

Table of Contents

Department Overview3

Budget at a Glance4

Mission, Vision, and Values5

Diversity, Equity, and Inclusion6

Budget Overview7

Budget by Division10

Table of All Program Offers.....11

Director’s Office15

Budget Office29

Finance and Risk Management33

Central Human Resources77

Division of Assessment, Recording and Taxation (DART)101

(this page intentionally left blank)

Department Overview

The Department of County Management (DCM) strategically manages Multnomah County’s assets, both human and financial. Under the direction of the Chief Operating Officer (COO), DCM’s divisions — Office of the COO / DCM Director, Finance and Risk Management, Central Human Resources, Central Budget Office, and Division of Assessment, Recording, and Taxation — work to protect county resources and minimize financial risks. DCM provides critical administrative services, policy analysis, cross-departmental project management and forecasting to county departments, the Chair, Commissioners, and other elected officials, facilitating informed decision-making and efficient operations.

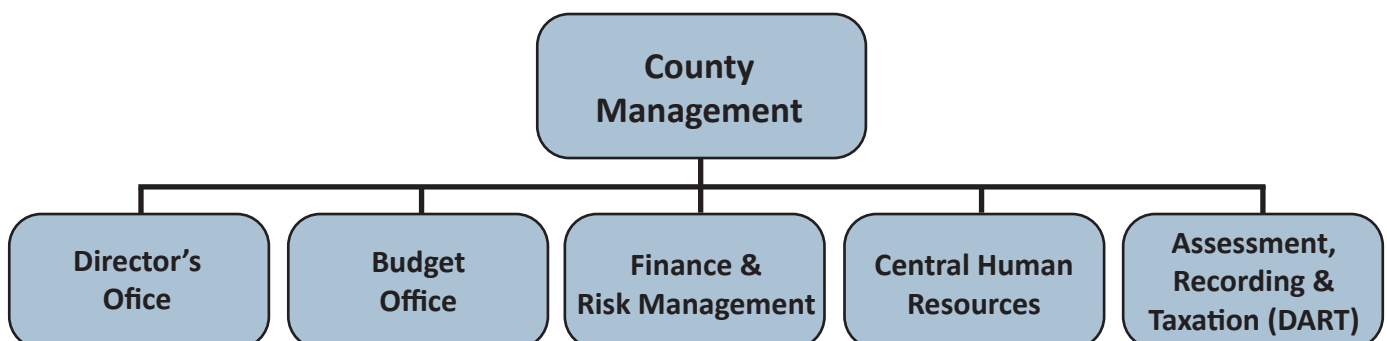
The Chief Operating Officer oversees and enhances County operations by promoting a positive workplace culture, fostering and supporting interdepartmental collaboration, maintaining essential corporate operations, and responding to urgent requests from the Chair’s Office. The COO works in close proximity with Department and Non-Departmental Directors and staff to set countywide priorities and ensure that County policies are upheld. The COO also serves as the DCM Director and, along with the Deputy COOs, provides oversight of and support to DCM.

The Finance and Risk Management (FRM) Division ensures the County’s financial transactions are managed in a timely and accurate manner, and establishes policies and procedures that guide how those transactions are made by County departments.

The Central Human Resources Division (CHR) provides human resources leadership, recommends policy, and partners with the Human Resources (HR) units in other departments to guide consistent HR processes and practices. CHR manages collective bargaining and labor contracts; personnel rules; job profile and compensation plans; countywide training and organizational development; recruitment and retention systems; and employee benefits and wellness programs.

The Budget Office, under the leadership of the Chair and Board of County Commissioners, prepares the annual budget and manages the budget process.

The Division of Assessment, Recording and Taxation (DART) maintains property records and assessments and collects property taxes, the primary source of General Fund revenue.



\$263.5 million

Proposed Operating Budget

Excludes cash transfers, contingencies, and unappropriated balances.

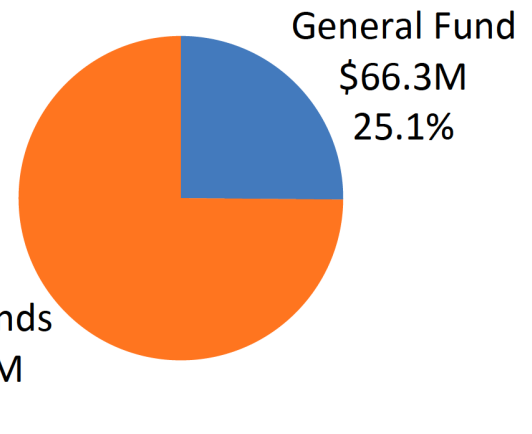
302.00 FTE

Total Proposed Staffing



(10.00) FTE

Decrease from
FY 2025 Adopted



(\$1.3) million

All Funds decrease from
FY 2025 Adopted



(0.5%) decrease

General Fund

\$0.6 million

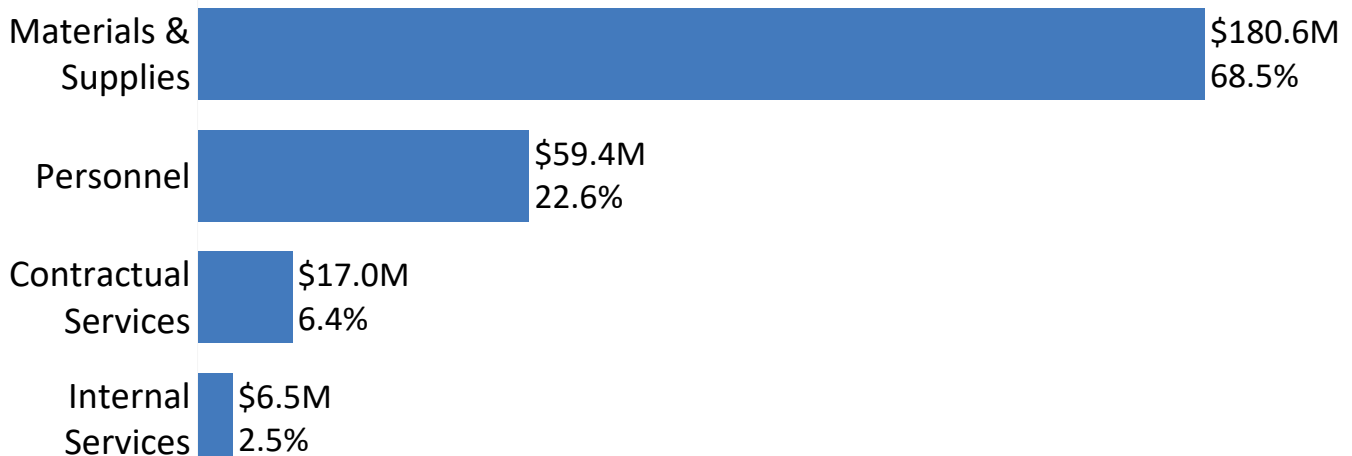
New **One-Time-Only** Programs

\$0.0 million

New **Ongoing** Programs

Operating Budget by Category - \$263.5 million

Does not include cash transfers, contingencies, and unappropriated balances



Mission, Vision, and Values

DCM serves the people who live, work and do business in Multnomah County by supporting the operational, financial, and human infrastructure of the County at an enterprise level. In 2024, DCM led the renewal of the County's Mission, Vision, and Values. Now, building on that work, DCM is leading efforts to design a countywide strategic plan. The County's Mission, Vision, and Values direct us to provide accessible, high-quality, and innovative public services while upholding values including transparency and accountability, promoting equity, inclusion, and belonging, and creating an environment of psychological, physical, and emotional safety. Indeed:

- Our Finance group consistently provides sound, transparent, and accountable financial management, protecting the County's assets from loss, theft, or misuse.
- Our Risk Management group protects the County's physical, financial and human assets by providing occupational health and safety services.
- Our Budget Office provides accurate, understandable, and transparent budget materials and resources for the Chair, Board, departments, and community.
- Our Division of Assessment, Recording, and Taxation provides accessible customer services on property assessment, value appeals, marriage licenses, and more.
- Our Office of the COO / DCM Director includes the DCM Equity program, which empowers our department to take an equity lens to our work. The COO promotes equity, inclusion, and belonging through numerous workforce initiatives like the Executive Learning Series and the Managers Conference. The Workplace Security Program keeps our workforce safe.
- Our Central HR Division promotes inclusion, belonging, and psychological and emotional safety through countywide training, organizational development, and employee benefits and wellness programs.

Diversity, Equity, and Inclusion

DCM believes all staff have a responsibility to carry equity work forward. We strive to embed fair, inclusive practices into all aspects of work: from daily operations to policies and procedures, we build on established practices and integrate new ones to address emerging gaps or needs.

FY 2025

The DCM Equity Team worked with leadership and staff to complete the following department-wide initiatives:

- DCM Leadership Competency Feedback survey. This 360-degree feedback survey is based on the county's Core Competency Model. 53 managers received feedback from their direct manager, direct reports, and peers. They reviewed results, identified themes, shared them with teams, and set professional goals in their PPR.
- DCM Manager Training Plan. Managers fulfilled the WESP's required four hours of equity training by attending the Multnomah County Managers Conference (MCMC) and participating in DCM's Equity Committee meetings.
- DCM WESP 2.0 Plan. DCM finalized its WESP 2.0 plan, which focuses on department-specific benchmarks outlined in the 2024-2028 WESP. The plan's 14 goals address the department's unique organizational development needs, and four goals are on track for completion by the end of FY 2025.
- Employee Survey Response. To address staff burnout reported in the 2023 Countywide Employee Survey, the DCM Equity Team held three Mind Mapping Workshops (Mind Maps help organize information visually for ease of understanding). Staff identified burnout causes and strategies to reduce it. Management will implement recommendations in 2025 to mitigate burnout and encourage participation in the 2025 Countywide Employee Survey.

FY 2026

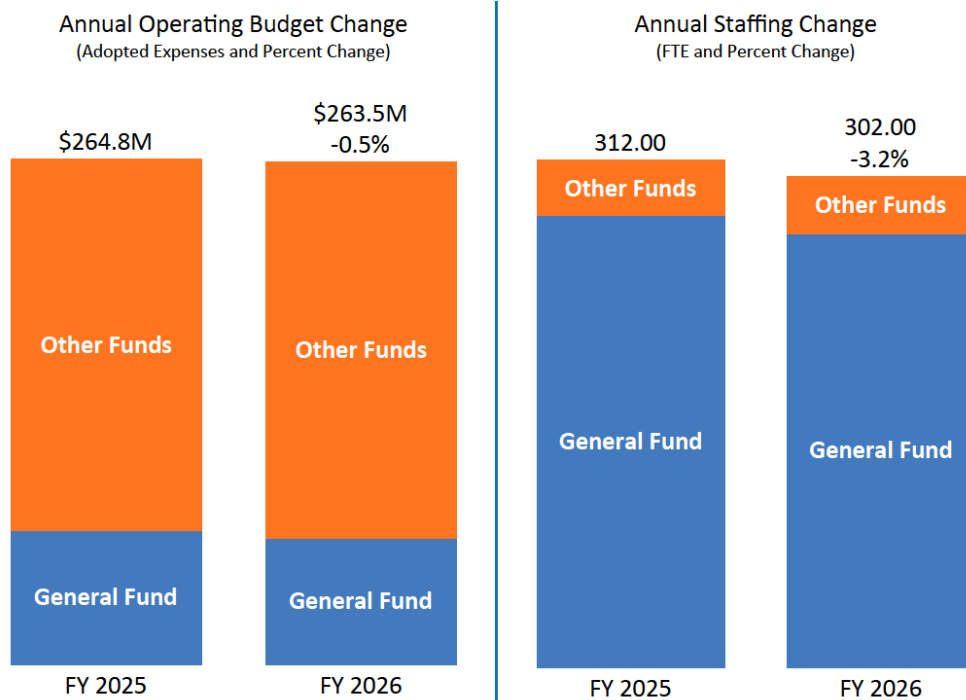
DCM leaders will complete the following department-wide initiatives that build on work completed in FY 2025:

- Equity in budget. For FY 2026, DCM used an equity process to evaluate the operational and equity impacts of proposed budget reductions over three meetings. Senior Leadership reviewed the Budget Equity Tool, assessed potential staff and customer disparities, and ranked reductions by impact for the Chair's consideration.
- WESP 2.0 Implementation. With support from leadership and staff, the DCM Equity Team will lead WESP 2.0 Phase 2 implementation which includes four goals related to Retention, Training, and Standard Practice.
- Manager Training Plan. As outlined in the WESP, managers are expected to complete four hours of annual training on equity topics. The Equity Team will work with Organizational Learning to provide training options for FY 2026. Managers can also continue to receive credit by attending DCM's Equity Committee meetings.

Budget Overview

The Department of County Management's (DCM) budget is \$263.5 million and 302.00 FTE. This is a decrease of \$1.3 million or -0.5% over the FY 2025 Adopted operating budget. Budgeted positions have decreased by 10.00 FTE. The FY 2026 budget is comprised of 25.1% General Fund and 74.9% other funds.

The General Fund budget has decreased by \$3.8 million (-5.5%) to \$66.3 million. In DCM, the Risk Fund has increased by \$2.4 million (1.3%) to \$189.7 million in spite of a reduction of about 102.00 FTE countywide, due to insurance related rate changes and beginning fund balance.



The following tables shows new ongoing and one-time-only programs, as well as reductions. These tables, along with information on the Department of County Management's reallocations can be found in the Overview of Additions, Reductions, and Reallocations section of the Budget Director's Message in Volume 1. In addition, the Budget Director's Message contains a list of one-time-only programs for all departments.

New Ongoing and One-Time-Only Programs

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

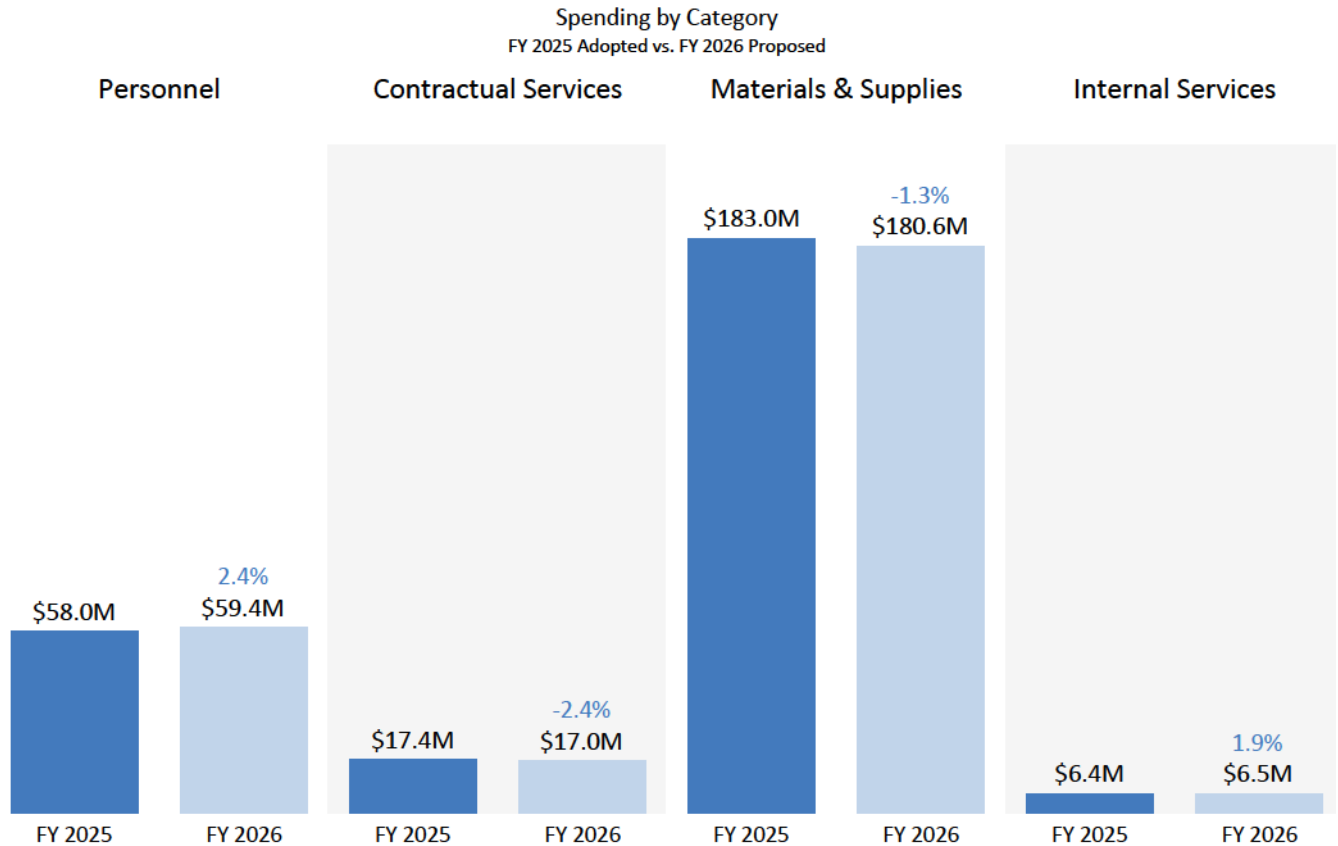
Reductions

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	(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	(504,869)	0	(504,869)	(1.00)
Total Department of County Management		(\$3,943,843)	\$0	(\$3,943,843)	(17.50)

County Management

FY 2026 Proposed Budget

The chart below provides a breakdown of the budget's expense categories from FY 2025 to FY 2026. Materials & Supplies is the largest component of the Department of County Management's budget. This is mostly budgeted in the Risk Fund for medical and dental insurance, property and liability risk, worker's compensation, safety and health costs. The chart is followed by the Budget Trends table, which details the changes.



FY 2026 Budget Trends: County Management					
	FY 2024 Actual	FY 2025 Current Estimate	FY 2025 Adopted Budget	FY 2026 Proposed Budget	Difference
Staffing FTE	295.00	312.25	312.00	302.00	(10.00)
Personnel Services	50,974,400	55,507,081	58,019,554	59,432,050	1,412,496
Contractual Services	14,472,359	16,326,421	17,399,790	16,983,218	(416,572)
Materials & Supplies	142,022,504	156,728,855	183,028,266	180,618,994	(2,409,272)
Internal Services	<u>7,745,947</u>	<u>6,533,262</u>	<u>6,371,342</u>	<u>6,494,060</u>	<u>122,718</u>
Total Operating Budget	\$215,215,210	\$235,095,619	\$264,818,952	\$263,528,322	(\$1,290,630)
Contingency*	N/A	N/A	0	0	0
Internal Cash Transfers	3,000,000	0	0	0	0
Unappropriated Balances*	<u>N/A</u>	<u>N/A</u>	0	0	<u>0</u>
Total Budget	\$218,215,210	\$235,095,619	\$264,818,952	\$263,528,322	(\$1,290,630)

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

Budget by Division

Division Name	General Fund	Other Funds	Total Division Cost	Total FTE
DCM Director's Office	\$8,670,431	\$1,176,523	\$9,846,954	35.00
Budget Office	2,735,344	0	2,735,344	10.50
Finance and Risk Management	18,801,022	24,112,145	42,913,167	73.00
Central Human Resources	9,489,609	171,980,813	181,470,422	54.00
Division of Assessment, Recording & Taxation (DART)	<u>26,562,435</u>	<u>0</u>	<u>26,562,435</u>	<u>129.50</u>
Total County Management	\$66,258,841	\$197,269,481	\$263,528,322	302.00

Includes cash transfers, contingencies and unappropriated balances.

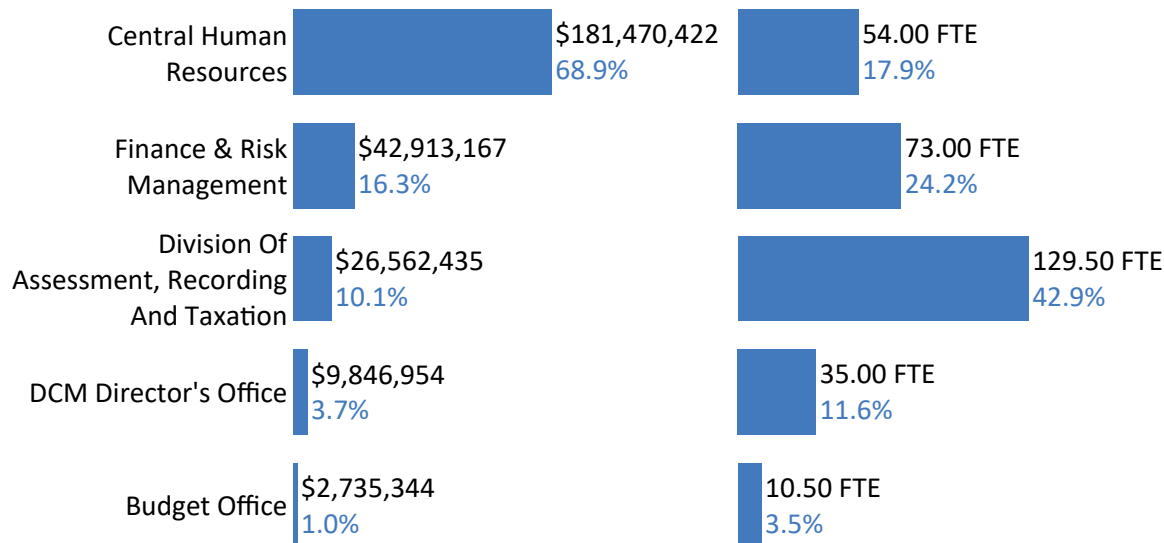


Table of All Program Offers

The following table shows the programs by division that make up the department's total budget. The individual programs follow, grouped by division.

