

Fiscal Year 2027

Adopted Budget

Adopted by
Multnomah County Board of Commissioners



Volume 1:
Adopted Policy & Legal Detail



Renaming of Wapato Bridge



Photos by Motoya Nakamura, Multnomah County

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

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



*Albina Library Reopening
Photo courtesy of Multnomah County
Library/Yvanna Ramos Photography*



*Native American Heritage Month Proclamation, 2025
Photo by Motoya Nakamura, Multnomah County*

Structure of Budget Document

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

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

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

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

- [Reader's Guide](#) - This provides information on department and division narratives, as well as program offers, which are the policy documents that combine information such as program descriptions, equity statements, budget summaries, and performance data for a given set of services.
- The budget is structured around the County's ten distinct operating departments, as well as a "Nondepartmental" grouping.
- Each department section contains a summary narrative portion followed by division narratives, with relevant program offers grouped by division. The narrative portions include department and division overviews; the department's mission, vision, and values; a section on diversity, equity, and inclusion; a budget overview; and relevant tables and graphics, including a list of all programs.
- **Volume 2 departments:**
 - [Community Justice](#)
 - [Community Services](#)
 - [County Assets](#)
 - [County Management](#)
 - [District Attorney's Office](#)
 - [Sheriff's Office](#)
- **Volume 3 departments:**
 - [County Human Services including Preschool for All](#)
 - [Health Department](#)
 - [Homeless Services Department](#)
 - [Library](#)
 - [Nondepartmental](#)

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Introduction



Multnomah County was established in 1854 by the Oregon Territorial Legislature. Home to over 805,000 people, it is the most populous of Oregon's 36 counties. It is in northwestern Oregon where the Columbia and Willamette rivers meet, bordered by Washington State to the north and surrounded by Hood River, Clackamas, Washington, and Columbia Counties in Oregon. Portland is the county seat, which is also Oregon's largest city. While Portland is its most well-known city, the county also includes the cities of Gresham, Fairview, Troutdale, Wood Village and Maywood Park.

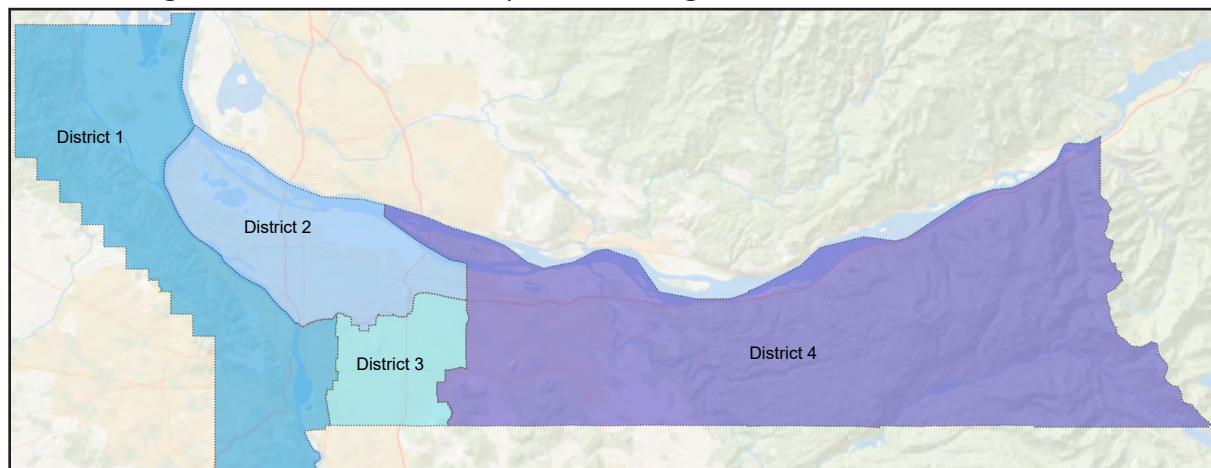
Geographically, Multnomah County is the smallest county in Oregon and includes densely populated urban areas as well as rural land. The county covers 465 square miles, most of which lie in the Willamette Valley between the Cascade Mountains to the east and the Coast Range to the west. The elevation ranges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

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

Form of County Government

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

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



Multnomah County Elected Officials



Jessica **Vega Pederson**
County Chair



Meghan **Moyer**
Commissioner
District One



Shannon **Singleton**
Commissioner
District Two



Julia **Brim-Edwards**
Commissioner
District Three



Vince **Jones-Dixon**
Commissioner
District Four



Jennifer **McGuirk**
County Auditor



Nicole **Morrissey O'Donnell**
Sheriff



Nathan **Vasquez**
District Attorney

Multnomah County Mission, Vision, and Values

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

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

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

Mission

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

Vision

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

Values

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

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

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

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

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

Multnomah County Organization

Multnomah County delivers its services through 11 departments, including two managed by independently elected officials - Sheriff Morrissey O'Donnell and District Attorney Vasquez - while Auditor McGuirk's office resides in Nondepartmental. Over 5,700 full time equivalent (FTE) positions provide a vast array of services that benefit everyone who lives, works, or does business in Multnomah County.

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

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

Appointed Officials



Community Justice
Denise **Peña**



Community Services
Margi **Bradway**



County Assets
Tracey **Massey**



County Management
Christopher **Neal**



County Human
Services
Rachel **Pearl**



Health Department
Rachael **Banks**



Homeless Services
Department
Nathaniel **VerGow**



Library
Annie **Lewis**

Multnomah County at a Glance



Population
805,583

Communities
of Color
32.1%



Languages Spoken
at Home
110

Median
Age
38.7



Median Household
Income
\$88,766

Poverty
Rate
12.6%



Bachelor's Degree
or Higher
48.9%

Unemployment
Rate
5.1%



Median Home
Value
\$552,700

Median
Rent
\$1,646



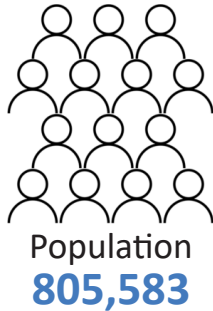
Impact of Racism on Communities of Color

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

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

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

Population

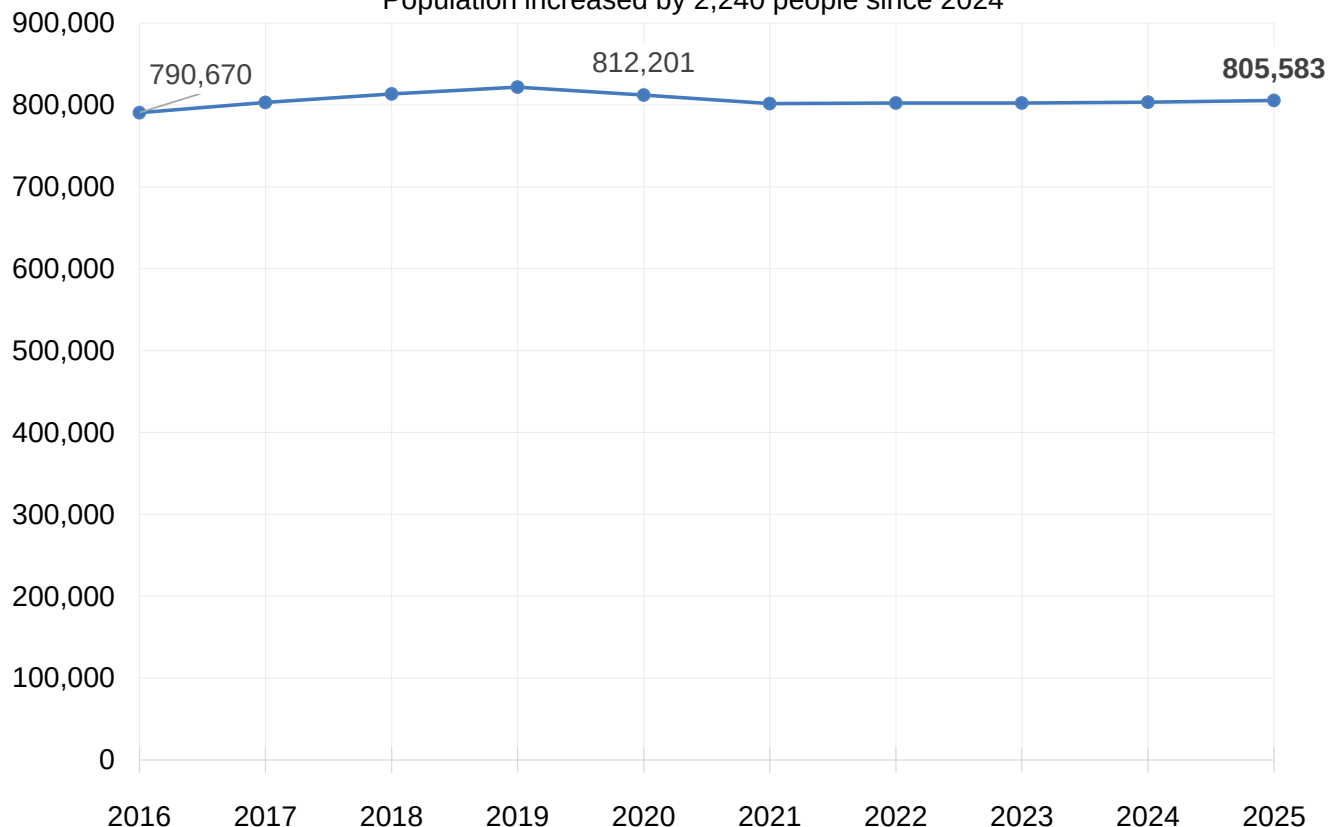


Most Populous County
1 of 36
counties in Oregon

Multnomah County's current population is estimated at 805,583 residents, a 0.8% decrease since 2020, as compared to a 1.4% increase for the state of Oregon as a whole. Although the smallest county by land area, Multnomah County has the largest population out of the 36 counties in Oregon. Multnomah County has a population density of 1,732 people per square mile.

Multnomah County Population from 2016 - 2025

Population increased by 2,240 people since 2024

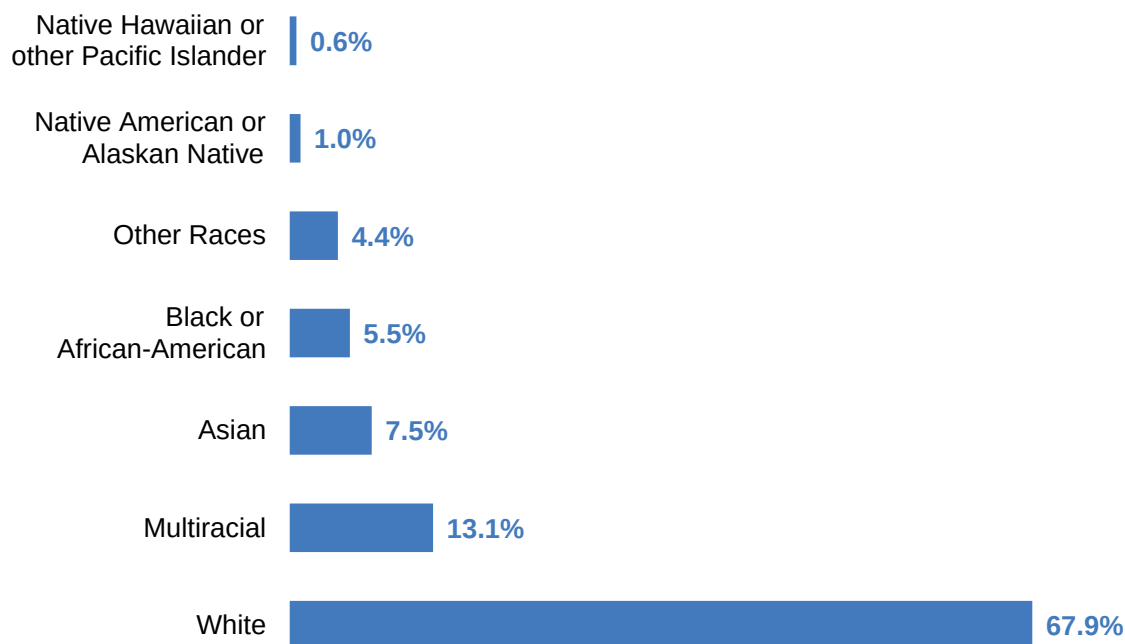


Population Source: Portland State University Population Research Center

Race and Ethnicity

The U.S. Census estimates that in 2024 Multnomah County's population was 67.9% White, 7.5% Asian, 5.5% Black or African-American, 1.0% Native American or Alaskan Native, 0.6% Native Hawaiian or other Pacific Islander, 4.4% Other Races, and 13.1% Multiracial. Approximately 13.5% of the county's population is Hispanic.

Population By Race in Multnomah County



Multnomah County is also home to diverse languages and nationalities. The U.S. Census estimates that 13.0% of residents were born in another country, compared with 9.8% for Oregon as a whole. There are an estimated 110 unique languages spoken in households across the county, with 18.8% of county residents over the age of 5 speaking a language other than English. Of those speaking a language other than English at home, 43.3% speak Spanish.

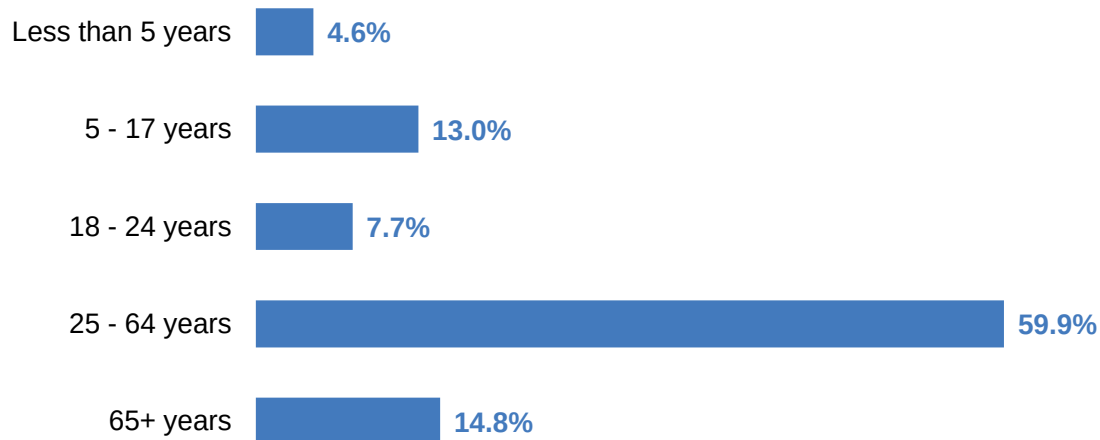
Race and Ethnicity Sources: U.S. Census Bureau (2024) American Community Survey 5-year estimates; State of Oregon Employment Department, Most Popular Languages Spoken in Multnomah County (2023)

Age

The median age in Multnomah County is 38.7 years old. People under 18 years old make up 17.6% of the population, 7.7% are between 18-24 years old, and 14.8% are 65 or older. People in the prime working-age of 25-64 years old are almost 60% of the population.

Population By Age in Multnomah County

Almost 60% of population is 25 to 64 years old



Age Source: U.S. Census Bureau (2024) American Community Survey 5-year estimates

Education

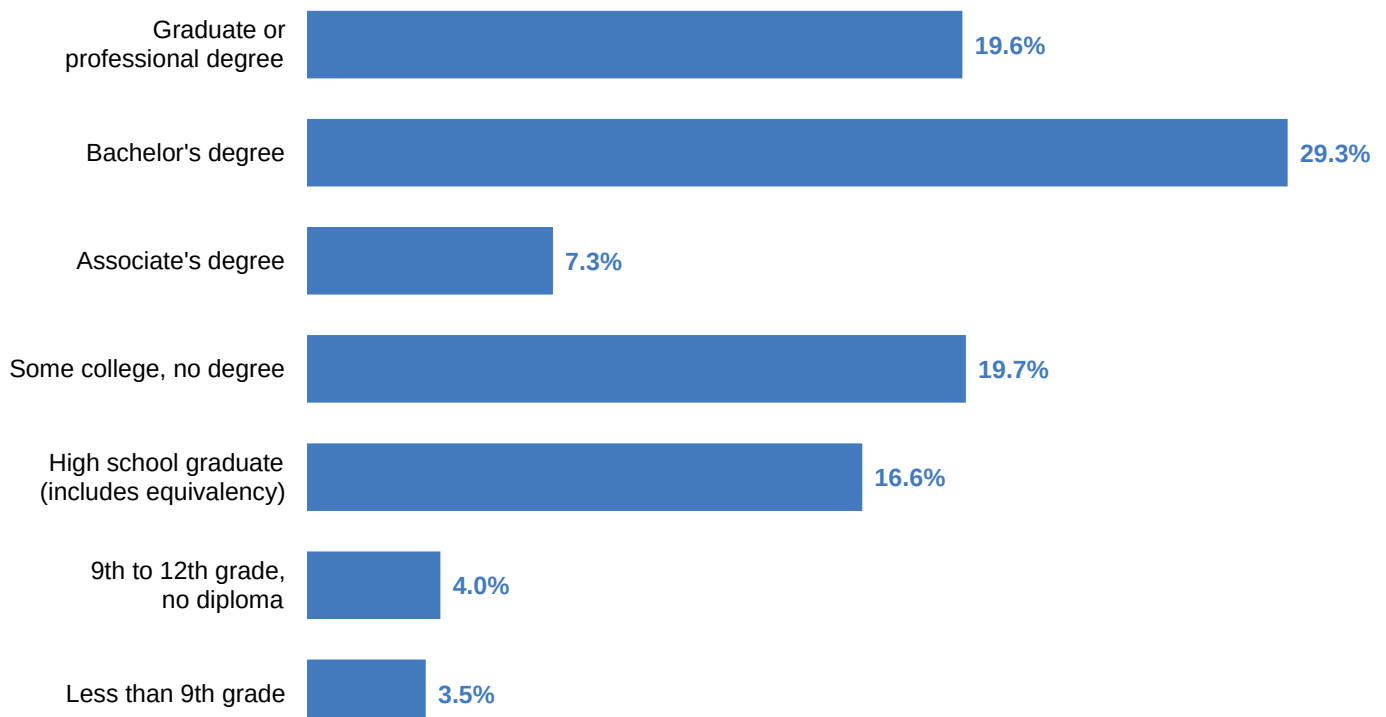
An estimated 86.1% of Multnomah County’s K-12 population were enrolled in public schools in 2024. Public school districts in Multnomah County include Portland Public, Parkrose, Reynolds, Gresham-Barlow, Centennial, Corbett, David Douglas, and Riverdale.

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

Multnomah County residents have above average educational achievement for the state of Oregon. In 2024, 48.9% of county residents 25 years or older had achieved a bachelor’s degree or higher compared to 36.8% statewide. While 7.5% of county residents have less than a high school diploma or equivalency, Oregon as a whole has 8.2% of residents who haven’t graduated high school or passed a high school equivalency exam.

Educational Level of County Residents 25 Years or Older

48.9% hold a Bachelor's Degree or Higher Degree



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

	Asian	Black/ African American	Hispanic/ Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Hispanic/ Latine
Less than High School Diploma or Equivalency	18.5%	10.7%	23.6%	12.8%	20.5%	10.9%	3.8%
Bachelor's Degree or Higher	46.7%	29.0%	29.6%	41.1%	23.4%	19.7%	53.8%

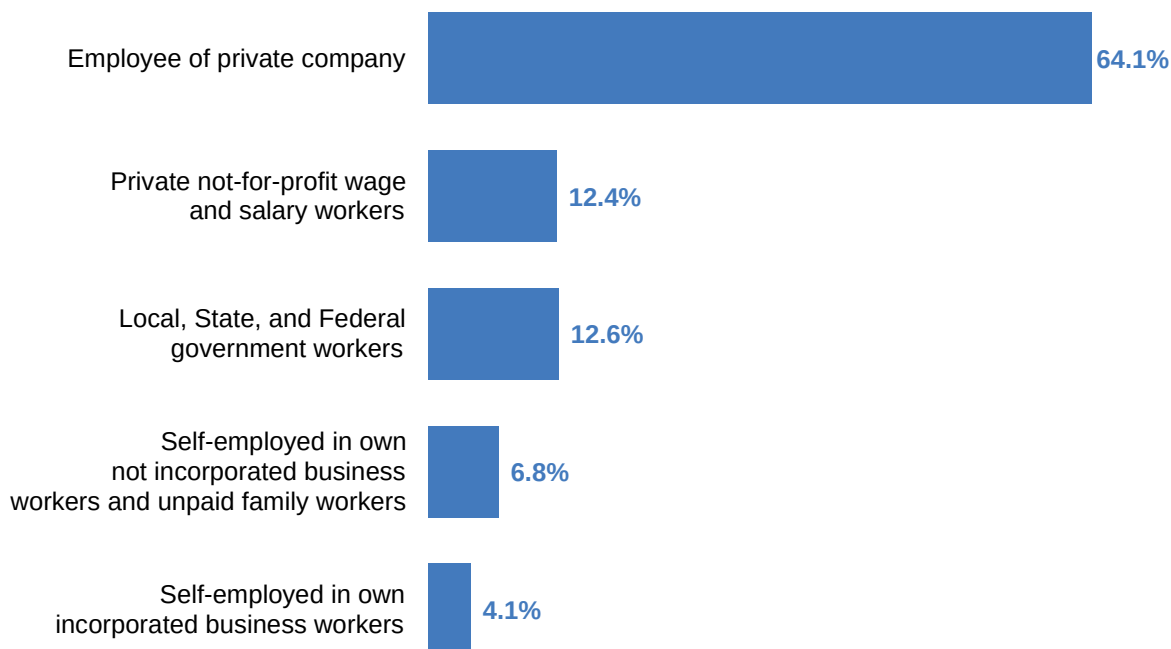
Education Sources: U.S. Census Bureau (2024) American Community Survey 5-year estimates; Portland State University; Oregon Health & Science University

Employment and Industry

Like many metro core counties, job recovery from the pandemic started later than other non-metro counties, but then experienced strong job growth. Job recovery has now plateaued in Multnomah County with some areas (downtown in particular) remaining well below pre-pandemic levels. Multnomah County job growth currently lags national trends and the Portland Metro has been one of the worst performing Metros for job growth in the country. Nonfarm employment in Multnomah County is 501,200 as of December 2025. This is 37,100 jobs (or 6.9%) lower than pre-pandemic levels.

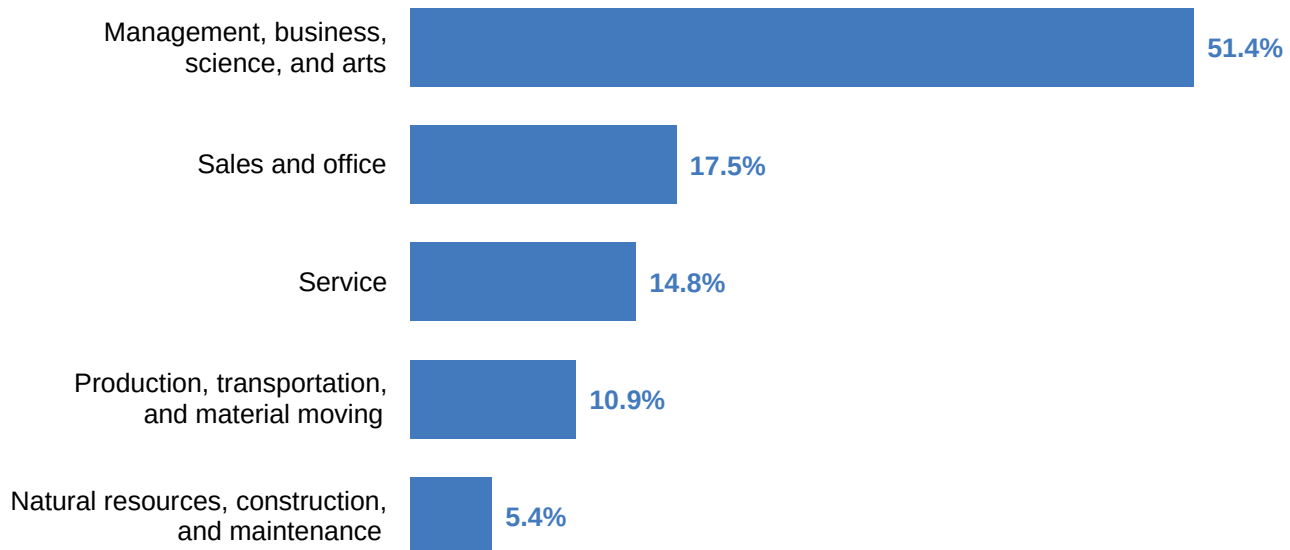
A majority of people who work in the county are employees of private companies (64.1%), while 12.4% work for non-profits, another 12.6% are government workers, and the remainder are self-employed.

Occupation by Class of Worker



The five main occupational sectors vary in the percent of workers in each occupation. Management, business, science, and arts is the occupation category with the largest percent of workers in Multnomah County, at 51.4%. The smallest category is natural resources, construction, and maintenance at 5.4%.

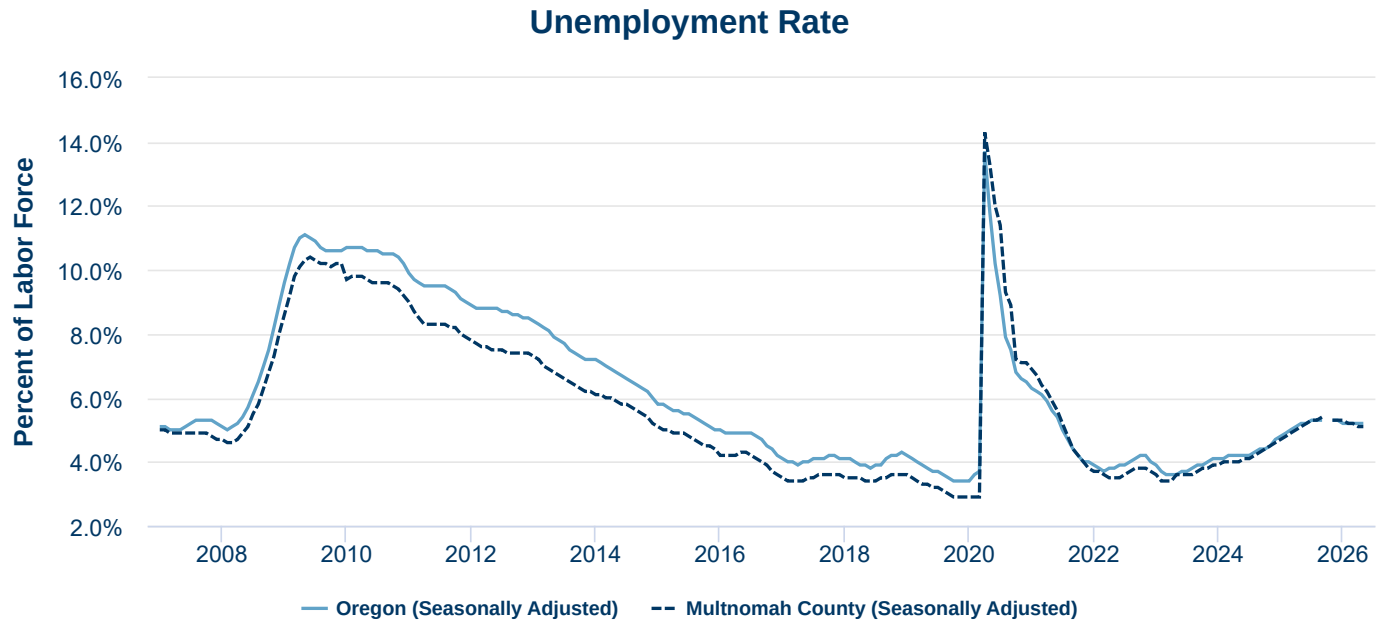
Occupation Categories for Civilian Population (age 16 and over)



The median earnings for these occupation sectors vary dramatically, ranging from \$29,397 for service occupations to \$82,559 for management, business, science, and arts occupations. The table below, shows subpopulations by race and ethnicity that are employed in each category, demonstrating that people of color are more likely than white, non-Hispanic/Latine individuals to work in sectors that generally pay less.

