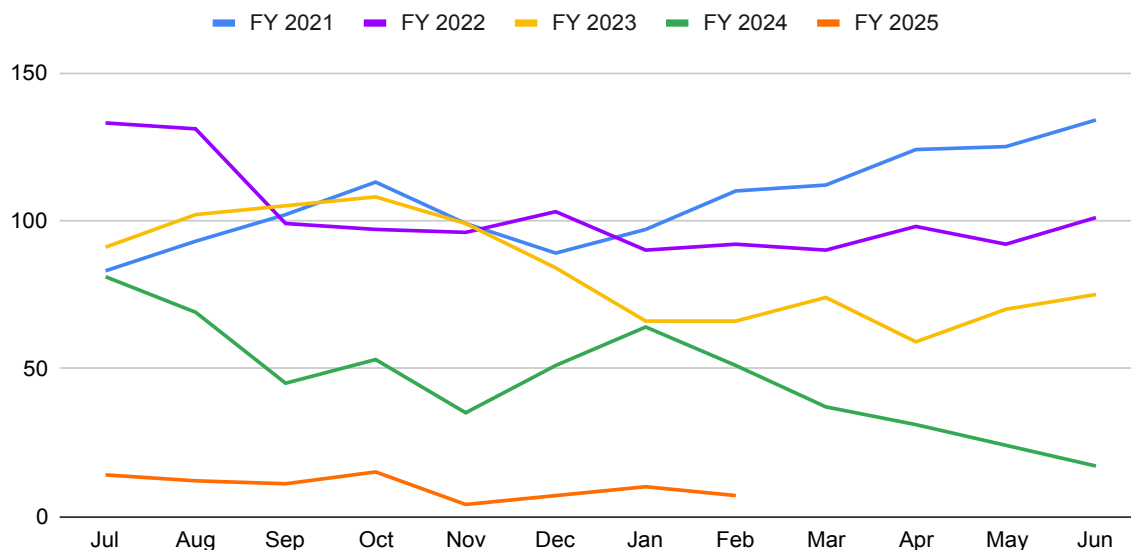
PDX Domestic Deplaned Passengers



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

The changes shown below by department were applied across funds and 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
Nondepartmental	(48,312)		(9,598)
District Attorney	(100,777)		(3,488)
County Human Services	(67,832)	(88,386)	(5,388)
Homeless Services	(21,020)		(3,027)
Health	(236,248)	(36,020)	(19,212)
Community Justice	(109,980)	(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)
Total	(1,118,872)	(153,532)	(90,000)

Health and Human Services

Department of County Human Services (DCHS)

Reductions

The Department of County Human Services reduced their ongoing General Fund budget by \$3.75 million with no additions in new or backfilled ongoing programming. However, their budget does include \$6.28 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 \$473,567 in contracted services, which eliminates services to older adults who experience mental health issues.

In the Youth and Family Services Division, many of the activities provided through Successful Families (25137) have been incorporated into SUN Community Schools (25145) at \$2.3 million. Supportive Housing Services funding is reduced by \$3.08 million and 6.00 FTE in the Youth and Family Services Division.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Fund Reductions (not SHS)	SHS Fund Reductions	Total Reductions	FTE Red.
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)	
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)			(383,495)	(2.00)
25131B*	YFS - Peer Navigators	(415,624)			(415,624)	
25131C*	YFS - Eviction Prevention Support	(458,305)			(458,305)	

Budget Director's Message

FY 2026 Proposed Budget

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Fund Reductions (not SHS)	SHS Fund Reductions	Total Reductions	FTE Red.
25131E*	YFS - Eviction Prevention: In Courtroom Support			(250,000)	(250,000)	
25133C	YFS - Eviction Prevention			(1,798,107)	(1,798,107)	(4.00)
25134*	YFS - Fair Housing Testing in East Multnomah County	(128,488)			(128,488)	
25137*	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		(\$3,748,552)	(\$876,099)	(\$3,080,830)	(\$7,705,481)	(14.00)

*Program is eliminated in FY 2026.

New Investments in Ongoing and One-Time-Only Programs

Although DCHS did not add any ongoing General Fund programs, there are one-time-only investments totaling \$6.28 million and 1.50 FTE that include:

- \$150,000 to produce a comprehensive report on the **State of the Children in Multnomah County**. The report will highlight key indicators on the status of children and families across different domains related to wellbeing, including physical and mental health, education, family and community. (25000B)
- \$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).

Budget Director's Message

FY 2026 Proposed Budget

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
25000B	State of the Children in Multnomah County		150,000	
25004	Support for Newly Arrived Families		633,500	
25133B	Emergency Rent Assistance & Eviction Prevention		3,500,000	1.50
25146*	YFS - SUN Community Schools: Family Resource Navigators		<u>2,000,000</u>	
Total		\$0	\$6,283,500	1.50

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

Reallocations

DCHS made a variety of reallocations. The most significant is \$2.3 million previously funding Successful Families, which has had many activities incorporated into SUN Community Schools. 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.

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			
25145	YFS - SUN Community Schools	2,323,594	
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)

Budget Director's Message

FY 2026 Proposed Budget

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

Budget Director's Message

FY 2026 Proposed Budget

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 Reduction/Backfill

Significant County General Fund investments in Homeless Services include \$11.1 million of ongoing General Fund and \$5.6 million of one-time-only General Fund, for a total of \$16.7 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 Reduction Description	General Fund Reductions	Ongoing General Fund	One-Time-Only General Fund	Net Reduction
30600	Employment Programs	(3,919,682)	284,442	2,448,828	(1,186,412)
30200	Safety off the Streets - Adult Shelter		7,922,249		
30203	Safety off the Streets - Family Shelter		1,013,640		
30302	Housing Placement & Retention - Placement out of Shelter		654,092		
30304	Emergency Rent Assistance			2,918,805	
30309	Housing Placement & Retention - Primary Leasing		845,310		
30406	Supportive Housing - Frequent Users Systems Engagement		325,035	200,000	
30500	Diversion Services		49,658		
Total		(\$3,919,682)	\$11,094,426	\$5,567,633	(\$1,186,412)

Prog. #	Program Offer Name	Ongoing	OTO	FTE
30202C	Safety off the Streets - City of Portland Alternative Shelter Sites	0	10,000,000	0.00
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 HSD Capital to the General Fund

Budget Director's Message

FY 2026 Proposed Budget

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	(12,194,310)	
	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 (formally PO 30211)	(215,459)	(2.00)
	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 \$0.9 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.

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>891,189</u>		<u>5.00</u>
Total		\$891,189	\$800,000	6.00

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
40074B	Bridgeview		1,300,000	
40112	Shelter, Housing and Supports	<u>149,010</u>	<u>264,563</u>	
Total		\$149,010	\$1,564,563	

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. Across all funding sources, School Based Mental Health was reduced by \$2.4 million and 13.67 FTE. 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

FY 2026 Proposed Budget

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	(506,504)	(291,182)			(797,686)	(3.00)

Budget Director's Message

FY 2026 Proposed Budget

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)
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)				(1,165,085)	(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)
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)
40082	School Based Mental Health Services	(865,450)	(496,822)	(1,000,000)		(2,362,272)	(13.67)
40085	Adult Addictions Treatment Continuum				(500,000)	(500,000)	0.00

Budget Director's Message

FY 2026 Proposed Budget

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.
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	(46,183)				(46,183)	
Total		(\$6,974,214)	(\$4,207,408)	(\$10,172,025)	(\$3,129,853)	(\$24,483,500)	(92.50)

*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

Budget Director's Message

FY 2026 Proposed Budget

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	7,371,068
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	4,538,185
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	\$27,457,862

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	8,626,888
40048	Community Epidemiology	429,000	0.36	3,626,770
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	\$19,334,143

Budget Director's Message

FY 2026 Proposed Budget

Public Safety

District Attorney's Office (MCDA)

New/Expanded Ongoing and One-Time-Only Programs

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
15002B	Expanded IT Support for Case Mgmt. and Software Migration		<u>279,000</u>	<u>0.00</u>
Total		\$0	\$279,000	0.00

Reductions

The District Attorney's Office reduced their ongoing General Fund budget by \$0.7 million and 3.00 FTE. The District Attorney's Office added \$0.3 million in one-time-only funding to complete implementation of a case management system and convert to a new office software suite. Additionally, the Chair's Proposed budget converted \$2.3 million in one-time-only funding in FY 2025 to ongoing in FY 2026.

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)
15102	Domestic Violence Unit	(222,000)		(222,000)	(1.00)
15207	MCDA Access Attorney Program (MAAP)		(265,002)	(265,002)	(1.00)
15209	Treatment Court Unit	<u>(205,064)</u>		<u>(205,064)</u>	<u>(1.00)</u>
Total		(\$737,000)	(\$283,869)	(\$1,020,869)	(4.13)

Budget Director's Message

FY 2026 Proposed Budget

Reallocations

MCDA's significant General Fund reallocations include the merging of the Pretrial program (15204 in FY 2025) into the Justice Integrity Unit (15021) and the Misdemeanor Trial Unit (15105). MCDA is also moving 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)
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	<u>669,825</u>	<u>2.50</u>
Total District Attorney's Office Reallocation		\$0	0.00

Budget Director's Message

FY 2026 Proposed Budget

Department of Community Justice (DCJ)

Reductions

The Department of Community Justice reduced their ongoing General Fund budget by \$2.6 million and 12.30 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)	
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)
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		(356,842)	(356,842)	
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	<u>(209,228)</u>		<u>(209,228)</u>	
	Subtotal General Fund and SHS Reductions	(\$2,640,574)	(\$1,158,379)	(\$3,789,953)	(12.30)
General Fund Reductions from Loss of Washington County Juvenile Detention Contract					
50063*	Juvenile Behavioral Rehabilitation (BRS) Assessment & Evaluation Program	<u>(2,199,212)</u>		<u>(2,199,212)</u>	<u>(18.00)</u>
Total Department of Community Justice		(\$4,839,786)	(\$1,158,379)	(\$5,998,165)	(30.30)

*50063 was eliminated in FY 2026. 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	<u>184,990</u>	<u>1.00</u>
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 \$1.57 million and added \$860,000 in new ongoing programming for a net General Fund reduction of \$711,000 (see tables below). Important changes to note include:

Redesigning of Animal Service: 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 low number of cases served after hours, emergency response services will be eliminated, as reflected in the termination of contracts with an after hours call center, no longer authorizing emergency medical services provided after hours. 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
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		(396,851)	(396,851)	
Total		\$691,577	(\$859,193)	(\$167,616)	3.50

Other **new investments** include the addition of a 1.00 Planner 1 in Land Use Planning 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 investment of \$1.0 million for sidewalk ramps that meet the requirements of the Americans with Disabilities Act (ADA) standards.

New Ongoing and One-Time-Only Programs

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
90008B	Animal Services Animal Health Staffing	691,577		5.50
90010A	Elections	168,600		1.00
90018B*	Phase 4 ADA Ramps		<u>1,000,000</u>	
Total		\$860,177	\$1,000,000	6.50

*Includes Video Lottery Funds.

Budget Director's Message

FY 2026 Proposed Budget

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	(396,851)		(396,851)	
90010A	Elections	(256,600)		(256,600)	(1.00)
90020	Land Use Planning (LUP) Code Compliance	<u>(144,887)</u>		<u>(144,887)</u>	
Total		(\$1,572,045)	(\$0)	(\$1,572,045)	(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	Other Funds Reallocated
Community Services			
Made these reductions			
90000	Director's Office	(313,250)	
To fund these programs			
90021	Land Use Planning	139,270	
90001	Human Resources	<u>173,980</u>	
Total Community Services Reallocations		\$0	0.00

Budget Director's Message

FY 2026 Proposed Budget

Department of County Management (DCM)

Reductions

The Department of County Management reduced their ongoing General Fund budget by \$3.9 million and 17.50 FTE with no additions in new, ongoing programming (see the table below).

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Fund Reductions	Total Reductions	FTE Red.
72000	Office of the COO/DCM Director	(615,378)	0	(615,378)	(2.00)
72001	Budget Office	(184,199)	0	(184,199)	(0.50)
72005	FRM Purchasing	(164,110)	0	(164,110)	(1.00)
72008B	FRM Motor Vehicle Tax	(193,089)	0	(193,089)	(1.00)
72016	Office of the Chief Human Resources Officer	(66,632)	0	(66,632)	(0.50)
72017	Central HR Services	(594,861)	0	(594,861)	(2.00)
72018	Central HR Labor Relations	(77,847)	0	(77,847)	(0.50)
72022	Workday Support - Central Human Resources	(193,997)	0	(193,997)	(1.00)
72024	DART Property Tax & Ownership	(117,823)	0	(117,823)	(0.50)
72025	DART County Clerk Functions	(94,258)	0	(94,258)	(0.40)
72038	DART Tax Title	(210,000)	0	(210,000)	0.00
72046	FRM Workday Support - Finance	(10,000)	0	(10,000)	0.00
72058	DART Passport (eliminated)	(861,780)	0	(861,780)	(7.10)
72059	FRM Purchasing - Contracting Redesign/ Process Improvement	(55,000)	0	(55,000)	0.00
72067	Public Campaign Finance (eliminated)	(504,869)	0	(504,869)	(1.00)
Total Department of County Management		(\$3,943,843)	\$0	(\$3,943,843)	(17.50)

New Ongoing and One-Time-Only Programs

Although DCM did not add any ongoing General Fund programs, there were two investments totaling \$600,000 for one-time-only General Funds that include:

- \$500,000 in the Medicaid Service Coordination Program to the Office of the COO, 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.
- \$100,000 in Equity Focused Organizational Development Contracting to address higher separation rates for Black and African American employees who are involved in the CIU process, the County will conduct a comprehensive review to identify root causes, including complaints, supervisory responses, and cultural factors. An Executive Workgroup will then develop a plan based on these findings to address identified issues and cultural concerns.

Prog. #	Program Offer Name	General Fund		
		Ongoing	OTO	FTE
72053	Equity Focused Organizational Development Contracting	0	100,000	0.00
72054	Medicaid Service Coordination	<u>0</u>	<u>500,000</u>	<u>0.00</u>
Total		\$0	\$600,000	0.00

Budget Director's Message

FY 2026 Proposed Budget

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	(75,000)		(75,000)	
Total		(\$1,375,046)	(\$191,000)	(\$1,566,046)	(0.00)

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	0.00

Nondepartmental (NOND)

Nondepartmental reduced their ongoing General Fund budget by \$1.6 million and added \$900,000 in new and backfilled ongoing programming for a net General Fund reduction of \$690,000 (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	(172,385)			(172,385)	(1.00)
10000C ¹	HB 4002 Implementation	(248,185)			(248,185)	
10007A	Communications Office	(166,297)			(166,297)	(1.00)
10009A ²	Local Public Safety Coordinating Council	(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 ³	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	(142,946)			(142,946)	(1.00)
10033 ²	Economic Development for Spectator Activities and Events	(50,000)			(50,000)	
Total		(\$1,584,739)	\$489,456	(\$1,908,041)	(\$3,003,324)	(8.00)

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

² Funded by Video Lottery Fund

³ General Fund backfills Supportive Housing Services funding.

Budget Director's Message

FY 2026 Proposed Budget

New Ongoing and One-Time-Only Programs

The NOND budget is increasing 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).

Prog. #	Program Offer Name	General Fund		FTE
		Ongoing	OTO	
10005	Auditor's Office	108,163		1.00
10007B	Expanded Communications Capacity	171,699		1.00
10010B	Community Budget Advisory Committee Coordinator	125,000		1.00
10031	Lone Fir Cemetery		<u>1,000,000</u>	
Total		\$404,862	\$1,000,000	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. \$286,137 in Supportive Housing Services funding is reallocated to Logistics in order to maintain 2.00 FTE.

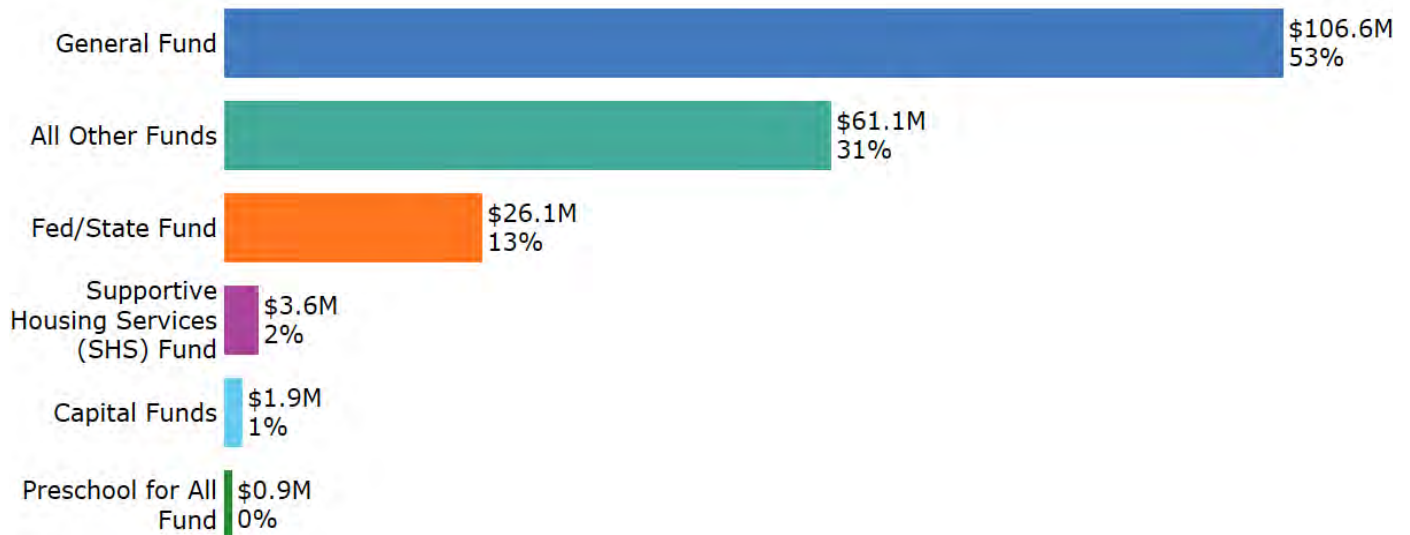
Prog. #	Program Offer Name	General Fund Reallocated	FTE Reallocated
Nondepartmental			
Made these reductions			
10009A	Local Public Safety Coordinating Council - DSS-J Data System	(180,419)	
To fund these programs			
10011	Office of the Board Clerk	<u>180,419</u>	
Total Nondepartmental General Fund Reallocations		\$0	0.00

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 \$632,000 and 2.00 FTE net reduction in Facilities and a \$647,000 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 Proposed 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	(530,107)	(380,107)	(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	(\$962,214)	(\$632,214)	(2.00)
78304	IT Telecommunications Services		85,000	(140,665)	(55,665)	
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			(394,537)	(394,537)	(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
Multiple	Multiple, IT Division		<u>1,038,000</u>		<u>1,038,000</u>	
Information Technology Total			\$2,519,902	(\$3,167,882)	(\$647,980)	0.00
Total Department of County Assets		(\$562,698)	\$2,849,902	(\$4,130,096)	(\$1,842,892)	(5.00)

Budget Director's Message

FY 2026 Proposed Budget

New Ongoing and 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	
78332	Public Website and Digital Services Transformation		<u>1,500,000</u>	
Total		\$0	\$9,075,000	0.00

*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	0.00

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	2,983,310,665
Contingency (All Funds)	134,058,257
Internal Cash Transfers	59,967,266
Reserves (Unappropriated Balances)	<u>824,729,699</u>
Total Budget	\$4,002,065,887

Department Revenues All Funds (\$3.4 billion)

Total direct resources, or “revenues,” for FY 2026 are \$3.4 billion, an \$11.9 million decrease 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.

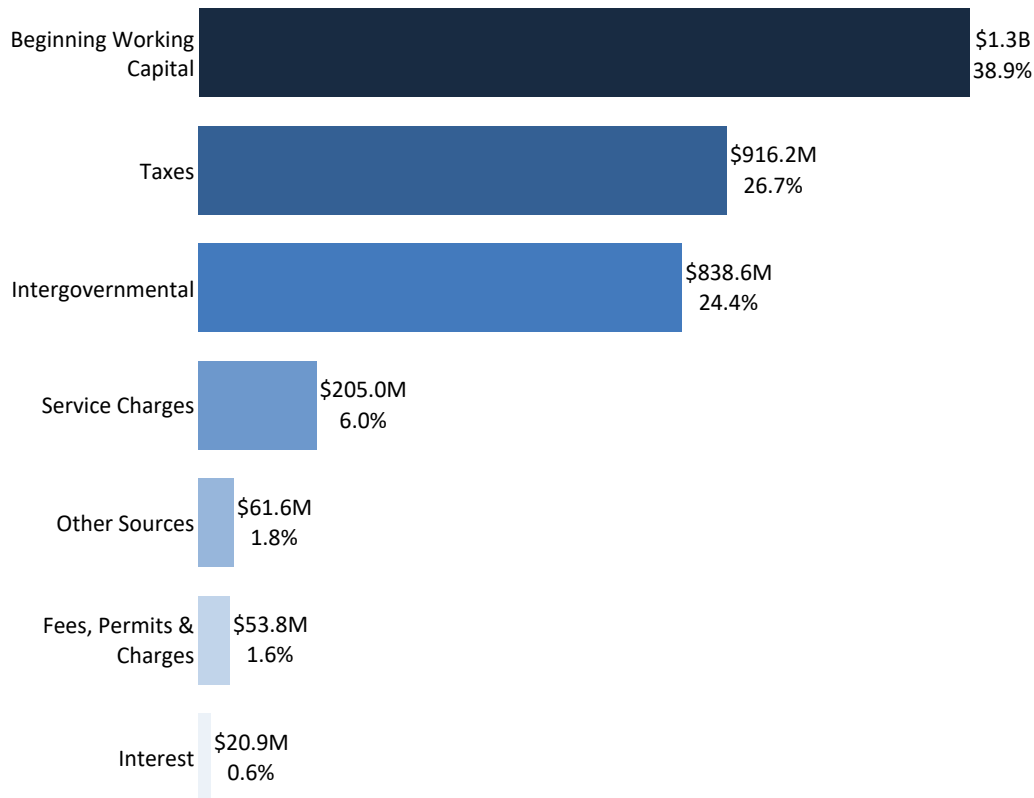
Intergovernmental revenues are the County’s third largest revenue category at \$838.6 million or 24.4%. This reflects a \$21.1 million or 2.5% decrease from FY 2025. The decrease is mainly due a downward forecast adjustment for Metro Supportive Housing Services (SHS) funds and decrease in Federal/State Funding, mainly 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 26.7% 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 Proposed 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 Proposed budget.

Revenue Type	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025	% Change
Beginning Working Capital	1,385,242,137	1,336,559,952	(48,682,185)	-3.5%
Taxes	872,784,775	916,226,201	43,441,426	5.0%
Intergovernmental	859,678,575	838,554,371	(21,124,204)	-2.5%
Service Charges	202,631,036	204,967,690	2,336,654	1.2%
Fees, Permits & Charges	51,567,403	53,820,706	2,253,303	4.4%
Other/Miscellaneous	54,359,215	61,631,610	7,272,395	13.4%
Interest	<u>18,260,500</u>	<u>20,878,586</u>	<u>2,618,086</u>	14.3%
Total Revenue	\$3,444,523,641	\$3,432,639,116	(\$11,884,525)	-0.3%

Fund Comparison: Year over Year

The FY 2026 Adopted budget (including internal charges, transfers, and loans) has increased by \$18.4 million (0.5%) 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 \$25.9 million increase is primarily from a \$50 million increase in the Homeless Services Department from assuming 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 \$122.6 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 \$110.5 million in this fund from the FY 2025 Adopted Budget is expected spending down of the Library Capital Bond Funds.

The table below 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).

Fund Type	FY 2025 Adopted	FY 2026 Proposed	Change from FY 2025	% Change
General Fund	887,924,932	897,389,117	9,464,185	1.1%
Special Revenue Funds	1,695,504,132	1,759,260,564	63,756,432	-24.9%
Debt Service Funds	165,741,041	165,423,912	(317,129)	-0.2%
Capital Projects Funds	467,146,250	350,627,753	(116,518,497)	12.9%
Enterprise Funds	266,708,241	301,067,237	34,358,996	5.5%
Internal Service Funds	<u>\$500,639,981</u>	<u>528,297,304</u>	<u>27,657,323</u>	3.8%
Total Revenue	\$3,983,664,577	\$4,002,065,887	\$18,401,310	0.5%

Budget Director's Message

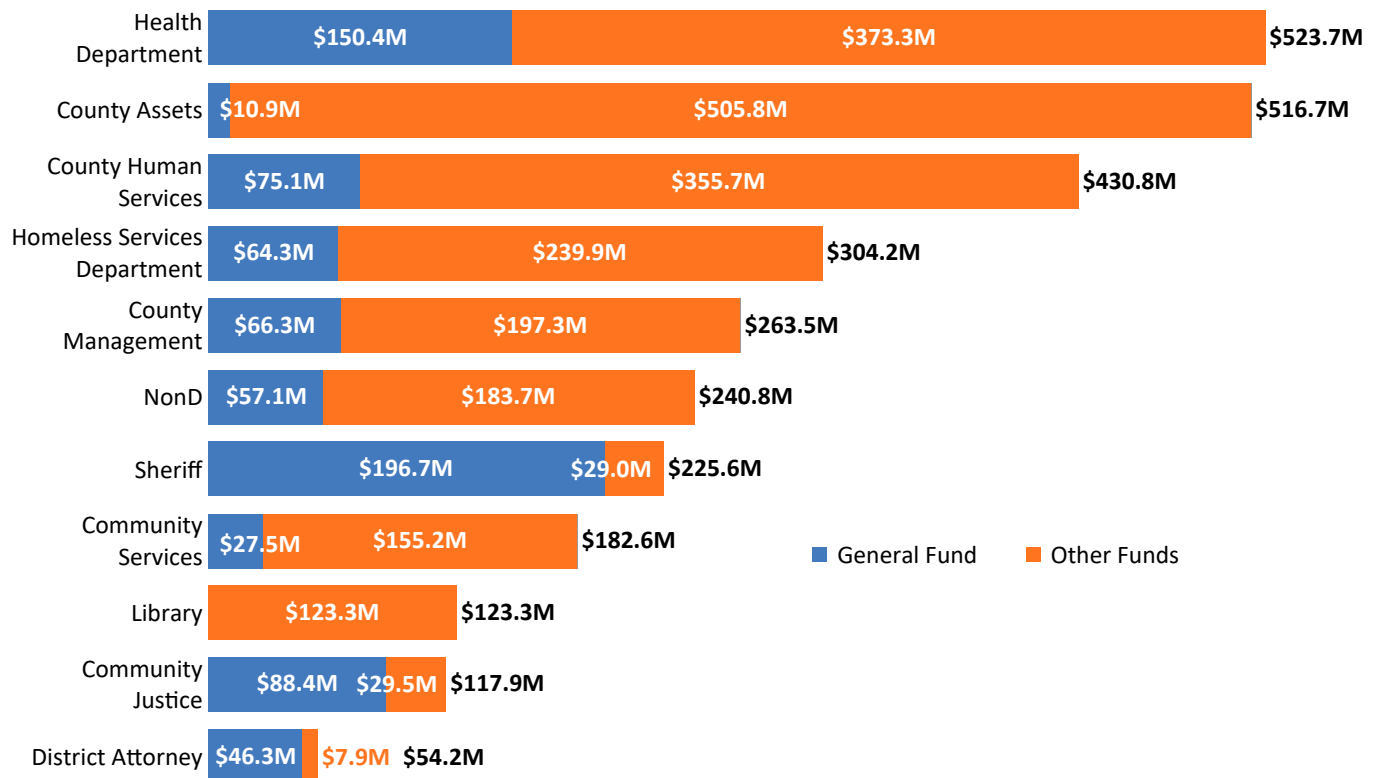
FY 2026 Proposed Budget

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 (\$142.9 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 \$216.8 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 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 (\$824.1 million)

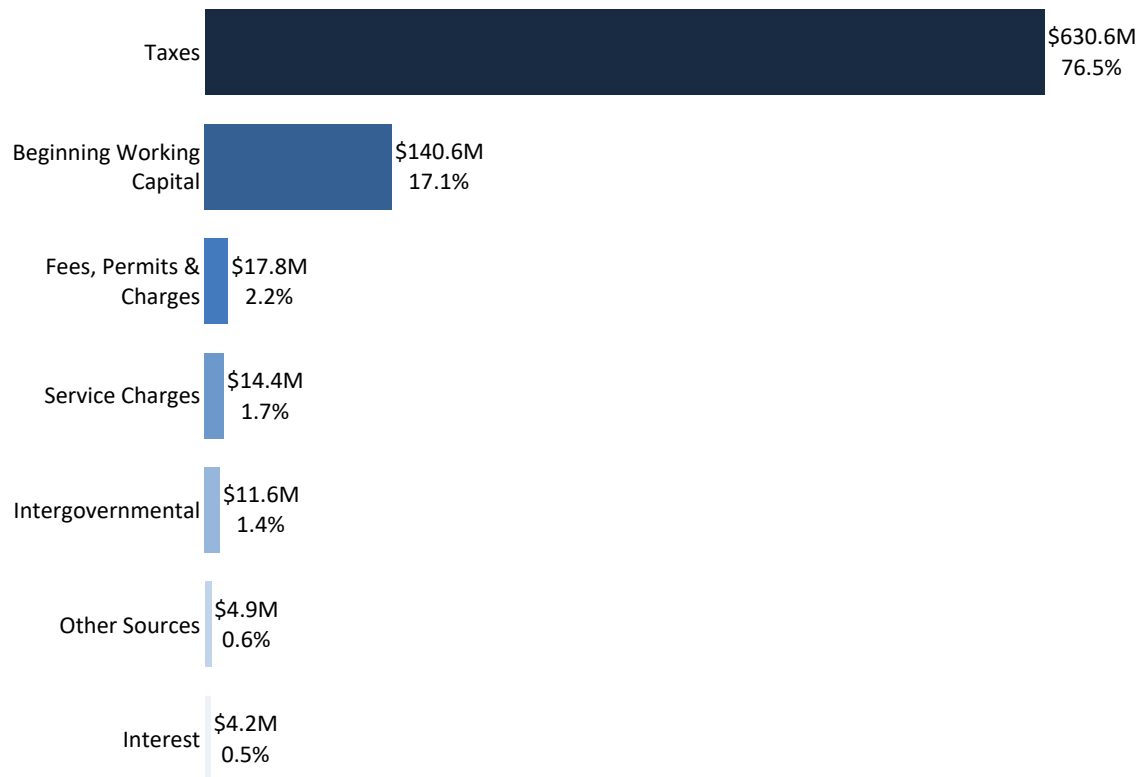
General Fund resources for FY 2026 (excluding \$73.3 million of service reimbursements and cash transfers) have increased only slightly from FY 2025. Direct resources are budgeted at \$824.1 million – a \$5.0 million increase over FY 2025 (or six-tenths of 1%).

As shown in the chart below, 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.

Budget Director's Message

FY 2026 Proposed Budget



General Fund Expenditures and Reserves (\$897.4 million)

The \$897.4 million General Fund comprises 22.4% 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.

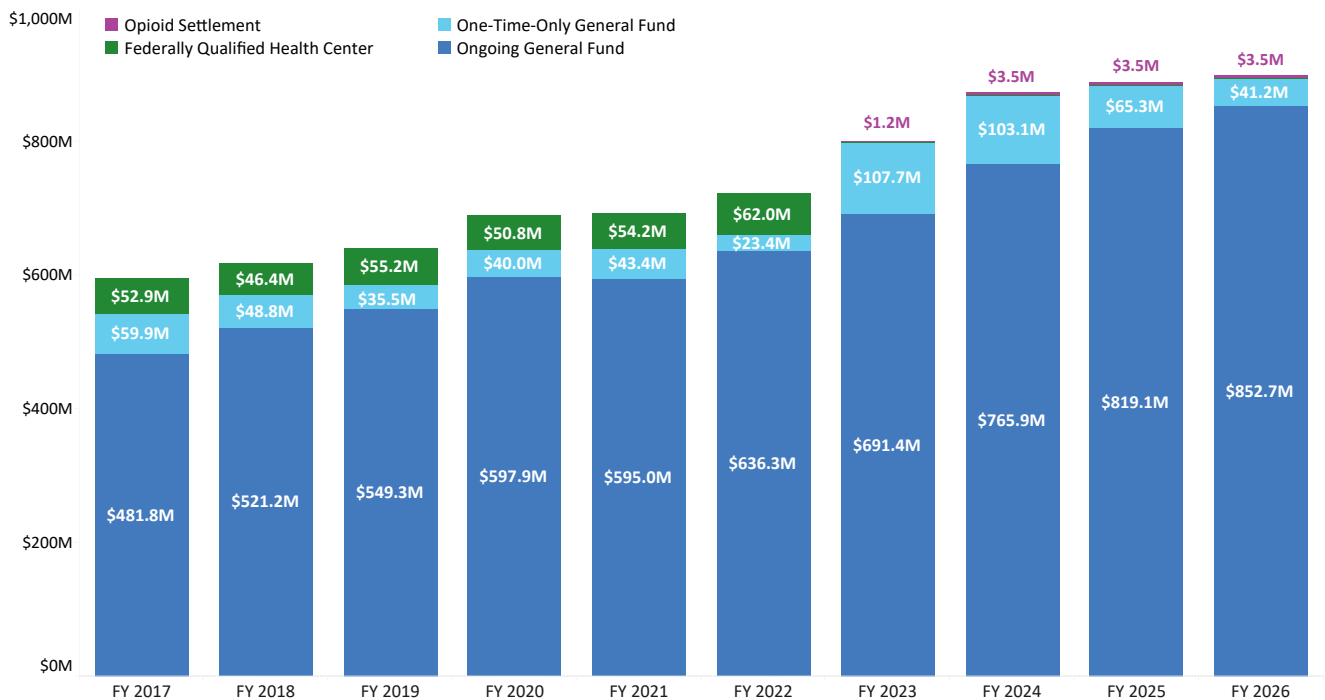
Budget Director's Message

FY 2026 Proposed Budget

	Ongoing General Fund \$747.3M
Reserves	\$77.8M
One-Time Only General Fund	\$32.1M
Contingency	\$27.6M
Cash Transfers	\$9.1M
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 \$62.3 million in one-time-only (OTO) General Fund investments and highlights \$9.6 million in significant OTO Other Funds investments for FY 2026. The tables are in the following order:

- 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 \$35.6 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.

Budget Director's Message

FY 2026 Proposed Budget

One-Time-Only Resources for Capital Projects (per financial policy)

The County's financial and budget policies state that after fully funding reserves, 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. Based on the FY 2026 General Fund forecast, that goal is \$18.6 million. As can be seen from the table below, the Proposed Budget is short of the goal by \$7.8 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.	Total General Fund	OTO General Fund
15002B	Expanded IT Support for Case Mgmt. and Software Migration	DA	279,000	279,000
40044B	Supplemental Data Sets Partnership with DCA	HD	400,000	400,000
40096	Public Health Office of the Director	HD	3,444,521	27,380
90018B*	ADA Ramps Phase - 4	DCS	1,000,000	1,000,000
General Fund Cash Transfers				
95000	~Walnut Park Redevelopment Plan (78235)		150,000	150,000
95000	~Hansen Complex Deconstruction Phase 1 (78240)		1,000,000	1,000,000
95000	~Vance Pit Security Fence (78250)		125,000	125,000
95000	~DCJ East Campus Expansion (78251)		1,000,000	1,000,000
95000	~Downtown Real Estate Options Analysis (78252)		200,000	200,000
95000	~FPM Prophet Center Relocation (78253)		150,000	150,000
95000	~Downtown Jail Site Replacement Study (78254)		150,000	150,000
95000	~Public Website and Digital Services Transformation (78332)		2,460,000	1,500,000
95000	~Juvenile Justice Complex Security Foyer (78244)		2,068,000	1,500,000
95000	~Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2 (78233)		<u>12,601,441</u>	<u>3,300,000</u>
Total One-Time-Only for Capital Projects			\$25,027,962	\$10,781,380

*Video Lottery Fund

Budget Director's Message

FY 2026 Proposed Budget

One-Time-Only Resources for One-Time Expenditures

Prog #	Program Name	Dept.	Total General Fund in PO	OTO General Fund in PO	Other Funds
10030	Employee Retention Incentives - Final Year	NOND	750,000	750,000	
10031	Lone Fir Cemetery	NOND	1,000,000	1,000,000	
25000B	State of the Children in Multnomah County	DCHS	150,000	150,000	
25004	Support for Newly Arrived Families	DCHS	633,500	633,500	
25133B	Emergency Rent Assistance & Eviction Prevention	DCHS	3,500,000	3,500,000	
25146	YFS - SUN Community Schools: Family Resource Navigators	DCHS	2,000,000	2,000,000	
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	2,918,805	
40004B	Ambulance Service Plan Continuation	HD	400,000	400,000	
40074B	Bridgeview	HD	1,300,000	1,300,000	
40112	Shelter, Housing and Supports	HD	413,573	264,563	9,615,877
60215C*	Human Resources Expansion - One-Time-Only	MCSO	857,527	857,527	
72044A	FRM Construction Diversity and Equity	DCM	1,900,377	1,900,377	0
72044B	Regional Construction Workforce Diversity Funder Collaborative	DCM	200,000	200,000	0
72053	Equity Focused Organizational Development Contracting	DCM	100,000	100,000	0
72054	Medicaid Service Coordination	DCM	500,000	500,000	0
72066	DCM Tax Title Reserve Fund	DCM	1,000,000	1,000,000	0
95000	General Fund Contingency	Countywide			
	~Additional Contingency for Uncertainty			1,743,437	
	~Contingency for Flex Jail Dorm Earmark			1,200,000	
95000	BIT Reserve at 12%			<u>21,120,761</u>	0
	Total One-Time-Only		\$27,623,782	\$51,538,970	\$9,615,877

*Funded with ARP interest earnings

Voter Approved Initiatives (Year 5)

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

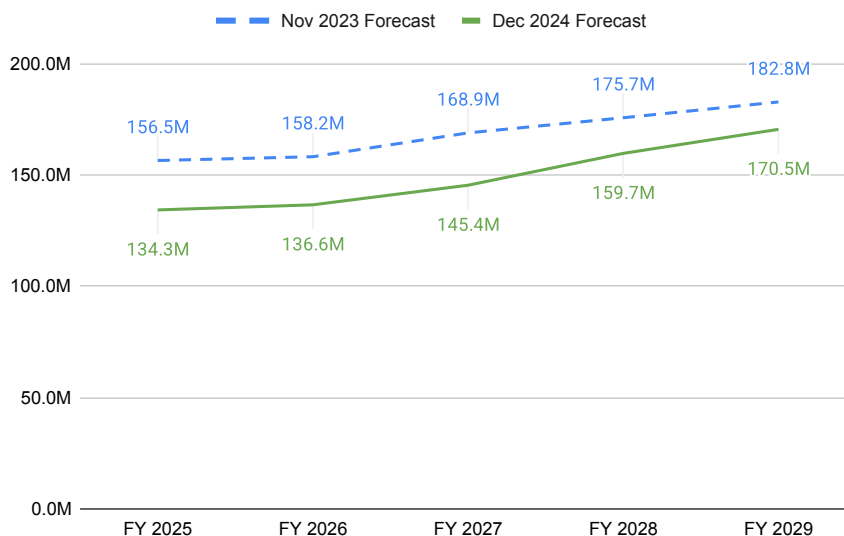
Voter Initiative	Operating Budget	Reserves, Contingencies, & Dedicated Savings	Total Budget
Supportive Housing Services (SHS) Measure	178,000,002	4,165,730	182,165,732
Preschool for All	172,406,686	542,256,817	714,663,503
Library Capital Bond	142,915,708	0	142,915,708

Metro Supportive Housing Services Measure (SHS Measure) - \$182.2 million

The \$122.6 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.

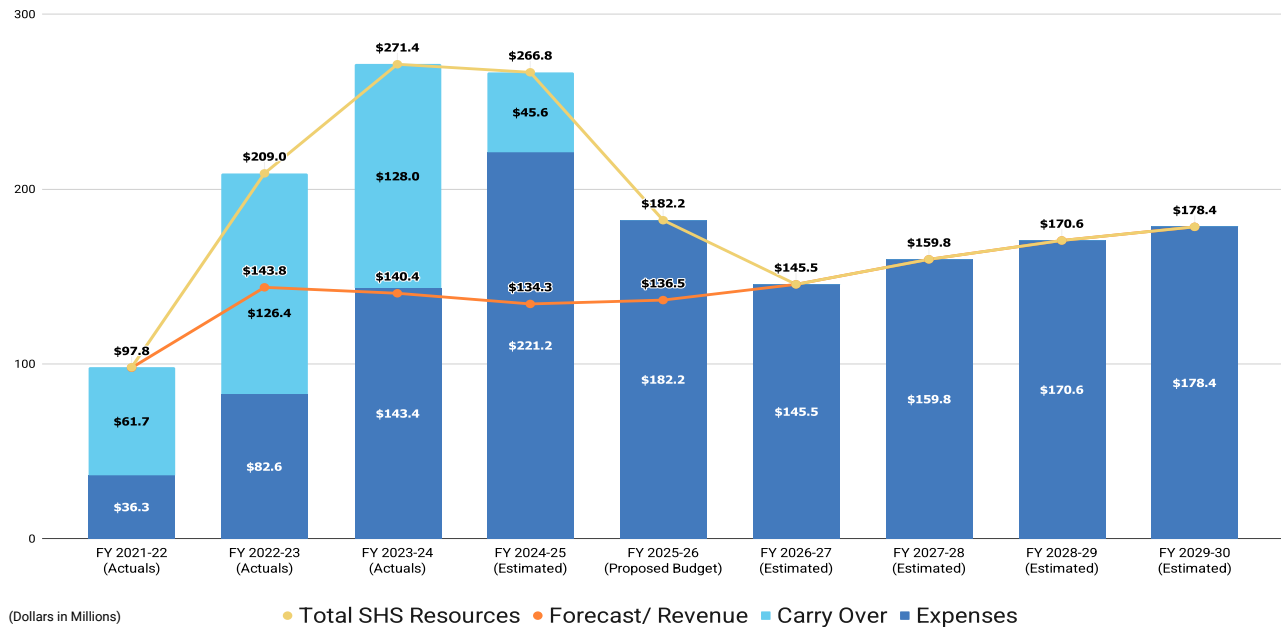
In February 2025, the County announced that the Homeless Services Department was facing a \$104 million shortfall for FY 2026. This shortfall resulted from a combination of faster than expected programmatic spending and changes in the expected SHS revenue collections. For FY 2025, HSD budgeted \$148.0 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

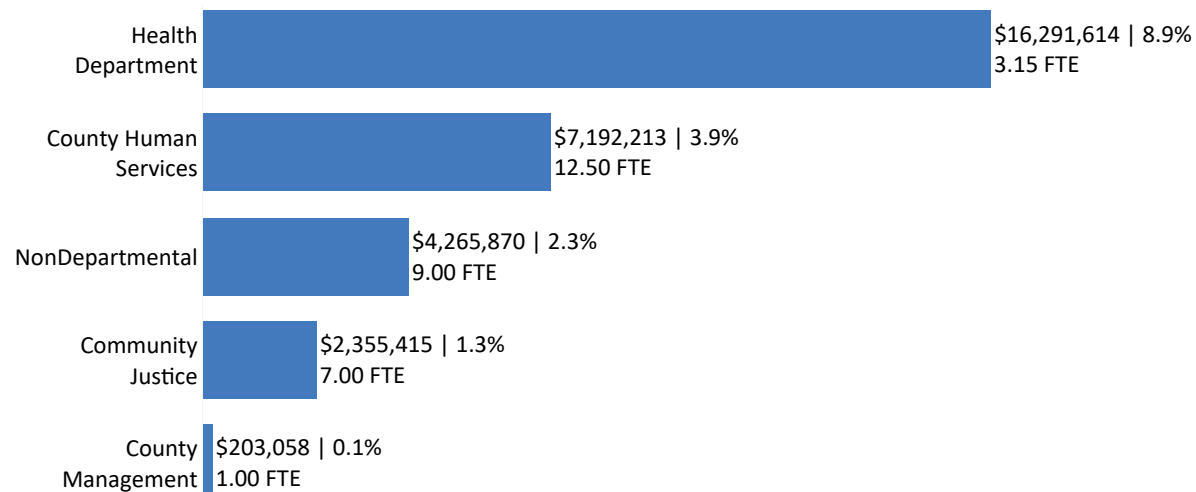


Budget Director's Message

FY 2026 Proposed 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 \$182.2 million (including \$4.2 million of contingencies) of SHS Measure-funded programming. HSD 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 \$178.0 million SHS operating budget, \$147.7 million (83%) is budgeted in JOHS and \$30.3 million (17%) budgeted in partner departments.



Budget Director's Message

FY 2026 Proposed 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	922,122			922,122	3.00
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	\$4,265,870	\$443,871	\$0	\$4,709,741	9.00
County Human Services						
25000	DCHS Director's Office	187,076	3,478,738		3,665,814	1.00
25000A	DCHS Director's Office	198,440	3,567,638		3,766,078	1.00
25011	IDDSB Budget and Operations Support	450,878	625,651	7,391,286	8,467,815	1.00
25012	IDDSB Services for Adults	234,076	1,580,128	9,252,373	11,066,577	1.00
25029	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	1,420,243	512,823	6,081,411	8,014,477	6.00
25050	YFS - Gateway Center	612,953	958,214	1,078,679	2,649,846	1.00
25118	YFS - Youth & Family Services Administration	188,927	2,388,527	-	2,577,454	1.00
25139	YFS - Multnomah Stability Initiative (MSI)	3,867,515	3,396,324	919,595	8,183,434	
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	\$7,192,213	\$14,925,244	\$24,723,344	\$46,840,801	12.50
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	<u>9,615,877</u>	<u>413,573</u>		<u>10,029,450</u>	
	Total Health	\$16,291,614	\$13,404,922	\$27,470,124	\$57,166,660	3.15

Budget Director's Message

FY 2026 Proposed Budget

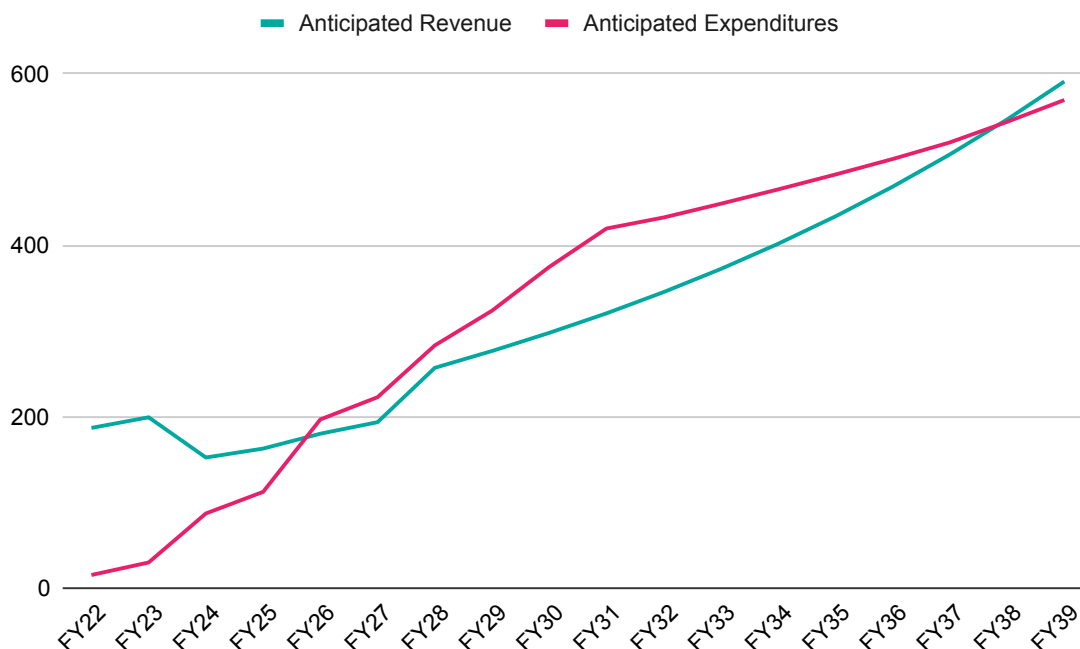
Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
Community Justice						
50034	Adult Transition Services Unit (TSU)	1,361,752	4,928,268	1,922,807	8,212,827	2.00
50041	Adult Stabilization and Readiness Program (SARP)	<u>993,663</u>			<u>993,663</u>	<u>5.00</u>
	Total Community Justice	\$2,355,415	\$4,928,268	\$1,922,807	\$9,206,490	7.00
County Management						
72012B	FRM Fiscal Compliance Supportive Housing Services	\$203,058			\$203,058	1.00
	Total All Partner Departments	\$30,308,170	\$33,702,305	\$54,116,275	\$118,126,750	32.65

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: www.johs.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.