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
Director's Office						
72000	Office of the COO/DCM Director		\$4,061,296	\$0	\$4,061,296	12.00
72014	Evaluation and Research Unit		866,181	0	866,181	4.00
72015	DCM Business Services		1,879,177	0	1,879,177	9.00
72049	DCM/NonD Human Resources Team		1,363,777	0	1,363,777	6.00
72054	Medicaid Service Coordination	X	500,000	0	500,000	0.00
72056	Workplace Security		0	<u>1,176,523</u>	<u>1,176,523</u>	<u>4.00</u>
	Total Director's Office		\$8,670,431	\$1,176,523	\$9,846,954	35.00
Budget Office						
72001	Budget Office		<u>2,735,344</u>	<u>0</u>	<u>2,735,344</u>	<u>10.50</u>
	Total Budget Office		\$2,735,344	\$0	\$2,735,344	10.50
Finance and Risk Management						
72002	FRM Accounts Payable		1,327,406	0	1,327,406	7.60
72003	FRM Office of the CFO		1,763,860	303,389	2,067,249	3.00
72004	FRM General Ledger		1,353,531	0	1,353,531	7.00
72005	FRM Purchasing		3,836,760	0	3,836,760	19.50
72006	FRM Property & Liability Risk Management Program		0	8,791,015	8,791,015	3.25
72007	FRM Payroll/Retirement Services		1,623,168	0	1,623,168	7.40
72008A	FRM Treasury and Tax Administration		4,083,523	0	4,083,523	4.00
72009	FRM Workers' Compensation/Safety & Health		0	7,577,067	7,577,067	7.25
72009B	FRM Workers Compensation Enhanced Support		0	161,750	161,750	1.00
72010	FRM Recreation Fund Payment to Metro		0	40,000	40,000	0.00
72012A	FRM Fiscal Compliance		537,705	0	537,705	3.00
72012B	FRM Fiscal Compliance Supportive Housing Services		0	203,058	203,058	1.00
72044A	FRM Construction Diversity and Equity	X	1,900,377	0	1,900,377	0.00
72044B	Regional Construction Workforce Diversity Funder Collaborative	X	200,000	0	200,000	0.00

County Management

FY 2026 Proposed Budget

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
72046	FRM Workday Support - Finance		1,413,446	0	1,413,446	5.00
72047	FRM Labor Compliance		216,707	0	216,707	1.00
72048	FRM Clean Air Construction Standards		59,000	0	59,000	0.00
72052A	FRM Preschool for All Tax Administration - County		0	235,236	235,236	1.00
72052B	FRM Preschool for All Tax Administration - City of Portland		0	6,800,630	6,800,630	0.00
72059	FRM Purchasing - Contracting Redesign/ Process Improvement		<u>485,539</u>	<u>0</u>	<u>485,539</u>	<u>2.00</u>
Total Finance and Risk Management			\$18,801,022	\$24,112,145	\$42,913,167	73.00
Central Human Resources						
72016	Office of the Chief Human Resources Officer		866,514	0	866,514	1.63
72017	Central HR Services		2,591,250	0	2,591,250	11.00
72018	Central HR Labor Relations		1,310,396	70,962	1,381,358	5.10
72019	Central HR Unemployment		0	1,101,578	1,101,578	0.65
72020	Central HR Employee Benefits & Wellness		0	170,475,285	170,475,285	16.62
72021	Complaints Investigation Unit (CIU)		1,472,671	0	1,472,671	6.00
72022	Workday Support - Central Human Resources		2,321,283	0	2,321,283	9.00
72050	Central HR Classification & Compensation		827,495	0	827,495	4.00
72051	College to County Interns		0	332,988	332,988	0.00
72053	Equity Focused Organizational Development Contracting	X	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>0.00</u>
Total Central Human Resources			\$9,489,609	\$171,980,813	\$181,470,422	54.00
Division of Assessment, Recording and Taxation (DART)						
72023	DART Director / Assessor's Office		893,822	0	893,822	2.40
72024	DART Property Tax & Ownership		2,350,175	0	2,350,175	13.44
72025	DART County Clerk Functions		1,606,544	0	1,606,544	9.61
72027	DART Tax Revenue Management		2,676,165	0	2,676,165	13.45
72028	DART GIS/Cartography		858,777	0	858,777	4.50
72029	DART Assessment Performance Analysis		713,358	0	713,358	3.25
72030	DART Property Assessment Special Programs		1,338,165	0	1,338,165	8.00
72031	DART Personal Property Assessment		1,163,711	0	1,163,711	6.25

County Management

FY 2026 Proposed Budget

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
72033	DART Commercial & Industrial Property Appraisal		4,681,726	0	4,681,726	23.50
72034	DART Residential Property Appraisal		6,672,220	0	6,672,220	36.50
72037	Application Support		2,057,314	0	2,057,314	7.00
72038	DART Tax Title		550,458	0	550,458	1.60
72066	DCM Tax Title Reserve Fund	X	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	<u>0.00</u>
	Total DART		\$26,562,435	\$0	\$26,562,435	129.50
	Total County Management		\$66,258,841	\$197,269,481	\$263,528,322	302.00

(this page intentionally left blank)

Director's Office

The Department of County Management (DCM) Director's Office Division is home to the County's Chief Operating Officer (COO) who also serves as the DCM Director. This Division includes the COO, Deputy COOs, the Director of Strategic Initiatives, the Evaluation and Research Unit, DCM Equity team, DCM Business Services, DCM/NonD Human Resources, and Workplace Security.

The COO is responsible for the administrative infrastructure and financial health of the County and works with the Chair, DCM Divisions, County departments, and elected officials to establish operational priorities and policy objectives. The COO supervises the Deputy COOs (who supervise all County Department Directors) and the Director of Strategic Initiatives. The COO provides strategic direction for countywide projects, leads cross-departmental leadership teams, and ensures that complex decisions are informed by a Countywide perspective. The COO team provides project management, evaluation, and support for DCM and Countywide initiatives. These efforts support operational excellence, work toward improved performance and respond to urgent countywide matters.

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

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

The DCM/NonD HR Unit provides HR services for the department and Non Departmental work units.

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

\$9.8 million

Director's Office

Total Proposed Budget

Including cash transfers, contingencies, and unappropriated balances.



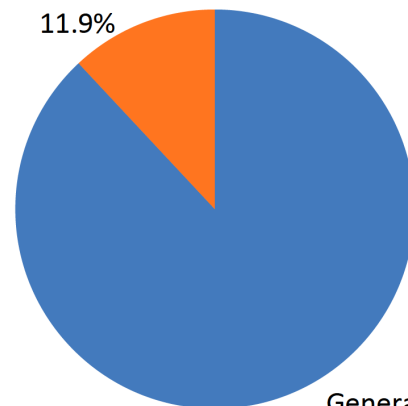
35.00 FTE

(full time equivalent)

Other Funds

\$1.2M

11.9%



General Fund

\$8.7M

88.1%

Significant Division Changes

The FY 2025 Budget included an organizational restructure of the Chief Operating Officer's team, and most of those new positions have been hired, including a Deputy Chief Operating Officer, Director of Strategic Initiatives, Public Campaign Finance Manager, two Senior Strategic Initiatives Managers, and a Senior Administrative Analyst. This fiscal year, two positions responsible for continuous quality improvement were cut from the division.

The FY 2026 Proposed Budget adds a 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 school-based mental health. This is budgeted on a one-time-only basis.

The Public Campaign Finance (72067) program is no longer funded in FY 2026.

Table of Division Programs

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

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
DCM Director's Office						
72000	Office of the COO/DCM Director		4,061,296	0	4,061,296	12.00
72014	Evaluation and Research Unit		866,181	0	866,181	4.00
72015	DCM Business Services		1,879,177	0	1,879,177	9.00
72049	DCM/NonD Human Resources Team		1,363,777	0	1,363,777	6.00
72054	Medicaid Service Coordination	X	500,000	0	500,000	0.00
72056	Workplace Security		0	1,176,523	1,176,523	4.00
	Total Director's Office		\$8,670,431	\$1,176,523	\$9,846,954	35.00

Department: County Management

Program Contact: Travis Graves

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

This program offer comprises the Office of the COO which includes the DCM Director role and the DCM Equity Team.

Office of the COO

The COO provides leadership to County departments and is also the DCM Director. The COO enhances County operations by promoting a positive workplace culture, promoting interdepartmental collaboration, maintaining essential corporate operations, and responding to urgent requests from the Chair's Office. The COO oversees all departments and serves as the DCM Director. The COO connects elected officials and departments who lead the daily work of delivering services. The Deputy COOs, Director of Strategic Initiatives, Senior Strategic Initiatives Managers, and Administrative Analyst Seniors support the work of the COO. Each Deputy COO supervises a portfolio of 2 - 4 departments. The team collaboratively manages numerous projects and facilitates leadership teams.

DCM Equity Team

The DCM Equity Team strives to create a positive work culture where everyone can thrive. They lead department efforts to implement the Workforce Equity Strategic Plan, provide support and consultation across the department, and coordinate learning opportunities related to professional development and the County's core competencies.

Program Outputs

- Fostering collaboration within and across departments through key meetings like Executive Council, Leadership Council, and DCM All Managers/All Staff meetings.
- Providing strategic county-wide leadership including development of county-wide mission, vision, and values, and the strategic plan.
- Managing urgent, time-sensitive, or unexpected projects, including DCM Budget creation, capital planning, severe weather response, Auditor inquiries, and new Commissioner onboarding.
- Leading cross-departmental priorities including Deflection & Sobering, Medicaid 1115 HRSN implementation, emergency response, and the Homelessness Response Action Plan.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Adoption of a Countywide Strategic Plan and/or Annual Progress Report	0	1	1	1
Output	Capital Planning Summary Report	0	1	1	1
Output	Executive Council Meetings	12	12	12	12
Output	DCM New Employee Orientations delivered	4	4	4	4

Performance Measures Descriptions

The Office of the COO/DCM Director's Office will continue to focus on strategic planning, capital planning, executive communications/coaching/support, manager development, WESP initiatives, and ensuring new employees are successfully onboarded and receive timely and regular communication.

Legal / Contractual Obligation

ORS 208, 238, 288, 294, 295, 310 and many other Oregon Revised Statutes, Multnomah County Code, Chapters 7, 9, 11 and 12 and County Charter requires the county to maintain appropriate personnel, infrastructure, taxation and financial system operations.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$3,658,589	\$0	\$3,495,776	\$0
Contractual Services	\$239,418	\$0	\$239,418	\$0
Materials & Supplies	\$128,303	\$0	\$104,851	\$0
Internal Services	\$191,044	\$0	\$221,251	\$0
Total GF/non-GF	\$4,217,354	\$0	\$4,061,296	\$0
Program Total:	\$4,217,354		\$4,061,296	
Program FTE	14.00	0.00	12.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72000A DCM Director's Office / COO

In FY 2025, this program was a scaled offer including 72000A, 72000B, 72000C, and 72000D.

This program is reduced by 2.00 FTE, two Management Analyst Sr.

Department: County Management

Program Contact: Alison Sachet

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

Multnomah County and the Department of County Management need research, evaluation, and data analytic support to measure strategic goals, operational effectiveness, workforce equity, and make data-informed decisions that impact County employees and the community.

The Evaluation and Research Unit's (ERU) program goal is to lead Countywide research, evaluation, and data analysis efforts to inform decision making. The ERU collaborates with diverse partners to ensure research and evaluation efforts are conducted ethically, transparently, and are responsive to employee needs.

The ERU's main program activities are to:

- Track, analyze, and report on organizational health and development.
- Evaluate the effectiveness of County initiatives and programs.
- Support Countywide strategic planning.
- Consult with leadership and staff to ensure data collection is done with integrity and leads to actionable measures.
- Foster collaboration and growth by sharing resources and hosting learning opportunities.
- Partner with diverse employee advisory groups and use people-centered research methods to advance equity and inclusion.

The ERU's main program outputs are:

- Countywide Strategic Goals: Helps the county develop clear, measurable goals, and provides data to help track progress towards goals.
- Employees' Experiences: Measures how employees experience their work environment (e.g., sense of belonging, job satisfaction, relationships with others, equity efforts) and processes (e.g., budget process).
- Employment Trends: Tracks and reports how hiring, promotions, and separations differ by demographics across the County workforce.
- Equal Pay: Assesses whether employees are paid equally, regardless of legally protected characteristics (e.g. gender, race, age).
- Program Evaluations: Evaluates the effectiveness of various County programs.
- Workforce Equity Strategic Plan: Measures progress toward implementing the Workforce Equity Strategic Plan (WESP) benchmarks.
- Manager competencies: Assesses Department of County Management managers on county competencies by conducting biennial surveys.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of consults performed and reports, presentations, and/or dashboards issued	161	150	170	175
Output	Number of partner engagement activities	44	30	45	50
Output	Number of Data Consortium members to coordinate across County departments	N/A	20	19	19
Outcome	Response rate to the Countywide Employee Survey	63%	63%	63%	63%

Performance Measures Descriptions

- ERU added 1.00 FTE in FY 2025, accounting for the increase in Measure 1 output from FY 2024 to FY 2025.
- Measures 2 and 3 show how broadly the ERU gets input from diverse partners across the County.
- Measure 4 shows how well the ERU communicates and gains trust from employees to complete the biennial survey. FY 2024 Actual is the 2023 survey response rate. We anticipate a similar response rate for the 2025 survey.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$760,187	\$0	\$779,952	\$0
Materials & Supplies	\$46,202	\$0	\$44,267	\$0
Internal Services	\$30,690	\$0	\$41,962	\$0
Total GF/non-GF	\$837,079	\$0	\$866,181	\$0
Program Total:	\$837,079		\$866,181	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72014A Evaluation and Research Unit

Includes FY 2025 Program Offer 72014B.

Department: County Management

Program Contact: Michael Vaughn

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

The DCM Business Services Program is responsible for coordination and development of a balanced budget that meets Oregon Budget Law, County policies, and the accounting practices established by the County's Chief Financial Officer. Business Services ensures that the Department's budget adequately supports operations and aligns with the organizational values and programs authorized by the Board of County Commissioners. Business Services is responsible for developing the annual DCM budget through collaboration and engagement with DCM leadership and department programs, following guidance from the Budget Office, that includes equity and inclusion practices in the budget development process.

Business Services monitors departmental spending to ensure it is within approved budget limits; performs analysis, and prepares financial reports; maintains position control; prepares budget adjustments, amendments and modifications; and monitors various revenues and funds.

The program provides grant accounting, accounts receivable, accounts payable, travel and training coordination, employee reimbursements, procurement card management, general accounting and administrative support, procurement of goods and services in support of DCM operations, and for countywide contracts and Intergovernmental Agreements. The contracts team provides consultation, procurement and contract development, negotiation, risk assessments, supplier records maintenance, contract administration and participates in countywide strategic sourcing initiatives.

The program complies with applicable financial policies, generally accepted accounting principles, governmental accounting standards and practices, and contract & procurement rules and laws. The team collaborates with stakeholders to review and provide input on Administrative Procedures, policies, business processes and the implementation of best practices; and participates in countywide finance and purchasing groups.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	# of Accounts Receivable Transactions processed	1,088	1,100	1,050	1,050
Quality	Travel/training arrangements completed accurately, timely, equitably and successfully meet traveler needs	100%	100%	100%	100%
Output	Total number of DCM Contracts executed and maintained	175	200	175	175
Outcome	% of Accounts Payable invoices paid on time within standard Net 30 days	97%	98%	98%	98%

Performance Measures Descriptions

Outcome measures that demonstrate adequate controls and processes, are in place to ensure compliance with county policies and practices. The number of Accounts Receivable transactions fluctuate annually, and Measure 3 has changed to the total number of DCM Contracts executed and maintained. The number of and complexity of contracts varies year over year depending on the renewal cycle of the contracts portfolio.

Legal / Contractual Obligation

Oregon Budget Law (ORS Chapter 294), Government Accounting Standards Board statements and pronouncements, County Administrative Procedures. Oregon Revised Statutes (ORS) 279A, 279B, and 279C establish requirements affecting the County's procurement and contracting practices. The County Public Contract Review Board (PCRB) Rules and Administrative Procedures CON-1 and PUR-1 define procurement and contracting processes within ORS requirements. Cooperative contracts must adhere to state and federal laws governing the use of the cooperative agreements.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,446,818	\$0	\$1,672,866	\$0
Materials & Supplies	\$20,670	\$0	\$20,130	\$0
Internal Services	\$163,006	\$0	\$186,181	\$0
Total GF/non-GF	\$1,630,494	\$0	\$1,879,177	\$0
Program Total:	\$1,630,494		\$1,879,177	
Program FTE	8.50	0.00	9.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72015 DCM Business Services

Increased by 0.50 FTE. This was achieved through a FY 2025 budget modification that eliminated a 0.50 FTE Finance Specialist 2 and added a 1.00 FTE Finance Supervisor.

Department: County Management

Program Contact: Brandon Roberts

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

The HR team combines strategic planning with professional HR advice and support, serving as a strategic business partner and resource for managers and employees. Areas of support include development and implementation of staffing plans, including creating position descriptions; recruitment and retention; onboarding new employees; performance management for both represented and management employees, including employee investigation and responding to microaggression complaints; advice and coaching for employees and managers; HR information systems data entry, complex records management and compliance; timekeeping and e-timesheet training; and reviewing, interpreting, and ensuring compliance with collective bargaining agreements and County Personnel Rules.

All aspects of HR are directly linked to workforce equity and to employee's experiences of safety, trust, and belonging. The DCM/NOND HR team focuses on equitable and inclusive practices and policies for all elements of our work. Many of the goals in the Workforce Equity Strategic Plan (WESP) are directly tied to HR's actions or programs, and our team's support and work is fundamental to meeting the organization's commitments under the renewed WESP during FY 2026.

In FY 2026 the DCM/NOND HR Team will:

- Provide focused support to the County's NOND agencies and DCM.
- Develop and implement interview panelist training to mitigate bias, in partnership with the DCM Equity Team.
- Support the WESP renewal process and apply an equity lens in all hiring/recruiting processes, investigations and corrective action.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of employee investigations completed under 90 days	N/A	N/A	N/A	95%
Outcome	Percentage of recruitments that are successful	95%	95%	95%	95%
Efficiency	Average time to fill recruitments	N/A	N/A	60 days	60 days

Performance Measures Descriptions

In FY 2026, we are adding a new metric to measure time to complete employee investigations. A timely investigation is one that takes under 90 days to complete. DCM/Non-HR will also measure filled recruitments and time to fill recruitments in FY 2026. A successful recruitment is a recruitment that ends in a hire, and it is our goal to have an average time to fill for all recruitments in 2026 of 60 days.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,327,336	\$0	\$1,211,756	\$0
Contractual Services	\$5,167	\$0	\$5,167	\$0
Materials & Supplies	\$22,962	\$0	\$17,975	\$0
Internal Services	\$108,687	\$0	\$128,879	\$0
Total GF/non-GF	\$1,464,152	\$0	\$1,363,777	\$0
Program Total:	\$1,464,152		\$1,363,777	
Program FTE	6.00	0.00	6.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72049A DCM/NonD Human Resources Team

Program #72054 - Medicaid Service Coordination
FY 2026 Proposed
Department: County Management

Program Contact: Jeston Black

Program Offer Type: Operating

Program Offer Stage: Proposed

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

Program Description

Multnomah County offers housing, behavioral health, crisis services, and medical services to people who are unhoused. It also offers mental health services through schools. Many of these services may be eligible for reimbursement from Medicaid. Oregon is also applying for a State Plan Amendment to allow for Medicaid billing of services provided on the streets, presenting an opportunity to maximize federal funding for these programs. In FY 2025, Multnomah County commissioned Part 1 of a study to identify coverable services currently provided but not billed to Medicaid, with an eye toward increasing revenue and therefore service availability and sustainability.

This program will advance and expand on the FY 2025 work to better understand and develop Medicaid financing strategies and/or an implementation plan to improve current billing practices, including a cost-benefit analysis of implementation and current policy and statutory hurdles.

The program offer includes funding for professional services to fund Part 2 of the study, and funding for one limited duration Medicaid Service Coordination Manager (Senior Management Analyst) reporting to a Deputy COO who will administer the contract and organize subject matter experts across departments to participate in the study and create implementation plans as appropriate.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Study: Optimizing Medicaid for Multnomah County Behavioral Health and Homeless Clients Part 2	0	0	0	1

Performance Measures Descriptions

This program offer will produce Part 2 of a study to optimize Medicaid billing for Multnomah County behavioral health and homeless clients.

Legal / Contractual Obligation

N/A

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$0	\$221,131	\$0
Contractual Services	\$0	\$0	\$278,869	\$0
Total GF/non-GF	\$0	\$0	\$500,000	\$0
Program Total:	\$0		\$500,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

The program is supposed by the General Fund

Significant Program Changes

Last Year this program was:

N/A

Department: County Management

Program Contact: Dorothy Elmore

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

Using a trauma-informed, racial justice and equity lens, the Workplace Security Program provides a multi-disciplinary approach to safety and security. This approach is beyond conventional enforcement and one that embraces collaboration and creativity with a range of stakeholders. Since its inception in FY 2023, the Program has fully designed and implemented a security program that provides high-level subject matter expertise, policy guidance, training and security plan development, security vendor management, and is a central point of contact for security related matters across the County. The program advises department leadership, the Chief Operating Officer, and elected officials.

The Workplace Security Program increases general consistency, coherence, and subject matter expertise related to security matters. The program provides a stand-alone security function with relevant training and experience as well as security related decision making authority. This program ensures more coordination across the County, with Facilities, Risk Management and Departments with their own security programs. This program minimizes duplication of efforts, supports knowledge sharing, and offers resources.

This program addresses equity by recognizing that our community is experiencing increased violence due to the socio-economic stressors of COVID-19 and the impact of years of systemic racism and social unrest. Our employees are experiencing increased exposure to individuals in crisis. Our buildings have faced regular defacement and damage. This program aligns policies and processes and creates a unified County approach to security. The program consists of a Director who is responsible for program development, policy development, interagency relationships and three additional team members to assist with security-related training, patrols, threat management, incident response, and interagency operations.

Expected outcomes for this program include: Standardize policies and operating procedures for addressing security issues; Trust of employees in management and addressing concerns; Employees know where to direct concerns and questions; and a holistic view of the threat landscape across the County with clear lines of accountability and responsibility.

Additionally, this program includes the Security Operations Center's (SOC's) capabilities to include two security officers at all hours, an additional dispatch vehicle for escorts and in-person responses to security incidents, and expanded radio communications. This enables continuous video, e-911, Alertmedia, and alarms monitoring as well as increased escort and response capabilities. The SOC is a centralized security resource that any County department, facility, or staff member can contact for immediate security support.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Develop standard policies and operating procedures for addressing security concerns	15	5	5	5
Outcome	Provide communication, education and training through quarterly County and community engagement events	29	4	4	4

Performance Measures Descriptions

Measures involve the review, revision, development, and implementation of administrative guidance, rules, standard policies and operating procedures that address security concerns to support County staff, security contract staff, Workplace Violence Prevention plans, and other security and safety related needs. Outcomes: continual security based communication; countywide education and training; training curriculum to improve public security/safety for vendor security and county staff; scheduled and need based training events using both countywide and targeted curriculum.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$848,125	\$0	\$906,138
Contractual Services	\$0	\$111,000	\$0	\$111,000
Materials & Supplies	\$0	\$39,745	\$0	\$41,261
Internal Services	\$0	\$79,442	\$0	\$118,124
Total GF/non-GF	\$0	\$1,078,312	\$0	\$1,176,523
Program Total:	\$1,078,312		\$1,176,523	
Program FTE	0.00	4.00	0.00	4.00

Program Revenues				
Other / Miscellaneous	\$0	\$1,078,312	\$0	\$1,176,523
Total Revenue	\$0	\$1,078,312	\$0	\$1,176,523

Explanation of Revenues

This program is supported by the Risk Fund. Workplace Security program is funded by assessing a rate based on 0.20% of monthly payroll for each department. Revenue for FY 2026 is \$1,176,523

Significant Program Changes

Last Year this program was: FY 2025: 72056A Workplace Security

Includes FY 2025 Program Offer 72056B.

