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Introduction

The budget is structured around the County's ten distinct operating departments, as well as a "Nondepartmental" grouping. This volume contains sections that are separated by department and contain the following information: a summary narrative portion followed by division narratives, with relevant program offers grouped by division. The narrative portions include department and division overviews; the department's mission, vision, and values; a section on diversity, equity, and inclusion; a budget overview; and relevant tables and graphics, including a list of all program offers.

Department Overview

The department overview introduces the department and describes the main work of the department, its role at the County, and how that work connects to the County's overall Mission, Vision, and Values. An organization chart is provided at the bottom of the page.

Budget at a Glance

This page provides visual highlights of key budget points for the department, such as the operating budget, increase from prior year, total full-time equivalent positions (FTE), etc.

Mission, Vision, and Values

This section provides information on the department's mission, vision, and values. Information on the department's strategic plan or other form of department-level goals or objectives may also be included.

Diversity, Equity, and Inclusion

This section tells the story of how the department is working towards addressing specific issues and experiences in the community in a way that advances equity. It describes the department's mission, vision, and values specific to diversity, equity, and inclusion efforts, and explains how the department's programs contribute to the County's organizational commitment to advancing diversity, equity, and inclusion.

Budget Overview

This section summarizes the department's policy decisions and budget.

Division Narrative

This section provides information about a division's work, strategic plan, community need or problem the division addresses, and clients. As part of the County's movement towards an outcomes-based budgeting approach, there is a Division Outcomes subsection for all divisions except administrative ones. This subsection provides a list of concise statements that describe what the community will experience, receive,

or understand as a result of the activity, service, or process of the department. Finally, there is a Significant Division Changes section where departments will note recent operational changes at the division level, primarily focused on changes from the prior fiscal year, including: reorganizations, service delivery model changes, new programs, and programs that were eliminated. Each division section also includes some budget graphics and a table of division program offers, followed by that division's program offers.

Understanding Program Offers

A program offer is a public policy document that combines information such as program descriptions, budget overviews, and performance data for a set of services. All County functions – from operating programs to the General Fund contingency account – request funding from the Board through a program offer.

Program offers are labeled with a five digit document number and title (e.g. 50005 - DCJ Human Resources). Throughout the budget document, readers will see references to program offers by number and/or title. To find a program offer referenced in this document, go to the department's section in Volume 2; the program offers are listed in numerical order within each division.

Anatomy of a Program Offer

Program offer documents explain all aspects of the program through the following sections: program description, performance measures, legal and contractual mandates, revenue/expense detail, explanation of revenues, and significant program changes.

Program Description

A good program description is easy to understand for someone unfamiliar with the program and will show the relationship between the program and the results it produces for the community. To accomplish that, the description should:

- Describe the issue the program is attempting to address. Explain why the community should be interested in funding this program.
- Describe the change in the community the program intends to make. Provide the results of the program's outputs (i.e., products or services).
- Describe what the program offer does, who it impacts, how people access the program, and how the activity contributes to the desired change.

Many program descriptions will also contain a bulleted list of program outputs, which are clear, concise descriptions of the program offer's products and services.

Performance Measures

Performance measures are organized in a table in each program offer. The table identifies the type of measure, the measure's definition, and measure results. Where available, the table reports history,

annualized current service level estimates (what's expected to be delivered for the current fiscal year), and anticipated target service level for the upcoming year. Additional supporting information, such as explanations of notable performance changes, are located in the narrative section below the table. Every program offer includes two to four performance measures indicating the level of service expected if the program is selected. Two common types of measures are the output, which represents the volume of work, and the outcome, which represents the measurable results of that work. For example, a hypothetical addictions treatment program for youth might report the number of youth who received treatment (output), and the percentage of youth who achieved sobriety and completed their treatment plan upon exit (outcome). Program offers are required to have at least two output measures (except for small program offers with narrow scopes, which may list just one).

Other types of measures departments may use include resource measures (inputs other than staffing or finances) and measures of service quality/efficiency. Using the addictions treatment example, inputs might be reported as the number of treatment beds available. Quality could be reported as the percent of youth that rate counseling staff as engaging and supportive, and efficiency might be reported as the cost for each successful treatment completion.

Legal and Contractual Mandates

Many program offers will be constrained by legal or contractual mandates. If a program offer is affected by a mandate, the mandate and its authorizing document (a statute, contract, etc.) should be noted.

Revenue/Expense Detail (Program Costs)

This table shows the cost to the County of providing the program, as well as the revenues generated by the program for its support. These costs include personnel, contracted services, materials and supplies, and internal services. The table also provides costs on the prior fiscal year's Adopted budget for comparison.

Explanation of Revenues

This section lists the revenues that are summarized in the table above it and explains how non-General Fund (Other Funds) revenues or General Fund fee revenues were estimated. Revenue estimates should clearly demonstrate the reasonableness of the estimate.