	Service	Production, transportation, and material moving	Sales and office	Natural resources, construction, and maintenance	Management, business, science, and arts
Median earnings	\$29,397	\$40,195	\$44,908	\$47,141	\$82,559
Total population	14.8%	10.9%	17.5%	5.4%	51.4%
Asian	18.5%	15.7%	13.1%	3.3%	49.5%
Black/African American	21.5%	13.0%	19.2%	2.7%	43.5%
Hispanic/Latine	22.6%	15.4%	16.3%	11.5%	34.1%
Multiracial	19.6%	12.0%	18.5%	7.4%	42.5%
Native American/Alaska Native	27.5%	15.3%	13.3%	17.1%	26.8%
Native Hawaiian/Pacific Islander	15.4%	16.5%	26.2%	5.2%	36.7%
White, non-Hispanic/Latine	12.1%	9.5%	17.8%	4.6%	56.0%

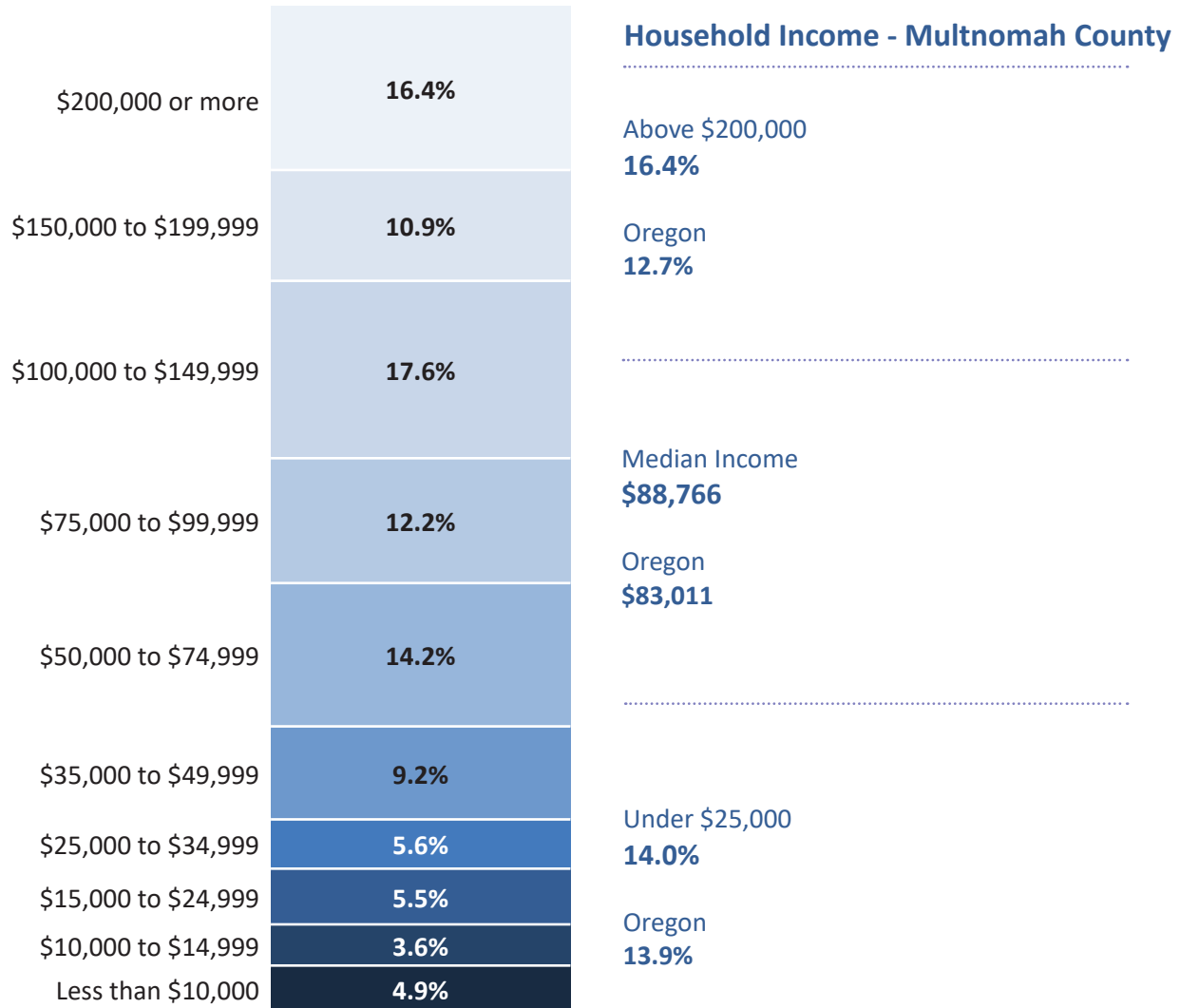
Multnomah County's unemployment rate held steady at 5.1% in May 2026 as compared to May 2025.



Employment and Industry Sources: State of Oregon Employment Department, Current Employment Statistics, 2025; U.S. Census Bureau (2024) American Community Survey 5-year estimates; State of Oregon Employment Department

Income and Poverty

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



The table below presents median household income by race/ethnicity and as cents earned by each population per one dollar earned by the white, non-Hispanic/Latine population. It shows that median incomes for communities of color range from 58%-105% of the white, non-Hispanic/Latine population.

	Asian	Black/ African American	Hispanic/ Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Hispanic/ Latine
Median household income	\$99,959	\$55,300	\$72,707	\$74,186	\$68,695	\$84,427	\$95,205
Cents-on- the-dollar	\$1.05	\$0.58	\$0.76	\$0.78	\$0.72	\$0.89	\$1.00

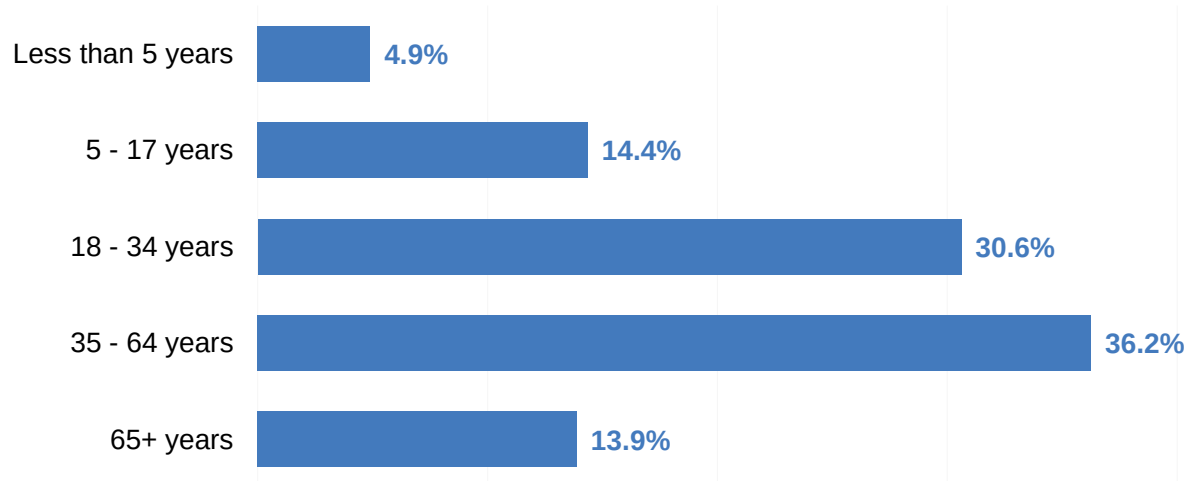
Meet Multnomah County

FY 2027 Adopted Budget

In Multnomah County, 12.6% of the population is experiencing poverty. This is higher than Oregon's overall poverty rate of 11.9%. The following graphic shows poverty rates by age category:

Poverty by Age

19.3% of county residents experiencing poverty are below 18 years of age



Poverty rates vary by race/ethnicity, with 10.1% of the white, non-Latine population at or below the poverty rate, while the Black/African American population has the highest poverty rate at 26.6%, followed closely by the Native Hawaiian and Other Pacific Islander population at 24.6%

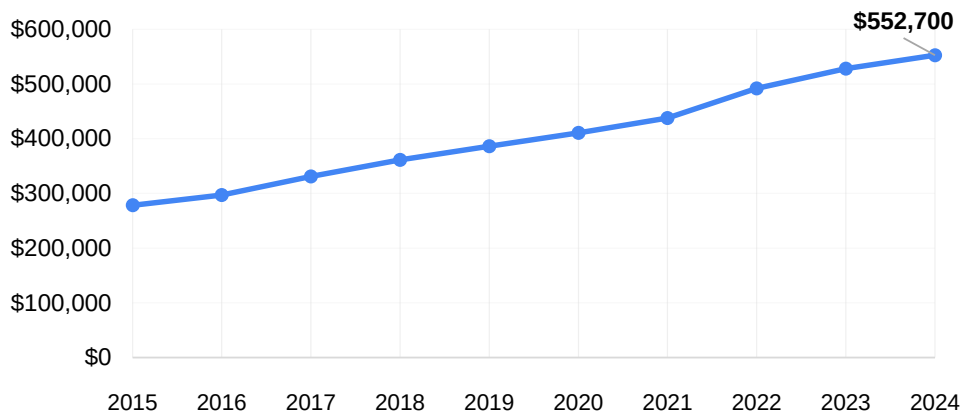
	Asian	Black/ African American	Hispanic/ Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Hispanic/ Latine
Poverty rate	12.5%	26.6%	16.9%	16.2%	14.6%	24.6%	10.1%

Income and Poverty Source: U.S. Census Bureau (2024) American Community Survey 5-year estimates

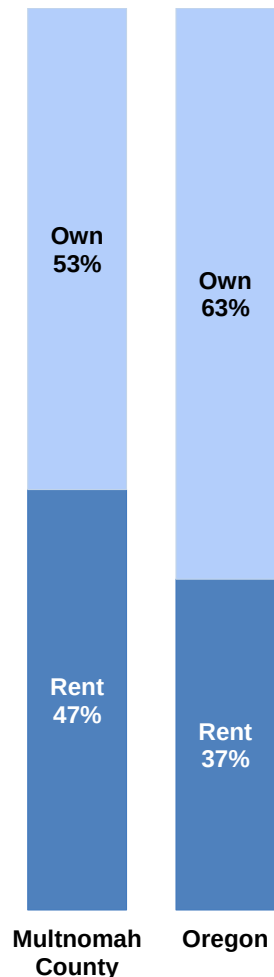
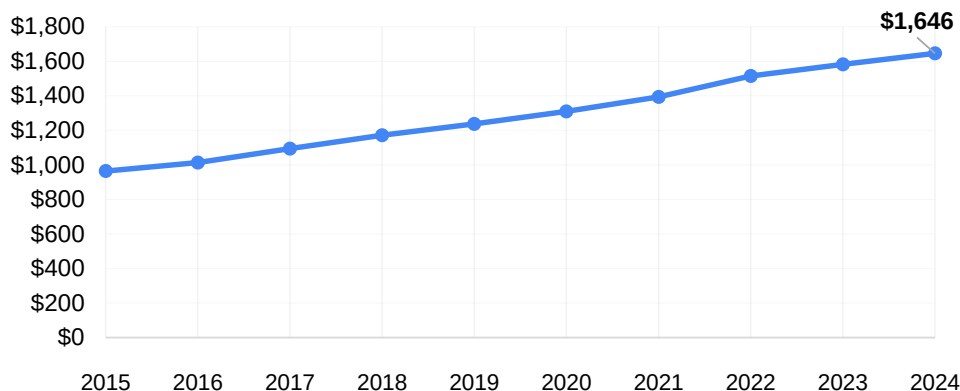
Housing

The median home value in Multnomah County has increased significantly in recent years, from \$278,300 in 2015 to \$552,700 in 2024. Over half the housing units in the county (53%) are owner-occupied, while 47% are rentals. This is a lower homeownership rate than Oregon overall (63%).

Median Home Value 2015 - 2024



Median Rent 2015 - 2024



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

	Asian	Black/ African American	Hispanic/ Latine	Multi- racial	Native American/ Alaska Native	Native Hawaiian/ Other Pacific Islander	White non- Hispanic/ Latine
Homeownership by race/ethnicity	61.0%	32.6%	35.2%	40.1%	42.5%	35.0%	58.0%

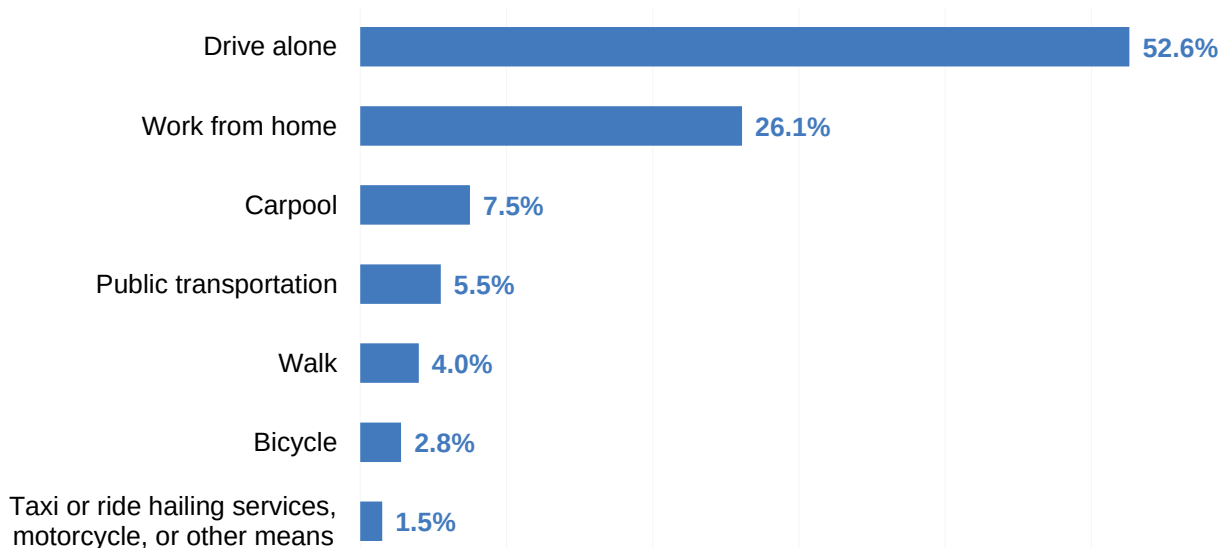
Housing Source: U.S. Census Bureau (2015-2024) American Community Survey 5-year estimates

Transportation and Infrastructure

Multnomah County is served by an international passenger airport, a local bus and light rail system, railroads that carry goods and serve passengers, and the interstate highway system. Over half of workers age 16 and older drive alone to work, 26% work from home, and the remainder get to work by walking, biking, public transportation, carpooling, or other means of transportation.

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

26% of County Residents Work From Home



Roads and Highways

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

Portland International Airport

Portland International Airport is located on the northern border of Multnomah County. The airport handled 17.8 million domestic and 0.8 million international passengers in 2025. The airport also serves as a regional hub for flights to smaller cities in Oregon and other Western destinations.

TriMet

The Tri-County Metropolitan Transportation District (TriMet) operates 79 bus lines, a light rail system, and a commuter rail system that together connect Multnomah County with neighboring areas. Riders boarded a TriMet bus, MAX train, WES train or LIFT cab 65.8 million times in FY 2025, up approximately 4.6% from FY 2024.

Transportation and Infrastructure Sources: U.S. Census Bureau American Community Survey (2024) 5 Year Estimates; Port of Portland; TriMet

Culture and Recreation

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

Arts and Entertainment

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

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

Recreation

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

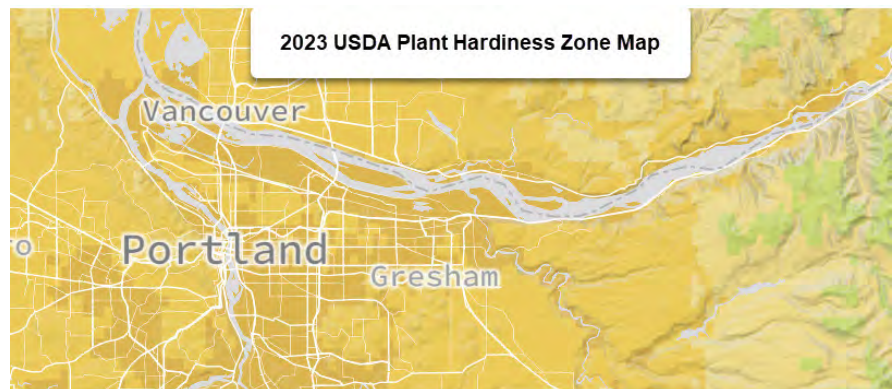
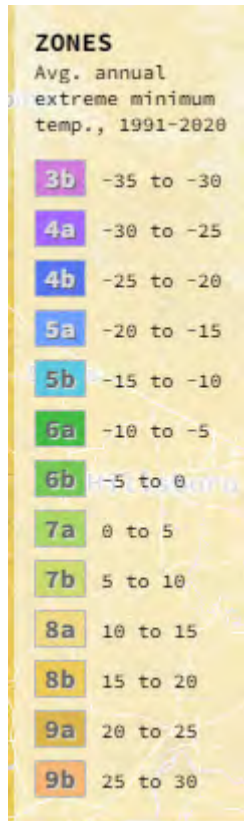


Multnomah Falls - photo by Gary Halvorson, Oregon State Archives

Climate

Multnomah County typically has a mild climate that is heavily moderated by the Pacific Ocean. January and February are typically the coldest months with an average low of 34.0 degrees Fahrenheit over the past 5 years. July and August are the hottest months with an average high of 82.0 degrees Fahrenheit. Multnomah County experiences greater cloud cover and precipitation during winter months, with 15.09 inches of precipitation in December 2025, as compared to 0.21 inches of precipitation in July 2025. In recent years, Multnomah County, along with the rest of Oregon, has experienced an increase in extreme heat/cold. The Portland downtown area saw a high of 104 degrees Fahrenheit in August 2023, and a low of 12 degrees Fahrenheit in January 2024.

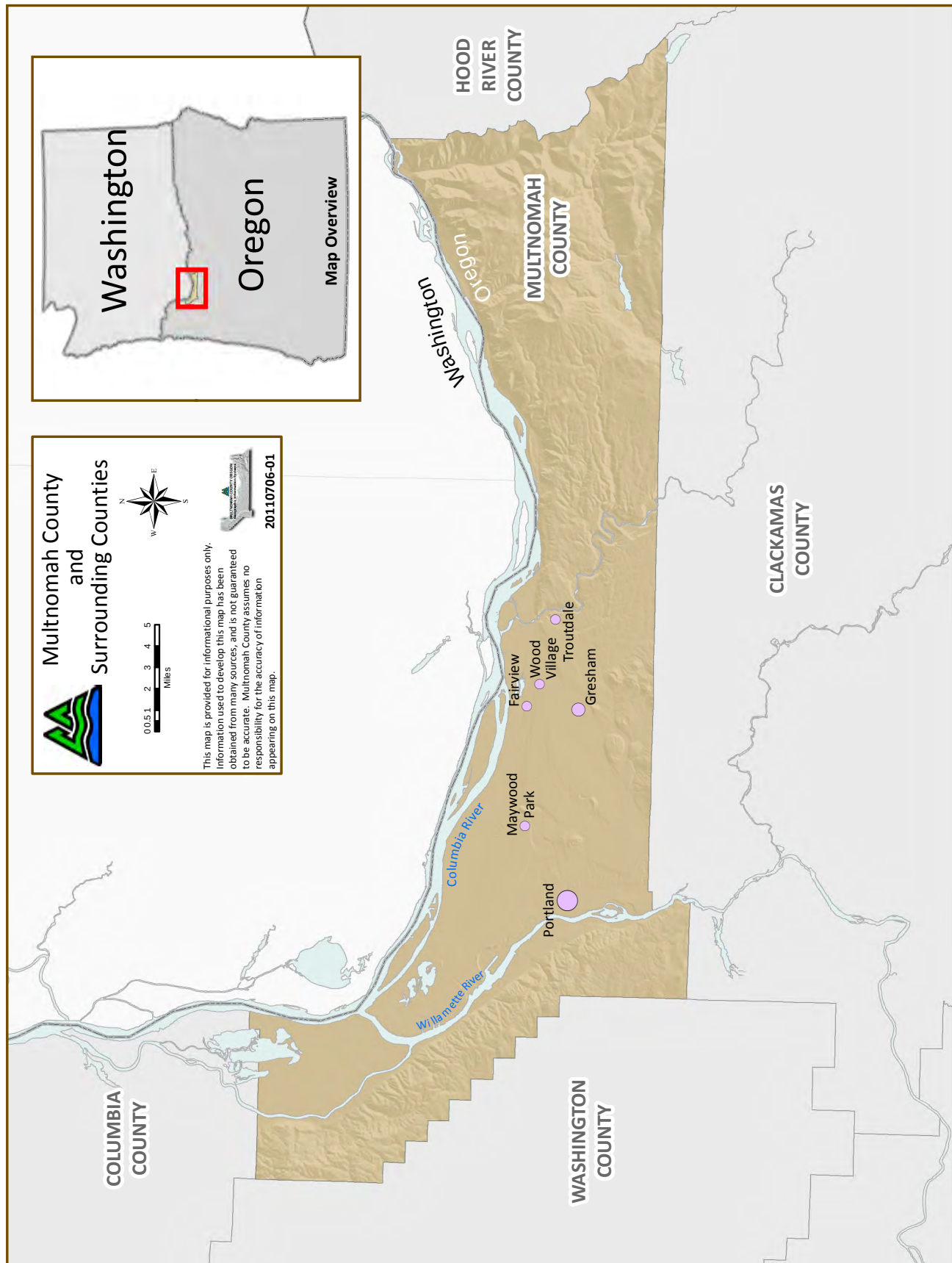
In 2023, the U.S. Department of Agriculture updated its Plant Hardiness Zone Map from the 2012 version. The map is the standard by which gardeners and growers - personal and professional - can determine which perennial plants are most likely to thrive at a location. The map is based on the average annual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



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

Meet Multnomah County

FY 2027 Adopted Budget



FISCAL YEAR 2027

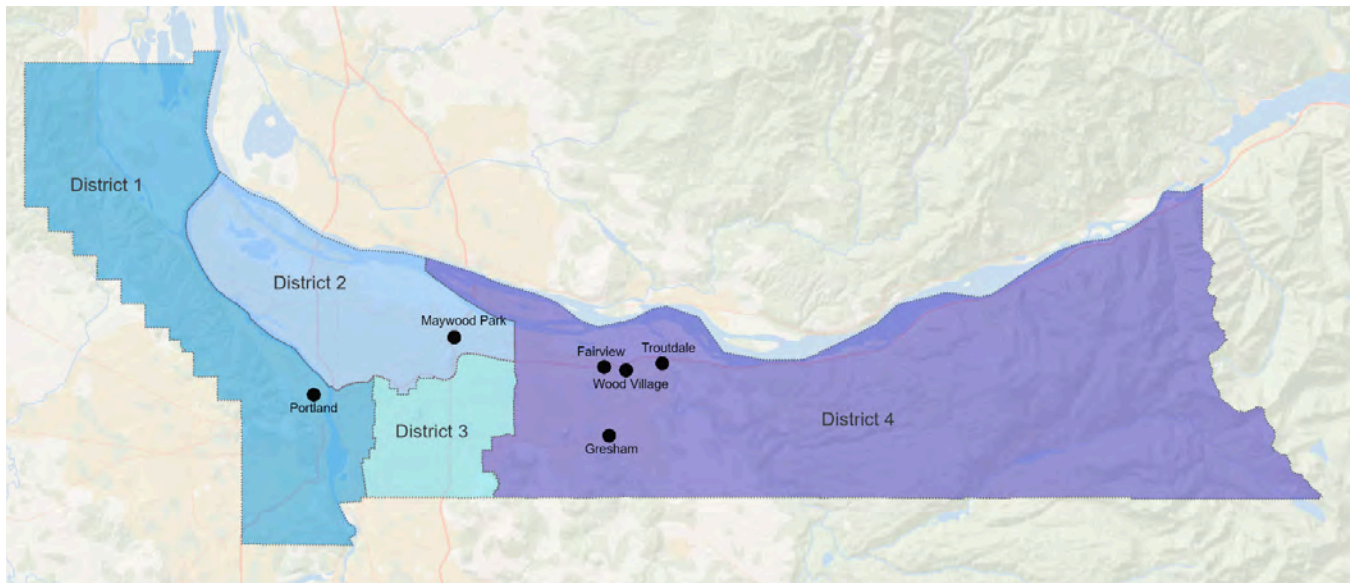
ADOPTED BUDGET

Chair Jessica Vega Pederson

June 5, 2026



Multnomah County



Population: Approximately 800,000 residents (the largest of Oregon's counties)

Geography: 465 square miles (the smallest of Oregon's counties)

Cities: Fairview, Gresham, Maywood Park, Portland, Troutdale, Wood Village

County Employees: Over 6,600 people.

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

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

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LETTER FROM THE CHAIR



Dear Multnomah County,

It is my honor to present the Fiscal Year 2027 Adopted Budget. This is built off the fourth and final Executive Budget I presented as County Chair, and the last I voted on as a member of the Board of Commissioners after nearly ten years in office. Following my proposed budget, the Board of Commissioners debated over 50 amendments, passing a total of 36 into a final adopted budget.

Since I joined the Board in 2017, our world has gone through immense change, and our local community has faced major challenges: the COVID-19 pandemic and climate change in the form of wildfires, deadly heat, and historic winter storms. A fentanyl crisis and increase of people living on our streets. Growing hostility to immigrant families, people of color, and LGBTQIA2S+ community members. An unrelenting rise in the cost of living, coupled with devastating cuts to critical services, especially concerning federal funds that local governments rely on.

Through it all, the County has stepped up to defend our communities under threat. Today, the threats we face are increasingly dire. Yet as always, Multnomah County stands as the largest local safety net in Oregon. We are for everyone and always will be.

We have made progress. The County is moving more people off of the streets and into housing than ever before. Preschool for All is providing free, high-quality early education to thousands of children and giving families much needed economic relief. Alternatives to incarceration are connecting people to recovery. And soon, the final of the Library Capital Bond projects will be completed on time and on budget – renewing civic pride in our neighborhoods. I am proud that we continue to rise to the occasion, doing the work we do best in difficult circumstances.

It's my goal to leave us in the best position possible to continue to support our community despite federal and local challenges and a difficult fiscal landscape. I am prioritizing programs that are already working and making an impact now, and that will be sustainable for years to come. This budget seeks to find the right balance of direct service and administrative investments to best serve Multnomah County residents – in particular, those who rely on us the most. I began my budget work with a \$12 million cut in administration and internal services to ensure direct services were prioritized.

Nevertheless, a budget deficit of this magnitude means that we cannot avoid painful decisions that will impact our internal workforce, community partners, and the services we provide. I made tough choices to prioritize vulnerable neighbors and improve how our government works. These are necessary to produce a sustainable budget, without over-reliance on one-time dollars. The tough tradeoffs underscore my commitment to fiscal integrity, effective governance, and most importantly – direct services.

We have faced multiple years of decreasing funding for homelessness services at the same time that the need has increased. In this context, this budget makes smart investments across the continuum of support. At a time of record evictions, this budget makes an ongoing commitment to rent assistance and homelessness prevention services that keep people housed. This budget also improves services that will move people from shelter into housing more efficiently. To do this we had to make the challenging decision to close some shelter beds after reviewing facility conditions, geographic impact, and housing placement outcomes.

The County receives significant funding from the federal and state government. As this federal administration retreats from disease fighting efforts, this budget protects many impactful local public health programs. This budget further sustains the Behavioral Health Resource Center and programs that provide critical resources to people who struggle with mental health or addiction. And it continues to fund a network of health clinics that serve anyone, regardless of their identity or economic status.

Safety remains a priority. This budget invests in maintaining jail capacity while providing pathways away from jail and towards treatment. We've also allocated dollars to support survivors of gun violence and domestic and sexual violence. And while attacks on the safety of our immigrant communities persist, we are directing assistance to families in need.

Furthermore, this budget marks significant milestones for many major projects, including the County Strategic Plan, centralizing internal coordination, shared services, and other important efforts I've led during my administration to modernize and align our organization.

I love the work of Multnomah County, and how it truly matters to our community. I have had the privilege of working alongside the very best who do so much good work every single day. From the libraries to the animal shelter. From the elections office to the operators atop the Hawthorne Bridge. From health clinics to in-home services for aging residents. From homeless shelters to work training programs. From preschool classrooms to dental services. From the deputies on River Patrol to the halls of the Behavioral Health Resource Center. From Corbett to Sauvie Island. This budget doesn't just fund systems and programs, it enables incredible leaders to make a positive difference in hundreds of thousands of people's lives. Despite the challenges we face today, this budget reflects my commitment to the thriving future of Multnomah County.

Sincerely,

A handwritten signature in black ink that reads "Jessica Vega Pederson". The signature is fluid and cursive, with the first letters of each name being capitalized and prominent.

Jessica Vega Pederson
Multnomah County Chair

EQUITY & ENGAGEMENT

This FY 2027 Adopted Budget was crafted following broad and diverse engagement with County Departments, ten County Community Budget Advisory Committees, and the broader community.

Thoughtful guidance was shared through listening sessions with key County partners, such as contracted service providers, community-based organizations, small business owners, and leaders from local governments, courts, Tribes, and school districts.

Additional consideration was given to the results of the Chair's annual Budget Priorities Survey, which received over 1,000 responses, and the direct feedback provided by hundreds of constituents who attended the Chair's budget town hall, submitted public testimony, or provided written correspondence.