Budget Office

The Budget Office's goal is to guide the Chair, the Board of County Commissioners, and County leadership to produce a budget that is equitable, efficient, realistic, transparent, and designed to meet community needs within available resources. The budget informs the community of the County's priorities and explains how and where the County is spending the community's resources. It is one of the County's most important policy documents.

The Budget Office manages the countywide budget process by:

- Designing and publishing budget materials that help decision-makers and community members understand programs and how they affect the community
- Creating a guide for developing the budget that includes the Chair's policy guidance, financial context, a calendar with key dates, and detailed instructions;
- Collecting, analyzing, and publishing budget data that informs decision makers and the community through reports, presentations, and online tools;
- Providing training and materials to support budget development; and
- Ensuring the budget complies with Oregon Budget Law and County financial and budget policies.

Additionally, the Budget Office evaluates how economic trends impact the County's financial health, identifying issues and collaborating to find solutions. These activities include:

- Creating General Fund forecasts to inform the Board of how much funding is available for the budget;
- Reviewing and creating forecasts for the Library District and Preschool for All; and
- Estimating the costs of proposals for union staff, non-union staff, and policies, and figuring out their long-term effects on the County's budget.

Within the County, the Budget Office provides support to elected officials, business managers, budget-related staff, and department leadership. Indirectly, the work of the Budget Office impacts all County employees because the accuracy of the forecasts that shape the budget influences funding for County jobs and services.

\$2.7 million

Budget Office

Total Proposed Budget

Including cash transfers, contingencies, and unappropriated balances.



10.50 FTE

(full time equivalent)

General Fund
\$2.7M
100.0%

Beyond the County, the Budget Office serves community members interested in or impacted by the budget, which includes people receiving County services, people engaged on particular issues, people interested in the stewardship of County funds, elected officials from other jurisdictions, and contractors.

Division Outcomes

The Budget Office (72001) works towards these outcomes:

- Design a budget process that helps decision makers make informed choices and includes community voices.
- Provide accurate, timely and understandable budget information, including enhancing and innovating using our budget dashboards.
- Advance and support countywide initiatives like Budgeting for Results.

Significant Division Changes

1.00 FTE Principal Budget Analyst position is reclassified to a Budget Analyst Senior and decreased to 0.50 FTE, narrowing its focus to core project management and work product responsibilities. Non-personnel funding also decreased, reducing training opportunities for Budget Office staff and the possibility of hosting internships or fellowships.

Table of Division Programs

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

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
Budget Office						
72001	Budget Office		<u>2,735,344</u>	<u>0</u>	<u>2,735,344</u>	<u>10.50</u>
Total Budget Office			\$2,735,344	\$0	\$2,735,344	10.50

Department: County Management

Program Contact: Christian Elkin

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

ISSUE: Every year, the County develops and publishes its budget, which must use community resources as efficiently and effectively as possible to do the most good. The budget process is how the County aligns its funding with its priorities, so it is essential that the County's values are incorporated into the process.

PROGRAM GOALS: The Budget Office's goal is to guide the Chair, the Board of County Commissioners, and County leadership to produce a budget that is equitable, efficient, realistic, transparent, and designed to meet community needs within available resources. The budget informs the community of the County's priorities and explains how and where the County is spending the community's resources. It is one of the County's most important policy documents.

PROGRAM ACTIVITIES: The Budget Office manages the countywide budget process by:

- Designing and publishing budget materials that help decision-makers and community members understand programs and how they affect the community
- Creating a guide for developing the budget that includes the Chair's policy guidance, financial context, a calendar with key dates, and detailed instructions;
- Collecting, analyzing, and publishing budget data that informs decision makers and the community through reports, presentations, and online tools;
- Providing training and materials to support budget development; and
- Ensuring the budget complies with Oregon Budget Law and County financial and budget policies.

Additionally, the Budget Office evaluates how economic trends impact the County's financial health, identifying issues and collaborating to find solutions. These activities include:

- Creating General Fund forecasts to inform the Board of how much funding is available for the budget;
- Reviewing and creating forecasts for the Library District and Preschool for All; and
- Estimating the costs of proposals for union staff, non-union staff, and policies, and figuring out their long-term effects on the County's budget.

PROGRAM OUTPUTS: This program offer

- Provides budget development instructions, templates, and training for decision makers and departments;
- Publishes an annual budget and related materials for decision makers, departments, and the community;
- Reviews budget proposals, changes, and decisions;
- Provides accurate, timely information and advice on short- and long-term financial issues to the Chair, Board, other elected officials, and departments.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of budget actions reviewed (program offers, adjustments, amendments, & budget modifications) ¹	1,066	1,000	900	850
Output	Number of General Fund forecast presentations	3	3	3	3
Output	Total number of TSCC-identified budget violations and budget policy status as "does not fully comply" ²	1	0	0	0
Quality	Internal customer service rating of Budget Office in annual budget survey on scale of 1-4 (Poor-Excellent) ³	3.37	3.42	3.21	3.26

Performance Measures Descriptions

¹Actions reviewed expected to decrease as departments consolidate program offers when appropriate. ²The County's Financial and Budget Policies, found in Volume 1 of the annual budget, contain a "Status" section indicating whether the County fully complies with each policy. TSCC identified a budget violation due to overspending in the Dept. of County Assets. ³1=Poor, 2=Fair, 3=Good, 4=Excellent. Results are the average of 4 questions addressing advice, communication, quality, and timeliness. Due to timing, the FY 2025 estimate is the actual rating.

Legal / Contractual Obligation

The Budget Office is not mandated, but the County is subject to Oregon Budget Law (ORS Chapter 294). The office is responsible for producing a financially sound budget that complies with the law and communicates the anticipated use of public funds entrusted to the County. The County's budget is reviewed by the Tax Supervising and Conservation Commission (TSCC) for accuracy and compliance to Oregon Budget Law.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$2,413,236	\$0	\$2,418,264	\$0
Contractual Services	\$30,159	\$0	\$15,973	\$0
Materials & Supplies	\$89,860	\$0	\$59,914	\$0
Internal Services	\$244,749	\$0	\$241,193	\$0
Total GF/non-GF	\$2,778,004	\$0	\$2,735,344	\$0
Program Total:	\$2,778,004		\$2,735,344	
Program FTE	11.00	0.00	10.50	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund

Significant Program Changes

Last Year this program was: FY 2025: 72001 Budget Office

A 1.00 FTE Principal Budget Analyst position is reclassified to a Budget Analyst Senior and decreased to 0.50 FTE, narrowing the position's focus to managing the overall process, timelines, budget production, and work product throughout the year; managing the creation of Volume 1 in the budget; developing and supporting the Annual Budget Survey; and assisting with the development of the countywide Budget Manual. It will no longer have the capacity to support countywide special projects, serve as subject-area lead, or have department(s) assigned to it.

Contracts and Materials & Supplies decreased, which will reduce training for Budget Office staff and options for internships or fellowships in the office.

Finance and Risk Management

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

The various units within the Division pay the County's bills, maintain and record accounting transactions, manage the external financial audit, manage an investment portfolio that averages \$1.8 billion per day, issue over 197k payroll checks and process over 155k accounts payable checks.. The Division is responsible for managing the County's debt obligations, ensuring that vendors who receive federal funding are in compliance with applicable rules; and provides oversight and sets policy for the County's contracting process. Risk Management negotiates insurance coverage for the County's buildings, manages claims associated with work-related injuries, consults on workplace safety and health, and manages claims for the County's self-insured liability program. Enterprise Resource Planning (ERP) Support provides strategic and operational leadership and maintains, troubleshoots, and enhances Workday and Jaggaer enterprise system functionality.

Finance and Risk Management is responsible for preparing the County's Annual Comprehensive Financial Report, which has been awarded the Government Finance Officers Association (GFOA) award for distinguished reporting every year for the past 39 years. Staff members in the Division serve in leadership positions on statewide professional organizations and advisory boards. This honor reflects recognition by our peers of the ways Finance and Risk Management programs strive for innovative solutions.

\$42.9 million

Finance and Risk Management

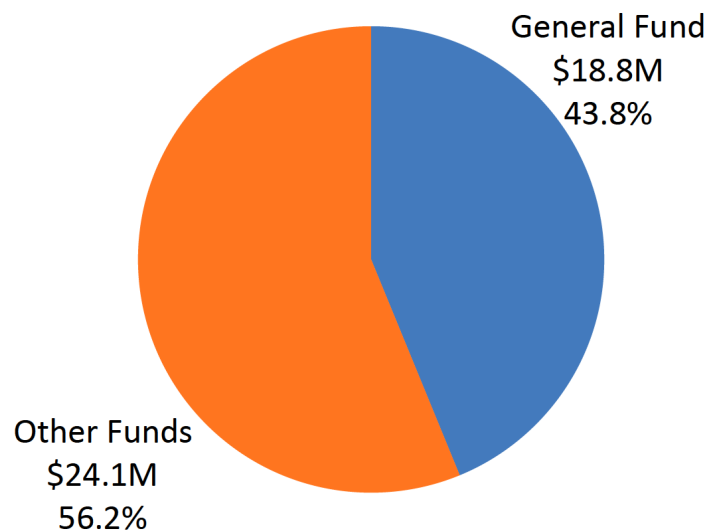
Total Proposed Budget

Including cash transfers, contingencies, and unappropriated balances.



73.00 FTE

(full time equivalent)



Division Outcomes

Key outcomes & priorities include:

- Implement Countywide Contract Administration Standards Manual and Training Curriculum within Multnomah County Departments by the end of FY 2026.
- Annual Comprehensive Financial Reports to receive the Certificate of Achievement for Excellence in Financial Reporting award from the Government Finance Officers Association (GFOA) for FY 2026 making it the 40th year in a row.
- Continue to implement the Supportive Housing Services (SHS) Fiscal Compliance monitoring so that monitoring efforts include the majority of SHS pass through funding by the end of FY 2026.
- Roll out deferred compensation initiative for new employees starting at the County in FY 2026 for certain unions to change auto enrollment from 1% to 5%.

Significant Division Changes

72005 Purchasing- Will cut 1.00 FTE, Procurement Analyst position. This position does compliance oversight over intermediate and formal procurements and duties will be distributed to other Purchasing staff going forward.

72009 FRM Workers' Compensation/Safety- will fund a 1.00 FTE position to build needed capacity for Risk Management to provide expertise for County Workers' Compensation claims intake and employer required processing, administering Employer-At-Injury Program (EAIP) and light duty administration, and monitor/approve/communicate eligibility for medical appointment wage replacement.

72059 and 72046 Contracts Redesign & FRM Workday- Both will reduce consulting services that are not required going into the FY 2026 budget year.

72008B Motor Vehicle Tax - This program is not funded. It will cut 1.00 FTE and the correlating M&S. This program was responsible for enhanced tax administration functions for Motor Vehicle Rental Tax. This position has supported increases to tax revenues (e.g. car share, audit recovery) for the County. Certain duties (not all) will be distributed to other Treasury staff.

Table of Division Programs

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

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
Finance and Risk Management						
72002	FRM Accounts Payable		1,327,406	0	1,327,406	7.60
72003	FRM Office of the CFO		1,763,860	303,389	2,067,249	3.00
72004	FRM General Ledger		1,353,531	0	1,353,531	7.00
72005	FRM Purchasing		3,836,760	0	3,836,760	19.50
72006	FRM Property & Liability Risk Management Program		0	8,791,015	8,791,015	3.25
72007	FRM Payroll/Retirement Services		1,623,168	0	1,623,168	7.40
72008A	FRM Treasury and Tax Administration		4,083,523	0	4,083,523	4.00
72009	FRM Workers' Compensation/Safety & Health		0	7,577,067	7,577,067	7.25
72009B	FRM Workers Compensation Enhanced Support		0	161,750	161,750	1.00
72010	FRM Recreation Fund Payment to Metro		0	40,000	40,000	0.00
72012A	FRM Fiscal Compliance		537,705	0	537,705	3.00
72012B	FRM Fiscal Compliance Supportive Housing Services		0	203,058	203,058	1.00
72044A	FRM Construction Diversity and Equity	X	1,900,377	0	1,900,377	0.00
72044B	Regional Construction Workforce Diversity Funder Collaborative	X	200,000	0	200,000	0.00
72046	FRM Workday Support - Finance		1,413,446	0	1,413,446	5.00
72047	FRM Labor Compliance		216,707	0	216,707	1.00
72048	FRM Clean Air Construction Standards		59,000	0	59,000	0.00
72052A	FRM Preschool for All Tax Administration - County		0	235,236	235,236	1.00
72052B	FRM Preschool for All Tax Administration - City of Portland		0	6,800,630	6,800,630	0.00
72059	FRM Purchasing - Contracting Redesign/ Process Improvement		485,539	0	485,539	2.00
	Total Finance and Risk Management		\$18,801,022	\$24,112,145	\$42,913,167	73.00

(this page intentionally left blank)

Department: County Management

Program Contact: Tsultrim Yehshopa

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Central Accounts Payable (AP) processes approximately 155,000 vendor invoice payments and refunds annually. This includes check payments, electronic payments and intergovernmental funds transfers. AP administers the purchasing card program and facilitates the establishment and monitoring of petty cash accounts countywide. AP coordinates the year-end expenditure accruals and conducts internal audits of AP functions while ensuring that vendor payments are paid in an accurate and timely manner and are compliant with applicable internal controls, administrative procedures and government accounting practices.

AP coordinates/prepares documentation for external audits and is responsible for maintaining accurate vendor records for payment and tax reporting purposes. The program also establishes and communicates clear and uniform county administrative practices and procedures related to AP functions. In addition, the team provides one-on-one technical assistance/training and also hosts information forums and periodic finance related user-group meetings for the purpose of informational updates, group training, and peer/professional support which ultimately contribute to staff competencies.

Central Accounts Payable plays a critical role in the County's support to the community by ensuring that payments to suppliers are completed timely and accurately. Many of these payments are going to local organizations that are providing services to our most vulnerable residents. Central AP strives to provide support to all our suppliers in a respectful, caring, and equitable manner, and helps promote the success of County operations through continuous process improvement, leveraging technology to evolve the AP function from a paper intensive payment process to a more sustainable, electronic payment system.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Payments Processed	155,867	145,000	155,000	155,000
Outcome	Percent of Invoices Paid On Time Within Std Net 30	87%	93%	91%	93%
Outcome	Percent of Total Payments that are Electronic	70%	85%	75%	80%

Performance Measures Descriptions

Payments processed is the total of all invoices paid regardless of type, check, electronic, procurement card, Multco Marketplace. Net payment is due 30 days after the receipt of the original invoice. Payments that are electronic are non-check methods such as ACH, ePayables, Pcards, MMPcards, Digital Disbursements, Pool, Prepaid Debit Cards and Wires. Rapid Rent Assistance checks are paid via check and has an impact on this performance metric.

Legal / Contractual Obligation

Tax Information Returns (i.e. 1099 MISC, 1099 INT, etc.) are mandated by the Internal Revenue Service code as described in Sections 1.6001-1 through 1.6091-4. Failure to comply would result in the County being assessed penalties and fines.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,252,004	\$0	\$1,303,957	\$0
Contractual Services	\$3,000	\$0	\$8,400	\$0
Materials & Supplies	\$14,299	\$0	\$15,049	\$0
Total GF/non-GF	\$1,269,303	\$0	\$1,327,406	\$0
Program Total:	\$1,269,303		\$1,327,406	
Program FTE	7.60	0.00	7.60	0.00

Program Revenues				
Other / Miscellaneous	\$335,500	\$0	\$291,065	\$0
Total Revenue	\$335,500	\$0	\$291,065	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$276,065 Procurement card dividends and Rebates

\$15,000 Countywide manual check fees

Significant Program Changes

Last Year this program was: FY 2025: 72002 FRM Accounts Payable

Department: County Management

Program Contact: Eric Arellano

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Chief Financial Officer (CFO) develops and presents financial guidelines to executive level staff, the County Chair's Office, and the Board of County Commissioners. The CFO presents recommendations related to public financial policy to these groups as well as other jurisdictions. The CFO interacts with the Oregon Legislature, the general public, and the business community in assessing the potential impact of changes in financial policy. The CFO also develops and/or suggests financing alternatives to executive level staff and jurisdiction partners.

The CFO monitors the Public Employees Retirement System (PERS) and works with partner jurisdictions to develop and present legislative policy. This involves communication with the Board, the Oregon Legislature and/or PERS Board and labor groups. The CFO works with the Budget Office, the Chair's Office, the Board and County departments to establish priorities and guidelines, and ensures that policies are aligned with these priorities. The CFO works with departmental finance sections, DCM divisions, and all County department stakeholders on all administrative policies and procedures.

The CFO manages the County's risk fund, this includes but is not limited to managing risk fund budget, setting collection rates, managing/setting reserve requirements (e.g. workers compensation and health self insured programs), managing other post retirement employment benefits (OPEB) program, and managing the usage of the fund.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Annual Comprehensive Financial Report (ACFR) is issued according to legal requirements	1	1	1	1
Outcome	Maintain County's high bond rating of AAA	1	1	1	1

Performance Measures Descriptions

The Annual Comprehensive Financial Report is a primary product of the Finance Division. Statutes require that it is issued within six months of the close of the fiscal year. 1=achieved; 0=not achieved.

The County maintains the highest bond rating of AAA on general obligation debt. This rating is achieved by continuing to demonstrate prudent financial management. 1=achieved; 0=not achieved.

Legal / Contractual Obligation

Several financial functions laid out in Oregon Revised Statutes and County Code are directly and indirectly the responsibility of the Chief Financial Officer.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$615,451	\$115,952	\$655,279	\$124,632
Contractual Services	\$41,000	\$0	\$41,000	\$0
Materials & Supplies	\$16,511	\$0	\$19,511	\$196
Internal Services	\$1,064,559	\$170,236	\$1,048,070	\$178,561
Total GF/non-GF	\$1,737,521	\$286,188	\$1,763,860	\$303,389
Program Total:	\$2,023,709		\$2,067,249	
Program FTE	2.65	0.35	2.65	0.35

Program Revenues				
Other / Miscellaneous	\$0	\$286,188	\$0	\$303,389
Total Revenue	\$0	\$286,188	\$0	\$303,389

Explanation of Revenues

This program is supported by General Fund and Risk Fund revenues.

Significant Program Changes

Last Year this program was: FY 2025: 72003 FRM Chief Financial Officer

Department: County Management

Program Contact: Samina Gillum

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The General Ledger (GL) program supports and monitors the County's financial accounting activity by performing accounting functions including reconciliations, both bank and balance sheet accounts, review/approval of accounting transactions within Workday, capital asset review and preparing required financial reports.

Key responsibilities include the following:

- Complete the County's Annual Comprehensive Financial Report (ACFR), which includes government-wide financial statements and individual fund financial statements for approximately 45+ funds, budgetary statements, notes to the financial statements, required supplementary information
- Coordinate and complete an annual external financial audit
- Monitor monthly and year-end close procedures within Workday
- Perform monthly bank statement and balance sheet reconciliations, analyze any discrepancies
- Evaluate and implement new GASB pronouncements
- Assist with developing, updating and implementing financial policies and procedures
- Assist departments with technical assistance related to accounting

In addition, General Ledger prepares the financial reports for three component units of the County: Mid-Multnomah County Street Lighting Service District No. 14, Dunthorpe-Riverdale Service District No. 1, and the Multnomah County Library District. GL also maintains internal controls and the chart of accounts.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of properly stated balance sheet accounts per review of external auditors	300	300	300	300
Outcome	Number of Annual Comprehensive Financial Report (ACFR) audit deficiency comments from external auditor	0	0	0	0
Efficiency	Number of days Annual Comprehensive Financial Report (ACFR) is completed after fiscal year end	138	140	137	136
Quality	Receive the Certificate of Achievement (COA) for Excellence in Financial Reporting from GFOA	1	1	1	1

Performance Measures Descriptions

1) Fewer balance sheet accounts identified with misstatements indicate a high degree of accuracy in the ACFR and effective internal controls are in place. 2) External auditors express their opinion on the ACFR, including assessment of the risks of material misstatement. "O" means NO deficiencies or weaknesses in internal controls were identified. 3) The ACFR should be issued soon enough after the close of the FY to affect better decision making. 4) The COA indicates the ACFR meets standards and requirements noted by GASB and Government Finance Officers Association (GFOA).

Legal / Contractual Obligation

Oregon Revised Statutes (ORS), Ch. 297: Audits of Public Funds and Financial Records, requires governments to have an external audit and that it be submitted to the Secretary of State - Audits Division.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,269,570	\$0	\$1,334,731	\$0
Contractual Services	\$2,000	\$0	\$4,000	\$0
Materials & Supplies	\$11,900	\$0	\$14,800	\$0
Total GF/non-GF	\$1,283,470	\$0	\$1,353,531	\$0
Program Total:	\$1,283,470		\$1,353,531	
Program FTE	7.00	0.00	7.00	0.00

Program Revenues				
Service Charges	\$20,000	\$0	\$20,000	\$0
Total Revenue	\$20,000	\$0	\$20,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$10,000 Accounting and Component Unit Financial Reporting support charges - Dunthorpe-Riverdale Service District

\$10,000 Accounting and Component Unit Financial Reporting support charges - Mid County Street Lighting Service District

Significant Program Changes

Last Year this program was: FY 2025: 72004 FRM General Ledger

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Purchasing ensures that the County buys things in a way that follows the rules and is fair. It ensures that the County gets the best deal when it buys things. Purchasing has oversight of several thousand contracts and hundreds of millions of dollars awarded each year. They provide leadership, guidance, and offer training and support for Departmental staff.