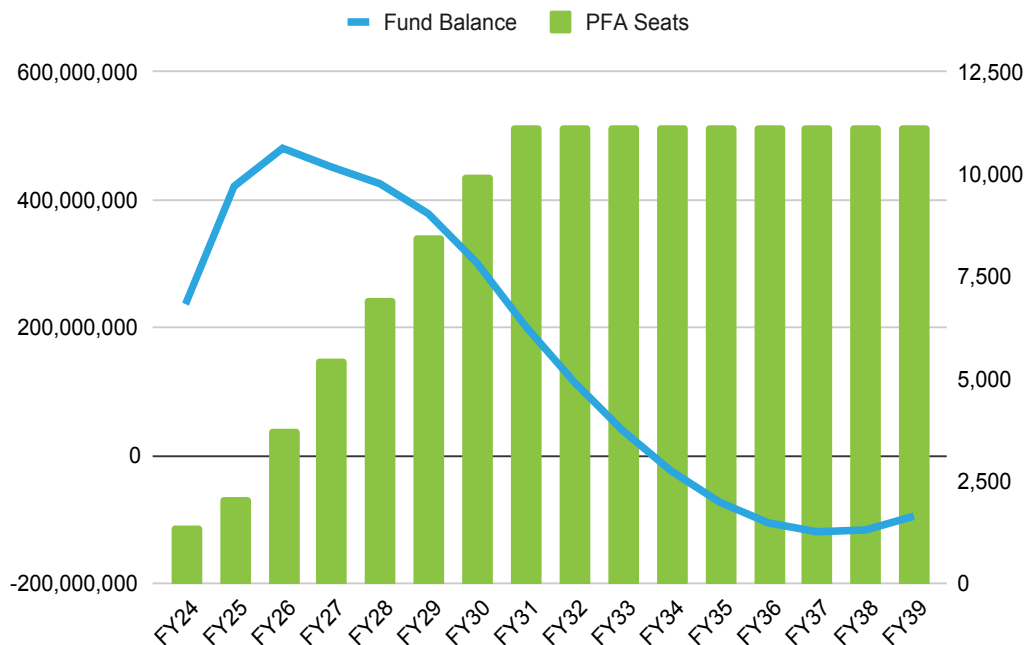
The following graph shows anticipated Preschool for All revenue and expenditures. In the early years of the program, revenues are higher than expenses. The money set aside during the early years of Preschool for All implementation when seat numbers remain lower will be used as Dedicated Saving dollars 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.



Budget Director's Message

FY 2026 Proposed Budget

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 - \$142.9 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.

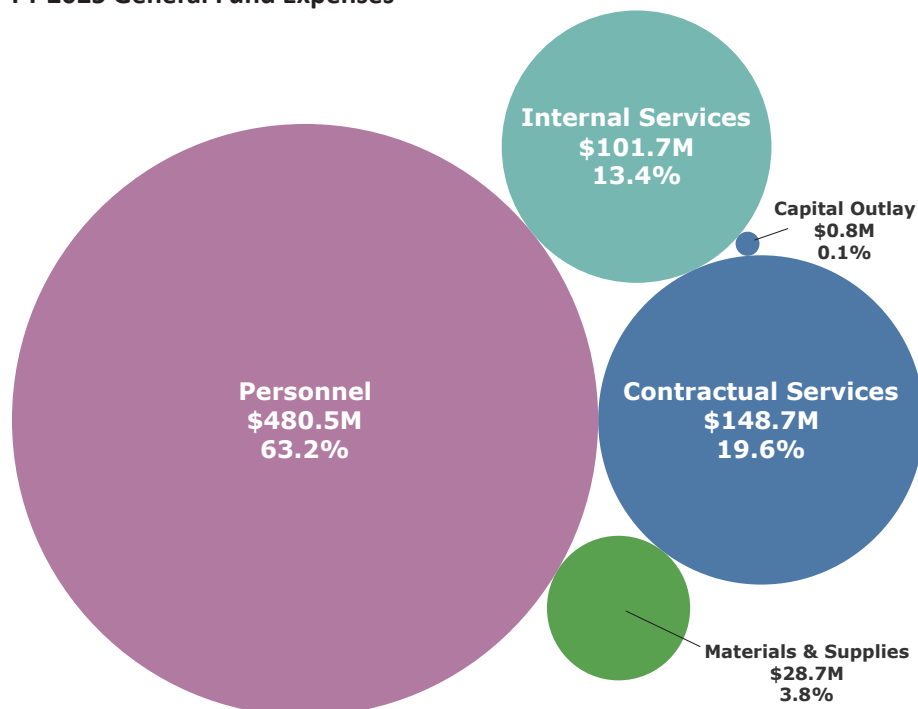
Federal Landscape

The County receives approximately \$250 million from the Federal Government (either directly or passed-through the State). 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

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 graph below shows the breakdown of costs in the General Fund for the FY 2025 Adopted Budget.

FY 2025 General Fund Expenses



Budget Director's Message

FY 2026 Proposed Budget

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 resulting 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 will be 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: www.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 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.

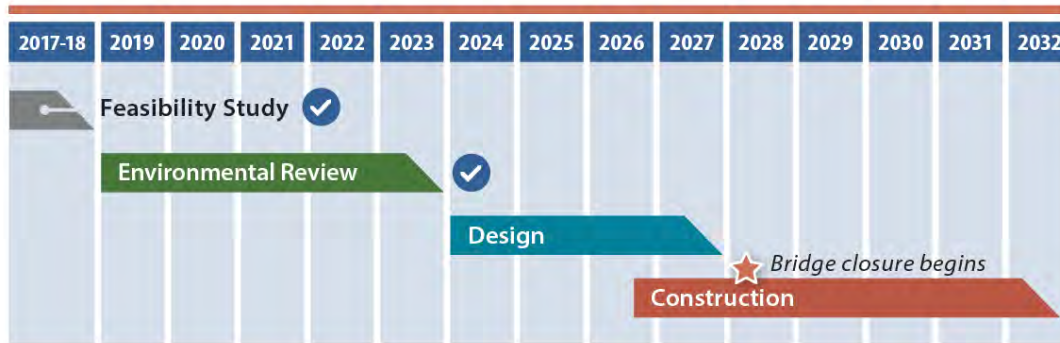


Budget Director's Message

FY 2026 Proposed Budget

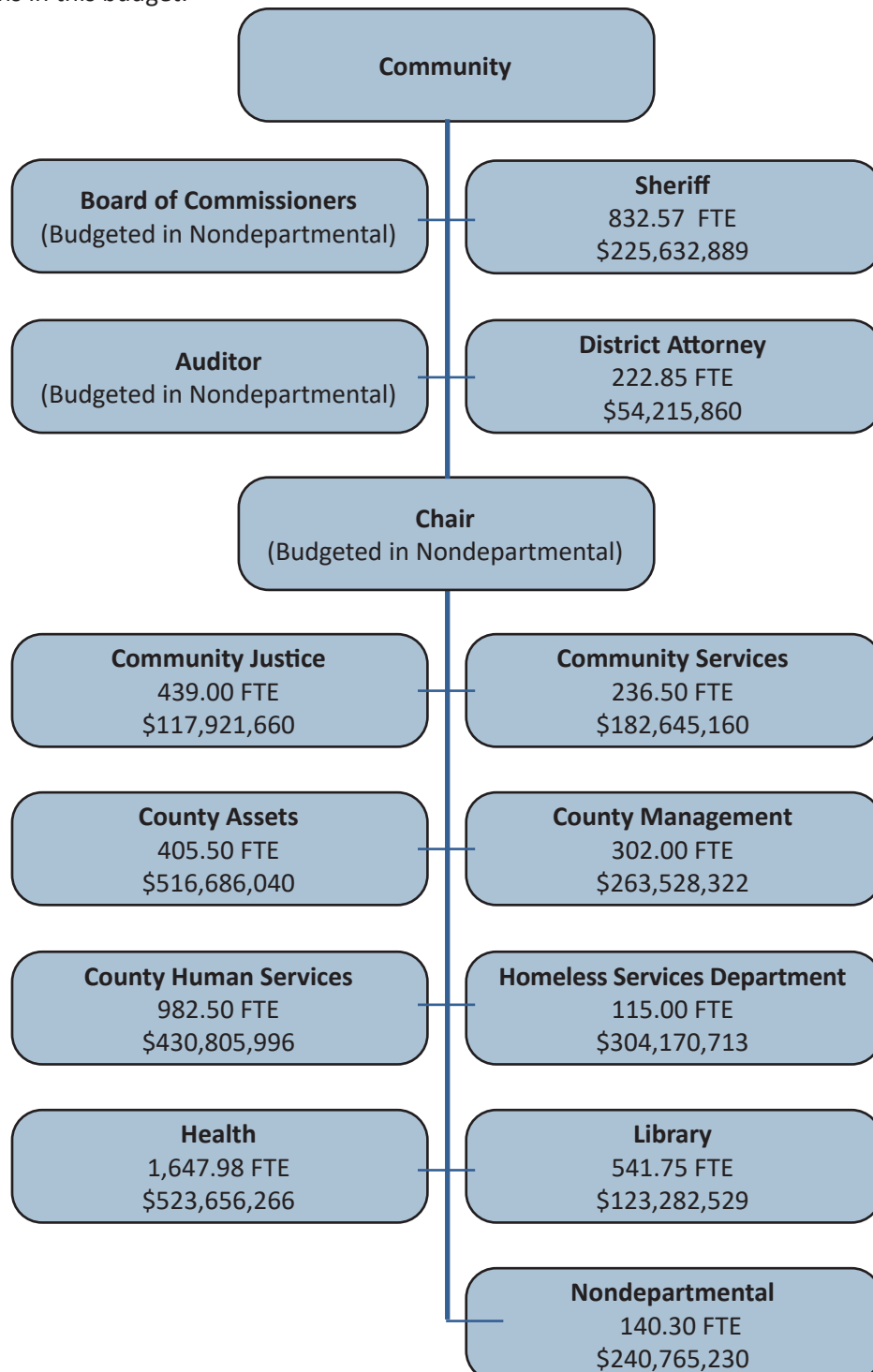
The program does not assume any debt issuance in FY 2026. DCS transportation division continues to track Federal, State and regional potential funding options for this project as significant funding gaps remain.

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, Nicole Morrisey O'Donnell, Sheriff, and Nathan Vasquez, District Attorney; and Jennifer McGuirk, County Auditor (whose office resides in Nondepartmental). There are 5,865.95 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 Officer Travis Graves who was acting as 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: Jenna Bryant, Althea Gregory, Ching Hay, Leah Isaac, Dianna Kaady, Aaron Kaufman, Evan Kersten, Ashlye Manning, Jeff Renfro, Erin Russell, and Chris Yager.

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

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Multnomah County Budget Director

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Table of Contents

How We Budget	3
Local Budget Law	3
Prioritizing Equity	4
Measuring Performance	5
Multnomah County Annual Budget Process	6
<i>Phase I – Budget Preparation</i>	6
<i>Phase II – Requested Budget</i>	6
<i>Phase III – Chair’s Proposed/Executive</i>	7
<i>Phase IV – Approved Budget</i>	7
<i>Phase V – Adopted Budget</i>	7
Community Input and Public Hearings	8
Budget Calendar	11
Modifying the Budget and Supplemental Budgets	11
Fund Structure and Basis of Budgeting and Accounting	12
Fund Accounting Structure	14
<i>Governmental Funds</i>	14
<i>Proprietary Funds</i>	14
<i>Fiduciary Funds</i>	14
Where to Find Other Information	15

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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 Volume 2 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 (and will continue to reach out) to the community providing information about how they plan to approach the budget process and seeking community feedback.

How Multnomah County Budgets

FY 2026 Proposed Budget

Budget Work Sessions

The Board, acting as the Budget Committee, will hold a series of countywide and department budget work sessions to review budget proposals. All budget work sessions will be held in person at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon) and will be 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 does not occur during the budget work sessions, but can be heard at the regular Thursday morning Board meetings.

Budget Approval Hearing

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

Community Listening Sessions

The Board, acting as the Budget Committee, will hold three Community Listening Sessions (public hearings) after the approval of the Chair's budget and before the final budget adoption. The sessions are 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 will convene a public hearing on the budget at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon).

Budget Adoption Hearing

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

How Multnomah County Budgets

FY 2026 Proposed Budget

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 Requested (2/14), the Chair up to Proposed (4/24), and the Chair and Commissioners up to Adopted (6/12)• 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 include:

- 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 Proposed 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.)

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 Proposed 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.

Table of Contents

Goals.....	3
Financial Forecasts for the General Fund	4
Tax Revenues	5
Federal/State Grant and Foundation Revenues	8
Recovery of Indirect Costs	9
Use of One-Time-Only Resources	10
User Fees, Sales, and Service Charges.....	11
Budgeted General Fund Reserves	12
Budgeted Other Fund Reserves	14
General Fund Contingency	15
Capital Asset and Transportation Planning Policies	16
<i>Capital Improvement Plan - Facilities and Property Management</i>	<i>16</i>
<i>Best Use or Disposition of Surplus Property</i>	<i>18</i>
<i>Transportation Financing</i>	<i>18</i>
<i>Information Technology Capital Projects</i>	<i>19</i>
<i>Insurance Coverage for Large Capital Projects</i>	<i>19</i>
Long-Term Liabilities.....	20
Other Fund Balances	22
Internal Service Funds	23
Investments, Banking Services, and Cash Management	24
Short-term and Long-term Debt Financings	25
Conduit Debt	27
Interfund Loans	28

Important note: The following pages contain the policies from the FY 2025 Adopted budget. The Board of County Commissioners will be considering and updating the Financial and Budget Policies during the FY 2026 budget process; updated policies will be provided in the FY 2026 Adopted budget.

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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:

Provide an understanding of available funding;

1. Evaluate financial risk;
2. Assess the likelihood that services can be sustained;
3. Assess the level at which capital investment can be made;
4. Identify future commitments and resource demands;
5. Identify the key variables that might change the level of revenue; and
6. 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 21, 2023, and presented a forecast update on March 21, 2024, and May 23, 2024.

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

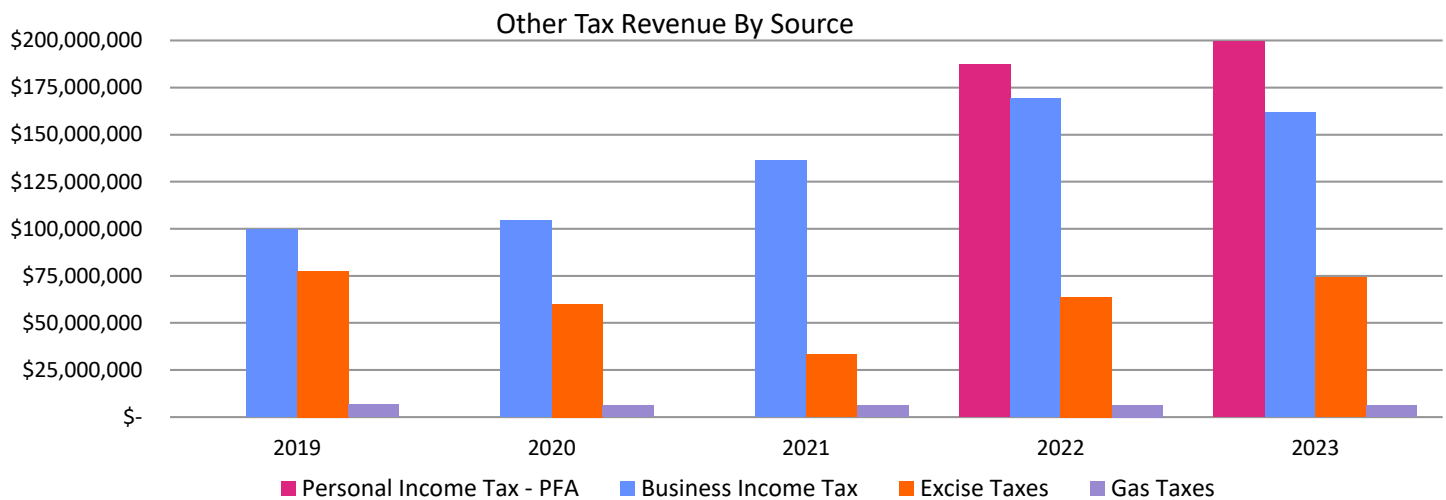
FY 2026 Proposed Budget

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

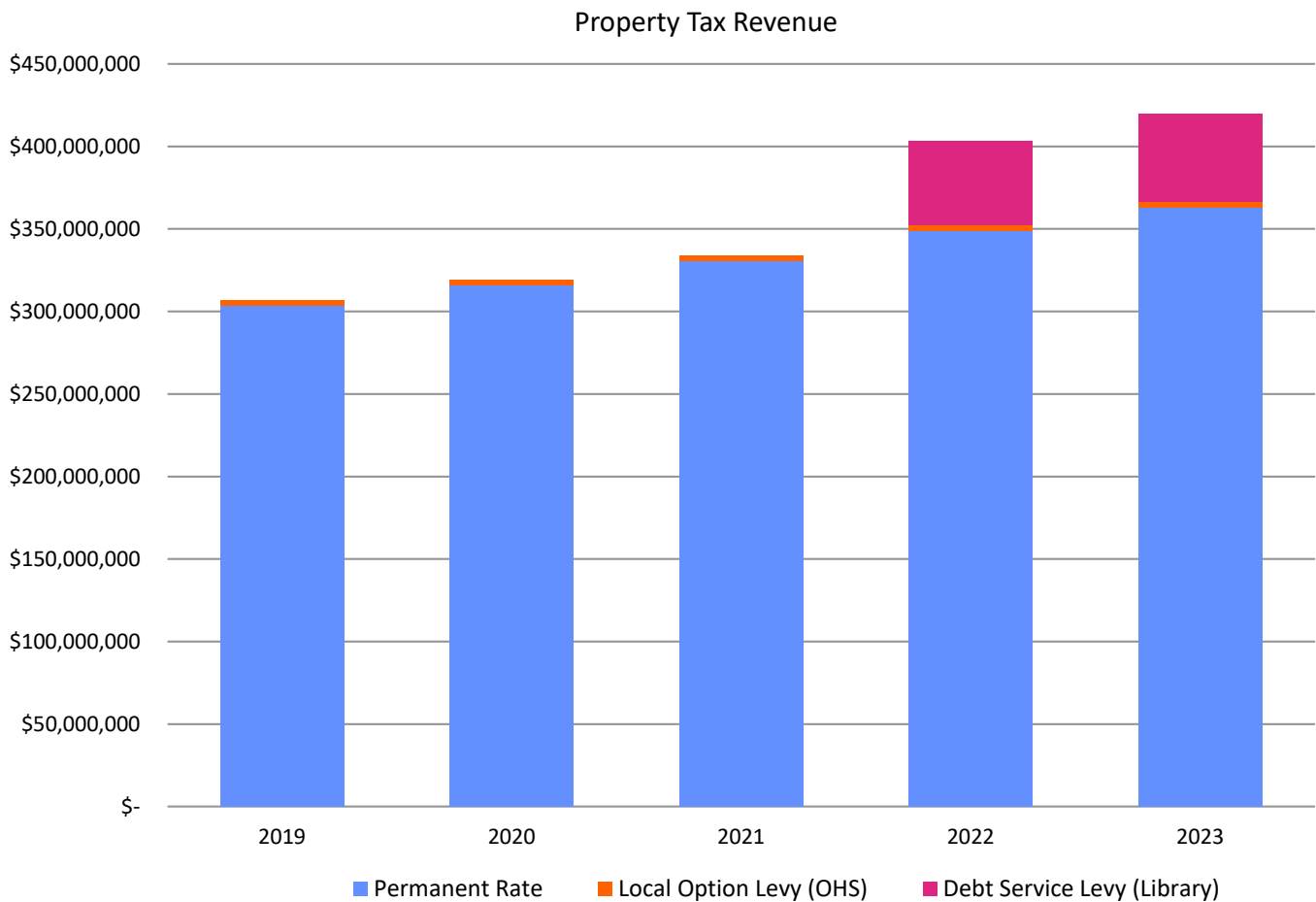
The County’s tax revenues represent about 46% of the total Governmental Fund Type revenues (General and Special Revenue Funds). The following graphs depict actual tax revenue by source. On November 3, 2020, the voters of Multnomah County approved Preschool for All (PFA) Ballot Measure 26-214, which authorized 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	2019	2020	2021	2022	2023
Personal Income Tax - PFA	0	0	0	187,112,049	199,477,581
Business Income Tax	99,500,000	104,300,000	136,241,713	169,300,000	162,000,000
Excise Taxes	77,564,214	60,101,730	33,200,389	63,752,797	74,145,132
Gas Taxes	6,882,876	6,156,506	5,996,636	6,407,897	6,184,068
Total Other Tax Revenues	\$183,947,089	\$170,558,236	\$175,438,738	\$426,572,743	\$441,806,782

Financial and Budget Policies

FY 2026 Proposed Budget



Property Tax Revenue	2019	2020	2021	2022	2023
Permanent Rate	303,560,096	315,610,360	330,298,509	349,124,843	362,980,503
Local Option Levy (OHS)	3,259,949	3,360,529	3,454,116	3,569,001	3,802,982
Debt Service Levy	<u>0</u>	<u>0</u>	<u>0</u>	<u>50,821,660</u>	<u>52,994,375</u>
Total Property Taxes	\$306,820,045	\$318,970,888	\$333,752,624	\$403,515,505	\$419,777,861

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.

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.

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%.

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 88% 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

Financial and Budget Policies

FY 2026 Proposed Budget

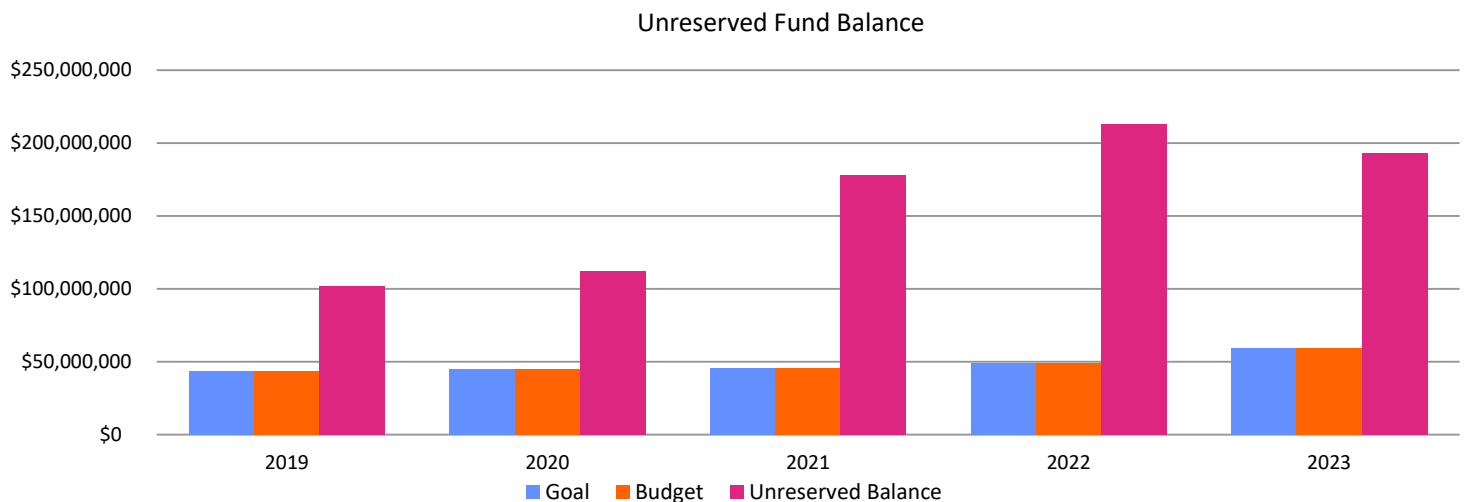
will be included in the adopted budget following the fiscal year in which the reserve fell below the 12% level.

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 2025 budgeted stabilization reserve is \$19.5 million and is budgeted in General Fund Contingency.

Status

FY 2023 General Fund reserves exceeded the established policy goal. In FY 2024, the reserve benchmark was raised to 12% (\$71.1 million) and remained at 12% in FY 2025 (\$75.1 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	2019	2020	2021	2022	2023
Goal	\$43,386,015	\$45,079,539	\$45,786,659	\$48,862,844	\$59,218,827
Budget	\$43,386,015	\$45,079,539	\$45,786,659	\$48,862,844	\$59,218,827
Unreserved Balance	\$101,640,433	\$112,174,102	\$178,150,900	\$212,825,487	\$192,725,771

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 Tri-County area.

All tax resources and program expenditures will be 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 2025 PFA budgeted stabilization reserve is set at 15% (\$24.2 million); SHS stabilization reserve is set at 10% (\$15.65 million).

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.

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 2023, Multnomah County owned 91 buildings with a historical cost of approximately \$933 million, and an estimated replacement cost of \$1.86 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 implemented and managed by Facilities and Property Management to assist in determining which projects to propose for funding each year.

Any remaining balance of the Fund shall be maintained as a long-term reserve. 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 departments and key stakeholders
- Identify potential sequencing and/or project linkages to the departments; and
- Make recommendations to the Capital Planning Steering Committee

Financial and Budget Policies

FY 2026 Proposed Budget

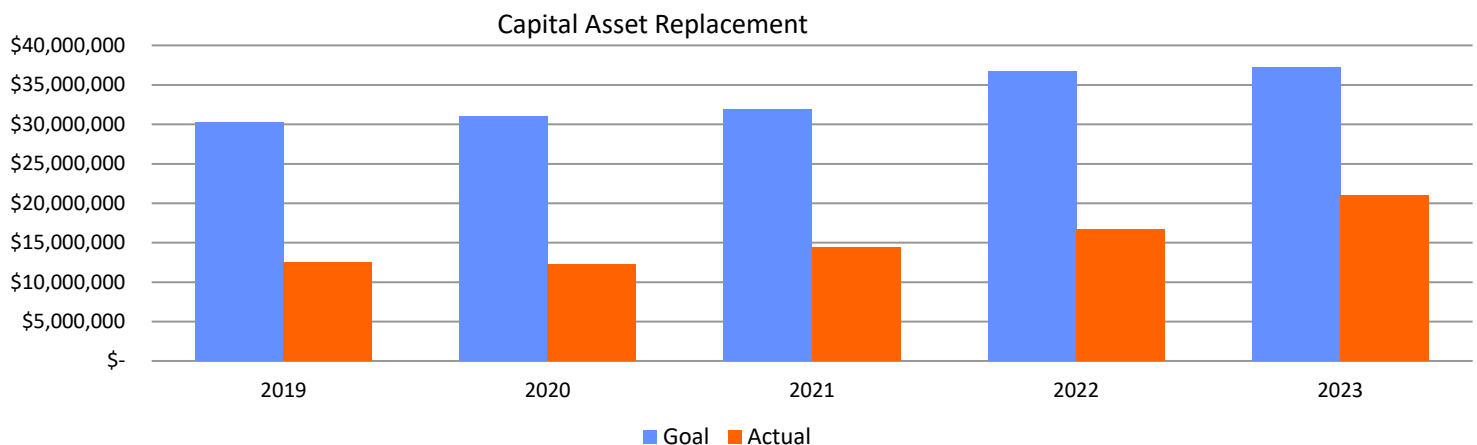
The Plan will be reviewed and updated annually between July and December in to order to inform the County budget process. The Capital Improvement Plan will be submitted to the Board of County Commissioners as part of the annual budget (see Five Year Capital Improvement Plan).

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.



Facilities Capital	2019	2020	2021	2022	2023
Goal	\$30,226,588	\$31,039,683	\$31,874,651	\$36,665,411	\$37,266,723
Actual	\$12,473,986	\$12,256,834	\$14,387,296	\$16,641,838	\$20,970,619

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/transportation-planning/plans-and-documents.

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, 2022 measurement date (using December 31, 2020 actuarial valuation), the County's net unfunded PERS liability is approximately \$541.2 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, 2023, the County's unfunded OPEB liability is approximately \$121.2 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, 2023, the County has funded approximately 59% of the actuarial liability.

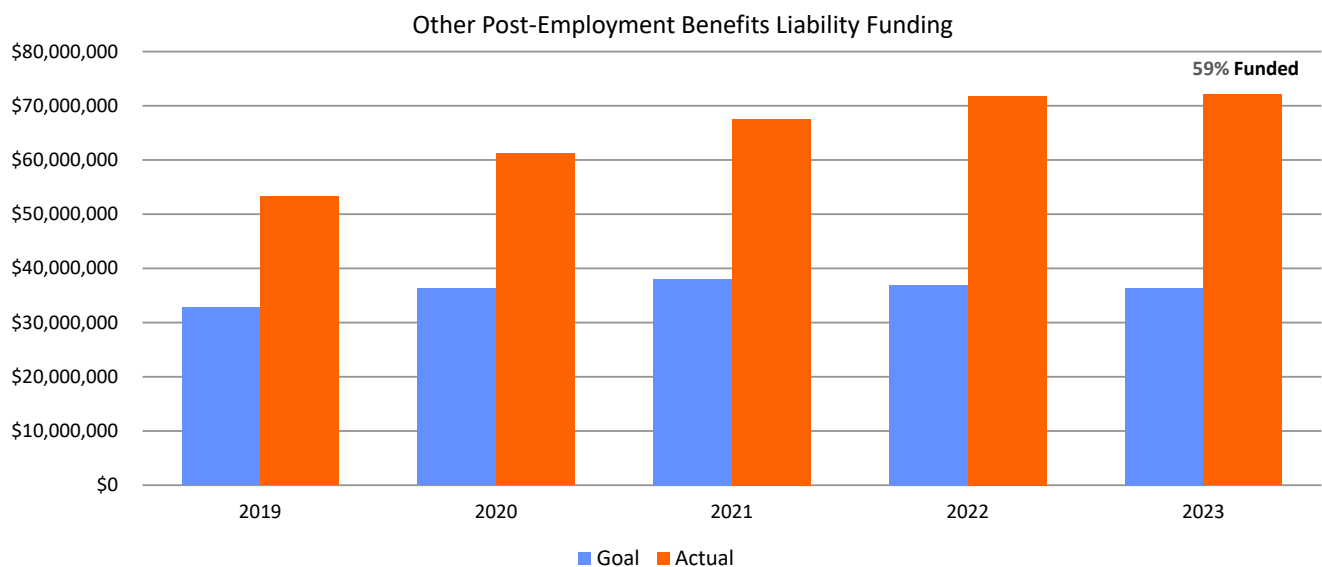
The County receives actuarial valuations for PERS and OPEB liabilities every two years. In connection with the County's OPEB actuarial valuations, the Chief Financial Officer and the County's actuaries will present the actuarial valuation on OPEB liabilities to the Board along with the Annual Comprehensive 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, 2025.

The following is the June 30, 2023 funding level of each liability:

Liability Description	Total Liability	Amount Funded	Percent Funded
Self Insurance ¹	\$10,006,993	\$23,078,924	231%
Other Post Employment ²	\$121,210,000	\$72,113,856	59%

¹ GASB requires self-insurance claims be recorded as a liability in the financial statements. Funding amount includes Health Plan self insured claims reserve of 15%.

² GASB requires employer paid benefits extended to retirees be disclosed in the financial statements. Liability reflects the most recent unfunded actuarial accrued liability amount per Cheiron actuarial report.



OPEB Liability Funding	2019	2020	2021	2022	2023
Goal	\$32,775,000	\$36,327,300	\$37,989,900	\$36,948,600	\$36,363,000
Actual	\$53,256,000	\$61,152,688	\$67,569,000	\$71,788,000	\$72,113,856

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 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 reported in the governmental funds outside of the General Fund that are not otherwise restricted or committed. Assigned balances represent the residual balance in funds other than the General Fund and are approved as part of the annual budget process.
- **Unassigned** – for fund balances not reported in any other category. Unassigned fund balances will only be reported in funds other than the General Fund. An unassigned fund balance occurs when restrictions and commitments of resources are greater than the fund balance in total.

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, 2023. The County is in compliance with this policy.

Governmental Funds	Balances at June 30, 2023
Nonspendable	\$3,204,482
Restricted	\$969,414,228
Committed	\$211,935,183
Assigned	\$29,333,212
Unassigned (GF)	\$105,367,528
Total fund balances	\$1,319,254,633

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	\$210,676,846,174	\$3,952,446,923
Statutory - All Other	1% of RMV	\$210,676,846,174	\$1,888,671,089
County Policy*	5% of GF Revenues	N/A	\$335,000,000

*Estimated principal calculated at 5.00% annual interest rate amortized over 20 years

Financial and Budget Policies

FY 2026 Proposed Budget

FY 2025 County General Fund Debt Capacity Limit		
	As of 6/30/2024 Principal Outstanding	2024-25 Debt Service
Total Debt Subject to Financial Policy	\$218,647,953	\$23,894,539
(Less) Non General Fund Supported Debt		
Road Fund (Oregon Transportation Infrastructure Bank loan)	(550,580)	(291,832)
Sellwood Bridge (Series 2021 FFCO)	(72,160,000)	(8,584,173)
Burnside Bridge National Environmental Policy Act phase (Series 2019 FFCO)	(8,604,244)	(1,811,710)
Burnside Bridge Design & Right-of-Way (Series 2022 FFCO)	(21,508,129)	(3,080,795)
Total General Fund Obligation	\$115,825,000	\$10,126,029
(Less) Annual Payment From Other Sources		(802,336)
Net FY 2024 General Fund Obligation		\$9,323,693
REMAINING BORROWING CAPACITY		
Debt Capacity (Supported by General Government Fund Types Only)		
FY 2024 General Fund Revenues ¹	\$729,344,293	
Policy Limitation (5% of General Fund Revenues)	x 5.00%	
Maximum Debt Service per Policy	\$36,467,215	
(Less) Current General Fund Commitment		(9,323,693)
Annual Debt Service Payment Available	27,143,520	
Estimated Principal Value Available²	\$335,000,000	
¹ General Fund Revenues for this calculation do not include Beginning Working Capital		
² Estimated Principal calculated at 5.00% 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
- 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, 2024, can be found in Volume One of the FY 2025 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 \$322.4 million principal outstanding on conduit bonds as of June 30th 2023, 99% was issued on behalf of seven hospital facilities and the other 1% 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.

Table of Contents

Summary of Resources	3
Summary of Departmental Expenditures	5
Summary of Departmental Requirements	7
Fund Level Transactions	8
Fund Comparison: Year over Year.....	9
Fund Comparison: Year over Year.....	10
Property Tax Information	11
Property Tax Computation	13
Details of Service Reimbursements.....	14
Details of Cash Transfers Between Funds	23
Debt Amortization Schedule	24

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Summary of Resources

FY 2026 Proposed Budget

Fund		Beginning Working Capital	Taxes	Intergovern- mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse- ment	Cash Transfers	Total Resources
General Fund	1000	140,559,321	630,646,350	11,619,661	17,779,926	14,359,702	4,185,000	4,912,433	824,062,393	66,045,285	7,281,439	897,389,117
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		457,402,121	1,389,148	4,251,351	28,500	6,744,930	481,845,641			481,845,641
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			123,247,529					123,247,529	35,000		123,282,529
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	45,581,367		136,584,365					182,165,732			182,165,732
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	14,020							14,020			14,020
Asset Replacement Revolving Fund	2503	580,027							580,027			580,027
Library Capital Construction Fund	2506	7,965,963					200,000		8,165,963	4,858,735		13,024,698
Capital Improvement Fund	2507	24,700,907				408,102	500,000	11,000,000	36,609,009	6,584,688	3,144,420	46,338,117
Information Technology Capital Fund	2508	11,246,433							11,246,433	1,211,876	1,500,000	13,958,309

Summary of Resources continued on next page

Summary of Resources

FY 2026 Proposed 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	30,524,009					800,000		31,324,009	12,641,188	2,444,044	46,409,241
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	900,000							900,000			900,000
Multnomah County Library Capital Construction (GO Bond) Fund	2517	133,467,516		3,530,000		2,364,752	3,360,000	193,440	142,915,708			142,915,708
Justice Center Capital Fund	2518	4,891,441				4,410,000			9,301,441		3,300,000	12,601,441
Homeless Services Department Capital Fund	2519	13,765,246		1,666,279					15,431,525			15,431,525
Animal Services Facility Capital Fund	2520	3,446,128							3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund	2521								0		13,400,000	13,400,000
Behavioral Health Managed Care Fund	3002	637,000							637,000			637,000
Health Department FQHC Fund	3003	99,100,000		15,844,947		167,143,284		18,342,006	300,430,237			300,430,237
Risk Management Fund	3500	118,595,267				17,120	3,500,000	15,642,048	137,754,435	179,274,401		317,028,836
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	6,229,577				11,841			6,241,418	78,707,489		84,948,907
Mail Distribution Fund	3504	500,261				20,483			520,744	4,886,353		5,407,097
Facilities Management Fund	3505	3,300,220				2,461,433		121,554	5,883,207	89,918,292		95,801,499
Total All Funds		1,336,559,952	916,226,201	838,554,371	53,820,706	204,967,690	20,878,586	61,631,610	3,432,639,116	509,459,505	59,967,266	4,002,065,887

Summary of Departmental Expenditures

FY 2026 Proposed 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	57,106,368	46,331,413	75,080,713	64,301,601	150,366,357	88,385,856	196,656,424	66,258,841	10,919,979		27,493,553	782,901,105
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	7,882,447	183,910,923	89,086,949	137,555,307	26,084,114	14,784,555		126,000		2,127,575	464,823,981
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										123,282,529		123,282,529
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	4,265,870		7,192,213	147,691,832	16,291,614	2,355,415		203,058				178,000,002
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 Proposed 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									13,024,698			13,024,698
Capital Improvement Fund 2507									46,338,117			46,338,117
Information Technology Capital Fund 2508									13,958,309			13,958,309
Asset Preservation Fund 2509									46,409,241			46,409,241
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									142,915,708			142,915,708
Justice Center Capital Fund 2518									12,601,441			12,601,441
Homeless Services Department Capital Fund 2519									9,538,197			9,538,197
Animal Services Facility Capital Fund 2520									3,446,128			3,446,128
Sobering and Crisis Intervention Capital Fund 2521									13,400,000			13,400,000
Behavioral Health Managed Care Fund 3002					637,000							637,000
Health Department FQHC Fund 3003					216,789,020							216,789,020
Risk Management Fund 3500	8,776,000							189,657,569				198,433,569
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									82,496,209			82,496,209
Mail Distribution Fund 3504									4,906,836			4,906,836
Facilities Management Fund 3505									92,001,316			92,001,316
Total All Funds	240,765,230	54,215,860	430,805,996	304,170,713	523,656,266	117,921,660	225,632,889	263,528,322	516,686,040	123,282,529	182,645,160	2,983,310,665

Summary of Departmental Requirements

FY 2026 Proposed Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	32,419,032	69,975,900	3,228,882	115,829,905	0	221,453,719	19,311,511	240,765,230	140.30
District Attorney	45,141,400	1,456,740	1,776,555	0	12,092	48,386,787	5,829,073	54,215,860	222.85
County Human Services	141,691,138	249,808,166	2,633,612	0	0	394,132,916	36,673,080	430,805,996	982.50
Homless Services Department	21,667,690	251,907,249	16,672,500	0	0	290,247,439	13,923,274	304,170,713	115.00
Health	297,307,041	100,570,474	45,330,897	0	0	443,208,412	80,447,854	523,656,266	1,647.98
Community Justice	74,572,047	19,928,964	2,013,423	0	11,000	96,525,434	21,396,226	117,921,660	439.00
Sheriff	176,182,288	7,905,705	7,716,542	0	4,153,080	195,957,615	29,675,274	225,632,889	832.57
County Management	59,432,050	16,983,218	180,618,994	0	0	257,034,262	6,494,060	263,528,322	302.00
County Assets	89,085,655	301,699,031	75,035,315	0	23,060,007	488,880,008	27,806,032	516,686,040	405.50
Library	77,929,043	5,651,692	12,021,893	0	0	95,602,628	27,679,901	123,282,529	541.75
Community Services	39,373,111	108,158,211	4,665,235	0	325,000	152,521,557	30,123,603	182,645,160	236.50
Total	1,054,800,495	1,134,045,350	351,713,848	115,829,905	27,561,179	2,683,950,777	299,359,888	2,983,310,665	5,865.95

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2026 Proposed Budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	782,901,105	9,075,000	27,624,886	77,788,126	897,389,117
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	464,823,981	13,400,000		3,621,660	481,845,641
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	123,282,529				123,282,529
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	178,000,002		4,165,730		182,165,732
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		14,020			14,020
Asset Replacement Revolving Fund	2503	580,027				580,027
Library Capital Construction Fund	2506	13,024,698				13,024,698
Capital Improvement Fund	2507	46,338,117				46,338,117
Information Technology Capital Fund	2508	13,958,309				13,958,309
Asset Preservation Fund	2509	46,409,241				46,409,241
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		900,000			900,000
Multnomah County Library Capital Construction (GO Bond) Fund	2517	142,915,708				142,915,708
Justice Center Capital Fund	2518	12,601,441				12,601,441
Homeless Services Department Capital Fund	2519	9,538,197	5,893,328			15,431,525
Animal Services Facility Capital Fund	2520	3,446,128				3,446,128
Sobering and Crisis Intervention Capital Fund	2521	13,400,000				13,400,000
Behavioral Health Managed Care Fund	3002	637,000				637,000
Health Department FQHC Fund	3003	216,789,020		16,714,328	66,926,889	300,430,237
Risk Management Fund	3500	198,433,569		17,789,290	100,805,977	317,028,836
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	82,496,209		2,452,698		84,948,907
Mail Distribution Fund	3504	4,906,836		500,261		5,407,097
Facilities Management Fund	3505	92,001,316	413,464	3,386,719		95,801,499
Total All Funds		2,983,310,665	59,967,266	134,058,257	824,729,699	4,002,065,887

Fund Comparison: Year over Year

FY 2026 Proposed Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
1000	General Fund	\$887,924,932	\$897,389,117	\$9,464,185	1.1%	Beginning Working Capital (\$15.4M), Taxes +\$26.5M, Financing Sources +5.7M, Fees +\$2.7M, Interest (\$4M), Intergov (\$1.9M), Other/Misc & Service Charges (\$4.2M)
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	481,845,641	25,860,628	5.7%	Intergov-State +\$32.9M, Intergov-Federal (\$8.5M), Service Charges (\$1.9M)
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	123,282,529	4,754,614	4.0%	
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%	Intergovernmental-Federal (\$21M)
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	182,165,732	(122,643,807)	-40.2%	Beginning Working Capital (\$102.7M), 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	14,020	(50,980)	-78.4%	Beginning Working Capital
2503	Asset Replacement Revolving Fund	556,886	580,027	23,141	4.2%	
2506	Library Capital Construction Fund	10,103,981	13,024,698	2,920,717	28.9%	Beginning Working Capital +\$2.2M, Service Reimbursement +0.6M

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2026 Proposed Budget

Fund	Fund Name	FY 2025 Adopted	FY 2026 Proposed	Change	% Change	Description
2507	Capital Improvement Fund	40,155,271	46,338,117	6,182,846	15.4%	Beginning Working Capital +\$1.7M, Service Reimbursement +\$3.9M
2508	Information Technology Capital Fund	17,233,302	13,958,309	(3,274,993)	-19.0%	Financing Sources (\$3.8M)
2509	Asset Preservation Fund	44,786,779	46,409,241	1,622,462	3.6%	
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	900,000	20,000	2.3%	
2517	Multnomah County Library Capital Construction (GO Bond) Fund	254,975,980	142,915,708	(112,060,272)	-43.9%	Beginning Working Capital (\$111.4M)
2518	Justice Center Capital Fund	10,699,169	12,601,441	1,902,272	17.8%	Beginning Working Capital +\$2M
2519	Homeless Services Capital Fund	24,299,890	15,431,525	(8,868,365)	-36.5%	Beginning Working Capital +\$8.6M, 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	13,400,000	13,400,000	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	300,430,237	33,721,996	12.6%	Beginning Working Capital +\$26.6M, Other +\$3.4M, Service Charges +4.2M
3500	Risk Management Fund	303,168,336	317,028,836	13,860,500	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, Service Reimbursement +\$1.3M
3503	Information Technology Fund	79,981,932	84,948,907	4,966,975	6.2%	
3504	Mail Distribution Fund	5,324,911	5,407,097	82,186	1.5%	
3505	Facilities Management Fund	<u>89,438,118</u>	<u>95,801,499</u>	<u>6,363,381</u>	7.1%	Service Reimbursement +\$7.0M
Total		\$3,983,664,577	\$4,002,065,887	\$18,401,310	0.5%	

"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 Proposed 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 2025-26	BUDGET 2024-25
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 Proposed 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	575,575	1,080,540	749,756	229,904	2,632,930	1,495,572	4,078,958	1,395,671	275,992		479,614	12,994,510
Road Fund	1501											290,755	290,755
Federal/State Program Fund	1505	23,746	150,372	2,747,691	53,026	1,676,494	415,154	260,884				4,421	5,331,790
Animal Control Fund	1508											5,163	5,163
Willamette River Bridges Fund	1509											172,264	172,264
Library Fund	1510										1,910,114		1,910,114
Land Corner Preservation Fund	1512											46,978	46,978
Inmate Welfare Fund	1513							12,357					12,357
Coronavirus (COVID-19) Response Fund	1515							22,726					22,726
Justice Services Special Ops Fund	1516						18,462	246,526					264,987
Supportive Housing Fund	1521	46,833		45,984	276,084	15,953	27,774		5,163				417,791
Preschool for All Program Fund	1522	10,175		252,197		48,895			5,478				316,745
Information Technology Capital Fund	2508									29,374			29,374
Asset Preservation Fund	2509									70,192			70,192
Burnside Bridge Fund	2515											35,006	35,006
Multnomah County Library Capital Construction (GO Bond) Fund	2517									111,141			111,141
Behavioral Health Managed Care Fund	3002					15,261							15,261
Health Department FQHC Fund	3003					3,425,216							3,425,216
Risk Management Fund	3500	218,619							193,573				412,192
Fleet Management Fund	3501									59,279			59,279
Information Technology Fund	3503									1,266,700			1,266,700
Mail Distribution Fund	3504									53,487			53,487
Facilities Management Fund	3505									556,756			556,756
Total		874,948	1,230,912	3,795,628	559,014	7,814,749	1,956,961	4,621,451	1,599,885	2,422,919	1,910,114	1,034,201	27,820,781

Details of Service Reimbursements

FY 2026 Proposed 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	3,103,169	5,816,793	4,796,823	1,323,653	16,649,488	9,966,953	24,355,749	8,162,810	1,514,020		3,441,672	79,131,130
Road Fund	1501											1,915,621	1,915,621
Federal/State Program Fund	1505	215,407	1,081,113	20,906,078	348,481	11,067,405	2,720,588	1,507,432				27,843	37,874,347
Animal Control Fund	1508											60,210	60,210
Willamette River Bridges Fund	1509											1,107,427	1,107,427
Library Fund	1510										15,066,298		15,066,298
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	286,994		345,957	1,930,029	95,344	199,526		30,300				2,888,150
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					23,001,217							23,001,217
Risk Management Fund	3500	869,099							1,078,446				1,947,545
Fleet Management Fund	3501									408,457			408,457
Information Technology Fund	3503									6,258,071			6,258,071
Mail Distribution Fund	3504									385,849			385,849
Facilities Management Fund	3505									3,389,425			3,389,425
Total		4,533,965	6,897,906	27,618,302	3,602,163	51,227,322	13,003,205	27,645,409	9,307,946	13,349,125	15,066,298	7,022,760	179,274,401

Details of Service Reimbursements

FY 2026 Proposed 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
General Fund	1000					24,995						24,995
Road Fund	1501										1,733,664	1,733,664
Federal/State Program Fund	1505	68,187	1,154,244	14,068,489	1,017,709	6,809,437	3,041,713	1,398,653			28,991	27,587,423
Willamette River Bridges Fund	1509										1,023,710	1,023,710
Library Fund	1510									3,264,749		3,264,749
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	74,662		229,310	5,473,713	90,985	217,891		7,807			6,094,368
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					20,484,531						20,484,531
Total		186,960	1,154,244	14,677,243	6,491,422	27,574,002	3,401,604	2,463,905	15,895	3,264,749	3,097,064	62,327,088

Details of Service Reimbursements

FY 2026 Proposed 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	120,566	40,373	260,343	74,966	979,556	771,343	324,188	272,206	70,840		164,147	3,078,528
Road Fund	1501											75,841	75,841
Federal/State Program Fund	1505	3,879	13,462	1,165,228		822,696							2,005,265
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		12,684									15,262
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		159,592	53,835	1,471,575	74,966	2,424,700	771,343	351,414	304,318	336,374	479,786	287,461	6,715,364

Details of Service Reimbursements

FY 2026 Proposed 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	1,810,602	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	32,429,062
Road Fund	1501											785,366	785,366
Federal/State Program Fund	1505	36,567	116,279	8,335,096		4,281,815							12,769,757
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		90,212	1,060,984								1,187,764
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		2,157,515	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	72,746,832

Details of Service Reimbursements

FY 2026 Proposed 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	660,894		325,456	11,165						1,009,378
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		3,189									3,689
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 Proposed 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	2,283,536	2,689,091	10,884,013	7,684,928	16,606,995	1,326,917	90,563		2,084,089	60,011,883
Road Fund 1501											1,787,313	1,787,313
Federal/State Program Fund 1505	5,424	119,430	5,004,102	278,227	3,751,079							9,158,262
Willamette River Bridges Fund 1509											545,820	545,820
Library Fund 1510										13,519,962		13,519,962
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		5,660	1,011,151								1,702,911
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									972,071			972,071
Mail Distribution Fund 3504									867,231			867,231
Total	14,730,619	2,720,701	7,636,916	3,978,469	22,891,015	7,832,802	16,614,565	1,631,782	3,564,779	13,519,962	4,746,075	99,867,685

Details of Service Reimbursements

FY 2026 Proposed 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	485,310	22,250		125,042	3,028,642
Road Fund	1501											21,975	21,975
Federal/State Program Fund	1505		47,739	422,121		141,633							611,493
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
Supportive Housing Fund	1521			3,266									3,266
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	535,026	163,518	163,358	179,234	4,886,353

Details of Cash Transfers Between Funds

FY 2026 Proposed 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	900,000	BHRC Parking Lot Improvement project
Downtown Courthouse Capital Fund	1000 - General Fund	Overall County	14,020	Remaining Courthouse Funds Transferred to 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 Capital Fund
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	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 Amortization Schedule

FY 2026 Proposed 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 Proposed Budget

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	6/30/2024	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	12/31/2024	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	9/30/2024	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	-	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.