Following the release of the Chair's proposed budget, the full board of County Commissioners held 3 public hearings and heard from hundreds of people advocating for their priorities from around the County.

As with previous budgets, a commitment to equity and eliminating disparities has been baked into the process from the very beginning. Before submitting proposed budgets, County Departments were asked to work with the Office of Diversity and Equity to include clear and explicit analysis detailing the equity impacts of any proposed reductions.

This analysis helped identify and avoid disparate impacts on vulnerable populations, and ensured that equity remains central to budget decisions. In Multnomah County, this work matters.



KEY INVESTMENTS AND DECISIONS

Youth & Families

This budget prioritizes children, youth, and families – addressing deficits by reducing overhead and focusing on where County services in particular have the most positive, unique impact.

These proposed investments lower the cost of living, keep families housed, and provide children with the support necessary to thrive. It protects immigrant communities, veterans, people with disabilities, survivors of domestic violence, and other vulnerable communities under distress from the harmful policies of this federal administration.

The Department of Human Services (DCHS), Preschool and Early Learning Division, and other departments anchor these life-changing safety net services.

Keeping Families Housed

This budget invests in a robust **eviction prevention system** to provide emergency rent assistance for low-income families on the edge of homelessness. That includes supporting households with an eviction notice or those at high risk of losing their home within 21 days.

This response addresses a growing crisis in the community, where eviction filings have reached an all-time high. Last January, nearly 3,000 Oregon families faced eviction in court – double the pre-pandemic average. Meanwhile, two of every three tenants evicted became homeless.

Investing in eviction prevention is among the most effective and fiscally responsible ways to reduce homelessness.



Supporting Our Immigrant Communities

Heightened federal immigration enforcement is causing family separation, income loss, and housing instability for immigrant and refugee families. In addition, ineligibility for critical social services is leaving many households without the resources to manage an unforeseen crisis. This budget dedicates funding to the **Immigrant Resilience Program**, which provides direct assistance to families in need and helps ensure housing stability.

A \$2.9 million investment in the **Bienestar de la Familia program** offers culturally sensitive, multilingual services for immigrant and refugee communities. This Northeast Portland hub provides a variety of services including rent and utility assistance, housing support, employment services, food distribution, youth activities, mental health and substance use counseling, and more.

Providing Free Universal Preschool

Far too often, the high cost of early education and childcare creates a significant barrier for families. Lack of access to quality preschool impedes a child's potential, reduces family income, and slows local economic growth. To ensure all children in Multnomah County have the opportunity to benefit from free preschool, voters overwhelmingly approved the **Preschool for All (PFA)** initiative in 2020.

Since its passage, PFA has been growing rapidly to reach its goal of providing universal preschool access by 2030. This next school year will serve the most children yet, as the program anticipates nearly doubling to over 7,000 seats.

Multnomah County now ranks as one of only two Oregon counties not considered a childcare desert and remains ahead of schedule to become the first major West Coast county to guarantee free preschool for every 3 and 4 year old.



As the cost of living climbs, PFA provides direct relief for young families across all income levels – with each preschool seat saving a family \$18,000 to \$26,000 annually. The economic benefits of the program are enormous. By putting money back into the pockets of young families and allowing many parents to re-enter the workforce, Multnomah County becomes a more affordable place to live. Provider contracts account for the vast majority of PFA expenses, while administration is only 7% of the operating budget.

Preserving Community Schools

Disparities in academic performance and educational attainment persist across Multnomah County. To close this gap, the County, school districts, City of Portland, and community-based organizations established the **Schools Uniting Neighborhoods Community Schools (SUN)** in 1999.

This partnership connects children and families – primarily from historically marginalized communities – to vital resources including afterschool activities, food assistance, healthcare connections, and additional support.

This budget as amended fully preserves the SUN system for another year using one-time-only funding. We will continue to work with our partners to evaluate how to sustain these critical programs over time.

Mental Health Support for Students

Modern times present significant mental health challenges for youth. **School-Based Mental Health (SBMH)** provides intervention and long-term support for students. These services allow students to heal from trauma, anxiety, and depression.



This budget maintains the service by backfilling approximately \$418,000 from the County General Fund to partially cover a state funding loss. In total, \$4.9 million is dedicated to SBMH. This allocation ensures the continuation of accessible, culturally responsive mental health and outreach services across six school districts.

Safety for Domestic & Sexual Violence Survivors

Domestic violence affects thousands of people in Multnomah County each year, causing lasting physical, emotional, and economic harm. This budget dedicates nearly \$27 million toward **services for survivors of domestic and sexual violence**. This includes shelter, housing, leadership development, culturally-relevant services provided with community-based organizations, and a team of advocates embedded within Portland Police Bureau's Special Victims Unit.

Stability for Adults, People with Disabilities & Veterans

This budget allocates \$906,000 to the **Safety Net Program** that supports housing stability for people with disabilities, veterans, and older adults – particularly those who found housing after a long period of homelessness.

These services include rent and utility assistance, emergency motel vouchers, help moving, and cleaning.

The program also helps participants pay for items like eyeglasses, dentures and medical equipment.

As much as possible, the adopted budget preserves programs like this that receive a federal match in funding in order to maximize County General Fund dollars.



Healthy Communities

As the Local Public Health Authority, Multnomah County directly supports the health of all community members at every stage of life.

This critical responsibility is growing as the federal government retreats from protecting and promoting the wellbeing of people across the country. As a result, the County is grappling with a consistent decline in federal and state investments for services the community depends on, particularly in public and behavioral health and prevention. The loss of federal and state funding for these services required decisions to backfill investments with General Fund dollars, as was the case in many departments. This shift reduces the pool of the most flexible funding source available countywide.

In response, this budget funds core public health services provided by the Health Department. Additionally, investments

ensure services fostering community resilience – like the work of the Office of Sustainability and Office of Emergency Management – are funded to prevent, prepare, and respond to evolving threats exacerbated by a climate crisis.

Protecting People's Health

Following a highly effective vaccination campaign, the United States declared measles eliminated in 2000. Yet due to political negligence and declining trust in health expertise, cases are on the rise. Oregon is currently on track to top the state's worst outbreak in three decades. Similarly, cases of food-borne illnesses, tetanus, whooping cough, and hepatitis all appear to be on the rise nationally, posing active threats locally.

To stay prepared, this budget responds to state and federal cuts by programs that provide critical resources to people who



struggle with mental health or addiction. And it continues to fund a network of health clinics that serve anyone, regardless of their identity or economic status.

\$4.8 million is dedicated to the County's **Communicable Disease Services**, which collects data, coordinates with state, national, and global partners, and responds to outbreaks. This budget also invests \$2.2 million for **Vector Control** to prevent diseases by monitoring mosquitoes, rats, birds, and other animals for pathogens harmful to humans – an important function as a changing climate causes vector-borne diseases to emerge in new areas. Board amendments eliminated the County's portion of funding proposed in the Chair's Executive Budget to move the headquarters for Vector Control to a new location, as the current building owner (City of Portland) now needs the space.

The budget allocates \$8.3 million to the **Health Inspection & Education** program, which conducts regular health inspections

of restaurants, food carts, hotels, pools, and spas to prevent the spread of illnesses by food and water. The law requires these activities, and fees from inspected facilities fund the program.

An investment of \$4.6 million in the County's **Sexually Transmitted Infections (STI) Clinic** provides stigma-free sexual health services and community testing to prevent STI and HIV transmission.

Promoting Family Health

Multnomah County provides services addressing “upstream” root causes of illness rather than symptoms. These initiatives improve long-term health outcomes, reduce health inequities, and lower healthcare costs.

An example is the **Women, Infants, and Children (WIC)** program that provides healthy food, nutrition education, health screenings, and breastfeeding support.



In 2025, the program served 19,058 participants across four clinics and partner locations. This budget dedicates \$8.4 million of both County General Funds and federal dollars to the WIC program, supporting the growth and development of parents, infants, and children throughout the community.

This budget also dedicates \$12 million to the **Parent, Child, and Family Health programs** that support pregnant and parenting families through home visiting and case management, and provide culturally specific services for Black and African American families to address health inequities in birth outcomes. Collectively, these efforts improve pregnancy and postpartum health, enhance mental wellness, and prevent infant deaths, preterm births, and neglect.

Community Health Clinics

Multnomah County contributes to healthy communities by providing a variety of services at **community health clinics**. Supported by \$219 million in federal funding and state revenue, this budget preserves neighborhood clinics that deliver high-quality primary, dental, behavioral health, pharmacy, and wrap-around services. The network comprises eight **primary care** clinics (including the **HIV Health Services Center**), with eight **dental** clinics, eight **pharmacies**, and nine **student health centers** located in high schools. Beyond these neighborhood locations, the mobile clinic “**Wheely McHealy**” can reach every corner of the region. These services provide direct healthcare to anyone, regardless of insurance or documentation status.



Corrections Health & Transitions

Multnomah County is responsible for the **health and wellness of adults and youth in custody** within County jails. A combined investment of \$38 million between General Fund, federal, and state dollars provides medical, dental, and mental health services, alongside substance use treatment for thousands of people.

The budget allocates \$2.3 million to a streamlined **Transition Services Program**, preserving supportive services for people leaving custody. This program connects people with health services and life-saving medications to facilitate successful transitions and reduce recidivism.

A Sustainable, Resilient Future

Climate change threatens clean and healthy air, water and food. Hotter summers, wetter winters, and extreme weather events create significant public health challenges, particularly for vulnerable populations.

The **Office of Sustainability** leads Multnomah County's efforts to build resilience to climate change. This work ranges from adopting sustainable internal government operations, such as fleet decarbonization and battery energy storage, to external efforts through community partnership and grantmaking.

This budget maintains the Office's work in developing the County's first **Climate Justice Plan** and supports community initiatives like the **East County CROPS Farm**. It also allows the office to continue advocating for critical County priorities like **utility bill assistance** and **consumer protections**.

A \$2.6 million investment in **Environmental Health Community Programs** is monitoring climate and health data, working in partnership with frontline communities to build neighborhood resilience to climate impacts.



Preparing for Emergencies

When natural or human-caused disasters strike, the **Office of Emergency Management (OEM)** coordinates the response with a budget of \$5.5 million. OEM's work ranges from preparing for major earthquakes and wildfires to coordinating responses to federal immigration policies that are destroying families and disrupting the local economy.

In partnership with the City of Portland, OEM plays a key role in our local response to severe weather events. The office coordinates across departments to clear County roads, maintain safe building operations, and shelter hundreds of neighbors during the most dangerous weather conditions.

Homelessness & Behavioral Health

Thanks to funding from the voter-approved Supportive Housing Services (SHS) measure, as well as increased investments of County General Funds, the County has dramatically expanded its homeless services. Every month, Multnomah County is sheltering and housing thousands of people while preventing thousands more from living on the street.

The system is improving and frequently exceeds its benchmarks for housing placements, retention, and supportive housing.

Just as our response to homelessness reaches new heights, the ending of one-time-only funding has created a \$67 million budget deficit impacting current service levels.



Simultaneously, record eviction rates, rising living costs, and persistent mental health and addiction challenges are hurting the community.

With these challenges in mind, this budget sets a balanced, sustainable, and strategic course for the future of homeless services. It prioritizes investments in the “outflow” of people from street corners and shelters to housing. By sustaining the **Homelessness Response System (HRS)**, this budget aims to maximize the impact of existing resources and accelerate people’s transitions into stable homes.

Improving System Alignment, Data and Accountability

First established in 2024, HRS is focused on bringing the work to address homelessness closer together across departments, jurisdictions, and community partners.

That includes the intersections of homelessness and behavioral health,

our criminal legal system, and housing development. HRS also consults with people who have lived experience of being homeless.

In partnership with the City of Portland, this system is working to implement the **Homelessness Response Action Plan** that sets collaborative goals and policies to accomplish them. Given the difficult landscape, it is all the more important that decisions are evidence-based. Investments in improved data and research offer a strong foundation, helping to understand the scope of the issue and the strategies that can help the most people. The Homeless Services Department continues to utilize a by-name list of people experiencing homelessness to tailor individual services and measure success.

With both Multnomah County and the City of Portland facing significant budget deficits, it is vital to shared success that this work is aligned to avoid duplication and promote efficiency.



Increasing “Outflow” From Homelessness

In response to a significant reduction in SHS revenue, this budget includes additional one-time funding to the Homeless Services Department to help **move people through shelter to housing faster**. Board amendments reduced this funding from the \$10 million proposed in the Chair’s Executive Budget to approximately \$6 million in the adopted budget. A recent County report on shelter outcomes concluded that increased efficiency in housing placements out of shelter is a critical gap that needs to be

addressed to ensure proper balance in our system. This investment will be integrated with all available shelter resources. Additional resources funded in this budget provide assistance with housing navigation. Moving people into housing is a top priority.

Preserving Shelters with Best Outcomes

Shelters are critical in ensuring people have a safe place to stay off the street. All Multnomah County **shelters** provide 24/7 safety with varying levels of attached services that help transition people from a bed in a shelter to a bed in their own home. Shelters best contribute to ending people’s homelessness when utilized as a temporary stop on the way to a stable home. Given significant reductions across major funding sources, hundreds of Multnomah County shelter units will close in FY27.

Backfilling the total loss with County General Fund dollars is not possible while retaining other County core services, which is why it’s so important to increase the efficiency of the shelters this budget preserves. Even with the budget constraint, some shelter models are being expanded in this budget, such as our investment in the soon to open **Harrison Shelter Village**, as well as an investment with a community



provider that is supporting safe **shelter space for survivors of domestic violence**.

Overall, this budget ensures over 1,600 County-funded 24/7 shelter units will remain open. The shelters being maintained are those with a combination of the best outcomes and facility conditions, to be paired with investments that will increase the efficiency and effectiveness of housing placement.

Sustained Housing Placement

One of the most successful programs in Multnomah County's work to reduce homelessness is **Permanent Supportive Housing** services. Right now, the County is sustaining nearly 9,000 people in short and long term housing who might otherwise return to the streets, and 83% of people placed into supportive housing have remained housed for more than two years. This budget makes a \$70.7 million investment in **permanent supportive housing** that ensures no formerly homeless neighbor currently served through a County

housing program will end up back on the street due to a loss of funding.

Mental Health, Addiction & Homelessness

Almost everyone knows someone who has suffered from the impacts of mental health or addiction challenges. The relationship between mental health, drug use, and homelessness is complex, and not always direct. Where they do intersect, a series of investments throughout Multnomah County provides specialized support. There is no one-size-fits-all approach to this care. To address the needs of people with behavioral health challenges, this budget dedicates \$46 million for **substance use prevention, harm reduction, treatment, and recovery programs** provided in collaboration with more than 100 partners.

Downtown Portland's **Behavioral Health Resource Center (BHRC)** is prioritized in this budget, with a \$9.3 million investment.

The BHRC combines a drop-in day center with shelter and temporary housing for



adults with mental health or substance-use challenges who are experiencing homelessness. Last summer, the BHRC welcomed its 100,000th visit. This budget preserves service levels by increasing a General Fund investment to backfill losses from other funding sources.

This budget also invests \$9.4 million in **specialized outreach teams**. Their core assignment is to meet people where they are and build the trust needed to connect them to housing, a shelter, a day center and other services like substance use and mental health treatment, health care services, food assistance, and job program.

Community Safety

Safe, thriving communities require more than just law enforcement – they depend on a well-functioning public safety and legal system that is nimble in how it responds to changing trends.

The County funds multiple parts of a shared system of community safety – including investments that prevent crime, hold people accountable, support victims, and reduce recidivism. This includes the Multnomah County Sheriff's Office (MCSO), District Attorney's Office (DA), Department of Community Justice (DCJ), and Corrections Health. Altogether, budgets for these entities account for nearly half of our General Fund spending.

Unlike after the previous fiscal year's budget process – when the Board of Commissioners held the Sheriff's Office harmless, and the District Attorney's Office saw a budget increase – this proposed budget asks all departments to share in the responsibility of difficult decisions to produce a balanced budget. Overall, this budget focuses on ensuring balance across all County departments that serve a critical role in an effective system of community safety.



Someone to Call, Someone to Respond, Somewhere to Go

A safer, more effective community safety system ensures that the right responder is available for people in crisis to rapidly provide support, ensure safety, and coordinate follow-up care. This budget supports a well-rounded continuum of care that increases access to mental health and substance use support.

Through a combination of funding sources, this budget invests nearly \$20 million in the Multnomah County **Behavioral Health Call Center, Mobile Crisis Intervention Teams, and Urgent Walk-In Clinic** to improve coordination and reduce law enforcement intervention by focusing on service connections for people. These services reduce emergency department usage and provide evidence-based treatment that maintains community safety while reducing public suffering.

A combined \$31 million investment funds an evolving **deflection program** and will

build a permanent **Sobering and Crisis Stabilization Center** – filling a major gap in the local response to illegal drug use. Deflection is already allowing law enforcement and first responders to stop public drug use on our streets while connecting people to a path of recovery.

This budget also maintains investments in solutions that address the underlying causes of substance use that impacts conditions in our community.

Justice and Accountability

While the Board votes on the overall budget for MCSO and the DA, and recommends which programs to prioritize, the Sheriff and District Attorney are independently elected officers who can decide what to prioritize for the unique roles their offices play. Decisions about any programmatic reductions within their allocations are ultimately up to them.

This budget maintains funding for core functions of the DA's Office and funds their highest priority programs.



It provides long-term stability by turning some temporary, one-time funding into an ongoing commitment. This budget allocates \$1.3 million to continue the **Digital Evidence Management Unit** that ensures body camera footage documenting the work of law enforcement is reviewed and prepared for legal purposes. Board amendments added two employees for the Strategic Prosecution Unit and one employee to address the intersection of behavioral health and the legal system, such as civil commitment proceedings.

Maintaining Jail Capacity, Investing in Alternatives

Jails are central to public safety infrastructure, and are often tasked with caring for people who have complex social needs that fall outside of traditional public safety services.

A longstanding goal of Chair Vega Pederson's tenure is lowering reliance on

jail and, when appropriate, connecting people to rehabilitation. These efforts reduce recidivism, provide long-term savings, and foster safer neighborhoods. Even with alternatives, **Multnomah County's jails** require adequate staffing to operate a 24/7/365 facility. The adopted budget provides full funding for staffing and no reduction in jail capacity.

In line with the Chair's direction to reduce overhead and prioritize direct services, this budget includes a reduction of \$500,000 from the Sheriff's administrative and business office budgets. This amounts to a reduction of less than 0.2% of the total MCSO budget of \$238.8 million.

For people leaving incarceration who need a high level of support, this budget provides an ongoing investment of \$1.2 million in the Department of Community Justice's **Adult Stabilization and Readiness Program (SARP)**.



SARP serves people with severe and persistent mental illness who have been convicted of a crime – providing case management that helps connect them to treatment, skill development, and housing after they complete their time in jail or prison.

Pretrial Transition & Monitoring

Pretrial monitoring programs are essential for managing jail capacity by offering viable alternatives to detention before adjudication. The fundamental goal of an effective pretrial system is to ensure a defendant's return to court and ability to remain in the community without new arrests or jeopardizing community safety. They also are an opportunity to engage individuals with necessary services.

Currently, Multnomah County is unique in providing pretrial monitoring compared with other counties in Oregon. This is no longer sustainable. This budget invests \$1.7 million to transition these services into the state circuit court system, enhancing efficiency by aligning with the standard approach across the state.

A well-functioning monitoring system requires a strong commitment from all system partners. Success hinges on ensuring all involved are fully informed, share data, participate in regular coordination, and adopt policies that promote the effective use of limited resources.



Infrastructure & Governance

Multnomah County's work to maintain and improve infrastructure, governance, and local democracy are essential services.

This budget maintains funding for a variety of core County infrastructure including the County's Elections, Land Use Planning, Transportation, and Animal Services Divisions. It further sustains upgrades to technology, procurement, and public records initiatives that increase transparency. New investments deepen ties to Native and Indigenous communities, and other initiatives lay the groundwork for the next Charter Review process.

These investments are made through the lens of advancing "One County" reforms to increase government efficiency and enhance service delivery to the constituents of Multnomah County.

Protecting Democracy

Multnomah County plays a vital role in protecting democracy by conducting fair and safe elections. Despite acts of intimidation in 2024, the Election Division executed the most complicated election in the region's history due to an overhaul of Portland's elected offices and introduction of Ranked Choice Voting (RCV). This required extensive voter education and outreach. The effort paid off, with 91% of voters reporting they understood how to fill out their ballots.

This year, RCV will also be implemented for all County candidate elections. To support a successful launch, this budget fully funds voter education and outreach, saves the voter pamphlet from elimination, and fully funds the **Elections Division** at \$8.7 million. This amount preserves current staffing levels, with enough funding to hire up to 300 on-call workers to administer elections as needed.



Speeding Up Permitting

The County's Land Use Planning Division ensures the protection of forest lands, farm and nursery production, wildlife, streams, scenic views, and the beautiful Columbia River Gorge.

Last fiscal year, an increase in the Division's budget led to a significant reduction in permit wait times. To continue this momentum, this budget invests \$3.1 million in the **Land Use Planning Division**, maintaining increased staff capacity so that this small-but-mighty team can continue with improvements that make this work easier for both customers and staff.

Workforce & Economic Development

More than ever, the County is committed to promoting economic advancement and expanding opportunities for historically marginalized communities.

That's why this year's proposed budget invests \$250,000 to transform **Walnut Park** – an area of historic significance to the County's Black community – into a new health clinic and space for community services and small businesses. With Board approval, construction could soon begin on this exciting project, which was developed in close consultation with neighborhood partners.

Meanwhile, the \$15.2 million **Preschool For All Facilities Fund** combines flexible capital with hands-on technical assistance to strengthen small businesses and build a sustainable pipeline of high-quality preschool spaces. Since launching in 2024, the program has provided \$28.9 million in grants and \$10.1 million in loans to 76 preschool programs. This budget also invests in growing a needed workforce and paying a living wage, with \$7.2 million dedicated to **Preschool For All's Early Educator Workforce Program**.



Convening Tribal Leaders

Multnomah County is committed to deepening relationships with our local and regional tribal government partners to address critical issues like housing, public safety, and health. To do so, this budget allocates \$20,000 for a **Tribal Nations Summit**, where County leaders and staff can listen to and learn directly from tribal leaders about how to better engage as allies and partners.

Preparing for Charter Reform

The Multnomah County Home Rule Charter is the local version of a constitution, establishing the governance framework for the County. This requires a **Charter Review Committee (MCCRC)** to be convened every six years to comprehensively study the charter and propose changes that voters ultimately decide on.

To coordinate this effort, this budget dedicates nearly \$215,000 for a **Charter Project Manager**, who will be responsible

for implementing an accessible and transparent communications plan to inform community members of progress while soliciting ideas and feedback for the 2027-28 Charter Review process.

Caring for Animals

Multnomah County Animal Services (MCAS) is undergoing a steady transformation, and this budget maintains investments key to that change. Since the first day Chair Vega Pederson took office, she has worked closely with MCAS leadership to address historic underinvestment. This work culminated in the **Animal Services Strategic Plan**, outlining specific recommendations to improve animal care. In the three years since, MCAS has successfully addressed 90 of the 108 recommendations from the Chair's 2023 review and subsequent audits.

This budget maintains progress by allocating \$15.9 million to MCAS. That includes investments in animal enrichment, field services, in-house medical and



spay/neuter staff, and overnight care. Staffing levels are maintained to support engagement with volunteers, the **MCAS Community Advisory Committee**, and a newly launched **Community Design Advisory Committee** that is working on the proposal for a **new Animal Services facility**.

Creating a More Streamlined and Efficient Government

Chair Vega Pederson started her term with the goal of building a **One County** approach to all of the work at Multnomah County, from services for and with the community, to the internal services provided to departments, to decisions on prioritizing limited resources.

The One County vision is that through strategic coordination across departments, Multnomah County will make improvements, function at a higher level, and strengthen the ability to consistently and effectively deliver essential services.

Over the last several years, County leaders have built a strong foundation for success through this initiative. A new **Countywide Strategic Plan** links work across the organization to specific outcomes. A robust **Chief Operating Officer's Office** is enhancing services across departments and a newly formed **Executive Cabinet** is providing cross-departmental leadership to advise on countywide operations.

The **Homelessness Response System** aligns the County's response to homelessness across departments and jurisdictions, serving as another example of this work to improve coordination and efficiency.

More recently, a **Federal Impacts Workgroup** activated a coordinated emergency response to monitor and address the harmful impacts of this Federal administration.

Multnomah County is more prepared than ever to deliver on the promise of a One County vision.



This budget supports the next phase in this work, known as the County’s “**Shared Services**” projects. This will take Multnomah County from crafting a shared vision, mission, values, and strategic plan to operationalizing them.

This will be accomplished by aligning and centralizing departmental **Human Resources** (HR) under the Chief Human Resources Officer (CHRO), and placing departmental finance, purchasing and contract management services under the **Chief Financial Officer** (CFO).

This is a historic undertaking that will address the challenges stemming from a decentralized model and usher in new organizational structures and practices that are more suitable for an organization of this size and complexity. Overall, budget reductions in administration and internal services totaled \$13.2 million following board amendments.

Overall, these investments are dedicated to the future of Multnomah County, setting up internal and external service delivery for continued and improved success in a resource-constrained environment.



ACKNOWLEDGEMENTS

Reflecting on my time at Multnomah County, I am so proud of what we've managed to accomplish. I am incredibly grateful for the hard work of County employees under historically difficult circumstances.

As always, there is more work to be done. This budget models what a responsive and compassionate government looks like, led by the thousands of people who prove every day just how much this work matters.

Thank you.

Special thank you to:

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Board of Commissioners: *Meghan Moyer · Shannon Singleton · Julia Brim-Edwards · Vince Jones-Dixon*

The thousands of dedicated Multnomah County employees.



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Introduction

The \$4.0 billion FY 2027 Adopted Budget is a direct reflection of Multnomah County's commitment to the programs and services our community relies on every day. More than just a financial ledger, this budget translates shared priorities into action, fulfilling the County's role as the region's primary safety net for our most vulnerable neighbors.

The development of the FY 2027 budget took place during a period of significant fiscal headwinds. While we continued to prioritize community well-being and safety, we were navigating a complex economic environment characterized by declining revenues and growing expenses which created an \$11.1 million deficit in the General Fund, alongside a sharp \$67.3 million decline in funding for Homeless Services. Additionally, this budget incorporates the State and Federal rebalance reductions initiated in FY 2026, necessitating a leaner, more disciplined approach to spending.

With major revenues slowing or declining across programs, expenses continue to outpace revenue, driven largely by the necessary costs of labor agreements and the anticipated impacts of ongoing bargaining.

This context underscores the critical nature of governmental budgeting. We must carefully balance increasing community expectations with decreasing or flat resources. Our current trajectory—where personnel and operational costs outstrip revenue growth—indicates a structural deficit that will likely persist for the foreseeable future.

These hard choices are essential to maintaining the integrity of our core services. We are focused on making strategic, equitable decisions to ensure that every resident is served, particularly those who rely most heavily on the County for survival and stability.

The budget process provides the Board of County Commissioners an opportunity to demonstrate prudent stewardship of public resources. In this challenging climate, the budget becomes a vital tool for stabilization, allowing us to prioritize essential services while laying the groundwork for future resilience.

The FY 2027 budget is a comprehensive response to the diverse needs of our community. It demonstrates a steadfast commitment to fiscal responsibility and equity as we adapt to a new economic reality.

Within this document, you will find:

- A comprehensive analysis of the current economic environment and financial projections.
- Detailed breakdowns of revenue streams and expenditure drivers.
- Specific departmental data and countywide financial summaries.
- A transparent discussion of the policy challenges and opportunities that will define our path forward.

Policy Direction from the Chair

In order to maintain as many County services as possible in the face of a second consecutive year of General Fund cuts, Chair Vega Pederson directed departments to submit budgets that reflected a 5% reduction in General Fund from the amount needed to maintain current service levels.

There were a few exceptions including the Nondepartmental offices and agencies, Board of County Commissioners and the Auditor and the Division of Assessment, Recording and Taxation (which generates revenue). Reduction packages were prioritized by departments to show the order in which they wished for them to be restored, as well as reductions that the department was committed to making without a request for restoration.

Chair Vega Pederson told department directors and elected officials:

Right when it feels like demand for our services is reaching new heights, when people need us the most, we're heading into another year with a constrained budget. Our County economist is now forecasting a \$11.1 million deficit in our General Fund (updated from November). Meanwhile, forces outside our control are making this crisis worse. Falling property tax revenues, ongoing inflation, state budget shortfalls and federal unpredictability all mean relief may not be coming any time soon.

I know this is deeply challenging news to bear, coming after a painful budget process this spring, followed by our rebalancing work this fall. You've had to work hard — month after month after month — to find the least damaging solutions for this crisis while never wavering in your focus to preserve our most important and impactful safety net services.