Significant Program Changes

This section details significant programmatic changes that affect the program - not minor financial changes up or down. Such changes might include:

- Increases or decreases in the scope or level of services.
- Increases or decreases in net personnel resources (i.e. full-time equivalent positions, or FTEs).
- Revenue increases or decreases.
- Impacts to other departments and/or service delivery programs.

In this section you will also find a reference from this year's program offer to its predecessor in the previous year, if applicable. (Note that program offer numbering can change between fiscal years.)

Types of Programs

Program offers are categorized based on the "type" of services they deliver. Program offers fall into one of the following five groups:

Administration

Department- or division-level management and related expenses (e.g. office space, supplies, telephones, etc.). Direct program supervision is not considered administration.

Capital

Programs that fund improvements and construction of County-owned buildings, roads, bridges, and major information technology systems.

Internal Service

Programs that focus on services provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management.

Operating

Programs that represent a set of services provided to the community. These programs also include the direct supervision and management of the program.

Revenue/Fund Level/Tech

Programs used to budget discretionary (primarily General Fund) revenues at the fund level. (Program revenues are budgeted within the applicable program offer.)

Additional Program Details

Program offer documents also include information on program characteristics (see below). Program characteristics provide additional information on the type of funding for the program.

A letter at the end of a program offer number indicates a scaled program offer. Scaled offers are a way for the Board to make choices on the size of programs to fund (see below).

Program Offer Characteristics

At the top of each program offer, you will see a list of program characteristics (if they are applicable):

New Request - Activities that the County currently does not do. This includes requests for expansions of service that would significantly change the size or scope of an existing program.

Backfill Other Funds - Backfill is defined as discretionary dollars (General Fund) applied to a program that was previously funded by a grant or funding from State, Federal, or local governments. This could occur when grant funding goes away entirely and the department proposes continuing the program with General Fund or when only a portion of the grant goes away and the department proposes continuing the program at the same level by supplementing with General Fund dollars.

One-Time-Only Request - A one-time-only (OTO) request seeks funding for one budget year or a finite project in a dedicated fund. Examples include funding for capital projects, piloting a program, or ramping down services. If a funding request is adopted using OTO funds, projects/initiatives are expected to be completed in a single budget cycle except for projects with a known end date that may span more than one year (such as capital projects).

Measure 5 Education - In Oregon, we have a constitutional limit on how much real property tax we can spend for educational services. Multnomah County has General Fund revenues that are not derived from real property taxes, and these revenues can be expended on educational services without violating the Constitutional limitation. In order for the County to easily demonstrate that it has complied with the Constitutional limitation, departments can designate a program as a "Measure 5 Education" offer, indicating the program may be funded by non real property tax revenues.

Scaled Program Offers

Program offers represent discrete increments of service and many County programs have the ability to deliver services at varying levels. Scaling program offers by creating separate program offers for different levels of service provides transparency and allows decision makers to choose a particular level of service. Scaled program offers typically:

- Budget for large facilities, such as jails.
- Specify when the General Fund backfills other funds.
- Expand services beyond the current service level.
- Provide levels of services for a program. For example, an alcohol and drug treatment program may be able to offer 100, 150, or 175 beds.
 - Base Level of Service - Program "A" is the base level of service that can be provided while still delivering the expected results. In the example above, the base level of service would be 100 beds.
 - Increments of Service - Program "B" (and beyond, e.g. "C", "D") represents incremental levels of service that buy additional outcomes. In the alcohol and drug treatment example, Program "B" could be 50 additional beds, and another, separate increment (Program "C") could be 25 additional beds, giving decision-makers a choice between adding either 50 or 75 beds.

Total Budget vs. Operating Budget

A department's total budget is its legal budget. The County is required by Oregon Budget Law to report the budget at this level, although doing it this way overstates what we actually plan to spend on programming because it includes unappropriated balances, contingencies, and cash transfers from one fund to another. Program offers reflect the total budget.

This budget document will often focus on the operating budget (a subset of the total budget) because that number avoids some double counting and provides a clearer picture of what the department expects to spend in a year. The operating budget excludes unappropriated balances, contingencies, and cash transfers. Some departments' budgets do not contain any unappropriated balances, contingencies, or cash transfers, so their operating budget will be the same as their total budget.

Online Resources

The FY 2026 Proposed Budget Dashboard provides an interactive, visual representation of County budget data, which can be filtered by department, division, program offer, fund, and various characteristics (such as program offer type or ongoing/one-time-only). A link to the dashboard is available at www.multco.us/budget.

Individual program offers can also be found on the Budget Office website at www.multco.us/info/fy-2026-program-offers.

Additional materials that were provided to departments during budget development, such as the [FY 2026 Budgeting for Results](#) guide, can be found on the budget preparation website at www.multco.us/info/fy-2026-budget-manuals-forms-calendars-and-other-resources.