\$381.2 million

Proposed Capital Budget

Does not include cash transfers, contingencies, and unappropriated balances.
The total Proposed capital budget with these items is \$392.8 million.



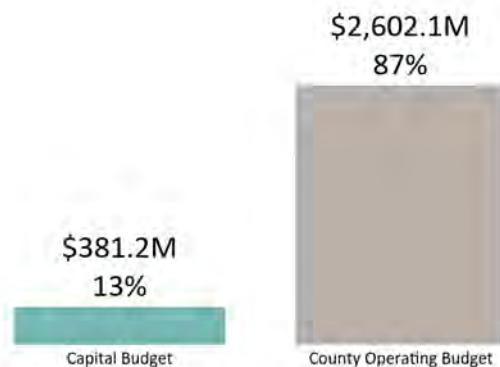
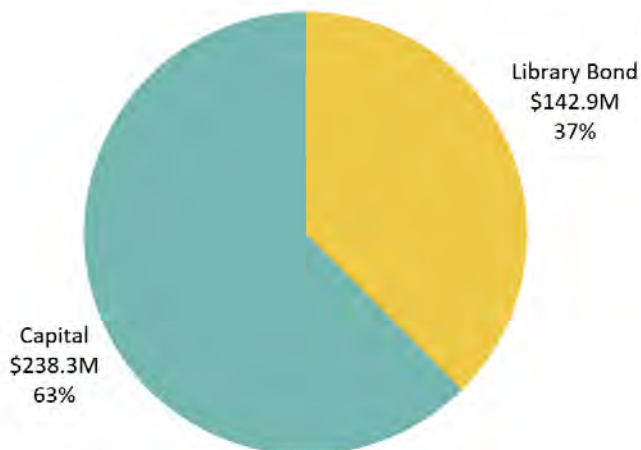
41.60 FTE

(full time equivalent)

General Fund

\$9.1 million

One-time-only Resources for
Capital Projects



Capital Budget by Group

Does not include cash transfers, contingencies, and unappropriated balances

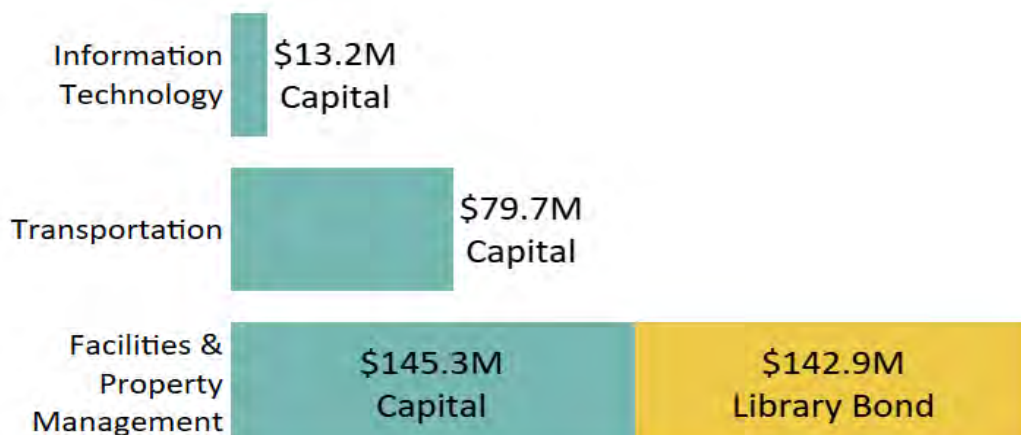


Table of Capital Program Offers

The following table shows the programs by division that make up the County's total capital budget. Additional information is available in the programs shared in Volume 2.

County budget and financial policies state that, after funding reserves, 50% of one-time-only General Fund resources will be allocated to the capitalization or recapitalization of major County facilities and/or information technology projects. In compliance with this policy, General Fund resources allocated to capital funds may appear as Other Funds in the tables below.

Prog. #	Program Name	General Fund	Other Funds	Total Cost	FTE
Facilities & Property Management					
78228A	Library Capital Bond Construction		36,074,627	36,074,627	12.00
78228C	Library Capital Bond Construction: Midland Library		2,312,914	2,312,914	
78228E	Library Capital Bond Construction: North Portland Library		887,498	887,498	
78228F	Library Capital Bond Construction: Albina Library		6,959,584	6,959,584	
78228G	Library Capital Bond Construction: East County Library		59,330,530	59,330,530	
78228H	Library Capital Bond Construction: Belmont Library		20,754,030	20,754,030	
78228I	Library Capital Bond Construction: Northwest Library		7,910,295	7,910,295	
78228J	Library Capital Bond Construction: St. Johns Library		8,686,230	8,686,230	
78233	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2		12,601,441	12,601,441	
78234	New Animal Services Facility - Design Phase		3,446,128	3,446,128	
78235	Walnut Park Redevelopment Planning		150,000	150,000	
78237	Rockwood Community Health Center		3,920,000	3,920,000	
78240	Hansen Complex Deconstruction Phase 1		1,000,000	1,000,000	
78243	Homeless Services Department (HSD) Capital Program		9,538,197	9,538,197	
78244	Juvenile Justice Complex Security Foyer		2,068,000	2,068,000	
78245	Facilities Capital Improvement Program		97,589,083	97,589,083	14.50
78249	Sobering and Crisis Intervention Center		13,400,000	13,400,000	

Capital Budget

FY 2026 Proposed Budget

Prog. #	Program Name	General Fund	Other Funds	Total Cost	FTE
78250	Vance Pit Security Fence		125,000	125,000	
78251	DCJ East Campus Expansion		1,000,000	1,000,000	
78252	Downtown Real Estate Options Analysis		200,000	200,000	
78253	FPM Prophet Center Relocation Options Analysis		150,000	150,000	
78254	Downtown Jail Site Replacement Study		<u>150,000</u>	<u>150,000</u>	
	Total Facilities & Property Management	\$0	\$288,253,557	\$288,253,557	26.50
Information Technology					
78301	IT Technology Improvement Program		1,872,567	1,872,567	1.00
78330	CEDARS Replacement		3,989,008	3,989,008	
78332	Public Website and Digital Services Transformation		2,460,000	2,460,000	
78335	Preschool For All - Preschool Early Learning Technology		457,169	457,169	
78336	Radio System Replacement		2,885,280	2,885,280	
78337	Network Access Control		135,000	135,000	
78339	DCHS Workflow Software		500,000	500,000	
78340	Enterprise Resource Planning Historical Data Retention		<u>904,578</u>	<u>904,578</u>	
	Total Information Technology	\$0	\$13,203,602	\$13,203,602	1.00
Transportation					
90018A	Transportation Capital		45,723,029	45,723,029	9.15
90018B	ADA Ramps Phase - 4		1,000,000	1,000,000	
90019	Earthquake Ready Burnside Bridge		<u>33,025,016</u>	<u>33,025,016</u>	<u>4.95</u>
	Total Transportation	\$0	<u>79,748,045</u>	<u>79,748,045</u>	<u>14.10</u>
	Total Capital Budget	\$0	\$381,205,204	\$381,205,204	41.60

Capital Programs by Fund

Fund	Fund Name	Total Budget	Total FTE
1501	Road Fund	13,371,811	5.40
1503	Bicycle Path Construction Fund	462,551	
1509	Willamette River Bridges Fund	23,305,144	3.75
1519	Video Lottery Fund	1,000,000	
2503	Asset Replacement Revolving Fund	580,027	
2506	Library Capital Construction Fund	13,024,698	
2507	Capital Improvement Fund	46,338,117	
2508	Information Technology Capital Fund	13,203,602	1.00
2509	Asset Preservation Fund	46,409,241	14.50
2511	Sellwood Bridge Replacement Fund	8,583,523	
2515	Burnside Bridge Fund	33,025,016	4.95
2517	Multnomah County Library Capital Construction (GO Bond) Fund	142,915,708	12.00
2518	Justice Center Capital Fund	12,601,441	
2519	Homeless Services Capital Fund	9,538,197	
2520	Animal Services Facility Capital Fund	3,446,128	
2521	Sobering and Crisis Intervention Capital Fund	13,400,000	
Total Costs		\$ 381,205,204	41.60

Table of Contents

Community Justice

<i>Fund 1000 General Fund</i>	<i>5</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>10</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>12</i>
<i>Fund 1516 Justice Services Special Ops Fund</i>	<i>13</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>15</i>

Community Services

<i>Fund 1000 General Fund</i>	<i>17</i>
<i>Fund 1501 Road Fund</i>	<i>21</i>
<i>Fund 1503 Bicycle Path Construction Fund</i>	<i>25</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>26</i>
<i>Fund 1508 Animal Control Fund</i>	<i>28</i>
<i>Fund 1509 Willamette River Bridges Fund</i>	<i>30</i>
<i>Fund 1512 Land Corner Preservation Fund</i>	<i>33</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>35</i>
<i>Fund 1519 Video Lottery Fund</i>	<i>36</i>
<i>Fund 2511 Sellwood Bridge Replacement Fund</i>	<i>37</i>
<i>Fund 2515 Burnside Bridge Fund</i>	<i>38</i>

County Assets

<i>Fund 1000 General Fund</i>	<i>40</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>42</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>43</i>
<i>Fund 2500 Downtown Courthouse Capital Fund</i>	<i>45</i>
<i>Fund 2503 Asset Replacement Revolving Fund</i>	<i>46</i>
<i>Fund 2506 Library Capital Construction Fund</i>	<i>47</i>
<i>Fund 2507 Capital Improvement Fund</i>	<i>48</i>
<i>Fund 2508 Information Technology Capital Fund</i>	<i>49</i>
<i>Fund 2509 Asset Preservation Fund</i>	<i>51</i>
<i>Fund 2510 Health Headquarters Capital Fund</i>	<i>53</i>
<i>Fund 2516 Behavioral Health Resource Center Capital Fund</i>	<i>54</i>
<i>Fund 2517 Multnomah County Library Capital Construction (GO Bond) Fund</i>	<i>55</i>
<i>Fund 2518 Justice Center Capital Fund</i>	<i>58</i>
<i>Fund 2519 Homeless Services Capital Fund</i>	<i>59</i>
<i>Fund 2520 Animal Services Facility Capital Fund</i>	<i>60</i>
<i>Fund 2521 Sobering and Crisis Intervention Capital Fund</i>	<i>61</i>
<i>Fund 3501 Fleet Management Fund</i>	<i>62</i>
<i>Fund 3502 Fleet Asset Replacement Fund</i>	<i>64</i>
<i>Fund 3503 Information Technology Fund</i>	<i>65</i>

Legal Detail by Department by Fund

FY 2026 Proposed Budget

<i>Fund 3504 Mail Distribution Fund.....</i>	<i>67</i>
<i>Fund 3505 Facilities Management Fund</i>	<i>69</i>
County Human Services	
<i>Fund 1000 General Fund</i>	<i>73</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>77</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>81</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>83</i>
<i>Fund 1522 Preschool for All Program Fund</i>	<i>85</i>
County Management	
<i>Fund 1000 General Fund</i>	<i>87</i>
<i>Fund 1504 Recreation Fund</i>	<i>92</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>93</i>
<i>Fund 1519 Video Lottery Fund</i>	<i>94</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>95</i>
<i>Fund 1522 Preschool For All Fund</i>	<i>97</i>
<i>Fund 3500 Risk Management Fund</i>	<i>99</i>
District Attorney	
<i>Fund 1000 General Fund</i>	<i>101</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>105</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>107</i>
<i>Fund 1516 Justice Services Special Ops Fund</i>	<i>109</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>110</i>
Health Department	
<i>Fund 1000 General Fund</i>	<i>112</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>118</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>123</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>125</i>
<i>Fund 1522 Preschool For All Fund</i>	<i>127</i>
<i>Fund 3002 Behavioral Health Managed Care Fund</i>	<i>129</i>
<i>Fund 3003 Health Department FQHC</i>	<i>131</i>
Homeless Services Department	
<i>Fund 1000 General Fund</i>	<i>136</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>140</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>142</i>
<i>Fund 1519 Video Lottery Fund</i>	<i>144</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>145</i>
Library	
<i>Fund 1510 Library Fund</i>	<i>148</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>152</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>159</i>

Legal Detail by Department by Fund

FY 2026 Proposed Budget

NonDepartmental

<i>Fund 1000 General Fund</i>	<i>154</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>157</i>
<i>Fund 1506 County School Fund</i>	<i>159</i>
<i>Fund 1511 Special Excise Tax Fund</i>	<i>160</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>161</i>
<i>Fund 1518 Oregon Historical Society Levy Fund</i>	<i>162</i>
<i>Fund 1519 Video Lottery Fund</i>	<i>163</i>
<i>Fund 1521 Supportive Housing Fund</i>	<i>164</i>
<i>Fund 1522 Preschool For All Fund</i>	<i>166</i>
<i>Fund 2002 Capital Debt Retirement Fund</i>	<i>168</i>
<i>Fund 2003 General Obligation Bond Fund</i>	<i>169</i>
<i>Fund 2004 PERS Bond Sinking Fund</i>	<i>170</i>
<i>Fund 3500 Risk Management Fund</i>	<i>171</i>

Overall County

<i>Fund 1000 General Fund</i>	<i>173</i>
<i>Fund 2512 Hansen Building Replacement Fund</i>	<i>174</i>

Sheriff

<i>Fund 1000 General Fund</i>	<i>175</i>
<i>Fund 1505 Federal/State Program Fund</i>	<i>180</i>
<i>Fund 1513 Inmate Welfare Fund</i>	<i>182</i>
<i>Fund 1515 Coronavirus (COVID-19) Response Fund</i>	<i>184</i>
<i>Fund 1516 Justice Services Special Ops Fund</i>	<i>186</i>

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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	0	0
1,729,301	2,593,617	1,069,449	1,112,388	60100 - Temporary	736,074	0	0
1,388,450	1,608,907	402,861	402,861	60110 - Overtime	347,350	0	0
682,615	1,001,550	579,962	579,962	60120 - Premium	532,069	0	0
10,430,817	11,320,153	13,357,606	13,321,584	60130 - Salary Related	13,894,204	0	0
586,441	931,266	177,881	191,765	60135 - Non Base Fringe	122,578	0	0
7,450,428	8,262,981	10,110,178	10,107,174	60140 - Insurance Benefits	9,903,448	0	0
114,695	222,619	95,085	117,337	60145 - Non Base Insurance	63,505	0	0
46,392,146	51,870,621	57,479,178	57,479,178	TOTAL Personnel	56,953,499	0	0
92,732	217,349	190,059	190,059	60150 - County Match & Sharing	41,629	0	0
219,961	432,834	597,522	597,522	60155 - Direct Client Assistance	608,001	0	0
7,193,546	9,756,283	10,432,383	10,432,383	60160 - Pass-Through & Program Support	9,942,558	0	0
1,258,655	1,321,741	1,473,208	1,473,208	60170 - Professional Services	1,328,946	0	0
8,764,892	11,728,208	12,693,172	12,693,172	TOTAL Contractual Services	11,921,134	0	0
6,188	2,609	0	0	60190 - Utilities	0	0	0
23,867	19,439	29,279	29,279	60200 - Communications	21,299	0	0
173,088	168,551	178,583	178,583	60210 - Rentals	152,000	0	0
24,848	37,957	36,258	36,258	60220 - Repairs & Maintenance	36,258	0	0
939,299	757,827	792,761	786,890	60240 - Supplies	776,294	0	0
19,806	43,103	3,074	3,074	60246 - Medical & Dental Supplies	3,074	0	0
199,529	232,711	159,328	159,328	60250 - Food	189,153	0	0
226,517	210,580	303,272	303,272	60260 - Training & Non-Local Travel	368,929	0	0
67,444	90,925	90,139	90,139	60270 - Local Travel	74,034	0	0
622	277	5,550	5,550	60280 - Insurance	5,550	0	0
79,777	67,547	109,243	109,243	60290 - Software, Subscription Computing, Maintenance	74,243	0	0
10,032	7,834	10,000	10,000	60310 - Pharmaceuticals	10,000	0	0
-250	0	0	0	60320 - Refunds	0	0	0
53,020	52,371	54,156	54,156	60340 - Dues & Subscriptions	67,906	0	0
-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	0	0
667,377	652,821	744,683	744,683	60370 - Internal Service Telecommunications	771,343	0	0
7,441,632	7,269,410	7,354,877	7,354,877	60380 - Internal Service Data Processing	7,421,359	0	0
665,880	684,137	676,575	676,575	60411 - Internal Service Fleet Services	750,848	0	0
11,346	949	1,091	1,091	60412 - Internal Service Motor Pool	6,842	0	0
5,241,357	6,287,611	6,126,986	6,126,986	60430 - Internal Service Facilities & Property Management	5,815,188	0	0
623,990	927,679	1,076,335	1,076,335	60432 - Internal Service Enhanced Building Services	1,869,740	0	0
633,856	386,592	416,000	416,000	60435 - Internal Service Facilities Service Requests	416,000	0	0
2,400,992	79,878	0	0	60440 - Internal Service Other	0	0	0
65,190	61,987	68,121	68,121	60461 - Internal Service Distribution	75,181	0	0
431,930	364,004	706,625	706,625	60462 - Internal Service Records	594,982	0	0

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	0	0
143,225	19,285	11,000	11,000	60550 - Capital Equipment - Expenditure	11,000	0	0
143,225	19,285	11,000	11,000	TOTAL Capital Outlay	11,000	0	0
75,304,946	82,024,913	89,126,286	89,120,415	TOTAL FUND 1000: General Fund	88,385,856	0	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
14.80	716,298	14.80	760,716	12.00	611,484	6001 - Office Assistant 2	22.55	27.57	11.00	570,926	0.00	0	0.00	0
9.00	522,207	10.00	622,522	11.80	747,715	6002 - Office Assistant Senior	26.02	31.87	11.00	707,473	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	182,001	2.00	192,477	2.00	193,631	6026 - Budget Analyst	41.36	50.89	2.00	195,995	0.00	0	0.00	0
2.00	124,269	3.00	206,386	3.00	220,309	6029 - Finance Specialist 1	30.95	37.91	4.00	304,268	0.00	0	0.00	0
1.00	77,555	1.00	83,068	1.00	74,834	6030 - Finance Specialist 2	35.74	43.86	1.00	78,787	0.00	0	0.00	0
3.00	278,254	3.00	297,463	3.00	311,581	6031 - Contract Specialist Senior	42.63	52.41	3.00	321,799	0.00	0	0.00	0
2.00	178,397	2.00	190,473	3.00	290,712	6032 - Finance Specialist Senior	42.63	52.41	3.00	303,643	0.00	0	0.00	0
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	0.00	0	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	103,231	3.00	289,960	4.00	412,806	6063 - Project Manager Represented	45.18	55.61	3.00	336,952	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.80	355,077	3.80	357,732	4.80	471,049	6088 - Program Specialist Senior	43.86	54.00	6.40	638,608	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	66,054	0.00	0	2.00	157,887	6151 - Records Coordinator	34.76	42.63	2.00	166,434	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	82,239	1.00	89,812	1.00	101,101	6200 - Program Communications Coordinator	42.63	52.41	1.00	106,523	0.00	0	0.00	0
4.00	250,494	5.00	342,704	5.00	350,526	6247 - Victim Advocate	30.95	37.91	5.00	362,339	0.00	0	0.00	0
5.00	257,862	5.00	277,982	5.00	297,859	6260 - Cook	24.55	30.07	5.00	306,350	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
9.00	581,312	6.00	422,070	6.00	437,730	6267 - Community Works Leader	29.24	35.74	5.97	434,591	0.00	0	0.00	0
9.00	720,752	10.00	813,364	8.00	711,966	6268 - Corrections Counselor	39.03	47.96	8.00	723,339	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.03	179,710	2.00	199,929	2.00	210,324	6456 - Data Analyst Senior	42.63	52.41	2.00	203,477	0.00	0	0.00	0
4.00	390,749	4.00	416,822	4.00	454,123	6501 - Business Analyst Senior	46.55	57.32	3.00	349,907	0.00	0	0.00	0
3.00	246,715	3.00	262,148	3.00	274,228	9006 - Administrative Analyst (NR)	31.43	47.15	3.00	267,660	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	108,262	2.00	198,172	2.00	250,286	9335 - Finance Supervisor	41.20	63.14	2.00	250,675	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	123,948	1.00	130,145	1.00	134,960	9364 - Manager 2	47.17	70.75	1.00	138,604	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	118,966	1.00	128,661	1.00	137,424	9366 - Quality Manager	50.94	76.41	1.00	141,134	0.00	0	0.00	0
2.00	309,390	2.00	320,207	2.00	335,936	9602 - Division Director 2	57.13	91.42	2.00	349,484	0.00	0	0.00	0
1.00	199,866	1.00	209,859	1.00	217,624	9610 - Department Director 1	73.31	117.29	1.00	229,264	0.00	0	0.00	0
0.94	111,253	1.00	124,272	1.00	128,870	9615 - Manager 1	44.08	66.13	1.00	138,070	0.00	0	0.00	0
1.00	154,065	1.00	171,422	1.00	183,098	9619 - Deputy Director	61.71	98.73	1.00	188,042	0.00	0	0.00	0
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	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	121,907	1.00	124,272	1.00	128,870	9790 - Public Relations Coordinator	41.20	63.14	1.00	131,839	0.00	0	0.00	0
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	0	0.00	0
369.13	29,441,125	364.27	30,762,537	355.37	31,686,156	TOTAL BUDGET			336.80	31,354,271	0.00	0	0.00	0

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	0	0
148,004	119,961	244,647	165,472	60100 - Temporary	50,658	0	0
298,742	245,588	0	0	60110 - Overtime	0	0	0
395,318	310,925	217,480	217,480	60120 - Premium	209,161	0	0
4,160,312	3,349,640	3,715,591	3,721,907	60130 - Salary Related	4,114,244	0	0
42,343	42,133	67,583	40,107	60135 - Non Base Fringe	12,709	0	0
2,717,859	2,220,288	2,712,686	2,712,835	60140 - Insurance Benefits	2,717,334	0	0
4,491	6,016	8,423	6,958	60145 - Non Base Insurance	3,254	0	0
16,872,894	13,620,255	15,452,518	15,352,849	TOTAL Personnel	15,907,372	0	0
112,443	38,587	67,187	67,187	60155 - Direct Client Assistance	94,763	0	0
7,885,043	6,723,696	7,397,897	7,586,111	60160 - Pass-Through & Program Support	6,742,148	0	0
172,496	170,138	124,141	121,837	60170 - Professional Services	94,306	0	0
-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	0	0
702	1,655	0	0	60200 - Communications	0	0	0
859	95	12,124	12,124	60240 - Supplies	11,132	0	0
6,877	1,187	22,356	22,356	60246 - Medical & Dental Supplies	7,067	0	0
123,730	126,825	131,000	131,000	60250 - Food	145,800	0	0
97,190	26,208	7,500	7,500	60260 - Training & Non-Local Travel	28,648	0	0
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	0	0
2,448,085	2,271,450	2,906,740	2,896,773	60350 - Indirect Expense	3,041,713	0	0
9,391	9,407	9,614	9,614	60411 - Internal Service Fleet Services	11,165	0	0
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	0	0
27,731,102	22,990,045	26,131,077	26,207,351	TOTAL FUND 1505: Federal/State Program Fund	26,084,114	0	0

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	0.00	0	0.00	0
1.00	81,432	1.00	86,318	1.00	89,533	6033 - Administrative Analyst	35.74	43.86	1.00	91,580	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	72,621	6267 - Community Works Leader	29.24	35.74	1.03	76,864	0.00	0	0.00	0
1.00	81,432	1.00	86,318	2.00	175,997	6268 - Corrections Counselor	39.03	47.96	2.00	185,671	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
111.87	9,207,139	88.38	7,527,295	95.23	8,486,108	TOTAL BUDGET			91.28	8,800,012	0.00	0	0.00	0

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	0	0
0	0	5,850	5,850	60100 - Temporary	7,902	0	0
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	0	0
0	0	582	582	60135 - Non Base Fringe	1,300	0	0
125,334	125,133	129,564	129,564	60140 - Insurance Benefits	116,102	0	0
0	0	134	134	60145 - Non Base Insurance	36	0	0
738,242	722,263	737,552	737,552	TOTAL Personnel	676,066	0	0
0	0	560	560	60155 - Direct Client Assistance	560	0	0
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	0	0
53,500	59,863	74,200	74,200	TOTAL Contractual Services	74,200	0	0
480	480	0	0	60200 - Communications	0	0	0
54	34	0	0	60240 - Supplies	112	0	0
12,479	12,190	17,813	17,813	60260 - Training & Non-Local Travel	39,712	0	0
39	0	317	317	60270 - Local Travel	317	0	0
0	0	1,894	1,894	60340 - Dues & Subscriptions	1,894	0	0
13,052	12,704	20,024	20,024	TOTAL Materials & Supplies	42,035	0	0
113,468	132,391	152,452	152,452	60350 - Indirect Expense	142,000	0	0
129,622	146,655	152,979	152,979	60430 - Internal Service Facilities & Property Management	130,147	0	0
4,859	5,089	3,468	3,468	60432 - Internal Service Enhanced Building Services	17,727	0	0
0	0	5,000	5,000	60435 - Internal Service Facilities Service Requests	5,000	0	0
7,821	7,405	8,038	8,038	60461 - Internal Service Distribution	9,100	0	0
255,771	291,540	321,937	321,937	TOTAL Internal Services	303,974	0	0
1,060,565	1,086,370	1,153,713	1,153,713	TOTAL FUND 1516: Justice Services Special Ops Fund	1,096,275	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	95,724	6088 - Program Specialist Senior	43.86	54.00	0.40	40,361	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
0	0	0	8,046	60100 - Temporary	753	0	0
0	0	324,050	321,501	60130 - Salary Related	246,040	0	0
0	0	0	681	60135 - Non Base Fringe	64	0	0
0	0	299,021	298,580	60140 - Insurance Benefits	199,511	0	0
0	0	0	149	60145 - Non Base Insurance	15	0	0
0	0	1,463,012	1,463,012	TOTAL Personnel	1,035,110	0	0
0	0	150,000	150,000	60155 - Direct Client Assistance	17,627	0	0
0	0	1,378,304	1,378,304	60160 - Pass-Through & Program Support	984,786	0	0
0	0	1,528,304	1,528,304	TOTAL Contractual Services	1,002,413	0	0
0	0	0	0	60240 - Supplies	1	0	0
0	0	0	0	TOTAL Materials & Supplies	1	0	0
0	0	302,405	302,405	60350 - Indirect Expense	217,891	0	0
0	0	0	0	60440 - Internal Service Other	100,000	0	0
0	0	302,405	302,405	TOTAL Internal Services	317,891	0	0
0	0	3,293,721	3,293,721	TOTAL FUND 1521: Supportive Housing Fund	2,355,415	0	0

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	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	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	0.00	0	0.00	0

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	0	0
692,288	872,455	928,888	928,888	60100 - Temporary	869,000	0	0
304,429	318,606	214,008	212,847	60110 - Overtime	329,078	0	0
43,378	47,319	26,000	26,000	60120 - Premium	41,000	0	0
2,415,735	2,848,509	3,576,631	3,576,990	60130 - Salary Related	4,000,000	0	0
192,891	203,070	155,038	155,038	60135 - Non Base Fringe	116,500	0	0
2,101,989	2,568,498	3,219,954	3,213,953	60140 - Insurance Benefits	3,404,155	0	0
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	0	0
12,341,243	14,678,233	17,561,663	17,561,815	TOTAL Personnel	18,634,542	0	0
3,504,685	3,805,527	6,672,500	6,674,297	60170 - Professional Services	2,831,776	0	0
3,504,685	3,805,527	6,672,500	6,674,297	TOTAL Contractual Services	2,831,776	0	0
628	891	0	0	60190 - Utilities	0	0	0
11,880	11,149	14,160	14,160	60200 - Communications	11,100	0	0
67,672	71,757	94,534	94,534	60210 - Rentals	106,276	0	0
33,863	39,436	90,776	90,776	60220 - Repairs & Maintenance	96,000	0	0
525,051	436,509	629,642	629,490	60240 - Supplies	716,225	0	0
171,017	214,130	80,000	80,000	60246 - Medical & Dental Supplies	80,000	0	0
39,742	54,858	20,000	20,000	60250 - Food	20,000	0	0
40,735	67,643	107,000	107,000	60260 - Training & Non-Local Travel	111,000	0	0
378	377	8,030	8,030	60270 - Local Travel	5,600	0	0
131,909	174,400	415,800	415,800	60290 - Software, Subscription Computing, Maintenance	515,800	0	0
4,769	16,233	6,000	6,000	60310 - Pharmaceuticals	6,000	0	0
13,951	8,070	7,000	7,000	60320 - Refunds	7,000	0	0
8,281	12,656	20,700	20,700	60340 - Dues & Subscriptions	22,700	0	0
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	0	0
105,370	116,235	148,920	148,920	60370 - Internal Service Telecommunications	164,147	0	0
1,568,745	1,530,570	1,513,918	1,513,918	60380 - Internal Service Data Processing	1,478,387	0	0
237,671	212,059	217,155	217,155	60411 - Internal Service Fleet Services	289,159	0	0
35,344	69,438	89,231	89,231	60412 - Internal Service Motor Pool	44,410	0	0
1,503,096	1,832,900	1,634,807	1,634,807	60430 - Internal Service Facilities & Property Management	1,753,788	0	0
21,187	22,109	32,341	32,341	60432 - Internal Service Enhanced Building Services	330,301	0	0
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	0	0
67,497	81,565	79,096	79,096	60461 - Internal Service Distribution	56,924	0	0
30,652	35,643	55,788	55,788	60462 - Internal Service Records	68,118	0	0
3,913,258	4,445,008	4,277,056	4,277,056	TOTAL Internal Services	4,329,534	0	0
194,705	224,190	0	0	60550 - Capital Equipment - Expenditure	0	0	0

COMMUNITY SERVICES

FUND 1000: GENERAL FUND

FY23 ACTUAL	FY24 ACTUAL	FY25 ADOPTED	FY25 REVISED	EXPENDITURE DETAIL	FY26 PROPOSED	FY26 APPROVED	FY26 ADOPTED
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	2.00	122,261	2.00	130,985	6020 - Program Technician	28.39	34.76	1.50	95,063	0.00	0	0.00	0
7.00	544,667	7.00	575,817	6.00	515,496	6021 - Program Specialist	39.03	47.96	6.00	535,240	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	259,950	10.00	470,305	10.00	465,224	6062 - Animal Technician 1	21.32	26.02	10.00	464,094	0.00	0	0.00	0
1.00	100,513	2.00	182,843	2.00	214,107	6063 - Project Manager Represented	45.18	55.61	3.00	319,313	0.00	0	0.00	0
11.00	579,713	14.00	767,777	14.00	753,908	6065 - Animal Technician 2	24.55	30.07	16.00	870,077	0.00	0	0.00	0
4.00	240,433	4.00	258,126	4.00	267,804	6066 - Veterinary Technician	29.24	35.74	4.00	259,037	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	75,659	1.00	76,264	1.00	81,589	6068 - Planner 1	34.76	42.63	2.00	157,390	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	111,898	3.00	169,796	3.00	178,075	6072 - Animal Control Dispatcher	25.26	30.95	3.00	184,503	0.00	0	0.00	0
2.68	214,622	2.77	242,878	2.77	257,054	6075 - Planner 2	39.03	47.96	2.79	257,878	0.00	0	0.00	0
3.00	285,242	3.00	312,968	2.00	220,410	6078 - Planner Senior	43.86	54.00	2.00	225,504	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	258,468	3.00	298,175	4.00	403,708	6088 - Program Specialist Senior	43.86	54.00	3.00	299,690	0.00	0	0.00	0
3.00	288,856	2.00	196,620	2.00	206,830	6200 - Program Communications Coordinator	42.63	52.41	2.00	214,667	0.00	0	0.00	0
1.00	76,755	1.00	81,369	1.00	84,397	6232 - Engineering Technician 2	33.74	41.36	1.00	86,360	0.00	0	0.00	0
1.00	83,584	1.00	96,524	1.00	102,961	9005 - Administrative Analyst Senior	33.63	50.45	1.00	105,334	0.00	0	0.00	0
2.00	143,384	0.00	0	1.00	77,396	9025 - Operations Supervisor	33.63	50.45	1.00	79,486	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	154,695	1.00	146,003	1.00	155,947	9338 - Finance Manager Senior	57.13	91.42	1.00	164,326	0.00	0	0.00	0
2.00	190,182	4.00	376,258	4.00	374,971	9361 - Program Supervisor	41.20	63.14	5.00	497,990	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	197,838	1.00	209,859	1.00	217,574	9610 - Department Director 1	73.31	117.29	1.00	243,296	0.00	0	0.00	0
2.00	215,591	3.00	344,140	2.50	285,160	9615 - Manager 1	44.08	66.13	2.50	301,620	0.00	0	0.00	0
1.00	171,353	1.00	178,206	1.00	162,620	9619 - Deputy Director	61.71	98.73	1.00	171,357	0.00	0	0.00	0

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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	168,438	9638 - Land Use Planning Director	55.02	82.53	1.00	172,319	0.00	0	0.00	0
1.00	132,626	1.00	139,256	1.00	144,409	9666 - Elections Manager	50.94	76.41	1.00	156,733	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	107,341	1.00	113,674	1.50	167,249	9710 - Management Analyst	38.50	57.76	1.50	171,531	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	236,582	1.00	136,094	1.00	145,364	9746 - Veterinarian	55.02	82.53	1.50	210,613	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	135,450	1.00	140,462	9751 - Animal Services Medical Director	57.13	91.42	1.00	144,254	0.00	0	0.00	0
0.00	0	0.00	0	0.00	-6,813	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-27,193	0.00	0	0.00	0
100.68	7,679,678	112.77	8,951,378	115.77	9,378,786	TOTAL BUDGET			118.79	9,837,292	0.00	0	0.00	0

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	0	0
34,805	64,425	30,000	30,000	60100 - Temporary	102,751	0	0
159,498	237,000	204,000	204,000	60110 - Overtime	204,500	0	0
8,953	17,182	9,800	9,800	60120 - Premium	9,500	0	0
1,626,625	1,687,295	2,236,399	2,240,923	60130 - Salary Related	2,521,894	0	0
12,234	15,517	2,541	2,541	60135 - Non Base Fringe	8,713	0	0
1,289,451	1,353,148	1,820,410	1,821,345	60140 - Insurance Benefits	1,913,360	0	0
752	1,391	630	630	60145 - Non Base Insurance	2,261	0	0
7,346,130	7,705,617	9,925,439	9,942,958	TOTAL Personnel	10,721,607	0	0
37,200,708	36,731,085	40,330,939	40,330,939	60150 - County Match & Sharing	38,330,939	0	0
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	0	0
41,668,686	44,818,429	56,001,571	55,981,535	TOTAL Contractual Services	51,250,485	0	0
52,010	46,372	20,000	20,000	60190 - Utilities	20,000	0	0
13,749	13,901	14,236	14,236	60200 - Communications	11,616	0	0
36,315	12,053	46,789	46,789	60210 - Rentals	22,800	0	0
2,182	0	677,000	677,000	60220 - Repairs & Maintenance	352,000	0	0
961,580	1,072,727	1,031,002	1,031,002	60240 - Supplies	992,541	0	0
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	0	0
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	0	0
600	456	0	0	60320 - Refunds	0	0	0
16,329	16,755	4,750	4,750	60340 - Dues & Subscriptions	18,530	0	0
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	0	0
1,067,281	1,270,099	1,303,544	1,306,061	60350 - Indirect Expense	1,733,664	0	0
57,427	68,226	68,548	68,548	60370 - Internal Service Telecommunications	75,841	0	0
811,828	789,870	807,303	807,303	60380 - Internal Service Data Processing	785,366	0	0
1,294,637	1,306,388	1,308,436	1,308,436	60411 - Internal Service Fleet Services	1,845,322	0	0
5,464	4,364	1,419	1,419	60412 - Internal Service Motor Pool	5,620	0	0
730,703	987,040	1,252,240	1,252,240	60430 - Internal Service Facilities & Property Management	1,659,201	0	0
1,880	2,395	11,184	11,184	60432 - Internal Service Enhanced Building Services	128,112	0	0
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	0	0
291,832	291,832	291,832	291,832	60450 - Internal Service Capital Debt Retirement Fund	291,832	0	0
10,111	3,912	15,938	15,938	60461 - Internal Service Distribution	6,189	0	0

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	0	0
4,530,622	4,801,309	5,945,336	5,947,853	TOTAL Internal Services	7,800,950	0	0
56,062	0	85,000	85,000	60520 - Land - Expenditure	125,000	0	0
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	0	0
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	0	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
1.00	73,790	1.00	77,966	1.00	81,620	3105 - Sign Fabricator	39.99	39.99	1.00	83,499	0.00	0	0.00	0
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	0.00	0	0.00	0
0.15	9,354	0.10	6,242	0.00	0	6020 - Program Technician	28.39	34.76	0.50	29,639	0.00	0	0.00	0
1.00	80,102	1.00	87,397	1.10	102,548	6021 - Program Specialist	39.03	47.96	1.05	102,851	0.00	0	0.00	0
2.00	138,448	2.00	148,686	2.00	154,720	6029 - Finance Specialist 1	30.95	37.91	2.00	158,312	0.00	0	0.00	0
1.00	89,053	1.00	97,021	1.00	103,857	6031 - Contract Specialist Senior	42.63	52.41	1.00	109,432	0.00	0	0.00	0
2.00	181,553	2.00	197,764	2.00	208,821	6032 - Finance Specialist Senior	42.63	52.41	1.85	200,651	0.00	0	0.00	0
1.00	86,422	0.45	41,334	1.43	143,309	6063 - Project Manager Represented	45.18	55.61	1.50	157,724	0.00	0	0.00	0
1.90	158,836	2.15	198,262	2.45	240,132	6076 - Transportation Planning Specialist	42.63	52.41	2.35	242,545	0.00	0	0.00	0
2.00	181,037	1.70	167,174	2.00	197,252	6078 - Planner Senior	43.86	54.00	0.96	100,289	0.00	0	0.00	0
1.00	99,521	1.00	106,279	0.75	82,653	6088 - Program Specialist Senior	43.86	54.00	0.75	84,564	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	132,714	3.00	207,109	3.00	216,860	6098 - Striper Operator	29.24	35.74	3.00	223,875	0.00	0	0.00	0
1.00	64,540	1.00	70,345	1.00	75,210	6105 - Vegetation Specialist	32.80	40.17	1.00	71,691	0.00	0	0.00	0
1.00	89,053	1.00	97,259	1.00	103,857	6111 - Procurement Analyst Senior	42.63	52.41	1.00	109,432	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	72,454	1.00	76,818	1.00	79,657	6177 - Maintenance Specialist 2	31.87	39.03	1.00	81,495	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	137,260	2.00	149,706	1.00	82,580	6232 - Engineering Technician 2	33.74	41.36	1.10	93,635	0.00	0	0.00	0
3.00	264,967	3.00	283,195	2.50	244,713	6233 - Engineering Technician 3	39.03	47.96	3.60	347,283	0.00	0	0.00	0
1.00	101,007	1.00	109,432	1.00	113,504	6234 - Transportation Project Specialist	45.18	55.61	1.00	116,114	0.00	0	0.00	0
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	0.00	0	0.00	0
0.10	12,705	0.10	11,964	0.00	0	6311 - Engineer 3	55.61	68.44	0.25	35,726	0.00	0	0.00	0
1.00	84,710	1.00	86,534	1.00	92,439	6456 - Data Analyst Senior	42.63	52.41	1.00	97,442	0.00	0	0.00	0
1.00	91,747	1.00	92,779	1.00	102,103	6501 - Business Analyst Senior	46.55	57.32	1.00	107,581	0.00	0	0.00	0
0.50	43,897	0.50	47,475	0.50	35,350	9005 - Administrative Analyst Senior	33.63	50.45	0.50	36,305	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	267,889	3.00	286,358	3.00	289,416	9361 - Program Supervisor	41.20	63.14	3.00	301,004	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9364 - Manager 2	47.17	70.75	1.00	126,938	0.00	0	0.00	0
0.70	87,491	0.80	103,988	0.50	72,033	9365 - Manager Senior	50.94	76.41	0.50	73,978	0.00	0	0.00	0
1.00	114,282	0.00	0	0.25	32,218	9615 - Manager 1	44.08	66.13	0.25	34,518	0.00	0	0.00	0
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	0.00	0	0.00	0
0.40	74,024	0.40	77,726	0.38	75,564	9676 - County Engineer	61.71	98.73	0.35	72,151	0.00	0	0.00	0
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	0	0.00	0
64.40	5,079,819	63.52	5,433,367	63.28	5,621,659	TOTAL BUDGET			64.45	5,958,628	0.00	0	0.00	0

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	0	0
0	0	342,398	342,398	TOTAL Contractual Services	462,551	0	0
0	0	342,398	342,398	TOTAL FUND 1503: Bicycle Path Construction Fund	462,551	0	0

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	0	0
0	0	0	0	60110 - Overtime	0	0	0
24,807	23,049	25,548	25,548	60130 - Salary Related	37,648	0	0
20,030	18,535	21,047	21,047	60140 - Insurance Benefits	27,843	0	0
114,012	103,967	114,703	114,703	TOTAL Personnel	159,212	0	0
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	0	0
16,490	16,490	0	0	60568 - External Loans Remittances	237,075	0	0
869,513	915,768	2,125,033	2,125,033	TOTAL Contractual Services	1,860,380	0	0
3,247	1,365	198	198	60240 - Supplies	17,796	0	0
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	0	0
17,672	18,174	16,484	16,484	60350 - Indirect Expense	28,991	0	0
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	0	0
28,095	31,232	129,448	129,448	TOTAL Internal Services	90,187	0	0
1,050,350	1,086,162	2,369,382	2,369,382	TOTAL FUND 1505: Federal/State Program Fund	2,127,575	0	0

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	0.00	0	0.00	0
0.32	25,676	0.23	20,052	0.23	20,487	6075 - Planner 2	39.03	47.96	0.21	19,280	0.00	0	0.00	0
0.00	0	0.80	71,524	0.50	47,621	6076 - Transportation Planning Specialist	42.63	52.41	0.50	50,197	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6078 - Planner Senior	43.86	54.00	0.04	4,179	0.00	0	0.00	0
0.00	0	0.05	6,120	0.00	0	9146 - Planner Principal	44.08	66.13	0.03	3,967	0.00	0	0.00	0
0.32	25,676	1.08	97,696	0.73	68,108	TOTAL BUDGET			0.93	93,721	0.00	0	0.00	0

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	0	0
7,771	10,195	118,607	118,607	60100 - Temporary	118,607	0	0
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	0	0
2,242	1,268	40,363	40,363	60135 - Non Base Fringe	40,363	0	0
603	27,642	29,747	29,747	60140 - Insurance Benefits	30,573	0	0
164	223	29,637	29,637	60145 - Non Base Insurance	29,637	0	0
14,720	185,622	365,446	365,446	TOTAL Personnel	372,527	0	0
223,772	630,799	695,042	695,042	60170 - Professional Services	655,800	0	0
223,772	630,799	695,042	695,042	TOTAL Contractual Services	655,800	0	0
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	0	0
0	0	80,928	80,928	60246 - Medical & Dental Supplies	80,000	0	0
808	981	10,000	10,000	60250 - Food	10,000	0	0
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	0	0
0	0	20,000	20,000	60310 - Pharmaceuticals	20,000	0	0
22,621	29,971	40,195	40,195	60320 - Refunds	40,909	0	0
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	0	0
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	0	0

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	0.00	0	0.00	0
0.00	0	1.00	102,898	1.00	106,968	TOTAL BUDGET			1.00	109,432	0.00	0	0.00	0

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	0	0
208,065	182,788	142,880	142,880	60100 - Temporary	143,920	0	0
202,648	110,283	210,000	210,000	60110 - Overtime	235,000	0	0
93,661	111,079	107,500	107,500	60120 - Premium	102,500	0	0
1,135,722	1,120,662	1,456,589	1,456,589	60130 - Salary Related	1,544,590	0	0
96,727	80,770	12,102	12,102	60135 - Non Base Fringe	12,204	0	0
827,147	853,128	1,113,688	1,113,688	60140 - Insurance Benefits	1,104,261	0	0
7,968	5,050	3,000	3,000	60145 - Non Base Insurance	3,166	0	0
5,299,733	5,214,842	6,506,291	6,506,291	TOTAL Personnel	6,562,124	0	0
15,235,821	5,070,580	8,789,962	8,789,962	60170 - Professional Services	23,220,375	0	0
15,235,821	5,070,580	8,789,962	8,789,962	TOTAL Contractual Services	23,220,375	0	0
72,284	102,677	100,000	100,000	60190 - Utilities	100,000	0	0
11,644	12,746	14,098	14,098	60200 - Communications	1,944	0	0
19,028	50,685	50,000	50,000	60210 - Rentals	40,000	0	0
2,898	3,032	10,000	10,000	60220 - Repairs & Maintenance	15,000	0	0
264,729	426,813	278,999	278,999	60240 - Supplies	426,712	0	0
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	0	0
116,904	159,591	104,656	104,656	60290 - Software, Subscription Computing, Maintenance	44,461	0	0
0	200	0	0	60320 - Refunds	0	0	0
3,420	2,369	8,500	8,500	60340 - Dues & Subscriptions	100,150	0	0
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	0	0
720,753	850,373	791,018	791,018	60350 - Indirect Expense	1,023,710	0	0
34,721	35,227	33,193	33,193	60370 - Internal Service Telecommunications	38,951	0	0
487,972	491,880	447,392	447,392	60380 - Internal Service Data Processing	444,091	0	0
260,645	223,768	235,027	235,027	60411 - Internal Service Fleet Services	243,823	0	0
148	862	0	0	60412 - Internal Service Motor Pool	1,862	0	0
366,267	423,405	425,780	425,780	60430 - Internal Service Facilities & Property Management	497,332	0	0
10	11	4,648	4,648	60432 - Internal Service Enhanced Building Services	48,488	0	0
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	0	0
8,281	7,401	8,381	8,381	60461 - Internal Service Distribution	9,100	0	0
8,010	8,014	19,377	19,377	60462 - Internal Service Records	19,097	0	0
2,153,198	2,088,879	2,750,131	2,750,131	TOTAL Internal Services	3,085,731	0	0
17,500	0	0	0	60540 - Other Improvements - Expenditure	0	0	0
0	104,258	0	0	60550 - Capital Equipment - Expenditure	0	0	0

COMMUNITY SERVICES

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	0	0

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	0.00	0	0.00	0
0.70	36,674	0.70	40,045	0.25	14,323	6002 - Office Assistant Senior	26.02	31.87	0.35	21,260	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	70,386	1.00	74,604	1.00	77,360	6029 - Finance Specialist 1	30.95	37.91	1.00	79,156	0.00	0	0.00	0
1.00	97,301	1.00	103,147	1.00	106,968	6032 - Finance Specialist Senior	42.63	52.41	1.00	109,432	0.00	0	0.00	0
8.00	386,722	7.00	359,104	7.00	376,795	6059 - Bridge Operator	22.55	27.57	7.00	387,926	0.00	0	0.00	0
6.00	447,372	9.00	668,956	8.00	631,532	6060 - Bridge Maintenance Specialist	32.80	40.17	8.00	644,566	0.00	0	0.00	0
0.00	0	0.45	41,334	0.43	41,706	6063 - Project Manager Represented	45.18	55.61	0.50	51,722	0.00	0	0.00	0
0.10	8,578	0.05	4,674	0.05	5,005	6076 - Transportation Planning Specialist	42.63	52.41	0.15	15,824	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	193,620	0.00	0	1.00	70,950	6176 - Maintenance Specialist 1	28.39	34.76	1.00	72,579	0.00	0	0.00	0
1.00	66,357	1.00	72,516	1.00	77,360	6232 - Engineering Technician 2	33.74	41.36	0.90	65,474	0.00	0	0.00	0
3.00	259,740	3.00	257,138	3.50	320,842	6233 - Engineering Technician 3	39.03	47.96	2.40	231,566	0.00	0	0.00	0
1.80	168,720	2.10	212,693	2.15	228,138	6235 - Engineer 1	43.86	54.00	2.00	221,439	0.00	0	0.00	0
1.80	186,881	1.75	196,951	1.97	233,595	6236 - Engineer 2	49.42	60.79	1.75	215,616	0.00	0	0.00	0
0.90	114,349	0.90	107,678	1.00	127,744	6311 - Engineer 3	55.61	68.44	0.75	107,177	0.00	0	0.00	0
0.50	43,897	0.50	47,475	0.50	35,350	9005 - Administrative Analyst Senior	33.63	50.45	0.50	36,305	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	105,308	1.00	113,674	1.00	117,880	9361 - Program Supervisor	41.20	63.14	1.00	127,940	0.00	0	0.00	0
0.30	37,496	0.20	25,997	0.50	72,033	9365 - Manager Senior	50.94	76.41	0.50	73,978	0.00	0	0.00	0
1.00	118,355	1.00	124,272	0.90	115,984	9615 - Manager 1	44.08	66.13	1.10	151,878	0.00	0	0.00	0
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	0.00	0	0.00	0
0.40	74,024	0.40	77,726	0.38	75,564	9676 - County Engineer	61.71	98.73	0.35	72,151	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9710 - Management Analyst	38.50	57.76	0.25	30,149	0.00	0	0.00	0
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	0	0.00	0
35.35	2,769,499	36.13	3,041,055	37.92	3,460,532	TOTAL BUDGET			36.38	3,416,483	0.00	0	0.00	0