And as we stare down yet another season of those kinds of decisions, I want to be clear that my staff and I will be standing right beside you. There's no escaping the reality that cuts will once again be required across the County, and that once more we will be asked to do more for our community with less.

But at the same time, this moment also presents opportunities — for innovation, collaboration, and transformation — as we resolutely fulfill our ultimate goal of delivering the highest-quality services possible for the people of Multnomah County.

Departments were asked to prioritize new ongoing activities within their base current service level budgets on the understanding that if an activity was a high enough priority to be requested it would be a higher priority than other services the department was already providing. In limited circumstances, departments were also able to make new ongoing requests through addition packages. Departments were also able to submit requests for one-time-only (OTO) resources, although the amount available for FY 2027 is significantly less than in the last several years.

Additionally, the Chair asked that the “work to prepare our Fiscal Year 2027 budget be rooted in Multnomah County’s values and guided by the following principles:”

- Equity in Budgeting
- Strategic Alignment to Maximize Direct Services
- Comprehensive Community Engagement

For more details, see [Chair Vega Pederson's FY 2027 Budget Guidance](#).

Balancing the General Fund for the Proposed Budget

Based on the March 2026 General Fund Forecast update, the starting point for the Chair’s decision making process was an \$11.1 million deficit. The Chair requested that departments submit cut packages equal to 5% of their ongoing budgets, with the exception of Nondepartmental.

The Chair chose to accept \$24.2 million of these ongoing General Fund cuts. These changes, combined with small adjustments in the department’s budget submittals, allowed the Chair to prioritize \$9.7 million of ongoing programming, which included converting Rent Eviction resources, the Stabilization and Readiness Program (SARP), the District Attorney’s (DA) Digital Evidence Expansion, and the Sheriff’s Office (MCSO) Human Resources Expansion to ongoing funding, as well as backfilling MCSO’s SB 1145 State reductions.

The following table shows how the General Fund was balanced for the Chair’s Proposed budget.

How We Balanced the General Fund	
Budget Gap	
Deficit from March 2026 Forecast	(11,113,853)
Additional Programmatic Needs	(9,730,492)
Total Budget Gap	(20,844,345)
Actions Taken to Close the Gap	
Programmatic Reductions	24,168,643
Ongoing Used as OTO for Capital (Sobering Crisis Center)	(3,324,298)
Total Actions Taken to Close the Gap	20,844,345

Getting to the Adopted Budget

In the May 2026 forecast, relatively minor changes were made to the FY 2026 and FY 2027 revenue assumptions, which created additional FY 2027 budget capacity for the Board to allocate. These changes included:

- Increasing the one-time-only FY 2027 Interest Revenue assumption by \$3.0 million due to a change in the expected path of interest rate changes.
 - Of the \$3.0 million, only \$2.6 million was available to allocate because a portion was needed to increase the General Fund Reserve in response to this change.
- Decreasing the FY 2026 Recording Fees Revenue assumption by \$600,000 due to low housing sale activity.
- Adding \$325,000 of new Opioid Settlement Funds which were used to fund programs previously funded in the General Fund, which created additional ongoing General Fund capacity.
- Rolling over \$800,000 of FY 2026 one-time-only contingency funds that were anticipated to not be needed in FY 2026.

The Board also chose to reduce funding for several programs to fund multiple new programs, expansions, and restorations. Additionally, the Board reduced the \$3.3 million of ongoing that was used as one-time-only funding by \$1.7 million, leaving \$1.6 million of ongoing available in FY 2028. The full list of Board Amendments and narrative descriptions (including the full list of program reductions to offset additional spending) can be found on the [Board Amendments website](#). A detailed list of cuts, adds, and reallocations by department are found later in the Budget Director's Message.

Planning for FY 2027

Financial Context

Even by recent standards, the level of uncertainty in the economy is high. Progress on controlling inflation has been reversed by spiking oil prices due to the war with Iran. The Federal Reserve has reversed forward guidance suggesting consecutive quarters of rate decreases, and may now be considering increasing rates to prevent a return to high inflation. Nationally, there has not been a large increase in layoffs, but hiring also remains low. As of March 2026, the median number of weeks an unemployed person has been unemployed has climbed to over 11 weeks. This is up from 8 weeks in the first part of 2022. Nationally, employment remains strong but recent data revisions have lowered estimates of the total number of jobs.

Although the County's General Fund revenue mechanisms are not directly tied to employment, the local employment picture remains troubling. As of the end of 2025, local employment was approximately 37,100 jobs below its pre-pandemic peak and job growth has remained stagnant for the last three years. Several of the region's largest employers like Intel and Nike have recently gone through layoff cycles. For employment growth, the Portland Metro region has underperformed most other comparable metros in the U.S. More concerning for County revenues is the high level of vacancy in downtown office buildings and its impact on property values. Because the two property values considered in Oregon's property tax system - assessed value (AV) and real market value (RMV) - are so far apart, the County's property tax revenues generally do not experience declines during economic downturns. RMV swings while AV (which is what tax revenues are based on) remains steady. The severity of the recent downturn in downtown office property values has in some cases been enough to reduce AV and significantly increase revenue loss due to compression. Property taxes are over 60% of the County Board's discretionary revenue.

The County will continue to follow sound financial planning practices in order to ensure that it is capable of responding to emerging community needs. The essential services provided by the County are continued in this budget, with over 5,700 County full-time equivalent employees (FTE) providing services ranging from health care and law enforcement to bridge maintenance and elections in FY 2027.

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

Beginning in FY 2023, the County began a multi-year process of increasing both its General Fund and Business Income Tax (BIT) reserves from 10% to 15%. The FY 2027 budget keeps both reserves at 12%. Increasing the reserve targets has the benefit of bringing the County in line with evolving best practices and providing greater stability during economic downturns.

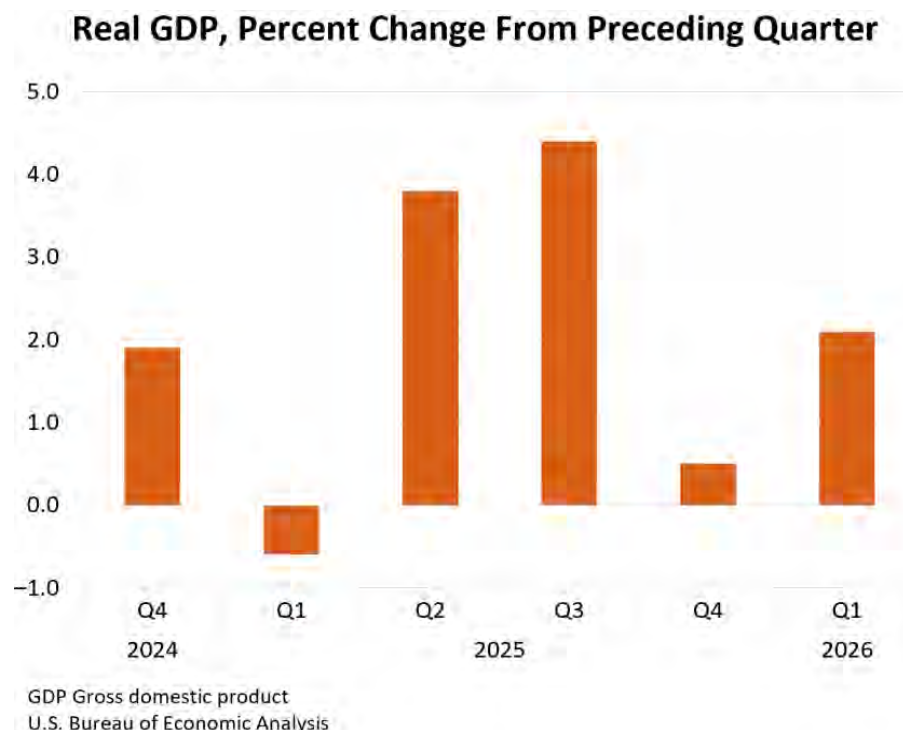
The following pages of the FY 2027 budget contain more information on the County's financial picture, and operational and investment plans.

Economic Climate

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

Gross Domestic Product (GDP)

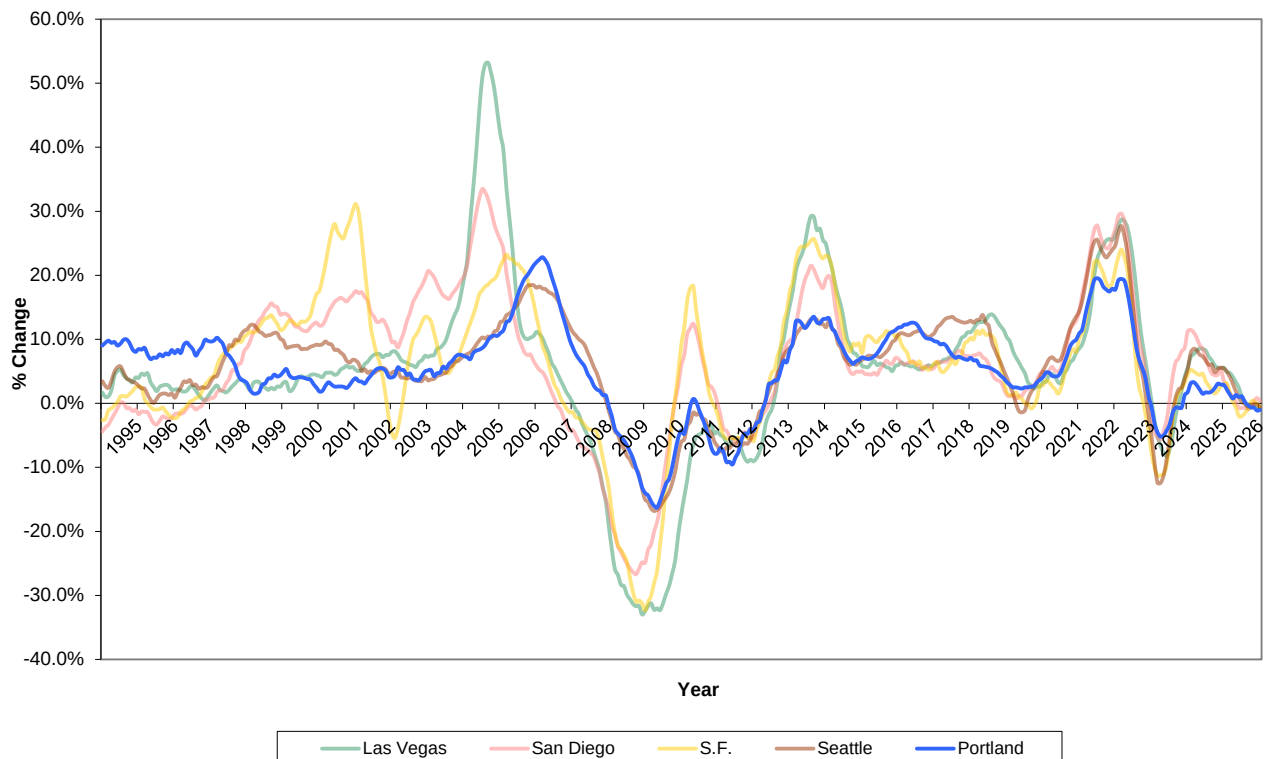
At the national level, Gross Domestic Product (GDP) – the output of goods and services produced in the U.S. – increased at an annualized rate of 4.4% and 0.5% in the last quarters of 2025, and 2.1% in the first quarter of 2025. Economic growth continues, but the extreme level of economic uncertainty created by tariffs and the increase in oil prices during the war with Iran are reflected in stock market volatility. Recent output forecasts by the Federal Reserve and Wall Street firms assume a lower level of growth going forward.



Housing Market

Despite the recent declines in commercial property values, residential property values (which are approximately 60% of the property value on the tax roll) in Multnomah County have been resilient. The expected path of interest rate decreases may be in doubt due to inflationary pressure from new tariffs and surging oil prices. As measured by the S&P Case-Shiller Home Price Index for the Portland metropolitan area, home prices declined by 1.1% during 2025. Applications for permits for new multifamily housing projects from the City of Portland's Bureau of Development Services decreased during the pandemic due to uncertainty, and in the summer of 2023 fell significantly further. There has been no recovery and the timing of an expected increase has been repeatedly pushed out by Portland Permitting staff. Permitting is an early indicator of future development (and therefore property tax growth). Development is what increases property tax growth above the 3% growth allowed by the Oregon constitution. Even if permitting recovers in the near term, the pause in activity means that increasing rents will not be moderated by new apartment supply for one to two years.

Monthly Year-Over-Year % Change
Based on S&P/Case-Shiller Home Price Index Thru January 2026



Population

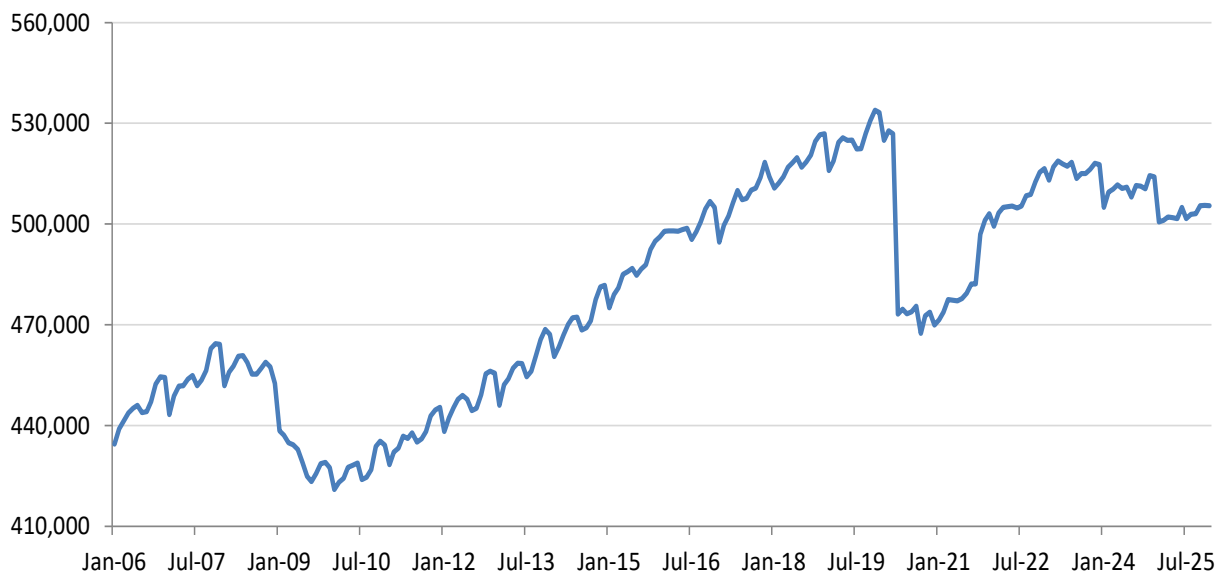
According to Census data released in March 2026, in the year ending July 1, 2025, Multnomah County's population grew by 919. Updated data shows that the County experienced a sharp drop in population early in the pandemic, but has been roughly flat or growing slowly in the last three years. The County's population remains 20,007 (2.5%) below its pre-pandemic population. During the pandemic and recovery, urban cores around the country saw declines in population. Housing affordability will present a challenge to population growth recovery in the most expensive metro areas.

Employment

As of January 2026, the U.S. unemployment rate stood at 4.3% vs. 4.0% a year earlier. For Oregon, the January 2026 rate was 5.2% vs. 4.8% a year earlier. In Multnomah County, the unemployment rate increased to 5.2% from 4.2% last year. Nonfarm employment in Multnomah County is 501,200 as of December 2025. This is 37,100 jobs (or 6.9%) lower than pre-pandemic levels. Like many metro core counties, job recovery from the pandemic started later than other non-metro counties, but then experienced strong job growth. Job recovery has now plateaued in Multnomah County with some areas (downtown in particular) remaining well below pre-pandemic levels. Multnomah County job growth currently lags national trends and the Portland Metro has been one of the worst performing Metros for job growth in the country.

Multnomah County Nonfarm Employment

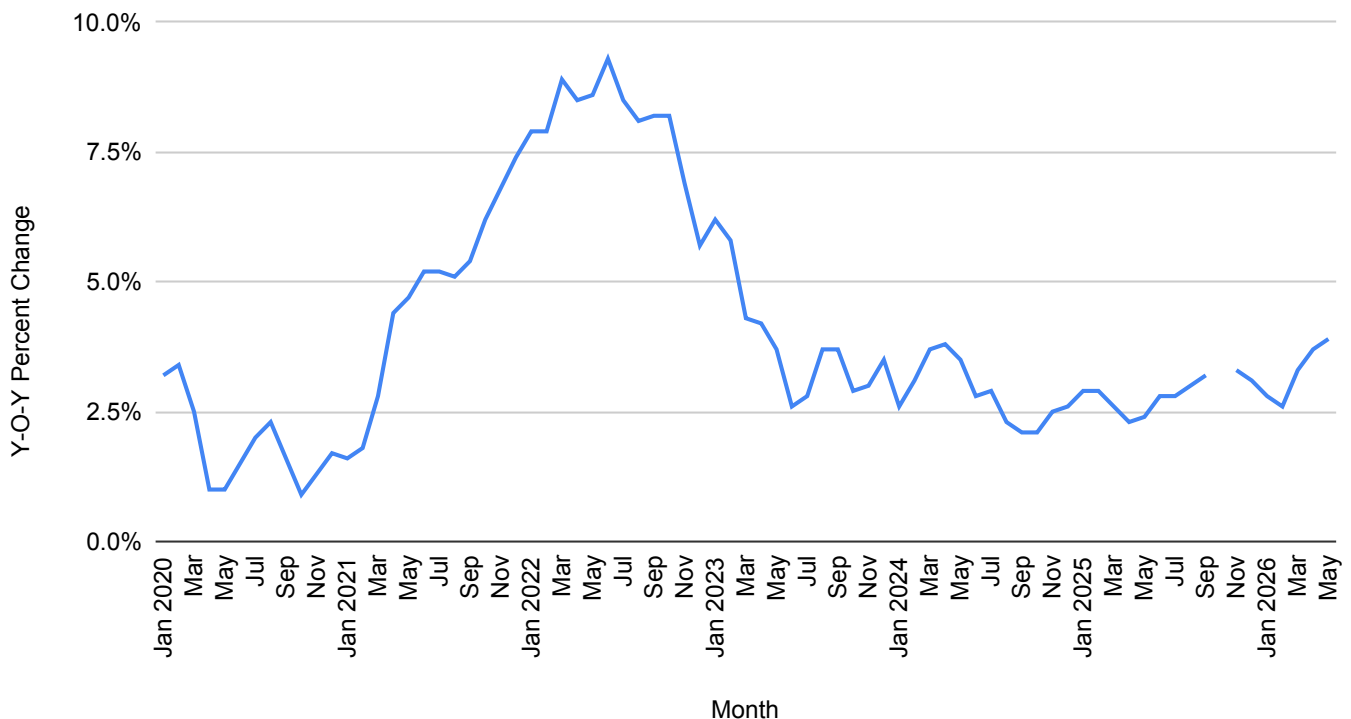
(Not Seasonally Adjusted)



Inflation

Oregon's constitutional limits on property tax growth make inflation an area of particular concern for the County. Personnel costs are the County's biggest expense, and the tendency of these costs to grow faster than property tax revenues creates a structural deficit for County General Funds. While headline inflation (the total inflation in the economy) has decreased in response to the Federal Reserve increasing interest rates, this progress has stalled (and maybe even reversed) due to inflationary pressure from the Trump Administration's tariff policies and surging oil prices due to the war with Iran. Recent Federal Reserve talking points have indicated that concern about increasing inflation has grown on the bank's rate setting panel. According to the CPI-W West Size A (which measures headline inflation in large cities in the Western U.S.), year-over-year inflation in May 2026 was 3.9% compared to 2.4% a year earlier, as increasing oil prices have started to show up in the data.

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



Forecasting the General Fund

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

At the beginning of the FY 2027 budget process, a \$10.5 million deficit was forecast for the General Fund. The primary driver of this deficit was a combination of weak property tax revenue growth and high personnel cost increases. The Budget Office's March 2026 five-year forecast update made relatively small changes to the assumptions which left the expected FY 2027 deficit at \$11.1 million. In the May 2026 five-year forecast update, the assumption for Interest Revenue was increased by \$3.0 million in FY 2027. Without changes, the deficit would increase to \$45.6 million in FY 2030, before declining in FY 2031 due to the end of the County's PERS Bond payments.

Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues	789,081,318	810,270,796	833,987,525	863,736,631	893,740,896
Expenditures	799,616,152	831,903,298	865,841,466	909,365,465	921,590,135
Nov. Forecast Ongoing Surplus/(Deficit)	(10,534,833)	(21,632,502)	(31,853,941)	(45,628,834)	(27,849,239)
<i>Bargaining Impacts*</i>	<i>(4,809,824)</i>	<i>(4,466,716)</i>	<i>(4,645,384)</i>	<i>(4,831,200)</i>	<i>(5,024,448)</i>
<i>USM/Liquor Reduction</i>	<i>(702,757)</i>	<i>(702,757)</i>	<i>(702,757)</i>	<i>(702,757)</i>	<i>(702,757)</i>
<i>DCA ISR Constraint</i>	<i>2,897,000</i>	<i>3,012,880</i>	<i>3,133,395</i>	<i>3,258,731</i>	<i>3,389,080</i>
<i>Post-Submittal Validation</i>	<i>2,036,380</i>	<i>2,117,835</i>	<i>2,202,549</i>	<i>2,290,651</i>	<i>2,382,277</i>
March/May Forecast Ongoing (Deficit)	(11,113,853)	(21,671,078)	(31,865,957)	(45,613,227)	(27,804,905)
Expected Deficit After Balancing FY 2027	0	(10,648,172)	(20,402,134)	(33,690,852)	(15,405,635)

Note: Revenues/Expenditures include video lottery, but excludes reserves and one-time resources

* Includes contracts that have been settled or begun mediation since November Forecast Update

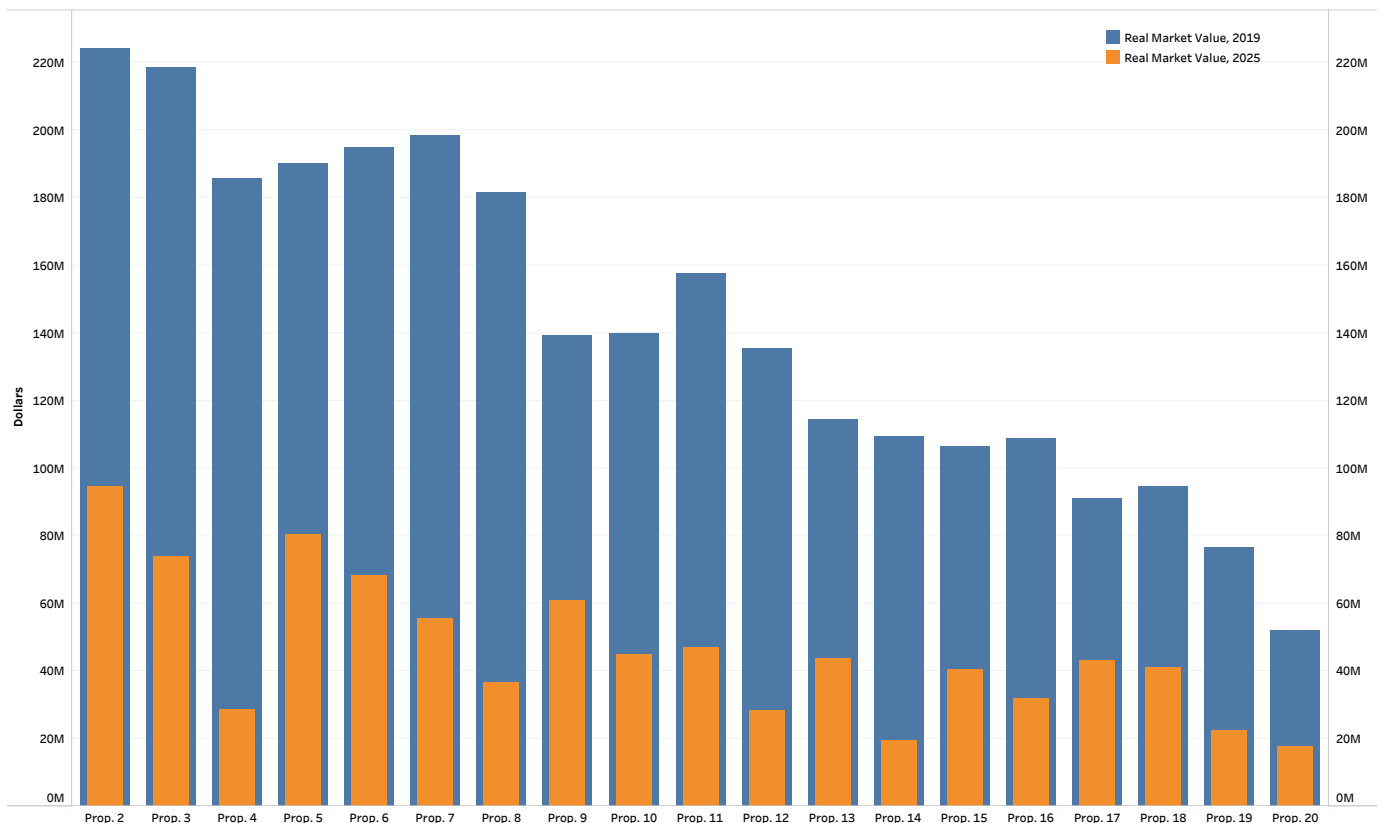
There are several factors driving the increasing deficits:

- Commercial property makes up a small percentage of total property value relative to residential properties (21.4% of Assessed Value (AV) for commercial compared to 68.4% of AV for Residential and Multifamily combined), but the precipitous decline in values of high-rise office

Budget Director's Message

FY 2027 Adopted Budget

buildings (which represented 3% of total Multnomah County value before the Pandemic) in the downtown core are creating a drag on overall revenue growth. The following graph shows the decline in value between 2019 and 2025 for the twenty highest value office buildings in Downtown Portland (one building was reclassified in 2025 and is missing from the graph). These properties have declined by as much as 89% during this period.



- Higher than normal personnel cost growth is primarily responsible for the reduction in surpluses forecast in recent years. The annual cost of living adjustment (COLA) is tied to inflation which has declined from its pandemic-era peak but remains high by historical standards. The forecast assumes that personnel cost growth remains elevated through FY 2028 and recent increases in oil prices will only exacerbate this issue.
- The forecast also assumes an increase in the Oregon Public Employees Retirement System (PERS) costs in FY 2028 due to low PERS Portfolio returns and the passage of HB 4045 which lowers the retirement age for police officers. In FY 2030, the amortized benefit from the County's surplus at the time of the pooling of PERS investment resources expires.

More information about the forecast can be found below and on the [Economic Forecasts website](#).

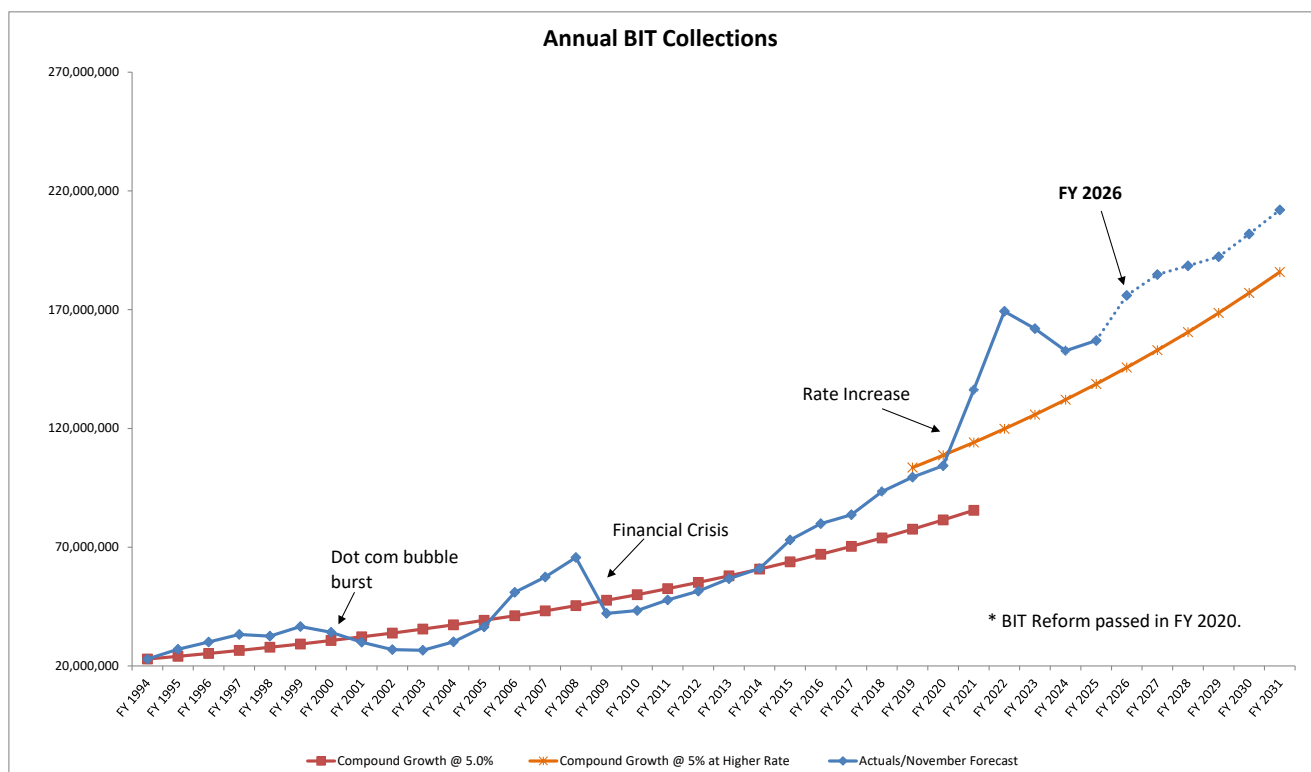
Local Revenues

Property tax is the single largest discretionary source of revenue in the General Fund, accounting for approximately 66% of ongoing corporate revenues. General Fund growth is particularly sensitive to taxable value growth and compression. As measured from the FY 2026 Adopted budget, ongoing General Fund resources for FY 2027 are projected to increase by 4.2%.