Key efforts include the following:

- Protect the County from possible contract risks and liabilities;
- Efficient management of the County's procurement and contracting software;
- Ensure the County purchases products and services in accordance with federal and state laws, procedures and regulations including County Administrative Procedures and rules established by Multnomah County's Public Contract Review Board (PCRB);
- Review and approve contract documents, changes and/or amendments to those contracts, and maintain official contract records;
- Research, analyze, recommend, and implement best business practices;
- Provide ongoing public purchasing guidance, support, training, and consultation to departments, employees, suppliers, and prospective suppliers;
- Track, monitor, analyze and report on contract data and performance measures;
- Maximize efforts to include and ensure participation of both State Certification Office for Business Inclusion and Diversity (COBID) Certified suppliers (Disadvantaged Business Enterprises, Minority-owned, Women-owned, Veteran-owned and Emerging Small Businesses) and Oregon Forward suppliers;
- Participate in community events, meetings and conduct outreach to the COBID Certified supplier community and;
- Develop and implement sustainable purchasing policies, procedures and training.

Purchasing supports the County's environmental goals by ensuring that the County's suppliers are environmentally responsible, considering environmental impact when awarding contracts, and educating County staff in sustainable procurement practices.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Percent of contracts awarded to COBID Certified and Oregon Forward (QRF) businesses	4%	8%	6%	8%
Outcome	Number of service tickets processed in support of Multco Marketplace (MMP)	465	500	550	600
Output	Number of formal RFP and Bid solicitations issued	87	80	90	80
Output	Number of contracts and amendments processed	1,551	1,200	1,680	1,500

Performance Measures Descriptions

Purchasing manages formal Request For Proposal (RFP) and bid solicitations (>\$250,000) for the County as they represent the greatest risk in the County's purchasing activity. The number of service tickets in MMP reflects the intensity of direct technical support provided to keep the County's Purchasing software operational. The output measures listed are good indicators of the volume of formal procurements we conduct and the contract processing activity across all County departments.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) 279A, 279B, and 279C establish requirements affecting the County's procurement and contracting practices. The County establishes and implements Public Contract Review Board (PCRB) Rules and Administrative Procedures CON-1 and PUR-1 to define its procurement and contracting processes within the constraints of ORS requirements.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$3,676,283	\$0	\$3,687,066	\$0
Contractual Services	\$10,606	\$0	\$10,606	\$0
Materials & Supplies	\$141,554	\$0	\$139,088	\$0
Total GF/non-GF	\$3,828,443	\$0	\$3,836,760	\$0
Program Total:	\$3,828,443		\$3,836,760	
Program FTE	20.50	0.00	19.50	0.00

Program Revenues				
Other / Miscellaneous	\$2,000	\$0	\$2,000	\$0
Total Revenue	\$2,000	\$0	\$2,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$2,000 Charges for public records requests

Significant Program Changes

Last Year this program was: FY 2025: 72005 FRM Purchasing

This program has reduced 1.00 FTE, Procurement Analyst

Department: County Management

Program Contact: Michelle Cross

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Property and Liability Risk Management Program (P&LRP) purchases property insurance, marine coverage, crime coverage, excess liability, excess medical malpractice coverage, bonds, and other specialized insurance coverage for the County. Where the cost of insurance prohibits purchase or coverage is not available, we self fund losses. With the focus on equity and risk tolerance, transfer and control, the P&LRP recommends the types/limits of insurance for contracts, recommends the purchase of specialized insurance and develops countywide policies and procedures related to loss prevention and control. The P&LRP designs and implements risk management strategies for the prevention of risk exposure and property and liability loss countywide. The P&LRP initiates subrogation efforts when indicated and works to achieve maximum reimbursements from third parties and distributes those reimbursements back to program that incurred the loss.

The program adjusts property loss claims, and oversees the Third Party Administrator contracted to process general liability insurance claims for the County. Litigation and large general liability insurance claims are settled with expertise from the County Attorney's Office. The County chooses to self-insure (retain a certain amount of financial exposure to loss) and purchases property and excess liability coverage for large property and liability related claims. This decision controls the loss adjustment process, minimizes our "total cost of risk" (uninsured claims costs + insurance costs + administrative costs), and motivates internal loss control behavior. A department's internal property and liability allocated charges are based on their past losses using actuarial data and historical loss data to determine cost percentage rates based on anticipated future losses. This process allows for equitable distribution of financial losses.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of policies for insured risks and statutory bond purchased/renewed*	20	19	21	22
Outcome	Resolve and optimize reimbursements for insured loss**	N/A	1	1	1

Performance Measures Descriptions

*Appropriate types of insurance coverage indicate strong safeguarding of the county's assets.

**Maximize reimbursable for insured damage repair due to 2020 protests (0-Not Met, 1-Goal Met) One more loss pending reimbursement prior to closing file

Legal / Contractual Obligation

The Property & Liability Risk Program is mandated by County Code 7.100-7.104. The County is required by the State to have specific insurance and bond coverage. The County is self-insured for third-party liability in accordance with the provisions of the Oregon Tort Claims Act, ORS 30.270 and purchases Excess General Liability insurance above the self-insured retention of \$1,000,000. The required Public Official Bonds, DEQ Bonds, and Pharmacy Bond are purchased in accordance with State requirements.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$580,823	\$0	\$662,810
Contractual Services	\$0	\$330,982	\$0	\$319,800
Materials & Supplies	\$0	\$7,097,435	\$0	\$7,808,405
Total GF/non-GF	\$0	\$8,009,240	\$0	\$8,791,015
Program Total:	\$8,009,240		\$8,791,015	
Program FTE	0.00	3.00	0.00	3.25

Program Revenues				
Other / Miscellaneous	\$0	\$8,009,240	\$0	\$8,791,015
Total Revenue	\$0	\$8,009,240	\$0	\$8,791,015

Explanation of Revenues

\$8,591,015 Internal service reimbursements from departments. The program also receives subrogation reimbursement related to third party liability claims and court ordered restitution for property damage. Established procedures allocate monies received back to the department incurring the financial loss, minus internal deductibles when applicable, and those revenues do not appear here.

\$200,000 Dividends and Rebate revenues

Countywide Property and General Liability rate is based on claims experience and an actuarial valuation performed every three years.

Significant Program Changes

Last Year this program was: FY 2025: 72006 FRM Property & Liability Risk Management Program

FTE increased by 0.25 and decreased by 0.25 in program offer 72009 FRM Workers' Compensation/Safety & Health. The change was made to better reflect support for General Liability program.

Department: County Management

Program Contact: Luella Wampler

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Central Payroll produces 24 payrolls per year for all Multnomah County employees and is responsible for accurately withholding, reporting and remitting employment taxes to Federal, State and Local taxing authorities. Payroll reports and remits pension contributions to the Public Employees Retirement System (PERS) and administers the County's IRC §457 Deferred Compensation Program. Payroll ensures that timekeeping and wage payments are done in compliance with Federal and State wage and hour laws, labor contracts and County Administrative guidelines. Payroll reconciles and remits mandated deductions for creditor garnishments, child support, bankruptcies, tax levies and union dues. Payroll reconciles and produces year-end tax statements for employees (W2's) and suppliers (1099's) of Multnomah County following strict federal and state regulations.

Payroll protects County funds by ensuring that employment taxes, wage and tax statements, and pension payments are processed and remitted timely to avoid assessment of fines for noncompliance. The program supports the County's sustainability goals by providing electronic disbursements of wages to employees' financial institutions and providing paperless notification of their deposits. Currently 98% of employees participate in direct deposit, and all employees receive notification of their payslip through Employee Self Service.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Average number of payments issued per period*	8,216	7,500	8,220	8,200
Output	Percent of employees participating in Deferred Comp**	69.6%	70.0%	71.5%	73.5%
Outcome	Percent of payments issued without error*	99%	99%	99%	99%

Performance Measures Descriptions

*Number of payments per pay period exceeds the number of employees due to many employees having multiple direct deposits. Payroll has consistently maintained a high level of system accuracy (99%).

**The percent of employees participating in the deferred compensation plan will measure the effectiveness and quality of the educational opportunities offered. The national average for participation is about 56%.

Legal / Contractual Obligation

Wage payments are mandated by Federal & State wage and hour laws, union contracts, and Multnomah County Personnel Rules. Withholding and remitting employment taxes is mandated by the Internal Revenue Service, the Oregon Dept of Revenue and other state tax agencies. Pension contributions are mandated by union contracts, Multnomah County Personnel Rules and Oregon Revised Statutes. Failure to comply with these laws and regulations result in fines and penalties being assessed.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,252,619	\$0	\$1,323,978	\$0
Contractual Services	\$233,598	\$0	\$278,622	\$0
Materials & Supplies	\$20,568	\$0	\$20,568	\$0
Total GF/non-GF	\$1,506,785	\$0	\$1,623,168	\$0
Program Total:	\$1,506,785		\$1,623,168	
Program FTE	7.40	0.00	7.40	0.00

Program Revenues				
Other / Miscellaneous	\$156,000	\$0	\$180,000	\$0
Beginning Working Capital	\$180,596	\$0	\$228,272	\$0
Total Revenue	\$336,596	\$0	\$408,272	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$228,272 Restricted Beginning Working Capital (BWC) revenue is due to actual expenses being lower than anticipated.

\$180,000 External revenues for the deferred compensation program are contractually negotiated with the County's deferred compensation provider through a revenue sharing agreement. All administrative costs associated with the program are paid for through the agreement. The revenue sharing (currently 3 basis points) enables the County to offer the program to employees at no cost to the County.

Significant Program Changes

Last Year this program was: FY 2025: 72007 FRM Payroll/Retirement Services

Department: County Management

Program Contact: Eric Arellano

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Treasury invests the County's financial assets to ensure that funds are available to meet anticipated cash flow needs. Investment earnings are measured against specific benchmarks outlined in the Investment Policy. Treasury complies with all applicable laws, policies and best practices in the management of County funds.

Treasury supports the Chief Financial Officer in the issuance of debt, including opportunities to refinance existing debt and maintains contact with rating agencies. It ensures timely and accurate debt service payments and generates arbitrage rebate calculations and reports. Treasury regularly analyzes cash flow. From time to time it is necessary to issue short-term Tax and Revenue Anticipation Notes (TRANS) to provide liquidity prior to the collection of property taxes in November.

The County collects and administers three excise taxes:

- A Business Income Tax (BIT) is assessed against businesses with income generated within the County. It is set at a rate of 2.00% of net income. BIT is the second largest revenue source in the General Fund, generating approximately 22% of General Fund revenues.
- A Motor Vehicle Rental Tax (MVRT) is charged on the rental of cars and light trucks within the County. It is currently set at a rate of 17% of rental fees. A portion of the tax (2.5%) is passed through to the Visitors Development Fund to support tourist activities.
- A Transient Lodging Tax (TLT) is charged on the rental of hotel/motel rooms within the County. It is currently set at a rate of 11.5% of rental fees. Most of the revenue generated by the TLT is passed through to other entities. Cities retain 6%, another 3% is dedicated to operating the Oregon Convention Center, and 2.5% is passed through to the Visitors Development Fund.

Treasury provides countywide accounts receivable (AR) oversight and management including AR aging monitoring, cash management, and collection activities. Treasury maintains effective banking relationships to keep pace with technology and adapt to the needs of County Departments in delivering business services to County residents.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Compliance with Investment Policy*	1	1	1	1
Outcome	Tax Returns Filed-Motor Vehicle and Transient Lodging**	2,765	3,104	2,800	2,800
Outcome	Ensure County's Cash Flow Needs are Met***	1	1	1	1
Outcome	Number of Active Business Accounts in County****	205,284	202,000	208,136	208,200

Performance Measures Descriptions

*Measurement Key: 1 = Goal Achieved, 0 = Not Achieved (ensures compliance to applicable ORS)

**The number of tax returns filed is a measure of compliance with applicable code requirements.

***Measurement Key: 1 = Goal Achieved, 0 = Not Achieved (ensures County meets its debt obligations)

****The number of business accounts is used as a workload measure and serves as an indicator of economic activity within the County.

Legal / Contractual Obligation

Oregon Revised Statutes ORS 294 and 295 (primarily ORS 294.035), Multnomah County Code Chapter 12 (BIT) and Chapter 11 (MVRT and TLT). The Business Income Tax is administered by the City of Portland through an intergovernmental agreement (IGA) that expires at the end of FY 2030.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$682,101	\$0	\$719,980	\$0
Contractual Services	\$3,217,380	\$0	\$3,343,910	\$0
Materials & Supplies	\$18,305	\$0	\$19,633	\$0
Total GF/non-GF	\$3,917,786	\$0	\$4,083,523	\$0
Program Total:	\$3,917,786		\$4,083,523	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Interest	\$160,000	\$0	\$185,000	\$0
Service Charges	\$167,763	\$0	\$168,857	\$0
Total Revenue	\$327,763	\$0	\$353,857	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$168,857 Administrative fee from the Visitors Development Fund equal to 0.7% of Motor Vehicle Rental Tax and Transient Lodging Tax revenues

\$185,000 Investment earnings cover administrative fees for non-discretionary investment advisory services

Significant Program Changes

Last Year this program was: FY 2025: 72008A FRM Treasury and Tax Administration

Department: County Management

Program Contact: Michelle Cross

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs: 72009B

Program Characteristics:
Program Description

This program provides workers' compensation benefits in accordance with state law. Multnomah County has been self-insured for this mandatory program since 1978. Claims are administered through a contract with a Third-Party Administrator (TPA) with oversight and coordination of return to work and CBA or Personnel Rule additional benefits from Risk Management staff. Staff work with employees, supervisors, physicians, the TPA, attorneys, managed care organizations and other vendors to accurately and timely process claim benefits for the injured employee. Internal Workers' Compensation section employees focus on service, equitability, cost containment and compliance efficiency. The Workers' Compensation section is responsible for the County's return-to-work program and follows state requirements necessary to benefit from the Workers' Compensation Division (WCD) Employer-At-Injury light duty cost reimbursement program.

The primary activity of the Safety and Health section is assisting management in efforts to reduce employee on-the-job injuries, illnesses, and employer liability due to injuries to non-employees. This work incorporates safety, trust, and belonging values in all communication and program implementation. Through an equity lens, the Safety and Health staff consult with County departments to assist them in providing a safe environment, safety for both employees and the public. Staff help to identify and abate deficiencies related to occupational safety and health regulations in an inclusive and equitable manner. All employer-based loss prevention activity needed to maintain the workers' compensation self-insured status is managed by the Safety and Health staff and communicated to internal partners through an equity lens for implementation and program success.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Telework ergonomic support	65	15	15	15
Outcome	OR-OSHA complaint responses closed without inspection follow up initiated by OR-OSHA	5	4	6	4
Output	Percentage of Supervisor corrective action reviewed and support provided when indicated by Safety & Health staff	N/A	90%	85%	90%

Performance Measures Descriptions

Telework ergonomic support counts the number of consultations completed. OR-OSHA complaint measures our ability to adequately respond to complaints and ensure appropriate remedial measures are in place to ensure safety and health and thus not requiring a follow up inspection. Supervisor's completing root cause analysis and implementing corrective actions is an OR-OSHA obligation and Origami has provided a means for Risk Management Safety professionals to track progress and document completeness and implementation of improvements.

Legal / Contractual Obligation

MCC 7.102 and 7.103 established the safety and loss prevention program in the County. The Oregon Safe Employment Act, ORS 654, establishes minimum safety standards for employers. Oregon OSHA, as outlined in OAR 437-001-1005 through 1020 and 1050 through 1060, requires each self-insured employer to have a written loss prevention plan for each location and to provide safety and health loss prevention services for each work site. This program manages the employer/TPA process required in OAR 436 for workers' compensation claim processing.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$1,467,624	\$0	\$1,516,081
Contractual Services	\$0	\$500,150	\$0	\$580,000
Materials & Supplies	\$0	\$5,089,509	\$0	\$5,480,986
Total GF/non-GF	\$0	\$7,057,283	\$0	\$7,577,067
Program Total:	\$7,057,283		\$7,577,067	
Program FTE	0.00	7.50	0.00	7.25

Program Revenues				
Other / Miscellaneous	\$0	\$7,242,283	\$0	\$7,577,067
Total Revenue	\$0	\$7,242,283	\$0	\$7,577,067

Explanation of Revenues

\$6,875,067 Internal service reimbursements from departments

\$700,000 Revenues from the State of Oregon for workers compensation claims when certain eligibility requirements are met

\$2,000 Reimbursement revenues from staff who attend first aid/CPR/AED classes taught by Safety and Health instructors, used to offset course costs and certification process.

Countywide Workers Compensation and Safety rate is based on claims experience and an actuarial valuation performed every three years.

Significant Program Changes

Last Year this program was: FY 2025: 72009A FRM Workers' Compensation/Safety & Health

FTE decreased by 0.25 and increased by 0.25 in program offer 72006 FRM Property & Liability Risk Management Program. The change was made to better reflect support for General Liability program.

Program #72009B - FRM Workers Compensation Enhanced Support
FY 2026 Proposed
Department: County Management

Program Contact: Michelle Cross

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs: 72009

Program Characteristics: New Request

Program Description

This program (72009A and 72009B) provides workers' compensation benefits in accordance with state law. Multnomah County has been self-insured for this mandatory program since 1978. Claims are administered through a contract with a Third-Party Administrator (TPA) with oversight and coordination of return to work and CBA or Personnel Rule additional benefits from Risk Management staff. Staff work with employees, supervisors, physicians, the TPA, attorneys, managed care organizations and other vendors to accurately and timely process claim benefits for the injured employee. Internal Workers' Compensation section employees focus on service, equitability, cost containment and compliance efficiency. The Workers' Compensation section is responsible for the County's return-to-work program and follows state requirements necessary to benefit from the Workers' Compensation Division (WCD) Employer-At-Injury light duty cost reimbursement program.

This additional FTE offered in 72009B will support evolving internal requirements realized after certain legislative changes (e.g. 2019 SB 507, 2022 HB 4138, and 2024 SB 418) and new rule devolvement have increased workload for rule compliance. The position will be responsible for worker compensation claims intake and employer required processing, administering the Employer-At-Injury Program (EAIP), and monitor/approve/communicate eligibility for medical appointment wage replacement. The position will also ensure the injured worker and business partners are provided with timely and accurate information needed to equitably and fairly address the needs of the injured worker and the business needs of the organization.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Process and receive all available Employer at Injury (EAIP) reimbursements allowed by OAR. Timely and ac	N/A	N/A	N/A	95%
Output	Timely initiate internal claim set up to ensure first payment of time loss wage replacement to injured worker	N/A	N/A	N/A	98%

Performance Measures Descriptions

The performance measures are designed to ensure timely and accurate wage replacement processes and maintain compliance with the Oregon Workers' Compensation Division administrative rules.

Legal / Contractual Obligation

MCC 7.101(B)(5),(10) and 7.102(B)(1-5) established the internal operational rules for Multnomah County's self-insured workers' compensation program. This program enhancement will aid in managing the employer required processes in OAR 436 related to workers' compensation claim administration.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$0	\$0	\$161,750
Total GF/non-GF	\$0	\$0	\$0	\$161,750
Program Total:	\$0		\$161,750	
Program FTE	0.00	0.00	0.00	1.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This is supported by the Risk Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72009A FRM Workers' Compensation/Safety & Health

Added 1.0 FTE HR Analyst to meet the regulatory and internal needs in the Workers' Compensation Program realized by new OR Workers' Compensation Division rules.

Department: County Management

Program Contact: Eric Arellano

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

This program's primary purpose is to provide funding to Metro to maintain and operate community parks which in turn build local communities and provide for recreational opportunities. The program's resources derive from Marine Fuel Tax apportioned to Multnomah County. The expenditures of the fund are pass-through payments to Metro under an IGA the County entered into in 1994.

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

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Payment Remitted in a Timely Manner	1	1	1	1

Performance Measures Descriptions

Under state law marine fuel taxes are allocated to counties based on the number of boat registrations and miles of waterway within the County. These revenues are turned over to METRO under terms of an IGA that transferred Multnomah County parks to METRO. 1 - Yes; 0 - No

Legal / Contractual Obligation

Pass-through payment under terms of the IGA that transferred parks from the County to Metro.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$0	\$40,000	\$0	\$40,000
Total GF/non-GF	\$0	\$40,000	\$0	\$40,000
Program Total:	\$40,000		\$40,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Taxes	\$0	\$40,000	\$0	\$40,000
Total Revenue	\$0	\$40,000	\$0	\$40,000

Explanation of Revenues

\$40,000 Multnomah County's share of State Marine Fuel Tax

Significant Program Changes

Last Year this program was: FY 2025: 72010 FRM Recreation Fund Payment to Metro

Department: County Management

Program Contact: Cora Bell

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Fiscal Compliance performs annual fiscal monitoring for all Community Based Organizations (CBO) that work with the County. Monitoring includes, financial statement analysis including cash flow and revenue reliance for all CBO's, and site and desk reviews for those receiving Federal funding. Site reviews include internal control, compliance and accuracy testing. Fiscal Compliance provides compliance findings and recommendations to align with best practices.

Fiscal Compliance performs annual risk assessments (which includes a financial statement review) on all contracts receiving Federal funds to ensure compliance with Federal requirements and assesses the entity's financial health. In the most recent year, Fiscal Compliance performed 65 risk assessments and performed 33 site reviews covering \$14.2 million in federal expenditures. The performed oversight helps department programmatic staff with transparency into fiscal assessments by ensuring subrecipients are compliant with fiscal grant requirements and are financially stable.

Fiscal Compliance also offers both external and internal support around compliance. Internal support includes, but is not limited to, approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits. External support for our CBO's includes, but is not limited to, review of internal controls for fiscal recommendations, review of indirect rates and costing allocations, and invoice reviews.

Fiscal Compliance manages and coordinates the annual Single Audit for the County and prepares the County's Cost Allocation Plan annually to set indirect rates, overhead costs in support of grants and contracts.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Percent of total County pass-through dollars actively monitored by Fiscal Compliance	92%	85%	87%	85%
Output	Risk assessments performed on County contracts receiving Federal funds	65	60	50	60

Performance Measures Descriptions

Measure 1: Pass-through dollars include Federal, State, County and other funds. Monitoring activities are limited to human service CBO's and include activities like financial statement analysis, on site reviews, and invoice reviews. Measure 2: Risk assessments are a requirement of the Federal register and must be performed before a contract containing Federal pass-through funds can be executed. RA's review a CBO's financial stability, fraud risk and financial non-compliance. For both Measures, a higher percentage/count indicates greater coverage and decreased financial risk to the County.