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	0	0
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	0	0
227,135	250,277	288,560	288,560	60140 - Insurance Benefits	298,491	0	0
1,322,129	1,414,780	1,615,047	1,615,047	TOTAL Personnel	1,706,196	0	0
1,884	1,900	50,000	50,000	60170 - Professional Services	29,999	0	0
1,884	1,900	50,000	50,000	TOTAL Contractual Services	29,999	0	0
480	440	480	480	60200 - Communications	0	0	0
1,050	1,045	4,000	4,000	60210 - Rentals	3,000	0	0
0	0	15,000	15,000	60220 - Repairs & Maintenance	10,000	0	0
10,903	9,655	11,485	11,485	60240 - Supplies	15,252	0	0
61	157	2,000	2,000	60246 - Medical & Dental Supplies	5,000	0	0
1,960	2,609	7,500	7,500	60260 - Training & Non-Local Travel	10,000	0	0
3,814	3,818	19,000	19,000	60290 - Software, Subscription Computing, Maintenance	14,000	0	0
1,528	2,072	3,500	3,500	60340 - Dues & Subscriptions	4,000	0	0
138,050	140,977	116,196	116,196	60355 - Project Overhead	138,754	0	0
-150,220	-146,151	-116,196	-116,196	69000 - Offset, Project Overhead	-138,754	0	0
7,626	14,623	62,965	62,965	TOTAL Materials & Supplies	61,252	0	0
204,980	247,304	232,083	232,083	60350 - Indirect Expense	310,699	0	0
9,034	7,829	6,991	6,991	60370 - Internal Service Telecommunications	8,522	0	0
154,584	121,208	110,750	110,750	60380 - Internal Service Data Processing	104,781	0	0
15,088	11,788	17,607	17,607	60411 - Internal Service Fleet Services	15,477	0	0
153	19	40	40	60412 - Internal Service Motor Pool	76	0	0
88,777	97,633	99,244	99,244	60430 - Internal Service Facilities & Property Management	113,704	0	0
97	95	666	666	60432 - Internal Service Enhanced Building Services	12,351	0	0
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	0	0
1,555	1,467	1,598	1,598	60461 - Internal Service Distribution	1,820	0	0
321	15	1,817	1,817	60462 - Internal Service Records	2,200	0	0
474,938	490,503	515,796	515,796	TOTAL Internal Services	614,630	0	0
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	0	0

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	0.00	0	0.00	0
1.00	100,265	1.00	106,279	1.00	110,205	6091 - Survey Specialist	43.86	54.00	1.00	112,752	0.00	0	0.00	0
3.00	223,897	3.00	239,556	3.00	237,656	6232 - Engineering Technician 2	33.74	41.36	3.00	245,299	0.00	0	0.00	0
3.00	245,999	3.00	265,764	3.00	268,390	6233 - Engineering Technician 3	39.03	47.96	3.00	281,128	0.00	0	0.00	0
1.00	132,624	1.00	139,256	1.00	148,741	9649 - County Surveyor	50.94	76.41	1.00	156,734	0.00	0	0.00	0
1.00	115,839	1.00	119,889	1.00	128,054	9674 - Survey Supervisor	44.08	66.13	1.00	134,935	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
0	301,115	632,000	632,000	TOTAL Contractual Services	869,903	0	0
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	0	0

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	0	0
946,422	990,009	140,000	140,000	TOTAL Contractual Services	1,000,000	0	0
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	0	0

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	0	0
8,583,990	8,585,332	8,585,173	8,585,173	TOTAL Internal Services	8,583,523	0	0
8,585,228	8,586,742	8,585,173	8,585,173	TOTAL FUND 2511: Sellwood Bridge Replacement Fund	8,583,523	0	0

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	0	0
934	3,363	10,000	10,000	60110 - Overtime	42,503	0	0
0	10	0	0	60120 - Premium	0	0	0
67,765	151,671	270,040	270,040	60130 - Salary Related	303,389	0	0
41,950	91,487	171,189	171,189	60140 - Insurance Benefits	171,496	0	0
297,570	642,916	1,142,628	1,142,628	TOTAL Personnel	1,216,903	0	0
3,817,638	13,882,143	44,492,016	44,492,016	60170 - Professional Services	25,976,942	0	0
3,817,638	13,882,143	44,492,016	44,492,016	TOTAL Contractual Services	25,976,942	0	0
0	1,800	0	0	60210 - Rentals	0	0	0
16,057	18,684	34,673	34,673	60240 - Supplies	12,123	0	0
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	0	0
0	215,469	209,190	209,190	60430 - Internal Service Facilities & Property Management	157,357	0	0
0	48,585	31,991	31,991	60432 - Internal Service Enhanced Building Services	45,441	0	0
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	0	0
3,611,710	4,892,506	4,893,505	4,893,505	60450 - Internal Service Capital Debt Retirement Fund	4,892,506	0	0
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	0	0
0	0	0	0	60520 - Land - Expenditure	200,000	0	0
0	0	0	0	TOTAL Capital Outlay	200,000	0	0
8,099,922	20,010,449	51,269,398	51,269,398	TOTAL FUND 2515: Burnside Bridge Fund	33,025,016	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.05	178,954	0.90	85,245	0.85	85,044	6235 - Engineer 1	43.86	54.00	1.00	105,213	0.00	0	0.00	0
0.00	0	0.95	110,789	0.80	98,686	6236 - Engineer 2	49.42	60.79	1.20	150,687	0.00	0	0.00	0
0.00	0	0.00	0	0.35	45,105	9615 - Manager 1	44.08	66.13	0.15	20,711	0.00	0	0.00	0
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	0.00	0	0.00	0
0.20	37,013	0.20	38,863	0.25	50,376	9676 - County Engineer	61.71	98.73	0.30	61,844	0.00	0	0.00	0
0.00	0	0.00	0	0.50	58,940	9710 - Management Analyst	38.50	57.76	0.25	30,149	0.00	0	0.00	0
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	0	0.00	0
4.25	517,208	3.50	423,502	5.30	691,399	TOTAL BUDGET			4.95	699,515	0.00	0	0.00	0

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	0	0
200,613	277,451	66,284	66,284	60100 - Temporary	63,084	0	0
41,181	54,157	17,064	17,064	60110 - Overtime	88,676	0	0
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	0	0
62,318	53,061	22,454	22,454	60135 - Non Base Fringe	12,073	0	0
1,051,689	1,236,266	1,468,809	1,468,809	60140 - Insurance Benefits	1,490,507	0	0
24,854	43,820	20,502	20,502	60145 - Non Base Insurance	23,513	0	0
7,226,189	8,330,954	9,310,331	9,310,331	TOTAL Personnel	9,805,771	0	0
267,100	41,373	26,631	26,631	60170 - Professional Services	60,668	0	0
267,100	41,373	26,631	26,631	TOTAL Contractual Services	60,668	0	0
21,071	20,225	19,047	19,047	60200 - Communications	27,183	0	0
10,096	7,072	12,272	12,272	60210 - Rentals	6,584	0	0
67,789	46,371	21,152	21,152	60240 - Supplies	60,542	0	0
5,410	13,480	40,576	40,576	60260 - Training & Non-Local Travel	66,220	0	0
522	48	1,885	1,885	60270 - Local Travel	1,022	0	0
1,948	8,273	3,299	3,299	60290 - Software, Subscription Computing, Maintenance	2,555	0	0
0	25	0	0	60330 - Claims Paid	0	0	0
1,669	2,246	4,163	4,163	60340 - Dues & Subscriptions	3,820	0	0
108,504	97,740	102,394	102,394	TOTAL Materials & Supplies	167,926	0	0
65,706	61,960	67,774	67,774	60370 - Internal Service Telecommunications	70,840	0	0
512,373	539,515	651,560	651,560	60380 - Internal Service Data Processing	701,585	0	0
158	336	157	157	60412 - Internal Service Motor Pool	376	0	0
161,087	85,283	84,728	84,728	60430 - Internal Service Facilities & Property Management	70,272	0	0
15,786	19,366	12,932	12,932	60432 - Internal Service Enhanced Building Services	20,291	0	0
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	0	0
19,300	18,617	13,036	13,036	60462 - Internal Service Records	22,214	0	0
1,135,325	961,224	834,774	834,774	TOTAL Internal Services	885,614	0	0
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	462,964	4.00	369,418	4.00	383,180	6031 - Contract Specialist Senior	42.63	52.41	5.00	511,799	0.00	0	0.00	0
5.00	453,500	4.00	389,084	4.00	406,615	6032 - Finance Specialist Senior	42.63	52.41	5.00	519,324	0.00	0	0.00	0
3.00	304,751	5.00	539,514	5.00	554,866	6063 - Project Manager Represented	45.18	55.61	4.00	454,600	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	474,984	5.00	509,370	5.00	511,518	6111 - Procurement Analyst Senior	42.63	52.41	4.00	420,990	0.00	0	0.00	0
2.00	147,199	2.00	165,615	2.00	176,603	6112 - Procurement Analyst	36.85	45.18	2.00	178,625	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	264,560	2.00	277,186	2.00	277,705	9336 - Finance Manager	50.94	76.41	2.00	290,266	0.00	0	0.00	0
2.00	309,391	2.00	324,859	2.00	336,876	9338 - Finance Manager Senior	57.13	91.42	2.00	365,072	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	259,816	0.00	0	0.00	0
1.00	171,353	1.00	178,448	1.00	186,577	9619 - Deputy Director	61.71	98.73	1.00	200,843	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	107,341	1.00	113,674	1.00	112,152	9710 - Management Analyst	38.50	57.76	1.00	118,177	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	231,610	2.00	248,544	3.00	376,424	9730 - Budget Analyst Senior	41.20	63.14	3.00	388,739	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	-97,595	0.00	0	0.00	-263,403	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-17,276	0.00	0	0.00	0
49.00	4,953,402	49.00	5,396,719	51.00	5,565,478	TOTAL BUDGET			48.00	5,761,514	0.00	0	0.00	0

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	0	0
0	0	126,000	126,000	TOTAL Capital Outlay	126,000	0	0
108,903	22,327	126,000	126,000	TOTAL FUND 1505: Federal/State Program Fund	126,000	0	0

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	0	0
0	0	556,886	556,886	TOTAL Capital Outlay	580,027	0	0
0	0	556,886	556,886	TOTAL FUND 2503: Asset Replacement Revolving Fund	580,027	0	0

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	0	0
3,819,019	3,599,716	10,103,981	10,103,981	TOTAL Contractual Services	13,024,698	0	0
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	0	0

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	0	0
8,214,250	4,817,866	39,730,271	43,845,271	TOTAL Contractual Services	46,338,117	0	0
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	0	0

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	0	0
92,948	124,794	814,188	814,188	60100 - Temporary	327,245	0	0
7,306	8,162	0	0	60110 - Overtime	4,007	0	0
2,744	1,584	0	0	60120 - Premium	0	0	0
279,458	241,240	53,940	53,940	60130 - Salary Related	248,259	0	0
31,701	31,416	320,991	320,991	60135 - Non Base Fringe	134,361	0	0
153,908	136,940	32,242	32,242	60140 - Insurance Benefits	134,043	0	0
19,620	26,889	206,679	206,679	60145 - Non Base Insurance	90,190	0	0
1,316,741	1,202,958	1,571,841	1,571,841	TOTAL Personnel	1,556,737	0	0
1,346,173	1,693,752	15,651,523	15,651,523	60170 - Professional Services	12,401,572	0	0
1,346,173	1,693,752	15,651,523	15,651,523	TOTAL Contractual Services	12,401,572	0	0
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	0
-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	0
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	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6406 - Development Analyst Senior	60.79	74.82	2.00	307,750	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
23,465	27,810	97,600	97,600	60100 - Temporary	116,114	0	0
2,447	4,520	1,500	1,500	60110 - Overtime	2,000	0	0
10,241	11,712	10,000	10,000	60120 - Premium	10,000	0	0
273,558	326,260	500,231	500,231	60130 - Salary Related	620,347	0	0
8,215	3,371	36,800	36,800	60135 - Non Base Fringe	46,596	0	0
186,422	237,758	366,423	366,423	60140 - Insurance Benefits	405,744	0	0
6,191	5,863	25,600	25,600	60145 - Non Base Insurance	30,774	0	0
1,227,896	1,495,815	2,347,561	2,347,561	TOTAL Personnel	2,717,429	0	0
5,627,683	10,439,907	41,034,328	41,034,328	60170 - Professional Services	42,014,978	0	0
5,627,683	10,439,907	41,034,328	41,034,328	TOTAL Contractual Services	42,014,978	0	0
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	0	0
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	0	0
74,461	79,082	81,300	81,300	60290 - Software, Subscription Computing, Maintenance	82,000	0	0
300,161	297,256	916,261	916,261	60355 - Project Overhead	1,171,671	0	0
-823,756	-750,974	-916,261	-916,261	69000 - Offset, Project Overhead	-1,171,671	0	0
-366,717	-212,380	122,300	122,300	TOTAL Materials & Supplies	121,866	0	0
844,077	907,643	950,973	950,973	60360 - Internal Service Administrative Hub	1,116,373	0	0
8,187	11,024	7,983	7,983	60370 - Internal Service Telecommunications	12,722	0	0
332,059	148,382	137,830	137,830	60380 - Internal Service Data Processing	216,936	0	0
41,632	47,428	39,606	39,606	60411 - Internal Service Fleet Services	46,459	0	0
134,762	144,411	146,198	146,198	60430 - Internal Service Facilities & Property Management	162,478	0	0
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	0	0
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	94,254	1.00	102,650	1.00	106,968	6456 - Data Analyst Senior	42.63	52.41	0.50	54,716	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6501 - Business Analyst Senior	46.55	57.32	0.50	49,825	0.00	0	0.00	0
0.00	0	0.50	44,676	0.50	47,719	9005 - Administrative Analyst Senior	33.63	50.45	0.50	50,283	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	-582,907	0.00	0	0.00	-24,432	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-138,196	0.00	0	0.00	0
11.90	584,777	12.30	1,248,563	12.50	1,309,407	TOTAL BUDGET			14.50	1,485,854	0.00	0	0.00	0

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	0	0
16,272	67,907	160,353	160,353	60100 - Temporary	586,875	0	0
20,776	39,449	35,000	35,000	60110 - Overtime	30,000	0	0
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	0	0
1,682	8,331	55,503	55,503	60135 - Non Base Fringe	230,880	0	0
506,769	614,274	673,296	673,296	60140 - Insurance Benefits	568,638	0	0
309	15,958	43,308	43,308	60145 - Non Base Insurance	163,914	0	0
3,445,368	4,271,270	4,716,018	4,716,018	TOTAL Personnel	4,864,218	0	0
50,182,270	111,395,318	236,680,224	236,680,224	60170 - Professional Services	119,633,214	0	0
50,182,270	111,395,318	236,680,224	236,680,224	TOTAL Contractual Services	119,633,214	0	0
66,759	102,164	0	0	60190 - Utilities	0	0	0
8,225	8,140	9,060	9,060	60200 - Communications	40	0	0
3,426	8,615	1,868	1,868	60210 - Rentals	1,868	0	0
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	0	0
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	0	0
18	1,146	1,250	1,250	60270 - Local Travel	1,500	0	0
18,825	54,611	18,100	18,100	60290 - Software, Subscription Computing, Maintenance	18,100	0	0
282,393	412,268	460,671	460,671	60355 - Project Overhead	436,115	0	0
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	0	0
351,006	8,783,485	10,679,604	10,679,604	TOTAL Materials & Supplies	14,779,990	0	0
140,460	55,948	93,714	93,714	60360 - Internal Service Administrative Hub	366,109	0	0
3,968	10,712	6,771	6,771	60370 - Internal Service Telecommunications	15,541	0	0
91,496	149,449	175,420	175,420	60380 - Internal Service Data Processing	140,367	0	0
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	0	0
0	37,607	16,589	16,589	60432 - Internal Service Enhanced Building Services	25,538	0	0
1,222,509	768,766	915,500	915,500	60435 - Internal Service Facilities Service Requests	715,300	0	0
1,010	1,850,765	105,500	105,500	60440 - Internal Service Other	104,260	0	0
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	0	0
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	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
2,877,690	2,295,357	1,477,956	1,477,956	TOTAL Capital Outlay	2,047,560	0	0
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6221 - Construction Project Manager Senior	50.89	62.60	2.00	220,925	0.00	0	0.00	0
1.00	130,813	1.00	138,664	1.00	143,801	6410 - Network Administrator Senior	60.79	74.82	1.00	156,224	0.00	0	0.00	0
1.00	130,813	1.00	138,664	1.00	143,801	6412 - Systems Administrator Senior	60.79	74.82	1.00	156,224	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	161,075	1.00	174,202	1.00	186,067	9453 - IT Manager 2	57.13	91.42	1.00	190,875	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
18.00	2,576,823	18.00	2,786,033	14.00	2,700,870	TOTAL BUDGET			12.00	2,325,844	0.00	0	0.00	0

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	0	0
280,609	122,823	10,699,169	10,699,169	TOTAL Contractual Services	12,424,180	0	0
0	0	0	0	60240 - Supplies	132	0	0
1,709	0	0	0	60355 - Project Overhead	0	0	0
1,709	0	0	0	TOTAL Materials & Supplies	132	0	0
0	0	0	0	60430 - Internal Service Facilities & Property Management	167,244	0	0
0	0	0	0	60432 - Internal Service Enhanced Building Services	9,885	0	0
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	0	0
340,947	192,005	10,699,169	10,699,169	TOTAL FUND 2518: Justice Center Capital Fund	12,601,441	0	0

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	0	0
1,208,577	5,865,418	24,299,890	24,299,890	TOTAL Contractual Services	9,538,197	0	0
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	0	0

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	0	0
0	0	3,045,000	3,045,000	TOTAL Contractual Services	3,446,128	0	0
0	0	3,045,000	3,045,000	TOTAL FUND 2520: Animal Services Facility Capital Fund	3,446,128	0	0

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	0	0
0	0	0	0	TOTAL Contractual Services	13,400,000	0	0
0	0	0	0	TOTAL FUND 2521: Sobering and Crisis Intervention Capital Fund	13,400,000	0	0

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	0	0
41,856	2,622	0	0	60100 - Temporary	0	0	0
57,442	83,906	13,677	13,677	60110 - Overtime	25,479	0	0
9,271	14,654	15,762	15,762	60120 - Premium	16,370	0	0
352,395	418,827	463,254	463,254	60130 - Salary Related	506,096	0	0
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	0	0
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	0	0
158,659	233,179	479,403	479,403	60170 - Professional Services	394,574	0	0
158,659	233,179	479,403	479,403	TOTAL Contractual Services	394,574	0	0
1,072,368	1,121,467	1,149,107	1,149,107	60190 - Utilities	1,149,116	0	0
1,688	1,153	2,568	2,568	60200 - Communications	480	0	0
5,498	2,955	3,852	3,852	60210 - Rentals	3,852	0	0
408,568	412,133	531,399	531,399	60220 - Repairs & Maintenance	438,544	0	0
644,260	829,797	650,869	650,869	60240 - Supplies	647,262	0	0
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	0	0
6	24	656	656	60270 - Local Travel	675	0	0
20,068	19,634	34,240	34,240	60290 - Software, Subscription Computing, Maintenance	19,634	0	0
0	0	856	856	60340 - Dues & Subscriptions	761	0	0
-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	0	0
816,349	912,883	1,002,849	1,002,849	60360 - Internal Service Administrative Hub	1,031,168	0	0
14,767	16,321	18,072	18,072	60370 - Internal Service Telecommunications	18,582	0	0
173,841	202,825	200,480	200,480	60380 - Internal Service Data Processing	229,697	0	0
49,161	773,808	45,712	45,712	60411 - Internal Service Fleet Services	128,843	0	0
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	0	0
2,631	2,916	11,177	11,177	60432 - Internal Service Enhanced Building Services	79,025	0	0
18,989	31,710	18,900	18,900	60435 - Internal Service Facilities Service Requests	18,900	0	0
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	0	0
976	1,851	1,627	1,627	60462 - Internal Service Records	3,875	0	0
1,792,910	2,788,798	2,328,900	2,328,900	TOTAL Internal Services	2,481,716	0	0
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	0	0

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	0.00	0	0.00	0
1.00	49,736	1.00	52,722	1.00	54,664	6125 - Motor Pool Attendant	21.95	26.78	1.00	55,917	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	88,176	1.00	96,067	1.00	102,855	6456 - Data Analyst Senior	42.63	52.41	1.00	108,374	0.00	0	0.00	0
0.25	22,982	0.25	24,855	0.25	26,548	9361 - Program Supervisor	41.20	63.14	0.25	27,974	0.00	0	0.00	0
0.00	0	0.00	0	1.00	128,870	9364 - Manager 2	47.17	70.75	1.00	143,852	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	-2,231	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-3,608	0.00	0	0.00	0
13.25	960,288	14.25	1,110,788	14.25	1,199,054	TOTAL BUDGET			14.25	1,231,049	0.00	0	0.00	0

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	0	0
2,407,867	2,171,947	13,935,093	13,935,093	TOTAL Capital Outlay	16,695,365	0	0
2,407,867	2,182,392	13,935,093	13,935,093	TOTAL FUND 3502: Fleet Asset Replacement Fund	16,695,365	0	0

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	0	0
972,454	788,909	978,963	978,963	60100 - Temporary	943,871	0	0
197,882	192,052	155,319	155,319	60110 - Overtime	45,000	0	0
87,875	104,148	15,000	15,000	60120 - Premium	128,246	0	0
7,312,299	8,300,490	9,731,529	9,715,562	60130 - Salary Related	10,948,332	0	0
328,989	286,294	367,012	367,012	60135 - Non Base Fringe	342,125	0	0
4,283,364	4,963,297	5,894,839	5,892,632	60140 - Insurance Benefits	6,115,517	0	0
156,099	146,410	154,002	154,002	60145 - Non Base Insurance	142,554	0	0
32,519,314	36,539,615	42,681,268	42,633,676	TOTAL Personnel	45,470,879	0	0
7,145,194	6,785,167	5,548,440	5,600,671	60170 - Professional Services	5,074,369	0	0
7,145,194	6,785,167	5,548,440	5,600,671	TOTAL Contractual Services	5,074,369	0	0
52,644	50,322	65,000	65,000	60190 - Utilities	122,000	0	0
1,683,394	1,276,831	2,424,954	2,424,954	60200 - Communications	2,387,642	0	0
80,224	70,958	109,400	109,400	60210 - Rentals	171,700	0	0
0	2,825	353,142	353,142	60220 - Repairs & Maintenance	444,646	0	0
2,955,853	2,431,414	3,073,234	3,068,595	60240 - Supplies	3,250,815	0	0
115,157	160,871	269,449	269,449	60260 - Training & Non-Local Travel	174,855	0	0
4,880	5,037	7,400	7,400	60270 - Local Travel	5,400	0	0
10,312,808	11,844,282	13,743,355	13,743,355	60290 - Software, Subscription Computing, Maintenance	15,832,514	0	0
178,638	219,643	164,075	164,075	60340 - Dues & Subscriptions	6,575	0	0
-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	0	0
3,458,459	3,728,634	4,399,810	4,399,810	60360 - Internal Service Administrative Hub	4,843,564	0	0
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	0	0
17,262	9,218	14,137	14,137	60412 - Internal Service Motor Pool	26,412	0	0
842,974	753,978	869,891	869,891	60430 - Internal Service Facilities & Property Management	776,554	0	0
66,081	125,234	98,230	98,230	60432 - Internal Service Enhanced Building Services	195,517	0	0
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	0	0
1,422	7,254	13,018	13,018	60462 - Internal Service Records	43,117	0	0
11,274,211	4,735,095	5,469,277	5,469,277	TOTAL Internal Services	5,943,759	0	0
245,702	470,553	3,700,891	3,700,891	60550 - Capital Equipment - Expenditure	3,611,055	0	0
245,702	470,553	3,700,891	3,700,891	TOTAL Capital Outlay	3,611,055	0	0
66,556,815	64,592,224	77,609,885	77,609,885	TOTAL FUND 3503: Information Technology Fund	82,496,209	0	0

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	0.00	0	0.00	0
1.00	103,231	1.00	112,533	2.00	237,385	6064 - Business Systems Analyst	52.41	64.51	3.00	384,777	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	28.39	34.76	1.00	72,579	0.00	0	0.00	0
2.00	181,797	2.00	198,022	2.00	208,570	6111 - Procurement Analyst Senior	42.63	52.41	1.00	107,052	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	5.00	591,892	6414 - Systems Administrator	52.41	64.51	5.00	627,821	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	292,265	3.00	318,837	1.00	102,855	6417 - Information Specialist 3	43.86	54.00	1.00	108,374	0.00	0	0.00	0
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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
177.50	21,549,048	182.50	23,839,229	189.00	25,384,604	TOTAL BUDGET			188.00	26,805,234	0.00	0	0.00	0

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	0	0
2,688	5,418	17,280	17,280	60100 - Temporary	0	0	0
1,393	913	9,996	9,996	60110 - Overtime	62,531	0	0
0	24	0	0	60120 - Premium	6,605	0	0
330,739	301,598	393,870	393,870	60130 - Salary Related	438,585	0	0
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	0	0
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	0	0
1,018,516	867,697	1,064,616	1,064,616	60170 - Professional Services	905,523	0	0
1,018,516	867,697	1,064,616	1,064,616	TOTAL Contractual Services	905,523	0	0
0	40,000	0	0	60190 - Utilities	0	0	0
5,503	5,035	4,054	4,054	60200 - Communications	1,550	0	0
10,450	9,917	15,900	15,900	60210 - Rentals	10,900	0	0
414	1,975	5,284	5,284	60220 - Repairs & Maintenance	5,361	0	0
12,374	17,265	5,923	5,923	60240 - Supplies	10,138	0	0
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	0	0
94,002	96,965	142,745	142,745	60290 - Software, Subscription Computing, Maintenance	142,443	0	0
2,570	1,680	2,617	2,617	60340 - Dues & Subscriptions	2,488	0	0
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	0	0
430,917	472,003	599,675	599,675	60360 - Internal Service Administrative Hub	613,558	0	0
8,572	9,770	12,372	12,372	60370 - Internal Service Telecommunications	19,747	0	0
137,242	160,125	187,950	187,950	60380 - Internal Service Data Processing	216,937	0	0
153,877	131,748	139,442	139,442	60411 - Internal Service Fleet Services	125,288	0	0
205	543	60	60	60412 - Internal Service Motor Pool	966	0	0
606,965	708,073	780,535	780,535	60430 - Internal Service Facilities & Property Management	805,079	0	0
2,221	2,461	8,455	8,455	60432 - Internal Service Enhanced Building Services	62,152	0	0
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	0	0
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	0	0

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	0.00	0	0.00	0
0.00	0	1.00	86,318	1.00	89,533	6073 - Data Analyst	35.74	43.86	1.00	84,910	0.00	0	0.00	0
1.00	58,892	1.00	65,960	1.00	70,602	6074 - Data Technician	28.39	34.76	1.00	72,580	0.00	0	0.00	0
1.00	57,480	1.00	59,449	1.00	63,183	6116 - Records Administration Assistant	25.26	30.95	1.00	64,624	0.00	0	0.00	0
6.00	307,718	6.00	311,958	6.00	325,144	6124 - Driver	23.19	28.39	6.00	337,224	0.00	0	0.00	0
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	0.00	0	0.00	0
0.50	45,964	0.50	49,710	0.50	53,096	9361 - Program Supervisor	41.20	63.14	0.75	83,923	0.00	0	0.00	0
1.00	100,758	1.00	104,788	1.00	108,665	9615 - Manager 1	44.08	66.13	1.00	127,632	0.00	0	0.00	0
0.00	-1,398	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-3,138	0.00	0	0.00	0
12.50	847,516	13.50	972,660	13.50	1,025,070	TOTAL BUDGET			13.75	1,071,224	0.00	0	0.00	0

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	0	0
229,048	307,555	280,406	280,406	60100 - Temporary	176,379	0	0
419,479	392,386	366,135	366,135	60110 - Overtime	347,783	0	0
181,765	302,443	150,662	150,662	60120 - Premium	138,194	0	0
3,759,577	4,225,900	4,622,236	4,622,236	60130 - Salary Related	4,982,761	0	0
57,496	86,015	56,714	56,714	60135 - Non Base Fringe	30,076	0	0
2,587,626	2,973,909	3,305,666	3,305,666	60140 - Insurance Benefits	3,365,060	0	0
28,989	47,199	20,890	20,890	60145 - Non Base Insurance	24,365	0	0
16,535,302	18,849,373	20,013,447	20,013,447	TOTAL Personnel	20,518,376	0	0
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	0	0
16,087,292	18,854,812	17,851,019	18,290,501	TOTAL Contractual Services	23,042,813	0	0
7,017,746	7,748,382	7,838,209	7,868,209	60190 - Utilities	9,342,160	0	0
30,401	21,740	48,512	48,512	60200 - Communications	45,248	0	0
11,630,397	10,994,720	10,827,139	11,000,379	60210 - Rentals	11,542,930	0	0
6,803,424	8,071,049	14,467,039	14,152,039	60220 - Repairs & Maintenance	12,071,902	0	0
4,534,716	4,272,761	1,620,376	1,620,376	60240 - Supplies	1,692,594	0	0
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	0	0
6,008	47,088	6,274	6,274	60270 - Local Travel	6,670	0	0
173,377	202,119	212,901	212,901	60280 - Insurance	222,331	0	0
51,924	66,512	85,924	85,924	60290 - Software, Subscription Computing, Maintenance	95,599	0	0
0	-1,856	0	0	60320 - Refunds	0	0	0
13,456	18,710	14,895	14,895	60340 - Dues & Subscriptions	15,714	0	0
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	0	0
1,456,975	1,790,021	1,797,229	1,797,229	60360 - Internal Service Administrative Hub	1,977,557	0	0
148,138	160,548	191,129	191,129	60370 - Internal Service Telecommunications	198,942	0	0
1,376,177	1,654,621	1,967,210	1,967,210	60380 - Internal Service Data Processing	2,092,790	0	0
994,822	1,357,274	986,791	986,791	60411 - Internal Service Fleet Services	1,188,216	0	0
10,350	4,990	583	583	60412 - Internal Service Motor Pool	8,193	0	0
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	0	0
5,980,481	5,974,731	7,580,481	7,580,481	60450 - Internal Service Capital Debt Retirement Fund	7,576,731	0	0
7,970	681	8,382	8,382	60461 - Internal Service Distribution	9,000	0	0
13,209	8,503	14,191	14,191	60462 - Internal Service Records	33,406	0	0
10,206,005	11,170,598	12,751,149	12,751,149	TOTAL Internal Services	13,328,393	0	0
231,614	491,963	0	0	60550 - Capital Equipment - Expenditure	0	0	0

COUNTY ASSETS

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	0	0

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	0.00	0	0.00	0
0.50	25,408	0.50	27,134	0.50	28,136	6001 - Office Assistant 2	22.55	27.57	0.50	28,783	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	309,693	3.00	328,296	3.00	340,512	6063 - Project Manager Represented	45.18	55.61	3.00	324,065	0.00	0	0.00	0
1.00	104,828	1.00	114,181	1.00	122,232	6064 - Business Systems Analyst	52.41	64.51	1.00	128,819	0.00	0	0.00	0
8.00	580,461	8.00	603,203	8.00	637,286	6097 - Facilities Maintenance	34.76	42.63	7.00	589,689	0.00	0	0.00	0
1.00	66,357	1.00	70,345	1.00	72,955	6100 - Lighting Technician	29.24	35.74	1.00	74,625	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0
10.00	809,100	10.00	857,750	10.00	889,490	6121 - HVAC Engineer Senior	43.59	43.59	10.00	910,160	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	173,700	3.00	184,098	3.00	190,926	6123 - HVAC Assistant	31.18	31.18	3.00	195,312	0.00	0	0.00	0
3.00	228,072	3.00	241,791	3.00	250,749	6126 - HVAC Engineer	40.95	40.95	3.00	256,512	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	99,848	1.00	106,634	1.00	116,782	6144 - Electronic Technician Chief	55.60	57.40	1.00	119,851	0.00	0	0.00	0
11.00	851,637	11.00	901,494	11.00	957,077	6147 - Carpenter	41.36	42.63	11.00	979,121	0.00	0	0.00	0
3.00	216,001	3.00	228,977	3.00	238,971	6149 - Locksmith	37.91	39.03	3.00	244,485	0.00	0	0.00	0
7.00	583,912	7.00	623,152	7.00	682,617	6155 - Alarm Technician	46.38	47.80	7.00	698,642	0.00	0	0.00	0
1.00	127,055	1.00	134,697	1.00	139,687	6311 - Engineer 3	55.61	68.44	1.00	142,903	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6456 - Data Analyst Senior	42.63	52.41	0.50	54,716	0.00	0	0.00	0
1.00	83,854	1.00	90,490	1.00	99,615	6501 - Business Analyst Senior	46.55	57.32	0.50	49,825	0.00	0	0.00	0
1.00	82,619	1.50	139,166	1.50	148,644	9005 - Administrative Analyst Senior	33.63	50.45	1.50	155,617	0.00	0	0.00	0
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	0.00	0	0.00	0
0.25	22,982	1.25	138,529	1.25	144,428	9361 - Program Supervisor	41.20	63.14	2.00	213,966	0.00	0	0.00	0
1.80	238,725	2.00	278,512	2.00	288,818	9365 - Manager Senior	50.94	76.41	2.00	313,466	0.00	0	0.00	0
6.30	733,855	5.20	627,624	5.00	636,772	9615 - Manager 1	44.08	66.13	5.00	637,576	0.00	0	0.00	0

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
1.00	185,061	1.00	194,314	1.00	201,503	9679 - Facilities & Property Management	61.71	98.73	1.00	206,145	0.00	0	0.00	0
0.00	104,919	0.00	0	0.00	-58,160	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-33,557	0.00	0	0.00	0
111.85	10,037,052	112.45	10,639,731	112.25	11,210,738	TOTAL BUDGET			111.00	11,453,758	0.00	0	0.00	0

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	0	0
1,417,504	1,035,035	300,467	300,467	60100 - Temporary	254,124	0	0
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	0	0
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	0	0
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	0	0
1,588,654	4,026,589	6,593,253	6,593,253	60150 - County Match & Sharing	5,639,487	0	0
2,354,455	1,328,528	4,250,523	3,609,158	60155 - Direct Client Assistance	2,612,969	0	0
25,641,703	27,554,052	38,916,861	38,916,861	60160 - Pass-Through & Program Support	32,960,525	0	0
1,578,751	2,603,633	1,181,906	1,181,906	60170 - Professional Services	725,125	0	0
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	0	0
2,248	1,298	0	0	60190 - Utilities	0	0	0
50,783	39,302	80,448	80,448	60200 - Communications	77,723	0	0
60,716	78,694	44,778	44,778	60210 - Rentals	68,278	0	0
473	0	0	0	60220 - Repairs & Maintenance	0	0	0
740,929	603,824	325,460	312,307	60240 - Supplies	277,307	0	0
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	0	0
15,011	15,005	19,320	19,320	60270 - Local Travel	18,529	0	0
202,204	262,703	6,550	6,550	60290 - Software, Subscription Computing, Maintenance	8,830	0	0
0	101	0	0	60310 - Pharmaceuticals	0	0	0
78,387	7,831	135,523	135,523	60340 - Dues & Subscriptions	72,840	0	0
-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	0	0
17	-604	0	0	60350 - Indirect Expense	0	0	0
287,699	317,493	343,290	343,290	60370 - Internal Service Telecommunications	260,343	0	0
1,976,614	1,902,408	2,382,998	2,382,998	60380 - Internal Service Data Processing	2,272,057	0	0
43,423	41,160	41,529	41,529	60411 - Internal Service Fleet Services	49,943	0	0
91,195	107,668	22,002	22,002	60412 - Internal Service Motor Pool	36,133	0	0
1,836,233	1,704,165	1,644,701	1,644,701	60430 - Internal Service Facilities & Property Management	1,832,765	0	0
114,694	169,542	226,635	226,635	60432 - Internal Service Enhanced Building Services	450,771	0	0
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	0	0
62,134	62,376	64,422	64,422	60462 - Internal Service Records	78,785	0	0

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	0	0
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	0	0

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	0.00	0	0.00	0
6.28	330,874	5.21	301,173	4.65	283,034	6002 - Office Assistant Senior	26.02	31.87	4.25	270,156	0.00	0	0.00	0
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	0.00	0	0.00	0
2.23	133,805	2.21	134,047	1.58	100,180	6013 - Community Information Specialist	28.39	34.76	3.14	200,700	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	336,446	3.00	291,491	3.00	305,359	6026 - Budget Analyst	41.36	50.89	3.00	315,451	0.00	0	0.00	0
4.00	250,158	4.00	272,042	4.00	288,089	6029 - Finance Specialist 1	30.95	37.91	4.00	301,052	0.00	0	0.00	0
1.00	72,454	1.00	72,690	1.00	77,552	6030 - Finance Specialist 2	35.74	43.86	1.00	81,693	0.00	0	0.00	0
5.00	454,448	5.00	492,695	5.00	523,753	6031 - Contract Specialist Senior	42.63	52.41	5.00	540,882	0.00	0	0.00	0
6.00	519,763	6.00	572,688	6.15	641,665	6032 - Finance Specialist Senior	42.63	52.41	6.15	662,568	0.00	0	0.00	0
2.15	158,866	2.15	177,573	2.15	182,046	6033 - Administrative Analyst	35.74	43.86	1.15	97,017	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	124,003	2.00	127,041	3.00	177,928	6074 - Data Technician	28.39	34.76	2.00	125,502	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	88,834	1.00	97,021	1.00	103,607	6111 - Procurement Analyst Senior	42.63	52.41	1.00	109,168	0.00	0	0.00	0
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	0.00	0	0.00	0
7.00	425,528	7.00	451,076	8.09	548,327	6247 - Victim Advocate	30.95	37.91	8.15	565,380	0.00	0	0.00	0
3.17	205,345	3.00	212,228	3.00	228,245	6290 - Veterans Services Officer	34.76	42.63	2.40	191,786	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	397,197	5.00	395,649	5.00	431,003	6292 - Deputy Public Guardian	39.03	47.96	5.00	454,290	0.00	0	0.00	0
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	0.00	0	0.00	0
5.75	414,338	6.06	468,755	6.21	502,518	6296 - Case Manager Senior	33.74	41.36	6.19	495,122	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0.00	0	0.00	0
1.00	91,747	1.00	97,259	1.00	100,850	6365 - Mental Health Consultant	40.17	49.42	1.00	103,189	0.00	0	0.00	0
2.00	162,963	2.00	192,162	2.00	202,710	6374 - Emergency Management Analyst	45.18	55.61	3.00	308,669	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
3.45	312,922	4.45	418,793	4.15	409,962	6456 - Data Analyst Senior	42.63	52.41	4.65	473,504	0.00	0	0.00	0
0.00	0	0.00	0	0.15	16,248	6501 - Business Analyst Senior	46.55	57.32	0.15	17,123	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	73,434	9025 - Operations Supervisor	33.63	50.45	0.50	38,927	0.00	0	0.00	0
0.15	15,272	1.15	110,877	1.15	110,095	9063 - Project Manager (NR)	38.50	57.76	1.15	115,467	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	216,524	2.00	226,712	2.00	242,154	9335 - Finance Supervisor	41.20	63.14	1.00	123,386	0.00	0	0.00	0
1.00	132,626	1.00	139,256	1.00	144,409	9336 - Finance Manager	50.94	76.41	2.00	288,509	0.00	0	0.00	0
1.00	150,266	1.00	162,429	1.00	168,438	9338 - Finance Manager Senior	57.13	91.42	1.00	182,813	0.00	0	0.00	0
6.72	617,675	6.58	632,608	4.40	423,289	9361 - Program Supervisor	41.20	63.14	3.20	337,014	0.00	0	0.00	0
1.02	126,427	1.02	132,613	1.00	134,960	9364 - Manager 2	47.17	70.75	1.75	236,354	0.00	0	0.00	0
1.00	129,763	1.02	141,873	1.03	148,687	9365 - Manager Senior	50.94	76.41	0.85	133,223	0.00	0	0.00	0
0.15	19,894	0.15	20,888	0.15	21,661	9366 - Quality Manager	50.94	76.41	0.15	23,510	0.00	0	0.00	0
1.65	245,806	1.65	260,234	1.65	272,147	9602 - Division Director 2	57.13	91.42	1.65	283,065	0.00	0	0.00	0
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	259,816	0.00	0	0.00	0
4.95	525,263	4.95	566,853	8.20	947,911	9615 - Manager 1	44.08	66.13	7.45	908,635	0.00	0	0.00	0
1.00	171,353	1.00	179,920	1.00	186,577	9619 - Deputy Director	61.71	98.73	1.00	202,499	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
177.47	14,623,478	178.82	15,744,794	178.44	16,146,268	TOTAL BUDGET			166.20	15,892,559	0.00	0	0.00	0

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	0	0
917,426	1,496,108	1,357,952	1,657,711	60100 - Temporary	444,371	0	0
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	0	0
255,983	439,783	509,365	621,799	60135 - Non Base Fringe	178,330	0	0
15,099,380	17,458,073	19,990,498	19,984,635	60140 - Insurance Benefits	20,741,571	0	0
126,192	264,732	503,819	637,452	60145 - Non Base Insurance	164,507	0	0
78,475,145	89,830,485	100,088,867	100,510,734	TOTAL Personnel	103,443,042	0	0
236,947	1,113,889	961,430	961,430	60150 - County Match & Sharing	974,977	0	0
14,635,233	18,205,587	29,377,013	29,377,013	60155 - Direct Client Assistance	26,792,254	0	0
20,975,592	30,035,709	15,941,699	15,941,699	60160 - Pass-Through & Program Support	19,118,378	0	0
2,930,062	3,701,599	1,929,505	1,929,505	60170 - Professional Services	2,327,428	0	0
-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	0	0
164,265	1,455	0	0	60190 - Utilities	0	0	0
162,753	187,263	80,959	80,959	60200 - Communications	83,284	0	0
135,853	124,995	146,377	146,377	60210 - Rentals	154,847	0	0
1,936	1,606	0	0	60220 - Repairs & Maintenance	0	0	0
460,392	411,487	705,742	847,949	60240 - Supplies	661,484	0	0
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	0	0
107,103	119,103	119,620	119,620	60270 - Local Travel	117,161	0	0
0	0	375	375	60280 - Insurance	375	0	0
9,692	21,921	32,867	32,867	60290 - Software, Subscription Computing, Maintenance	32,867	0	0
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	0	0
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	0	0
10,606,964	10,575,383	13,939,526	13,921,278	60350 - Indirect Expense	14,068,489	0	0
762,037	885,604	1,037,700	1,037,700	60370 - Internal Service Telecommunications	1,165,228	0	0
6,567,590	7,239,351	7,886,384	7,886,384	60380 - Internal Service Data Processing	8,335,096	0	0
276,325	235,726	264,679	264,679	60411 - Internal Service Fleet Services	266,366	0	0
319,196	295,251	321,940	321,940	60412 - Internal Service Motor Pool	394,528	0	0
3,809,914	3,291,133	3,626,777	3,626,777	60430 - Internal Service Facilities & Property Management	3,776,935	0	0
681,549	918,209	719,750	719,750	60432 - Internal Service Enhanced Building Services	1,227,167	0	0
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	0	0

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	0	0
24,012,846	24,349,834	28,248,762	28,230,514	TOTAL Internal Services	29,655,930	0	0
142,805,335	168,441,181	178,114,782	178,660,608	TOTAL FUND 1505: Federal/State Program Fund	183,910,923	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	60,632	1.00	67,261	6003 - Clerical Unit Coordinator	29.24	35.74	1.00	64,011	0.00	0	0.00	0
1.00	66,205	1.00	72,335	1.00	75,210	6005 - Executive Specialist	30.07	36.85	1.00	76,943	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.85	90,923	6032 - Finance Specialist Senior	42.63	52.41	0.85	93,017	0.00	0	0.00	0
0.85	69,217	0.85	73,370	0.85	76,103	6033 - Administrative Analyst	35.74	43.86	0.85	77,843	0.00	0	0.00	0
5.83	453,221	4.83	379,627	5.85	476,942	6073 - Data Analyst	35.74	43.86	5.85	496,840	0.00	0	0.00	0
1.00	64,540	2.00	124,319	0.50	28,971	6074 - Data Technician	28.39	34.76	1.50	88,917	0.00	0	0.00	0
5.00	372,460	6.00	451,052	6.00	459,724	6084 - Weatherization Inspector	32.80	40.17	7.00	533,297	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.98	67,055	0.00	0	6178 - Program Communications Specialist	34.76	42.63	1.00	74,114	0.00	0	0.00	0
0.00	0	0.00	0	1.00	88,902	6200 - Program Communications Coordinator	42.63	52.41	1.85	171,665	0.00	0	0.00	0
5.00	319,558	5.00	333,513	4.91	337,310	6247 - Victim Advocate	30.95	37.91	4.85	346,802	0.00	0	0.00	0
1.84	119,056	2.00	141,486	2.00	152,163	6290 - Veterans Services Officer	34.76	42.63	1.60	127,856	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	182,721	3.00	188,613	3.00	200,823	6300 - Eligibility Specialist	26.78	32.80	3.00	205,458	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.55	221,931	4.55	417,760	2.85	280,528	6456 - Data Analyst Senior	42.63	52.41	3.35	330,087	0.00	0	0.00	0

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	0.00	0	0.00	0
1.70	146,122	1.00	86,444	1.00	92,332	9005 - Administrative Analyst Senior	33.63	50.45	1.00	94,825	0.00	0	0.00	0
0.00	0	1.00	71,580	0.00	0	9025 - Operations Supervisor	33.63	50.45	1.50	116,305	0.00	0	0.00	0
0.85	86,542	0.85	96,623	0.85	100,198	9063 - Project Manager (NR)	38.50	57.76	0.85	102,507	0.00	0	0.00	0
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	0.00	0	0.00	0
0.98	121,469	0.98	120,927	1.00	131,800	9364 - Manager 2	47.17	70.75	1.25	170,434	0.00	0	0.00	0
3.00	396,290	2.98	413,189	2.97	428,289	9365 - Manager Senior	50.94	76.41	2.15	328,551	0.00	0	0.00	0
1.85	232,577	1.85	247,979	1.85	261,187	9366 - Quality Manager	50.94	76.41	1.85	279,101	0.00	0	0.00	0
1.35	199,398	1.35	211,506	1.35	221,615	9602 - Division Director 2	57.13	91.42	1.35	238,048	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
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	0	0
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	0	0

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	0	0
0	0	565,832	565,832	60130 - Salary Related	394,033	0	0
0	0	544,448	544,448	60140 - Insurance Benefits	345,957	0	0
0	0	2,604,291	2,604,291	TOTAL Personnel	1,714,718	0	0
0	0	783,550	783,550	60155 - Direct Client Assistance	795,895	0	0
0	0	5,898,757	5,898,757	60160 - Pass-Through & Program Support	4,336,711	0	0
0	0	6,682,307	6,682,307	TOTAL Contractual Services	5,132,606	0	0
0	0	0	0	60240 - Supplies	568	0	0
0	0	0	0	TOTAL Materials & Supplies	568	0	0
0	0	383,350	383,350	60350 - Indirect Expense	229,310	0	0
0	0	0	0	60370 - Internal Service Telecommunications	12,684	0	0
0	0	0	0	60380 - Internal Service Data Processing	90,212	0	0
0	0	0	0	60412 - Internal Service Motor Pool	3,189	0	0
0	0	0	0	60430 - Internal Service Facilities & Property Management	5,069	0	0
0	0	0	0	60432 - Internal Service Enhanced Building Services	591	0	0
0	0	0	0	60462 - Internal Service Records	3,266	0	0
0	0	383,350	383,350	TOTAL Internal Services	344,321	0	0
0	0	9,669,948	9,669,948	TOTAL FUND 1521: Supportive Housing Fund	7,192,213	0	0

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	0.00	0	0.00	0
1.00	66,357	1.00	70,345	1.00	75,568	6073 - Data Analyst	35.74	43.86	1.00	76,943	0.00	0	0.00	0
0.50	26,361	0.50	27,948	1.50	89,846	6074 - Data Technician	28.39	34.76	0.50	30,599	0.00	0	0.00	0
1.00	91,747	1.00	89,359	1.00	95,724	6088 - Program Specialist Senior	43.86	54.00	1.00	100,903	0.00	0	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	0.00	0	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	0.00	0	0.00	0
0.00	0	1.00	46,959	1.00	53,505	6299 - Case Management Assistant	23.86	29.24	1.00	56,329	0.00	0	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	0.00	0	0.00	0