The FY 2027 budget assumes the following rates of growth (as measured from the FY 2026 Adopted budget) for each revenue source:

- Property Tax – An increase of 4.4% (includes the return of the last major Urban Renewal Area)
- Business Income Tax (BIT) – An increase of 5.0%
- Motor Vehicle Rental Tax – An increase of 2.5%
- Recording Fees/CAFFA Grant – An increase of 12.9%
- U.S. Marshal Jail Bed Rental – A decrease of 20.0%

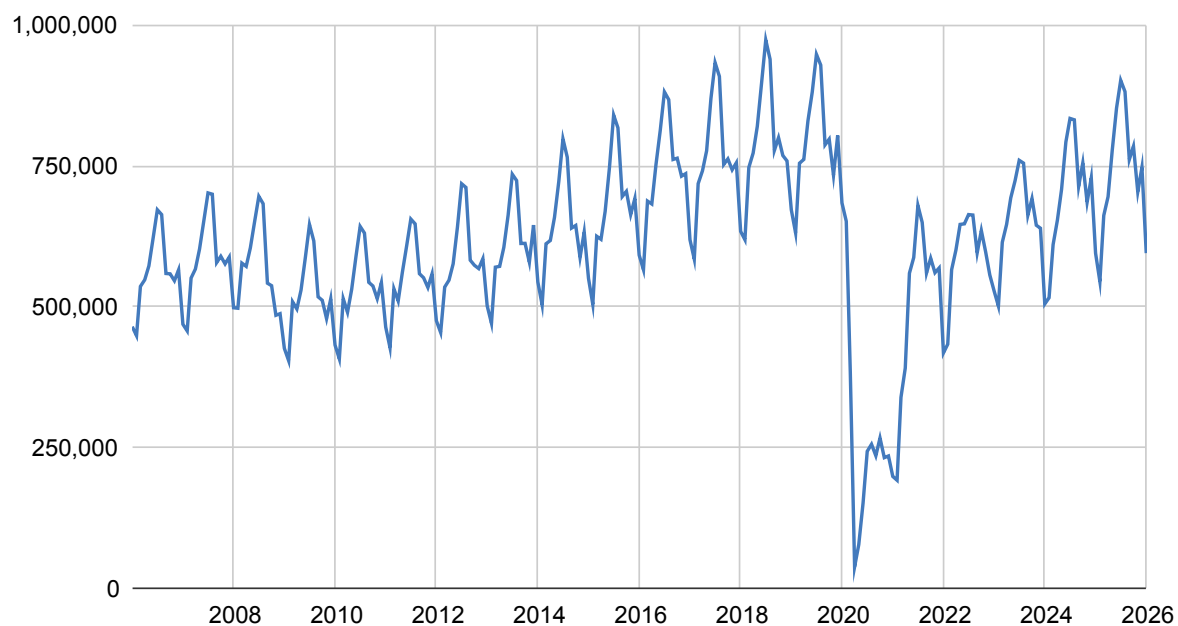
The following graph shows historical business income tax (BIT) revenues (solid blue line) and the current forecast through FY 2031 (dotted blue line). Three recessions are shown on the graph, which followed separate paths of decline (or no decline in the most recent case). The recession at the beginning of the century played out over a longer period with the County experiencing three years of decline. The Great Recession impact occurred in one year, followed by a decade of increasing revenues. The pandemic recession did not impact BIT revenues, which actually went up during this period due to the Board passing a rate increase in February 2020. Looking ahead, new tariffs are creating an immense amount of uncertainty for these revenues. BIT is the General Fund revenue with the most exposure to the business cycle and could decline rapidly in the event of an economic downturn.



The County revenue most directly impacted by COVID-19 was motor vehicle rental taxes (MVRT), which are responsible for approximately 6% of General Fund revenues. In the first year of the pandemic, revenues were down more than 50% relative to pre-pandemic levels. In April 2020, deplaned passengers at Portland International Airport (PDX) were down 93% relative to April 2019. The following graph shows the deplaned passengers by month at PDX, which is highly correlated with motor vehicle rental tax revenues. Based on current trends, deplaned passengers are expected to exceed pre-pandemic levels in Summer 2026.

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

PDX Domestic Deplaned Passengers



Cost Drivers

The County's General Fund expenditures are forecast to grow at roughly 1.3% to 5.0% annually through FY 2031, a rate of growth that takes into account inflation, employee compensation, and long-term fixed costs. For FY 2027, the cost of providing current service levels is expected to grow at 4.2%. The growth is driven by personnel costs, which are forecast to grow at 4.98%. Specifically, the personnel cost increase is driven by:

- Cost of Living Adjustment (COLA): 3.3% (of base pay)
- Step/Merit Increases/Contract Adjustments: 1.8% (of base pay)
- Medical/Dental: 5.0%
- PERS: 0.6% (of base pay)

The November Forecast presentation and the departments' General Fund allocations assumed an estimated COLA of 3.3%. The Federal Government Shutdown in late 2025 disrupted Consumer Price Index (the measure used to calculate the County's COLA) data collection. Applying the County's normal COLA rule would have resulted in a 3.0% COLA for employees. Given the disruption, County Staff believed that 3.3% was a more accurate reflection of cost increases, and the actual COLA was left at 3.3%.¹

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

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

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

The impact of these decisions and events increased the County's unfunded liability (UAL) from \$89.2 million as of December 2013 to \$830.9 million as of the December 2024 valuation, which is mostly unchanged from the previous valuation.

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

¹ Some collective bargaining units such as AFSCME Local 88 received a 3.5% COLA based on the terms of their agreements.

For FY 2027, the rates charged to departments are increased by 0.57% of base pay. The County's PERS rate is made up of two pieces: PERS rates to collect funds paid into the PERS system and an internal rate to collect payments to service the County's PERS bond debt. The FY 2027 increase assumes that in FY 2028 (the beginning of the next biennium), the County's PERS rates will increase by 1.12%. Under the County's smoothing policy, half of the increase is taken mid-biennium. The County's internal PERS Bond rate remained unchanged at 4.85% in FY 2027 and beyond. This rate is revisited every year to ensure that the rate of collections is on track to make escalating debt service payments.

More information on PERS can be found on [Oregon's PERS website](#) and in the [County's Annual Comprehensive Financial Report](#).

For FY 2027, internal service rates (ISRs) charged to departments for items such as information technology and facilities services were anticipated to increase 4.96% before the Department of County Assets (DCA) went through a constraint exercise. The constraint resulted in a total of \$6.8 million in cuts relative to current service level. As a result, the General Fund ISRs cost increased by only 2.2%. The Chair subsequently asked DCA to make additional reductions as part of finalizing the budget. DCA's total reductions for the Adopted budget (including security reductions) totaled \$9.2 million.

Overview of Additions, Reductions, Backfill, and Reallocations

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

Countywide Reductions

During the budget process, a Board Amendment restored SUN Community Schools funding through a \$1.2 million reduction in countywide internal administrative and support reductions. The table below shows those reductions by department.

Department	General Fund Reductions	FTE Reduction
County Human Services	(52,294)	0.00
Health*	(500,743)	(2.00)
Community Justice	(71,305)	0.00
County Management*	(590,658)	(2.00)
Total	(1,215,000)	(4.00)

* Amounts related to the FTE reductions are also reflected in the departments' sections below.

Security Services Reductions

The Workplace Security budget was reduced by \$1,450,013 across all departments. This includes the elimination of one vehicle patrol (from 3 to 2) and reduction of midnight shift capacity. The table below shows the security reductions by department and by fund.

Department	General Fund Security Reductions	Other Funds Security Reductions	Total Security Reductions
Community Justice	(123,405)	-	(123,405)
Community Services	(47,115)	-	(47,115)
County Assets	(1,527)	(27,987)	(29,514)
County Human Services	(132,490)	(12,419)	(144,909)
County Management	(20,262)	(5,357)	(25,619)
District Attorney	(10,919)	(1,409)	(12,328)
Health Department	(356,125)	(454,702)	(810,827)
Homeless Services Department	(36,427)	(6,833)	(43,260)
Library	-	(87,766)	(87,766)
NonDepartmental	(115,161)	(5,232)	(120,393)
Sheriff	(4,877)	-	(4,877)
Total	(848,308)	(601,705)	(1,450,013)

Note: The \$1,450,013 reduction to security internal service expenses is also reflected in the Department of County Assets reductions table in the Facilities Client & Support Services program (78203).

Health and Human Services

Department of County Human Services (DCHS)

New Ongoing and One-Time-Only Programs and Backfill

The Department of County Human Services (DCHS) General Fund additions include \$2.5 million and 3.50 FTE in new ongoing funding and \$2.0 million in one-time-only funds (see table below).

The budget adds \$3.6 million in new ongoing funding for Eviction Prevention (\$2.4 million in General Fund and \$1.2 million in Supportive Housing Services funding), to provide 500 households with emergency rent assistance and case management (25133B).

One-time-only General Fund investments include \$1.2 million for SUN Community Schools. This funding restores the program to its current service level for FY 2027, preventing the closure of SUN Services at nine Portland Public School locations and preserving access for 2,000 children (25145B).

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
25004	Immigrant Family Resilience and Stability Program	0	450,000	450,000	0.00
25131B	YFS - Peer Navigators	15,000	60,000	75,000	0.00
25133B	YFS - Eviction Prevention	2,406,000	0	2,406,000	3.50
25133D	Medicaid 1115 Health Related Social Needs Rapid Rehousing	0	200,000	200,000	0.00
25134	YFS - Fair Housing Testing in East Multnomah County	50,000	78,000	128,000	0.00
SUN Community Schools were restored to Current Service Level, however they were funded with one-time-only General Fund in FY 2027.					
25145B	YFS - SUN Community Schools Restoration	0	1,200,000	1,200,000	0.00
Total		2,471,000	1,988,000	4,459,000	3.50

Other Fund additions include \$3.9 million from the State Mental Health Grant (SMHG) in the Intellectual and Developmental Disabilities Services Division (25010, 25012, 25013) and \$5.3 million from Medicaid in the Aging, Disability, and Veterans Services Division (25023 & 25038). These additions were also reflected as part of the FY 2026 State/Federal Rebalance process.

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Prog. #	Program Offer Name	SHS Additions	Other Funds Additions	Total Additions	FTE Addition
25010 ¹	IDDSD Administration & Support	0	1,295,578	1,295,578	7.00
25012 ¹	IDDSD Services for Adults	0	1,650,309	1,650,309	10.50
25013 ¹	IDDSD Services for Children and Young Adults	0	965,965	965,965	6.00
25023 ^{1,2}	ADVSD Long Term Services & Supports (Medicaid)	0	3,555,452	3,555,452	(1.90)
25038 ¹	ADVSD Community Participation and Program Operations	0	1,735,614	1,735,614	6.50
25133B	YFS - Eviction Prevention	1,192,784	0	1,192,784	0.50
25133C	Medicaid 1115 Health Related Social Needs Housing Waiver	0	12,325,088	12,325,088	0.00
25133E	YFS - Eviction Prevention In Reach Team	565,000	0	565,000	0.00
25133F	YFS - Eviction Prevention City of Portland Funding	0	4,250,000	4,250,000	0.00
Total		1,757,784	25,778,006	27,535,790	28.60

¹ Increase also included as part of the FY 2026 State/Federal Rebalance process.

² Decrease in FTE due to a reduction in General Fund available for match.

The budget also includes \$74,580 in ongoing General Fund to backfill 1.00 FTE Housing Navigator (Program Specialist) by adding General Fund match that will purchase \$183,698 in Medicaid funding for the 1.00 FTE (25029A). One-time-only General Fund backfills eviction prevention legal services that were funded by Supportive Housing Services dollars in FY 2026, serving approximately 186 households.

Prog. #	Program Offer Name and Description	General Fund Backfill Ongoing	General Fund Backfill OTO	Total Backfill	FTE Backfill
25029A	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid) - 1.00 FTE Housing Navigator	74,580	0	74,580	1.00
25131C	YFS - Eviction Prevention Support - Legal Services	0	210,164	210,164	0.00
Total		74,580	210,164	284,744	1.00

Reductions - General Fund

This first table below reflects \$1.3 million in reductions taken due to countywide budget reductions. The Youth and Family Services Division had the largest amount in reductions as it eliminated regional services within the Multnomah Stability Initiative (MSI) program at \$1.1 million. This reduces housing stability and case management to 228 of the 400 households typically served (25139).

Prog. #	Program Offer Name	General Fund Reductions	FTE Red.
25010	IDDSD Administration & Support	(98,826)	0.00
25036	ADVSD Safety Net Program	(100,000)	0.00
25139	YFS - Multnomah Stability Initiative (MSI)	(1,075,064)	0.00
25999	DCHS Vacancy Hiring Delay Savings	(55,100)	0.00
Total		(1,328,990)	0.00

The second table below reflects \$2.1 million in General Fund reductions due to a decrease in department indirect revenue. The department's indirect rate is reduced from the FY 2026 rate of 10.22% to 7.20% in FY 2027, resulting in less indirect revenue in the General Fund for DCHS. This also reduces Other Funds by \$1.3 million, primarily because it reduces General Fund Match that is used to purchase Title XIX Medicaid dollars. The reductions by division are summarized in the following table.

Division	General Fund Indirect Reductions	Other Funds Reductions	Total Reductions	FTE Reductions
DCHS Administration	(142,764)	0	(142,764)	(1.00)
Intellectual & Developmental Disabilities Services	(531,137)	0	(531,137)	0.00
Aging, Disability, & Veterans Services	(1,055,440)	(1,332,061)	(2,387,501)	(9.00)
Youth and Family Services	(403,641)	0	(403,641)	(2.20)
Total	(2,132,982)	(1,332,061)	(3,465,043)	(12.20)

Reductions - Other Funds

Additional reductions include \$1.0 million in Supportive Housing Services (SHS) funding and \$2.3 million in Other Funds.

\$2.1 million in ADVSD Veteran Services (25025) is Federal funding for the Veterans Directed Care (VDC) program. DCHS is a statewide coordinator and the program operates a "hub-and-spoke" model which means DCHS coordinates with spokes in several other counties. Due to the reductions, Multnomah County will no longer participate in this model, but clients will continue to be served through providers in their local area without disruption in services.

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Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
25012*	IDDSD Services for Adults	(172,096)	0	(172,096)	0.00
25025	ADVSD Veterans Services	0	(2,089,005)	(2,089,005)	0.00
25029A*	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	(124,713)	0	(124,713)	0.00
25038	ADVSD Community Participation and Program Operations	0	(191,367)	(191,367)	(1.00)
25050	YFS - Gateway Center	(461,548)	0	(461,548)	0.00
25131C	YFS - Eviction Prevention Support	(210,164)	0	(210,164)	0.00
Total		(968,521)	(2,280,372)	(3,248,893)	(1.00)

* DCHS reallocated General Fund in order to backfill the SHS reductions in FY 2027.

Reallocations

DCHS made a variety of reallocations, as shown in the following tables. DCHS reallocated \$136,485 in General Fund from the DCHS Director's Office (25000) to DCHS Business Services (25002) to implement Phase 1 of the Finance Shared Services transition for Travel & Training. DCHS also reallocated General Fund to cover two of the Supportive Housing Services (SHS) reductions; 1) \$161,169 to maintain 1.00 FTE Program Specialist focused on housing in the Intellectual and Developmental Disabilities Services Division (25012) and 2) \$100,000 in direct client assistance for the Homeless Mobile Intake Team (HMIT) in the Aging, Disability, and Veterans Services Division (25029A).

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
County Human Services			
Made these reductions			
25000	DCHS Director's Office	(136,485)	(1.00)
To fund these programs			
25002	DCHS Business Services	136,485	1.00
Made these reductions			
25010	IDDSD Administration & Support	(161,169)	0.00
To fund these programs			
25012	IDDSD Services for Adults	161,169	1.00
Made these reductions			
25139	YFS - Multnomah Stability Initiative (MSI)	(110,000)	0.00
To fund these programs			
25133A	YFS - Housing Stabilization & Eviction Prevention	110,000	1.00

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Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
Made these reductions			
25011	IDDSD Budget and Operations Support	(100,000)	0.00
To fund these programs			
25029A	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	100,000	0.00
Total		0	2.00

Additional State funding in the 2025-2027 biennium allowed the Intellectual and Developmental Disabilities Services Division to reduce General Fund used for Match by \$443,248 while maintaining current service levels, with 3.22 FTE moved from the General Fund to the Federal/State Fund.

Also included is a transfer of \$3.9 million in Supportive Housing Services funding back to the Homeless Services Department who will administer the Regional Long-Term Rental Assistance (RLRA) program (30402). There is no reduction to the RLRA program.

Prog. #	Program Offer Name	General Fund Reallocated	Other Funds Reallocated	FTE Reallocated
County Human Services				
Made these reductions				
25012	IDDSD Services for Adults	(281,832)	0	(2.00)
To fund these programs				
25012	IDDSD Services for Adults	0	281,832	2.00
Made these reductions				
25013	IDDSD Services for Children and Young Adults	(161,416)	0	(1.22)
To fund these programs				
25013	IDDSD Services for Children and Young Adults	0	161,416	1.22
Made these reductions				
25139	YFS - Multnomah Stability Initiative (MSI) - MSI: Local Long Term Rental Vouchers	0	(3,867,515)	0.00
To fund these programs				
30402	Supportive Housing - Local Long Term Rental Vouchers	0	3,867,515	0.00
Total		(443,248)	443,248	0.00

Homeless Services Department (HSD)

The Homeless Services Department is facing significant budget constraints for the second year in a row brought about by reductions and volatility in major funding sources. These changes include a \$28.0 million mid-year FY 2026 State revenue reduction, the lack of FY 2027 funding from the City of Portland resulting in a \$29.6 million gap, and a \$29.8 million decrease in available carryover funding from the Supportive Housing Services Measure.

New Ongoing and One-Time-Only Programs

The budget allocates \$12.3 million in County General Fund and Video Lottery Fund for new programs and to offset reductions of other funds. \$11.3 million of these funds are one-time-only.

The large budget shortfall in HSD required difficult decisions, including the reduction of 695 shelter units. \$1.0 million for Shelter Ramp Down (30200B) provides additional funding for housing placements for people currently living in shelters that are closing.

The budget adds \$7.1 million for Additional Placement out of Shelter (30302B). This investment is designed to increase shelter efficiency and ensure that more people move into housing after exiting a shelter. Also included in this program is \$2.1 million for recovery housing placements.

The North Portland Day Center will also close in FY 2027. North Portland Day Center Ramp Down (30200C) provides three months of operational support, extending the closure date and providing for a smoother transition for the participants utilizing these services.

The budget includes \$3.2 million in General Fund and Video Lottery Fund for Employment Programs (30600). This partially offsets an FY 2027 reduction. See the HSD section of the budget in Volume 3 for additional information.

Prog. #	Program Offer Name	General Fund & Video Lottery Fund Additions Ongoing	General Fund & Video Lottery Fund Additions OTO	General Fund & Video Lottery Fund Additions Total	FTE Addition
30200B	Shelter Ramp Down	0	1,000,000	1,000,000	0.00
30200C	North Portland Day Center Ramp Down	0	158,000	158,000	0.00
30302B	Additional Placement out of Shelter	0	7,130,912	7,130,912	0.00
The investments below partially offset FY 2027 reductions.					
30308A	Gresham Homeless Services	731,712	0	731,712	0.00
30308B	East County Homeless Services	0	50,000	50,000	0.00
30600	Employment Programs	294,000	2,948,924	3,242,924	0.00
Total		1,025,712	11,287,836	12,313,548	0.00

Reductions - General Fund & Video Lottery Fund

This table reflects \$1.3 million of reductions taken due to countywide budget reductions.

Prog. #	Program Offer Name	General Fund & Video Lottery Fund Reductions	FTE Red.
30302A	Placement Out of Shelter	(731,712)	0.00
36000*	Employment Programs	(580,690)	0.00
Total		(1,312,402)	0.00

* This program also had an investment of \$3,242,924 that is shown in the General Fund/Video Lottery Fund additions table. This table reflects the net General Fund/Video Lottery Fund reduction.

Reductions - Other Funds

The Homeless Services budget includes \$66.4 million in reductions in Other Funds compared to the FY 2026 Revised budget, as detailed in the following table. This table does not show changes made as a result of the [FY 2026 mid-year state rebalance](#), which addressed a \$28.0 million revenue reduction. Those changes have already been implemented.

Prog. #	Program Offer Name	SHS Reductions	Other Reductions	Total Reductions	FTE Red.
30000	Director Office, Administration and Operations	(192,784)	(498,791)	(691,575)	(3.00)
30001	Business Services	0	(434,505)	(434,505)	(1.00)
30002	Human Resources	0	(224,357)	(224,357)	(1.00)
30003	Data, Research, & Evaluation	(319,663)	(307,522)	(627,185)	(2.00)
30004	Policy & Planning	(341,013)	0	(341,013)	(1.00)
30005	Equity-Focused System Development & Capacity Building	(307,522)	0	(307,522)	(1.00)
30006B	Regional Coordination- Regional Strategies Implementation Fund	(2,098,124)	0	(2,098,124)	(2.00)
30100	System Access, Assessment, & Navigation	(498,430)	(153,385)	(651,815)	0.00
30200A	Adult Shelter	(15,768,252)	(14,253,794)	(30,022,046)	(1.00)
30201	Women's Shelter	(129,806)	0	(129,806)	0.00
30202	Alternative Shelter for Adults	(3,019,938)	(375,025)	(3,394,963)	(3.00)
30203	Family Shelter	(1,650,345)	(1,650,345)	(3,300,690)	0.00
30204	Domestic Violence Shelter	(479,570)	0	(479,570)	0.00

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Prog. #	Program Offer Name	SHS Reductions	Other Reductions	Total Reductions	FTE Red.
30205	Youth Shelter	(250,000)	0	(250,000)	0.00
30206	Winter Shelter & Severe Weather	0	(146,235)	(146,235)	0.00
30207	Bridge Housing	(160,754)	0	(160,754)	0.00
30210	Safety on the Streets	(1,328,269)	(875,225)	(2,203,494)	0.00
30300A	Housing Placement & Retention-Adults & Women	(2,880,087)	(1,454,678)	(4,334,765)	0.00
30301	Housing Placement & Retention-Families	(1,011,600)	(14,875)	(1,026,475)	0.00
30302A	Placement Out of Shelter	0	(286,280)	(286,280)	0.00
30303	Housing Placement & Retention-Domestic Violence	(361,615)	0	(361,615)	0.00
30304	Emergency Rent Assistance	(1,026,455)	(1,984,505)	(3,010,960)	0.00
30305	Housing Placement & Retention-Medical/Aging	(100,000)	0	(100,000)	0.00
30306	Housing Placement & Retention-Youth Services	(242,950)	0	(242,950)	0.00
30400A	Supportive Housing	(570,800)	(228,855)	(799,655)	(1.00)
30400C	Local Bond Units and Site-Based Commitments	(179,990)	0	(179,990)	0.00
30400D	Tenant-Based Housing Commitments	(275,000)	0	(275,000)	0.00
30401B	Behavioral Health/Medical Housing-Service Coordination Team	(68,990)	(2,671,095)	(2,740,085)	0.00
30404	Supportive Housing- Youth	(20,000)	0	(20,000)	0.00
Total Homeless Services Dept. Reductions		(33,281,957)	(25,559,472)	(58,841,429)	(16.00)
30999	Supportive Housing Services Revenue for Other Departments	(7,513,041)	0	(7,513,041)	0.00
Total		(40,794,998)	(25,559,472)	(66,354,470)	(16.00)

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Health Department (HD)

New One-Time-Only Programs and Backfill

The Health Department's budget includes a \$362,000 addition to continue the Ambulance Service Plan assessment and \$159,800 for policy enforcement of the safe school zones policy. The budget also invests \$665,018 that offsets earlier reductions taken in several programs. The budget adds \$1.8 million of funding to backfill the loss of other funds in Gun Violence Response, Mental Health Court, and School Based Mental Health Services.

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	FTE Addition
40004B	Ambulance Service Plan Continuation	0	362,000	0.00
40096B	Safe School Zones Policy Enforcement	0	159,800	0.70
The programs below received one-time-only funding that offset a reduction.				
40080A	Community Based Mental Health Services for Children & Families	0	490,329	2.90
40080B	Gun Violence Response Program	0	164,689	1.00
40084	Culturally Specific Mental Health Services	0	10,000	0.00
Total		0	1,186,818	4.60

Prog. #	Program Offer Name	General Fund Backfill Ongoing	General Fund Backfill OTO	FTE Backfill
40047*	Corrections Health Transition Services	677,023	0	5.00
40080B	Gun Violence Response Program	541,320	0	3.00
40082	School Based Mental Health Services	417,808	0	2.84
40088B	Mental Health Court	173,000	0	1.00
Total		1,809,151	0	11.84

*This partially backfills a reallocation made by the Health Department.

Reductions

The Health Department had reductions from a variety of sources. These included Other Funds reductions including Supportive Housing Services (SHS) funds reductions, an internal General Fund reduction taken during department submission because their indirect revenue decreased from FY 2026 (the rate decreased from 11.50% to 10.94%), and General Fund reductions to their base budget.

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These reductions eliminate mobile outreach services in the Harm Reduction program. The Culturally Specific Mobile Outreach and Stabilization Treatment program is also eliminated. The Preschool for All Early Childhood Mental Health program is not being funded in the Health Department in FY 2027. Instead, the Department of County Human Services will retain this program by using a different model or provider. The tables on the following pages show details of the Health Department's reductions.

Health Department: General Fund Reductions

Prog. #	Program Offer Name	General Fund Reductions	FTE Red.
40000A	Health Department Director's Office	(526,284)	(2.79)
40018	Women Infants & Children (WIC)	(432,353)	(3.60)
40039	Human Resources	(241,104)	(1.00)
40040	Financial and Business Management Services	(588,086)	(3.00)
40042	Contracts & Procurement	(168,950)	(1.00)
40059	Corrections Health Behavioral Health Services	(874,458)	(3.40)
40061	Harm Reduction	(1,140,704)	(5.80)
40065	Behavioral Health Division Administration	(173,000)	0.00
40069	Behavioral Health Crisis Services	(77,621)	0.00
40084A	Culturally Specific Mental Health Services	(95,393)	0.00
40084B*	Culturally Specific Mobile Outreach and Stabilization Treatment Program	(744,607)	0.00
40089	Addictions Detoxification & Post Detoxification Housing	(24,210)	0.00
40099	Early Childhood Mental Health Program	(469,878)	(2.00)
40104	Deflection and Sobering Program	(323,496)	0.00
40105A/B	Behavioral Health Resource Center	(323,494)	0.00
Total		(6,203,638)	(22.59)

*Program has been eliminated

Health Department: General Fund: Indirect Reductions

The table below reflects \$3.2 million in General Fund reductions due to a decrease in department indirect revenue.