Legal / Contractual Obligation

The Office of Management and Budget (OMB) Federal Register requires entities expending Federal funds over \$1,000,000 in a fiscal year to have a single audit of Federal awards. Also, in accordance with the Federal Register, Federal funds that are passed on to other organizations (such as non-profits) must actively monitor their subrecipients and the related contracts funded with Federal pass-through dollars. The Federal Register requires organizations to publish an approved indirect cost allocation plan for any indirect or administrative costs allocated to Federal awards.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$509,928	\$0	\$534,325	\$0
Materials & Supplies	\$3,380	\$0	\$3,380	\$0
Total GF/non-GF	\$513,308	\$0	\$537,705	\$0
Program Total:	\$513,308		\$537,705	
Program FTE	3.00	0.00	3.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72012A FRM Fiscal Compliance

Department: County Management

Program Contact: Cora Bell

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs: 30999

Program Characteristics:
Program Description

Fiscal Compliance performs annual fiscal monitoring for all Community Based Organizations (CBO) that work with the County and that receive Supportive Housing Services funding. Monitoring includes financial statement analysis including cash flow and revenue reliance for all CBO's, and site and desk reviews. Site reviews include internal control, compliance and accuracy testing. Fiscal Compliance provides compliance findings and recommendations to align with best practices.

Fiscal Compliance performs annual risk assessments (which includes a financial statement review) on all contracts receiving SHS funding to assess the entity's financial health and recommend additional contract language to mitigate any risks identified.

Fiscal Compliance also offers both external and internal support around compliance including:

- Internal support: approval of costing allocations, reviewing CBO budgets, and providing guidance for external audits.
- External support: review of internal controls for fiscal recommendations, review of indirect rates and costing allocations, and invoice reviews.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Percent of total County pass-through Supportive Housing Services dollars actively monitored by Fiscal Compliance	N/A	80%	80%	80%
Output	Risk assessments performed on County contracts receiving Supportive Housing Services funds	N/A	40	30	30

Performance Measures Descriptions

The Fiscal Compliance unit performs financial monitoring of Supportive Housing Services funded human service providers. Monitoring includes financial statement analysis, fiscal compliance site reviews and invoice review and monitoring of the pass-through/program support general ledger account. A higher percentage/count monitored indicates greater coverage and decreased County financial risk as it relates to human services providers.

Legal / Contractual Obligation

Multnomah County has a contractual obligation per the Supportive Housing Services IGA with Metro stating that we must monitor the activities of Service Providers (CBO's) to ensure compliance of the IGA. This Program Offer meets that obligation.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$180,241	\$0	\$186,766
Materials & Supplies	\$0	\$9,759	\$0	\$8,485
Internal Services	\$0	\$7,408	\$0	\$7,807
Total GF/non-GF	\$0	\$197,408	\$0	\$203,058
Program Total:	\$197,408		\$203,058	
Program FTE	0.00	1.00	0.00	1.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program generates \$7,807 in indirect revenues.

This program is supported by Supportive Housing Services revenues, budgeted in Joint Office of Homeless Services Program Offer 30999.

Significant Program Changes

Last Year this program was: FY 2025: 72012B FRM Fiscal Compliance Supportive Housing Services

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics: One-Time-Only Request

Program Description

Construction jobs offer stable, well-paying careers that can support a family. Yet, past discrimination and other barriers have limited access to these opportunities for some individuals. The Construction Diversity and Equity Fund (CDEF) program aims to increase diversity, fairness, and opportunities in the construction industry and business world.

The CDEF program supports three key initiatives:

- **Funding Pre-Apprenticeship Programs** - The program supports Bureau of Labor and Industries (BOLI) certified pre-apprenticeship programs, which serve as crucial entry points into the construction trades. CDEF focuses on aiding these programs in recruiting women and minorities.
- **Support for Apprentices** - CDEF allocates funds for support and retention services for women and minority apprentices. Recognizing the unique challenges individuals may face, the program connects apprentices with one of two County contractors. These contractors provide tools, safety equipment, and various support services to ensure success on the job. The program collects qualitative feedback from apprentices to assess the impact of the program.
- **Technical Assistance for Certified Businesses** - The program provides funding for technical help, mentoring, and training for State certified minority-owned, women-owned, veteran-owned, and emerging small businesses. The program emphasizes serving both construction-related professional services and contracting businesses. Certified firms can apply online for support. The program matches them with one of five contractors to get that support. Both contractors and certified firms provide monthly online feedback surveys to check the success of the engagement.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of workers served in BOLI Pre-Apprenticeship Programs	0	10	32	30
Outcome	Number of workers able to maintain employment due to receiving direct support and retention services	55	100	125	100
Outcome	Retention rate of workers able to maintain employment due to receiving direct support and retention services	65%	86%	70%	72%
Output	Number of State Certified firms receiving technical assistance, mentoring, and training	15	28	50	50

Performance Measures Descriptions

Retention rate of workers able to maintain employment due to receiving direct support and retention services.- A retention rate of 72% significantly exceeds the 46% average retention rate of apprentices in the Portland metro area.

Number of State Certified firms receiving technical assistance, mentoring, and training- FY24 performance was impacted by procurement of the program and transitioning to a largely new set of service suppliers and it's now performing at a much higher volume.

Legal / Contractual Obligation

Multnomah County Board Resolution No.2018-024 - Resolution Approving Amendments to Public Contract Review Board Rules Division 60 on Equal Opportunity in Public Contracting, Effective July 1, 2018

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$2,230,541	\$0	\$1,900,377	\$0
Total GF/non-GF	\$2,230,541	\$0	\$1,900,377	\$0
Program Total:	\$2,230,541		\$1,900,377	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Other / Miscellaneous	\$179,912	\$0	\$114,260	\$0
Beginning Working Capital	\$2,250,629	\$0	\$1,986,117	\$0
Total Revenue	\$2,430,541	\$0	\$2,100,377	\$0

Explanation of Revenues

\$1,986,117 Beginning Working Capital resulting from the Library Bond Capital Project paying 1% to the CDEF Fund, and other county construction projects
\$104,260 Internal Service Reimbursement (1%) of construction costs
\$10,000 Assessed Liquidated Damages are paid by construction contractors to the County if they do not meet contracted inclusion goals for women, minorities and apprentices

Significant Program Changes

Last Year this program was: FY 2025: 72044A FRM Construction Diversity and Equity

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics: One-Time-Only Request

Program Description

The Regional Construction Workforce Diversity Funder Collaborative is a group of public sector organizations who want to improve the racial and gender diversity of the regional construction trades workforce. The group includes the City of Portland, Multnomah County, Washington County, Clackamas County, Metro, TriMet, Prosper Portland, State Bureau of Labor and Industries, and Portland Community College. Each member of the group agrees to contribute a certain amount of money each year for a set number of years and helps plan, develop, and review the progress of the projects. The group started as part of The Construction Career Pathways Project (C2P2) Public Owner Workgroup.

The Funder Collaborative is made up of C2P2 signatories who have agreed to invest money together to increase diversity and the number of people in the construction workforce. The Funder Collaborative is a place where members can share ideas and learn from each other to help with regional efforts. They work together and invest in projects to make this happen.

The Funder Collaborative has formal voting procedures, as agreed upon by its members and outlined in the bylaws. Each funder has one vote, unless otherwise specified. Collectively, the members develop an annual work plan that explicitly includes the desired outcomes of the investments. The Funder Collaborative uses their annual work plan to guide decisions and update it each year based on the performance outcomes and regional labor needs.

This program offer is scaled to 72044A Construction Diversity and Equity Fund (CDEF) which also provides dedicated funding for workforce diversity development activities. While the CDEF funding can be volatile on an annual basis, we have a significant amount of funding currently from the Library Bond project which is being used to fund this program offer.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of workers served in BOLI Pre-Apprenticeship Programs	N/A	32	32	30
Outcome	Number retained in apprentice program at 6 months due to receiving direct support and retention services	N/A	16	20	15
Output	Number beginning a Registered Apprenticeship Program or comparable construction career	N/A	27	18	27

Performance Measures Descriptions

The procurement process that the County's partner undertook to award the funds to local pre-apprenticeship programs took longer than expected. The award of funds to pre-apprenticeship programs by the County's partner on our behalf was finalized in July 2024 so no direct pre-apprenticeship expenses were incurred for FY24. Consequently, we expect an increased number of pre-apprentices supported in FY 2025.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$200,000	\$0	\$200,000	\$0
Total GF/non-GF	\$200,000	\$0	\$200,000	\$0
Program Total:	\$200,000		\$200,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

The program is funded by Construction Diversity and Equity Fund (CDEF), see program offer 72044A. The County pays (1%) of construction costs into the fund.

Significant Program Changes

Last Year this program was: FY 2025: 72044B Regional Construction Workforce Diversity Funder Collaborative

This funding is for year four of the annual funder commitment of five years.

Department: County Management

Program Contact: Heather Drake

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

Workday is part of the County's enterprise resource planning (ERP) system. It serves as the County's financial system of record. Workday is designed to be managed and supported by business operational staff in Central Finance. The ERP Finance Support team provides strategic and operational leadership; maintains, troubleshoots, and enhances Workday finance functionality; provides operational and learning support to finance staff to help the County use the ERP system to its fullest potential; and directly advocates with Workday for software enhancements that would benefit County operations.

Workday functionality supported by this program offer includes: Allocations, Banking and Settlement, Business Assets, Customer Accounts (Accounts Receivable), Facilities Tasks, Finance Data Model, Financial Accounting, Grants Management, Inventory, Procurement, Projects, Project Assets, and Supplier Accounts (Accounts Payable).

The ERP Finance Support team:

- Analyzes, designs, builds, tests, and configures all changes made to Workday finance functionality, including features from mandatory, twice-yearly updates and weekly release notes.
- Creates new custom reports and maintains existing custom reports.
- Maintains the County's foundational finance data model for recording and reporting on financial transactions and data.
- Maintains Workday business processes and security approach to establish internal controls over finance transaction processing. These internal controls protect the County from fraud and errors and ensure compliance with accounting rules and regulations.
- Meets regularly with finance stakeholder groups to create transparency and stakeholder involvement in decision making about which configuration projects will best meet the County's business needs.
- Provides operational and learning support to County finance users that creates a culture where people feel safe asking questions and trust they will receive quick and accurate assistance.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of customer tickets processed	1,412	1,300	1,254	1,300
Outcome	Percentage of features in mandatory Workday updates analyzed, tested, configured as appropriate	> 95%	> 95%	> 95%	> 95%
Outcome	Percentage of finance staff user survey respondents satisfied with support	82%	> 90%	93%	> 90%
Output	Student hours of learning support provided	1,051	1,000	1,000	1,000

Performance Measures Descriptions

Number of customer tickets measures operational customer service needs such as security role assignments, cost object creation, and break/fix incidents. Feature analysis and configuration is essential for maintaining the integrity and reliability of Workday as our financial system of record.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,195,647	\$0	\$1,279,370	\$0
Contractual Services	\$15,000	\$0	\$15,000	\$0
Materials & Supplies	\$54,329	\$0	\$54,329	\$0
Internal Services	\$63,157	\$0	\$64,747	\$0
Total GF/non-GF	\$1,328,133	\$0	\$1,413,446	\$0
Program Total:	\$1,328,133		\$1,413,446	
Program FTE	5.00	0.00	5.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72046 FRM Workday Support - Finance

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Wage theft is when someone does not get paid or gets paid less than they should for their work. It hurts workers by lowering their pay and it hurts honest contractors because it makes them less able to compete. Wage theft is a big problem in the construction industry. In Oregon, a lot of wage claims come from the construction industry. Sometimes wage theft happens by accident (e.g. a math mistake). Other times, it is done on purpose and workers might not speak up about it because they may be afraid of losing their job.

The County Labor Compliance Program helps workers and contractors make sure that everyone gets paid what they are supposed to. The program also makes sure that contractors follow rules about hiring and paying workers on County projects. The program gives advice and support to contractors to make sure they follow labor laws and rules about hiring apprentices and paying the right amount. It also helps workers understand their rights about pay. The program trains volunteers to talk to workers on construction sites and make sure they are getting paid the right amount and getting the right benefits. The program also uses software to keep track of how much workers get paid and what benefits they get on county construction projects.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of volunteers certified by the County	8	20	10	14
Outcome	Number of County construction projects visited / unique site visits at those projects by certified volunteers	13 / 16	25 /NA	25 / 30	25 /30
Output	Number of workers on County projects who got paid what they should for their work	2,445	1,700	2,500	2,600
Quality	Number/Rate of certified payrolls returned for corrections.	695/7.4%	N/A	570/6%	550/5.5%

Performance Measures Descriptions

Number of County construction projects visited by certified volunteers has been modified so that we can track the number of projects visited as well as unique site visits as some projects get more than one visit. The number/rate of certified payrolls returned for corrections is a new measure this year and reflects the activity the program does to ensure individuals are paid correctly.

Legal / Contractual Obligation

ORS 279C.800 to 279C.870 list the requirements for payment of prevailing wages paid on public works projects.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$153,041	\$0	\$163,465	\$0
Materials & Supplies	\$51,242	\$0	\$53,242	\$0
Total GF/non-GF	\$204,283	\$0	\$216,707	\$0
Program Total:	\$204,283		\$216,707	
Program FTE	1.00	0.00	1.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72047 FRM Labor Compliance

Department: County Management

Program Contact: Brian Smith

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs: 10018

Program Characteristics:
Program Description

In September 2018 the Multnomah County Board of Commissioners committed to establishing a Clean Air Construction Procurement Standard. The City of Portland City Council took parallel action on the same day. The Standard requires equipment used on County and City construction projects to dramatically reduce emissions from older diesel engines. The primary pollutants of concern from diesel engines are diesel particulate matter and nitrous oxides.

The procurement policies were first approved in May 2019. In concert with partner jurisdictions, the rules were revised in May 2022 due to a delay in implementation because of COVID-19. The policy applies to non-road diesel equipment greater than 25 horsepower, and on-road dump and cement trucks, on construction contracts valued at \$500,000 or more. It included a phase-in period to allow contractors the time and flexibility to plan for the new standard. The Certification Office for Business Inclusion and Diversity (COBID) certified firms are required to comply with the standards but have more flexibility. So far Washington County, Metro, TriMet, the Port of Portland, and Portland Community College have followed the County's and City's lead and adopted these standards. The City of Hillsboro is considering joining.

The difficulty of identifying compliant equipment in the field necessitates a strong administrative architecture for the program. Fortunately, the partnership with other jurisdictions and the identical program elements make it possible to share administrative burdens and costs with participating governments. The City of Portland has taken the lead in establishing the administrative infrastructure. This includes an online platform for tracking and registering equipment and now includes grants to COBID firms to provide financial support for upgrading polluting equipment so that it complies with the program.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Track the number of contractors with registered equipment	145	200	200	230
Outcome	Reduction in particulate matter (PM) from construction projects	10%	10%	10%	30%
Output	Number of pieces of equipment registered	901	250	1,000	1,200

Performance Measures Descriptions

The County shares administrative infrastructure with other program participants, this includes an online registration portal called "The Yard" where contractors working for the County must register their equipment. This tool tracks the number of contractors who have accounts in the system, and pieces of diesel equipment registered in the system in addition to compliance status. PM emission rates are estimated, with current efforts to refine reporting.

Legal / Contractual Obligation

Multnomah County entered into an Intergovernmental Agreement with the City of Portland. The City of Portland will administer the program on the County's behalf. County Administrative Procedure PUR-10 includes a complete description of program requirements.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$57,000	\$0	\$59,000	\$0
Total GF/non-GF	\$57,000	\$0	\$59,000	\$0
Program Total:	\$57,000		\$59,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72048 FRM Clean Air Construction Standards

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

Program Description

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

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

Performance Measures

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

Performance Measures Descriptions

*Compliance rate with applicable code requirements (estimates)

**1=Achieved; 0=Not Achieved

Legal / Contractual Obligation

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

Revenue/Expense Detail

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

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program generates \$8,088 in indirect revenues.

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

Significant Program Changes

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

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

Program Description

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

The City of Portland, through an intergovernmental agreement, is administering and collecting the tax on behalf of Multnomah County. The City of Portland has administered the County's Business Income Tax for over 30 years and administered the County's ITAX (temporary personal income tax) from 2003-2005. The City of Portland is also administering the Metro District Supportive Housing Services personal income tax for the Tri-County area, creating significant economies of scale. The City has the tax software, expert staffing, and experience to administer tax. The administration includes, but not limited to, promulgating administrative rules and policies, collecting estimated tax payments, auditing returns, assessing and collecting tax and tax deficiencies, including penalties and interest, processing refunds, hearing appeals, and other actions necessary to administer and collect tax.

In the first three years of the tax program, the County paid for system implementation costs to accommodate necessary tax system enhancements directly related to the new tax; those costs ended in FY 2023. Annual ongoing tax administration costs are \$6.8m in FY 2026 and will be adjusted yearly by consumer price index (CPI).

County Treasury manages the intergovernmental agreement with the City of Portland.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Provide electronic filing process for taxpayers*	1	1	1	1
Outcome	Tax receipts (annual and quarterly) are remitted to Multnomah County on monthly basis**	1	1	1	1
Output	Send out tax communication (e.g. mailer) to all businesses, governments, and non-profits in Tri-County**	1	1	1	1

Performance Measures Descriptions

*1=Achieved; 0=Not Achieved
 **1=Achieved; 0=Not Achieved
 ***1=Achieved; 0=Not Achieved

Legal / Contractual Obligation

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

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$0	\$6,621,840	\$0	\$6,800,630
Total GF/non-GF	\$0	\$6,621,840	\$0	\$6,800,630
Program Total:	\$6,621,840		\$6,800,630	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

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

Significant Program Changes

Last Year this program was: FY 2025: 72052B FRM Preschool for All Tax Administration - City of Portland

Department: County Management

Program Contact: Steven Johnson

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

In FY 2023 a contracted consultant performed an assessment of the County's procurement and contracting functions to identify areas of recommended improvements. This included a broad assessment of County processes and stakeholders. Preliminary recommendations were provided, and the consultant identified three primary areas for improvement: 1) Contract Administration: these processes are not standardized and are lacking a defined "owner" of the process, leading to a lack of supporting policy and guidance. 2) Organizational Design Practices: The County has the foundations of a leading practice organizational model but lacks key administrative and strategic contracting functions seen at leading peers. 3) Workforce Development: The County lacks a robust training program covering all aspects of the procurement lifecycle.

In FY 2024, the Board approved two positions and additional consultant funding to create this program and to prepare for this larger scope, the program completed several pilot projects. In FY 2025, the two positions were hired and have developed a multi-year implementation plan focused on improving contract management and administration. The team is in the process of implementing the plan by having developed an agency-wide Contract Administration policy, manual, training curriculum, communication and resource assessment which is in the process of being finalized and implemented throughout the agency.

The team is also in the process of building the Contracts Administration Unit that will provide a standardized process for reporting the status of agency contracts and maintenance and delivery of an agency-wide training program.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Develop and maintain agency-wide Contract Administration policy, manual, and training curriculum	0	1	1	1
Output	Develop and execute a Plan for the agency-wide Contract Administration policy, manual, and training.	0	1	1	0
Outcome	Percent of Contract Administrators with a shared understanding of roles and responsibilities.	N/A	100%	70%	100%

Performance Measures Descriptions

The Performance Measure is to develop and implement a County-wide Contract Administration policy, manual, training curriculum, and reporting capabilities appropriate to the County's range of contracts incorporating best business practices from organizations such as the National Contract Management Association, NIGP: The Institute for Public Procurement, and the Procurement Excellence Network.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$448,172	\$0	\$470,059	\$0
Contractual Services	\$55,000	\$0	\$0	\$0
Materials & Supplies	\$15,000	\$0	\$15,480	\$0
Total GF/non-GF	\$518,172	\$0	\$485,539	\$0
Program Total:	\$518,172		\$485,539	
Program FTE	2.00	0.00	2.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72059 FRM Purchasing - Contracting Redesign/Process Improvement

Reduction of all Contractual Services, totaling \$55,000.

Central Human Resources

The Central Human Resources Division (CHR) is dedicated to fostering a workplace where every individual can thrive and the organization as a whole excels. We are committed to supporting the people who serve our community through development of equitable, effective and healthy organizational culture. We provide strategic leadership, develop and recommend policies, and partner with departmental Human Resources (HR) units across the County to guide consistent, efficient, and solutions-oriented HR processes and practices necessary to achieve results and overall organizational effectiveness. CHR plays an important role in implementing the Workforce Equity Strategic Plan (WESP) with lead responsibility on a significant number of initiatives and benchmarks.

Central HR leads and manages:

- Collective bargaining and labor contract negotiations
- Personnel rule and policy development and interpretation
- Job profile and compensation plans
- Countywide training, change management, and organizational development
- Recruitment and retention systems and processes
- Employee benefits, leaves and wellness programs
- Oversight of HR systems, workforce data, management of the human capital management and payroll modules of Workday, the County's Enterprise Resource Planning System

\$181.5 million

Central Human Resources

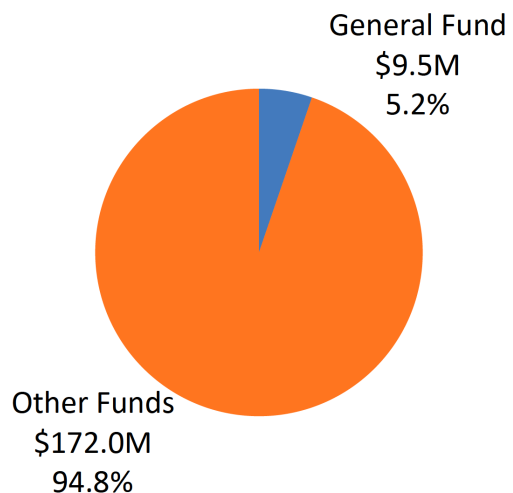
Total Proposed Budget

Including cash transfers, contingencies, and unappropriated balances.



54.00 FTE

(full time equivalent)



Division Outcomes

Focusing on practices, processes, and structures needed to strengthen HR across the County, key outcomes and priorities include:

- **Labor contract negotiations:** Negotiations for six Union contracts, resulting in collective bargaining agreements that support employee well-being and equity, while also balancing the organization's long term strategic goals and operational effectiveness.
- **College to County:** support the College to County program, which introduces students from historically underrepresented communities, particularly students of color, to career pathways at the County. Multiple interns from this program have transitioned into positions within DCM and other County departments.
- **Support workforce development and wellbeing:** Provide learning, leadership development programs, and services that foster a skilled, engaged, and thriving workforce.
 - Employee wellness: Development and implementation of a comprehensive Workforce Trauma Support Program responsible for providing strategic expertise on trauma preparedness, policy consultation, culturally competent interventions, and targeted training ensuring holistic support for employees and equipping managers and HR with tools and best practices on effective crisis navigation.

Significant Division Changes

Significant changes include:

Program offer 72016 Central HR Administration: The Central HR Administration unit is undergoing a restructuring that will result in a reduction of 0.50 FTE. To ensure continued service delivery, responsibilities including unemployment claims processing, countywide list management, and general office support will be transitioned to remaining CHR teams.