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	0	0
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	0	0
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	0	0
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	0	0
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	0	0
364,572	145,591	192,810	192,810	60170 - Professional Services	114,198,919	0	0
19,541,527	46,327,362	88,715,642	92,603,170	TOTAL Contractual Services	151,879,480	0	0
9,370	12,365	11,265	11,265	60200 - Communications	18,036	0	0
264	1,357	0	0	60210 - Rentals	1,813	0	0
56,605	44,480	121,266	121,266	60240 - Supplies	87,479	0	0
30,590	47,590	82,500	82,500	60260 - Training & Non-Local Travel	78,510	0	0
0	559	6,800	6,800	60270 - Local Travel	810	0	0
3,767	47,533	170,610	170,610	60290 - Software, Subscription Computing, Maintenance	170,610	0	0
100,595	153,885	392,441	392,441	TOTAL Materials & Supplies	357,258	0	0
107,020	179,516	279,791	279,791	60350 - Indirect Expense	379,444	0	0
7,127	21,799	46,715	46,715	60370 - Internal Service Telecommunications	33,320	0	0
493,966	384,595	339,163	339,163	60380 - Internal Service Data Processing	449,312	0	0
0	301,496	330,442	330,442	60430 - Internal Service Facilities & Property Management	331,875	0	0
0	0	1,468	1,468	60432 - Internal Service Enhanced Building Services	11,743	0	0
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	0	0
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	0	0
23,625,305	52,391,562	97,615,023	101,502,551	TOTAL FUND 1522: Preschool for All Program Fund	162,977,210	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	93,570	1.00	87,828	1.00	93,838	6032 - Finance Specialist Senior	42.63	52.41	1.00	98,914	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	337,021	5.00	456,818	5.00	486,887	6088 - Program Specialist Senior	43.86	54.00	7.00	696,315	0.00	0	0.00	0
1.00	66,357	1.00	68,424	1.00	74,646	6178 - Program Communications Specialist	34.76	42.63	2.00	167,614	0.00	0	0.00	0
1.00	81,432	1.00	93,473	2.00	186,869	6200 - Program Communications Coordinator	42.63	52.41	1.00	105,235	0.00	0	0.00	0
0.00	0	1.00	83,917	1.00	91,538	6456 - Data Analyst Senior	42.63	52.41	1.00	96,481	0.00	0	0.00	0
1.00	66,357	2.00	142,861	3.00	260,727	6500 - Business Analyst	40.17	49.42	5.00	437,670	0.00	0	0.00	0
1.00	82,643	2.00	192,597	2.00	217,347	6501 - Business Analyst Senior	46.55	57.32	2.00	225,431	0.00	0	0.00	0
2.00	204,373	4.00	406,509	4.00	411,506	9361 - Program Supervisor	41.20	63.14	5.00	542,548	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	120,340	9366 - Quality Manager	50.94	76.41	1.00	148,566	0.00	0	0.00	0
1.00	135,813	1.00	146,881	1.00	156,885	9602 - Division Director 2	57.13	91.42	1.00	165,314	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
786,070	1,177,413	302,312	299,041	60100 - Temporary	362,074	0	0
110,433	70,515	40,114	40,114	60110 - Overtime	37,464	0	0
22,932	23,021	4,477	4,477	60120 - Premium	9,115	0	0
8,874,364	9,603,805	11,362,367	11,366,646	60130 - Salary Related	12,168,425	0	0
155,457	290,770	64,373	67,930	60135 - Non Base Fringe	94,195	0	0
6,314,661	6,990,001	8,160,782	8,165,904	60140 - Insurance Benefits	8,111,481	0	0
127,117	200,302	44,254	44,429	60145 - Non Base Insurance	51,329	0	0
39,817,523	43,599,987	49,285,927	49,312,822	TOTAL Personnel	50,380,649	0	0
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	0	0
5,153,425	5,816,897	7,509,412	7,509,412	60170 - Professional Services	7,010,036	0	0
5,204,049	5,997,629	7,766,712	7,766,712	TOTAL Contractual Services	7,169,336	0	0
2,944	1,187	2,500	2,500	60190 - Utilities	2,500	0	0
84,395	82,118	99,168	99,168	60200 - Communications	72,648	0	0
59,590	67,252	58,791	58,791	60210 - Rentals	61,813	0	0
15,762	14,962	31,938	31,938	60220 - Repairs & Maintenance	30,023	0	0
289,170	205,299	585,614	572,719	60240 - Supplies	372,738	0	0
194,878	235,408	375,810	361,810	60260 - Training & Non-Local Travel	371,454	0	0
29,697	27,786	54,412	54,412	60270 - Local Travel	55,469	0	0
-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	0	0
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	0	0
94,559	127,756	159,937	159,937	60340 - Dues & Subscriptions	163,036	0	0
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	0	0
177,189	220,247	273,640	273,640	60370 - Internal Service Telecommunications	272,206	0	0
3,523,191	3,408,172	3,453,127	3,453,127	60380 - Internal Service Data Processing	3,537,579	0	0
15,685	6,785	3,057	3,057	60412 - Internal Service Motor Pool	13,019	0	0
1,163,791	1,110,535	1,118,339	1,118,339	60430 - Internal Service Facilities & Property Management	1,032,255	0	0
114,933	252,361	169,959	169,959	60432 - Internal Service Enhanced Building Services	294,662	0	0
197,703	1,400,618	186,000	186,000	60435 - Internal Service Facilities Service Requests	121,500	0	0
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	0	0
74,506	89,096	92,202	92,202	60462 - Internal Service Records	98,701	0	0
5,654,513	7,030,198	5,722,117	5,722,117	TOTAL Internal Services	5,756,531	0	0
43,189	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0

COUNTY MANAGEMENT

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	0	0

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	0.00	0	0.00	0
0.50	25,717	0.50	28,085	0.50	29,978	6002 - Office Assistant Senior	26.02	31.87	0.50	31,546	0.00	0	0.00	0
1.00	65,448	1.00	71,250	1.00	75,210	6005 - Executive Specialist	30.07	36.85	1.00	76,942	0.00	0	0.00	0
3.00	242,059	3.00	267,202	3.00	285,422	6021 - Program Specialist	39.03	47.96	3.00	283,389	0.00	0	0.00	0
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	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	0.00	0	0.00	0
1.00	62,640	1.00	74,604	1.00	77,360	6029 - Finance Specialist 1	30.95	37.91	1.00	76,943	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	438,222	5.00	478,121	5.00	511,180	6031 - Contract Specialist Senior	42.63	52.41	5.00	536,474	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	359,415	4.00	389,821	4.00	413,419	6044 - Property Appraiser 3	42.63	52.41	4.00	427,455	0.00	0	0.00	0
4.00	316,786	4.00	339,937	4.00	355,388	6045 - Tax Exemption Specialist	35.74	43.86	4.00	366,106	0.00	0	0.00	0
7.00	435,211	7.00	467,181	7.00	497,214	6051 - Property Appraiser 1	31.87	39.03	7.00	531,651	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	103,231	2.00	209,593	2.00	208,821	6063 - Project Manager Represented	45.18	55.61	2.00	215,690	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6064 - Business Systems Analyst	52.41	64.51	1.00	118,196	0.00	0	0.00	0
3.00	220,140	3.00	239,973	3.00	263,463	6073 - Data Analyst	35.74	43.86	3.00	251,180	0.00	0	0.00	0
2.00	144,246	2.00	157,415	2.00	168,112	6082 - GIS Technician Senior	35.74	43.86	2.00	177,084	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	299,699	4.00	324,085	4.00	337,576	6112 - Procurement Analyst	36.85	45.18	3.00	258,422	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	316,301	3.00	339,253	3.00	342,641	6405 - Development Analyst	52.41	64.51	3.00	356,389	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	476,922	5.00	513,745	5.00	534,840	6456 - Data Analyst Senior	42.63	52.41	5.00	538,885	0.00	0	0.00	0
2.00	183,900	2.00	196,017	4.00	401,809	9005 - Administrative Analyst Senior	33.63	50.45	3.00	308,586	0.00	0	0.00	0
1.00	87,547	1.00	92,793	0.00	0	9006 - Administrative Analyst (NR)	31.43	47.15	1.00	98,443	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9040 - Research Evaluation Analyst (NR)	33.63	50.45	1.00	77,972	0.00	0	0.00	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	216,524	2.00	230,642	2.00	227,598	9335 - Finance Supervisor	41.20	63.14	3.00	372,852	0.00	0	0.00	0
7.00	914,070	6.00	828,568	6.00	860,756	9336 - Finance Manager	50.94	76.41	5.00	765,403	0.00	0	0.00	0
1.00	77,361	1.00	83,659	1.00	87,696	9337 - Payroll Tax Specialist	30.72	43.00	1.00	89,785	0.00	0	0.00	0
1.90	293,921	2.90	471,044	2.90	488,470	9338 - Finance Manager Senior	57.13	91.42	3.90	703,663	0.00	0	0.00	0
11.00	1,095,916	6.00	610,718	6.00	609,555	9361 - Program Supervisor	41.20	63.14	5.00	549,816	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	183,668	1.00	194,314	1.00	201,503	9605 - County Assessor	66.64	106.63	1.00	222,638	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	143,234	1.00	154,908	1.00	165,458	9618 - Deputy County Assessor	55.02	82.53	1.00	172,319	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	132,626	1.00	139,256	1.00	144,410	9630 - Chief Appraiser	50.94	76.41	1.00	156,734	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	6.00	803,184	6.00	856,012	9717 - Workday Administrator	50.94	76.41	5.00	742,412	0.00	0	0.00	0
0.00	0	2.00	297,930	2.00	335,672	9718 - Workday Manager	57.13	91.42	2.00	353,889	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	141,406	1.00	150,395	1.00	155,960	9731 - Economist	50.94	76.41	1.00	159,553	0.00	0	0.00	0
2.00	249,513	2.00	269,846	2.00	283,979	9734 - Budget Analyst Principal	47.17	70.75	1.00	147,736	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9805 - Director of Strategic Initiatives	61.71	98.73	1.00	230,000	0.00	0	0.00	0
1.00	115,642	1.00	125,066	1.00	133,585	9807 - Investment Officer	44.08	66.13	1.00	138,070	0.00	0	0.00	0

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	0.00	0	0.00	0
0.75	150,899	0.75	163,196	0.75	174,311	9810 - Chief Financial Officer	80.64	129.02	0.75	183,677	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
264.38	24,467,605	266.13	26,402,145	277.63	29,307,248	TOTAL BUDGET			266.63	29,546,566	0.00	0	0.00	0

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	0	0
36,067	34,794	40,000	40,000	TOTAL Contractual Services	40,000	0	0
36,067	34,794	40,000	40,000	TOTAL FUND 1504: Recreation Fund	40,000	0	0

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	0	0
0	0	24,394	24,394	60135 - Non Base Fringe	24,422	0	0
0	0	5,328	5,328	60145 - Non Base Insurance	5,616	0	0
0	0	317,722	317,722	TOTAL Personnel	318,038	0	0
0	0	0	0	60170 - Professional Services	500	0	0
0	0	0	0	TOTAL Contractual Services	500	0	0
0	0	3,165	3,165	60240 - Supplies	13,167	0	0
0	0	3,165	3,165	TOTAL Materials & Supplies	13,167	0	0
0	0	2,263	2,263	60370 - Internal Service Telecommunications	1,283	0	0
0	0	2,263	2,263	TOTAL Internal Services	1,283	0	0
0	0	323,150	323,150	TOTAL FUND 1519: Video Lottery Fund	332,988	0	0

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	0	0
0	0	43,793	43,793	60130 - Salary Related	47,034	0	0
0	0	29,480	29,480	60140 - Insurance Benefits	30,300	0	0
0	0	180,241	180,241	TOTAL Personnel	186,766	0	0
0	0	1,754	1,754	60200 - Communications	480	0	0
0	0	3,290	3,290	60240 - Supplies	3,290	0	0
0	0	3,000	3,000	60260 - Training & Non-Local Travel	3,000	0	0
0	0	1,430	1,430	60290 - Software, Subscription Computing, Maintenance	1,430	0	0
0	0	285	285	60340 - Dues & Subscriptions	285	0	0
0	0	9,759	9,759	TOTAL Materials & Supplies	8,485	0	0
0	0	7,408	7,408	60350 - Indirect Expense	7,807	0	0
0	0	7,408	7,408	TOTAL Internal Services	7,807	0	0
0	0	197,408	197,408	TOTAL FUND 1521: Supportive Housing Fund	203,058	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	106,968	TOTAL BUDGET			1.00	109,432	0.00	0	0.00	0

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	0	0
12,949	40,910	42,575	42,575	60130 - Salary Related	46,596	0	0
2,383	27,540	29,970	29,970	60140 - Insurance Benefits	30,774	0	0
50,009	174,998	186,049	186,049	TOTAL Personnel	193,484	0	0
5,774,723	5,633,405	6,636,840	6,636,840	60170 - Professional Services	6,815,630	0	0
5,774,723	5,633,405	6,636,840	6,636,840	TOTAL Contractual Services	6,815,630	0	0
0	0	5,000	5,000	60240 - Supplies	5,016	0	0
0	0	5,000	5,000	TOTAL Materials & Supplies	5,016	0	0
1,795	6,274	7,647	7,647	60350 - Indirect Expense	8,088	0	0
195	471	715	715	60370 - Internal Service Telecommunications	641	0	0
11,773	8,588	9,335	9,335	60380 - Internal Service Data Processing	9,783	0	0
5,675	6,733	3,585	3,585	60430 - Internal Service Facilities & Property Management	2,337	0	0
555	1,518	552	552	60432 - Internal Service Enhanced Building Services	675	0	0
115,282	74,411	0	0	60461 - Internal Service Distribution	0	0	0
0	0	181	181	60462 - Internal Service Records	212	0	0
135,275	97,995	22,015	22,015	TOTAL Internal Services	21,736	0	0
5,960,008	5,906,398	6,849,904	6,849,904	TOTAL FUND 1522: Preschool for All Program Fund	7,035,866	0	0

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	0.00	0	0.00	0
1.00	96,596	1.00	107,067	1.00	113,504	TOTAL BUDGET			1.00	116,114	0.00	0	0.00	0

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	0	0
111,845	204,071	332,009	332,009	60100 - Temporary	134,799	0	0
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	0	0
29,965	65,587	41,005	41,005	60135 - Non Base Fringe	55,442	0	0
766,933	891,078	988,910	988,910	60140 - Insurance Benefits	1,043,157	0	0
1,127,537	1,187,175	1,200,000	1,200,000	60141 - Insurance Benefits - Medical Credits/Refunds	1,280,000	0	0
32,758	61,544	29,443	29,443	60145 - Non Base Insurance	35,289	0	0
6,172,111	7,200,256	8,049,615	8,049,615	TOTAL Personnel	8,353,113	0	0
308,923	348,049	300,000	300,000	60150 - County Match & Sharing	370,000	0	0
2,189,047	2,458,483	2,656,238	2,656,238	60170 - Professional Services	2,587,752	0	0
2,497,970	2,806,532	2,956,238	2,956,238	TOTAL Contractual Services	2,957,752	0	0
10,138	11,243	12,672	12,672	60200 - Communications	8,112	0	0
6,032	696	3,834	3,834	60210 - Rentals	7,055	0	0
10,271	10,459	28,485	28,485	60220 - Repairs & Maintenance	28,035	0	0
832,995	708,496	1,673,617	1,673,617	60240 - Supplies	1,636,001	0	0
0	2,895	800	800	60246 - Medical & Dental Supplies	800	0	0
26,431	37,483	59,910	59,910	60260 - Training & Non-Local Travel	71,910	0	0
313	191	3,520	3,520	60270 - Local Travel	2,770	0	0
81,612,334	87,570,065	97,619,865	97,619,865	60280 - Insurance	99,437,556	0	0
165,583	190,639	207,584	207,584	60290 - Software, Subscription Computing, Maintenance	208,020	0	0
8,756	13,847	500	500	60320 - Refunds	500	0	0
49,204,414	51,832,120	76,052,412	76,570,947	60330 - Claims Paid	76,226,787	0	0
4,486	5,987	14,455	14,455	60340 - Dues & Subscriptions	12,455	0	0
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	0	0
18,183	26,980	35,130	35,130	60370 - Internal Service Telecommunications	30,188	0	0
229,034	247,978	271,057	271,057	60380 - Internal Service Data Processing	316,793	0	0
7,822	4,154	2,127	2,127	60412 - Internal Service Motor Pool	4,865	0	0
242,221	233,907	242,260	242,260	60430 - Internal Service Facilities & Property Management	228,692	0	0
19,516	41,703	29,809	29,809	60432 - Internal Service Enhanced Building Services	73,161	0	0
19,038	43,850	3,500	3,500	60435 - Internal Service Facilities Service Requests	3,500	0	0
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	0	0
14,004	12,344	28,097	28,097	60462 - Internal Service Records	41,517	0	0
561,025	618,112	617,539	617,539	TOTAL Internal Services	706,703	0	0
141,095,700	151,005,116	187,301,046	187,819,581	TOTAL FUND 3500: Risk Management Fund	189,657,569	0	0

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	0.00	0	0.00	0
1.00	60,328	1.00	65,808	1.00	72,288	6101 - Human Resources Technician	30.07	36.85	1.00	73,944	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.10	15,469	0.10	16,243	0.10	16,844	9338 - Finance Manager Senior	57.13	91.42	0.10	18,281	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.25	50,299	0.25	54,399	0.25	58,104	9810 - Chief Financial Officer	80.64	129.02	0.25	61,226	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
423,833	475,981	562,218	562,218	60100 - Temporary	614,685	0	0
149,637	151,552	90,811	90,811	60110 - Overtime	80,000	0	0
121,619	164,106	71,028	71,028	60120 - Premium	76,028	0	0
6,255,195	8,030,606	9,497,088	9,497,088	60130 - Salary Related	10,018,003	0	0
85,101	103,564	47,891	47,891	60135 - Non Base Fringe	52,085	0	0
4,313,887	5,328,142	5,904,318	5,904,318	60140 - Insurance Benefits	5,808,269	0	0
19,976	29,845	7,321	7,321	60145 - Non Base Insurance	8,524	0	0
28,842,685	35,309,574	39,154,782	39,154,782	TOTAL Personnel	39,481,780	0	0
25,739	27,450	25,200	25,200	60155 - Direct Client Assistance	25,200	0	0
1,152,574	1,556,286	505,005	505,005	60170 - Professional Services	756,916	0	0
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	0	0
125,080	147,507	129,780	129,780	60200 - Communications	279,000	0	0
127,616	140,456	122,550	122,550	60210 - Rentals	116,704	0	0
1,556	4,803	15,000	15,000	60220 - Repairs & Maintenance	15,000	0	0
435,801	313,820	415,257	415,257	60240 - Supplies	362,971	0	0
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	0	0
14,467	17,129	23,000	23,000	60270 - Local Travel	15,500	0	0
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	0	0
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	0	0
-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	0	0
0	0	0	0	60350 - Indirect Expense	0	0	0
145,040	158,387	192,169	192,169	60370 - Internal Service Telecommunications	40,373	0	0
1,185,720	1,138,165	1,103,430	1,103,430	60380 - Internal Service Data Processing	1,076,251	0	0
132,740	189,372	198,250	198,250	60411 - Internal Service Fleet Services	226,305	0	0
9,674	4,598	9,530	9,530	60412 - Internal Service Motor Pool	519	0	0
2,148,248	2,374,786	2,512,277	2,512,277	60430 - Internal Service Facilities & Property Management	2,303,375	0	0
71,405	78,286	57,533	57,533	60432 - Internal Service Enhanced Building Services	297,896	0	0
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	0	0
426,185	517,000	323,109	323,109	60462 - Internal Service Records	316,088	0	0

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	0	0
0	0	12,092	12,092	60550 - Capital Equipment - Expenditure	12,092	0	0
0	0	12,092	12,092	TOTAL Capital Outlay	12,092	0	0
35,698,947	44,037,003	46,083,764	46,083,764	TOTAL FUND 1000: General Fund	46,331,413	0	0

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	0.00	0	0.00	0
1.00	42,080	1.00	41,899	1.00	44,377	6000 - Office Assistant 1	20.54	23.86	1.00	46,667	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	117,784	2.21	126,853	2.00	121,313	6002 - Office Assistant Senior	26.02	31.87	2.00	125,823	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	97,301	2.00	189,169	2.00	207,999	6032 - Finance Specialist Senior	42.63	52.41	2.00	218,071	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	103,356	6088 - Program Specialist Senior	43.86	54.00	1.00	108,903	0.00	0	0.00	0
1.00	71,076	1.00	77,562	1.00	82,782	6112 - Procurement Analyst	36.85	45.18	1.00	76,943	0.00	0	0.00	0
7.00	502,664	6.00	419,548	6.00	449,543	6241 - Legal Assistant Senior	32.80	40.17	6.75	526,634	0.00	0	0.00	0
10.47	592,278	10.50	592,805	11.50	682,708	6243 - Legal Assistant 1	26.02	31.87	11.50	693,802	0.00	0	0.00	0
7.75	511,976	8.75	581,768	9.00	611,861	6246 - Legal Assistant 2	30.07	36.85	7.00	480,110	0.00	0	0.00	0
5.61	349,201	4.76	318,860	3.75	256,166	6247 - Victim Advocate	30.95	37.91	3.63	246,566	0.00	0	0.00	0
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	0.00	0	0.00	0
1.45	93,693	0.67	47,827	0.00	0	6250 - Support Enforcement Agent	30.07	36.85	0.09	6,726	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	256,622	2.00	277,328	2.00	287,602	6406 - Development Analyst Senior	60.79	74.82	2.00	306,967	0.00	0	0.00	0
1.00	100,266	2.00	215,711	2.00	227,471	6414 - Systems Administrator	52.41	64.51	2.00	241,451	0.00	0	0.00	0
1.00	68,403	1.00	74,604	1.00	73,143	6415 - Information Specialist 1	33.74	41.36	1.00	77,127	0.00	0	0.00	0
1.00	86,426	1.00	94,398	1.00	97,885	6416 - Information Specialist 2	39.03	47.96	1.00	100,140	0.00	0	0.00	0
1.00	100,259	1.00	106,279	1.00	110,205	6417 - Information Specialist 3	43.86	54.00	1.00	112,752	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6501 - Business Analyst Senior	46.55	57.32	1.00	105,235	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9005 - Administrative Analyst Senior	33.63	50.45	1.00	101,642	0.00	0	0.00	0
4.12	330,491	4.00	306,320	4.00	319,083	9025 - Operations Supervisor	33.63	50.45	4.00	342,870	0.00	0	0.00	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	155,371	1.00	163,140	1.00	140,189	9453 - IT Manager 2	57.13	91.42	1.00	147,722	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	160,217	9602 - Division Director 2	57.13	91.42	1.00	168,825	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9615 - Manager 1	44.08	66.13	1.00	112,847	0.00	0	0.00	0
0.00	0	0.00	0	1.00	144,195	9621 - Human Resources Manager 2	55.02	82.53	1.00	158,169	0.00	0	0.00	0
2.00	270,546	2.00	288,082	1.00	155,960	9664 - District Attorney Administrative	50.94	76.41	1.00	159,553	0.00	0	0.00	0
0.00	0	0.00	0	1.00	98,817	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	103,694	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	85,000	9748 - Human Resources Analyst Senior	41.20	63.14	1.00	87,295	0.00	0	0.00	0
0.00	-1,493	0.00	0	0.00	-68,127	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-67,014	0.00	0	0.00	0
162.87	18,214,891	179.56	20,812,757	193.69	22,974,107	TOTAL BUDGET			185.00	22,824,186	0.00	0	0.00	0

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	0	0
15,418	44,395	0	5,333	60100 - Temporary	41,162	0	0
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	0	0
1,313	12,737	0	472	60135 - Non Base Fringe	18,688	0	0
998,311	938,934	1,108,755	1,124,311	60140 - Insurance Benefits	1,072,683	0	0
4,915	14,695	0	103	60145 - Non Base Insurance	8,430	0	0
5,485,735	5,008,554	5,768,740	5,855,204	TOTAL Personnel	5,659,620	0	0
3,829	5,693	2,000	2,000	60155 - Direct Client Assistance	500	0	0
681,054	619,662	636,597	636,597	60160 - Pass-Through & Program Support	636,597	0	0
19,456	24,845	42,882	42,882	60170 - Professional Services	37,527	0	0
-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	0	0
18,645	18,256	11,220	11,220	60200 - Communications	20,000	0	0
9,427	8,960	13,200	13,200	60210 - Rentals	10,000	0	0
14,366	6,078	12,870	12,870	60240 - Supplies	15,301	0	0
44,619	25,249	39,165	39,165	60260 - Training & Non-Local Travel	27,385	0	0
442	1,090	1,000	1,000	60270 - Local Travel	1,500	0	0
4,416	0	7,500	7,500	60290 - Software, Subscription Computing, Maintenance	7,500	0	0
2,967	2,026	3,900	3,900	60340 - Dues & Subscriptions	3,900	0	0
-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	0	0
891,926	1,021,879	1,247,913	1,251,467	60350 - Indirect Expense	1,154,244	0	0
13,711	13,999	14,753	14,753	60370 - Internal Service Telecommunications	13,462	0	0
112,332	19,438	84,714	84,714	60380 - Internal Service Data Processing	116,279	0	0
36,961	4,941	8,700	8,700	60411 - Internal Service Fleet Services	11,463	0	0
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	0	0
7,117	7,327	6,967	6,967	60432 - Internal Service Enhanced Building Services	42,920	0	0
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	0	0
39,989	20,811	24,806	24,806	60462 - Internal Service Records	35,774	0	0
1,276,319	1,364,092	1,578,270	1,581,824	TOTAL Internal Services	1,462,617	0	0
7,560,930	7,084,506	8,117,344	8,207,362	TOTAL FUND 1505: Federal/State Program Fund	7,882,447	0	0

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	0.00	0	0.00	0
1.00	50,817	0.79	44,217	1.00	59,387	6002 - Office Assistant Senior	26.02	31.87	1.00	55,520	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	0.17	14,646	0.00	0	0.00	0
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	0.00	0	0.00	0
0.53	31,220	0.50	26,298	0.50	32,521	6243 - Legal Assistant 1	26.02	31.87	0.50	33,272	0.00	0	0.00	0
1.00	58,751	1.00	62,275	2.00	137,053	6246 - Legal Assistant 2	30.07	36.85	3.00	200,831	0.00	0	0.00	0
10.39	679,091	10.94	747,535	10.25	726,267	6247 - Victim Advocate	30.95	37.91	7.37	533,480	0.00	0	0.00	0
3.43	309,450	1.00	88,260	1.68	153,395	6249 - District Attorney Investigator	40.17	49.42	0.55	50,251	0.00	0	0.00	0
10.55	698,389	10.33	723,875	11.00	799,003	6250 - Support Enforcement Agent	30.07	36.85	10.91	811,218	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	205,474	1.00	102,072	1.00	92,392	9361 - Program Supervisor	41.20	63.14	1.00	97,356	0.00	0	0.00	0
0.00	0	1.00	118,435	1.00	126,678	9615 - Manager 1	44.08	66.13	1.00	133,484	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
0	0	7,592	7,592	TOTAL Materials & Supplies	2,000	0	0
0	0	7,592	7,592	TOTAL FUND 1516: Justice Services Special Ops Fund	2,000	0	0

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	0	0
2,497,338	2,916,881	1,723,487	1,733,826	60100 - Temporary	1,234,837	0	0
2,830,221	2,778,736	332,318	332,318	60110 - Overtime	270,663	0	0
1,717,502	1,927,500	1,522,812	1,522,812	60120 - Premium	1,251,796	0	0
15,160,691	17,366,515	22,874,232	22,884,089	60130 - Salary Related	23,308,906	0	0
783,806	902,544	363,306	370,226	60135 - Non Base Fringe	356,782	0	0
10,816,158	12,952,912	17,359,925	17,362,517	60140 - Insurance Benefits	16,565,262	0	0
-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	0	0
70,959,915	82,483,606	102,720,055	102,784,188	TOTAL Personnel	98,611,986	0	0
869,258	709,596	840,590	840,590	60150 - County Match & Sharing	1,050,528	0	0
470,898	468,746	113,761	113,761	60155 - Direct Client Assistance	451,413	0	0
12,356,321	9,700,682	16,695,497	16,642,530	60160 - Pass-Through & Program Support	17,571,741	0	0
10,661,481	14,109,795	5,233,056	5,222,397	60170 - Professional Services	5,000,761	0	0
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	0	0
4,654	11,484	0	0	60190 - Utilities	0	0	0
115,814	117,774	196,001	195,287	60200 - Communications	174,824	0	0
175,599	203,298	62,671	62,671	60210 - Rentals	52,149	0	0
1,765	3,380	3,289	3,289	60220 - Repairs & Maintenance	1,965	0	0
1,070,230	989,396	1,396,236	1,413,465	60240 - Supplies	1,007,792	0	0
1,391,686	782,336	942,659	942,659	60246 - Medical & Dental Supplies	729,856	0	0
422,245	239,958	332,066	332,066	60260 - Training & Non-Local Travel	327,450	0	0
49,685	58,566	92,127	92,127	60270 - Local Travel	90,533	0	0
556,941	654,692	75,243	75,243	60280 - Insurance	77,275	0	0
2,823,442	1,536,381	2,289,274	2,289,274	60290 - Software, Subscription Computing, Maintenance	2,247,749	0	0
2,092,274	2,039,308	1,414,871	1,414,871	60310 - Pharmaceuticals	1,522,524	0	0
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	0	0
-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	0	0
0	1,738	0	0	60350 - Indirect Expense	24,995	0	0
825,649	828,522	750,012	750,012	60370 - Internal Service Telecommunications	979,556	0	0
5,340,772	5,006,078	6,803,331	6,803,331	60380 - Internal Service Data Processing	8,061,513	0	0
326,165	349,155	397,186	397,186	60411 - Internal Service Fleet Services	462,007	0	0
101,971	125,262	152,993	152,993	60412 - Internal Service Motor Pool	101,999	0	0
6,642,182	6,681,352	7,832,554	7,832,554	60430 - Internal Service Facilities & Property Management	7,395,315	0	0
2,171,389	1,431,460	2,658,532	2,658,532	60432 - Internal Service Enhanced Building Services	3,488,698	0	0

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	0	0
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	0	0
233,057	190,139	361,780	361,780	60462 - Internal Service Records	396,238	0	0
16,483,130	15,506,158	19,366,793	19,366,793	TOTAL Internal Services	21,284,067	0	0
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	0	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.75	369,099	4.80	329,785	3.05	212,061	6005 - Executive Specialist	30.07	36.85	6.08	426,370	0.00	0	0.00	0
2.43	132,283	2.80	162,116	2.00	124,760	6012 - Medical Assistant	26.02	31.87	2.08	135,880	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	0.80	48,724	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.50	33,608	0.38	27,417	6024 - Disease Intervention Specialist	29.24	35.74	2.76	181,648	0.00	0	0.00	0
4.00	358,774	5.00	482,317	4.00	402,552	6026 - Budget Analyst	41.36	50.89	3.00	309,474	0.00	0	0.00	0
2.00	115,265	2.00	123,951	2.00	130,082	6027 - Finance Technician	26.02	31.87	1.00	66,545	0.00	0	0.00	0
8.00	513,576	8.00	565,847	8.00	590,787	6029 - Finance Specialist 1	30.95	37.91	8.00	572,624	0.00	0	0.00	0
8.00	600,738	8.00	642,821	7.00	598,718	6030 - Finance Specialist 2	35.74	43.86	7.00	624,067	0.00	0	0.00	0
7.50	650,278	7.50	706,954	8.50	821,621	6031 - Contract Specialist Senior	42.63	52.41	5.50	557,715	0.00	0	0.00	0
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	0.00	0	0.00	0
4.66	337,661	6.84	547,643	5.84	456,173	6033 - Administrative Analyst	35.74	43.86	4.51	369,396	0.00	0	0.00	0
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	0.00	0	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
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	0.00	0	0.00	0
1.13	92,018	1.00	86,318	1.00	89,533	6073 - Data Analyst	35.74	43.86	0.18	16,484	0.00	0	0.00	0
0.38	24,525	0.98	61,547	1.98	125,921	6074 - Data Technician	28.39	34.76	1.50	96,723	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	172,453	2.00	183,033	3.00	289,623	6111 - Procurement Analyst Senior	42.63	52.41	3.00	305,288	0.00	0	0.00	0
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	0.00	0	0.00	0
4.80	455,310	6.80	665,960	8.40	853,885	6200 - Program Communications Coordinator	42.63	52.41	9.65	989,708	0.00	0	0.00	0
0.95	53,022	0.95	56,195	1.95	112,962	6270 - Peer Support Specialist	24.55	30.07	0.95	49,871	0.00	0	0.00	0
10.00	730,938	10.00	774,134	12.00	957,990	6282 - Deputy Medical Examiner	34.76	42.63	12.00	993,225	0.00	0	0.00	0
1.00	70,386	1.00	74,604	1.00	77,360	6286 - Pathologist Assistant	30.95	37.91	1.00	79,156	0.00	0	0.00	0
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	0.00	0	0.00	0
4.30	369,166	6.73	595,874	6.73	623,889	6295 - Clinical Services Specialist	40.17	49.42	6.45	613,784	0.00	0	0.00	0
4.05	283,515	5.12	390,256	5.12	403,660	6296 - Case Manager Senior	33.74	41.36	2.18	184,966	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
11.40	629,042	11.40	660,456	9.70	584,194	6304 - Medication Aide (CNA)	24.55	30.07	9.60	596,702	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.36	103,228	1.36	108,081	1.36	114,416	6340 - Dietitian (Nutritionist)	35.74	43.86	2.40	210,353	0.00	0	0.00	0
2.13	111,852	1.65	94,901	2.65	161,304	6342 - Nutrition Assistant	25.26	30.95	5.10	314,862	0.00	0	0.00	0
1.00	57,483	1.00	64,272	1.00	66,941	6346 - Dental Assistant (EFDA)	26.78	32.80	1.00	68,486	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	81,432	1.00	86,318	1.00	89,534	6355 - Public Health Ecologist	35.74	43.86	1.00	91,580	0.00	0	0.00	0
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	0.00	0	0.00	0
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	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
0.00	0	0.00	0	0.05	4,263	6360 - Epidemiologist	39.03	47.96	0.20	18,316	0.00	0	0.00	0
2.00	186,194	3.00	292,212	2.00	204,510	6361 - Epidemiologist Senior	45.18	55.61	2.00	215,518	0.00	0	0.00	0
7.00	626,577	7.00	669,369	7.00	692,153	6363 - Pre-Commitment Investigator	40.17	49.42	7.00	714,272	0.00	0	0.00	0
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	0.00	0	0.00	0
1.17	110,544	1.04	92,913	0.04	4,279	6374 - Emergency Management Analyst	45.18	55.61	0.04	4,645	0.00	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
3.00	318,031	3.00	341,093	3.56	414,486	6405 - Development Analyst	52.41	64.51	1.56	193,846	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
2.37	224,171	1.86	187,100	1.30	136,528	6456 - Data Analyst Senior	42.63	52.41	0.80	87,546	0.00	0	0.00	0
2.28	175,447	2.80	210,990	2.03	183,879	6500 - Business Analyst	40.17	49.42	3.00	271,527	0.00	0	0.00	0
4.42	439,176	4.25	441,900	4.24	473,880	6501 - Business Analyst Senior	46.55	57.32	4.00	444,579	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	79,156	2.00	165,286	1.00	87,007	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	0.00	0	0.00	0
1.00	63,040	1.00	65,561	2.00	175,626	9005 - Administrative Analyst Senior	33.63	50.45	2.00	192,569	0.00	0	0.00	0
2.40	178,991	3.00	231,167	3.00	246,833	9025 - Operations Supervisor	33.63	50.45	4.00	346,781	0.00	0	0.00	0
3.00	322,191	2.00	219,876	2.00	268,236	9041 - Research Evaluation Scientist	44.08	66.13	2.00	276,140	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	205,187	2.00	233,321	2.00	240,497	9062 - Environmental Health Supervisor	41.20	63.14	2.00	253,418	0.00	0	0.00	0
2.00	216,524	2.00	227,348	2.00	216,113	9063 - Project Manager (NR)	38.50	57.76	2.00	201,304	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	134,960	9065 - Environmental Health Manager	44.08	66.13	1.00	138,070	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	638,976	7.00	776,733	6.00	693,426	9335 - Finance Supervisor	41.20	63.14	6.00	719,279	0.00	0	0.00	0
6.00	794,100	6.00	825,787	6.00	857,718	9336 - Finance Manager	50.94	76.41	5.00	767,681	0.00	0	0.00	0
2.00	257,824	2.00	324,858	2.00	336,876	9338 - Finance Manager Senior	57.13	91.42	2.00	337,312	0.00	0	0.00	0
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	0.00	0	0.00	0
5.05	624,213	6.65	841,540	3.80	457,189	9364 - Manager 2	47.17	70.75	2.00	269,736	0.00	0	0.00	0
7.20	912,450	6.40	865,597	6.90	996,423	9365 - Manager Senior	50.94	76.41	7.00	1,067,468	0.00	0	0.00	0
0.40	46,815	1.78	238,378	2.05	290,509	9366 - Quality Manager	50.94	76.41	3.91	585,584	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	2.95	439,082	9509 - Nursing Manager	50.94	76.41	2.75	438,771	0.00	0	0.00	0
3.74	401,520	3.93	439,004	5.95	842,466	9517 - Nursing Supervisor	47.17	70.75	3.42	505,257	0.00	0	0.00	0
2.00	234,195	1.00	124,272	1.00	128,870	9518 - Nursing Development Consultant	41.20	63.14	1.00	131,839	0.00	0	0.00	0
0.00	0	0.00	0	1.00	168,438	9519 - Nursing Director	55.02	82.53	1.00	172,319	0.00	0	0.00	0
0.92	266,813	1.02	313,401	1.02	332,723	9520 - Medical Director	97.57	156.11	1.02	338,596	0.00	0	0.00	0
1.00	232,524	1.00	251,473	1.00	289,657	9521 - Health Department Director	88.70	141.92	1.00	296,331	0.00	0	0.00	0
0.70	186,216	0.70	195,525	0.70	202,760	9530 - EMS Medical Director	88.70	141.92	0.70	207,432	0.00	0	0.00	0
1.00	185,061	1.00	194,314	1.00	201,503	9531 - Public Health Director	61.71	98.73	1.00	206,145	0.00	0	0.00	0
0.00	0	0.00	0	1.00	168,438	9532 - Corrections Health Director	61.71	98.73	1.00	172,986	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
0.92	244,741	0.96	268,149	0.96	278,070	9540 - Deputy Health Officer	88.70	141.92	0.96	260,148	0.00	0	0.00	0
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	0.00	0	0.00	0
1.33	190,502	1.33	200,025	1.33	226,467	9601 - Division Director 1	55.02	82.53	1.33	228,884	0.00	0	0.00	0
1.00	103,129	1.00	103,129	1.00	168,438	9602 - Division Director 2	57.13	91.42	1.00	172,986	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	342,706	2.00	359,840	2.00	373,154	9619 - Deputy Director	61.71	98.73	2.00	383,230	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	422,035	5.00	525,931	5.00	584,685	9710 - Management Analyst	38.50	57.76	2.00	241,192	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	9.19	1,084,140	9723 - Behavioral Health Supervisor	44.08	66.13	6.69	830,824	0.00	0	0.00	0
0.00	0	0.00	0	3.85	542,007	9724 - Behavioral Health Manager	47.17	70.75	3.00	429,489	0.00	0	0.00	0
0.00	0	0.00	0	0.40	62,384	9736 - Behavioral Health Manager Senior	50.94	76.41	1.05	167,530	0.00	0	0.00	0
0.33	61,070	0.33	64,124	1.33	267,999	9744 - Mental Health Director	61.71	98.73	1.33	274,173	0.00	0	0.00	0
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	0.00	0	0.00	0
1.18	155,726	0.80	129,943	0.70	117,906	9797 - Principal Investigator Manager	55.02	82.53	0.75	129,240	0.00	0	0.00	0
0.00	0	0.68	68,179	0.80	115,356	9798 - Principal Investigator	50.94	76.41	1.80	281,107	0.00	0	0.00	0
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	0	0.00	0
510.70	45,198,159	536.89	51,068,476	581.19	58,349,268	TOTAL BUDGET			539.88	55,539,514	0.00	0	0.00	0

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	0	0
1,000,060	1,384,347	3,306,173	2,592,594	60100 - Temporary	1,655,759	0	0
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	0	0
9,899,204	10,956,384	14,023,013	14,235,009	60130 - Salary Related	14,588,677	0	0
284,942	387,533	639,446	518,662	60135 - Non Base Fringe	430,405	0	0
7,741,485	8,633,340	11,260,723	11,410,011	60140 - Insurance Benefits	10,918,088	0	0
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	0	0
46,384,339	51,483,704	66,280,414	66,349,645	TOTAL Personnel	63,798,501	0	0
98,819	276,448	537,335	537,335	60150 - County Match & Sharing	7,000	0	0
1,142,210	751,695	963,997	1,080,157	60155 - Direct Client Assistance	1,825,609	0	0
48,258,753	45,086,326	76,020,155	72,785,968	60160 - Pass-Through & Program Support	48,476,558	0	0
1,862,133	3,247,373	2,891,680	2,891,680	60170 - Professional Services	2,632,716	0	0
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	0	0
27,129	17,364	0	0	60190 - Utilities	0	0	0
89,387	95,814	90,675	90,223	60200 - Communications	79,215	0	0
29,332	51,177	32,508	32,508	60210 - Rentals	28,908	0	0
170	594	13,784	13,784	60220 - Repairs & Maintenance	14,215	0	0
449,079	526,308	1,123,925	1,117,590	60240 - Supplies	1,151,933	0	0
139,058	214,226	383,028	383,028	60246 - Medical & Dental Supplies	217,437	0	0
4	-10	0	0	60250 - Food	0	0	0
106,503	236,084	898,426	895,726	60260 - Training & Non-Local Travel	741,311	0	0
30,307	44,146	94,893	94,893	60270 - Local Travel	83,300	0	0
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	0	0
1,857,139	2,066,707	1,850,031	1,850,031	60310 - Pharmaceuticals	1,684,710	0	0
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	0	0
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	0	0
4,203,697	4,917,041	8,200,425	8,207,972	60350 - Indirect Expense	6,809,437	0	0
339,101	467,811	575,463	575,463	60370 - Internal Service Telecommunications	822,696	0	0
3,030,686	3,016,468	4,202,210	4,202,210	60380 - Internal Service Data Processing	4,281,815	0	0
76,109	37,359	52,355	52,355	60411 - Internal Service Fleet Services	48,656	0	0
104,895	201,788	285,081	285,081	60412 - Internal Service Motor Pool	276,800	0	0
970,272	2,195,214	2,134,981	2,338,221	60430 - Internal Service Facilities & Property Management	2,672,942	0	0
296,617	2,027,435	531,786	971,268	60432 - Internal Service Enhanced Building Services	1,078,137	0	0
147,204	146,311	60,273	60,273	60435 - Internal Service Facilities Service Requests	449,756	0	0

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	0	0
40,175	77,045	58,242	58,242	60462 - Internal Service Records	102,569	0	0
9,263,074	13,153,507	16,129,151	16,779,420	TOTAL Internal Services	16,581,872	0	0
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	0	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
13.22	645,918	11.15	580,571	10.85	602,033	6001 - Office Assistant 2	22.55	27.57	10.05	571,394	0.00	0	0.00	0
9.40	518,926	11.40	684,187	11.55	728,833	6002 - Office Assistant Senior	26.02	31.87	11.73	760,821	0.00	0	0.00	0
2.05	125,134	1.00	72,001	0.75	56,406	6005 - Executive Specialist	30.07	36.85	0.92	61,302	0.00	0	0.00	0
2.57	141,859	1.20	72,272	2.00	125,562	6012 - Medical Assistant	26.02	31.87	0.92	61,221	0.00	0	0.00	0
1.00	81,242	1.00	88,691	1.00	78,126	6015 - Contract Specialist	36.85	45.18	1.00	82,288	0.00	0	0.00	0
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	0.00	0	0.00	0
8.00	496,144	6.50	425,830	5.62	392,499	6024 - Disease Intervention Specialist	29.24	35.74	6.24	439,380	0.00	0	0.00	0
0.00	0	0.00	0	1.00	68,862	6029 - Finance Specialist 1	30.95	37.91	1.00	72,579	0.00	0	0.00	0
0.50	45,873	0.50	50,081	0.50	53,484	6031 - Contract Specialist Senior	42.63	52.41	0.50	54,716	0.00	0	0.00	0
1.00	79,156	1.00	103,147	1.00	106,968	6032 - Finance Specialist Senior	42.63	52.41	0.44	48,150	0.00	0	0.00	0
2.34	186,561	2.16	178,598	2.16	186,774	6033 - Administrative Analyst	35.74	43.86	1.49	136,454	0.00	0	0.00	0
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	0.00	0	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
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	0.00	0	0.00	0
0.00	0	2.00	147,162	4.56	384,883	6073 - Data Analyst	35.74	43.86	4.38	384,122	0.00	0	0.00	0
0.50	32,270	0.50	28,704	0.90	59,442	6074 - Data Technician	28.39	34.76	0.50	32,712	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	66,357	0.00	0	2.00	157,017	6086 - Research Evaluation Analyst 2	35.74	43.86	2.00	162,293	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.15	210,168	2.85	219,687	1.90	155,983	6178 - Program Communications Specialist	34.76	42.63	1.05	84,323	0.00	0	0.00	0
0.00	0	0.00	0	0.40	36,080	6200 - Program Communications Coordinator	42.63	52.41	0.15	16,415	0.00	0	0.00	0
0.05	2,791	0.05	2,958	0.05	3,068	6270 - Peer Support Specialist	24.55	30.07	0.05	2,625	0.00	0	0.00	0
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	0.00	0	0.00	0
1.95	137,064	1.88	136,493	3.88	288,848	6296 - Case Manager Senior	33.74	41.36	3.82	299,381	0.00	0	0.00	0
1.00	71,284	0.00	0	0.60	40,278	6303 - Licensed Community Practical Nurse	29.46	38.39	0.60	38,261	0.00	0	0.00	0
0.00	0	0.00	0	0.80	43,731	6304 - Medication Aide (CNA)	24.55	30.07	0.60	33,550	0.00	0	0.00	0
1.89	269,729	0.50	81,230	1.45	212,807	6314 - Advanced Practice Clinician	63.40	81.08	2.63	441,915	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.17	49,915	6323 - Psychiatrist Rep	112.75	148.31	0.17	52,644	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6335 - Medical Technologist	32.80	40.17	1.00	83,874	0.00	0	0.00	0
2.54	184,595	2.44	191,263	2.44	203,263	6340 - Dietitian (Nutritionist)	35.74	43.86	1.40	122,163	0.00	0	0.00	0
15.87	894,314	16.35	977,774	15.35	944,480	6342 - Nutrition Assistant	25.26	30.95	12.90	803,884	0.00	0	0.00	0
5.55	391,909	4.25	298,581	4.10	323,136	6352 - Health Educator	34.76	42.63	2.00	158,323	0.00	0	0.00	0
0.18	14,658	1.19	86,745	0.19	17,011	6356 - Environmental Health Specialist	35.74	43.86	0.20	18,316	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	277,260	1.00	98,226	1.00	105,153	6361 - Epidemiologist Senior	45.18	55.61	1.00	110,815	0.00	0	0.00	0
6.00	534,409	6.00	569,999	6.00	588,647	6363 - Pre-Commitment Investigator	40.17	49.42	6.00	604,735	0.00	0	0.00	0
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	0.00	0	0.00	0
0.83	78,420	0.96	96,155	0.96	102,689	6374 - Emergency Management Analyst	45.18	55.61	0.96	111,469	0.00	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
0.00	0	0.00	0	1.44	162,397	6405 - Development Analyst	52.41	64.51	2.44	287,924	0.00	0	0.00	0
3.93	365,993	4.84	476,680	4.20	425,550	6456 - Data Analyst Senior	42.63	52.41	4.10	408,267	0.00	0	0.00	0
0.00	0	0.00	0	0.56	50,728	6500 - Business Analyst	40.17	49.42	1.00	97,687	0.00	0	0.00	0
0.48	48,127	0.00	0	0.48	51,628	6501 - Business Analyst Senior	46.55	57.32	1.00	119,684	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	86,137	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	0.00	0	0.00	0
1.60	120,819	1.00	78,447	1.00	81,350	9025 - Operations Supervisor	33.63	50.45	1.00	83,546	0.00	0	0.00	0
0.88	107,751	1.50	193,066	1.50	200,987	9041 - Research Evaluation Scientist	44.08	66.13	2.68	324,007	0.00	0	0.00	0
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	0.00	0	0.00	0
3.95	483,529	3.35	409,166	3.20	404,846	9364 - Manager 2	47.17	70.75	1.00	136,139	0.00	0	0.00	0
2.80	368,162	2.60	362,067	1.10	158,848	9365 - Manager Senior	50.94	76.41	1.00	155,843	0.00	0	0.00	0
0.60	70,224	1.22	168,769	0.95	137,186	9366 - Quality Manager	50.94	76.41	1.09	165,938	0.00	0	0.00	0
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	0.00	0	0.00	0
3.86	415,723	3.72	462,290	2.03	293,150	9517 - Nursing Supervisor	47.17	70.75	1.38	203,876	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	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	0.00	0	0.00	0
1.08	244,540	0.79	190,749	0.79	203,739	9540 - Deputy Health Officer	88.70	141.92	0.79	214,686	0.00	0	0.00	0
0.26	76,083	0.26	79,886	0.18	57,352	9550 - Health Officer	97.57	156.11	0.18	57,738	0.00	0	0.00	0
0.67	95,967	0.67	100,764	0.67	104,493	9601 - Division Director 1	55.02	82.53	0.67	114,844	0.00	0	0.00	0
5.07	549,344	7.15	761,210	6.58	763,601	9615 - Manager 1	44.08	66.13	4.30	500,561	0.00	0	0.00	0
0.00	0	0.00	0	1.00	91,807	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	1.00	88,914	0.00	0	0.00	0
0.00	0	0.00	0	1.00	120,340	9715 - Human Resources Manager 1	47.17	70.75	1.00	147,736	0.00	0	0.00	0
2.00	143,233	1.00	87,690	1.00	88,811	9720 - Operations Administrator	35.99	53.98	1.00	93,582	0.00	0	0.00	0
0.00	0	0.00	0	12.81	1,520,947	9723 - Behavioral Health Supervisor	44.08	66.13	15.61	1,860,025	0.00	0	0.00	0
0.00	0	0.00	0	1.90	268,330	9724 - Behavioral Health Manager	47.17	70.75	5.00	667,337	0.00	0	0.00	0
0.00	0	0.00	0	1.60	249,536	9736 - Behavioral Health Manager Senior	50.94	76.41	1.95	311,128	0.00	0	0.00	0
0.67	123,991	0.67	130,191	0.67	135,007	9744 - Mental Health Director	61.71	98.73	0.67	138,117	0.00	0	0.00	0
0.67	78,894	0.20	32,486	0.30	50,532	9797 - Principal Investigator Manager	55.02	82.53	0.25	43,080	0.00	0	0.00	0
1.00	143,237	1.32	182,480	1.20	184,799	9798 - Principal Investigator	50.94	76.41	0.20	30,388	0.00	0	0.00	0
0.00	-47,903	0.00	461	0.00	-102,349	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-71,834	0.00	0	0.00	0
344.71	28,483,342	356.13	31,800,511	389.73	36,416,096	TOTAL BUDGET			367.50	35,486,493	0.00	0	0.00	0