Division	General Fund Indirect Reductions	FTE Red.
Director's Office	(462,148)	(2.00)
Financial and Business Management	(319,452)	(1.00)
Operations	(432,273)	(2.00)
Behavioral Health	(1,239,430)	0.00
Public Health	(772,258)	(4.30)
Total	(3,225,561)	(9.30)

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Health Department: Supportive Housing and Other Funds Reductions

Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
Various	CareOregon Reductions in various Behavioral Health Programs	0	(4,487,376)	(4,487,376)	(13.34)
40010A	Communicable Disease Prevention and Control	0	(92,835)	(92,835)	0.00
40010B	STI Clinical and Community Services	0	(233,433)	(233,433)	0.00
40011	Services for Persons Living with HIV - Regional Education and Outreach	0	(257,499)	(257,499)	0.00
40018	Women, Infants, and Children (WIC)	0	(166,223)	(166,223)	0.00
40037	Environmental Health Community Programs	0	(121,263)	(121,263)	0.00
40048	Epidemiology, Evaluation, and Policy Research	0	(127,916)	(127,916)	0.00
40053	Prevention and Health Promotion	0	(1,006,041)	(1,006,041)	(2.20)
40061	Harm Reduction	0	(936,557)	(936,557)	0.00
40067	Medical Records for Behavioral Health Division	0	(60,002)	(60,002)	0.00
40068	Behavioral Health Quality Management	0	(300,909)	(300,909)	(1.88)
40069	Behavioral Health Crisis Services	(548,795)	(168,759)	(717,554)	(1.00)
40070*	Mental Health Crisis Assessment & Treatment Center (CATC)	0	(317,047)	(317,047)	0.00
40074	Mental Health Residential Services	0	(687,798)	(687,798)	(1.50)
40075	Choice Model	0	(84,280)	(84,280)	(0.60)
40081	Multnomah County Care Coordination	0	(1,031,913)	(1,031,913)	(0.90)
40082	School Based Mental Health Services	0	(417,809)	(417,809)	(0.67)
40084A	Culturally Specific Mental Health Services	(546,970)	0	(546,970)	0.00
40085	Adult Addictions Treatment Continuum	0	(150,000)	(150,000)	0.00
40086	Addictions Services Gambling Treatment & Prevention	0	(30,015)	(30,015)	(0.20)
40088	Coordinated Diversion for Justice Involved Individuals	0	(300,672)	(300,672)	(2.00)
40090*	Family & Youth Addictions Treatment Continuum	0	(69,121)	(69,121)	0.00

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Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
40091*	Family Involvement Team	0	(331,995)	(331,995)	0.00
40097	Parent, Child, and Family Health Management	0	(519,382)	(519,382)	0.00
40099B**	Preschool for All Early Childhood Mental Health	0	(2,016,968)	(2,016,968)	(10.73)
40101	Promoting Access to Hope (PATH) Care Coordination	(551,167)	0	(551,167)	(2.15)
40105A/B	Behavioral Health Resource Center	(825,690)	0	(825,690)	0.00
40112	Shelter, Housing and Supports	(1,431,557)	0	(1,431,557)	0.00
40113	Substance Use Disorder Stabilization Center Capital (one-time-only)	(6,850,000)	0	(6,850,000)	0.00
Total		(10,754,179)	(13,915,813)	(24,669,992)	(37.17)

*Program has been eliminated

** DCHS is retaining this program and will provide these services using a different model.

Reallocations

Corrections Health made reallocations to increase the budget for premium pay and professional services to better match what is actually spent in these categories. The Health Department also reallocated consistent underspending in Behavioral Health contracts to other priorities.

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
Health Department			
Made these reductions			
40040	Financial and Business Management Services (supplies)	(136,870)	0.00
To fund these programs			
40040	Financial and Business Management Services (Finance Shared Services - Travel & Training)	136,870	1.00
Made these reductions			
Various	Behavioral Health Contract Underspend Reallocation	(1,651,000)	0.00
To fund these programs			
40000B	Overdose Prevention and Response	612,614	1.00
40052	Medical Examiner	267,590	0.00
40105A	Behavioral Health Resource Center	451,000	0.00

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Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
Made these reductions			
40010A	Communicable Disease Prevention and Control	(330,770)	(2.00)
40000A	Director's Office	(361,539)	(2.00)
To fund these programs			
40046	Health Operations Administration	166,766	1.00
40096	Public Health Office of the Director	250,000	0.00
40039	Human Resources	262,715	2.00
Made these reductions			
40051	Corrections Health Inverness Jail (MCIJ) Clinical Services	(401,494)	(2.30)
40050	Corrections Health Multnomah County Detention Center (MCDC) Clinical Services	(109,259)	(1.20)
40049	Corrections Health Juvenile Clinical Services	(120,035)	(0.60)
40045	Corrections Health Operations	(780,645)	(4.46)
40047	Corrections Health Transition Services	(1,495,077)	(10.00)
40040	Financial and Business Management Services	(288,662)	(1.00)
Various	Behavioral Health Contract Underspend Reallocation	(300,000)	0.00
To fund these programs			
Various	Various Corrections Health Program Offers - Premium	1,060,021	0.00
Various	Various Corrections Health Program Offers - Professional Services	2,435,151	0.00
Total		(332,624)	(18.56)

Public Safety

District Attorney's Office (MCDA)

New Ongoing Programs

The District Attorney's Office added \$870,000 and 2.75 FTE in new Ongoing General Fund in the Digital Evidence Management Unit - Expansion (15403B) program. This investment, which continues funding for a 0.25 FTE Legal Assistant Senior and 2.50 FTE DA Investigators, sustains investigative capacity for digital evidence and body-worn camera footage that was previously supported by one-time-only funding. Additionally, \$514,000 in One-Time-Only General Fund will partially restore capacity in the Strategic Prosecution Unit - OTO (15206B). This funds 1.00 FTE Deputy District Attorney and 1.00 FTE Investigator. \$24,494 of this funding fully funds a 1.00 FTE Civil Commitment Deputy District Attorney in the Treatment, Accountability, & Specialty Court Unit (TASC) (15209).

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
15403B	Digital Evidence Management Unit - Expansion	870,000	0	870,000	2.75
15206B*	Strategic Prosecution Unit - OTO	0	514,000	514,000	2.00
Total		870,000	514,000	1,384,000	4.75

* \$24,494 of this funding is budgeted in Program Offer 15209.

Reductions

The District Attorney's Office budget for FY 2027 incorporates reductions as a result of the Countywide General Fund constraint and a significant decrease in TriMet's service contract. The General Fund constraint led to a \$1.6 million budget reduction and the net reduction of 7.00 FTE, including 4.00 FTE Deputy District Attorneys and 3.00 FTE Legal Assistant Seniors. Furthermore, a \$772,349 reduction in TriMet's service contract resulted in the loss of an additional 4.00 FTE, including 2.00 FTE Investigators, 1.00 FTE Legal Assistant Senior, and 1.00 FTE Victim Advocate.

Prog. #	Program Offer Name	General Fund Reductions	General Fund Service Contracts* Reductions	Total Reductions	FTE Red.
15001	Administrative Support Services	0	(60,000)	(60,000)	0.00
15002	Information Technology Unit	0	(79,431)	(79,431)	0.00
15003	Finance Unit	(189,115)	0	(189,115)	(1.00)
15015	Victim Assistance Program	0	(125,991)	(125,991)	(1.00)

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Prog. #	Program Offer Name	General Fund Reductions	General Fund Service Contracts* Reductions	Total Reductions	FTE Red.
15021	Justice Integrity Unit	(198,411)	0	(198,411)	(1.00)
15101	Juvenile Unit	(128,701)	0	(128,701)	(1.00)
15203	Property & Narcotics Unit	(362,179)	0	(362,179)	(2.00)
15206A	Strategic Prosecution Unit	(544,068)	(127,230)	(671,298)	(2.00)
15302	Robbery, Traffic, & Guns Unit	(128,701)	0	(128,701)	(1.00)
15402	Investigations Unit	0	(379,697)	(379,697)	(2.00)
Total		(1,551,175)	(772,349)	(2,323,524)	(11.00)

* The District Attorney's Office receives some General Fund revenue from partner agency service contracts including TriMet, Portland Police Bureau, Gresham Police, and Port of Portland. In FY 2027, TriMet reduced its service contract by \$772,349 and 4.00 FTE.

Reallocations

MCDA's significant General Fund reallocations include various department-wide reductions to fund 3.00 FTE Legal Assistant Seniors in the Juvenile Unit (15101), the Property & Narcotics Unit (15203), and the Robbery, Traffic, & Guns Unit (15302).

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
District Attorney's Office			
Made these reductions			
15000, 15203, 15402	Management Services, Property & Narcotics Unit, and Investigations Unit	(448,403)	(2.50)
To fund these programs			
15101, 15203, 15302	Juvenile Unit, Property & Narcotics Unit, and Robbery, Traffic, & Guns Unit	448,403	3.00
Made these reductions			
Various	Various Program Offers	(805,000)	0.00
To fund these programs			
15002	Information Technology Unit	805,000	0.00
Total		0	0.50

Department of Community Justice (DCJ)

New Ongoing Programs

The Department of Community Justice added \$1,154,090 and 7.00 FTE in new Ongoing General Fund in the Adult Stabilization and Readiness Program (SARP) (50041). This program was previously funded with one-time-only General Fund. \$326,128 of this funding is budgeted in the Video Lottery fund.

Prog. #	Program Offer Name or Addition Description	General Fund & Video Lottery Fund Additions Ongoing	General Fund Additions OTO	FTE Addition
50041	Adult Stabilization and Readiness Program (SARP)	1,154,090	0	7.00
Total		1,154,090	0	7.00

Reductions

The Department of Community Justice reduced their ongoing General Fund budget by \$4.1 million and 27.00 FTE and eliminated two programs: Adult Pretrial Services (PSP 50018) and Juvenile Culturally Responsive Youth and Family Treatment Services (50064).

Adult Pretrial Services (PSP) (50018): \$1,314,387 and 9.00 FTE will be eliminated. An additional \$445,388 and 4.00 FTE that previously supported pretrial services will be reduced from Adult Records and Administrative Services (50017). The Recognizance (\$1.8 million and 10.00 FTE) and Pre-sentence Investigations (\$237,439 and 1.00 FTE) functions, which were previously within 50018, will be transferred to Adult Custody and Release Services (50019). See the Pretrial Redesign section under Policy Issues and Opportunities in this document for more information about next steps in this process.

Juvenile Culturally Responsive Youth and Family Treatment Services (50064): \$514,665 and 3.00 FTE will be eliminated. This was a new program offer that was in the process of being established to address the gap left by the FY 2026 closure of the Juvenile Assessment and Evaluation Program (50063).

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
50000	DCJ Director's Office	(115,697)	0.00
50001	DCJ Business Services	(140,378)	(1.00)
50002	DCJ Business Applications and Technology	(25,668)	0.00
50003	DCJ Victim and Survivor Services	(142,332)	(1.00)
50013	Adult Culturally Responsive Supervision	(4,976)	(0.02)
50017	Adult Records and Administrative Services	(713,880)	(6.00)
50018*	Adult Pretrial Services Program (PSP)	(1,314,387)	(9.00)

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
50019	Adult Custody Release Services (CRS)	(287,833)	(2.00)
50027	Adult Women and Family Services Unit	(119,387)	(0.48)
50029	Adult Electronic Monitoring	(270,566)	(2.00)
50030	Adult Specialty Treatment Courts	(131,894)	(1.00)
50031	Adult and Juvenile Community Service	(124,367)	(0.50)
50057	Juvenile Pre-Adjudication and Informal Supervision Unit	(145,810)	(1.00)
50064*	Juvenile Culturally Responsive Youth and Family Treatment Services	(514,665)	(3.00)
Total		(4,051,840)	(27.00)

* Program has been eliminated

Reallocations

In FY 2026, DCJ temporarily reallocated 2.00 FTE Parole and Probation Officers (PPOs) to 2.00 FTE Human Resource Analysts to focus on boosting recruitment and hiring of PPOs. This effort was successful and, therefore, DCJ is reallocating the 2.00 FTE HR Analysts back to 2.00 FTE PPOs in FY 2027.

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
Community Justice			
Made these reductions			
50005	DCJ Human Resources	(320,808)	(2.00)
To fund these programs			
50023	Adult Field Supervision - Generic	320,808	2.00
Total		0	0.00

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Sheriff's Office (MCSO)

MCSO's FY 2027 budget maintains current staffing to operate a capacity of 1,130 jail beds.

New Ongoing Programs and Backfill

The budget for the Sheriff's Office increased by \$482,568 for an ongoing expansion to Human Resources. This expansion was funded with one-time-only American Rescue Plan interest earnings in FY 2026. One-time-only funding of \$800,000 was added to ramp down the Close Street program by the end of the calendar year (December 2026).

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
60125B	Human Resources Expansion	482,568	0	482,568	3.00
60390	Close Street Rampdown	0	800,000	800,000	0.00
Total		482,568	800,000	1,282,568	3.00

The FY 2027 budget also backfills a \$1.3 million reduction in SB 1145 Community Corrections funding.

Prog. #	Program Offer Name or Addition Description	General Fund Backfill Ongoing	General Fund Backfill OTO	FTE Backfill
60330G	MCIJ SB1145 Backfill Restoration	1,316,650	0	6.00
Total		1,316,650	0	6.00

Reductions and Reallocations

In FY 2027, the Sheriff's Office made several reallocations and reductions to fund 3.00 FTE in the Human Resources Expansion program (above the 3.00 FTE new investment shown above) and 3.00 FTE in the MCSO Records program. The Close Street program was also eliminated, but \$800,000 of one-time-only General Fund is budgeted as rampdown funding (see additions table above).

Prog. #	Program Offer Name and Description	General Fund Reallocated & Reduced	FTE Reallocated & Reduced
Sheriff's Office			
Made these reductions			
60125A	Human Resources	(154,872)	(1.00)
60130	Time & Attendance Unit	(335,087)	(2.00)
60390*	Close Street	(2,119,244)	(8.00)

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Prog. #	Program Offer Name and Description	General Fund Reallocated & Reduced	FTE Reallocated & Reduced
60430	MCSO Records	(274,764)	(1.00)
60540*	Homeless Outreach and Programs Engagement (HOPE) Team (1.00 FTE moved to Trimet Funding, not eliminated)	(668,987)	(3.00)
To fund these programs			
60125B	Human Resources Expansion	420,556	3.00
60200	Business Services Admin	11,350	0.00
60430	MCSO Records	501,804	3.00
Total		(2,619,244)	(9.00)

* Program has been eliminated

General Government

Department of Community Services (DCS)

The Department of Community Services reduced their ongoing General Fund budget by \$600,000 and added \$700,000 in one-time-only programming. In addition, the Transportation division added 2.00 FTE in Maintenance and Operations (90015).

New One-Time-Only Programs

In November 2022, voters passed two measures: City of Portland Measure 26-228 and Multnomah County Measure 26-232. These measures require the implementation of ranked choice voting (RCV) for City contests by the 2024 General Election and for County contests by the 2026 General Election. The Adopted budget includes investment in Elections Ranked Choice Voting for operational costs, printing, mailing and processing of the ballots (90010C) and voter education and outreach (90010D).

Land Use Planning Zoning Code Improvement Project (90021B) is the final year of a three-year project, which is designed to make the code clearer, consistent and easier to use. The final update will be presented to the Board for discussion and adoption.

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	General Fund Additions OTO	FTE Addition
90010C	Ranked Choice Voting Operations	0	340,000	0.00
90010D	Ranked Choice Voting Outreach	0	260,515	0.00
90021B	Zoning Code Improvement Project	0	100,000	0.00
Total		0	700,515	0.00

Reductions

The Department of Community Services reduced their ongoing General Fund budget by \$600,000 and 3.00 FTE.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
90001	Human Resources	(193,697)	(1.00)
90005	Animal Services Client Services	(118,534)	(1.00)
90006	Animal Services Field Services	(121,874)	(1.00)
90010A	Elections	(42,000)	0.00

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
90000, 90001, 90002	Professional Services, Travel & Training and Materials & Supplies	(102,218)	0.00
Total		(578,323)	(3.00)

Reallocations

A 1.00 FTE Management Analyst moved from the Director's Office (90000) to Transportation Administration (90017). The Board of County Commissioners increased the investments in upgrading pedestrian ramps to meet the American with Disabilities Act (ADA) requirements by \$250,000 for a total investment of \$2.0 million in the Transportation Capital fund for FY 2027.

Prog. #	Program Offer Name	General Fund Reallocated	Other Funds Reallocated	FTE Reallocated
Community Services				
Made these reductions				
90000	Director's Office	(208,174)	0	(1.00)
To fund these programs				
90017	Transportation Administration	0	208,174	1.00
Made these reductions				
90018	Transportation Capital (transportation contingency)	0	(250,000)	0.00
To fund these programs				
90018	Transportation Capital (ADA ramps)	0	250,000	0.00
Total		(208,174)	208,174	0.00

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Department of County Management (DCM)

New Ongoing Programs

The Department of County Management added 2.00 new FTE (1.00 HR Analyst Sr and 1.00 HR Analyst 2) in the newly created Americans with Disabilities Act (ADA) compliance team in the Central HR Employee Benefits & Wellness (72020). The two new positions are funded in the Risk Fund.

The Adopted budget includes a new position and program to increase Economic and Workforce Development (72000B). The program is funded with a new ongoing General Fund beginning January 1, 2027.

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	Other Funds Additions Ongoing	FTE Additions
72000B	Economic and Workforce Development	104,750	0	0.50
72020	Central HR Employee Benefits & Wellness	0	409,640	2.00
Total		104,750	409,640	2.50

Reductions

The Department of County Management reduced their ongoing General Fund budget by \$2.2 million and 8.00 FTE. The DCM/NonD Human Resources team (72049) was reduced by 3.00 FTE (Human Resources Manager 2, Human Resources Analyst 1, and Human Resources Analyst Senior). With the reduction in the DCM/NonD Human Resources Team and the pending shared service implementation, HR anticipates that some of the work will transition to other positions.

Additionally, there was a 1.00 FTE Director of Strategic Initiatives reduction in the Office of the COO/DCM Director (72000A).

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
72000A	Office of the COO/DCM Director	(477,164)	(1.00)
72001	Budget Office	(225,753)	(1.00)
72004	FRM General Ledger	(41,000)	0.00
72005	FRM Purchasing	(202,986)	(1.00)
72014	Evaluation & Research Unit	(8,000)	0.00
72015	DCM Business Services	(143,730)	(1.00)
72017	Central HR Services	(276,133)	(1.00)

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Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	FTE Red.
72022	Workday Support - Central Human Resources	(11,525)	0.00
72049	DCM/NonD Human Resources Team	(659,786)	(3.00)
72051A	College to County Interns	(130,000)	0.00
72999	DCM Vacancy Hiring Delay Savings	(66,500)	0.00
Total		(2,242,577)	(8.00)

Reallocations

A 1.00 FTE Program Specialist that supports labor compliance, which was previously funded with the General Fund, has been moved to Construction and Diversity and Equity funds (which are restricted funds budgeted in the General Fund). In FY 2027, the Youth Opportunity and Workforce Development program (10009C) is moving from Nondepartmental to the Department of County Management (72051B). This program is budgeted in the Video Lottery Fund. There is no reduction to this program.

Prog. #	Program Offer Name	Restricted General Fund Reallocated	FTE Reallocated
County Management			
Made these reductions			
72044A	FRM Construction Diversity and Equity	(174,442)	0.00
To fund these programs			
72047	FRM Labor Compliance	174,442	0.00
Total		0	0.00

Prog. #	Program Offer Name and Description	Video Lottery Fund Reallocated	FTE Reallocated
Nondepartmental made these reductions			
10009C	Youth Opportunity and Workforce Development	(604,589)	0.00
To fund these programs in County Management			
72051B	Youth Opportunity and Workforce Development	604,589	0.00
Total		0	0.00

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Library (LIB)

Reductions

The combination of declining downtown property values and persistently high inflation is having the same impact on the Library that it is having on the County General Fund. In FY 2027, the Library had to close a \$2.1 million budget gap. The following table summarizes the reductions the Library will implement.

Prog. #	Program Offer Name and Description	Library Fund Reductions	FTE Reductions
80022	Public Services Division Management - Security Changes	(330,307)	0.00
80020	Integrated Library Services - E-Book Budget Reduction	(350,000)	0.00
80018	Library IT - Sunset Mobile App Exploration	(27,700)	0.00
80017	Human Resources - Travel/Training Reduction	(20,000)	0.00
Multiple	Multiple - Materials and Supplies	(586,267)	0.00
80022	Public Services Division Management - Substitute Staffing	(582,186)	0.00
80014	Library Facilities - Internal Rate Charges	(159,615)	0.00
Total		(2,056,075)	0.00

Reallocations

The following allocations increase Access Services Assistants at the central Sorting Center by reducing administrative positions in other programs. This is in line with the Library's Future Staffing Plan.

Prog. #	Program Offer Name	Library Fund Reallocated	FTE Reallocated
Library			
Made these reductions			
80017	Human Resources	(80,432)	(0.50)
80019	Marketing & Communications	(114,124)	(0.50)
80022	Public Services Division Management	(142,160)	(1.00)
To fund these programs			
80020	Integrated Library Services	346,211	3.50
Total		9,495	1.50

Nondepartmental (NOND)

Nondepartmental reduced their ongoing General Fund budget by \$465,687 and added \$1.0 million in new ongoing programming for a net General Fund increase of \$572,313. The budget also includes \$2.3 million in one-time-only investments (see tables below).

New Ongoing and One-Time-Only Programs

New investments include \$214,900 for Charter Review Committee Support (10010B). The Multnomah County Home Rule Charter provides that every six years, a Charter Review Committee will be convened for the purpose of making a comprehensive study of the Charter and, if it chooses, to submit Charter amendments to the voters of Multnomah County. This is year one of two years of one-time-only General Fund for this program. Pretrial Monitoring (10031) provides \$928,000 in ongoing General Fund to establish monitoring services by the Multnomah County Circuit Court.

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
10009D	Justice Fellowship Cohort and Stipends	0	50,000	50,000	0.00
10010B	Charter Review Committee Support	0	214,900	214,900	0.00
10016B	Local Tribal Nations Summit	0	20,000	20,000	0.00
10019	Oregon State University Extension	110,000	0	110,000	0.00
10030	Elected Official Office Transition	0	475,000	475,000	0.00
10031	Pretrial Monitoring	928,000	0	928,000	0.00
10032	Lone Fir Cemetery Historical Altar	0	1,500,000	1,500,000	0.00
Total		1,038,000	2,259,900	3,297,900	0.00

Reductions

The Chair's Office reduction includes 1.50 FTE Senior Policy Advisor and \$50,000 in contractual services for the Chair's security detail for a total of \$362,917 (10000A). The General Fund one-time-only reductions include contractual services and materials and supplies that will be restored to the impacted programs in FY 2028.

Prog. #	Program Offer Name	General Fund Reductions Ongoing	General Fund Reductions OTO	Total Reductions	FTE Red.
10000A	Chair's Office	(362,917)	(40,000)	(402,917)	(1.50)
10001	Board of County Commissioners - District 1	0	(10,000)	(10,000)	0.00

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Prog. #	Program Offer Name	General Fund Reductions Ongoing	General Fund Reductions OTO	Total Reductions	FTE Red.
10002	Board of County Commissioners - District 2	0	(15,000)	(15,000)	0.00
10003	Board of County Commissioners - District 3	0	(10,000)	(10,000)	0.00
10018	Office of Sustainability	(39,766)	0	(39,766)	(0.25)
10021	State Mandated Expenses	(63,004)	0	(63,004)	0.00
10999	NOND Vacancy Hiring Delay Savings	0	(38,200)	(38,200)	0.00
Total		(465,687)	(113,200)	(578,887)	(1.75)

Supportive Housing Services (SHS) funding is reduced by \$2.1 million and 5.00 FTE in Nondepartmental. In the Logistics program this reduces emergency severe weather shelter capacity by 200 people; from 1,300 in FY 2026 to 1,100 in FY 2027 (10012B). Countywide Severe Weather Response is decreased by \$625,697, however \$500,000 is earmarked in General Fund contingency for these efforts, if needed. This program funds equipment, supplies, and services to support severe weather responses (10012C).

Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
10012B	Logistics	(1,468,092)	0	(1,468,092)	(5.00)
10012C	Countywide Severe Weather Response	(625,697)	0	(625,697)	0.00
Total		(2,093,789)	0	(2,093,789)	(5.00)

Reallocations

In FY 2027 the Youth Opportunity and Workforce Development program (10009C) is moving to the Department of County Management (72051B). This program is budgeted in the Video Lottery Fund. There is no reduction to this program.

Prog. #	Program Offer Name	Video Lottery Fund Reallocated	FTE Reallocated
Nondepartmental made these reductions			
10009C	Youth Opportunity and Workforce Development	(604,589)	0.00
To fund these programs in County Management			
72051B	Youth Opportunity and Workforce Development	604,589	0.00
Total		0	0.00

Department of County Assets (DCA)

New One-Time-Only Programs

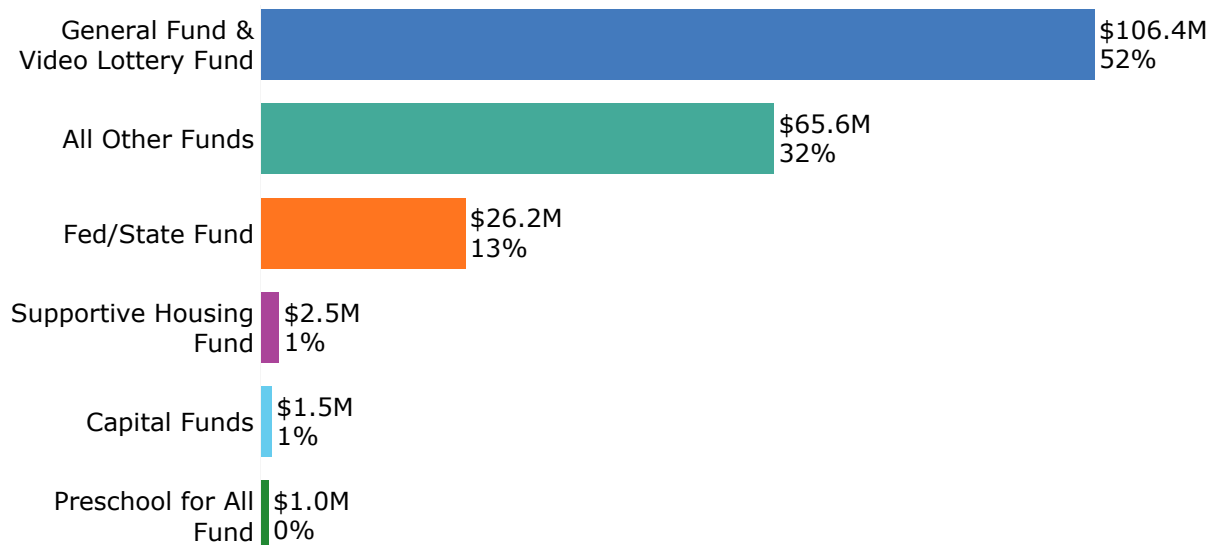
The FY 2027 Adopted Budget invests \$13.0 million of new one-time-only General Funds for capital investments shown below.

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	General Fund* Additions OTO	FTE Addition
78235	Walnut Park Redevelopment Planning	0	250,000	0.00
78249B	Sobering and Crisis Intervention Center - FY 2027 Investment	0	12,397,579	0.00
78259	Electric Vehicle Charging Station - Juvenile Justice Complex	0	200,000	0.00
78260	MCDC Reentry Transition Hub	0	160,000	0.00
Total		0	13,007,579	0.00

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

Internal Service Fund Additions and Reductions

The Department of County Assets examines countywide internal service needs, including facilities, IT, fleet, motor pool, mail/distribution, and records/archives before the beginning of the annual budget cycle. This results in strategic investments and reductions to internal service fund budgets that determine the internal service rates paid by all County departments. Departments pay for internal services using a variety of funding sources, and changes to internal service fund budgets have a countywide impact. As shown below, the General Fund pays for 52% of internal services.



Budget Director's Message

FY 2027 Adopted Budget

DCA reduced their ongoing General Fund by \$604,316 and 3.00 FTE in Business Services. This includes reductions to Human Resources and Business Services. DCA internal services budgets were reduced by \$8.6 million in total, distributed between multiple divisions. Facilities & Property Management (which includes Workplace Security) was reduced by \$3.6 million and 3.00 FTE, Information Technology was reduced by \$4.8 million and 8.00 FTE, and Fleet, Records, Distribution, and Motor Pool were reduced by \$308,260 and 1.00 FTE. These savings will be passed through to departments and across funds as lower internal service costs.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Service Funds Reductions	Total Reductions	FTE Reductions
78001	DCA Human Resources	(225,036)	0	(225,036)	(1.00)
78105	DCA Business Services	(379,280)	0	(379,280)	(2.00)
DCA Administrative Total		(604,316)	0	(604,316)	(3.00)
78200	Facilities Director's Office	0	(96,414)	(96,414)	(0.50)
78202	Facilities Operations and Maintenance	0	(1,287,439)	(1,287,439)	(1.00)
78203*	Facilities Client & Support Services	0	(2,074,754)	(2,074,754)	(1.00)
78245	Facilities Capital Improvement Program	0	(96,414)	(96,414)	(0.50)
Facilities & Property Management Total		0	(3,555,021)	(3,555,021)	(3.00)
78303	IT Help Desk Services	0	(80,000)	(80,000)	0.00
78304	IT Telecommunications Services	0	(200,000)	(200,000)	0.00
78306	IT Network Services	0	(250,000)	(250,000)	(1.00)
78308	IT Asset Replacement	0	(1,290,729)	(1,290,729)	0.00
78316	IT Division Administration	0	(447,496)	(447,496)	0.00
78341	IT Enterprise Architecture	0	(805,000)	(805,000)	(1.00)
78342	IT Application & Data Services	0	(1,000,000)	(1,000,000)	(4.00)
78343	IT Portfolio Services	0	(700,000)	(700,000)	(2.00)
Information Technology Total		0	(4,773,225)	(4,773,225)	(8.00)
78400	Fleet Services	0	(81,841)	(81,841)	0.00
78401	Fleet Vehicle Replacement	0	(44,681)	(44,681)	0.00
78402	Motor Pool	0	(34,915)	(34,915)	0.00
78403	Distribution Services	0	(143,708)	(143,708)	(1.00)
78404	Records & Archives	0	(3,115)	(3,115)	0.00
Fleet, Records, Distribution Services, & Motor Pool Total		0	(308,260)	(308,260)	(1.00)
Total Department of County Assets		(604,316)	(8,636,506)	(9,240,822)	(15.00)

* This program includes \$1,450,013 (see page 19) of Workplace Security Reductions.

