

Structure of Budget Document

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

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

- [Land Acknowledgment](#) - This acknowledges that the land we occupy as residents is unceded Native land and seeks to honor the Native communities in the county and beyond.
- [Structure of Budget Document](#) - This provides a summary of the various sections in the budget.
- [Chair's Executive Message](#) – The County Chair's budget message to the community.
- [Budget Director's Message](#) – An introduction to and general overview of the budget and discussion of key issues that affect budget decisions.
- [How Multnomah County Budgets](#) – A description of the budget process with information on opportunities for public input and other resources.
- [Financial and Budget Policies](#) – A summary of the Board-approved policies that dictate how the County approaches financial and budget decisions.
- [Financial Summaries](#) – A set of summaries of resources and requirements, property tax information, cash transfers, and debt management.
- [Capital Budget](#) – A summary of program offers that fall under the County's plan to determine long-term financing for fixed assets.
- [Legal Detail by Department by Fund](#) – A multi-phase and multi-year listing of expense and full-time-equivalent (FTE) position information at the department level.
- [Revenue/Expenditures](#) - All Funds - A multi-phase and multi-year listing of revenue and expense information including details by fund, ledger category, and ledger account.
- [Glossary of Terms](#) – A listing of many of the key words, terms, and acronyms commonly used by Multnomah County.

Program Information by Department - Volume 2 begins with a Readers's Guide and contain a section for each department.

- [Reader's Guide](#) - This provides information on program offers, which are the public policy documents that combine information such as program descriptions, budget overviews, and performance data for a set of services.
- The budget is structured around the County's ten distinct operating departments, as well as a "Nondepartmental" grouping.
- Each department section contains a summary narrative portion followed by division narratives, with relevant program offers grouped by division. The narrative portions include department and division overviews; the department's mission, vision, and values; a section on diversity, equity, and inclusion; a budget overview; and relevant tables and graphics, including a list of all programs.

- **Volume 2 departments:**
 - [Community Justice](#)
 - [Community Services](#)
 - [County Assets](#)
 - [County Human Services including Preschool for All](#)
 - [County Management](#)
 - [District Attorney's Office](#)
 - [Health Department](#)
 - [Homeless Services Department](#)
 - [Library](#)
 - [Nondepartmental](#)
 - [Sheriff's Office](#)