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	0	0
0	0	55,691	55,691	60100 - Temporary	0	0	0
0	0	0	0	60120 - Premium	5,157	0	0
0	0	286,896	287,736	60130 - Salary Related	141,591	0	0
0	0	9,275	9,275	60135 - Non Base Fringe	0	0	0
0	0	221,682	221,845	60140 - Insurance Benefits	95,344	0	0
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	0	0
0	0	326,355	326,355	60155 - Direct Client Assistance	111,238	0	0
0	0	15,992,799	15,989,078	60160 - Pass-Through & Program Support	15,508,478	0	0
0	0	16,319,154	16,315,433	TOTAL Contractual Services	15,619,716	0	0
0	0	6,000	6,000	60240 - Supplies	656	0	0
0	0	6,000	6,000	TOTAL Materials & Supplies	656	0	0
0	0	227,177	227,715	60350 - Indirect Expense	90,985	0	0
0	0	0	0	60440 - Internal Service Other	0	0	0
0	0	227,177	227,715	TOTAL Internal Services	90,985	0	0
0	0	17,895,778	17,895,778	TOTAL FUND 1521: Supportive Housing Fund	16,291,614	0	0

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	0.00	0	0.00	0
3.00	254,154	3.00	279,493	3.00	289,310	6295 - Clinical Services Specialist	40.17	49.42	1.00	103,189	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
7,519	21,751	0	0	60100 - Temporary	49,000	0	0
4,560	5,328	0	0	60110 - Overtime	0	0	0
7,535	28,752	21,652	458	60120 - Premium	22,884	0	0
112,833	332,934	385,190	390,765	60130 - Salary Related	426,119	0	0
2,785	4,397	0	0	60135 - Non Base Fringe	11,089	0	0
89,562	276,925	313,079	314,193	60140 - Insurance Benefits	318,017	0	0
2,892	3,815	0	0	60145 - Non Base Insurance	1,014	0	0
530,205	1,565,695	1,717,905	1,718,264	TOTAL Personnel	1,864,555	0	0
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	0	0
2	0	0	0	60220 - Repairs & Maintenance	0	0	0
2,243	3,418	333	333	60240 - Supplies	1,406	0	0
28	834	0	0	60270 - Local Travel	0	0	0
3,304	6,919	4,514	4,094	TOTAL Materials & Supplies	5,700	0	0
19,034	56,071	70,606	70,667	60350 - Indirect Expense	77,938	0	0
2,823	11,755	3,084	3,084	60370 - Internal Service Telecommunications	4,905	0	0
18,030	17,210	23,442	23,442	60380 - Internal Service Data Processing	27,157	0	0
251	444	389	389	60412 - Internal Service Motor Pool	650	0	0
17,322	20,025	20,424	20,424	60430 - Internal Service Facilities & Property Management	28,400	0	0
5,371	6,861	4,773	4,773	60432 - Internal Service Enhanced Building Services	7,630	0	0
40	0	28	28	60435 - Internal Service Facilities Service Requests	33	0	0
0	150	0	0	60440 - Internal Service Other	0	0	0
62,871	112,516	122,746	122,807	TOTAL Internal Services	146,713	0	0
597,831	1,707,642	1,845,165	1,845,165	TOTAL FUND 1522: Preschool for All Program Fund	2,016,968	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	39.03	47.96	1.12	100,181	0.00	0	0.00	0
0.24	19,544	0.24	20,716	0.24	21,488	6073 - Data Analyst	35.74	43.86	0.24	21,980	0.00	0	0.00	0
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	0.00	0	0.00	0
7.00	574,888	7.00	619,011	7.00	608,294	6365 - Mental Health Consultant	40.17	49.42	7.00	640,900	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
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	0	0
12,997	16,097	0	0	60135 - Non Base Fringe	0	0	0
150,591	91,260	0	0	60140 - Insurance Benefits	94,837	0	0
13,365	18,796	0	0	60145 - Non Base Insurance	0	0	0
967,867	685,802	0	0	TOTAL Personnel	549,209	0	0
28	0	0	0	60155 - Direct Client Assistance	0	0	0
203,113	0	0	0	60160 - Pass-Through & Program Support	1,675	0	0
22,575	17,995	0	0	60170 - Professional Services	0	0	0
225,716	17,995	0	0	TOTAL Contractual Services	1,675	0	0
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	0	0
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	0	0
2,206,318	993,385	0	0	TOTAL FUND 3002: Behavioral Health Managed Care Fund	637,000	0	0

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	0.00	0	0.00	0
0.20	15,671	0.00	0	0.00	0	6365 - Mental Health Consultant	40.17	49.42	1.19	112,260	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
3,021,246	3,762,193	4,887,801	4,885,119	60100 - Temporary	4,100,790	0	0
802,267	631,011	669,758	669,758	60110 - Overtime	446,266	0	0
837,632	1,094,982	789,508	806,134	60120 - Premium	959,604	0	0
18,311,393	20,752,301	26,340,682	26,351,377	60130 - Salary Related	29,852,883	0	0
744,099	964,427	1,435,809	1,447,162	60135 - Non Base Fringe	1,383,784	0	0
13,918,123	16,191,415	20,296,579	20,299,839	60140 - Insurance Benefits	21,806,732	0	0
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	0	0
87,104,224	99,259,477	123,587,171	123,671,978	TOTAL Personnel	131,902,533	0	0
220,417	61,929	71,940	71,940	60155 - Direct Client Assistance	97,950	0	0
164,015	2,090	471,656	471,656	60160 - Pass-Through & Program Support	25,000	0	0
5,093,501	8,226,930	4,932,918	4,872,680	60170 - Professional Services	7,809,807	0	0
5,477,934	8,290,949	5,476,514	5,416,276	TOTAL Contractual Services	7,932,757	0	0
18,587	17,634	0	0	60190 - Utilities	0	0	0
27,198	34,176	60,386	60,386	60200 - Communications	46,262	0	0
215,985	242,379	96,228	96,228	60210 - Rentals	137,438	0	0
38,959	68,589	112,049	112,049	60220 - Repairs & Maintenance	117,178	0	0
546,716	493,226	2,331,753	2,328,038	60240 - Supplies	1,406,605	0	0
1,899,923	1,884,482	2,130,724	2,127,891	60246 - Medical & Dental Supplies	2,173,669	0	0
277,075	187,930	693,209	677,886	60260 - Training & Non-Local Travel	768,720	0	0
54,588	60,175	133,611	133,611	60270 - Local Travel	98,732	0	0
326,020	335,395	526,491	526,491	60290 - Software, Subscription Computing, Maintenance	854,661	0	0
19,766,978	25,883,065	24,738,484	24,721,444	60310 - Pharmaceuticals	28,941,287	0	0
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	0	0
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	0	0
11,554,224	13,734,034	20,586,506	20,600,848	60350 - Indirect Expense	20,484,531	0	0
670,105	765,062	1,111,494	1,111,494	60370 - Internal Service Telecommunications	617,543	0	0
9,317,156	9,262,908	10,172,863	10,172,863	60380 - Internal Service Data Processing	11,460,982	0	0
27,908	71,600	70,371	70,371	60411 - Internal Service Fleet Services	95,121	0	0
2,602	6,638	4,344	4,344	60412 - Internal Service Motor Pool	4,504	0	0
3,829,954	4,427,397	5,351,605	5,351,605	60430 - Internal Service Facilities & Property Management	4,867,351	0	0
1,187,311	1,516,748	2,188,989	2,188,989	60432 - Internal Service Enhanced Building Services	3,352,542	0	0
484,484	589,594	402,985	402,985	60435 - Internal Service Facilities Service Requests	608,824	0	0
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	0	0
89,549	90,659	135,921	135,921	60462 - Internal Service Records	128,502	0	0

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	0	0
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	66,357	1.00	70,345	1.00	72,955	6003 - Clerical Unit Coordinator	29.24	35.74	1.00	74,625	0.00	0	0.00	0
1.00	60,618	1.00	60,928	1.00	69,906	6005 - Executive Specialist	30.07	36.85	1.00	73,602	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	28.39	34.76	21.80	1,378,768	0.00	0	0.00	0
7.80	579,615	8.25	658,277	7.23	611,538	6021 - Program Specialist	39.03	47.96	7.00	628,972	0.00	0	0.00	0
3.00	195,448	5.00	323,014	6.00	407,117	6029 - Finance Specialist 1	30.95	37.91	6.00	429,413	0.00	0	0.00	0
5.00	423,164	5.00	467,935	5.00	473,620	6032 - Finance Specialist Senior	42.63	52.41	4.00	403,068	0.00	0	0.00	0
4.00	296,036	4.00	308,593	5.00	399,874	6033 - Administrative Analyst	35.74	43.86	4.00	352,801	0.00	0	0.00	0
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	0.00	0	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	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	1.00	105,235	0.00	0	0.00	0
0.00	0	0.00	0	1.00	50,112	6270 - Peer Support Specialist	24.55	30.07	3.00	153,780	0.00	0	0.00	0
3.00	132,897	3.60	178,236	2.80	149,067	6294 - Health Assistant 2	23.86	29.24	2.80	157,545	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	4.00	243,712	8.00	511,513	6297 - Case Manager 2	30.95	37.91	8.00	526,648	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.80	297,990	1.80	203,067	0.80	93,593	6318 - Clinical Psychologist	46.55	57.32	0.80	95,747	0.00	0	0.00	0
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	0.00	0	0.00	0
4.80	275,458	3.75	229,365	3.70	240,298	6321 - Health Information Technician	27.57	33.74	3.00	197,363	0.00	0	0.00	0
0.00	0	0.75	52,038	0.74	54,821	6322 - Health Information Technician Senior	30.07	36.85	1.00	76,943	0.00	0	0.00	0

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	0.00	0	0.00	0
0.00	0	0.00	0	29.93	5,131,025	6325 - Pharmacist	66.52	87.50	32.50	5,587,560	0.00	0	0.00	0
11.00	704,129	6.00	439,606	7.00	544,632	6333 - Medical Laboratory Technician	31.87	39.03	7.00	563,981	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	70,214	1.00	71,250	1.00	76,106	6352 - Health Educator	34.76	42.63	1.00	80,130	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.10	310,672	3.25	329,661	3.78	406,573	6501 - Business Analyst Senior	46.55	57.32	6.00	614,726	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	107,341	2.00	208,072	2.00	233,855	9063 - Project Manager (NR)	38.50	57.76	2.00	241,192	0.00	0	0.00	0
1.00	72,174	1.00	81,088	1.00	84,088	9335 - Finance Supervisor	41.20	63.14	2.00	172,052	0.00	0	0.00	0
2.00	265,252	2.00	278,512	2.00	288,818	9336 - Finance Manager	50.94	76.41	2.00	313,466	0.00	0	0.00	0
1.00	154,695	1.00	162,429	1.00	168,438	9338 - Finance Manager Senior	57.13	91.42	1.00	155,097	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	371,842	3.00	380,091	2.00	269,920	9364 - Manager 2	47.17	70.75	2.00	274,249	0.00	0	0.00	0
4.00	527,257	5.00	685,929	5.00	722,032	9365 - Manager Senior	50.94	76.41	5.00	775,227	0.00	0	0.00	0
2.00	265,252	2.00	277,186	2.00	288,798	9366 - Quality Manager	50.94	76.41	2.00	308,880	0.00	0	0.00	0
1.00	141,472	1.00	147,130	1.00	152,574	9452 - IT Manager 1	55.02	82.53	1.00	172,202	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	219,854	1.00	230,846	1.00	239,387	9499 - Dental Director	80.64	129.02	1.00	259,816	0.00	0	0.00	0
0.50	69,117	0.50	104,930	0.50	108,812	9501 - Deputy Dental Director	73.31	117.29	1.00	244,902	0.00	0	0.00	0
0.00	0	0.00	0	3.00	467,880	9509 - Nursing Manager	50.94	76.41	3.00	474,013	0.00	0	0.00	0
0.00	0	1.80	223,689	2.80	404,344	9517 - Nursing Supervisor	47.17	70.75	2.80	413,661	0.00	0	0.00	0

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	0.00	0	0.00	0
0.00	0	1.00	100,263	1.00	168,438	9519 - Nursing Director	55.02	82.53	1.00	171,819	0.00	0	0.00	0
1.20	336,792	1.10	336,003	1.10	353,998	9520 - Medical Director	97.57	156.11	1.10	239,102	0.00	0	0.00	0
1.90	500,279	1.90	530,711	1.90	550,348	9541 - Deputy Medical Director	88.70	141.92	1.90	563,029	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	110,776	1.00	123,397	1.00	128,870	9552 - Laboratory Director	41.20	63.14	1.00	131,839	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	143,235	1.00	150,395	1.00	155,960	9601 - Division Director 1	55.02	82.53	1.00	160,171	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	105,296	1.00	109,127	1.00	98,233	9710 - Management Analyst	38.50	57.76	1.00	115,637	0.00	0	0.00	0
0.00	0	0.00	0	1.00	127,488	9723 - Behavioral Health Supervisor	44.08	66.13	1.00	134,337	0.00	0	0.00	0
0.00	0	0.00	0	1.00	137,151	9724 - Behavioral Health Manager	47.17	70.75	1.00	144,520	0.00	0	0.00	0
0.00	-138,326	0.00	-5,264	0.00	-125,270	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	22	0.00	0	0.00	0
657.77	56,686,366	660.27	62,009,831	692.66	67,779,016	TOTAL BUDGET			723.53	72,146,955	0.00	0	0.00	0

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	0	0
335,175	202,196	220,363	220,363	60100 - Temporary	116,114	0	0
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	0	0
80,162	123,905	84,863	84,863	60135 - Non Base Fringe	46,596	0	0
694,169	1,019,262	1,338,679	1,322,067	60140 - Insurance Benefits	1,299,439	0	0
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	0	0
4,779,317	6,484,590	8,468,950	8,362,045	TOTAL Personnel	8,332,823	0	0
19,200	108,182	150,000	150,000	60155 - Direct Client Assistance	209,700	0	0
18,916,036	36,418,289	22,034,086	22,034,086	60160 - Pass-Through & Program Support	51,150,295	0	0
354,094	10,691,602	0	0	60170 - Professional Services	75,530	0	0
-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	0	0
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	0	0
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	0	0
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	0	0
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	0	0
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	0	0
464,833	400,172	1,593,018	1,593,018	60380 - Internal Service Data Processing	1,171,740	0	0
1,681	454	4,589	4,589	60412 - Internal Service Motor Pool	5,743	0	0
1,556,268	2,061,672	2,072,316	2,072,316	60430 - Internal Service Facilities & Property Management	2,395,346	0	0
283	0	12,334	12,334	60432 - Internal Service Enhanced Building Services	293,745	0	0
615,264	1,206,283	697,500	697,500	60435 - Internal Service Facilities Service Requests	397,800	0	0
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	0	0
666	182	20,557	20,557	60462 - Internal Service Records	24,949	0	0
3,509,536	4,089,947	4,508,571	4,508,571	TOTAL Internal Services	4,373,390	0	0
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	0	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	0.25	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	0.00	0	0.00	0
0.00	0	1.00	67,422	2.00	132,809	6005 - Executive Specialist	30.07	36.85	1.00	73,773	0.00	0	0.00	0
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	0.00	0	0.00	0
3.65	279,042	3.20	261,157	2.40	221,417	6021 - Program Specialist	39.03	47.96	1.40	129,825	0.00	0	0.00	0
1.00	94,026	1.00	81,369	2.00	193,390	6026 - Budget Analyst	41.36	50.89	2.00	199,216	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	95,187	1.25	124,176	3.00	275,769	6031 - Contract Specialist Senior	42.63	52.41	3.00	276,624	0.00	0	0.00	0
2.00	176,457	2.30	226,442	3.00	297,803	6032 - Finance Specialist Senior	42.63	52.41	4.00	417,970	0.00	0	0.00	0
0.35	24,288	0.30	21,755	2.00	151,137	6033 - Administrative Analyst	35.74	43.86	2.00	153,976	0.00	0	0.00	0
1.00	83,854	0.50	45,811	0.50	48,943	6063 - Project Manager Represented	45.18	55.61	0.50	53,129	0.00	0	0.00	0
1.25	86,868	0.40	32,239	0.50	38,053	6073 - Data Analyst	35.74	43.86	0.50	40,065	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	100,850	6501 - Business Analyst Senior	46.55	57.32	1.00	119,684	0.00	0	0.00	0
1.00	80,770	1.00	84,000	1.00	100,037	9005 - Administrative Analyst Senior	33.63	50.45	1.00	102,342	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.30	31,472	1.00	112,051	9335 - Finance Supervisor	41.20	63.14	2.00	227,003	0.00	0	0.00	0
0.00	0	0.25	34,483	1.00	140,930	9336 - Finance Manager	50.94	76.41	1.00	148,502	0.00	0	0.00	0
1.00	152,790	1.00	158,901	1.00	170,550	9338 - Finance Manager Senior	57.13	91.42	1.00	190,875	0.00	0	0.00	0
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	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.75	195,553	3.50	379,211	2.50	295,948	9615 - Manager 1	44.08	66.13	2.50	311,849	0.00	0	0.00	0
1.00	164,151	1.00	170,716	1.00	176,238	9619 - Deputy Director	61.71	98.73	1.00	185,707	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	-7,012	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-14,278	0.00	0	0.00	0
29.55	2,845,988	34.40	3,310,472	46.40	4,900,974	TOTAL BUDGET			43.40	4,873,264	0.00	0	0.00	0

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	0	0
36,127	183,926	0	0	60100 - Temporary	116,114	0	0
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	0	0
13,409	79,114	0	0	60135 - Non Base Fringe	46,596	0	0
291,316	329,037	386,250	383,377	60140 - Insurance Benefits	324,267	0	0
13,314	52,919	0	0	60145 - Non Base Insurance	24,214	0	0
1,683,557	2,208,531	2,182,982	2,182,682	TOTAL Personnel	2,090,598	0	0
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	0	0
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	0	0
17,970	0	0	0	60190 - Utilities	0	0	0
4,247	4,914	6,630	6,630	60200 - Communications	1,935	0	0
1,260,516	76,195	0	0	60210 - Rentals	5,134,057	0	0
2,875	0	0	0	60220 - Repairs & Maintenance	40,000	0	0
818,928	77,927	14,379	14,810	60240 - Supplies	12,850	0	0
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	0	0
0	2,815	245,666	245,666	60290 - Software, Subscription Computing, Maintenance	264,034	0	0
2,112,351	174,957	266,675	267,106	TOTAL Materials & Supplies	5,458,122	0	0
463,445	537,926	953,749	953,618	60350 - Indirect Expense	1,017,709	0	0
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	0	0
0	0	7,969	7,969	60432 - Internal Service Enhanced Building Services	12,431	0	0
142,562	87,041	179,000	179,000	60435 - Internal Service Facilities Service Requests	83,600	0	0
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	0	0
46,708,255	63,752,024	55,853,471	67,241,203	TOTAL FUND 1505: Federal/State Program Fund	89,086,949	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.85	450,197	5.35	514,216	6.40	643,211	6088 - Program Specialist Senior	43.86	54.00	5.75	600,609	0.00	0	0.00	0
0.00	0	1.05	91,038	1.00	92,206	6456 - Data Analyst Senior	42.63	52.41	1.00	97,196	0.00	0	0.00	0
0.00	0	0.50	53,535	0.50	55,516	9063 - Project Manager (NR)	38.50	57.76	0.50	57,015	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
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	0	0
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	0	0

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	0	0
238,767	347,131	783,947	783,947	60100 - Temporary	787,775	0	0
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	0	0
78,878	93,281	296,475	296,475	60135 - Non Base Fringe	316,134	0	0
1,029,878	1,691,952	1,699,229	1,698,161	60140 - Insurance Benefits	1,749,307	0	0
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	0	0
6,229,978	10,427,470	10,724,330	10,723,367	TOTAL Personnel	11,244,269	0	0
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	0	0
2,443,758	16,607,360	2,096,410	2,096,410	60170 - Professional Services	1,848,101	0	0
70,404,555	122,988,324	191,819,189	187,628,666	TOTAL Contractual Services	117,222,700	0	0
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	0	0
1,168	61,269	120,000	120,000	60220 - Repairs & Maintenance	80,000	0	0
580,203	422,418	865,695	867,079	60240 - Supplies	17,148	0	0
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	0	0
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	0	0
1,544,050	2,564,374	4,685,477	4,685,056	60350 - Indirect Expense	5,473,713	0	0
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	0	0
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	0	0
69	0	26,290	26,290	60432 - Internal Service Enhanced Building Services	68,878	0	0
596,170	385,292	638,000	638,000	60435 - Internal Service Facilities Service Requests	624,500	0	0
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	0	0
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	0	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	85,994	2.00	193,803	2.00	199,550	6063 - Project Manager Represented	45.18	55.61	2.00	210,304	0.00	0	0.00	0
0.00	0	1.00	70,345	2.50	210,166	6073 - Data Analyst	35.74	43.86	0.50	40,065	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	68,424	1.00	80,043	7232 - Creative Media Coordinator	34.76	42.63	1.00	84,289	0.00	0	0.00	0
0.00	0	0.50	53,535	0.50	55,516	9063 - Project Manager (NR)	38.50	57.76	1.50	177,611	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	118,562	1.00	133,156	9364 - Manager 2	47.17	70.75	1.00	140,310	0.00	0	0.00	0
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	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
536,800	757,118	4,751,361	4,731,538	60100 - Temporary	4,673,746	0	0
164,867	105,957	72,900	72,900	60110 - Overtime	30,100	0	0
1,774,164	1,510,956	711,717	711,717	60120 - Premium	733,365	0	0
12,837,633	13,167,749	15,478,945	15,485,609	60130 - Salary Related	16,906,974	0	0
174,887	209,568	60,000	60,000	60135 - Non Base Fringe	60,000	0	0
11,344,849	11,797,571	14,318,985	14,319,835	60140 - Insurance Benefits	14,866,298	0	0
19,966	36,309	200,000	200,000	60145 - Non Base Insurance	200,000	0	0
59,037,499	60,828,948	74,928,868	74,928,868	TOTAL Personnel	77,929,043	0	0
1,360,718	2,412,809	4,608,237	4,608,237	60170 - Professional Services	5,651,692	0	0
1,360,718	2,412,809	4,608,237	4,608,237	TOTAL Contractual Services	5,651,692	0	0
2,534	4,778	0	0	60190 - Utilities	0	0	0
55,256	53,169	52,540	52,540	60200 - Communications	48,940	0	0
213,466	192,704	205,879	205,879	60210 - Rentals	251,299	0	0
3,619	4,682	4,185	4,185	60220 - Repairs & Maintenance	4,185	0	0
1,643,835	1,877,682	2,718,837	2,718,837	60240 - Supplies	1,644,881	0	0
8,163,594	7,796,809	7,567,787	7,567,787	60245 - Library Books & Materials	7,174,787	0	0
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	0	0
12,358	17,149	28,610	28,610	60270 - Local Travel	20,515	0	0
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	0	0
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	0	0
-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	0	0
2,119,446	2,177,089	3,066,353	3,066,353	60350 - Indirect Expense	3,264,749	0	0
343,470	372,541	462,644	462,644	60370 - Internal Service Telecommunications	479,786	0	0
7,819,092	7,810,563	8,756,737	8,756,737	60380 - Internal Service Data Processing	9,591,479	0	0
241,130	210,893	247,048	247,048	60411 - Internal Service Fleet Services	183,314	0	0
1,795	665	3,328	3,328	60412 - Internal Service Motor Pool	1,160	0	0
8,688,233	9,506,399	11,352,073	11,352,073	60430 - Internal Service Facilities & Property Management	11,318,274	0	0
501,900	440,160	401,245	401,245	60432 - Internal Service Enhanced Building Services	2,201,688	0	0
342,695	530,617	549,929	549,929	60435 - Internal Service Facilities Service Requests	475,893	0	0
313,910	11,528	200	200	60440 - Internal Service Other	200	0	0
7,958	11,971	8,964	8,964	60461 - Internal Service Distribution	9,100	0	0
28,096	25,268	142,769	142,769	60462 - Internal Service Records	154,258	0	0
20,407,725	21,097,695	24,991,290	24,991,290	TOTAL Internal Services	27,679,901	0	0
20,054	8,165	0	0	60550 - Capital Equipment - Expenditure	0	0	0

LIBRARY

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	0
93,103,872	97,102,548	118,527,915	118,527,915	TOTAL FUND 1510: Library Fund	123,282,529	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	252,172	4.00	272,479	4.00	288,708	6005 - Executive Specialist	30.07	36.85	4.00	299,712	0.00	0	0.00	0
4.00	370,288	4.00	398,077	4.00	430,256	6016 - Facilities Specialist 3	45.18	55.61	4.00	448,457	0.00	0	0.00	0
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	0.00	0	0.00	0
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	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	0.00	0	0.00	0
0.00	0	1.00	63,653	1.00	68,702	6029 - Finance Specialist 1	30.95	37.91	1.00	72,401	0.00	0	0.00	0
1.00	74,211	1.00	80,983	1.00	86,572	6030 - Finance Specialist 2	35.74	43.86	1.00	91,152	0.00	0	0.00	0
1.00	86,422	2.00	200,168	2.00	210,575	6031 - Contract Specialist Senior	42.63	52.41	2.00	218,600	0.00	0	0.00	0
1.00	83,450	1.00	92,316	1.00	98,627	6032 - Finance Specialist Senior	42.63	52.41	1.00	103,956	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	77,190	1.00	74,834	6086 - Research Evaluation Analyst 2	35.74	43.86	1.00	78,787	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	72,955	6178 - Program Communications Specialist	34.76	42.63	1.00	80,910	0.00	0	0.00	0
4.00	378,325	4.00	395,767	4.00	408,610	6200 - Program Communications Coordinator	42.63	52.41	4.00	424,026	0.00	0	0.00	0
2.00	257,868	2.00	276,997	2.00	287,602	6406 - Development Analyst Senior	60.79	74.82	2.00	302,683	0.00	0	0.00	0
1.00	97,301	1.00	103,147	2.00	201,273	6456 - Data Analyst Senior	42.63	52.41	2.00	208,836	0.00	0	0.00	0
1.00	81,432	1.00	86,318	2.00	195,155	6500 - Business Analyst	40.17	49.42	2.00	198,318	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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
8.75	596,134	8.75	637,042	7.50	582,505	7223 - Library Outreach Specialist	32.80	40.17	6.00	484,346	0.00	0	0.00	0
0.50	24,158	0.50	25,609	0.50	26,559	7230 - Production Assistant	21.32	26.02	0.50	27,165	0.00	0	0.00	0
2.00	146,706	2.00	157,651	1.00	87,007	7232 - Creative Media Coordinator	34.76	42.63	1.00	89,011	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	385,455	5.00	540,398	5.00	558,752	9361 - Program Supervisor	41.20	63.14	5.00	598,277	0.00	0	0.00	0
0.00	0	1.00	130,145	1.00	134,960	9364 - Manager 2	47.17	70.75	1.00	143,633	0.00	0	0.00	0
1.00	143,235	1.00	147,625	1.00	155,960	9601 - Division Director 1	55.02	82.53	1.00	166,152	0.00	0	0.00	0
1.00	219,854	1.00	230,846	1.00	239,387	9613 - Department Director 2	80.64	129.02	1.00	232,718	0.00	0	0.00	0
2.00	181,307	3.00	317,058	3.00	351,209	9615 - Manager 1	44.08	66.13	3.00	372,355	0.00	0	0.00	0
1.00	163,260	1.00	154,015	1.00	164,505	9619 - Deputy Director	61.71	98.73	1.00	186,197	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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	86,677	1.00	92,793	1.00	92,926	9677 - Production Supervisor	31.43	47.15	1.00	97,918	0.00	0	0.00	0
0.00	0	1.00	90,994	2.00	215,072	9710 - Management Analyst	38.50	57.76	2.00	231,184	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	668,934	5.00	708,900	5.00	761,150	9782 - Library Manager Senior	50.94	76.41	5.00	791,195	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	164,758	1.00	80,706	0.00	0	9784 - Library Supervisor	33.63	50.45	9.00	750,213	0.00	0	0.00	0
1.00	98,893	1.00	106,952	2.00	243,107	9790 - Public Relations Coordinator	41.20	63.14	2.00	252,214	0.00	0	0.00	0
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	0	0.00	0
544.75	35,097,005	549.00	37,868,310	539.25	39,334,960	TOTAL BUDGET			541.75	40,458,560	0.00	0	0.00	0

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	0	0
407,483	504,355	486,066	486,066	60100 - Temporary	149,719	0	0
65,701	51,445	25,253	25,253	60110 - Overtime	25,530	0	0
6,343,535	9,384,482	197,049	522,952	60120 - Premium	501,548	0	0
5,504,214	7,540,375	4,807,745	4,952,837	60130 - Salary Related	5,131,738	0	0
181,478	223,073	142,435	142,435	60135 - Non Base Fringe	11,180	0	0
4,035,685	3,350,040	3,152,117	3,181,122	60140 - Insurance Benefits	3,098,759	0	0
125,738	196,427	92,106	92,106	60145 - Non Base Insurance	4,410	0	0
25,836,675	32,439,803	21,372,127	21,872,127	TOTAL Personnel	21,097,809	0	0
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	0	0
1,837,237	2,323,278	1,373,459	1,373,459	60170 - Professional Services	2,350,302	0	0
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	0	0
31,791	0	0	0	60190 - Utilities	0	0	0
21,889	22,177	40,220	40,220	60200 - Communications	21,880	0	0
27,170	49,524	38,240	38,240	60210 - Rentals	46,850	0	0
122	0	149,834	149,834	60220 - Repairs & Maintenance	169,918	0	0
467,163	333,319	581,343	581,343	60240 - Supplies	548,734	0	0
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	0	0
7,482	6,280	45,372	45,372	60270 - Local Travel	42,700	0	0
0	750	0	0	60280 - Insurance	0	0	0
29,494	111,521	393,142	393,142	60290 - Software, Subscription Computing, Maintenance	55,335	0	0
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	0	0
989,428	929,454	1,867,242	1,867,242	TOTAL Materials & Supplies	1,499,559	0	0
10	-46	0	0	60350 - Indirect Expense	0	0	0
98,863	109,899	112,395	112,395	60370 - Internal Service Telecommunications	120,566	0	0
1,790,890	1,704,512	1,828,240	1,828,240	60380 - Internal Service Data Processing	1,810,602	0	0
26,473	84,308	78,769	78,769	60411 - Internal Service Fleet Services	71,894	0	0
52,558	52,201	39,100	39,100	60412 - Internal Service Motor Pool	40,727	0	0
11,263,539	13,227,688	12,809,034	12,809,034	60430 - Internal Service Facilities & Property Management	11,770,735	0	0
424,265	598,937	647,726	647,726	60432 - Internal Service Enhanced Building Services	1,989,745	0	0
659,867	445,828	63,600	63,600	60435 - Internal Service Facilities Service Requests	40,100	0	0
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	0	0
20,586	24,152	31,369	31,369	60462 - Internal Service Records	29,686	0	0

NONDEPARTMENTAL

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	0	0
62,573,276	68,747,895	57,196,695	57,696,695	TOTAL FUND 1000: General Fund	57,106,368	0	0

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	0.00	0	0.00	0
1.00	138,081	1.00	143,577	1.00	157,957	3005 - TSCC Executive Director	N/A	N/A	1.00	171,248	0.00	0	0.00	0
1.00	207,487	1.00	217,861	1.00	247,554	5001 - County Chair	N/A	N/A	1.00	254,238	0.00	0	0.00	0
4.00	499,668	4.00	524,648	4.00	596,159	5010 - County Commissioner	N/A	N/A	4.00	612,252	0.00	0	0.00	0
1.00	130,385	1.00	137,320	1.00	143,848	5014 - County Auditor	N/A	N/A	1.00	150,636	0.00	0	0.00	0
1.00	54,288	0.00	0	0.50	30,683	6020 - Program Technician	28.39	34.76	0.50	32,159	0.00	0	0.00	0
0.00	0	1.00	79,824	1.00	82,379	6021 - Program Specialist	39.03	47.96	1.00	86,802	0.00	0	0.00	0
5.00	471,387	5.00	507,735	5.00	524,546	6088 - Program Specialist Senior	43.86	54.00	5.00	546,533	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.60	32,245	6124 - Driver	23.19	28.39	1.20	66,979	0.00	0	0.00	0
1.00	75,659	1.00	82,643	1.00	87,007	6178 - Program Communications Specialist	34.76	42.63	1.00	89,011	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	549,948	6.37	609,720	7.26	725,702	6374 - Emergency Management Analyst	45.18	55.61	6.26	662,099	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	2.20	277,815	9639 - Emergency Management Manager	47.17	70.75	2.20	292,741	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
95.00	10,007,480	99.56	11,045,571	106.26	12,469,356	TOTAL BUDGET			100.76	12,174,925	0.00	0	0.00	0

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	0	0
79,353	28,685	783,769	786,234	60100 - Temporary	560,669	0	0
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	0	0
28,868	3,649	168,508	169,433	60135 - Non Base Fringe	147,652	0	0
208,978	145,996	114,430	114,430	60140 - Insurance Benefits	117,483	0	0
13,792	1,194	102,362	103,069	60145 - Non Base Insurance	97,924	0	0
1,538,826	1,039,835	1,848,642	1,852,739	TOTAL Personnel	1,631,266	0	0
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	0	0
1,149,111	598,536	1,001,036	1,010,036	60170 - Professional Services	1,174,806	0	0
1,220,169	687,310	1,503,536	1,556,456	TOTAL Contractual Services	1,372,606	0	0
2,700	1,429	1,440	1,440	60200 - Communications	1,440	0	0
893	57	1,670	1,670	60210 - Rentals	500	0	0
70,189	128,678	161,799	161,799	60240 - Supplies	125,342	0	0
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	0	0
0	33	0	0	60270 - Local Travel	100	0	0
52	0	0	0	60290 - Software, Subscription Computing, Maintenance	100	0	0
60	180	0	0	60340 - Dues & Subscriptions	200	0	0
116,705	151,943	192,909	192,909	TOTAL Materials & Supplies	147,682	0	0
55,197	30,042	75,979	76,147	60350 - Indirect Expense	68,187	0	0
4,314	4,888	5,485	5,485	60370 - Internal Service Telecommunications	3,879	0	0
12,603	0	26,005	26,005	60380 - Internal Service Data Processing	36,567	0	0
498	497	380	380	60412 - Internal Service Motor Pool	400	0	0
18,767	0	5,150	5,150	60430 - Internal Service Facilities & Property Management	4,209	0	0
1,837	2,277	793	793	60432 - Internal Service Enhanced Building Services	1,215	0	0
10,203	52,839	100	100	60435 - Internal Service Facilities Service Requests	100	0	0
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	0	0
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	0	0

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	0.00	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
2.80	305,872	3.01	382,146	3.20	456,744	9400 - Staff Assistant	N/A	N/A	3.20	468,596	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
0	0	0	0	60170 - Professional Services	0	0	0
51,371	52,348	70,025	70,025	TOTAL Contractual Services	70,025	0	0
51,371	52,348	70,025	70,025	TOTAL FUND 1506: County School Fund	70,025	0	0

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	0	0
219,425	108,318	0	0	60170 - Professional Services	97,346	0	0
39,123,577	39,151,425	42,811,008	42,811,008	TOTAL Contractual Services	44,421,215	0	0
39,123,577	39,151,425	42,811,008	42,811,008	TOTAL FUND 1511: Special Excise Tax Fund	44,421,215	0	0

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	0	0
3,749,614	3,873,203	3,975,337	3,975,337	TOTAL Contractual Services	3,815,422	0	0
50,500	29,000	29,000	29,000	60350 - Indirect Expense	29,000	0	0
50,500	29,000	29,000	29,000	TOTAL Internal Services	29,000	0	0
-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	0	0

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	0	0
0	0	947,600	947,600	TOTAL Contractual Services	585,275	0	0
0	0	30,000	30,000	60340 - Dues & Subscriptions	30,000	0	0
0	0	30,000	30,000	TOTAL Materials & Supplies	30,000	0	0
1,773,508	1,765,188	1,744,212	1,744,212	60450 - Internal Service Capital Debt Retirement Fund	1,739,697	0	0
1,773,508	1,765,188	1,744,212	1,744,212	TOTAL Internal Services	1,739,697	0	0
1,773,508	1,765,188	2,721,812	2,721,812	TOTAL FUND 1519: Video Lottery Fund	2,354,972	0	0

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	0	0
0	0	571,500	571,500	60100 - Temporary	77,030	0	0
0	0	20,854	20,854	60110 - Overtime	8,530	0	0
0	0	6,000	6,000	60120 - Premium	1,075	0	0
0	0	425,991	425,991	60130 - Salary Related	399,835	0	0
0	0	171,500	171,500	60135 - Non Base Fringe	28,530	0	0
0	0	314,652	314,652	60140 - Insurance Benefits	268,364	0	0
0	0	57,000	57,000	60145 - Non Base Insurance	18,630	0	0
0	0	2,663,832	2,663,832	TOTAL Personnel	1,786,178	0	0
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	0	0
0	4,000,000	506,400	506,400	TOTAL Contractual Services	317,700	0	0
0	0	780	780	60200 - Communications	0	0	0
0	0	47,640	47,640	60210 - Rentals	49,370	0	0
0	0	4,000	4,000	60220 - Repairs & Maintenance	2,500	0	0
0	0	782,650	782,650	60240 - Supplies	1,167,764	0	0
0	0	117,000	117,000	60250 - Food	60,000	0	0
0	0	94,000	94,000	60260 - Training & Non-Local Travel	10,000	0	0
0	0	2,468	2,468	60270 - Local Travel	0	0	0
0	0	0	0	60290 - Software, Subscription Computing, Maintenance	2,650	0	0
0	0	1,048,538	1,048,538	TOTAL Materials & Supplies	1,292,284	0	0
0	0	109,484	109,484	60350 - Indirect Expense	74,662	0	0
0	0	0	0	60370 - Internal Service Telecommunications	2,578	0	0
0	0	0	0	60380 - Internal Service Data Processing	36,568	0	0
0	0	0	0	60412 - Internal Service Motor Pool	500	0	0
0	0	214,060	214,060	60430 - Internal Service Facilities & Property Management	642,454	0	0
0	0	2,080	2,080	60432 - Internal Service Enhanced Building Services	43,646	0	0
0	0	116,800	116,800	60435 - Internal Service Facilities Service Requests	69,300	0	0
0	0	442,424	442,424	TOTAL Internal Services	869,708	0	0
0	4,000,000	4,661,194	4,661,194	TOTAL FUND 1521: Supportive Housing Fund	4,265,870	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	28.39	34.76	1.00	65,584	0.00	0	0.00	0
0.00	0	0.00	0	2.40	128,985	6124 - Driver	23.19	28.39	0.80	47,423	0.00	0	0.00	0
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	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
0.00	0	0.00	0	3.00	433,238	9400 - Staff Assistant	N/A	N/A	3.00	449,499	0.00	0	0.00	0
0.00	0	0.00	0	0.80	97,412	9639 - Emergency Management Manager	47.17	70.75	0.80	102,645	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
0	0	0	0	60130 - Salary Related	86,553	0	0
0	0	0	0	60140 - Insurance Benefits	59,296	0	0
0	0	0	0	TOTAL Personnel	361,531	0	0
0	0	0	0	60350 - Indirect Expense	15,111	0	0
0	0	0	0	TOTAL Internal Services	15,111	0	0
0	0	0	0	TOTAL FUND 1522: Preschool for All Program Fund	376,642	0	0

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	0.00	0	0.00	0
0.00	0	0.00	0	0.50	61,446	9400 - Staff Assistant	N/A	N/A	1.00	115,542	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
2,070	0	4,000	4,000	TOTAL Contractual Services	3,000	0	0
21,682,635	23,402,680	17,354,506	17,354,506	60490 - Principal	17,769,526	0	0
7,781,135	7,301,249	6,540,033	6,540,033	60500 - Interest Expense	6,085,289	0	0
29,463,770	30,703,929	23,894,539	23,894,539	TOTAL Debt Service	23,854,815	0	0
29,465,840	30,703,929	23,898,539	23,898,539	TOTAL FUND 2002: Capital Debt Retirement Fund	23,857,815	0	0

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	0	0
8,809,193	8,658,115	8,454,940	8,454,940	60500 - Interest Expense	8,220,090	0	0
51,974,193	53,808,115	55,424,940	55,424,940	TOTAL Debt Service	57,090,090	0	0
51,974,193	53,808,115	55,424,940	55,424,940	TOTAL FUND 2003: General Obligation Bond Fund	57,090,090	0	0

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	0	0
10,990	0	700	700	60170 - Professional Services	700	0	0
25,010,990	0	450,700	450,700	TOTAL Contractual Services	450,700	0	0
4,988,664	4,881,062	4,774,526	4,774,526	60490 - Principal	4,669,707	0	0
24,686,336	26,443,939	28,285,474	28,285,474	60500 - Interest Expense	30,215,293	0	0
29,675,000	31,325,000	33,060,000	33,060,000	TOTAL Debt Service	34,885,000	0	0
54,685,990	31,325,000	33,510,700	33,510,700	TOTAL FUND 2004: PERS Bond Sinking Fund	35,335,700	0	0

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	0	0
2,700	7,825	0	0	60100 - Temporary	160,393	0	0
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	0	0
239	693	0	0	60135 - Non Base Fringe	0	0	0
695,925	781,969	853,130	853,130	60140 - Insurance Benefits	869,099	0	0
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	0	0
15,293	1,404	323,790	323,790	60170 - Professional Services	332,540	0	0
15,293	1,404	323,790	323,790	TOTAL Contractual Services	332,540	0	0
15,455	14,300	16,370	16,370	60200 - Communications	1,200	0	0
4,368	4,502	6,130	6,130	60210 - Rentals	6,300	0	0
36,707	15,465	32,481	32,481	60240 - Supplies	49,587	0	0
13,470	23,333	41,480	41,480	60260 - Training & Non-Local Travel	42,600	0	0
217	28	9,510	9,510	60270 - Local Travel	9,770	0	0
0	0	1,090	1,090	60280 - Insurance	1,120	0	0
58,536	73,000	85,310	85,310	60290 - Software, Subscription Computing, Maintenance	87,620	0	0
22,562	33,594	59,550	59,550	60340 - Dues & Subscriptions	61,160	0	0
151,314	164,222	251,921	251,921	TOTAL Materials & Supplies	259,357	0	0
8,473	16,098	19,532	19,532	60370 - Internal Service Telecommunications	32,569	0	0
223,494	215,378	234,304	234,304	60380 - Internal Service Data Processing	273,778	0	0
6,637	6,674	5,000	5,000	60412 - Internal Service Motor Pool	5,797	0	0
217,867	266,866	265,500	265,500	60430 - Internal Service Facilities & Property Management	216,186	0	0
21,321	60,174	40,862	40,862	60432 - Internal Service Enhanced Building Services	62,429	0	0
3,295	2,022	3,800	3,800	60435 - Internal Service Facilities Service Requests	3,800	0	0
16,447	15,912	17,000	17,000	60461 - Internal Service Distribution	11,076	0	0
34,404	35,669	30,720	30,720	60462 - Internal Service Records	36,220	0	0
531,938	618,792	616,718	616,718	TOTAL Internal Services	641,855	0	0
6,715,199	7,415,962	8,293,670	8,293,670	TOTAL FUND 3500: Risk Management Fund	8,776,000	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	177,080	2.00	186,310	3.00	282,162	9054 - Paralegal	31.55	47.32	3.00	296,439	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	266,988	1.00	288,745	1.00	308,412	9510 - County Attorney	97.57	156.11	1.00	324,983	0.00	0	0.00	0
2.00	418,184	2.00	453,793	2.00	477,519	9631 - Deputy County Attorney	73.31	117.29	2.00	489,804	0.00	0	0.00	0
26.00	3,904,510	25.00	4,299,002	25.00	4,524,336	TOTAL BUDGET			25.00	4,634,062	0.00	0	0.00	0

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	0	0
789,811	798,479	1,024,429	1,024,429	60100 - Temporary	935,000	0	0
13,571,272	15,799,575	8,959,298	8,959,298	60110 - Overtime	9,401,099	0	0
2,875,828	3,331,505	2,247,545	2,247,545	60120 - Premium	2,638,000	0	0
31,511,707	34,641,820	37,454,618	37,454,618	60130 - Salary Related	41,159,964	0	0
271,287	267,792	86,770	86,770	60135 - Non Base Fringe	111,506	0	0
18,670,036	20,844,736	23,449,506	23,449,506	60140 - Insurance Benefits	24,317,969	0	0
33,564	29,994	35,855	35,855	60145 - Non Base Insurance	37,780	0	0
127,354,239	140,295,969	147,537,046	147,537,046	TOTAL Personnel	155,661,839	0	0
510	0	0	0	60155 - Direct Client Assistance	0	0	0
146	0	7,002	7,002	60160 - Pass-Through & Program Support	7,002	0	0
5,604,168	6,195,185	6,689,950	6,689,950	60170 - Professional Services	6,753,399	0	0
5,604,824	6,195,185	6,696,952	6,696,952	TOTAL Contractual Services	6,760,401	0	0
68,920	61,154	84,000	84,000	60190 - Utilities	109,000	0	0
224,521	180,511	216,072	216,072	60200 - Communications	241,880	0	0
227,222	272,930	236,148	236,148	60210 - Rentals	306,000	0	0
484,757	164,297	216,000	216,000	60220 - Repairs & Maintenance	232,000	0	0
1,941,724	2,250,471	3,246,169	3,246,169	60240 - Supplies	3,469,050	0	0
99,996	69,677	80,000	80,000	60246 - Medical & Dental Supplies	131,000	0	0
3,541	3,900	4,000	4,000	60250 - Food	6,000	0	0
321,133	299,983	387,574	387,574	60260 - Training & Non-Local Travel	496,000	0	0
2,982	1,322	5,000	5,000	60270 - Local Travel	7,000	0	0
0	21,019	45,000	45,000	60280 - Insurance	68,000	0	0
831,563	1,139,204	1,219,500	1,219,500	60290 - Software, Subscription Computing, Maintenance	1,274,000	0	0
726	0	0	0	60310 - Pharmaceuticals	0	0	0
5,405	4,229	4,000	4,000	60320 - Refunds	4,000	0	0
18,015	15,326	28,500	28,500	60340 - Dues & Subscriptions	35,000	0	0
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	0	0
295,864	285,137	320,583	320,583	60370 - Internal Service Telecommunications	324,188	0	0
5,142,761	4,228,700	4,712,528	4,712,528	60380 - Internal Service Data Processing	4,897,989	0	0
3,797,258	3,487,910	4,224,045	4,224,045	60411 - Internal Service Fleet Services	4,297,932	0	0
11,991	6,263	20	20	60412 - Internal Service Motor Pool	5,927	0	0
12,859,684	14,896,615	14,481,297	14,481,297	60430 - Internal Service Facilities & Property Management	15,537,760	0	0
305,113	415,607	326,407	326,407	60432 - Internal Service Enhanced Building Services	1,069,235	0	0
399,290	519,798	500,000	500,000	60435 - Internal Service Facilities Service Requests	530,000	0	0
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	0	0
190,775	187,675	285,154	285,154	60462 - Internal Service Records	343,600	0	0