Program offer 72017 Central HR Services: In FY 2026, the Central HR Services program took significant cuts due to budget constraints. Two high level managers were cut from the budget, which will result in a significant reorganization of the team. In addition, two positions were downgraded from HR Manager 1 to HR Analyst Senior. We will endeavor to continue all services; however, the response time and depth of services will be impacted by these significant cuts. New initiatives, such as Learning Journeys (the County's new mandatory training program) may have to undergo revisions and adjustments, but the services will largely continue.

Program offer 72018 Central HR Labor Relations: To ensure continued support for CHR services, CHR Labor Relations will transfer 0.50 FTE of the Labor Relations Analyst to program offer 72019 Central Unemployment. The LR Analyst will assume responsibility for Countywide unemployment claims processing. This responsibility includes coordinating responses, tracking claims, managing communication, scheduling hearings, and processing related invoices, all of which will be integrated into the LR Analyst's existing duties.

Program offer 72022 Workday Support: The Workday team will realign work responsibilities to ensure continued service delivery of the County's ERP system. As part of this realignment, a position has been reclassified to a lower job profile, HR Manager 1. This position's responsibilities will include project management for Workday implementations, system optimizations, and technical upgrades. Additionally, there

will be a reduction of an HR Analyst Senior (1.00 FTE). This reduction will necessitate the redistribution of responsibilities to ensure service continuity.

Program offer 72021 Complaints Investigation Unit: CIU was previously Nondepartmental (10040) and will now be part of the CHR division. CIU is responsible for investigating employee discrimination and harassment complaints based on protected classes.

Program 72053 Equity Focused Organizational Development Contracting is a new One-Time-Only program. This program funds equity focused consultation to develop recommendations for addressing identified disparities.

Table of Division Programs

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

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
Central Human Resources						
72016	Office of the Chief Human Resources Officer		866,514	0	866,514	1.63
72017	Central HR Services		2,591,250	0	2,591,250	11.00
72018	Central HR Labor Relations		1,310,396	70,962	1,381,358	5.10
72019	Central HR Unemployment		0	1,101,578	1,101,578	0.65
72020	Central HR Employee Benefits & Wellness		0	170,475,285	170,475,285	16.62
72021	Complaints Investigation Unit (CIU)		1,472,671	0	1,472,671	6.00
72022	Workday Support - Central Human Resources		2,321,283	0	2,321,283	9.00
72050	Central HR Classification & Compensation		827,495	0	827,495	4.00
72051	College to County Interns		0	332,988	332,988	0.00
72053	Equity Focused Organizational Development Contracting	X	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>0.00</u>
	Total Central Human Resources		\$9,489,609	\$171,980,813	\$181,470,422	54.00

(this page intentionally left blank)

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

The Office of the CHRO is made up of the Chief Human Resources Officer (CHRO), and the administrative team that provides support to the CHRO and Central Human Resources Division programs. The CHRO oversees the following programs: Employee Benefits and Wellness, Classification and Compensation, Labor Relations, Organizational Learning, Organizational Change, Talent Acquisition, and Workday Human Capital Management as well as countywide communications on HR related topics, Workforce Equity, etc. The Complaints Investigation Unit (CIU) is a Nond department, but the CIU Manager reports to the CHRO. There is a dotted line reporting relationship between the CHRO and the HR Managers/Directors at each department.

The CHRO sets direction, determines policy, develops business processes, and builds relationships to develop and sustain a diverse, inclusive, equitable and talented workforce necessary to successfully provide a variety of services to our community. The CHRO focuses on communicating with and seeking feedback from internal stakeholders (elected and department leadership, employee resource groups, HR partners, labor unions, etc.), and engaging in collaborative problem solving to guide and deliver on the division's long-term plan. The CHRO is the primary liaison to elected and departmental leaders to ensure HR processes align with countywide business goals and values as well as the Workforce Equity Strategic Plan, and oversees the evaluation of HR contributions to organizational effectiveness. The CHRO oversees countywide program integration and performance measurement; leads HR technology development and process automation; provides budget and financial management; and ensures compliance with federal, state, local laws, rules, regulations and labor agreements.

The administrative team in Central HR coordinates the Countywide Employee Recognition programs including Years of Service, and Employee Awards; distributes regular announcements to community partners regarding job openings; as well as general office administration and management for the CHRO and the division.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of countywide job applications received	25,011	20,000	29,410	22,000
Outcome	Percentage of employees indicating that they are fully engaged in their jobs	87%	84%	87%	87%
Output	Number of employees celebrated for reaching milestone years-of-service anniversaries	714	634	605	761
Outcome	Percentage of employees reaching milestone anniversaries who identify as employees of color.	37%	38%	38%	38%

Performance Measures Descriptions

Output 1: Job application count reflects the desirability of Multnomah County as an employer, as impacted by policy direction. Outcome 2: Percent of respondents that "agree" or "strongly agree" to the question "I am fully engaged in my job" on the bi-annual Countywide Employee Survey. Output 3: Countywide milestone anniversary programs reflect employee retention and job satisfaction; Outcome 4: Employee demographics reflect Diversity, Equity and Inclusion efforts toward employee retention.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Reemployment Rights Act, and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$475,009	\$0	\$434,048	\$0
Contractual Services	\$18,488	\$0	\$18,488	\$0
Materials & Supplies	\$57,780	\$0	\$57,000	\$0
Internal Services	\$402,297	\$0	\$356,978	\$0
Total GF/non-GF	\$953,574	\$0	\$866,514	\$0
Program Total:	\$953,574		\$866,514	
Program FTE	2.13	0.00	1.63	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72016 Central HR Administration

0.50 FTE reduction of 1.00 Office Assistant Sr.

To ensure continued service delivery, responsibilities including unemployment claims processing, countywide list management and general office support will be transitioned to remaining CHR teams.

Department: County Management

Program Contact: Chris Lenn

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

Central HR Services delivers key human resources and workforce development services and programs that help advance confident employees, supported teams, and an organizational culture of learning and accountability. These workforce development resources help maintain the County as an employer of choice in the region and support a welcoming, inclusive, and thriving work culture.

Key Programs and Services:

- **New Employee Welcome:** Countywide orientation program offered every other month for new employees to help welcome, build connections, and inform of the County's resources and benefits for new hires.
- **Countywide Learning:** This program offers required and elective learning opportunities, guided by the County's mission and values, for employees and managers to help promote professional development and career advancement.
- **New Manager Orientation:** All newly hired and promoted managers receive a thorough orientation to managing in a complex union environment and equity-driven organization.
- **College to County Mentorship Program (Program Offer 72051):** A workforce pathways initiative focuses on the development of college students from underrepresented communities by offering paid internship opportunities in County projects across departments and matches participants with a trained mentor.
- **Workforce and Career Development:** Recruitment strategies, screening and selection best practices, new employee experience, and workforce pathways that promote the County's mission to build and retain a diverse and talented workforce.
- **Annual Performance Planning and Review:** Coordinate and improve the County's performance management process
- **Core Competencies:** Multnomah County has defined and adopted 10 Core Competencies that reinforce our organizational values that guide our everyday interactions and actions at Multnomah County, including recruiting, planning employee development and training.

Conflict Resolution and Team Facilitation: Provides direct support and customized programming to County departments

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Participation in learning courses, orientations, community of practice presentations, or service requests	2,619	2,500	4,600	2,600
Outcome	Percent of Performance Reviews completed in the Year End phase	98%	90%	90%	90%
Output	Number of College to County Mentees placements	97	60	81	60

Performance Measures Descriptions

Output/Outcome measures align with key performance goals of the Workforce Equity Strategic Plan. Participant learning outputs are intended to capture knowledge transfer and support of professional development which both align with the organizational commitment to becoming a learning organization.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$2,802,211	\$0	\$2,360,761	\$0
Contractual Services	\$104,203	\$0	\$104,203	\$0
Materials & Supplies	\$59,365	\$0	\$55,105	\$0
Internal Services	\$68,499	\$0	\$71,181	\$0
Total GF/non-GF	\$3,034,278	\$0	\$2,591,250	\$0
Program Total:	\$3,034,278		\$2,591,250	
Program FTE	13.00	0.00	11.00	0.00

Program Revenues				
Service Charges	\$25,000	\$0	\$25,000	\$0
Total Revenue	\$25,000	\$0	\$25,000	\$0

Explanation of Revenues

This program is supported by General Fund revenues. In addition the program generates:

\$25,000 Charges to other County departments for training events that require administration of certain tools or tests or provide professional certifications outside the normal scope of countywide training.

Significant Program Changes

Last Year this program was: FY 2025: 72017 Central HR Services

In FY26, the Central HR Services program took significant cuts due to budget constraints. Two senior level managers were cut from the budget, which will result in a significant reorganization of the team. In addition, two positions were downgraded from HR Manager 1 to HR Analyst Senior. We will endeavor to continue all services; however, the response time and depth of services will be impacted by these significant reductions. New initiatives, such as Learning Journeys (the County's new mandatory training program) may have to undergo revisions and adjustments, but the services will largely continue. Positions Reduced: HR Manager Senior, 1.00 FTE, HR Manager 2, 1.00 FTE, Position reclassified: HR Manager 1 to HR Analyst Sr., 2.00 FTE.

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

The County is committed to cultivating strong and collaborative relationships with our valued labor partners. Central to this commitment is the diligent negotiation and interpretation of our thirteen collective bargaining agreements (CBAs), which cover over 85% of the County workforce. This commitment is further emphasized through open communication and transparency, actively engaging with labor partners through established forums such as Employee Relations Committees and the Employee Benefits Advisory Team. These forums foster collaborative decision-making and ensure that the voices of all stakeholders are heard.

Additionally, recognizing the importance of Diversity, Equity, and Inclusion (DEI), the County has proactively integrated DEI considerations into all facets of labor relations, including CBA negotiations, interpretation, and administration. We are particularly mindful of the impact of these agreements on historically disadvantaged employee groups.

In Fiscal Year 2026, six CBAs will be open for renegotiation, providing an opportunity to further enhance these vital partnerships. They are AFSCME General Unit, ONA, Pharmacists, Physicians, MCCDA, MCPAA.

Additional key functions of Labor Relations include:

- Lead collective bargaining activities, including contract negotiations, interim negotiations, labor contract administration and interpretation.
- Guide development of employee relations programs to create and promote a positive organizational culture, and advocate for fair, respectful treatment of employees.
- Provide internal expertise for dispute resolution, grievance handling, and cooperative problem solving.
- Maintain and develop Personnel Rules; ensure consistent application of CBAs, Personnel Rules, discipline policies, and administer the County's drug and alcohol testing process.
- Coordinate and provide leave activities and the merit council appeals process, and

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of labor disputes	188	150	168	170
Outcome	Percentage of labor disputes settled collaboratively	92%	95%	95%	95%

Performance Measures Descriptions

Output and Outcome: Resolving formal and informal labor disputes collaboratively means efficiently addressing concerns without the necessity of arbitration, which can be costly and result in a binding decision not in the County's best interest. The County is now looking to include additional considerations by applying an equity lens when interpreting labor disputes, to ensure the County's position adheres to legal and contractual obligations but also promotes fairness.

Legal / Contractual Obligation

Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits, and other matters pertaining to employment. Federal, State, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Reemployment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,253,473	\$67,180	\$1,253,968	\$70,719
Contractual Services	\$20,750	\$0	\$20,750	\$0
Materials & Supplies	\$19,394	\$120	\$18,314	\$120
Internal Services	\$18,389	\$118	\$17,364	\$123
Total GF/non-GF	\$1,312,006	\$67,418	\$1,310,396	\$70,962
Program Total:	\$1,379,424		\$1,381,358	
Program FTE	5.35	0.25	4.85	0.25

Program Revenues				
Other / Miscellaneous	\$0	\$67,418	\$0	\$70,962
Total Revenue	\$0	\$67,418	\$0	\$70,962

Explanation of Revenues

This program is supported by the General Fund and the Risk Fund

Significant Program Changes

Last Year this program was: FY 2025: 72018A Central HR Labor Relations

0.50 FTE of the Labor Relations Analyst will be transferred to Program Offer 72019. This position will take on responsibility for Countywide Unemployment Claims processing.

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

Unemployment benefits are provided through the State of Oregon Employment Department. Multnomah County funds these benefits, as a self-insured employer, with direct payments to the state. The State bills the County quarterly.

Former employees, or employees who have had their hours reduced, submit claims to the State, who then determines eligibility and benefit amounts. Claimants or the County may file an appeal with the State if they want to contest an eligibility decision. A hearing with an administrative law judge would then be scheduled, at which the county would appear.

The Unemployment Insurance Program provides the funding to ensure eligible workers secure financial assistance when they are no longer employed by the County, or their hours are reduced. Employees staffing the program:

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

The County does not contest eligible claims. Benefits claim decisions by the state can favor the applicant if our responses are late, data is inaccurate or we fail to respond to a requested clarification.

This program funds 50% of position 712514 Office Assistant Senior (NR), which is responsible for coordinating responses, tracking, communication, hearing scheduling and bill processing for unemployment claims countywide.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of employee claims for unemployment	252	400	300	400
Outcome	Percentage of unemployment claim appeals found in the County's favor	71%	50%	50%	50%
Output	Number of unemployment appeals	7	15	10	15

Performance Measures Descriptions

Outputs and Outcomes: Number of claims fluctuates annually depending on budget and layoff impacts. Appeals are filed when the county or claimant disagrees with the benefit eligibility decision by the State; claims in the County's favor means a lower expense and lower risk to the County.

Legal / Contractual Obligation

Unemployment Insurance benefits are mandated by federal and state laws. Oregon Employment Law, statutes 657.005 and 657.010, Federal Unemployment Act Social Security Act.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$113,862	\$0	\$130,297
Contractual Services	\$0	\$150	\$0	\$150
Materials & Supplies	\$0	\$970,993	\$0	\$970,993
Internal Services	\$0	\$27	\$0	\$138
Total GF/non-GF	\$0	\$1,085,032	\$0	\$1,101,578
Program Total:	\$1,085,032		\$1,101,578	
Program FTE	0.00	0.65	0.00	0.65

Program Revenues				
Other / Miscellaneous	\$0	\$1,085,032	\$0	\$1,090,363
Total Revenue	\$0	\$1,085,032	\$0	\$1,090,363

Explanation of Revenues

This program is supported by the Risk Management Fund. Unemployment claims are funded by assessing a rate based on 0.25% of monthly payroll for each department.

Significant Program Changes

Last Year this program was: FY 2025: 72019 Central HR Unemployment

0.50 FTE HR Analyst 1 transferred from program 72018. Decreased 0.50 FTE Office Assistant Senior.

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

Internal administration of County employee health and wellness programs provides best industry standard service for active employees and retirees. The employee benefits team monitors all vendors' performance and contractual obligations and ensures vendors are meeting all contract performance guarantee standards. Administering benefit enrollments, payments and process of all benefit vendors produces high-quality customer service while adhering to Oregon statutes. The employee benefits team processes employee FMLA/OFLA protected leave requests to include the coordination between County accruals and Paid Leave Oregon (PLO). This internal benefits team is the front line employee advocate for escalated issues with vendors, providers, and other health care professionals.

In compliance with Multnomah County labor contracts, Oregon law, and local mandates, the Benefits team administers a comprehensive array of coverage options available to retirees, current employees and their families. The program works closely with labor unions and management to structure benefit costs within budgetary constraints, and to provide a variety of benefit options. Benefit options offered by the County include but are not limited to:

- Fully insured (Kaiser) and self-funded (Moda) medical, dental, vision and RX plans
- County paid life insurance for employee
- Supplemental life insurance for employee spouse/domestic partner
- Disability insurance
- TriMet Hop Fastpass

The Employee Wellness program improves workforce well-being by responding to emerging wellness concerns expressed through employee feedback and Countywide data. Program offerings include: workforce trauma support, vaccine clinics, Employee Assistance Program (EAP), Employee Wellbeing Community of Practice, Class Pass fitness and wellness memberships, onsite workout options, countywide and department wellness trainings, and other mindfulness and wellbeing offerings throughout the year.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Medical plan annual member count	12,832	13,500	12,968	12,319
Output	Participation in county wellness programs	17,727	18,500	16,500	16,500
Output	Number of trauma informed-related service requests	N/A	30	50	50
Efficiency	County's annual benefits cost change per employee	4.2%	7%	12.8%	7.4%

Performance Measures Descriptions

Output: Total number of members enrolled in health plan coverage during the plan year. This includes employees, retirees, Consolidated Omnibus Budget Reconciliation Act (COBRA) participants and dependents. Output: This totals the participation across all Employee Wellness offerings in which some report unique participants and others report number of engagements by participants (not unique). Output: This totals the number of trauma informed-related service requests. Efficiency: Actual and projected changes in annual county benefit costs per employee.

Legal / Contractual Obligation

County labor contracts have benefit mandates for active and retired members. Benefits are governed by Federal/State/local laws and agencies, including the IRS, Dept of Labor, Dept of Health and Human Services, COBRA, Working Families Tax Relief Act, Older Workers Benefit Protection Act, Genetic Information Nondiscrimination Act, Health Insurance Portability and Accountability Act, Patient Protection and Affordable Care Act, Children's Health Insurance Program, civil rights and Equal Employment Opportunity laws. Labor contracts require a transit pass be provided, so the county follows OAR Chapter 340. Div 242 that requires employers provide commute options to achieve and maintain a reduced auto trip rate.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$4,679,122	\$0	\$4,780,686
Contractual Services	\$0	\$2,013,956	\$0	\$1,946,802
Materials & Supplies	\$0	\$162,471,779	\$0	\$163,338,040
Internal Services	\$0	\$367,716	\$0	\$409,757
Total GF/non-GF	\$0	\$169,532,573	\$0	\$170,475,285
Program Total:	\$169,532,573		\$170,475,285	
Program FTE	0.00	16.62	0.00	16.62

Program Revenues				
Other / Miscellaneous	\$0	\$166,507,572	\$0	\$167,131,130
Service Charges	\$0	\$25,000	\$0	\$17,120
Total Revenue	\$0	\$166,532,572	\$0	\$167,148,250

Explanation of Revenues

Sources of revenue (Departmental Internal Service Reimbursements and Other) are:

- Health plan coverage \$135,779,965 (Active); \$8,543,670 (Retiree)
- Short- and Long-Term Disability and Life Insurance \$1,606,507
- Benefit administration charge \$4,958,940; \$1,500,000 (bus pass)
- Employee payroll deductions (both pre- and post- tax) for benefit plan participation \$7,431,200
- Premium payments from retirees and COBRA participants \$5,500,848
- Operational refunds, forfeitures, rebates, performance guarantee penalties from vendors \$1,810,000
- Zone permits from employee payroll \$17,120, Wellness Credit \$10,000

Significant Program Changes

Last Year this program was: FY 2025: 72020A Central HR Employee Benefits & Wellness

Includes FY 2025 program offers 72020B and 72020C.

Department: County Management

Program Contact: Shelly Kent

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

The Complaints Investigation Unit (CIU) investigates employee discrimination and harassment complaints based on protected classes. Investigation of complaints is centralized to encourage employees to report complaints they might otherwise hesitate to bring to their manager or department and fosters equitable outcomes and consistency in handling complaints. The unit's experienced investigators possess multicultural competency and trauma-informed practices and regularly meet with department and County leadership to discuss investigations and trends.

CIU has one conflict resolution position that proactively works to prevent protected class complaints through training on how to resolve conflict at the lowest level, as well as provide a restorative conflict resolution option for complaining parties to request rather than an investigation. For investigations, they track that corrective action was taken for substantiated cases and provide follow-up support by assisting teams and individuals with conflict resolution plans.

Other functions of CIU include training HR staff and managers on best practices for non-protected class investigations and reporting complaint data to County leadership.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Serve as main point of reporting and inquiry for protected class complaints.	122	100	100	100
Outcome	Average number of days investigations completed.	70	100	90	90
Output	Centrally investigate discrimination and harassment complaints filed by employees (except MCSO & DA).	42	50	50	50

Performance Measures Descriptions

The first performance measure tracks the total number of inquiries or reports received by the CIU (Output).

The second performance measure tracks the average number of days it takes for an investigation to be completed (Outcome).

The third performance measure tracks the number of inquiries that result in full protected class investigations (Output).

Legal / Contractual Obligation

CIU is responsible for identifying potential violations of Multnomah County personnel rules, which are based on state and Federal laws.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,209,146	\$0	\$1,301,890	\$0
Contractual Services	\$18,000	\$0	\$18,500	\$0
Materials & Supplies	\$70,051	\$0	\$50,956	\$0
Internal Services	\$97,120	\$0	\$101,325	\$0
Total GF/non-GF	\$1,394,317	\$0	\$1,472,671	\$0
Program Total:	\$1,394,317		\$1,472,671	
Program FTE	6.00	0.00	6.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 10040 Complaints Investigation Unit

In FY 2026 this program moves from Nondepartmental (10040) to the Department of County Management.

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

The Workday Support Team manages human resources operational and strategic functions in Workday, including: project management, business analysis, configuration, reporting, and daily maintenance across the multiple HR disciplines. For Human Capital Management (HCM) and payroll the team supports Workday functions including maintenance of the supervisory organization, jobs profile architecture, payroll processing, compensation, staffing/job changes, talent and performance management, recruitment, hiring and onboarding, employee data management, Employee Self Service (ESS), Manager Self Service (MSS), time tracking, absence and leave, benefits and learning/training. The Workday Team performs the following functions:

- System configuration related to new functionality or changes to existing systems.
- Manage HCM and payroll systems, and business processes and procedures to ensure consistent employee and manager experiences.
- Conduct audits, analyze data, and perform testing to protect data integrity and internal controls.
- Meet regularly with HR stakeholder groups to share and prioritize new functionality in upcoming Workday releases.
- Collaborate with the Central HR Organizational Learning team to provide ongoing learning support to all county HCM users and enhance system adoption.
- Write reports and maintain existing reports to meet HR business and operational needs.
- Manage business relationship with Workday.
- Work collaboratively with the Information Technology and Workday Support-Finance teams on technical issues and solutions.
- Provide analysis and support for human resource data associated with the Workforce Equity Strategic Plan.
- Develop and present reports that show progress towards workforce goals.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of resolved department HR and user issues as identified in ServiceNow.	3,900	3,300	3,800	3,900
Outcome	Percentage of Workday new release functionality implemented in support of improved HR operations.	89%	95%	90%	90%
Efficiency	Business processes initiated through employee and manager self service.	283,724	250,000	280,000	285,000
Output	Number of learning support sessions provided to Human Resources support teams.	20	46	20	20

Performance Measures Descriptions

Output: Measures resolution of ERP HR & Payroll ServiceNow. Outcome: Increased implementation of Workday release functionality. Efficiency: Effectiveness of change management and organizational adaptation to the new system. Output: Develop ongoing training plan for HR Operational users and establish Employee and Manager Workday training in partnership with Organizational Learning.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$2,229,118	\$0	\$2,167,518	\$0
Materials & Supplies	\$49,783	\$0	\$47,143	\$0
Internal Services	\$131,560	\$0	\$106,622	\$0
Total GF/non-GF	\$2,410,461	\$0	\$2,321,283	\$0
Program Total:	\$2,410,461		\$2,321,283	
Program FTE	10.00	0.00	9.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72022 Workday Support - Central Human Resources

The Workday Team will realign work responsibilities to ensure continued service delivery of the County's ERP system. As part of this realignment, position 746804 has been reclassified to an HR Manager 1, a lower salary grade level with responsibilities that will include project management for Workday implementations, system optimizations, and technical upgrades. Additionally, there will be a reduction of a HR Analyst Senior. This reduction will necessitate the redistribution of responsibilities to ensure service continuity.