Video Lottery

For budgeting purposes, the County maintains Video Lottery funds in a dedicated, separate fund. The County receives these funds as a pass-through from the State specifically for economic development. Aside from that limitation, the funds are flexible in how they can be used. As a result, for long-range planning and forecasting, Video Lottery Funds are treated as part of the County General Fund and are integrated into all General Fund discussions and projections when the Chair and Commissioners are making budget decisions.

While Video Lottery Funds are delineated here for transparency, they are considered an ongoing resource and are included in various departments' General Fund allocations. These programs primarily focus on:

- **Workforce Development:** Training, job retention, and employment preparation.
- **Business Support:** Improving the physical environment for businesses.

The table below outlines the specific department budgets for Video Lottery funds in FY 2027.

Prog. #	Program Offer Name and Description	Video Lottery Fund
10011	Office of the Board Clerk (Greater Portland Inc Payment)	30,000
10021	State Mandated Expenses (East County Courthouse Debt Service)	1,731,232
25131D	YFS - Record and Fee Expungement Program (Project Reset)	428,250
30600	Employment Programs	3,242,924
50034	Adult Transition Services Units (TSU) (Flip the Script)	413,200
50041	Adult Stabilization and Readiness Program (SARP)	326,128
72051	College to County Interns	204,793
72051B	Youth Opportunity and Workforce Development	604,589
95000	Fund Level Transactions (Video Lottery Contingency)	683,826
Total		7,664,942

Budget Overview All Funds

The County's Total Budget is our legal budget, totaling \$4.0 billion in FY 2027. We are required by Oregon Budget Law to report the budget at this level. It includes all of the resources that we know about and balances our expenses against these total resources. The County will always provide budget information at this level because of our legal obligations, but doing it this way overstates what we actually plan to spend on programming in the fiscal year. The total budget includes unappropriated balances (which is how we budget reserves), contingencies (funds that we will hopefully not have to use), and cash transfers from one fund to another (which counts the same resource twice - once in each fund).

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

FY 2027 Budget	
Operating Budget	2,928,377,723
Contingency (All Funds)	145,872,062
Internal Cash Transfers	24,324,962
Reserves (Unappropriated Balances)	855,505,192
Total Budget	3,954,079,939

Department Revenues All Funds (\$3.4 billion)

Total direct resources, or “revenues,” for FY 2027 are \$3.4 billion, a \$35.5 million decrease from FY 2026 (excluding service reimbursements and cash transfers between funds). The County’s two main resources for ongoing expenditures are intergovernmental revenues and taxes, while beginning working capital (i.e. funds that were not spent in a prior fiscal year) is also a significant resource.

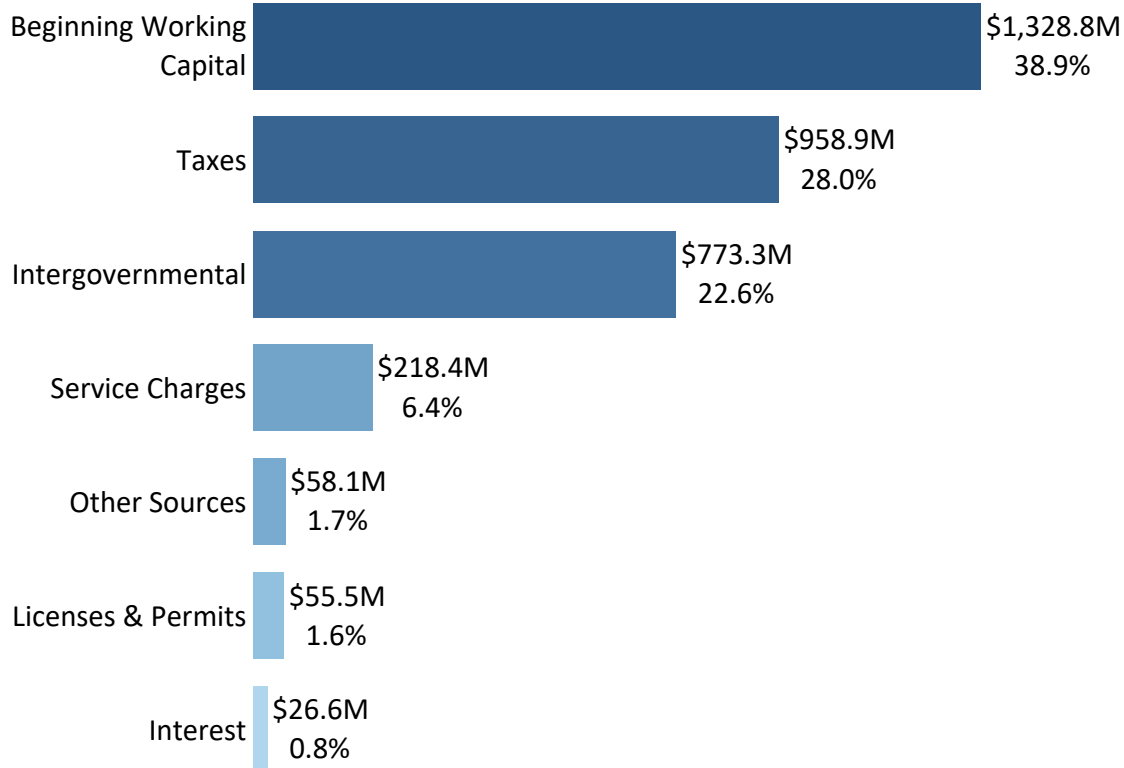
Intergovernmental revenues are the County’s third largest revenue category at \$773.3 million or 22.6%. This reflects a \$81.5 million or 9.5% decrease from FY 2026. In the Health Department, \$13.4 million of the decrease is due to a one-time FY 2026 cash transfer for the Sobering and Crisis Stabilization Center ending. In addition, mid-FY 2026 reductions from CareOregon resulted in an annualized \$8.6 million decrease in FY 2027. The Homeless Services Department (HSD) experienced large decreases, including a \$31.6 million decrease in Federal/State Funding. This is primarily due to a mid-year State revenue reduction in FY 2026. In addition, HSD does not anticipate receiving any City of Portland funds for FY 2027, resulting in a \$29.6 million decrease compared to the FY 2026 Adopted budget. Intergovernmental revenues include any revenue transferred from another government entity to the County to support County-provided services. These revenues fund a variety of services from bridge operations and HIV harm reduction to nutrition assistance and weatherization.

Taxes constitute the second largest revenue source at 28.0% and include Property Tax, Business Income Tax (BIT), Motor Vehicle Rental Tax, Transient Lodging Tax, County Gas Tax, and the Preschool for All Income Tax. Tax collections are anticipated to increase 4.7% from \$916.2 million in FY 2026 to \$958.9 million in FY 2027. The increase is driven by BIT growth after two years of decline, and an increase in Preschool for All Personal Income Tax revenue.

Beginning working capital (BWC) is the County’s largest resource for FY 2027, at \$1.3 billion or 38.9%. BWC decreased by 1.0% from \$1.3 billion. There were significant year-over-year decreases in BWC in the General Fund due to declining departmental underspending, the SHS Fund due to decreased carryover as the Homeless Services Department spends down one-time SHS resources, and the Library Bond Fund due to the advanced stage of the bond projects. These were offset by increases in BWC in the Preschool for All Fund and the Health Department’s FQHC Fund.

Budget Director's Message

FY 2027 Adopted Budget



The following table provides details on the budgeted amounts by revenue type for the FY 2026 Adopted budget as compared to the FY 2027 Adopted budget.

Revenue Type	FY 2026 Adopted	FY 2027 Adopted	Change from FY 2026	% Change
Beginning Working Capital	1,342,600,741	1,328,795,671	(13,805,070)	-1.0%
Taxes	916,226,201	958,945,137	42,718,936	4.7%
Intergovernmental	854,830,110	773,314,763	(81,515,347)	-9.5%
Service Charges	205,881,092	218,440,172	12,559,080	6.1%
Licenses & Permits	53,820,706	55,530,617	1,709,911	3.2%
Other Sources	61,013,671	58,133,787	(2,879,884)	-4.7%
Interest	20,878,586	26,640,500	5,761,914	27.6%
Total Revenue	3,455,251,107	3,419,800,647	(35,450,460)	-1.0%

Fund Comparison: Year over Year

The FY 2027 budget (including internal charges, transfers, and loans) has decreased by \$71.3 million (1.8%) from the FY 2026 Adopted budget. The changes are due to a variety of factors, the most notable of which are decreases in the Federal/State Program Fund, Supportive Housing Fund and Multnomah County Library Capital Construction (GO Bond) Fund which are offset by increases in Beginning Working Capital (BWC) in the Preschool for All Fund and the Health Department FQHC Fund. A few changes worth noting include:

- **Federal/State Fund:** The \$75.2 million decrease is primarily from a \$61.2 million decrease in the Homeless Services Department (HSD) and a \$28.5 million reduction in the Health Department (HD). The majority of this increase was realized in mid-FY 2026 through a State and Federal Rebalance. The Health Department's rebalance included an annualized loss of \$8.6 million due to a nonrenewal from CareOregon. Also, HD's FY 2027 budget decreased by \$13.4 million due to a one-time cash transfer budgeted in FY 2026 for the Sobering and Crisis Stabilization Center capital project. A major part of the decrease for the Homeless Services Department is the lack of funding from the City of Portland, resulting in a \$29.6 million reduction.
- **Supportive Housing Fund:** The \$20.4 million decrease in this fund is a combination of Metro's most recent forecast which was revised downward by \$2.4 million and a reduction in assumed carryover. For FY 2027 Metro is forecasting \$143.0 million ongoing revenue.
- **Preschool for All Program Fund:** 17.8% increase due to \$108.3 million of additional beginning working capital (mostly related to the Dedicated Savings strategy), an additional \$14.0 million in tax revenue, and \$4.7 million in interest earnings.
- **Multnomah County Library Capital Construction (GO Bond) Fund:** The significant decrease of \$85.0 million in this fund from the FY 2026 Adopted Budget is expected spending down of the Library Capital Bond Funds.

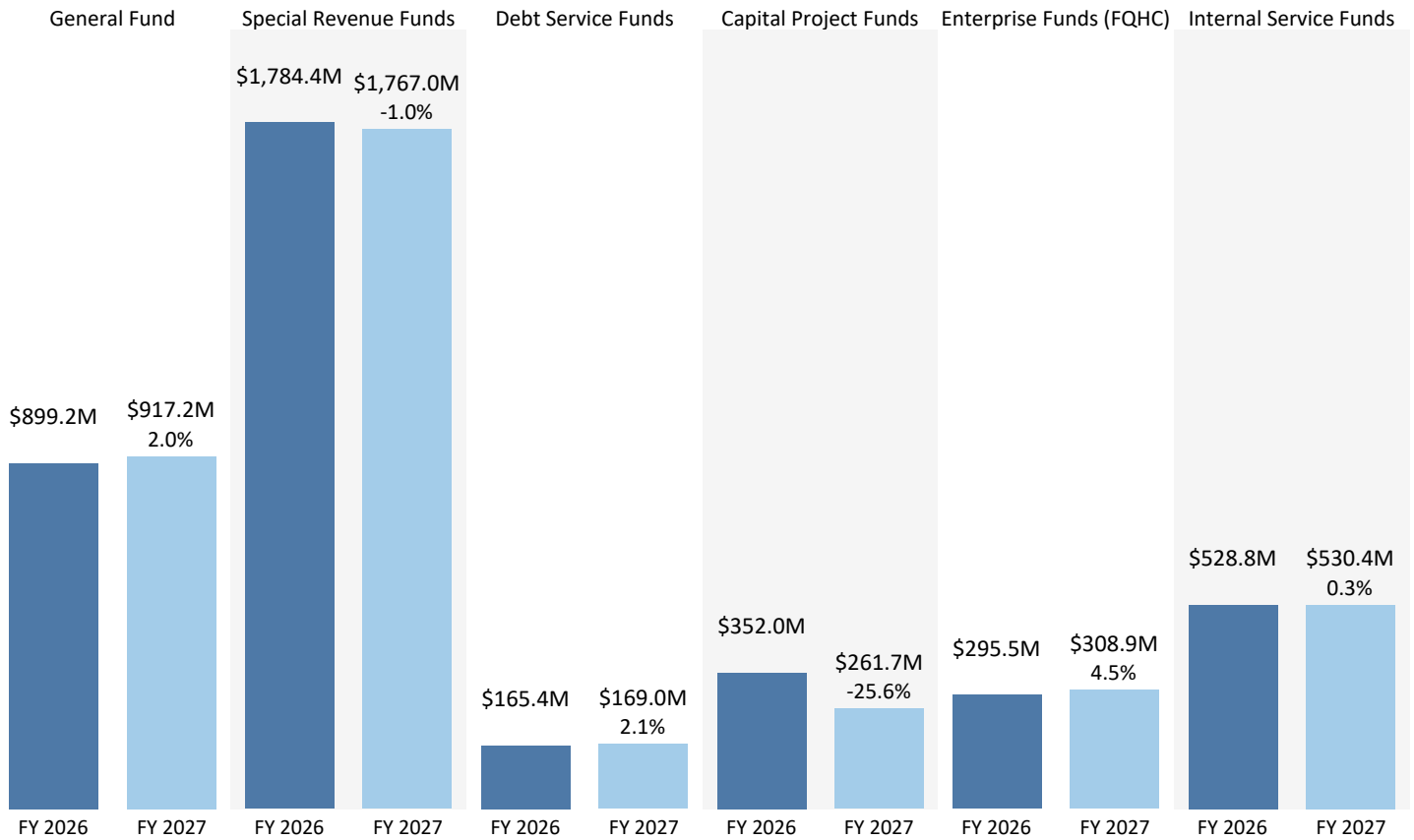
The following graphic shows the year over year change by fund type, while a detailed table in the Financial Summaries tab of Volume 1 shows the year over year change by individual fund (Fund Comparison: Year over Year).

Budget Director's Message

FY 2027 Adopted Budget

Budget by Fund Type

FY 2026 Adopted vs. FY 2027 Adopted



Budget Director's Message

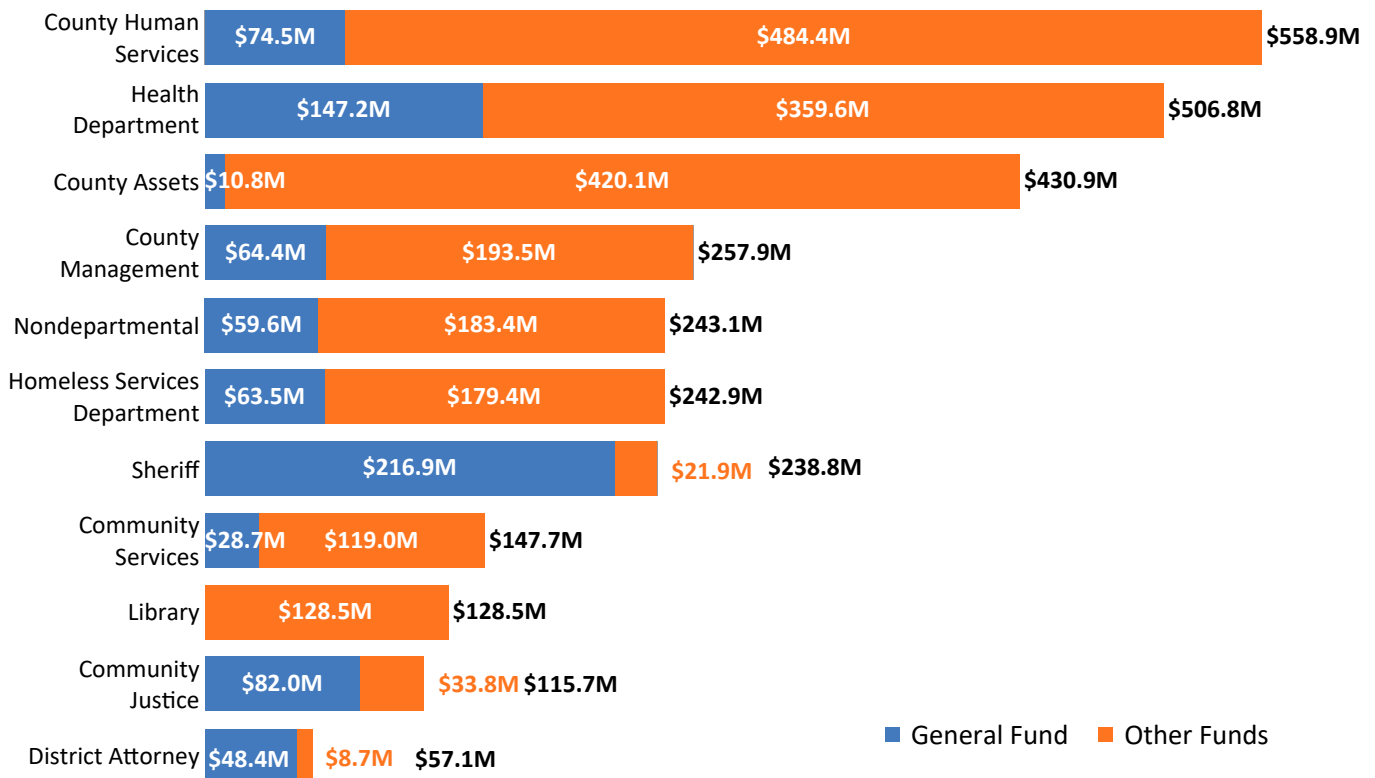
FY 2027 Adopted Budget

Department Expenditures All Funds (\$2.9 billion)

Department expenditures for all funds, excluding cash transfers, contingencies, and unappropriated balances, decreased to \$2.9 billion from \$3.0 billion in the FY 2026 Adopted Budget.

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

The Library General Obligation (GO) Bond capital projects (\$55.1 million) and the actual GO Bond (\$58.8 million) financing are budgeted in the Department of County Assets and Nondepartmental (respectively), greatly increasing the size of those departments' budgets. The Health Department's budget includes \$219.3 million in the Federally Qualified Health Center (FQHC) enterprise fund that accounts for the County's community health clinics.



■ General Fund ■ Other Funds

The General Fund

Multnomah County's revenue is divided into two types: legally restricted funds and unrestricted revenue in the General Fund. Nearly 77% of total revenue is legally restricted to fund specific services, and about 23% is unrestricted General Fund.

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

General Fund Revenues (\$844.7 million)

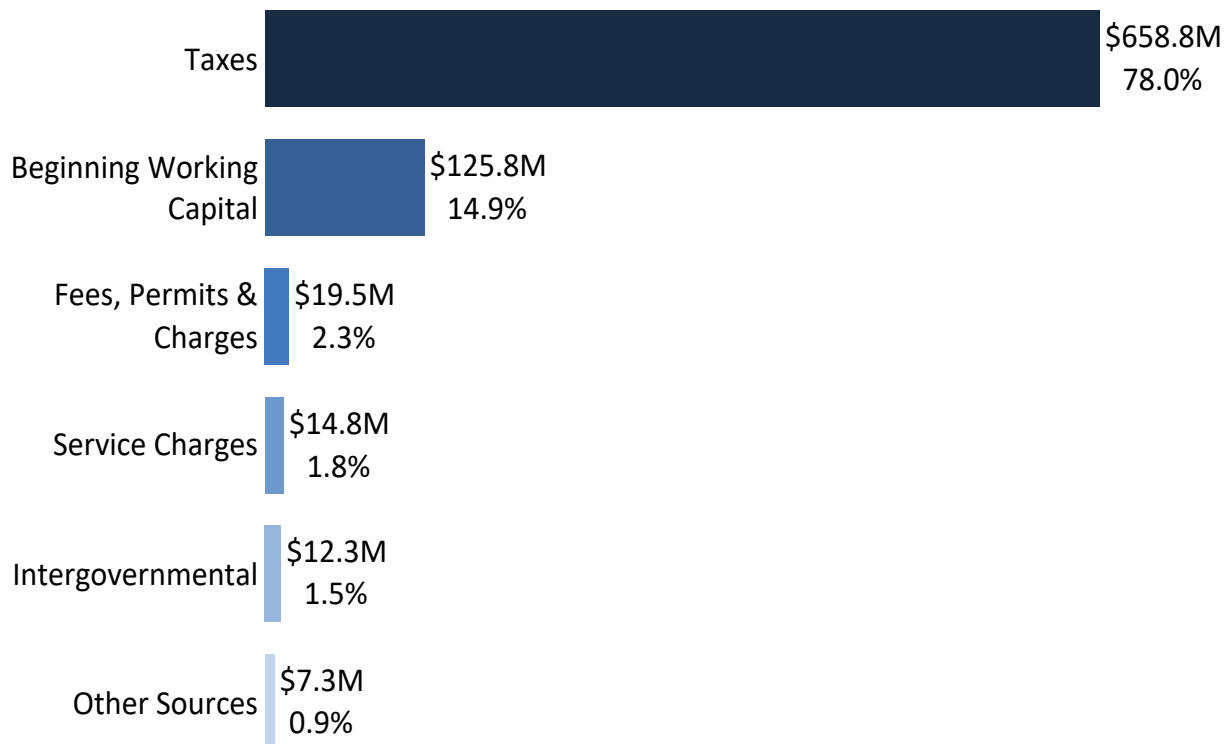
General Fund resources for FY 2027 (excluding \$72.5 million of service reimbursements and cash transfers) have increased by 2.3% from FY 2026. Direct resources are budgeted at \$844.7 million – a \$19.0 million increase over FY 2026.

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

- **Property taxes**, accounting for \$431.3 million, are budgeted to increase by \$18.3 million or 4.4%. Underlying Assessed Value (AV) growth is expected to be slow indefinitely due to slowing development and declining downtown property values.
- **Business income taxes (BIT)**, accounting for \$184.8 million, are budgeted to be up \$8.8 million or 5.0% due to continued strong corporate profits.
- **Motor vehicle rental taxes (MVRT)**, accounting for \$42.2 million, are budgeted to increase by \$1.0 million or 2.5%. Most of this increase is due to an increase in passengers flying into PDX. Deplaned passengers flying into PDX are expected to fully recover to pre-pandemic levels in Summer 2026.

Budget Director's Message

FY 2027 Adopted Budget



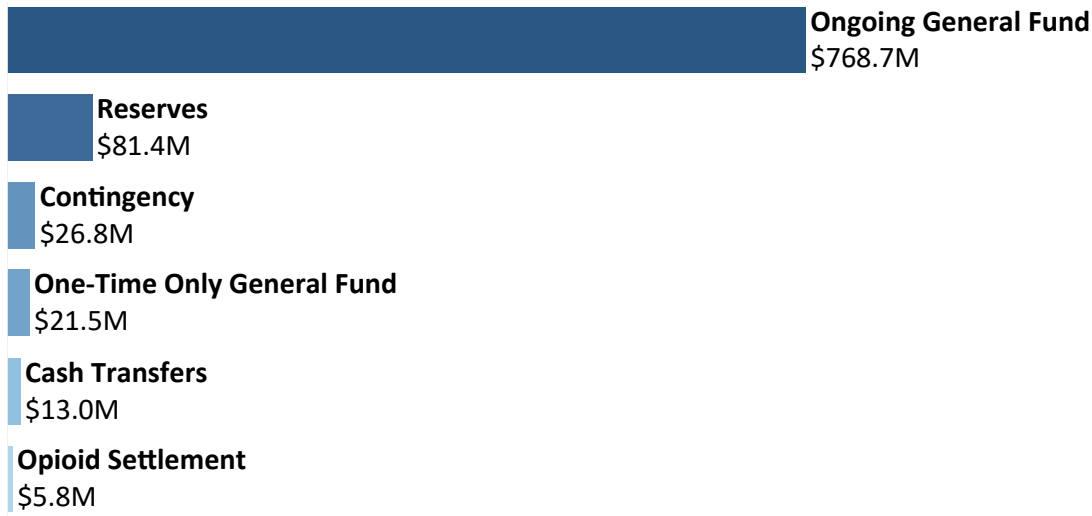
General Fund Expenditures and Reserves (\$917.2 million)

The \$917.2 million General Fund comprises 23.2% of the County's budget. It is the largest pool of discretionary funds that the Board of County Commissioners can allocate. The General Fund also includes \$5.8 million in Opioid Settlement Funds in the Health Department.