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	0	0
608,989	63,551	725,000	725,000	60550 - Capital Equipment - Expenditure	725,000	0	0
608,989	63,551	725,000	725,000	TOTAL Capital Outlay	725,000	0	0
160,956,715	175,212,537	185,693,570	185,693,570	TOTAL FUND 1000: General Fund	196,656,424	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	207,487	1.00	217,861	1.00	247,554	5004 - Sheriff	N/A	N/A	1.00	254,238	0.00	0	0.00	0
2.00	97,698	2.00	106,609	2.00	104,399	6001 - Office Assistant 2	22.55	27.57	2.00	98,969	0.00	0	0.00	0
7.90	442,385	7.90	468,019	5.90	354,739	6002 - Office Assistant Senior	26.02	31.87	5.90	358,982	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	175,691	3.00	187,872	3.00	195,123	6027 - Finance Technician	26.02	31.87	3.00	199,635	0.00	0	0.00	0
0.00	0	1.00	66,753	2.00	117,641	6029 - Finance Specialist 1	30.95	37.91	2.00	140,007	0.00	0	0.00	0
2.00	139,450	2.00	150,315	2.00	154,888	6030 - Finance Specialist 2	35.74	43.86	2.00	162,568	0.00	0	0.00	0
1.00	88,176	1.00	96,306	1.00	102,855	6031 - Contract Specialist Senior	42.63	52.41	1.00	108,374	0.00	0	0.00	0
2.00	178,108	2.00	194,519	2.00	204,853	6032 - Finance Specialist Senior	42.63	52.41	2.00	212,621	0.00	0	0.00	0
1.00	107,713	1.00	117,868	1.00	122,538	6064 - Business Systems Analyst	52.41	64.51	1.00	129,134	0.00	0	0.00	0
0.00	0	0.00	0	1.00	74,082	6073 - Data Analyst	35.74	43.86	3.00	248,785	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	84,718	3.00	273,755	5.00	434,715	6088 - Program Specialist Senior	43.86	54.00	6.00	603,926	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	201,029	3.00	217,548	3.00	225,630	6108 - Logistics Evidence Technician	30.07	36.85	4.00	297,374	0.00	0	0.00	0
1.00	94,717	1.00	88,476	1.00	94,538	6111 - Procurement Analyst Senior	42.63	52.41	1.00	99,650	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	81,836	1.00	89,359	1.00	98,380	6200 - Program Communications Coordinator	42.63	52.41	1.00	103,701	0.00	0	0.00	0
1.00	43,055	1.00	46,959	1.00	50,112	6245 - Sewing Specialist	21.95	26.78	1.00	52,743	0.00	0	0.00	0
4.00	322,370	4.00	347,611	4.00	365,720	6248 - Background Investigator	37.91	46.55	8.00	730,008	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	172,844	2.00	183,242	2.00	190,008	6264 - Corrections Hearings Officer	37.91	46.55	2.00	194,392	0.00	0	0.00	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	382,431	3.00	415,992	3.00	431,403	6412 - Systems Administrator Senior	60.79	74.82	3.00	460,060	0.00	0	0.00	0
2.00	225,712	2.00	239,284	2.00	225,421	6414 - Systems Administrator	52.41	64.51	3.00	359,820	0.00	0	0.00	0
1.00	94,560	1.00	99,288	1.00	102,961	9005 - Administrative Analyst Senior	33.63	50.45	1.00	105,334	0.00	0	0.00	0
1.50	112,916	1.50	122,045	2.00	163,065	9007 - Chaplain	31.43	47.15	1.00	79,336	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	108,262	1.00	112,592	1.00	116,758	9335 - Finance Supervisor	41.20	63.14	1.00	113,832	0.00	0	0.00	0
1.00	125,822	1.00	132,237	1.00	141,244	9336 - Finance Manager	50.94	76.41	1.00	148,833	0.00	0	0.00	0
4.00	364,400	4.00	382,502	4.00	402,697	9361 - Program Supervisor	41.20	63.14	5.00	539,065	0.00	0	0.00	0
1.00	123,948	2.00	251,168	3.00	393,494	9364 - Manager 2	47.17	70.75	2.00	263,883	0.00	0	0.00	0
0.00	0	1.00	132,601	1.00	144,394	9365 - Manager Senior	50.94	76.41	2.00	304,849	0.00	0	0.00	0
1.00	129,314	1.00	134,486	1.00	132,844	9366 - Quality Manager	50.94	76.41	1.00	139,981	0.00	0	0.00	0
4.00	501,855	5.00	656,179	5.00	700,872	9400 - Staff Assistant	N/A	N/A	6.00	903,649	0.00	0	0.00	0
1.00	171,353	1.00	179,920	1.00	186,577	9453 - IT Manager 2	57.13	91.42	1.00	190,875	0.00	0	0.00	0
2.00	203,125	2.00	214,332	3.00	335,177	9615 - Manager 1	44.08	66.13	3.00	363,782	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	588,995	3.00	624,405	3.00	623,506	9625 - Chief Deputy	66.64	106.63	3.00	650,328	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	139,216	2.00	146,517	1.00	81,432	9634 - Administrative Specialist (NR)	28.70	40.19	1.00	83,631	0.00	0	0.00	0
11.00	1,602,794	12.00	1,844,585	4.00	627,023	9647 - Lieutenant	57.13	91.42	4.00	654,468	0.00	0	0.00	0
0.00	0	0.00	0	6.00	1,004,590	9648 - Corrections Lieutenant	57.13	91.42	7.00	1,214,884	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	216,524	1.00	113,674	2.00	235,760	9710 - Management Analyst	38.50	57.76	2.00	241,192	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0.00	0
706.39	62,649,730	709.41	70,872,342	728.45	74,279,025	TOTAL BUDGET			733.45	77,060,521	0.00	0	0.00	0

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	0	0
0	54,945	17,629	17,629	60100 - Temporary	29,827	0	0
631,395	538,799	178,995	178,995	60110 - Overtime	162,804	0	0
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	0	0
0	23,108	1,493	1,493	60135 - Non Base Fringe	4,186	0	0
1,251,399	973,514	1,401,186	1,401,186	60140 - Insurance Benefits	1,497,918	0	0
0	17,708	326	326	60145 - Non Base Insurance	9,514	0	0
9,364,367	7,267,518	8,909,340	8,909,340	TOTAL Personnel	9,738,206	0	0
0	0	544,000	544,000	60160 - Pass-Through & Program Support	294,000	0	0
65,700	239,079	65,000	65,000	60170 - Professional Services	502,704	0	0
65,700	239,079	609,000	609,000	TOTAL Contractual Services	796,704	0	0
25,292	6,920	68,909	68,909	60240 - Supplies	43,992	0	0
19,860	0	7,000	7,000	60260 - Training & Non-Local Travel	7,000	0	0
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	0	0
1,188,279	962,376	1,295,703	1,295,703	60350 - Indirect Expense	1,398,653	0	0
1,188,279	962,376	1,295,703	1,295,703	TOTAL Internal Services	1,398,653	0	0
37,811	0	2,000,000	2,000,000	60550 - Capital Equipment - Expenditure	2,800,000	0	0
37,811	0	2,000,000	2,000,000	TOTAL Capital Outlay	2,800,000	0	0
10,721,618	8,483,393	12,889,952	12,889,952	TOTAL FUND 1505: Federal/State Program Fund	14,784,555	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	720,828	6.00	773,799	6.00	865,547	4055 - Corrections Sergeant	50.29	59.71	6.00	884,313	0.00	0	0.00	0
0.00	0	0.00	0	1.00	92,672	6063 - Project Manager Represented	45.18	55.61	1.00	100,649	0.00	0	0.00	0
2.00	140,772	3.00	223,981	3.00	245,925	6268 - Corrections Counselor	39.03	47.96	3.00	259,080	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	-986	0.00	0	0.00	77,244	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	71,811	0.00	0	0.00	0
55.44	5,272,100	38.68	4,336,446	42.22	4,950,985	TOTAL BUDGET			44.22	5,367,155	0.00	0	0.00	0

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	0	0
42,426	52,197	4,485	4,485	60100 - Temporary	6,000	0	0
2,314	12,716	10,001	10,001	60110 - Overtime	10,000	0	0
12,130	20,004	5,270	5,270	60120 - Premium	10,000	0	0
91,426	121,373	104,504	104,504	60130 - Salary Related	117,658	0	0
14,138	19,238	380	380	60135 - Non Base Fringe	509	0	0
81,354	108,375	96,974	96,974	60140 - Insurance Benefits	100,397	0	0
1,567	1,928	157	157	60145 - Non Base Insurance	216	0	0
463,495	611,409	469,026	469,026	TOTAL Personnel	496,717	0	0
55,757	40,607	200,000	200,000	60170 - Professional Services	215,000	0	0
55,757	40,607	200,000	200,000	TOTAL Contractual Services	215,000	0	0
56	53	1,000	1,000	60200 - Communications	1,000	0	0
1,334	1,049	1,000	1,000	60210 - Rentals	2,000	0	0
0	14,350	1,000	1,000	60220 - Repairs & Maintenance	2,000	0	0
676,480	662,753	910,855	910,855	60240 - Supplies	924,491	0	0
2,652	3,193	0	0	60246 - Medical & Dental Supplies	4,000	0	0
4,458	0	0	0	60320 - Refunds	0	0	0
684,980	681,397	913,855	913,855	TOTAL Materials & Supplies	933,491	0	0
65,816	94,417	76,592	76,592	60350 - Indirect Expense	80,617	0	0
14,740	15,323	17,944	17,944	60370 - Internal Service Telecommunications	18,150	0	0
0	0	4,711	4,711	60430 - Internal Service Facilities & Property Management	4,523	0	0
0	0	231	231	60432 - Internal Service Enhanced Building Services	227	0	0
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	0	0
1,944	1,834	1,996	1,996	60461 - Internal Service Distribution	2,275	0	0
122,739	152,897	136,474	136,474	TOTAL Internal Services	140,792	0	0
1,326,971	1,486,311	1,719,355	1,719,355	TOTAL FUND 1513: Inmate Welfare Fund	1,786,000	0	0

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	0.00	0	0.00	0
3.30	218,978	3.30	232,138	3.30	240,751	6107 - Equipment/Property Technician	29.24	35.74	3.30	246,263	0.00	0	0.00	0
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	0.00	0	0.00	0

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	0	0
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	0	0
0	0	0	213,835	60135 - Non Base Fringe	0	0	0
343,849	173,811	0	0	60140 - Insurance Benefits	177,330	0	0
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	0	0
0	0	0	0	60240 - Supplies	2,606	0	0
3,992	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
3,992	0	0	0	TOTAL Materials & Supplies	2,606	0	0
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	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9061 - Human Resources Technician (NR)	28.70	40.19	1.00	83,290	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9670 - Human Resources Analyst 2 (NR)	35.99	53.98	2.00	173,109	0.00	0	0.00	0
6.00	471,944	3.00	309,526	0.00	0	TOTAL BUDGET			6.00	481,715	0.00	0	0.00	0

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	0	0
64,331	18,616	29,499	29,499	60100 - Temporary	10,000	0	0
564,740	627,351	38,121	38,121	60110 - Overtime	560,000	0	0
130,618	170,511	1,617	1,617	60120 - Premium	210,000	0	0
1,045,328	1,313,712	1,914,959	1,914,959	60130 - Salary Related	2,479,866	0	0
12,807	3,595	2,499	2,499	60135 - Non Base Fringe	848	0	0
650,712	820,225	1,394,506	1,394,506	60140 - Insurance Benefits	1,503,925	0	0
7,669	685	1,032	1,032	60145 - Non Base Insurance	360	0	0
4,402,607	5,351,334	7,879,937	7,879,937	TOTAL Personnel	9,430,605	0	0
326,127	507,489	115,000	115,000	60160 - Pass-Through & Program Support	115,000	0	0
23,189	29,774	60,000	60,000	60170 - Professional Services	18,600	0	0
349,316	537,263	175,000	175,000	TOTAL Contractual Services	133,600	0	0
0	23,168	1,000	1,000	60190 - Utilities	46,000	0	0
10,013	3,615	1,190	1,190	60200 - Communications	1,000	0	0
8,843	11,376	6,500	6,500	60210 - Rentals	13,000	0	0
60	271	1,300	1,300	60220 - Repairs & Maintenance	1,000	0	0
51,786	105,325	182,780	182,780	60240 - Supplies	250,523	0	0
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	0	0
21,359	25,754	33,000	33,000	60290 - Software, Subscription Computing, Maintenance	25,000	0	0
1,771	833	0	0	60320 - Refunds	0	0	0
90	0	1,500	1,500	60340 - Dues & Subscriptions	2,000	0	0
113,103	183,278	239,270	239,270	TOTAL Materials & Supplies	350,523	0	0
625,170	827,122	805,980	805,980	60350 - Indirect Expense	984,635	0	0
4,784	4,803	5,383	5,383	60370 - Internal Service Telecommunications	9,076	0	0
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	0	0
181	182	190	190	60432 - Internal Service Enhanced Building Services	135	0	0
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	0	0
807	893	1,172	1,172	60462 - Internal Service Records	1,345	0	0
651,127	851,105	827,130	827,130	TOTAL Internal Services	1,005,575	0	0
0	52,146	628,080	628,080	60550 - Capital Equipment - Expenditure	628,080	0	0
0	52,146	628,080	628,080	TOTAL Capital Outlay	628,080	0	0
5,516,153	6,975,126	9,749,417	9,749,417	TOTAL FUND 1516: Justice Services Special Ops Fund	11,548,383	0	0

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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.50	226,297	2.50	273,221	1.50	167,545	2029 - Corrections Deputy	38.55	48.80	1.50	176,203	0.00	0	0.00	0
0.50	25,348	0.50	27,134	0.50	28,136	6001 - Office Assistant 2	22.55	27.57	0.50	28,783	0.00	0	0.00	0
4.00	223,030	3.00	182,465	3.00	165,494	6002 - Office Assistant Senior	26.02	31.87	3.00	190,106	0.00	0	0.00	0
1.00	70,386	1.00	73,038	1.00	78,126	6030 - Finance Specialist 2	35.74	43.86	1.00	79,156	0.00	0	0.00	0
1.00	65,751	1.00	70,345	1.00	72,955	6035 - Alarm Ordinance Coordinator	29.24	35.74	1.00	74,625	0.00	0	0.00	0
0.00	0	1.00	74,604	1.00	76,823	6073 - Data Analyst	35.74	43.86	1.00	83,280	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	68,403	1.00	61,826	1.00	65,991	6108 - Logistics Evidence Technician	30.07	36.85	1.00	69,468	0.00	0	0.00	0
1.00	52,722	1.00	64,582	1.00	69,732	6150 - MCSO Records Technician	29.24	35.74	1.00	66,064	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	364,116	6.00	410,544	6.00	389,410	6258 - Facility Security Officer	28.39	34.76	6.00	435,474	0.00	0	0.00	0
1.00	97,301	1.00	106,279	1.00	110,754	6414 - Systems Administrator	52.41	64.51	1.00	116,709	0.00	0	0.00	0
0.00	0	0.00	0	1.00	95,705	9361 - Program Supervisor	41.20	63.14	1.00	93,616	0.00	0	0.00	0
1.00	164,388	1.00	177,786	1.00	184,783	9627 - Captain	61.71	98.73	1.00	194,711	0.00	0	0.00	0
1.00	64,823	1.00	67,415	1.00	69,909	9634 - Administrative Specialist (NR)	28.70	40.19	1.00	71,797	0.00	0	0.00	0
2.00	281,083	2.00	270,510	2.00	289,885	9647 - Lieutenant	57.13	91.42	2.00	301,881	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

Table of Contents

Fund 1000 General Fund	3
Fund 1501 Road Fund.....	12
Fund 1503 Bicycle Path Construction Fund	14
Fund 1504 Recreation Fund	15
Fund 1505 Federal/State Program Fund	16
Fund 1506 County School Fund.....	23
Fund 1508 Animal Control Fund.....	24
Fund 1509 Willamette River Bridges Fund	26
Fund 1510 Library Fund.....	28
Fund 1511 Special Excise Tax Fund.....	30
Fund 1512 Land Corner Preservation Fund.....	31
Fund 1513 Inmate Welfare Fund.....	33
Fund 1515 Coronavirus (COVID-19) Response Fund	35
Fund 1516 Justice Services Special Ops Fund.....	40
Fund 1518 Oregon Historical Society Levy Fund	43
Fund 1519 Video Lottery Fund	44
Fund 1521 Supportive Housing Fund	46
Fund 1522 Preschool for All Program Fund	49
Fund 2002 Capital Debt Retirement Fund	51
Fund 2003 General Obligation Bond Fund	53
Fund 2004 PERS Bond Sinking Fund	55
Fund 2500 Downtown Courthouse Capital Fund	56
Fund 2503 Asset Replacement Revolving Fund.....	57
Fund 2504 Financed Projects Fund	58
Fund 2506 Library Capital Construction Fund	59
Fund 2507 Capital Improvement Fund.....	60
Fund 2508 Information Technology Capital Fund.....	62
Fund 2509 Asset Preservation Fund.....	64
Fund 2510 Health Headquarters Capital Fund	66
Fund 2511 Sellwood Bridge Replacement Fund.....	67
Fund 2512 Hansen Building Replacement Fund.....	68
Fund 2515 Burnside Bridge Fund	69

Revenue/Expenditures - All Funds

FY 2026 Proposed Budget

Fund 2516 Behavioral Health Resource Center Capital Fund	71
Fund 2517 Multnomah County Library Capital Construction (GO Bond) Fund	73
Fund 2518 Justice Center Capital Fund	75
Fund 2519 Homeless Services Capital Fund	76
Fund 2520 Animal Services Facility Capital Fund	78
Fund 2521 Sobering and Crisis Intervention Capital Fund	79
Fund 3002 Behavioral Health Managed Care Fund	80
Fund 3003 Health Department FQHC Fund	81
Fund 3500 Risk Management Fund	83
Fund 3501 Fleet Management Fund	86
Fund 3502 Fleet Asset Replacement Fund	88
Fund 3503 Information Technology Fund.....	89
Fund 3504 Mail Distribution Fund.....	91
Fund 3505 Facilities Management Fund	93

Note: The Unappropriated Balance activity in the Actuals columns of the following report includes the ending fund balance for that fund.

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	0	0
TAXES							
389,332	319,859	500,000	500,000	Heavy Equipment Rental Tax	500,000	0	0
210,773	245,853	60,000	60,000	In Lieu of Taxes	60,000	0	0
162,000,000	152,700,000	162,953,555	162,953,555	Income Taxes	176,006,343	0	0
34,986,703	37,227,277	36,735,575	36,735,575	Motor Vehicle Rental Tax	41,167,500	0	0
1,980,296	2,955,156	2,513,358	2,513,358	Penalty & Interest	2,681,516	0	0
2,877,331	4,601,562	3,831,094	3,831,094	Prior Year Taxes	3,953,825	0	0
358,122,877	385,401,259	397,524,509	397,524,509	Property Taxes	406,277,166	0	0
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	0	0
INTERGOVERNMENTAL							
7,116,704	6,814,398	7,544,879	7,544,879	Federal & State Sources	7,476,565	0	0
-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	0	0
2,641,372	2,562,624	2,785,156	2,785,156	State Sources	2,866,760	0	0
12,758,996	14,316,269	13,526,819	13,526,819		11,619,661	0	0
LICENSES & PERMITS							
12,515,738	13,153,633	14,839,011	14,839,011	Licenses	17,370,416	0	0
273,686	335,797	230,000	230,000	Permits	409,510	0	0
12,789,424	13,489,431	15,069,011	15,069,011		17,779,926	0	0
SERVICE CHARGES							
758,449	190,119	1,881,617	1,881,617	Elections	2,131,466	0	0
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	0	0
741,248	819,802	466,695	466,695	Services Charges	592,388	0	0
15,440,059	12,831,154	16,577,039	16,577,039		14,359,702	0	0
10,551,255	12,144,827	8,160,000	8,160,000	TOTAL INTEREST	4,185,000	0	0

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	0	0
417,322	431,461	533,168	533,168	Fines/Forfeitures	526,668	0	0
279,341	247,083	10,500	10,500	Miscellaneous	10,500	0	0
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	0	0
46,479,219	52,731,236	67,348,775	67,348,735	Service Reimbursements	66,045,285	0	0
53,982,358	61,579,211	72,981,543	72,981,503		70,957,718	0	0
5,578,701	2,981,401	1,535,945	1,535,945	TOTAL FINANCING SOURCES	7,281,439	0	0
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	0	0

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	0	0
31,662,261	35,427,896	50,942,543	50,301,178	Contractual Services	41,938,106	0	0
1,312,698	1,142,083	735,184	722,031	Materials & Supplies	676,872	0	0
4,523,077	4,460,346	4,771,287	4,771,287	Internal Services	5,009,966	0	0
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	0	0
HOMELESS SERVICES DEPARTMENT							
4,779,317	6,484,590	8,468,950	8,362,045	Personnel	8,332,823	0	0
19,284,592	47,218,073	22,184,086	22,184,086	Contractual Services	51,435,525	0	0
1,585,962	5,616,230	769,972	755,234	Materials & Supplies	159,863	0	0
3,509,536	4,089,947	4,508,571	4,508,571	Internal Services	4,373,390	0	0
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	0	0
HEALTH DEPARTMENT							
70,959,915	82,483,606	102,720,055	102,784,188	Personnel	98,611,986	0	0
24,357,958	25,104,610	22,882,904	22,819,278	Contractual Services	24,074,443	0	0
8,990,336	6,588,247	6,940,633	6,957,148	Materials & Supplies	6,395,861	0	0
16,483,130	15,506,158	19,366,793	19,366,793	Internal Services	21,284,067	0	0
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	0	0

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	0	0
8,764,892	11,728,208	12,693,172	12,693,172	Contractual Services	11,921,134	0	0
1,821,133	1,691,731	1,771,643	1,765,772	Materials & Supplies	1,778,740	0	0
18,183,549	16,715,068	17,171,293	17,171,293	Internal Services	17,721,483	0	0
143,225	19,285	11,000	11,000	Capital Outlay	11,000	0	0
75,304,946	82,024,913	89,126,286	89,120,415		88,385,856	0	0
DISTRICT ATTORNEY							
28,842,685	35,309,574	39,154,782	39,154,782	Personnel	39,481,780	0	0
1,178,539	1,583,736	530,205	530,205	Contractual Services	782,116	0	0
1,325,939	2,479,641	1,885,825	1,885,825	Materials & Supplies	1,688,969	0	0
4,351,784	4,664,053	4,500,860	4,500,860	Internal Services	4,366,456	0	0
0	0	12,092	12,092	Capital Outlay	12,092	0	0
35,698,947	44,037,003	46,083,764	46,083,764		46,331,413	0	0
SHERIFF							
127,354,239	140,295,969	147,537,046	147,537,046	Personnel	155,661,839	0	0
5,604,824	6,195,185	6,696,952	6,696,952	Contractual Services	6,760,401	0	0
4,234,927	4,496,387	5,771,963	5,771,963	Materials & Supplies	6,378,930	0	0
23,153,736	24,161,446	24,962,609	24,962,609	Internal Services	27,130,254	0	0
608,989	63,551	725,000	725,000	Capital Outlay	725,000	0	0
160,956,715	175,212,537	185,693,570	185,693,570		196,656,424	0	0
NONDEPARTMENTAL							
25,836,675	32,439,803	21,372,127	21,872,127	Personnel	21,097,809	0	0
21,240,669	19,112,717	18,322,859	18,322,859	Contractual Services	18,607,417	0	0
989,428	929,454	1,867,242	1,867,242	Materials & Supplies	1,499,559	0	0
14,506,504	16,265,922	15,634,467	15,634,467	Internal Services	15,901,583	0	0
62,573,276	68,747,895	57,196,695	57,696,695		57,106,368	0	0
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	0	0
5,204,049	5,997,629	7,766,712	7,766,712	Contractual Services	7,169,336	0	0
1,496,481	1,642,287	7,332,688	7,305,793	Materials & Supplies	2,952,325	0	0
5,654,513	7,030,198	5,722,117	5,722,117	Internal Services	5,756,531	0	0
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	0	0

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	0	0
3,504,685	3,805,527	6,672,500	6,674,297	Contractual Services	2,831,776	0	0
1,038,031	1,104,717	1,493,642	1,493,490	Materials & Supplies	1,697,701	0	0
3,913,258	4,445,008	4,277,056	4,277,056	Internal Services	4,329,534	0	0
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	0	0
COUNTY ASSETS							
7,226,189	8,330,954	9,310,331	9,310,331	Personnel	9,805,771	0	0
267,100	41,373	26,631	26,631	Contractual Services	60,668	0	0
108,504	97,740	102,394	102,394	Materials & Supplies	167,926	0	0
1,135,325	961,224	834,774	834,774	Internal Services	885,614	0	0
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	0	0
CASH TRANSFERS TO...							
8,200,000	3,300,000	3,310,000	3,310,000	Information Technology Capital Fund	1,500,000	0	0
2,200,000	6,072,285	150,000	150,000	Capital Improvement Fund	2,775,000	0	0
25,000,000	0	0	0	PERS Bond Sinking Fund	0	0	0
1,200,000	1,510,000	3,812,900	3,812,900	Justice Center Capital Fund	3,300,000	0	0
75,000	0	0	0	Information Technology Fund	0	0	0
2,670,000	0	0	0	Behavioral Health Resource Center Capital Fund	0	0	0
0	6,783,000	0	0	Capital Debt Retirement Fund	0	0	0
3,200,000	500,000	1,000,000	1,000,000	Asset Preservation Fund	1,500,000	0	0
0	0	3,110,421	3,110,421	Animal Services Facility Capital Fund	0	0	0
123,621	595,000	100,000	100,000	Facilities Management Fund	0	0	0
0	1,175,000	17,500,000	17,500,000	Homeless Services Capital Fund	0	0	0
42,668,621	19,935,285	28,983,321	28,983,321		9,075,000	0	0
CONTINGENCY							
0	0	23,413,403	23,555,433	CONTINGENCY	27,624,886	0	0
0	0	23,413,403	23,555,433		27,624,886	0	0
UNAPPROPRIATED BALANCE							
239,772,598	197,368,376	75,073,406	75,073,406	UNAPPROPRIATED BALANCE	77,788,126	0	0
239,772,598	197,368,376	75,073,406	75,073,406		77,788,126	0	0
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	0	0

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	0	0
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	0	0
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	0	0
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	0	0
-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	0	0
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	0	0
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	0	0
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	0	0
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	0	0

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	0	0
3,514,981	3,214,930	2,516,410	2,516,410	50200 - Intergovernmental, Direct Other	233,769	0	0
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	0	0
263,773	273,097	257,168	257,168	50280 - Fines and Forfeitures	258,668	0	0
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	0	0
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	0	0
DISTRICT ATTORNEY							
151,981	1,428,953	606,642	606,642	50200 - Intergovernmental, Direct Other	1,027,067	0	0
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	0	0
0	0	1,944,166	1,944,166	50236 - Charges for Services, Intergovernmental	1,268,369	0	0
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	0	0
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	0	0

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	0	0
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	0	0
13,363,281	11,315,859	12,071,798	12,071,798	50236 - Charges for Services, Intergovernmental	9,810,181	0	0
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	0	0
8,637	7,064	6,000	6,000	50280 - Fines and Forfeitures	8,000	0	0
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	0	0
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	0	0
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	0	0
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	0	0

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	0	0
358,122,877	385,401,259	397,524,509	397,524,509	50100 - Property Taxes, Current Year Levy	406,277,166	0	0
2,877,331	4,601,562	3,831,094	3,831,094	50101 - Property Taxes, Prior Year Levies	3,953,825	0	0
1,397,681	2,310,960	1,632,845	1,632,845	50102 - Property Taxes, Penalties	1,875,628	0	0
582,615	644,195	880,513	880,513	50103 - Property Taxes, Interest	805,888	0	0
7,120,824	6,963,793	7,544,879	7,544,879	50112 - Government Shared, Unrestricted	7,476,565	0	0
198,521	232,960	60,000	60,000	50116 - Payments in Lieu of Taxes, Unrestricted	60,000	0	0
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	0	0
389,332	319,859	500,000	500,000	50135 - Heavy Equipment Rental Tax	500,000	0	0
162,000,000	152,700,000	162,953,555	162,953,555	50160 - Business Income Tax	176,006,343	0	0
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	0	0
129,020	132,466	250,000	250,000	50280 - Fines and Forfeitures	250,000	0	0
4,135,985	6,004,534	3,546,500	3,546,500	50290 - Dividends & Rebates	3,546,500	0	0
10,208,991	11,133,771	11,998,588	11,999,253	50310 - Internal Service Reimbursement	11,916,436	0	0
1,525,010	1,226,712	170,382	170,382	50320 - Cash Transfers In	5,907,348	0	0
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	0	0
COUNTY MANAGEMENT							
501,644	676,136	7,533,625	7,533,625	50000 - Beginning Working Capital	3,324,389	0	0
2,559,230	2,847,749	2,784,156	2,784,156	50111 - County Assessment Function Funding Assistance (CAFFA)	2,853,760	0	0
0	0	1,000	1,000	50180 - Intergovernmental, Direct State	1,000	0	0
3,627,156	3,270,334	3,834,300	3,834,300	50220 - Licenses & Fees	4,269,800	0	0
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	0	0
685,846	790,896	874,000	874,000	50250 - Sales to the Public	174,000	0	0
157,623	142,486	160,000	160,000	50270 - Interest Earnings	185,000	0	0
2,788	13,518	20,000	20,000	50280 - Fines and Forfeitures	10,000	0	0
600,417	477,854	456,000	456,000	50290 - Dividends & Rebates	426,065	0	0
281,698	2,023,087	195,412	195,412	50310 - Internal Service Reimbursement	149,260	0	0
7,357	-38,713	500	500	50360 - Miscellaneous Revenue	500	0	0
8,617,238	10,390,349	16,071,756	16,071,756		11,607,631	0	0

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	0	0
35,319	42,564	35,034	35,034	50220 - Licenses & Fees	35,035	0	0
270,936	334,172	230,000	230,000	50230 - Permits	409,510	0	0
74,943	36,315	50,700	50,700	50235 - Charges for Services	89,057	0	0
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	0	0
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	0	0
855,958	1,111,433	1,365,563	1,365,563	50320 - Cash Transfers In	1,374,091	0	0
77,547	52,841	10,000	10,000	50360 - Miscellaneous Revenue	10,000	0	0
3,717,992	3,687,364	5,261,548	5,263,345		6,450,812	0	0
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	0	0
7,171,928	7,865,605	8,844,250	8,844,250		9,949,506	0	0
918,575,048	940,570,454	887,924,932	887,924,892	FUND TOTAL	897,389,117	0	0

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	0	0
TAXES							
6,184,068	5,730,236	6,400,000	6,400,000	County Gas Tax	5,700,000	0	0
111,581	117,414	108,944	108,944	In Lieu of Taxes	110,000	0	0
6,295,649	5,847,650	6,508,944	6,508,944		5,810,000	0	0
INTERGOVERNMENTAL							
260,417	3,552,087	2,854,561	2,854,561	Federal & State Sources	3,717,456	0	0
322,750	95,940	75,000	75,000	Local Sources	75,000	0	0
50,154,447	51,673,130	49,917,250	49,917,250	State Sources	51,120,246	0	0
50,737,614	55,321,158	52,846,811	52,846,811		54,912,702	0	0
LICENSES & PERMITS							
101,074	77,147	75,000	75,000	Permits	100,000	0	0
101,074	77,147	75,000	75,000		100,000	0	0
SERVICE CHARGES							
519,790	382,931	390,000	390,000	IG Charges for Services	400,000	0	0
7,578	73,224	5,000	5,000	Services Charges	105,000	0	0
527,368	456,155	395,000	395,000		505,000	0	0
1,190,745	1,764,496	500,000	500,000	TOTAL INTEREST	750,000	0	0
OTHER							
112,773	0	10,000	10,000	Dividends/Refunds	10,000	0	0
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	0	0
271,334	50,725	1,633,322	1,633,322		1,850,979	0	0
72,297,896	80,968,088	78,685,092	78,685,092	FUND TOTAL	76,740,692	0	0

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	0	0
41,668,686	44,818,429	56,001,571	55,981,535	Contractual Services	51,250,485	0	0
1,201,532	1,315,418	2,167,757	2,167,757	Materials & Supplies	1,821,487	0	0
4,530,622	4,801,309	5,945,336	5,947,853	Internal Services	7,800,950	0	0
56,062	275,572	85,000	85,000	Capital Outlay	125,000	0	0
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	0	0

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	0	0
0	0	4,559,989	4,559,989		5,021,163	0	0
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	0	0
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	0	0
111,581	117,414	108,944	108,944	50117 - Payments in Lieu of Taxes, Restricted	110,000	0	0
6,184,068	5,730,236	6,400,000	6,400,000	50140 - County Gas Tax	5,700,000	0	0
50,154,447	51,673,130	49,917,250	49,917,250	50180 - Intergovernmental, Direct State	51,120,246	0	0
113,207	55,264	2,794,561	2,794,561	50190 - Intergovernmental, Federal through State	3,564,456	0	0
147,211	3,496,824	60,000	60,000	50195 - Intergovernmental, Federal through Other	153,000	0	0
322,750	95,940	75,000	75,000	50200 - Intergovernmental, Direct Other	75,000	0	0
101,074	77,147	75,000	75,000	50230 - Permits	100,000	0	0
7,578	73,224	5,000	5,000	50235 - Charges for Services	105,000	0	0
519,790	382,931	390,000	390,000	50236 - Charges for Services, Intergovernmental	400,000	0	0
0	1,250	0	0	50250 - Sales to the Public	0	0	0
0	0	500,000	500,000	50270 - Interest Earnings	750,000	0	0
75,000	0	0	0	50280 - Fines and Forfeitures	0	0	0
112,773	0	10,000	10,000	50290 - Dividends & Rebates	10,000	0	0
82,536	49,475	1,623,322	1,623,322	50310 - Internal Service Reimbursement	1,840,979	0	0
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	0	0
72,297,896	80,968,088	78,685,092	78,685,092	FUND TOTAL	76,740,692	0	0

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	0	0
INTERGOVERNMENTAL							
105,553	106,918	106,000	106,000	State Sources	106,000	0	0
105,553	106,918	106,000	106,000		106,000	0	0
418	4,776	5,000	5,000	TOTAL INTEREST	7,500	0	0
122,070	233,764	342,398	342,398	FUND TOTAL	462,551	0	0

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	0	0
0	0	342,398	342,398		462,551	0	0
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	0	0

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	0	0
105,553	106,918	106,000	106,000	50180 - Intergovernmental, Direct State	106,000	0	0
0	0	5,000	5,000	50270 - Interest Earnings	7,500	0	0
112,917	219,835	342,398	342,398		462,551	0	0
122,070	233,764	342,398	342,398	FUND TOTAL	462,551	0	0

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	0	0
36,067	34,794	40,000	40,000		40,000	0	0
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	0	0

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	0	0
36,067	34,794	40,000	40,000		40,000	0	0
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	0	0

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	0	0
36,067	34,794	40,000	40,000		40,000	0	0
36,067	34,794	40,000	40,000	FUND TOTAL	40,000	0	0

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	0	0
INTERGOVERNMENTAL							
154,543,672	167,106,998	199,232,560	199,827,951	Federal & State Sources	189,470,081	0	0
20,553,175	21,872,536	29,417,360	29,298,612	Federal Sources	30,667,782	0	0
48,397,632	56,363,641	39,675,390	40,601,795	Local Sources	42,263,883	0	0
115,446,453	139,870,700	162,133,088	174,259,592	State Sources	195,000,375	0	0
338,940,932	385,213,875	430,458,398	443,987,950		457,402,121	0	0
LICENSES & PERMITS							
1,042,093	1,024,572	1,320,761	1,320,761	Licenses	1,389,148	0	0
1,042,093	1,024,572	1,320,761	1,320,761		1,389,148	0	0
SERVICE CHARGES							
234,487	193,689	243,517	243,517	Facilities Management	214,698	0	0
4,879,533	5,826,167	5,650,775	5,650,775	IG Charges for Services	3,760,731	0	0
-469,178	-550,379	0	0	Miscellaneous	0	0	0
730,100	630,966	237,250	237,250	Services Charges	275,922	0	0
5,374,942	6,100,443	6,131,542	6,131,542		4,251,351	0	0
25,947	32,519	22,000	22,000	TOTAL INTEREST	28,500	0	0
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	0	0
3,555,627	5,874,067	4,091,168	4,091,168	Nongovernmental Grants	4,451,323	0	0
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	0	0
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	0	0

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	0	0
38,776,849	52,944,159	48,209,647	48,209,647	Contractual Services	49,213,037	0	0
1,540,495	1,316,702	1,567,506	1,709,713	Materials & Supplies	1,598,914	0	0
24,012,846	24,349,834	28,248,762	28,230,514	Internal Services	29,655,930	0	0
142,805,335	168,441,181	178,114,782	178,660,608		183,910,923	0	0

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	0	0
42,010,449	59,683,191	51,274,703	62,662,435	Contractual Services	80,158,693	0	0
2,112,351	174,957	266,675	267,106	Materials & Supplies	5,458,122	0	0
901,897	1,685,346	2,129,111	2,128,980	Internal Services	1,379,536	0	0
46,708,255	63,752,024	55,853,471	67,241,203		89,086,949	0	0
HEALTH DEPARTMENT							
46,384,339	51,483,704	66,280,414	66,349,645	Personnel	63,798,501	0	0
51,361,914	49,268,881	80,413,167	77,295,140	Contractual Services	52,941,883	0	0
2,776,281	3,284,726	5,131,564	5,102,608	Materials & Supplies	4,233,051	0	0
9,263,074	13,153,507	16,129,151	16,779,420	Internal Services	16,581,872	0	0
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	0	0
COMMUNITY JUSTICE							
16,872,894	13,620,255	15,452,518	15,352,849	Personnel	15,907,372	0	0
8,168,128	6,932,421	7,589,225	7,775,135	Contractual Services	6,931,217	0	0
232,605	155,971	172,980	172,980	Materials & Supplies	192,647	0	0
2,457,476	2,281,397	2,916,354	2,906,387	Internal Services	3,052,878	0	0
27,731,102	22,990,045	26,131,077	26,207,351		26,084,114	0	0
DISTRICT ATTORNEY							
5,485,735	5,008,554	5,768,740	5,855,204	Personnel	5,659,620	0	0
704,113	650,200	681,479	681,479	Contractual Services	674,624	0	0
94,764	61,660	88,855	88,855	Materials & Supplies	85,586	0	0
1,276,319	1,364,092	1,578,270	1,581,824	Internal Services	1,462,617	0	0
7,560,930	7,084,506	8,117,344	8,207,362		7,882,447	0	0
SHERIFF							
9,364,367	7,267,518	8,909,340	8,909,340	Personnel	9,738,206	0	0
65,700	239,079	609,000	609,000	Contractual Services	796,704	0	0
65,461	14,420	75,909	75,909	Materials & Supplies	50,992	0	0
1,188,279	962,376	1,295,703	1,295,703	Internal Services	1,398,653	0	0
37,811	0	2,000,000	2,000,000	Capital Outlay	2,800,000	0	0
10,721,618	8,483,393	12,889,952	12,889,952		14,784,555	0	0

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	0	0
1,220,169	687,310	1,503,536	1,556,456	Contractual Services	1,372,606	0	0
116,705	151,943	192,909	192,909	Materials & Supplies	147,682	0	0
103,434	90,618	113,892	114,060	Internal Services	114,557	0	0
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	0	0
COMMUNITY SERVICES							
114,012	103,967	114,703	114,703	Personnel	159,212	0	0
869,513	915,768	2,125,033	2,125,033	Contractual Services	1,860,380	0	0
38,730	35,195	198	198	Materials & Supplies	17,796	0	0
28,095	31,232	129,448	129,448	Internal Services	90,187	0	0
1,050,350	1,086,162	2,369,382	2,369,382		2,127,575	0	0
COUNTY ASSETS							
108,903	22,327	0	0	Contractual Services	0	0	0
0	0	126,000	126,000	Capital Outlay	126,000	0	0
108,903	22,327	126,000	126,000		126,000	0	0
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	0	0	Sobering and Crisis Intervention Capital Fund	13,400,000	0	0
0	0	532,343	4,332,343	Capital Improvement Fund	0	0	0
0	2,333,611	532,343	4,332,343		13,400,000	0	0
UNAPPROPRIATED BALANCE							
9,205,901	14,282,530	237,387	237,387	UNAPPROPRIATED BALANCE	3,621,660	0	0
9,205,901	14,282,530	237,387	237,387		3,621,660	0	0
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	0	0

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	0	0
7,373,020	8,249,857	10,848,577	10,848,577	50170 - Intergovernmental, Direct Federal	11,485,091	0	0
14,786,402	27,293,220	12,389,474	12,389,474	50180 - Intergovernmental, Direct State	23,271,291	0	0
112,162,020	121,700,120	145,540,065	146,085,891	50190 - Intergovernmental, Federal through State	139,702,542	0	0
614,945	429,160	466,644	466,644	50195 - Intergovernmental, Federal through Other	284,836	0	0
5,175,599	5,425,440	6,062,057	6,062,057	50200 - Intergovernmental, Direct Other	6,342,922	0	0
2,436,769	3,963,395	2,130,673	2,130,673	50210 - Non-governmental Grants, Operating	2,114,501	0	0
3,775	2,050	366,380	366,380	50220 - Licenses & Fees	393,148	0	0
324,299	364,150	60,395	60,395	50235 - Charges for Services	96,120	0	0
234,487	193,689	243,517	243,517	50240 - Property and Space Rentals	214,698	0	0
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	0	0
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	0	0
5,432,982	25,673,702	19,346,484	30,734,216	50180 - Intergovernmental, Direct State	53,916,695	0	0
109,773	126,538	129,415	129,415	50190 - Intergovernmental, Federal through State	120,786	0	0
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	0	0
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	0	0

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	0	0	
9,426,156	9,314,450	10,151,554	10,032,806	50170 - Intergovernmental, Direct Federal	10,679,020	0	0	
55,222,863	55,000,848	93,454,463	94,019,323	50180 - Intergovernmental, Direct State	78,048,974	0	0	
14,690,270	10,588,118	13,956,000	13,956,000	50190 - Intergovernmental, Federal through State	14,010,266	0	0	
17,760,887	25,491,128	32,188,982	32,188,982	50195 - Intergovernmental, Federal through Other	28,795,139	0	0	
6,250,754	8,939,899	6,652,127	7,578,532	50200 - Intergovernmental, Direct Other	5,361,241	0	0	
32,995	1,347,146	1,354,495	1,354,495	50210 - Non-governmental Grants, Operating	1,654,322	0	0	
1,002,786	987,239	954,381	954,381	50220 - Licenses & Fees	996,000	0	0	
405,801	266,816	176,855	176,855	50235 - Charges for Services	179,802	0	0	
4,366,375	4,833,292	4,646,907	4,646,907	50236 - Charges for Services, Intergovernmental	3,518,364	0	0	
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	0	0	
-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	0	0	
COMMUNITY JUSTICE								
171,271	189,191	365,287	365,287	50170 - Intergovernmental, Direct Federal	197,170	0	0	
26,287,051	21,469,749	24,412,324	24,488,598	50180 - Intergovernmental, Direct State	25,314,877	0	0	
479,443	196,853	213,339	213,339	50190 - Intergovernmental, Federal through State	224,639	0	0	
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	0	0	
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	0	0	
-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	0	0	

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	0	0
111,512	175,201	602,549	602,549	50170 - Intergovernmental, Direct Federal	341,830	0	0
2,510,871	2,390,768	2,439,827	2,529,845	50180 - Intergovernmental, Direct State	2,702,875	0	0
3,981,493	4,144,831	4,609,979	4,609,979	50190 - Intergovernmental, Federal through State	4,362,711	0	0
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	0	0
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	0	0
SHERIFF							
1,005,022	1,538,616	1,500,000	1,500,000	50000 - Beginning Working Capital	2,300,000	0	0
632,523	777,741	1,589,893	1,589,893	50170 - Intergovernmental, Direct Federal	1,800,000	0	0
9,644,280	7,043,907	8,616,998	8,616,998	50180 - Intergovernmental, Direct State	9,424,138	0	0
957,573	999,174	1,061,523	1,061,523	50190 - Intergovernmental, Federal through State	1,094,856	0	0
16,167	24,375	20,000	20,000	50210 - Non-governmental Grants, Operating	55,000	0	0
4,669	73,316	101,538	101,538	50236 - Charges for Services, Intergovernmental	110,561	0	0
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	0	0
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	0	0
1,254,541	936,179	1,473,518	1,481,138	50180 - Intergovernmental, Direct State	1,147,525	0	0
697,731	253,211	722,063	771,628	50190 - Intergovernmental, Federal through State	529,756	0	0
129,854	211,172	344,550	344,550	50195 - Intergovernmental, Federal through Other	344,550	0	0
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	0	0
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	0	0
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	0	0
229,790	40,000	0	0	50180 - Intergovernmental, Direct State	1,174,000	0	0
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	0	0
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	0	0
2,027,260	2,297,529	2,606,769	2,606,769		2,594,575	0	0
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	0	0
108,903	22,327	126,000	126,000		126,000	0	0
358,668,835	407,669,503	455,985,013	469,514,565	FUND TOTAL	481,845,641	0	0

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	TOTAL BEGINNING WORKING CAPITAL	25	0	0
TAXES							
37,194	39,138	45,000	45,000	In Lieu of Taxes	45,000	0	0
37,194	39,138	45,000	45,000		45,000	0	0
INTERGOVERNMENTAL							
13,859	12,672	25,000	25,000	Federal & State Sources	25,000	0	0
13,859	12,672	25,000	25,000		25,000	0	0
454	531	0	0	TOTAL INTEREST	0	0	0
51,506	52,492	70,025	70,025	FUND TOTAL	70,025	0	0

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	0	0
51,371	52,348	70,025	70,025		70,025	0	0
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	FUND TOTAL	70,025	0	0

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	0	0
13,859	12,672	25,000	25,000	50112 - Government Shared, Unrestricted	25,000	0	0
37,194	39,138	45,000	45,000	50117 - Payments in Lieu of Taxes, Restricted	45,000	0	0
51,052	51,810	70,025	70,025		70,025	0	0
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	FUND TOTAL	70,025	0	0

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	0	0
LICENSES & PERMITS							
898,759	1,162,728	1,425,000	1,425,000	Licenses	1,430,000	0	0
898,759	1,162,728	1,425,000	1,425,000		1,430,000	0	0
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	0	0
OTHER							
11,203	10,746	10,000	10,000	Fines/Forfeitures	10,000	0	0
6,674	3,198	2,000	2,000	Nongovernmental Grants	2,000	0	0
343,101	179,125	163,000	163,000	Trusts	163,000	0	0
360,977	193,068	175,000	175,000		175,000	0	0
3,924,730	3,722,228	3,525,800	3,525,800	FUND TOTAL	3,244,800	0	0

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	0	0
223,772	630,799	695,042	695,042	Contractual Services	655,800	0	0
25,942	20,234	308,123	308,123	Materials & Supplies	272,909	0	0
20,077	23,698	0	0	Internal Services	0	0	0
284,511	860,353	1,368,611	1,368,611		1,301,236	0	0
CASH TRANSFERS TO...							
855,958	1,111,433	1,365,563	1,365,563	General Fund	1,374,091	0	0
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	0	0
CONTINGENCY							
0	0	791,626	791,626	CONTINGENCY	569,473	0	0
0	0	791,626	791,626		569,473	0	0
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	0	0

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	0	0
898,759	1,162,728	1,425,000	1,425,000	50220 - Licenses & Fees	1,430,000	0	0
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	0	0
11,203	10,746	10,000	10,000	50280 - Fines and Forfeitures	10,000	0	0
343,101	179,125	163,000	163,000	50300 - Donations, Restricted, Operating	163,000	0	0
6,674	3,198	2,000	2,000	50301 - Donations, Restricted, Capital	2,000	0	0
3,922,032	3,722,228	3,525,800	3,525,800		3,244,800	0	0
3,924,730	3,722,228	3,525,800	3,525,800	FUND TOTAL	3,244,800	0	0

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	0	0
INTERGOVERNMENTAL							
13,411,944	2,856,150	6,460,560	6,460,560	Federal & State Sources	21,041,685	0	0
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	0	0
17,117,601	3,829,468	13,437,310	13,437,310		24,985,374	0	0
LICENSES & PERMITS							
0	24,544,784	16,111,700	16,111,700	Licenses	31,907,473	0	0
8,370	9,930	5,000	5,000	Permits	5,000	0	0
8,370	24,554,714	16,116,700	16,116,700		31,912,473	0	0
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	0	0
2,446	2,576	1,000	1,000	Sales	0	0	0
53,436	30,892	745,811	745,811	Service Reimbursements	876,555	0	0
70,350	93,367	746,811	746,811		881,555	0	0
39,604,540	44,971,870	67,553,007	67,553,007	FUND TOTAL	99,126,991	0	0

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	0	0
15,235,821	5,070,580	8,789,962	8,789,962	Contractual Services	23,220,375	0	0
410,770	536,767	628,242	628,242	Materials & Supplies	781,967	0	0
2,153,198	2,088,879	2,750,131	2,750,131	Internal Services	3,085,731	0	0
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	0	0
CASH TRANSFERS TO...							
0	0	0	0	Burnside Bridge Fund	20,100,542	0	0
0	0	0	0	Sellwood Bridge Replacement Fund	8,483,523	0	0
0	0	0	0		28,584,065	0	0
CONTINGENCY							
0	0	48,878,381	48,878,381	CONTINGENCY	36,892,729	0	0
0	0	48,878,381	48,878,381		36,892,729	0	0