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

Class Comp impacts a large percentage of the total County workforce by ensuring positions are allocated at the appropriate level, job profiles are written accurately, and that compensation within our job profile structure is competitive with the public sector market. These efforts ensure equitable work assignments and compensation, which ultimately result in processes that are consistent with the Oregon Equal Pay Act.

Class Comp aligns practices with County organizational values of safety, trust, and belonging by acting as a neutral function, following procedures established by county code, personnel rules, and collective bargaining agreements to review requests from a centralized perspective. Giving employees the opportunity to have their position reviewed in the reclassification process helps to ensure equity among how positions are classified and compensated.

Program outcomes are measured for Class Comp based on the number of positions impacted by classification and/or compensation studies, new positions classified, and positions reclassified. Reclassifications and studies directly impact our current workforce and new positions allow for the County to hire staff needed to deliver more effective and new services to the public.

This program is responsible for:

- Performing classification and compensation studies
- Determining appropriate job profile placements for all regular and limited duration positions
- Performing market research for compensation studies for represented and non-represented jobs
- Assisting departments with compliance to Oregon's Equal Pay Act

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of positions reviewed as a result of class/comp studies.	1,721	1,447	1,234	900
Outcome	Percent of total positions reclassified, revised, updated.	39%	34.40%	30%	24%
Output	Number of positions reviewed as a result of individual requests.	505	525	540	500

Performance Measures Descriptions

Output/Outcome measures align to job market factors and the inability to fill vacancies and/or impact on essential public services.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, Health Insurance Portability & Accountability Act and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$737,815	\$0	\$802,947	\$0
Contractual Services	\$5,000	\$0	\$5,000	\$0
Materials & Supplies	\$15,060	\$0	\$16,020	\$0
Internal Services	\$1,370	\$0	\$3,528	\$0
Total GF/non-GF	\$759,245	\$0	\$827,495	\$0
Program Total:	\$759,245		\$827,495	
Program FTE	4.00	0.00	4.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the General Fund.

Significant Program Changes

Last Year this program was: FY 2025: 72050 Central HR Classification & Compensation

Department: County Management

Program Contact: Chris Lenn

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Executive Summary
Program Description

The College to County Mentorship Program is a workforce pathways initiative that focuses on the development of college students or recent graduates from underrepresented communities by offering paid three-month internship opportunities in County projects across departments. In addition, the program matches participants with mentors who are trained in culturally responsive mentoring and development. The internship assists the students' understanding of the pathways to employment and leadership in various County careers so they may consider Multnomah County for future employment. Since the program started in 2011, College to County has successfully helped more than 30 internship participants become regular status County employees.

Centralized funding provides a foundation for County departments to meet our commitment on an annual basis despite fluctuations in budget constraints and differences in budgets across departments. In a recent evaluation of this program, one of the biggest barriers for departments/managers to participate was budgetary constraint or uncertainty.

Ensuring a portion of the program's annual placement goals are funded centrally provides a more equitable chance that internship opportunities are made available across all departments by filling the funding gap for those departments that may be constrained by budget. Additionally, since the internships take place in the summer months, they run across two budget years. Ongoing funding will ensure that an internship is not displaced midway through the experience.

This program honors and advances the County's commitment to building a diverse workforce, promoting inclusion and being better positioned to fulfill our mission to serve the residents of Multnomah County.

A request and funding process will be maintained by the College to County Program Coordinator & the Talent Acquisition Manager.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of Positions Funded	25	25	25	30
Outcome	Participants report the program improved their personal and professional growth	100%	90%	90%	90%
Outcome	Participants report increased understanding of how to obtain employment at Multnomah County	100%	90%	90%	90%

Performance Measures Descriptions

Output/Outcome measures align with key performance goals of the Workforce Equity Strategic Plan. Participant learning outcomes/outputs are intended to capture knowledge transfer and support of professional development which both align with the organizational commitment to becoming a learning organization.

Legal / Contractual Obligation

Federal, state, local laws, rules, and regulations covering wage and hour, discrimination, harassment, labor relations, privacy, employment at will, hiring, defamation, Uniformed Service Employment and Re-employment Rights Act, and other employment related issues. Thirteen labor agreements necessitate contract compliance regarding rates of pay, hours of work, fringe benefits and other matters pertaining to employment.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$0	\$317,722	\$0	\$318,038
Contractual Services	\$0	\$0	\$0	\$500
Materials & Supplies	\$0	\$3,165	\$0	\$13,167
Internal Services	\$0	\$2,263	\$0	\$1,283
Total GF/non-GF	\$0	\$323,150	\$0	\$332,988
Program Total:	\$323,150		\$332,988	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is supported by the Video Lottery Fund

Significant Program Changes

Last Year this program was: FY 2025: 72051 College to County Interns

Department: County Management

Program Contact: Travis Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

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

Executive Summary
Program Description

This program funds equity focused consultation to develop recommendations for addressing identified disparities.

The Complaints Investigation Unit (CIU) is a centralized County unit established in 2019 to investigate discrimination and harassment complaints from employees, ensuring equitable and consistent handling. It operates independently of departments, fostering a safe reporting environment.

A recent evaluation of the CIU by the County's Evaluation and Research Unit (ERU) highlighted the CIU's professionalism and the value employees place on this centralized system. However, it revealed a concerning disparity: Black and African American employees involved in CIU investigations experienced significantly higher separation rates compared to white employees. Notably, the evaluation did not criticize the CIU's investigative quality, and the Protected Class Committee has achieved consistency in corrective actions.

To address this disparity, the County will implement the following actions:

- **Comprehensive Review:** A thorough review will investigate the root causes of the higher separation rates, examining complaint origins, supervisor responses, conflict resolution, processes, cultural factors, and potential biases.
- **Executive Workgroup:** An Executive Workgroup, including key County leaders, will develop a plan to address the ERU's findings and broader cultural issues.
- **Subcommittees:** Subcommittees will consult with Equity Managers, Union leaders, and Employee Resource Groups.
- **Organizational Development:** This program will fund an equity-focused Organizational Development firm to provide recommendations for addressing the identified disparities, working in conjunction with the Executive Workgroup.
- **Fund Management:** Any unused funds will revert to the general fund balance by FY26.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Outcome	Timely formation of the Executive Workgroup, frequency of meetings, and completion of key milestones	N/A	N/A	N/A	100%
Outcome	Track the implementation of recommendations.	N/A	N/A	N/A	100%
Outcome	Regular data collection through employee surveys, separation rate analysis, feedback forms, and progress reports	N/A	N/A	N/A	100%

Performance Measures Descriptions

Emphasized focus on ensuring the project's execution and data-driven evaluation. Priorities: Prompt action and consistent progress: Verifying regular activity of the Executive Workgroup and the completion of key project milestones. Effective implementation: Tracking the adoption and impact of recommendations generated by the Organizational Development firm and the Executive Workgroup. Robust data collection and reporting: Establishing a system for gathering relevant data through employee surveys, separation rate analysis, feedback mechanisms, and progress reports.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Contractual Services	\$0	\$0	\$100,000	\$0
Total GF/non-GF	\$0	\$0	\$100,000	\$0
Program Total:	\$0		\$100,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Total Revenue	\$0	\$0	\$0	\$0

Explanation of Revenues

This program is funded by the General Fund.

Significant Program Changes

Last Year this program was:

Division of Assessment, Recording and Taxation (DART)

The Division of Assessment, Recording & Taxation (DART) is responsible for administering property tax assessment, property tax collection and certain County Clerk programs. Each is determined by law to both fund and support Multnomah County's 64 jurisdictions and its residents. The program areas are organized by the following:

Assessment:

- Identify, value and/or exempt over 300,000 property tax accounts;
- Issue property tax statements;
- Defend appeals of property accounts (values and tax status);
- Collect district budgets to generate property tax statements; and
- Generate over \$2.4 B in property tax revenue

Tax Collection:

- Mail over 300,000 tax bills;
- Receive and process over \$2.4 B in property tax payments;
- Account for tax payments; and
- Distribute tax collections to 64 districts

Clerk:

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

\$26.6 million
Assessment, Recording and Taxation (DART)

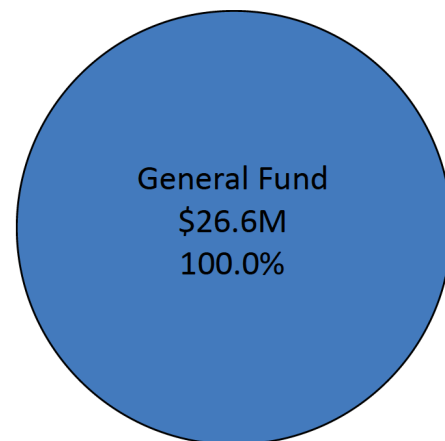
Total Proposed Budget

Including cash transfers, contingencies, and unappropriated balances.



129.50 FTE

(full time equivalent)



Division Outcomes

These programs are directed by Oregon law and require strict adherence and accuracy. Therefore, the goals are the following:

- Provide timely and accurate property tax assessment, collection and distribution services.
- Provide and support accuracy of the statutorily mandated functions for recording, marriage and property valuation appeals board.

Significant Division Changes

Program Offer 72058 DART Passports will no longer accept passport applications on behalf of the US State Department. This program reduction will save the county \$838,216 of operating expenses, and reduce associated revenue of \$314,500. This cut is necessary to account for budget shortfalls countywide. This reduction accounts for 7.00 FTE. An additional Manager 2 position will also be eliminated to save \$235,645.

Table of Division Programs

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

Prog. #	Program Name	One-Time-Only	General Fund	Other Funds	Total Cost	FTE
Division of Assessment, Recording and Taxation (DART)						
72023	DART Director / Assessor's Office		893,822	0	893,822	2.40
72024	DART Property Tax & Ownership		2,350,175	0	2,350,175	13.44
72025	DART County Clerk Functions		1,606,544	0	1,606,544	9.61
72027	DART Tax Revenue Management		2,676,165	0	2,676,165	13.45
72028	DART GIS/Cartography		858,777	0	858,777	4.50
72029	DART Assessment Performance Analysis		713,358	0	713,358	3.25
72030	DART Property Assessment Special Programs		1,338,165	0	1,338,165	8.00
72031	DART Personal Property Assessment		1,163,711	0	1,163,711	6.25
72033	DART Commercial & Industrial Property Appraisal		4,681,726	0	4,681,726	23.50
72034	DART Residential Property Appraisal		6,672,220	0	6,672,220	36.50
72037	Application Support		2,057,314	0	2,057,314	7.00
72038	DART Tax Title		550,458	0	550,458	1.60
72066	DCM Tax Title Reserve Fund	X	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	<u>0.00</u>
Total DART			\$26,562,435	\$0	\$26,562,435	129.50

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

The Administration program plans, directs, and coordinates DART's daily operations. This includes leading the following operational activities:

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

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

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

At all times, this program provides quality customer service to internal and external stakeholders.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Total Number of Property Tax Accounts Administered	310,000	311,000	311,000	311,000
Outcome	Percent Acceptable Compliance Reports Required by Oregon Department of Revenue	100	100	100	100

Performance Measures Descriptions

The percent of required compliance reports received and accepted by the Dept. of Revenue (CAFFA Grant Document, Appraisal Plan, Sales Ratio Study) implies adequacy of DART operations and uniform taxation. Performance measures have been revised for FY 2026 to better reflect performance for legally mandated work of the County Assessor's Office.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305-312 and 321. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines guidelines for acceptable levels of staffing. Per DOR's metric, DART's staffing is at the lower end of adequate to perform statutory functions. Reductions to the program may jeopardize not only grant revenue but the ability to adequately perform statutorily mandated functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$613,447	\$0	\$665,928	\$0
Contractual Services	\$16,800	\$0	\$16,800	\$0
Materials & Supplies	\$58,872	\$0	\$58,572	\$0
Internal Services	\$156,138	\$0	\$152,522	\$0
Total GF/non-GF	\$845,257	\$0	\$893,822	\$0
Program Total:	\$845,257		\$893,822	
Program FTE	2.40	0.00	2.40	0.00

Program Revenues				
Fees, Permits & Charges	\$40,000	\$0	\$40,000	\$0
Intergovernmental	\$57,354	\$0	\$58,217	\$0
Total Revenue	\$97,354	\$0	\$98,217	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$58,217 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant
\$40,000 General Fund Revenue from a portion of the document recording fee (5% of the \$10 per document fee) is for maintenance of county property tax systems. The balance of the \$10 recording fee is allocated to the County Clerk (5%) and the County Assessment & Taxation Fund (90%) for distribution to the DOR for deposit into the statewide CAFFA Account.

Significant Program Changes

Last Year this program was: FY 2025: 72023 Div of Assessment, Recording & Taxation Administration

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Property Tax and Ownership Team, housed within the Division of Assessment, Recording and Taxation (DART), collaborates with other teams to carry out the following core functions:

- Maintaining and processing ownership records to ensure accurate ownership information; accurate ownership information is essential for DART programs to ensure that tax statements and various notices are sent to the correct party.
- Providing customer service to internal and external stakeholders; this information informs the public on how property tax is generated and applied.
- The Photo ID program serves internal staff and generates over 4,000 new and replacement badges each year.
- Supporting marketing campaigns that provide tax payment information; this includes providing the use of drop boxes for property tax payments throughout the county that are operational around the November property tax payment due date annually in order for the community to not have to travel to the Multnomah building in order to pay in person.
- Collaborating; the team also continually collaborates with other teams and outside partners to further improve online payment options, educate the public on services (i.e., senior deferral, Veteran exemptions, lost check affidavit), and works with title companies regarding ownership changes.

The Property Tax and Ownership Program oversees the administration of the Property Value Appeals Board (PVAB), the process of hearing from taxpayers who disagree with their property value. During this annual process, the Board reviews evidence, provided by taxpayers, before deciding whether or not to reduce property values or waive late filing fees.

All functions are guided by Oregon tax law.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of counter transactions	6,778	6,800	6,800	6,800
Output	Number of PVAB appeals processed	625	650	880	925
Output	Number of ownership changes processed	19,680	20,000	20,000	20,000

Performance Measures Descriptions

(1)The number of counter transactions is direct customer interactions for tax payments or questions about property taxes. (2)The number of Property Value Appeals Board (PVAB) appeals have increased for FY25 with over 50% for commercial property. Estimates show an increase for FY26 due to the economic situation in Portland, especially within the downtown core area. (3)Ownership changes processed is directly correlated with the number of recordings. The number has remained steady for the past few years due to the economic situation in Portland.

Legal / Contractual Obligation

Oregon Revised Statutes(ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310, 311, 312 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property taxation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. The DOR has determined that DART staffing is at the minimally acceptable level to perform their functions. Any reduction to this program may jeopardize this grant revenue.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,468,981	\$0	\$1,733,102	\$0
Contractual Services	\$3,300	\$0	\$3,300	\$0
Materials & Supplies	\$22,857	\$0	\$23,857	\$0
Internal Services	\$436,366	\$0	\$589,916	\$0
Total GF/non-GF	\$1,931,504	\$0	\$2,350,175	\$0
Program Total:	\$1,931,504		\$2,350,175	
Program FTE	11.08	0.00	13.44	0.00

Program Revenues				
Intergovernmental	\$264,216	\$0	\$297,362	\$0
Total Revenue	\$264,216	\$0	\$297,362	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition, the program generates funding through the CAFFA grant.

Significant Program Changes

Last Year this program was: FY 2025: 72024 DART Property Tax & Ownership

2.36 FTE increase as part of a reassignment of DART positions, including 1.16 FTE from the Passport program reduction (72058).

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The County Clerk Functions Program ensures recorded documents generated from its services are indefinitely maintained and archived. Staff administer the following services:

- Issuing Marriage Licenses & Domestic Partnerships, and registering county Domestic Partnerships;
- Recording documents (e.g. deeds, contracts, liens);
- Issuing certified copies of marriage licenses, deeds, contracts, and liens;
- Processing voucher actions of partition plats, subdivisions, condominiums, and property line adjustments; this information is used for the production of county maps that are utilized by various local government entities in addition to updating the assessment records;
- Maintaining a Digital Research Room for the public to access records through a database;
- Collaborating: the team also continually collaborates with other teams, educates the public on services, and collaborates with government agencies to record plats.

All functions are guided by Oregon statute.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of marriage licenses issued	5,743	6,200	7,000	6,500
Output	Total number of domestic partnerships issued	161	200	475	450
Output	Number of documents recorded	78,929	84,000	80,000	80,000
Output	Number of Parcel Management work tickets processed	595	650	525	525

Performance Measures Descriptions

Document recording numbers fluctuate as a byproduct of the overall economy and interest rates.

The number of Parcel Management work tickets is trending down with higher interest rates.

The number of domestic partnerships has steadily increased since January 2024 when the law changed allowing any gender to apply. Previously, the law only allowed same gender couples to apply for a domestic partnership.

Legal / Contractual Obligation

The County Clerk functions are governed by Oregon Revised Statutes (ORS) Chapter 205. Multnomah County Ordinance 948 authorizes couples to voluntarily register as domestic partners. Additional statutes pertaining to this program are found in ORS 106, 107, 409, 432 (marriage/state domestic partnerships); ORS 86, 87, 93, 100 (requirements for recording); and ORS 306 and 309 (Board of Property Tax Appeals). ORS 205.320(2) requires dedication of a portion of recording fees to the restricted County Clerk Fund for records storage and retrieval systems.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,351,161	\$0	\$1,219,351	\$0
Contractual Services	\$62,948	\$0	\$62,948	\$0
Materials & Supplies	\$108,025	\$0	\$111,830	\$0
Internal Services	\$199,144	\$0	\$212,415	\$0
Total GF/non-GF	\$1,721,278	\$0	\$1,606,544	\$0
Program Total:	\$1,721,278		\$1,606,544	
Program FTE	11.16	0.00	9.61	0.00

Program Revenues				
Fees, Permits & Charges	\$3,070,700	\$0	\$3,820,700	\$0
Intergovernmental	\$17,819	\$0	\$18,264	\$0
Other / Miscellaneous	\$97,000	\$0	\$97,000	\$0
Beginning Working Capital	\$102,400	\$0	\$110,000	\$0
Total Revenue	\$3,287,919	\$0	\$4,045,964	\$0

Explanation of Revenues

\$3,500,000 Document Recording fees
\$226,200 Estimated fees for marriage licenses (\$160,000), domestic partner registrations (\$5,000), marriage record copies and waivers of a 3-day waiting period for a marriage license (\$60,000), amendments to marriage and DP records (\$1,200)
\$97,000 Certified/Uncertified copy fees of recorded documents
\$18,264 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant
\$110,000 County Clerk Restricted Fund Carryover Revenue
\$75,000 Recording Clerk Fee
\$19,500 Fees for filing Board of Property Tax Appeals

Significant Program Changes

Last Year this program was: FY 2025: 72025 DART County Clerk Functions

1.55 FTE reduction due to reassignment of DART positions

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Tax Revenue Management Program works primarily with Multnomah County property owners, its objective is to ensure the accurate and timely billing, collection, accounting, and distribution of property tax revenues in accordance with Oregon Revised Statutes. Annually, the Tax Revenue Management Program processes nearly 400,000 transactions and distributes over \$2 billion in tax revenues, which contribute to roughly 60% of the County's General Fund.

The program's specific functions include:

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

While the program operates within the constraints of Oregon Tax Law, to equitably serve all community members, the program:

- translates the Property Tax Guide into multiple languages;
- offers translation services for in-person and phone interactions;
- uses plain language in all communications.

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

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Property Tax Statements Issued/Mailed	348,211	346,000	355,500	356,000
Outcome	Percentage of Current Year Property Taxes Collected	98.4%	98.5%	98.5%	98.5%
Outcome	Tax Collected Via Electronic Payment (in millions of dollars)	\$443.50	\$385.0	\$385.0	\$445.0

Performance Measures Descriptions

We have encouraged taxpayers to use electronic payment methods via social media campaigns and paper ad inserts within the tax bills. We have seen a modest increase in electronic payments so far in FY 2025 and expect that to continue as more taxpayers choose to use electronic payment resources. In FY25, we adjusted our billing process, sending all accounts paper notices in the first trimester and editing the recipients for the second trimester installment billing, resulting in an increase of roughly 8,000 tax statements annually.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 311 and 312. Additionally, ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Department of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) Grant process described in ORS 294.175, the DOR determines the acceptable level of Assessment and Taxation (A&T) staffing. Any reduction to this program may jeopardize this grant revenue. The County as an agent of the State carries out the functions under ORS 446.566 to ORS 446.646 related to mobile home ownership document transactions and trip permits.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,859,256	\$0	\$1,980,371	\$0
Contractual Services	\$186,723	\$0	\$192,723	\$0
Materials & Supplies	\$32,270	\$0	\$33,585	\$0
Internal Services	\$518,906	\$0	\$469,486	\$0
Total GF/non-GF	\$2,597,155	\$0	\$2,676,165	\$0
Program Total:	\$2,597,155		\$2,676,165	
Program FTE	13.40	0.00	13.45	0.00

Program Revenues				
Fees, Permits & Charges	\$400,000	\$0	\$400,000	\$0
Intergovernmental	\$319,621	\$0	\$325,329	\$0
Other / Miscellaneous	\$5,500	\$0	\$5,500	\$0
Total Revenue	\$725,121	\$0	\$730,829	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$325,329 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA)
\$405,500 Service fees required by Oregon Revised Statutes and County Fee Ordinance, based on historical averages, including foreclosure publication fees, title search fees, exemption late filing fees, delinquent personal property tax warrant, and warrant recording fees, manufactured structure ownership transfer fees and miscellaneous tax collection and tax information copy fees.

Significant Program Changes

Last Year this program was: FY 2025: 72027 DART Tax Revenue Management

Increased by 0.05 FTE, part of a reassignment of DART positions.