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	0	0

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	0	0
3,705,657	969,307	6,976,750	6,976,750	50180 - Intergovernmental, Direct State	3,943,689	0	0
13,411,944	2,856,150	6,460,560	6,460,560	50190 - Intergovernmental, Federal through State	21,041,685	0	0
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	0	0
8,370	9,930	5,000	5,000	50230 - Permits	5,000	0	0
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	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
810	10,336	0	0	50360 - Miscellaneous Revenue	5,000	0	0
39,604,540	44,971,870	67,553,007	67,553,007		99,126,991	0	0
39,604,540	44,971,870	67,553,007	67,553,007	FUND TOTAL	99,126,991	0	0

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	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	0	0
500	-880	0	0	State Sources	0	0	0
93,244,542	96,118,547	118,492,915	118,492,915		123,247,529	0	0
22,204	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	0	0
35,776	35,000	35,000	35,000		35,000	0	0
95,324,810	98,377,412	118,527,915	118,527,915	FUND TOTAL	123,282,529	0	0

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	0	0
1,360,718	2,412,809	4,608,237	4,608,237	Contractual Services	5,651,692	0	0
12,277,876	12,754,932	13,999,520	13,999,520	Materials & Supplies	12,021,893	0	0
20,407,725	21,097,695	24,991,290	24,991,290	Internal Services	27,679,901	0	0
20,054	8,165	0	0	Capital Outlay	0	0	0
93,103,872	97,102,548	118,527,915	118,527,915		123,282,529	0	0
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	0	0

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	0	0
35,000	35,000	35,000	35,000	50310 - Internal Service Reimbursement	35,000	0	0
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	0	0
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	0	0

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	0	0
TAXES							
6,032,190	6,418,496	6,970,800	6,970,800	Motor Vehicle Rental Tax	7,139,755	0	0
33,066,405	32,683,463	35,698,884	35,698,884	Transient Lodging Tax	37,136,585	0	0
39,098,596	39,101,959	42,669,684	42,669,684		44,276,340	0	0
20,869	28,016	10,000	10,000	TOTAL INTEREST	10,000	0	0
39,314,902	39,321,300	42,811,008	42,811,008	FUND TOTAL	44,421,215	0	0

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	0	0
39,123,577	39,151,425	42,811,008	42,811,008		44,421,215	0	0
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	0	0

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	0	0
33,066,405	32,683,463	35,698,884	35,698,884	50120 - Transient Lodging Tax	37,136,585	0	0
6,032,190	6,418,496	6,970,800	6,970,800	50130 - Motor Vehicle Rental Tax	7,139,755	0	0
0	0	10,000	10,000	50270 - Interest Earnings	10,000	0	0
39,207,663	39,186,045	42,811,008	42,811,008		44,421,215	0	0
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	0	0

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	0	0
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	0	0
453,255	527,004	430,000	430,000		535,000	0	0
97,343	131,264	89,000	89,000	TOTAL INTEREST	59,000	0	0
OTHER							
56	150	0	0	Miscellaneous	0	0	0
975,044	909,874	950,000	950,000	Sales	950,000	0	0
0	0	70,000	70,000	Service Reimbursements	70,000	0	0
975,099	910,024	1,020,000	1,020,000		1,020,000	0	0
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	0	0

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	0	0
1,884	1,900	50,000	50,000	Contractual Services	29,999	0	0
7,626	14,623	62,965	62,965	Materials & Supplies	61,252	0	0
474,938	490,503	515,796	515,796	Internal Services	614,630	0	0
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	0	0
UNAPPROPRIATED BALANCE							
3,281,422	2,774,811	2,043,192	2,043,192	UNAPPROPRIATED BALANCE	1,689,923	0	0
3,281,422	2,774,811	2,043,192	2,043,192		1,689,923	0	0
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	0	0

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	0	0
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	0	0
975,044	913,003	950,000	950,000	50250 - Sales to the Public	950,000	0	0
16,746	13,602	89,000	89,000	50270 - Interest Earnings	59,000	0	0
0	0	70,000	70,000	50310 - Internal Service Reimbursement	70,000	0	0
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	0	0
5,087,999	4,852,638	4,287,000	4,287,000	FUND TOTAL	4,102,000	0	0

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	0	0
10,554	12,472	15,000	15,000		15,000	0	0
6,602	9,054	0	0	TOTAL INTEREST	0	0	0
OTHER							
40,067	3,702	5,000	5,000	Fines/Forfeitures	10,000	0	0
0	183	0	0	Miscellaneous	0	0	0
1,325,920	1,250,306	1,414,355	1,414,355	Sales	1,761,000	0	0
1,365,987	1,254,190	1,419,355	1,419,355		1,771,000	0	0
1,613,944	1,562,689	1,719,355	1,719,355	FUND TOTAL	1,786,000	0	0

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	0	0
55,757	40,607	200,000	200,000	Contractual Services	215,000	0	0
684,980	681,397	913,855	913,855	Materials & Supplies	933,491	0	0
122,739	152,897	136,474	136,474	Internal Services	140,792	0	0
1,326,971	1,486,311	1,719,355	1,719,355		1,786,000	0	0
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	0	0

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	0	0
1,325,920	1,250,306	1,414,355	1,414,355	50250 - Sales to the Public	1,761,000	0	0
40,067	3,702	5,000	5,000	50280 - Fines and Forfeitures	10,000	0	0
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	0	0
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	0	0

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	0	0
INTERGOVERNMENTAL							
27,641,335	13,535,943	16,103,659	16,103,659	Federal & State Sources	889,903	0	0
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	0	0
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	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	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 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	0	0
-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	0	0
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	0	0
3,992	0	0	0	Materials & Supplies	2,606	0	0
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	0	0
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	0	0	
0	1,000	0	0	Internal Services	0	0	0	
0	307,837	632,000	632,000		869,903	0	0	
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	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	
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	0	0	
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	0	0	
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	0	0	
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	0	0	
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	0	0
0	307,837	632,000	632,000		869,903	0	0
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	0	0

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	0	0
INTERGOVERNMENTAL							
811,822	896,495	896,495	896,495	State Sources	896,495	0	0
811,822	896,495	896,495	896,495		896,495	0	0
LICENSES & PERMITS							
209,416	194,453	222,036	222,036	Licenses	229,159	0	0
979,305	817,160	1,000,000	1,000,000	Permits	980,000	0	0
1,188,721	1,011,613	1,222,036	1,222,036		1,209,159	0	0
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	0	0
47,428	36,095	60,400	60,400	Services Charges	56,500	0	0
3,282,971	4,449,049	6,823,664	6,823,664		8,420,247	0	0
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	0	0
15	18,000	0	0	Miscellaneous	0	0	0
902	23,168	55,000	55,000	Sales	45,000	0	0
219,540	197,243	237,016	237,016	Service Reimbursements	243,558	0	0
1,316,563	1,482,709	1,277,153	1,277,153		1,407,757	0	0
7,492,332	8,758,941	10,910,722	10,910,722	FUND TOTAL	12,646,658	0	0

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	0	0
53,500	59,863	74,200	74,200	Contractual Services	74,200	0	0
13,052	12,704	20,024	20,024	Materials & Supplies	42,035	0	0
255,771	291,540	321,937	321,937	Internal Services	303,974	0	0
1,060,565	1,086,370	1,153,713	1,153,713		1,096,275	0	0
DISTRICT ATTORNEY							
0	0	7,592	7,592	Materials & Supplies	2,000	0	0
0	0	7,592	7,592		2,000	0	0

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	0	0
349,316	537,263	175,000	175,000	Contractual Services	133,600	0	0
113,103	183,278	239,270	239,270	Materials & Supplies	350,523	0	0
651,127	851,105	827,130	827,130	Internal Services	1,005,575	0	0
0	52,146	628,080	628,080	Capital Outlay	628,080	0	0
5,516,153	6,975,126	9,749,417	9,749,417		11,548,383	0	0
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	0	0

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	0	0
192,545	170,385	187,036	187,036	50220 - Licenses & Fees	193,280	0	0
4,800	6,500	5,400	5,400	50235 - Charges for Services	6,500	0	0
1,073,555	1,086,370	1,153,713	1,153,713		1,096,275	0	0
DISTRICT ATTORNEY							
5,819	5,882	6,592	6,592	50000 - Beginning Working Capital	1,000	0	0
63	47	1,000	1,000	50280 - Fines and Forfeitures	1,000	0	0
5,882	5,929	7,592	7,592		2,000	0	0
SHERIFF							
764,780	847,029	620,000	620,000	50000 - Beginning Working Capital	712,000	0	0
16,871	24,068	35,000	35,000	50220 - Licenses & Fees	35,879	0	0
979,305	817,160	1,000,000	1,000,000	50230 - Permits	980,000	0	0
42,628	29,595	55,000	55,000	50235 - Charges for Services	50,000	0	0
3,235,543	4,412,893	6,763,264	6,763,264	50236 - Charges for Services, Intergovernmental	8,363,747	0	0
902	23,168	55,000	55,000	50250 - Sales to the Public	45,000	0	0
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	0	0
219,540	197,243	237,016	237,016	50310 - Internal Service Reimbursement	243,558	0	0
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	0	0

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	0	0

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	0	0
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	0	0
29,291	27,420	40,000	40,000	Prior Year Taxes	40,000	0	0
3,763,797	3,854,595	3,928,116	3,928,116	Property Taxes	3,768,421	0	0
3,802,982	3,891,509	3,978,116	3,978,116		3,818,421	0	0
1,882	11,063	2,500	2,500	TOTAL INTEREST	5,000	0	0
3,857,350	3,959,847	4,004,337	4,004,337	FUND TOTAL	3,844,422	0	0

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	0	0
50,500	29,000	29,000	29,000	Internal Services	29,000	0	0
-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	0	0
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	0	0

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	0	0
3,763,797	3,854,595	3,928,116	3,928,116	50100 - Property Taxes, Current Year Levy	3,768,421	0	0
29,291	27,420	40,000	40,000	50101 - Property Taxes, Prior Year Levies	40,000	0	0
5,858	6,315	10,000	10,000	50103 - Property Taxes, Interest	10,000	0	0
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	0	0
3,857,350	3,959,847	4,004,337	4,004,337		3,844,422	0	0
3,857,350	3,959,847	4,004,337	4,004,337	FUND TOTAL	3,844,422	0	0

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	0	0
INTERGOVERNMENTAL							
6,079,673	6,423,414	6,508,750	6,508,750	State Sources	6,671,469	0	0
6,079,673	6,423,414	6,508,750	6,508,750		6,671,469	0	0
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	0	0

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	0	0
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	0	0
NONDEPARTMENTAL							
0	0	947,600	947,600	Contractual Services	585,275	0	0
0	0	30,000	30,000	Materials & Supplies	30,000	0	0
1,773,508	1,765,188	1,744,212	1,744,212	Internal Services	1,739,697	0	0
1,773,508	1,765,188	2,721,812	2,721,812		2,354,972	0	0
COUNTY MANAGEMENT							
0	0	317,722	317,722	Personnel	318,038	0	0
0	0	0	0	Contractual Services	500	0	0
0	0	3,165	3,165	Materials & Supplies	13,167	0	0
0	0	2,263	2,263	Internal Services	1,283	0	0
0	0	323,150	323,150		332,988	0	0
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	0	0
26,335	57,870	0	0	Materials & Supplies	0	0	0
1,038,711	1,161,810	140,000	140,000		1,000,000	0	0
CONTINGENCY							
0	0	650,875	650,875	CONTINGENCY	667,147	0	0
0	0	650,875	650,875		667,147	0	0

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	0	0

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	0	0
6,079,673	6,423,414	6,508,750	6,508,750	50115 - Lottery Revenues	6,671,469	0	0
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	0	0
7,287,557	8,038,360	7,678,022	7,678,022	FUND TOTAL	7,445,438	0	0

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	0	0
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	0	0
146,212,308	140,436,278	156,506,965	156,506,965		136,584,365	0	0
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	0	0

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	0	0
0	0	6,682,307	6,682,307	Contractual Services	5,132,606	0	0
0	0	0	0	Materials & Supplies	568	0	0
0	0	383,350	383,350	Internal Services	344,321	0	0
0	0	9,669,948	9,669,948		7,192,213	0	0
HOMELESS SERVICES DEPARTMENT							
6,229,978	10,427,470	10,724,330	10,723,367	Personnel	11,244,269	0	0
70,404,555	122,988,324	191,819,189	187,628,666	Contractual Services	117,222,700	0	0
4,126,643	2,583,160	11,156,594	11,157,978	Materials & Supplies	11,054,515	0	0
4,724,892	5,378,735	6,459,759	6,459,338	Internal Services	8,170,348	0	0
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	0	0
HEALTH DEPARTMENT							
0	0	1,343,447	1,346,630	Personnel	580,257	0	0
0	0	16,319,154	16,315,433	Contractual Services	15,619,716	0	0
0	0	6,000	6,000	Materials & Supplies	656	0	0
0	0	227,177	227,715	Internal Services	90,985	0	0
0	0	17,895,778	17,895,778		16,291,614	0	0

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	0	0
0	0	1,528,304	1,528,304	Contractual Services	1,002,413	0	0
0	0	0	0	Materials & Supplies	1	0	0
0	0	302,405	302,405	Internal Services	317,891	0	0
0	0	3,293,721	3,293,721		2,355,415	0	0
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	0	0
0	4,000,000	506,400	506,400	Contractual Services	317,700	0	0
0	0	1,048,538	1,048,538	Materials & Supplies	1,292,284	0	0
0	0	442,424	442,424	Internal Services	869,708	0	0
0	4,000,000	4,661,194	4,661,194		4,265,870	0	0
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	0	0
0	0	9,759	9,759	Materials & Supplies	8,485	0	0
0	0	7,408	7,408	Internal Services	7,807	0	0
0	0	197,408	197,408		203,058	0	0
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	0	0
0	0	33,286,856	33,286,856		4,165,730	0	0
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	0	0

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	0	0	
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	0	0	
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	0	0	
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	0	0	

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	0	0
TAXES							
199,477,581	187,041,786	163,000,000	163,000,000	Income Taxes	175,000,000	0	0
199,477,581	187,041,786	163,000,000	163,000,000		175,000,000	0	0
5,596,631	14,364,699	0	0	TOTAL INTEREST	5,341,586	0	0
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	0	0

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	0	0
19,541,527	46,327,362	88,715,642	92,603,170	Contractual Services	151,879,480	0	0
100,595	153,885	392,441	392,441	Materials & Supplies	357,258	0	0
1,002,112	895,080	1,454,748	1,454,748	Internal Services	1,662,863	0	0
23,625,305	52,391,562	97,615,023	101,502,551		162,977,210	0	0
HEALTH DEPARTMENT							
530,205	1,565,695	1,717,905	1,718,264	Personnel	1,864,555	0	0
1,451	22,512	0	0	Contractual Services	0	0	0
3,304	6,919	4,514	4,094	Materials & Supplies	5,700	0	0
62,871	112,516	122,746	122,807	Internal Services	146,713	0	0
597,831	1,707,642	1,845,165	1,845,165		2,016,968	0	0
NONDEPARTMENTAL							
0	0	0	0	Personnel	361,531	0	0
0	0	0	0	Internal Services	15,111	0	0
0	0	0	0		376,642	0	0
COUNTY MANAGEMENT							
50,009	174,998	186,049	186,049	Personnel	193,484	0	0
5,774,723	5,633,405	6,636,840	6,636,840	Contractual Services	6,815,630	0	0
0	0	5,000	5,000	Materials & Supplies	5,016	0	0
135,275	97,995	22,015	22,015	Internal Services	21,736	0	0
5,960,008	5,906,398	6,849,904	6,849,904		7,035,866	0	0
CONTINGENCY							
0	0	16,300,000	12,412,472	CONTINGENCY	17,500,000	0	0
0	0	16,300,000	12,412,472		17,500,000	0	0

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	0	0
344,006,181	485,407,065	449,662,827	449,662,827		524,756,817	0	0
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	0	0

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	0	0
199,477,581	187,041,786	163,000,000	163,000,000	50165 - Personal Income Tax	175,000,000	0	0
5,596,631	14,364,699	0	0	50270 - Interest Earnings	5,341,586	0	0
374,189,325	545,412,667	572,272,919	572,272,919		714,663,503	0	0
374,189,325	545,412,667	572,272,919	572,272,919	FUND TOTAL	714,663,503	0	0

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	0	0
INTERGOVERNMENTAL							
258,405	230,973	202,336	202,336	Federal Sources	172,526	0	0
258,405	230,973	202,336	202,336		172,526	0	0
95,022	350,788	40,000	40,000	TOTAL INTEREST	40,000	0	0
OTHER							
589,314	626,967	600,000	600,000	Fines/Forfeitures	600,000	0	0
27,027,040	21,509,329	23,095,203	23,095,203	Service Reimbursements	23,084,289	0	0
27,616,354	22,136,296	23,695,203	23,695,203		23,684,289	0	0
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	0	0

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	0	0
29,463,770	30,703,929	23,894,539	23,894,539	Debt Service	23,854,815	0	0
29,465,840	30,703,929	23,898,539	23,898,539		23,857,815	0	0
UNAPPROPRIATED BALANCE							
2,157,091	954,220	775,190	775,190	UNAPPROPRIATED BALANCE	1,142,220	0	0
2,157,091	954,220	775,190	775,190		1,142,220	0	0
31,622,931	31,658,149	24,673,729	24,673,729	FUND TOTAL	25,000,035	0	0

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	0	0
13	11	0	0	50270 - Interest Earnings	0	0	0
589,314	626,967	600,000	600,000	50280 - Fines and Forfeitures	600,000	0	0
27,027,040	21,509,329	23,095,203	23,095,203	50310 - Internal Service Reimbursement	23,084,289	0	0
27,874,773	22,367,281	23,897,539	23,897,539		23,856,815	0	0

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	0	0
95,008	350,777	40,000	40,000	50270 - Interest Earnings	40,000	0	0
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	0	0
31,622,931	31,658,149	24,673,729	24,673,729	FUND TOTAL	25,000,035	0	0

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	0	0
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	0	0
344,314	494,416	300,000	300,000	Prior Year Taxes	300,000	0	0
52,563,427	53,289,348	52,094,940	52,094,940	Property Taxes	56,260,090	0	0
52,994,375	53,869,962	52,424,940	52,424,940		56,590,090	0	0
853,047	1,326,958	300,000	300,000	TOTAL INTEREST	300,000	0	0
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	0	0

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	0	0
51,974,193	53,808,115	55,424,940	55,424,940		57,090,090	0	0
UNAPPROPRIATED BALANCE							
2,850,524	4,295,127	1,953,207	1,953,207	UNAPPROPRIATED BALANCE	2,372,496	0	0
2,850,524	4,295,127	1,953,207	1,953,207		2,372,496	0	0
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	0	0

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	0	0
0	0	52,094,940	52,094,940	50100 - Property Taxes, Current Year Levy	56,260,090	0	0
0	0	300,000	300,000	50101 - Property Taxes, Prior Year Levies	300,000	0	0
0	0	30,000	30,000	50103 - Property Taxes, Interest	30,000	0	0

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	0	0
1,803,978	4,080,141	57,378,147	57,378,147		59,462,586	0	0
54,824,716	58,103,242	57,378,147	57,378,147	FUND TOTAL	59,462,586	0	0

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	0	0
1,337,159	2,180,181	1,200,000	1,200,000	TOTAL INTEREST	1,400,000	0	0
OTHER							
34,887,832	33,789,954	37,296,177	37,296,177	Service Reimbursements	27,820,781	0	0
34,887,832	33,789,954	37,296,177	37,296,177		27,820,781	0	0
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	0	0

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	0	0
29,675,000	31,325,000	33,060,000	33,060,000	Debt Service	34,885,000	0	0
54,685,990	31,325,000	33,510,700	33,510,700		35,335,700	0	0
UNAPPROPRIATED BALANCE							
41,428,541	46,073,676	50,178,465	50,178,465	UNAPPROPRIATED BALANCE	45,625,591	0	0
41,428,541	46,073,676	50,178,465	50,178,465		45,625,591	0	0
96,114,531	77,398,676	83,689,165	83,689,165	FUND TOTAL	80,961,291	0	0

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	0	0
34,887,832	33,789,954	37,296,177	37,296,177		27,820,781	0	0
OVERALL COUNTY							
34,889,540	41,428,541	45,192,988	45,192,988	50000 - Beginning Working Capital	51,740,510	0	0
1,337,159	2,180,181	1,200,000	1,200,000	50270 - Interest Earnings	1,400,000	0	0
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	0	0
96,114,531	77,398,676	83,689,165	83,689,165	FUND TOTAL	80,961,291	0	0

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	0	0
150,327	4,576	0	0	TOTAL INTEREST	0	0	0
6,258,483	245,808	65,000	65,000	FUND TOTAL	14,020	0	0

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	0	0
0	0	65,000	65,000		14,020	0	0

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	0	0

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	0	0
150,327	4,576	0	0	50270 - Interest Earnings	0	0	0
150,327	4,576	65,000	65,000		14,020	0	0
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	0	0

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	0	0
13,546	20,966	0	0	TOTAL INTEREST	0	0	0
535,874	556,840	556,886	556,886	FUND TOTAL	580,027	0	0

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	0	0
0	0	556,886	556,886		580,027	0	0
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	0	0

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	0	0
522,327	535,874	556,886	556,886		580,027	0	0
535,874	556,840	556,886	556,886	FUND TOTAL	580,027	0	0

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	0	0
166,428	247,478	100,000	100,000	TOTAL INTEREST	200,000	0	0
OTHER							
3,217,864	3,214,918	4,211,105	4,211,105	Service Reimbursements	4,858,735	0	0
3,217,864	3,214,918	4,211,105	4,211,105		4,858,735	0	0
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	0	0

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	0	0
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	0	0
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	0	0

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	0	0
0	0	100,000	100,000	50270 - Interest Earnings	200,000	0	0
3,217,864	3,214,918	4,211,105	4,211,105	50310 - Internal Service Reimbursement	4,858,735	0	0
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	0	0
11,334,486	10,244,725	10,103,981	10,103,981	FUND TOTAL	13,024,698	0	0

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	0	0
SERVICE CHARGES							
475,965	497,238	400,000	400,000	IG Charges for Services	400,000	0	0
0	0	7,050	7,050	Services Charges	8,102	0	0
475,965	497,238	407,050	407,050		408,102	0	0
338,427	741,942	300,000	300,000	TOTAL INTEREST	500,000	0	0
OTHER							
0	12,345	0	0	Dividends/Refunds	3,000,000	0	0
0	0	8,000,000	8,315,000	Miscellaneous	8,000,000	0	0
10,938,341	7,533,897	5,648,825	5,648,825	Service Reimbursements	6,584,688	0	0
10,938,341	7,546,242	13,648,825	13,963,825		17,584,688	0	0
2,871,068	6,234,214	2,806,308	6,606,308	TOTAL FINANCING SOURCES	3,144,420	0	0
26,204,815	28,481,019	40,155,271	44,270,271	FUND TOTAL	46,338,117	0	0

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	0	0
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	0	0
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	0	0

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
338,427	741,942	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	0	0
0	0	7,050	7,050	50235 - Charges for Services	8,102	0	0
475,965	497,238	400,000	400,000	50236 - Charges for Services, Intergovernmental	400,000	0	0
0	0	300,000	300,000	50270 - Interest Earnings	500,000	0	0
0	12,345	0	0	50290 - Dividends & Rebates	3,000,000	0	0
10,938,341	7,533,897	5,648,825	5,648,825	50310 - Internal Service Reimbursement	6,584,688	0	0
2,871,068	6,234,214	2,806,308	6,606,308	50320 - Cash Transfers In	3,144,420	0	0
0	0	8,000,000	8,315,000	50360 - Miscellaneous Revenue	8,000,000	0	0
25,866,389	27,739,076	40,155,271	44,270,271		46,338,117	0	0
26,204,815	28,481,019	40,155,271	44,270,271	FUND TOTAL	46,338,117	0	0

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	0	0
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	0	0
512,852	490,010	1,257,169	1,257,169		1,211,876	0	0
10,080,000	3,300,000	5,310,000	5,310,000	TOTAL FINANCING SOURCES	1,500,000	0	0
13,356,003	14,346,323	17,233,302	17,233,302	FUND TOTAL	13,958,309	0	0

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	0	0
1,346,173	1,693,752	15,651,523	15,651,523	Contractual Services	12,401,572	0	0
436,922	75,717	9,938	9,938	Materials & Supplies	0	0	0
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	0	0
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	0	0

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	0	0
512,852	490,010	1,257,169	1,257,169	50310 - Internal Service Reimbursement	1,211,876	0	0
10,080,000	3,300,000	5,310,000	5,310,000	50320 - Cash Transfers In	1,500,000	0	0
13,133,714	13,256,027	17,233,302	17,233,302		13,958,309	0	0
13,356,003	14,346,323	17,233,302	17,233,302	FUND TOTAL	13,958,309	0	0

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	0	0
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	0	0
OTHER							
10,032,278	10,834,158	12,220,052	12,220,052	Service Reimbursements	12,641,188	0	0
10,032,278	10,834,158	12,220,052	12,220,052		12,641,188	0	0
3,394,114	648,619	1,073,762	1,073,762	TOTAL FINANCING SOURCES	2,444,044	0	0
38,432,359	42,666,271	44,786,779	44,786,779	FUND TOTAL	46,409,241	0	0

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	0	0
5,627,683	10,439,907	41,034,328	41,034,328	Contractual Services	42,014,978	0	0
-366,717	-212,380	122,300	122,300	Materials & Supplies	121,866	0	0
1,920,082	1,932,469	1,282,590	1,282,590	Internal Services	1,554,968	0	0
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	0	0
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	0	0

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	0	0
0	0	189	189	50235 - Charges for Services	0	0	0
0	0	600,000	600,000	50270 - Interest Earnings	800,000	0	0
10,032,278	10,834,158	12,220,052	12,220,052	50310 - Internal Service Reimbursement	12,641,188	0	0
3,394,114	648,619	1,073,762	1,073,762	50320 - Cash Transfers In	2,444,044	0	0
37,729,993	40,858,109	44,786,779	44,786,779		46,409,241	0	0
38,432,359	42,666,271	44,786,779	44,786,779	FUND TOTAL	46,409,241	0	0

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	TOTAL BEGINNING WORKING CAPITAL	0	0	0
7,058	4,966	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	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	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	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	0	0
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	0	0
8,830,453	8,838,951	8,585,173	8,585,173	FUND TOTAL	8,583,523	0	0

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	0	0
8,585,228	8,586,742	8,585,173	8,585,173		8,583,523	0	0
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	0	0

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	0	0
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	0	0
8,830,453	8,838,951	8,585,173	8,585,173		8,583,523	0	0
8,830,453	8,838,951	8,585,173	8,585,173	FUND TOTAL	8,583,523	0	0

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	TOTAL BEGINNING WORKING CAPITAL	0	0	0
10,896	0	0	0	TOTAL INTEREST	0	0	0
998,913	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	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	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	0	0
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	0	0
25,095,000	0	0	0	TOTAL FINANCING SOURCES	20,100,542	0	0
48,754,917	42,109,106	51,269,398	51,269,398	FUND TOTAL	33,025,016	0	0

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	0	0
3,817,638	13,882,143	44,492,016	44,492,016	Contractual Services	25,976,942	0	0
147,963	299,430	34,673	34,673	Materials & Supplies	12,123	0	0
3,836,750	5,185,960	5,600,081	5,600,081	Internal Services	5,619,048	0	0
0	0	0	0	Capital Outlay	200,000	0	0
8,099,922	20,010,449	51,269,398	51,269,398		33,025,016	0	0
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	0	0

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	0	0
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	0	0
0	0	0	0	50320 - Cash Transfers In	20,100,542	0	0
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	0	0
48,754,917	42,109,106	51,269,398	51,269,398	FUND TOTAL	33,025,016	0	0

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	0	0
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	0	0

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	0	0
0	0	0	0		900,000	0	0
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	0	0

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	0	0
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	0	0
19,320,784	1,257,514	880,000	880,000	FUND TOTAL	900,000	0	0

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	0	0
INTERGOVERNMENTAL							
0	1,070,000	3,800,000	3,800,000	Local Sources	3,530,000	0	0
0	70,000	0	0	State Sources	0	0	0
0	1,140,000	3,800,000	3,800,000		3,530,000	0	0
SERVICE CHARGES							
0	172,952	2,689,145	2,689,145	IG Charges for Services	2,364,752	0	0
0	172,952	2,689,145	2,689,145		2,364,752	0	0
3,132,341	3,343,245	3,390,000	3,390,000	TOTAL INTEREST	3,360,000	0	0
OTHER							
37,701	83,855	201,370	201,370	Dividends/Refunds	193,440	0	0
37,701	83,855	201,370	201,370		193,440	0	0
412,740,384	359,012,708	254,975,980	254,975,980	FUND TOTAL	142,915,708	0	0

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	0	0
50,182,270	111,395,318	236,680,224	236,680,224	Contractual Services	119,633,214	0	0
351,006	8,783,485	10,679,604	10,679,604	Materials & Supplies	14,779,990	0	0
1,611,394	3,048,260	1,422,178	1,422,178	Internal Services	1,590,726	0	0
2,877,690	2,295,357	1,477,956	1,477,956	Capital Outlay	2,047,560	0	0
58,467,728	129,793,690	254,975,980	254,975,980		142,915,708	0	0
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	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
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	0	0
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	0	0
0	172,952	2,689,145	2,689,145	50236 - Charges for Services, Intergovernmental	2,364,752	0	0
0	0	3,390,000	3,390,000	50270 - Interest Earnings	3,360,000	0	0
37,701	83,855	201,370	201,370	50290 - Dividends & Rebates	193,440	0	0
358,869,408	337,935,116	254,975,980	254,975,980		142,915,708	0	0
412,740,384	359,012,708	254,975,980	254,975,980	FUND TOTAL	142,915,708	0	0

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	0	0
SERVICE CHARGES							
140,948	79,375	3,998,550	3,998,550	IG Charges for Services	3,610,000	0	0
0	0	0	0	Services Charges	800,000	0	0
140,948	79,375	3,998,550	3,998,550		4,410,000	0	0
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	0	0
1,954,544	3,318,463	10,699,169	10,699,169	FUND TOTAL	12,601,441	0	0

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	0	0
1,709	0	0	0	Materials & Supplies	132	0	0
55,324	69,182	0	0	Internal Services	177,129	0	0
340,947	192,005	10,699,169	10,699,169		12,601,441	0	0
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	0	0

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	0	0
0	0	0	0	50235 - Charges for Services	800,000	0	0
140,948	79,375	3,998,550	3,998,550	50236 - Charges for Services, Intergovernmental	3,610,000	0	0
1,784,023	1,510,000	3,812,900	3,812,900	50320 - Cash Transfers In	3,300,000	0	0
1,924,970	3,202,971	10,699,169	10,699,169		12,601,441	0	0
1,954,544	3,318,463	10,699,169	10,699,169	FUND TOTAL	12,601,441	0	0

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	0	0
INTERGOVERNMENTAL							
0	0	1,666,279	1,666,279	Federal Sources	1,666,279	0	0
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	0	0
-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	0	0

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	0	0
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	0	0
CASH TRANSFERS TO...							
0	0	0	0	General Fund	5,893,328	0	0
0	0	0	0		5,893,328	0	0
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	0	0

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	0	0
0	0	1,666,279	1,666,279	50170 - Intergovernmental, Direct Federal	1,666,279	0	0
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	0	0
8,618,170	11,631,973	24,299,890	24,299,890	FUND TOTAL	15,431,525	0	0

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	TOTAL BEGINNING WORKING CAPITAL	3,446,128	0	0
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	0	0

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	0	0
0	0	3,045,000	3,045,000		3,446,128	0	0
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	0	0

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	0	0
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	0	0
0	0	3,535,421	3,535,421	FUND TOTAL	3,446,128	0	0

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 FINANCING SOURCES	13,400,000	0	0
0	0	0	0	0 FUND TOTAL	13,400,000	0	0

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	0	0
0	0	0	0		13,400,000	0	0
0	0	0	0	0 FUND TOTAL	13,400,000	0	0

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	50320 - Cash Transfers In	13,400,000	0	0
0	0	0	0		13,400,000	0	0
0	0	0	0	0 FUND TOTAL	13,400,000	0	0

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	TOTAL BEGINNING WORKING CAPITAL	637,000	0	0
67,783	36,836	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	FUND TOTAL	637,000	0	0

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	0	0
225,716	17,995	0	0	Contractual Services	1,675	0	0
268,357	171,727	0	0	Materials & Supplies	0	0	0
744,378	117,861	0	0	Internal Services	86,116	0	0
2,206,318	993,385	0	0		637,000	0	0
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	FUND TOTAL	637,000	0	0

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	0	0
0	0	0	0	50360 - Miscellaneous Revenue	0	0	0
3,199,703	993,385	0	0		637,000	0	0
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	FUND TOTAL	637,000	0	0

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	0	0
INTERGOVERNMENTAL							
100,120	135,810	1,899,413	1,899,413	Federal & State Sources	267,971	0	0
13,160,695	12,788,715	13,358,484	13,358,484	Federal Sources	13,684,815	0	0
1,577,659	1,556,534	1,164,620	1,164,620	State Sources	1,892,161	0	0
14,838,474	14,481,059	16,422,517	16,422,517		15,844,947	0	0
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	0	0
-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	0	0
155,624,052	160,696,689	162,911,243	162,911,243		167,143,284	0	0
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	0	0
30	0	0	0	Service Reimbursements	0	0	0
10,588,619	13,092,520	14,917,492	14,917,492		18,342,006	0	0
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	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
HEALTH DEPARTMENT							
87,104,224	99,259,477	123,587,171	123,671,978	Personnel	131,902,533	0	0
5,477,934	8,290,949	5,476,514	5,416,276	Contractual Services	7,932,757	0	0
23,246,832	29,312,845	30,973,035	30,934,124	Materials & Supplies	34,695,629	0	0
27,893,944	31,280,104	40,644,393	40,658,735	Internal Services	42,258,101	0	0
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	0	0
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	0	0
0	0	16,479,108	16,479,108		16,714,328	0	0
UNAPPROPRIATED BALANCE							
76,446,715	99,182,872	47,578,020	47,578,020	UNAPPROPRIATED BALANCE	66,926,889	0	0
76,446,715	99,182,872	47,578,020	47,578,020		66,926,889	0	0
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	0	0

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	0	0
13,160,695	12,788,715	13,358,484	13,358,484	50170 - Intergovernmental, Direct Federal	13,684,815	0	0
1,577,659	1,556,534	1,164,620	1,164,620	50180 - Intergovernmental, Direct State	1,892,161	0	0
0	31,450	548,205	548,205	50190 - Intergovernmental, Federal through State	175,651	0	0
100,120	104,360	1,351,208	1,351,208	50195 - Intergovernmental, Federal through Other	92,320	0	0
10,458,044	13,087,349	14,917,492	14,917,492	50210 - Non-governmental Grants, Operating	18,342,006	0	0
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	0	0
180,379,336	191,719,054	158,808,742	158,808,742	50236 - Charges for Services, Intergovernmental	164,592,601	0	0
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	0	0
OVERALL COUNTY							
33,456,834	71,363,693	64,057,128	64,057,128	50000 - Beginning Working Capital	83,641,217	0	0
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	0	0
220,595,973	267,595,858	266,708,241	266,708,241	FUND TOTAL	300,430,237	0	0

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	0	0
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	0	0
19,052	18,654	25,000	25,000		17,120	0	0
2,510,951	4,144,578	3,000,000	3,000,000	TOTAL INTEREST	3,500,000	0	0
OTHER							
2,146,881	2,461,606	1,935,000	1,935,000	Dividends/Refunds	2,710,000	0	0
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	0	0
134,447,432	147,765,842	177,734,715	178,253,250	Service Reimbursements	179,274,401	0	0
147,768,151	162,525,134	192,569,715	193,088,250		194,916,449	0	0
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	0	0

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	0	0
15,293	1,404	323,790	323,790	Contractual Services	332,540	0	0
151,314	164,222	251,921	251,921	Materials & Supplies	259,357	0	0
531,938	618,792	616,718	616,718	Internal Services	641,855	0	0
6,715,199	7,415,962	8,293,670	8,293,670		8,776,000	0	0

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	0	0
2,497,970	2,806,532	2,956,238	2,956,238	Contractual Services	2,957,752	0	0
131,864,594	140,380,217	175,677,654	176,196,189	Materials & Supplies	177,640,001	0	0
561,025	618,112	617,539	617,539	Internal Services	706,703	0	0
141,095,700	151,005,116	187,301,046	187,819,581		189,657,569	0	0
CONTINGENCY							
0	0	16,136,043	16,136,043	CONTINGENCY	17,789,290	0	0
0	0	16,136,043	16,136,043		17,789,290	0	0
UNAPPROPRIATED BALANCE							
105,199,763	113,486,064	91,437,577	91,437,577	UNAPPROPRIATED BALANCE	100,805,977	0	0
105,199,763	113,486,064	91,437,577	91,437,577		100,805,977	0	0
253,010,662	271,907,142	303,168,336	303,686,871	FUND TOTAL	317,028,836	0	0
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	0	0
7,895,770	8,563,261	8,293,670	8,293,670		8,776,000	0	0
OVERALL COUNTY							
95,641,912	105,199,763	107,573,621	107,573,621	50000 - Beginning Working Capital	118,595,267	0	0
2,456,744	4,144,578	3,000,000	3,000,000	50270 - Interest Earnings	3,500,000	0	0
98,098,656	109,344,341	110,573,621	110,573,621		122,095,267	0	0

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	0	0
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	0	0
4,884,193	5,106,376	5,500,000	5,500,000	50291 - Retiree & COBRA Health Premiums	5,500,848	0	0
6,241,994	6,942,516	7,400,000	7,400,000	50292 - Employee Benefit Contribution	7,431,200	0	0
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	0	0
3,808,468	4,138,681	8,887,552	8,887,552	50311 - Internal Service Reimbursement, General Insurance Liability	9,767,538	0	0
4,682,805	5,045,100	6,715,283	6,715,283	50312 - Internal Service Reimbursement, Workers' Compensation Internal	6,875,067	0	0
9,960,861	10,816,118	11,367,286	11,367,286	50313 - Internal Service Reimbursement, Retiree & COBRA Health Insurance	8,543,670	0	0
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	0	0
99,593,657	108,926,467	132,680,286	133,198,821	50316 - Internal Service Reimbursement, Medical & Dental	135,779,965	0	0
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	0	0
5,421,594	5,873,204	6,317,418	6,317,418	50321 - Internal Service Reimbursement, Benefits Administration	6,529,902	0	0
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	0	0
253,010,662	271,907,142	303,168,336	303,686,871	FUND TOTAL	317,028,836	0	0

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	0	0
SERVICE CHARGES							
0	0	97,493	97,493	Services Charges	44,375	0	0
0	0	97,493	97,493		44,375	0	0
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	0	0
7,515,302	7,642,627	7,530,842	7,530,842		7,284,094	0	0
8,368,587	9,587,661	8,791,591	8,791,591	FUND TOTAL	8,415,600	0	0

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	0	0
158,659	233,179	479,403	479,403	Contractual Services	394,574	0	0
2,160,466	2,397,864	2,378,594	2,378,594	Materials & Supplies	2,264,728	0	0
1,792,910	2,788,798	2,328,900	2,328,900	Internal Services	2,481,716	0	0
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	0	0
CASH TRANSFERS TO...							
378,800	54,870	341,509	341,509	Fleet Asset Replacement Fund	313,298	0	0
378,800	54,870	341,509	341,509		313,298	0	0
CONTINGENCY							
0	0	821,747	821,747	CONTINGENCY	773,833	0	0
0	0	821,747	821,747		773,833	0	0
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	0	0

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	0	0
0	0	97,493	97,493	50235 - Charges for Services	44,375	0	0
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	0	0
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	0	0
8,368,587	9,587,661	8,791,591	8,791,591	FUND TOTAL	8,415,600	0	0

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	0	0
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	0	0
2,427,489	3,083,113	2,729,425	2,729,425		4,075,942	0	0
378,800	54,870	341,509	341,509	TOTAL FINANCING SOURCES	313,298	0	0
11,116,102	12,198,185	13,935,093	13,935,093	FUND TOTAL	16,695,365	0	0

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	0	0
2,407,867	2,182,392	13,935,093	13,935,093		16,695,365	0	0
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	0	0

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	0	0
2,427,489	3,034,203	2,729,425	2,729,425	50310 - Internal Service Reimbursement	4,075,942	0	0
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	0	0
10,892,693	11,846,221	13,935,093	13,935,093		16,695,365	0	0
11,116,102	12,198,185	13,935,093	13,935,093	FUND TOTAL	16,695,365	0	0

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	0	0
SERVICE CHARGES							
16,662	11,518	12,770	12,770	Services Charges	11,841	0	0
16,662	11,518	12,770	12,770		11,841	0	0
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	0	0
66,762,214	65,165,836	73,486,230	73,486,230		78,707,489	0	0
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	0	0

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	0	0
7,145,194	6,785,167	5,548,440	5,600,671	Contractual Services	5,074,369	0	0
15,372,395	16,061,793	20,210,009	20,205,370	Materials & Supplies	22,396,147	0	0
11,274,211	4,735,095	5,469,277	5,469,277	Internal Services	5,943,759	0	0
245,702	470,553	3,700,891	3,700,891	Capital Outlay	3,611,055	0	0
66,556,815	64,592,224	77,609,885	77,609,885		82,496,209	0	0
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	0	0
0	0	2,372,047	2,372,047		2,452,698	0	0
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	0	0

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	0	0
16,662	11,518	12,770	12,770	50235 - Charges for Services	11,841	0	0
66,762,214	65,165,836	73,486,230	73,486,230	50310 - Internal Service Reimbursement	78,707,489	0	0
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	0	0
74,171,900	71,000,345	79,981,932	79,981,932	FUND TOTAL	84,948,907	0	0

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	0	0
SERVICE CHARGES							
0	0	17,052	17,052	Services Charges	20,483	0	0
0	0	17,052	17,052		20,483	0	0
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	0	0
4,005,995	3,931,756	4,774,820	4,774,820		4,886,353	0	0
4,630,101	4,588,261	5,324,911	5,324,911	FUND TOTAL	5,407,097	0	0

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	0	0
1,018,516	867,697	1,064,616	1,064,616	Contractual Services	905,523	0	0
117,583	182,358	184,135	184,135	Materials & Supplies	192,792	0	0
1,356,429	1,545,779	1,728,489	1,728,489	Internal Services	1,843,727	0	0
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	0	0
CONTINGENCY							
0	0	533,039	533,039	CONTINGENCY	500,261	0	0
0	0	533,039	533,039		500,261	0	0
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	0	0

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	0	0
0	0	17,052	17,052	50235 - Charges for Services	20,483	0	0
4,005,995	3,931,756	4,774,820	4,774,820	50310 - Internal Service Reimbursement	4,886,353	0	0
4,620,032	4,564,233	5,324,911	5,324,911		5,407,097	0	0
4,630,101	4,588,261	5,324,911	5,324,911	FUND TOTAL	5,407,097	0	0

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	0	0
SERVICE CHARGES							
1,134,336	1,094,022	795,532	795,532	Facilities Management	982,581	0	0
1,131,412	1,286,089	1,299,767	1,299,767	IG Charges for Services	1,478,852	0	0
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	0	0
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	0	0
71,171,852	78,039,814	83,080,604	83,408,326	Service Reimbursements	89,918,292	0	0
71,331,554	78,128,271	83,080,604	83,408,326		90,039,846	0	0
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	0	0

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	0	0
16,087,292	18,854,812	17,851,019	18,290,501	Contractual Services	23,042,813	0	0
30,327,083	31,561,684	35,152,561	35,040,801	Materials & Supplies	35,111,734	0	0
10,206,005	11,170,598	12,751,149	12,751,149	Internal Services	13,328,393	0	0
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	0	0
CASH TRANSFERS TO...							
171,068	161,929	153,965	153,965	Capital Improvement Fund	369,420	0	0
0	0	105,382	105,382	General Fund	0	0	0
194,114	148,619	73,762	73,762	Asset Preservation Fund	44,044	0	0
365,182	310,548	333,109	333,109		413,464	0	0
CONTINGENCY							
0	0	3,336,833	3,336,833	CONTINGENCY	3,386,719	0	0
0	0	3,336,833	3,336,833		3,386,719	0	0

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	0	0
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	0	0
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	0	0
1,134,336	1,094,022	795,532	795,532	50240 - Property and Space Rentals	982,581	0	0
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	0	0
6,966,520	9,162,426	9,370,896	9,810,378	50308 - Internal Service Reimbursement, Enhanced Building Services	18,914,535	0	0
10,787,938	8,694,530	10,317,000	10,002,000	50309 - Internal Service Reimbursement, Facilities Service Requests - Materials & Services	9,757,508	0	0
51,197,362	57,846,423	59,143,918	59,347,158	50310 - Internal Service Reimbursement	56,868,539	0	0
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	0	0
74,417,659	81,707,780	86,101,285	86,429,007		95,801,499	0	0
77,491,796	85,017,093	89,438,118	89,765,840	FUND TOTAL	95,801,499	0	0

Although the goal of the County's budget is to provide information that is concise and understandable, the complexities of public finance and Oregon State Budget law can be confusing for those 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 acronyms commonly used by Multnomah County.

-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 appropriation can be changed during the year by board transfer, grants or the 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. A report is issued by the auditor expressing an opinion about the financial statements and compliance with requirements.

-B-

Balanced Budget. Oregon Administrative Rule requires jurisdictions within Oregon to propose and adopt balanced budgets. According to the State of Oregon, the definition of a balanced budget is 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 expended in the previous fiscal year.

Board of Commissioners. As set forth in the Multnomah County Home Rule Charter, the Board of County Commissioners consists of four members, elected by district and a chair elected countywide for a four year term, who 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, 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 (or other funds) that may be used by a program or department in a given fiscal year. Multnomah County sets a *constraint* on the amount of General Fund for which departments may plan.

Contingency. An estimate in an operating fund for unforeseen spending that may become necessary. Transfers from a contingency account must be approved by the Board of County Commissioners. Funds held in contingency may be restricted to a specific use.

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.

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, material 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 personal services, materials and services, capital outlay, debt services, and other types of requirements (also known as Object Classification).

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 \$15.00 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. 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. Adopted budget amount plus any changes made through budget modification as of December 31st of the current year.

-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 (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	HR	Human Resources
ACA	Affordable Care Act	HRAP	Homelessness Response Action Plan
ADA	Americans with Disabilities Act	HRS	Homelessness Response System
AMH	Automated Materials Handling	HSD	Homeless Services Department (formerly JOHS)
AOC	Association of Oregon Counties	IGA	Intergovernmental Agreement
ARP	American Rescue Plan	ISR	Internal Service Rate
ARRA	American Recovery & Reinvestment Act	JOHS	Joint Office of Homeless Services (now HSD)
BCC	Board of County Commissioners	LGBTQ2SIA	Lesbian, Gay, Bisexual, Transgender/non-binary, Queer/Questioning, Two Spirit, Intersex, Asexual
BHRC	Behavioral Health Resource Center	LIB	Library
BIPOC	Black, Indigenous, and People of Color	LID	Local Improvement District
BIT	Business Income Tax	LPSCC	Local Public Safety Coordinating Council
BWC	Beginning Working Capital	M&S	Materials and Supplies
CAP	Climate Action Plan	MCDC	Multnomah County Detention Center
CARES	Coronavirus Aid, Relief, & Economic Security Act	MCIJ	Multnomah County Inverness Jail
CATC	Crisis Assessment and Treatment Center	MCSO	Multnomah County Sheriff's Office
CBAC	Community Budget Advisory Committee	MWESB	Minority/Women-Owned Emerging Small Business
CCO	Coordinated Care Organization	MVRT	Motor Vehicle Rental Tax
CDC	Centers for Disease Control & Prevention	NACo	National Association of Counties
CFO	Chief Financial Officer	NOFA	Notice of Funding Availability
CIC	Community Involvement Committee	NOI	Notice of Intent
CIP	Capital Improvement Plan	NOND	Nondepartmental
COLA	Cost of Living Adjustment	OAR	Oregon Administrative Rules
COO	Chief Operating Officer	OHP	Oregon Health Plan
CPI	Consumer Price Index	OHS	Oregon Historical Society
CPI-W	Consumer Price Index for Urban Wage Earners and Clerical Workers	OPEB	Other Post Employment Benefits
CRC	Charter Review Commission	OPSRP	Oregon Public Services Retirement Plan (successor to PERS)
DA	District Attorney	ORS	Oregon Revised Statutes
DCA	Department of County Assets	OTO	One-Time-Only
DCHS	Department of County Human Services	PERS	Public Employees Retirement System (succeeded by OPSRP)
DCJ	Department of Community Justice	PFA	Preschool for All
DCM	Department of County Management	RACC	Regional Arts and Culture Council
DCS	Department of Community Services	SHS	Supportive Housing Services
EIS	Environmental Impact Statement	SUN	Schools Uniting Neighborhoods
FQHC	Federally Qualified Health Center	TAN	Tax Anticipation Note
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		