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

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

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

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

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of New Tax Roll Accounts Created	1,352	1,284	1,420	1,491
Outcome	Number of GIS Mapping Edits per FTE	4,263	5,002	6,851	5,752
Output	Number of GIS Mapping Edits	17,053	20,006	27,403	23,007

Performance Measures Descriptions

The number of New Tax Roll Accounts Created is affected by the volume of new plats, condominiums, and subdivisions recorded. The number of GIS Mapping Edits includes audits and data clean-up activities that have taken place this year.

Legal / Contractual Obligation

Functions in this program are required under Oregon Revised Statutes (ORS) Chapters 86, 92-93, 100, 198- 199, 222, 227, 271, 274-275, 306-308, 312, 368, 457, 477-478. Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the Oregon Dept of Revenue (DOR) has determined Multco's A&T staffing to be adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including GIS/Cartography.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$691,570	\$0	\$730,879	\$0
Contractual Services	\$300	\$0	\$300	\$0
Materials & Supplies	\$14,525	\$0	\$15,112	\$0
Internal Services	\$113,399	\$0	\$112,486	\$0
Total GF/non-GF	\$819,794	\$0	\$858,777	\$0
Program Total:	\$819,794		\$858,777	
Program FTE	4.50	0.00	4.50	0.00

Program Revenues				
Intergovernmental	\$108,468	\$0	\$110,014	\$0
Total Revenue	\$108,468	\$0	\$110,014	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition, the program generates:

\$109,014 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA)
\$1,000 Direct State revenue for transfer of GIS data

Significant Program Changes

Last Year this program was: FY 2025: 72028 DART GIS/Cartography

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Assessment Performance Analysis (APA) team fulfills four main functions critical to DART's business operations:

- Perform and produce the Sales Ratio Study
- Audit the appraisal functions of DART
- Access to appraisal information
- Partnership and consultation

The Sales Ratio Study evaluates the effectiveness of the appraisal programs. APA performs the ratio study by analyzing real estate sales, trends and other market data to adjust all property values to 100% of Real Market Value following Oregon Department of Revenue (DOR) guidelines. Results of the statistical analyses update all values and a report is developed and published to the DOR for auditing and compliance.

APA performs an independent audit function for all valuation processes, projects and functions. Reports and suggestions are developed and submitted to Appraisal and DART leadership for improved effectiveness of valuation programs.

APA answers questions and responds to data requests made by internal and external stakeholders. APA designs, develops, and interprets complex reports and studies.

In addition, APA works with internal and external partners to manage relationships with the DOR, other Oregon County Assessor's offices, and internal stakeholders. APA is committed to providing customer service through partnership, statistical analysis, reports and data that supports DART and the community.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of Projects Maintained - Includes mandated Ratio Study	52	52	52	52
Outcome	Number of Appraisal Neighborhoods in Statutory Compliance (ORS 308.232)	92%	95%	95%	95%

Performance Measures Descriptions

The output measure Number of Projects refers to the many specific annual studies and reports completed by the team including the mandated Ratio Study. The outcome Number of Appraisal Neighborhoods in Statutory Compliance measures the effectiveness of the appraisal program as a result of the Ratio Study.

Legal / Contractual Obligation

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 . Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including this unit.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$608,040	\$0	\$644,034	\$0
Contractual Services	\$600	\$0	\$600	\$0
Materials & Supplies	\$20,240	\$0	\$20,240	\$0
Internal Services	\$47,204	\$0	\$48,484	\$0
Total GF/non-GF	\$676,084	\$0	\$713,358	\$0
Program Total:	\$676,084		\$713,358	
Program FTE	3.25	0.00	3.25	0.00

Program Revenues				
Intergovernmental	\$77,400	\$0	\$78,764	\$0
Total Revenue	\$77,400	\$0	\$78,764	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$78,764 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72029 DART Assessment Performance Analysis

Department: County Management

Program Contact: Mike Vaughn

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Special Programs Group (SPG) has four main functions:

- Administer property tax exemption and special assessment programs
- Determine the taxable amount for publicly owned properties
- Correct prior years' certified tax roll
- Calculate and adjust Maximum Assessed Value

SPG manages more than 60 property tax exemption and special assessment programs. These programs give qualified individuals and organizations relief from property taxes. Annually, SPG processes more than 1,000 exemption applications.

Publicly owned properties are exempt from property taxes under Oregon law. Many public agencies lease parts of their properties to private organizations. These leased spaces are subject to property taxes. SPG determines what parts of the publicly owned buildings are taxable and then adds value to the tax roll.

The Assessor must maintain an assessment tax roll that reflects all property located within the county. Under certain circumstances the tax roll must be corrected. SPG processes all tax roll corrections. This team also guides and trains DART valuation teams on the roll correction process.

In 1997, Oregon voters changed the method used to calculate property taxes. All properties must have a Maximum Assessed Value (MAV) which is the basis for finding the taxable assessed value for a property. Some changes to a property require its MAV to be recalculated. When this happens SPG calculates the new MAV and updates the tax roll.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Exempt/Special Assessment/Vouchers Accounts Reviewed and Processed for the Current Tax Roll	4,048	5,800	5,000	5,000
Outcome	Total Exempt Accounts Monitored	33,845	34,000	34,000	34,500
Output	Total Number of Accounts Processed for Prior Tax Roll (roll corrections)	1,997	1,450	2,000	1,800

Performance Measures Descriptions

Oregon Revised Statute (ORS) requires all property to be valued according to market as accurate market values directly relate to the bonding capacity and general obligation bond tax rates for taxing districts. Specific property tax exemptions are allowed by law. Measurements indicate exempt and specially assessed properties are accurately assessed and tax rolls properly maintained.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation staffing. Current DART staffing is minimally adequate to perform statutory functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,220,029	\$0	\$1,204,236	\$0
Contractual Services	\$500	\$0	\$500	\$0
Materials & Supplies	\$12,229	\$0	\$11,758	\$0
Internal Services	\$135,894	\$0	\$121,671	\$0
Total GF/non-GF	\$1,368,652	\$0	\$1,338,165	\$0
Program Total:	\$1,368,652		\$1,338,165	
Program FTE	8.25	0.00	8.00	0.00

Program Revenues				
Fees, Permits & Charges	\$9,100	\$0	\$9,100	\$0
Intergovernmental	\$196,561	\$0	\$193,770	\$0
Total Revenue	\$205,661	\$0	\$202,870	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$193,770 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

\$9,100 State of Oregon Housing & Community SVC Ombudsman/Mediation Fee OHCS MFG Home Fee Reimbursement to County ORS 446.525(4)

Significant Program Changes

Last Year this program was: FY 2025: 72030 DART Property Assessment Special Programs

Decreased by 0.25 FTE, part of a reassignment of DART positions.

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

The Personal Property Assessment Program works collaboratively with other DART programs to achieve its main goals:

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

To equitably serve all community members, the program has translated DART'S Return Instruction Letter, a notice to report assets, into 6 languages.

While administering services, the program provides high-quality customer service to all stakeholders while adhering to Oregon statutes.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of accounts processed, coded and valued	14,187	15,200	15,200	15,200
Outcome	Assessed value in millions of personal property placed on the tax roll.	\$2,784	\$2,700	\$2,983	\$3,000
Efficiency	Percentage of accounts filing electronically	72%	70%	75%	75%

Performance Measures Descriptions

The Personal Property Assessment Program launched a pilot of its E-file system in January 2023. On January 2, 2024 the E-file system fully launched to most filers. The increase in Percentage of Accounts Filing Electronically shows filers have adopted the new system at a favorable rate.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and related Oregon Administrative Rules regulate virtually all aspects of the assessment and property tax calculation process. ORS 306.115 assigns statewide general supervision of the property tax system to the Oregon Dept. of Revenue (DOR). Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines the acceptable level of assessment and taxation (A&T) staffing. Current DART staffing is minimally adequate to perform statutory functions. Any reduction to this program may jeopardize the grant revenue.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$887,432	\$0	\$956,778	\$0
Contractual Services	\$13,145	\$0	\$13,145	\$0
Materials & Supplies	\$5,987	\$0	\$6,030	\$0
Internal Services	\$204,596	\$0	\$187,758	\$0
Total GF/non-GF	\$1,111,160	\$0	\$1,163,711	\$0
Program Total:	\$1,111,160		\$1,163,711	
Program FTE	6.10	0.00	6.25	0.00

Program Revenues				
Intergovernmental	\$145,611	\$0	\$151,249	\$0
Total Revenue	\$145,611	\$0	\$151,249	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$151,249 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72031 DART Personal Property Assessment

Increased by 0.15 FTE, part of a reassignment of DART positions.

Department: County Management

Program Contact: John Botaitis

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:

Program Description

This program is responsible for maintaining Real Market and Maximum Assessed Value for:

- 24,967 commercial, warehouse and multifamily accounts;
- 1,087 County and State appraised manufacturing accounts; and 432 billboards.

Manufacturers are required to file industrial property returns annually. This requires the annual audit and review of approximately 57,128 (machinery, equipment and personal property assets) as well as 362 bulk-petroleum storage tanks.

Maintaining accurate Real Market Values on all property directly affects taxing districts within the County.

The Program ensures that all Industrial, Commercial and Multi-family properties are valued in accordance with the law, thus maximizing property tax revenues which fund programs for the County and all the other jurisdictions within Multnomah County. Properties represent high-value accounts; loss on appeal can result in large tax refunds paid by taxing jurisdiction with interest.

Using an equity approach, we have adapted the way we provide access to our services for the benefit of the community and staff. We have applied lessons learned from the pandemic and continue to modify our operations by offering flexible solutions such as: telephone consultations, digital surveys, virtual property inspections, digital photograph exchanges, and informational postcards to let property owners know we are working in their area.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of Industrial machines and equipment which are audited and valued	60,300	61,000	60,000	60,500
Outcome	New market value added by appraisers in Millions	\$2,892	\$2,100	\$2,100	\$1,800
Efficiency	Percent of accounts assigned to updated studies which meet Department of Revenue standards	30%	29%	29%	30%
Outcome	Property types compliant or within standard of the Department of Revenue COD (Coefficient Of Dispersion)	60%	83%	60%	55%

Performance Measures Descriptions

Regarding Performance Measure 2: The lower forecast for this is the result of a significant increase in appeal volume and lack of staff to simultaneously work jurisdictional permits.

Regarding Performance Measure 4: COD results vary each year depending on the property type groupings data analysts use.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and Oregon Administrative Rules regulate the assessment and property tax calculation process. Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines an acceptable level of staffing. Current DART staffing is minimally adequate to perform statutory functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$3,881,806	\$0	\$4,128,451	\$0
Contractual Services	\$21,975	\$0	\$21,975	\$0
Materials & Supplies	\$154,542	\$0	\$154,542	\$0
Internal Services	\$336,834	\$0	\$376,758	\$0
Total GF/non-GF	\$4,395,157	\$0	\$4,681,726	\$0
Program Total:	\$4,395,157		\$4,681,726	
Program FTE	23.50	0.00	23.50	0.00

Program Revenues				
Intergovernmental	\$560,451	\$0	\$568,754	\$0
Total Revenue	\$560,451	\$0	\$568,754	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$568,754 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72033A DART Commercial & Industrial Property Appraisal

Department: County Management

Program Contact: John Botaitis

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

This program is responsible for maintaining values for 263,869 residential accounts including: homes, condominiums, manufactured homes, floating homes and some small commercial use properties. Residential Property is valued in accordance with the law, maximizing property tax revenues to fund programs for Multnomah County and all of the taxing districts.

Using an equity approach, we have adapted the way we provide access to our services for the benefit of the community and staff. We have applied lessons learned from the pandemic and continue to modify our operations by offering flexible solutions such as: telephone consultations, digital surveys, virtual property inspections, digital photograph exchanges, and informational postcards to let property owners know we are working in their area.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of accounts worked by Appraisers	14,900	16,000	14,500	13,000
Outcome	New Taxable Real Market Value Exception (in millions of dollars)	\$889	\$800	\$800	\$750
Efficiency	Percent of property types compliant with Department of Revenue standards or COD (Coefficient of Dispersion)	100%	99%	99%	99%

Performance Measures Descriptions

Failure to meet COD standards can result in loss of CAFFA grant revenue.

With respect to Performance Measure 1, the forecasted decrease of this performance measure is the result of staff retirements and the impact of training new staff. This forecast also accounts for redistribution of staff from accounts worked to a reappraisal pilot area.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321 and Oregon Administrative Rules regulate the assessment and property tax calculation process. Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines an acceptable level of staffing. Current DART staffing is minimally adequate to perform statutory functions.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$5,645,430	\$0	\$5,967,316	\$0
Contractual Services	\$2,625	\$0	\$2,625	\$0
Materials & Supplies	\$123,160	\$0	\$122,680	\$0
Internal Services	\$591,461	\$0	\$579,599	\$0
Total GF/non-GF	\$6,362,676	\$0	\$6,672,220	\$0
Program Total:	\$6,362,676		\$6,672,220	
Program FTE	36.50	0.00	36.50	0.00

Program Revenues				
Intergovernmental	\$870,606	\$0	\$883,524	\$0
Total Revenue	\$870,606	\$0	\$883,524	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$883,524 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant

Significant Program Changes

Last Year this program was: FY 2025: 72034A DART Residential Property Appraisal

Department: County Management

Program Contact: Larry Steele

Program Offer Type: Administration

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

App Support fulfills four main functions critical to DART's business operations:

- Business applications development and implementation
- Tax collection technical support
- Expands, improves, and maintains access to information and technology
- Provides liaison, partnership and consultation services

App Support collaborates with Multnomah County IT to develop and implement technology solutions used across DART, including maintaining hardware and software.

App Support supports the tax collection process by:

- extending and certifying the tax roll;
- producing tax statements;
- complying with requirements set by the Oregon Department of Revenue;
- answering tax related questions posed by internal and external stakeholders.

The program answers questions and responds to data requests and Public Records Requests made by internal and external stakeholders. This team also manages DART's public-facing website, which provides educational materials that promote accessibility features through technology. In addition, App Support manages, partners, and consults with software and hardware vendors to recommend business solutions.

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

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Number of requests and support activities	3,500	3,500	3,500	3,500
Output	Tax statements produced en masse	348,211	350,000	349,000	350,000
Outcome	Total taxes in millions extended for collection	\$2,365	\$2,435	\$2,434	\$2,507

Performance Measures Descriptions

The Number of Requests & Support Activities measures an Activity representing a single request or contact, even if that request is for 5 data files to be created and sent to the client. Tax Statement Production numbers can fluctuate due to factors beyond the control of the Assessor. Total taxes extended is the conversion of Assessed Value to Taxes. Those taxes are extended for collection and distribution.

Legal / Contractual Obligation

Functions in this program are regulated under Oregon Revised Statutes (ORS) Chapters 92, 205, 294, 305, 306, 307, 308, 308A, 309, 310 and 321. Through the "County Assessment Function Funding Assistance" (CAFFA) grant process described in ORS 294.175, the DOR determines the acceptable level of staffing. According to the DOR, Multco's assessment and taxation staffing is adequate to meet ongoing statutory needs; however, DOR staffing guidelines are indicating a deficiency in recommended FTE within assessment areas including this unit.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$1,263,957	\$0	\$1,278,480	\$0
Materials & Supplies	\$533,119	\$0	\$533,119	\$0
Internal Services	\$247,058	\$0	\$245,715	\$0
Total GF/non-GF	\$2,044,134	\$0	\$2,057,314	\$0
Program Total:	\$2,044,134		\$2,057,314	
Program FTE	7.00	0.00	7.00	0.00

Program Revenues				
Intergovernmental	\$167,049	\$0	\$169,513	\$0
Other / Miscellaneous	\$20,000	\$0	\$20,000	\$0
Total Revenue	\$187,049	\$0	\$189,513	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$169,513 Oregon Department of Revenue County Assessment Function Funding Assistance (CAFFA) Grant
\$20,000 Sales to the Public for website user fees, Assessment and Taxation data file fees

Significant Program Changes

Last Year this program was: FY 2025: 72037 DART Applications Support

Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics:
Program Description

Management of property while in county ownership is detailed in Multnomah County Code Chapter 7 and Oregon Revised Statutes. Tax foreclosed properties are deeded to the County in the September/October time frame each year at which time collaboration with County departments and community agencies for housing, services, and support for occupants of tax foreclosed properties takes place. Also, work with qualified former owners of record which may, upon the County Board's approval, be repurchased. Special considerations may be considered based on health, safety, housing, and economic conditions. The program also manages a portfolio of approximately 200 long-held, vacant, unimproved parcels of land. Maintenance of properties is carried out through agreements and reimbursement to the Department of County Assets Facilities and Property Management Division. Property disposition includes public sales, private sales, or donation to governments/nonprofits, at the discretion of County management.

Note: The May 25, 2023, US Supreme Court Ruling in Tyler v. Hennepin County will have a yet to be determined operational impact to the program in FY 2026.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Properties remaining in Tax Title inventory	215	205	205	200
Outcome	Properties placed back on the tax roll & into community use	15	0	0	6

Performance Measures Descriptions

The goal of the program is to first apply rigorous foreclosure avoidance measures and, if deeded, reinstate tax foreclosed properties to the tax roll. In a typical year 10 to 15 properties are placed back onto the tax rolls by way sale. In addition, the program manages a large inventory of approximately 205 long-held, undeveloped properties. These consist of small strips, irregular lots along roadways, survey remnants and similar. Purchase and donation requests occasionally arise and the properties are sold when legal descriptions are re-established enabling them to legally transact.

Legal / Contractual Obligation

Oregon Revised Statutes (ORS) 275 details how counties are to manage and dispose of tax foreclosed properties. ORS 312 details the foreclosure process & responsibilities of the county. ORS 271 provides guidance concerning the transfer of foreclosed properties to nonprofits & government agencies. ORS 98 details procedures concerning abandoned property & vehicles at foreclosed property. County Code Chapter 7 states how tax foreclosures are to be managed and disposed of. NOTE: The May 25, 2023 US Supreme Court ruling in Tyler v. Hennepin County, and ongoing Oregon Revised Statute creation to conform to the decision, will have a vet to be determined operational impact to the program in FY 2026.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Personnel	\$267,233	\$0	\$278,636	\$0
Contractual Services	\$357,135	\$0	\$187,137	\$0
Materials & Supplies	\$14,245	\$0	\$14,245	\$0
Internal Services	\$110,484	\$0	\$70,440	\$0
Total GF/non-GF	\$749,097	\$0	\$550,458	\$0
Program Total:	\$749,097		\$550,458	
Program FTE	1.60	0.00	1.60	0.00

Program Revenues				
Other / Miscellaneous	\$750,000	\$0	\$50,000	\$0
Total Revenue	\$750,000	\$0	\$50,000	\$0

Explanation of Revenues

This program is supported by the General Fund. In addition the program generates:

\$50,000 Total sales of Tax Foreclosed Properties (public sales, auctions, repurchases, and private sales) Prior to deeding property to Multnomah County, the program directs a rigorous foreclosure avoidance outreach. If foreclosure avoidance efforts are successful it can significantly reduce the number of properties deeded to, and subsequently sold by, Multnomah County. Prior to Tyler v. Hennepin County, if the program's revenues exceeded the operating costs, the excess would be distributed in accordance with ORS 275.275, and per the formula provided in ORS 311.390. Net revenues will not be distributed in the same manner for FY 2026 pending statutory and regulatory mandated changes, in light of U.S. Supreme Court Ruling in Tyler v. Hennepin County.

Significant Program Changes

Last Year this program was: FY 2025: 72038 DART Tax Title

Property tax foreclosures were significantly impacted by a US Supreme Court ruling that invalidated Oregon law surrounding the handling of these properties by the County. For the upcoming 2025 legislative session, DART anticipates changes to this program that will likely result in funding changes. These changes will affect sales proceeds and costs to process these sales. As a result revenue, estimates have been reduced from \$750,000 FY 2025 to \$50,000 FY 2026; correspondingly, expenses are reduced by \$210,000.

Program #72066 - DCM Tax Title Reserve Fund
FY 2026 Proposed
Department: County Management

Program Contact: Jeffrey Brown

Program Offer Type: Operating

Program Offer Stage: Proposed

Related Programs:
Program Characteristics: One-Time-Only Request

Program Description

The DCM Tax Title Reserve Fund program will carry over \$1,000,000 in General Funds to compensate those who make qualified claims for surplus proceeds from public or private sales from 2016 to 2021, those years that the law changed to allow the County to use surplus funds for low income housing support. Claims will likely come in over several years as continued outreach efforts are made in an attempt to locate former owners, heirs, or devisees. The \$1,000,000 will be utilized to cover outstanding claims. Surplus proceeds from sales in years 2022 & 2023 were already set aside when Multnomah County became aware of the law change.

Performance Measures

Measure Type	Performance Measure	FY24 Actual	FY25 Budgeted	FY25 Estimate	FY26 Target
Output	Claims processed for payment	0	10	10	15
Outcome	Amount of legal claims to be paid (in percentage)	0	100	100	100

Performance Measures Descriptions

The output is estimated at approximately 10% of the properties sold from 2016 to 2021, for the years that the law changed to allow surplus proceeds to be utilized for low income housing support. We expect to process 100% of valid claims in FY 2026

Legal / Contractual Obligation

The May 25, 2023 US Supreme Court ruling in Tyler v. Hennepin County requires a return of excess proceeds from county tax foreclosed property public sales to former owners, heirs or devisees. The US Supreme Court found that a County keeping the excess proceeds could constitute a governmental taking without just compensation, in violation of the 5th Amendment Takings Clause. Oregon Revised Statutes and county code have yet to be amended to reflect the decision, with still to be determined operational impacts. There is a legal obligation to compensate qualified claims made for surplus proceeds from public and private sales.

Revenue/Expense Detail

	Adopted General Fund	Adopted Other Funds	Proposed General Fund	Proposed Other Funds
Program Expenses	2025	2025	2026	2026
Materials & Supplies	\$5,000,000	\$0	\$1,000,000	\$0
Total GF/non-GF	\$5,000,000	\$0	\$1,000,000	\$0
Program Total:	\$5,000,000		\$1,000,000	
Program FTE	0.00	0.00	0.00	0.00

Program Revenues				
Beginning Working Capital	\$5,000,000	\$0	\$1,000,000	\$0
Total Revenue	\$5,000,000	\$0	\$1,000,000	\$0

Explanation of Revenues

This program is supported by a one-time allocation of County General Fund and is expected to carry over fiscal years as claims arise over time.

Significant Program Changes

Last Year this program was: FY 2025: 72066 DCM Tax Title Reserve Fund