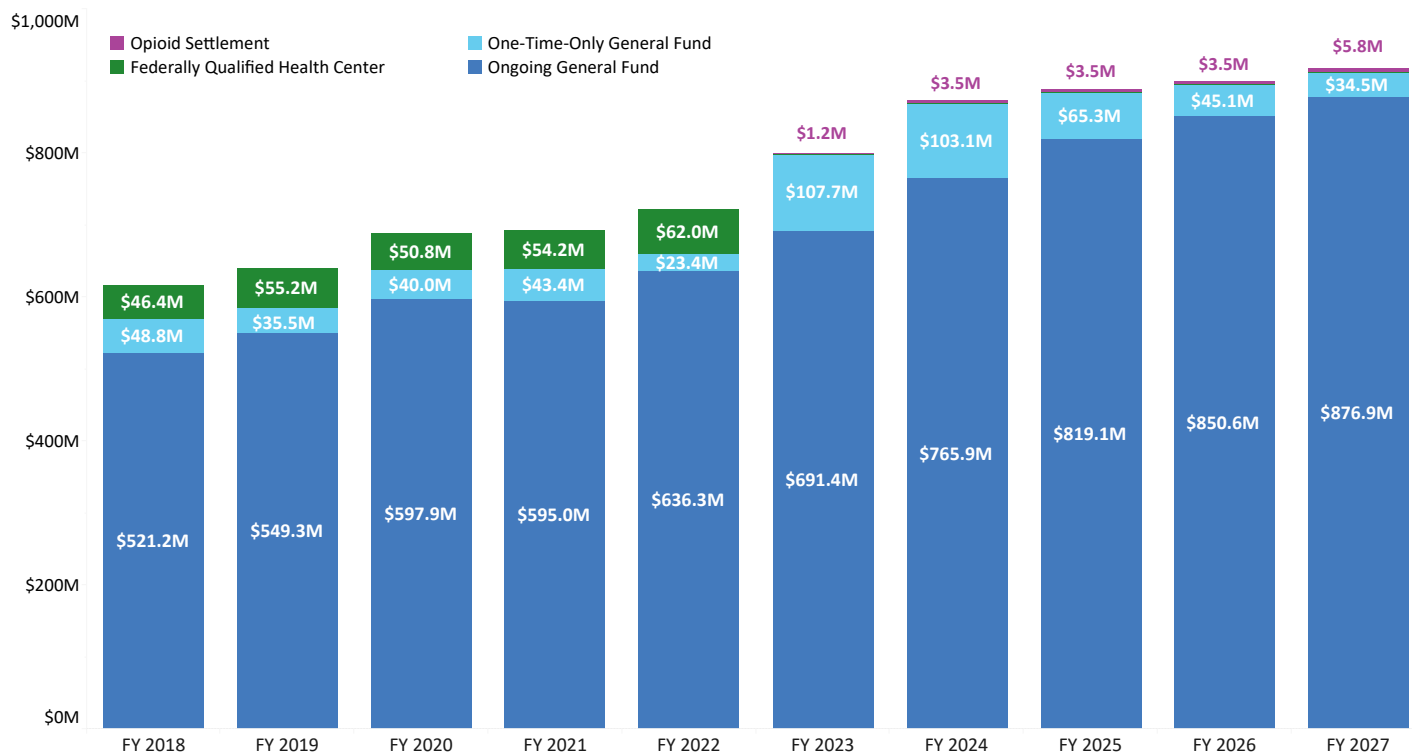
While the vast majority of General Fund expenditures support departments (referred to as "operating expenses"), the budget also includes contingency, reserves, and cash transfers. Reserves are set by Board policy and the majority of the Contingency is the BIT Reserve which is also set by Board policy.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

Budget Director's Message

FY 2027 Adopted Budget

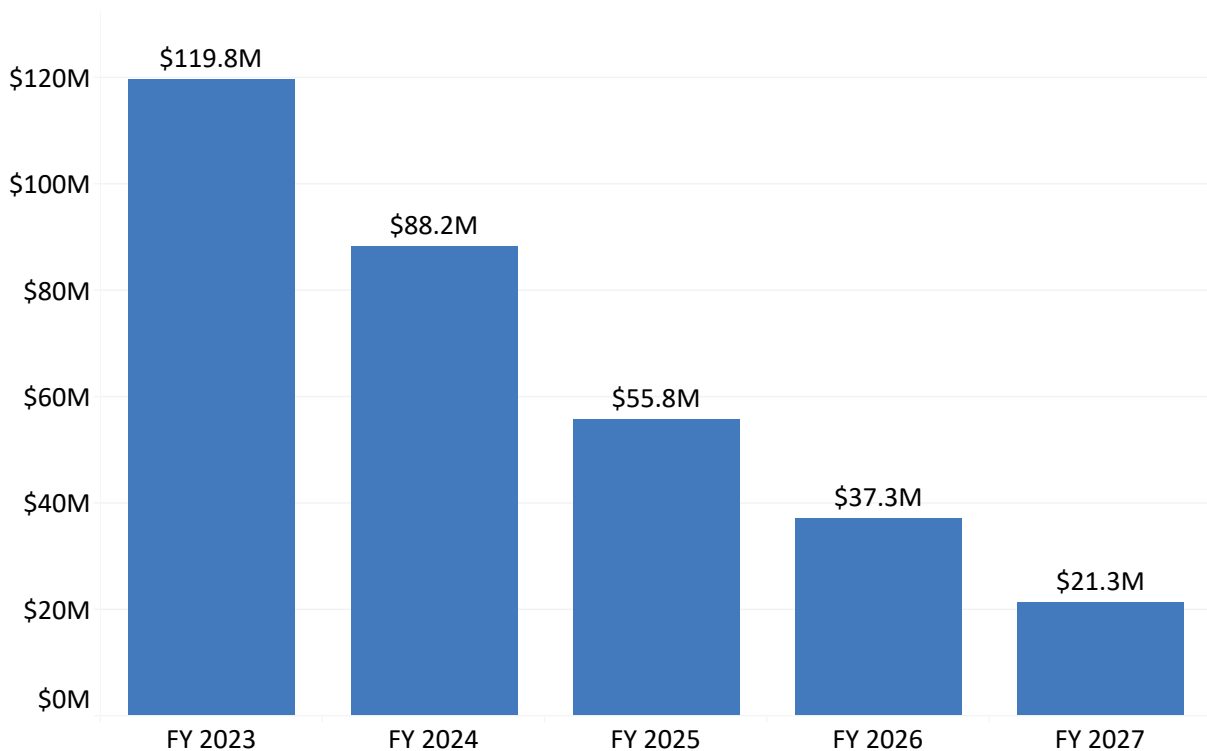


The following graph shows total General Fund, including cash transfers, service reimbursements, contingencies, and unappropriated balances (reserves), from FY 2018 through FY 2027. The graph details how much one-time-only (OTO) and ongoing funding was budgeted, with contingencies and reserves appearing as ongoing. Combining each segment provides the total General Fund. The FY 2022 Adopted budget was the last year that the General Fund included Federally Qualified Health Center (FQHC)/Alternative Payment Method (APM) Medicaid reimbursement funds. In mid-FY 2022, these funds were moved to the newly created Health Department FQHC Enterprise Fund for easier reporting. Starting in FY 2023, resources from Opioid Settlements were added to the General Fund.



The total amount of one-time-only shown in the following graph differs from the FY 2027 breakout above because of a difference in how the resources funding reserves and contingency are defined. The normal sources of OTO in the General Fund available for the Board to allocate include departmental underspending and revenue collections above the forecast from the most recently closed fiscal year, combined with the change in revenues in the forecast for the current fiscal year. This is sometimes supplemented by other sources, like remaining resources allocated to a completed capital project, but these are the primary sources of OTO over time. The table below shows the amount of OTO available in the last five fiscal years. OTO has reduced significantly as departmental underspending and forecast error return to normal levels following spikes during the Pandemic.

General Fund One-Time-Only Resources



General Fund Reserves

The County maintains General Fund reserves as outlined in the County's Financial and Budget Policies. In FY 2027, reserves in the General Fund are 12% of ongoing "corporate" General Fund revenues – resources that the Board has wide discretion over, such as property taxes.

The FY 2027 budget fully funds the General Fund reserves at \$81.4 million and is in compliance with the Financial and Budget Policies. The level of General Fund reserves is considered a fundamental measure of financial health. The FY 2027 budget also includes the Business Income Tax (BIT) reserve at \$22.2 million (12% of BIT revenues). This stabilization reserve is in addition to the General Fund reserve and is specifically intended to mitigate the risk of an unexpected downturn in the regional economy as the BIT is a volatile revenue source.

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

Use of One-Time-Only (OTO) Funds

The tables on the next pages summarize the \$34.5 million in one-time-only (OTO) General Fund investments for FY 2027.

The tables are in the following order:

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

After excluding the Business Income Tax (BIT) Reserve from the table, there are a total of \$34.5 million in new, one-time investments after fully funding the County's General Fund reserves and contingencies. The major sources of OTO revenues include:

- \$27.6 million of additional Beginning Working Capital (BWC) in FY 2026 from departmental underspending and higher revenues in FY 2025.
- Less \$2.2 million in November 2025 Forecast adjustments, mainly from increased interest revenue offset by resources needed to fully fund FY 2027 reserves.
- Less \$1.5 million in reduced revenue from the March 2026 Forecast update, offset by \$1.0 million of remaining Tax Title Settlement funds.
- Release \$2.0 million of the DCJ East Remodel, \$1.4 million of the Hansen Deconstruction, and \$0.8 million DCJ Juvenile Project funds no longer needed.
- \$1.2 million of Opioid Settlement revenue - The County has received \$1.2 million of one-time payments related to the opioid settlements that are not part of the distribution plan for the larger lawsuit settlements. In FY 2027, this funding is used to fund the Overdose Prevention

Budget Director's Message

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& Response (40000B) program. This allowed previously allocated regular General Fund to be treated as a one-time resource. In FY 2028, program 40000B will return to being funded with regular General Fund.

One-time resources do not necessarily match one-time expenditures due to how reserves and contingencies are budgeted.

One-Time-Only Resources for Contingency & the Business Income Tax (BIT) Reserve - \$24.7 million

Fully funding our contingencies is a key strategy for managing risk. Given the amount of uncertainty both locally and nationally, contingencies and set asides give the Board opportunities to make decisions in a thoughtful way, rather than reacting quickly in the moment. These contingencies include the BIT Contingency at \$22.2 million (12% of expected BIT revenues), and a regular contingency at \$1.6 million. The earmarks are for specific potential projects that can be allocated during the fiscal year, often after the Board receives additional information.

Prog #	Program Name	Dept.	OTO General Fund
95000	General Fund Contingency	Countywide	
	~Regular Contingency		1,600,000
	~Contingency for Severe Weather Earmark		500,000
	~Contingency for Restorative Justice Earmark		250,000
	~Contingency for 82nd Ave Enhancements Earmark		150,000
95000	BIT Reserve at 12%		22,176,799
	Total One-Time-Only for Contingency & Reserves		24,676,799

One-Time-Only Resources for Capital Projects (per financial policy) - \$14.5 million

The County's financial and budget policies state that after fully funding reserves, the Board should consider allocating 50% of any remaining one-time-only resources to the capitalization, or recapitalization, of major County facilities and/or information technology projects. Based on the FY 2027 General Fund forecast, that goal is \$10.7 million.

Prog #	Program Name	Dept.	OTO General Fund
10032	Lone Fir Cemetery Historical Altar	NOND	1,500,000
95000	General Fund Cash Transfers*	Countywide	
	~Walnut Park Redevelopment (78235)		250,000
	~Sobering and Crisis Intervention Center (78249B)		12,397,579
	~Electric Vehicle Charging Station - Juvenile Justice Complex (78259)		200,000
	~MCDC Reentry Transition Hub (78260)		160,000
Total One-Time-Only for Capital Projects			14,507,579

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

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One-Time-Only Resources for One-Time Expenditures - \$17.4 million

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

Prog #	Program Name	Dept.	Total General Fund & Video Lottery Fund	OTO General Fund & Video Lottery Fund	Percent of Total GF/VL that is OTO
10009D	Justice Fellowship Cohort and Stipends	NOND	50,000	50,000	100%
10010B	Charter Review Committee Support	NOND	214,900	214,900	100%
10016B	Local Tribal Nations Summit	NOND	20,000	20,000	100%
10030	Elected Official Office Transition	NOND	475,000	475,000	100%
15206B	Strategic Prosecution Unit - OTO	DA	514,000	514,000	100%
25004	Immigrant Family Resilience and Stability Program	DCHS	450,000	450,000	100%
25131B	YFS - Peer Navigators	DCHS	508,272	60,000	12%
25131C	YFS - Eviction Prevention Support	DCHS	338,801	210,164	62%
25133D	Medicaid 1115 Health Related Social Needs Rapid Rehousing	DCHS	200,000	200,000	100%
25134	YFS - Fair Housing Testing in East Multnomah County	DCHS	128,000	78,000	61%
25145A/B	YFS - SUN Community Schools	DCHS	10,135,185	1,200,000	12%
30200B	Safety off the Streets- Shelter Ramp Down	HSD	1,000,000	1,000,000	100%
30302B	Additional Placement out of Shelter	HSD	7,130,912	7,130,912	100%
30200C	North Portland Day Center Ramp Down	HSD	158,000	158,000	100%
30308B	East County Homeless Services	HSD	50,000	50,000	100%
30600	Employment Programs	HSD	3,242,924	2,948,924	91%
40004B	Ambulance Service Plan Continuation	HD	362,000	362,000	100%
40080A	Community Based Mental Health Services for Children & Families	HD	632,837	490,329	77%
40080B	Gun Violence Response Program	HD	706,009	164,689	23%
40084	Culturally Specific Mental Health Services	HD	1,618,136	10,000	1%
40096B	Safe School Zones Policy Enforcement	HD	159,800	159,800	100%
60390	Close Street Rampdown	MCSO	800,000	800,000	100%
90010C	Elections Ranked Choice Voting Ballots	DCS	340,000	340,000	100%
90010D	Elections Ranked Choice Voting	DCS	260,515	260,515	100%
90021B	LUP Zoning Code Improvement Project	DCS	100,000	100,000	100%
Total One-Time-Only and Ongoing			29,081,291	17,447,233	

Voter Approved Initiatives

In 2020, local voters passed two new taxes and approved a General Obligation (GO) Bond detailed below.

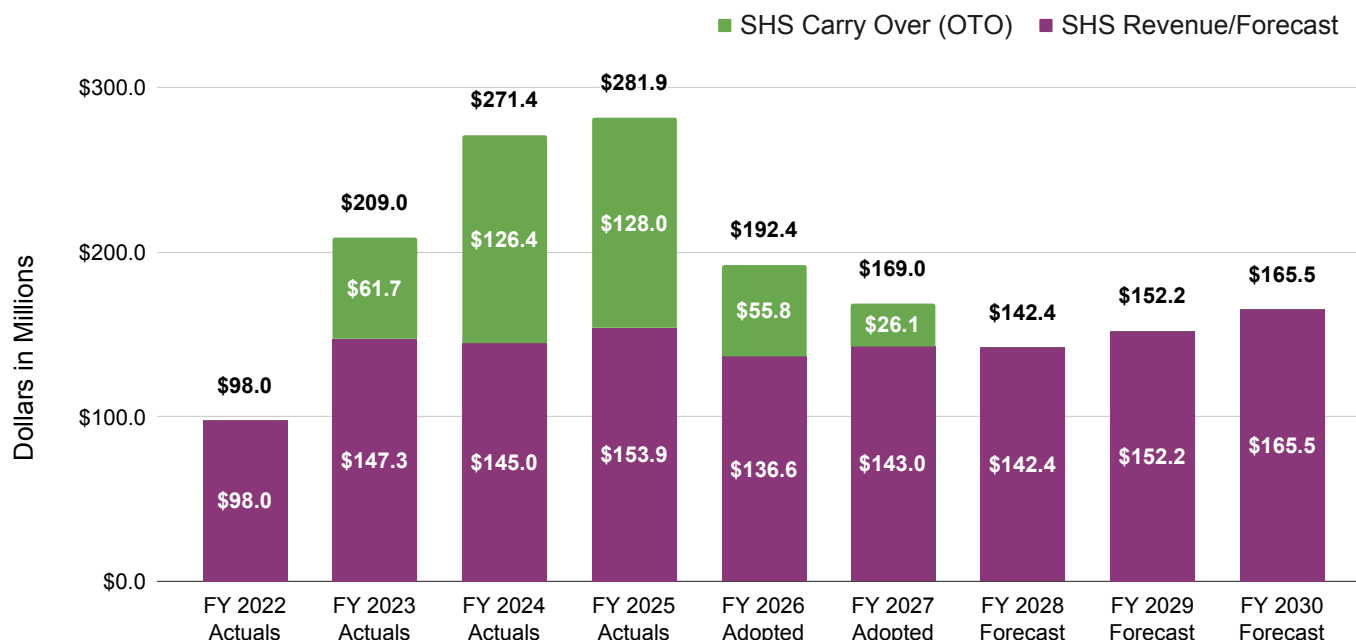
Voter Initiative	Operating Budget	Reserves, Contingencies, Cash Transfers, & Dedicated Savings	Total Budget
Supportive Housing Services (SHS) Measure	166,088,389	5,924,472	172,012,861
Preschool for All	280,850,789	560,778,202	841,628,991
Library Capital Bond	55,232,144	0	55,232,144

Metro Supportive Housing Services Measure (SHS Measure) - \$172.0 million

The Metro Supportive Housing Services (SHS) Measure¹ provides ongoing funding to reduce chronic and episodic homelessness through strategies that lead with racial equity. The \$23.4 million decrease from the FY 2026 Adopted budget is primarily a reduction in one-time-only carryover. Beginning working capital decreased by \$29.8 million and ongoing revenue increased by \$6.4 million. For FY 2027 Metro is forecasting \$143.0 million ongoing revenue. The Homeless Services Department (HSD) maintains a public [Data dashboard](#) that shows the number of people experiencing homelessness and how many people are being served with housing, shelter, support services, and eviction prevention.

This is the second year in a row of major reductions for the SHS fund and the Homeless Services Department. With revenue forecasts decreasing and community needs increasing, HSD has used significant amounts of SHS carryover to fund services in recent fiscal years. These one-time-only funds are now greatly diminished. You can see the decreasing amount of SHS carryover in the chart below.

Metro Supportive Housing Services Revenue

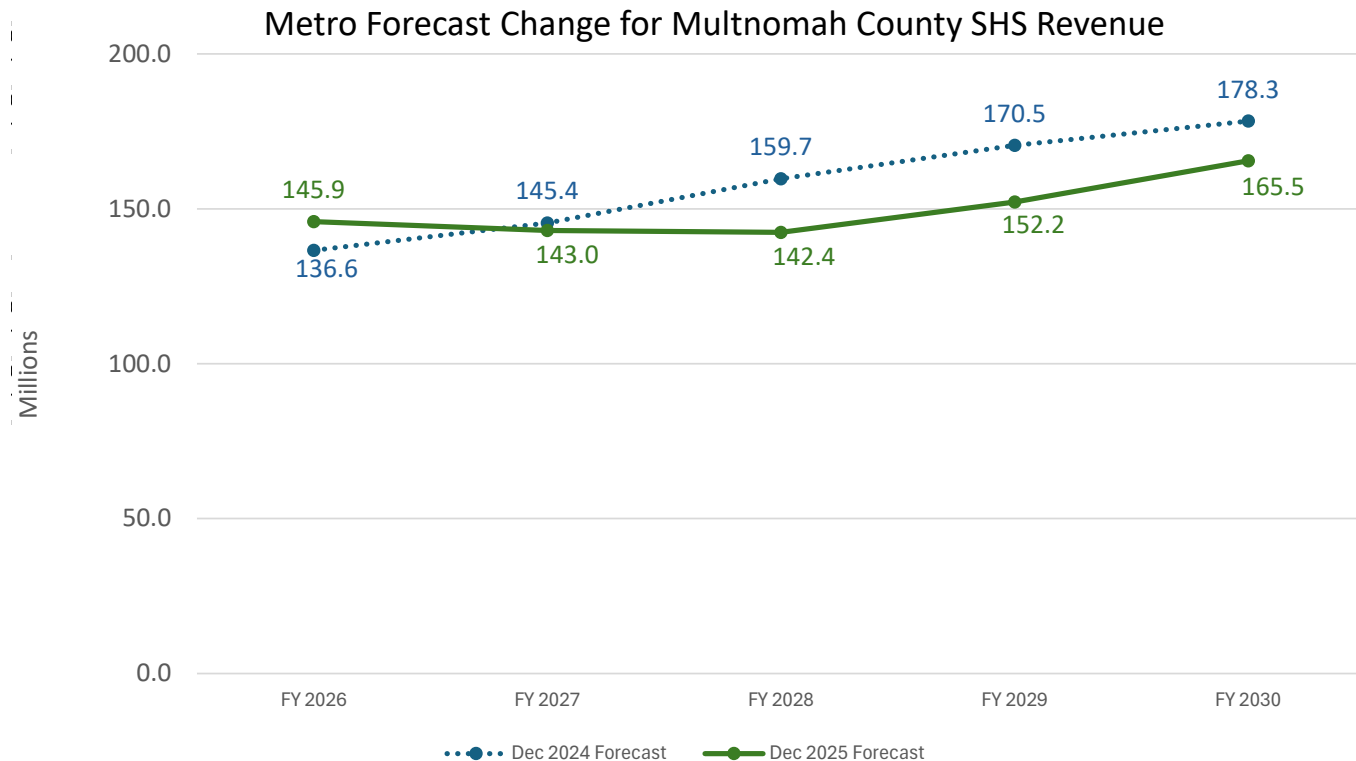


² This paragraph and chart describe the \$169.0 million of direct resources from the Metro Supportive Housing Services Measure. It does not include \$3.0 million of FY 2027 Visitor Development Funds. Total SHS funding equals \$172.0 million when these funds are factored in.

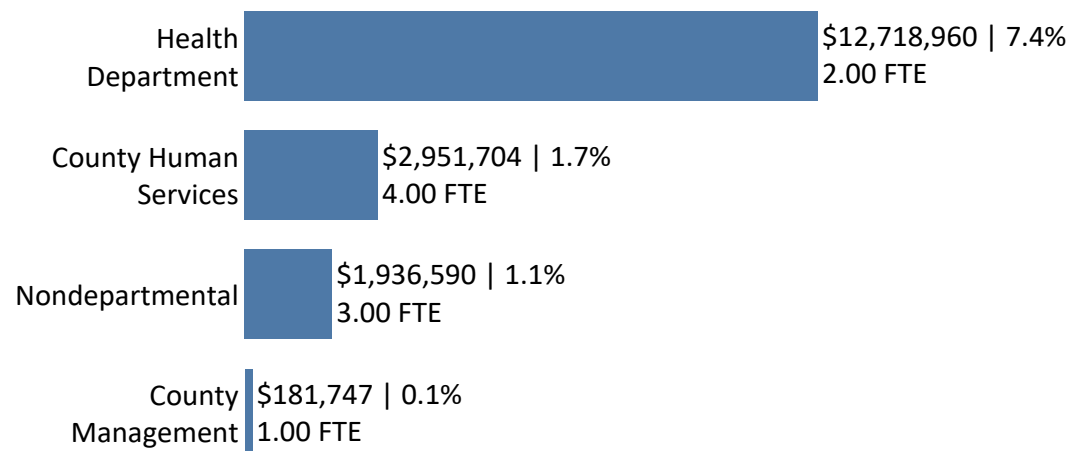
Budget Director's Message

FY 2027 Adopted Budget

Per the intergovernmental agreement with Metro, after collections cost and Metro administration, the revenue allocation is split Multnomah County 45.3%, Washington County 33.3% and Clackamas County 21.3%. The budget includes \$172.0 million (including \$4.1 million of contingency) of SHS Measure-funded programming. The most recent SHS forecast in December 2025 increased revenue for FY 2026 and reduced revenue for FY 2027 through FY 2030. The increased FY 2026 revenue was incorporated into beginning working capital for FY 2027.



The Homeless Services Department partners with other County departments and community providers on coordination and implementation serving our houseless neighbors. The budget appropriations included with the various department partners are shown in the bar chart and table below. Of the \$172.0 million SHS operating budget, \$154.2 million (90%) is budgeted in the Homeless Services Department and \$17.8 million (10%) budgeted in partner departments.



Budget Director's Message

FY 2027 Adopted Budget

Supportive Housing Services - Partner Departments

Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
Nondepartmental						
10000B	Homelessness Response System and Action Plan	686,631	0	0	686,631	2.00
10012B	Logistics	999,959	1,019,854	0	2,019,813	1.00
10012C	Countywide Severe Weather Response	250,000	0	0	250,000	0.00
Total Nondepartmental		1,936,590	1,019,854	0	2,956,444	3.00
County Human Services						
25009	DCHS Data and Evaluation Services	226,415	1,738,423	0	1,964,838	1.50
25011	IDDS Budget and Operations Support	450,885	650,855	6,596,049	7,697,789	1.00
25012	IDDS Services for Adults	61,980	1,291,758	10,902,682	12,256,420	0.00
25029A	ADVSD LTSS Nursing Homes and Homeless Services (Medicaid)	303,235	794,315	7,383,962	8,481,512	0.00
25050	YFS - Gateway Center	151,405	1,133,595	1,111,039	2,396,039	1.00
25133B	YFS - Eviction Prevention	1,192,784	2,406,000	0	3,598,784	0.50
25133E	YFS - Eviction Prevention In Reach Team	565,000	0	0	565,000	0.00
Total County Human Services		2,951,704	8,014,946	25,993,732	36,960,382	4.00
Health						
40069	Behavioral Health Crisis Services	451,205	2,835,897	16,567,713	19,854,815	0.00
40074B	Bridgeview Mental Health Residential Services	275,000	642,256	0	917,256	0.00
40085	Adult Addictions Treatment Continuum	2,082,390	2,164,125	8,207,033	12,453,548	0.00
40105B	Behavioral Health Resource Center (BHRC) - Shelter/ Housing	1,726,045	1,872,170	0	3,598,215	0.00
40112	Shelter, Housing and Supports	8,184,320	51,012	0	8,235,332	2.00
Total Health		12,718,960	7,565,460	24,774,746	45,059,166	2.00
County Management						
72012B	FRM Fiscal Compliance Supportive Housing Services	181,747	0	0	181,747	1.00
Total All Partner Departments		17,789,001	16,600,260	50,768,478	85,157,739	10.00

Preschool for All (PFA) - \$841.6 million, 7,500 preschool slots

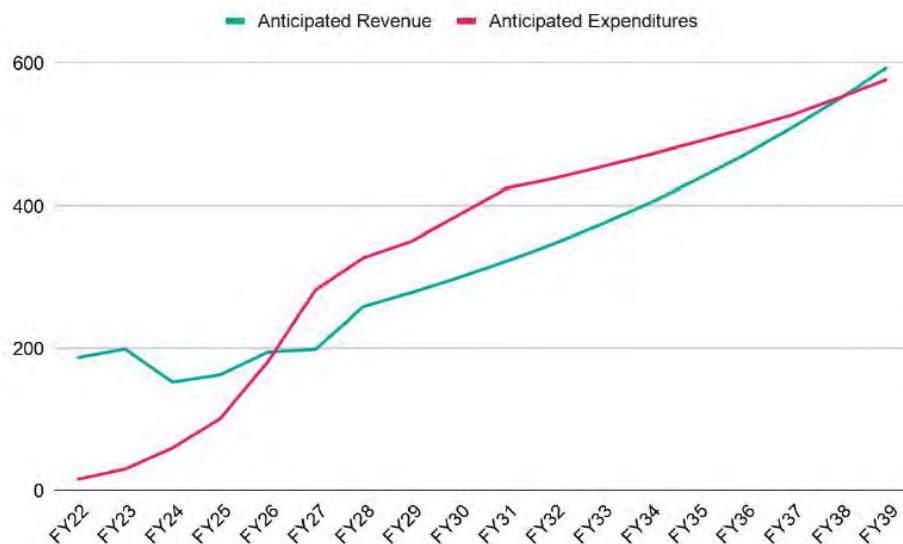
The Preschool for All (PFA) Measure provides ongoing funding to connect 3- and 4-year-olds in Multnomah County to free early education. The FY 2027 budget includes \$189.0 million in new funding from FY 2027 tax collections. The remaining resources come from interest (\$10.0 million) and carryover from previous fiscal years (\$642.6 million) which seeds the program's Dedicated Savings set aside to address expected future deficits, program contingencies and reserves.

Based on current revenue and cost estimates, there will be an 11-year period from FY 2027 to FY 2037 when costs are higher than the anticipated revenue. This happens as the program nears universal preschool access. Over time, the gap between revenues and expenses narrows as the pace of slot growth slows.

PFA Revenue & Expenditures

Revenues and Expenses are matched over the full implementation of the program.

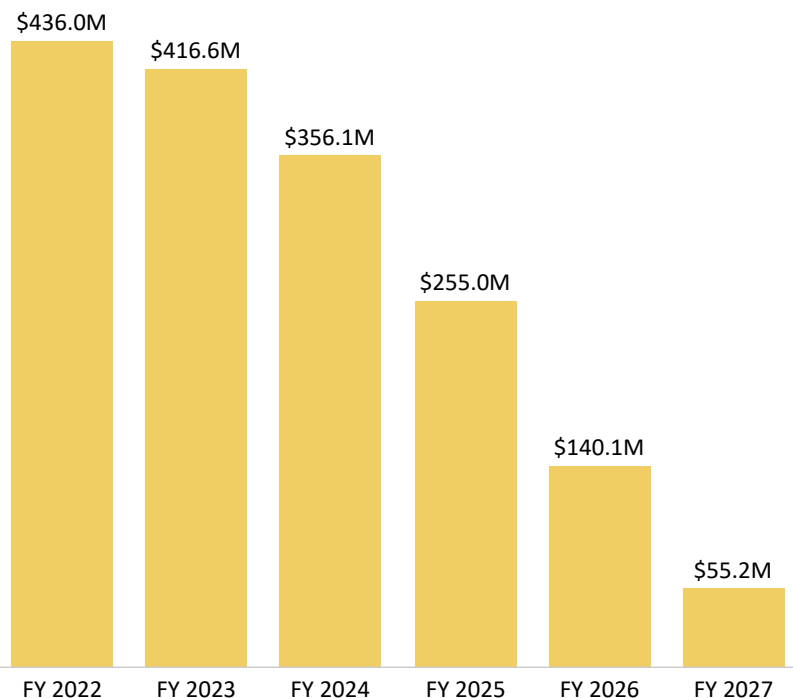
Earlier surpluses are saved to offset expected future deficits.



Multnomah County - Library General Obligation Bond - \$55.1 million

The Library General Obligation Bond funds capital projects to expand and modernize library spaces. Voters approved over \$387 million in new bonding capacity, which will fund eight major Library projects when completed, including the new East County Flagship Library. Already completed projects include the Library Sort Center, and the Holgate, Albina, Midland, North Portland, Northwest, and St. Johns Libraries. The Belmont Library is the final project under construction in FY 2027.

The graph below shows the history of available funds by fiscal year for the Library Capital Bond Fund.



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

Policy Issues and Opportunities

The FY 2027 budget is based on the best information available at the time of development. The budget document lays out the County's plan to address community needs within budgetary limits, but there are issues that cannot be addressed in one year, or emerging issues that the County is tracking when planning for the future.

State Funding Update - Mid-Year Rebalance

More information can be found on the [FY 2026 State and Federal Budget Rebalance website](#).

In September 2025, the County implemented a mid-year State and Federal Rebalance process to update budget assumptions. This resulted in several mid-year reductions (shown in the table below) that are already in effect.

While these cuts will be visible when comparing the FY 2026 Adopted budget to the FY 2027 Adopted budget, we have not listed them in detail in the department sections since the actions have already been implemented.

Department	FY 2026 Fed/State/Other Change	FTE Change
Health Department		
<i>CareOregon Reductions (Annualized)</i>	(8,561,220)	(21.50)
<i>Behavioral Health Division</i>	977,342	(0.20)
<i>Integrated Clinical Services Division</i>	(353,109)	(0.83)
<i>Public Health Division</i>	(513,671)	0.01
Health Department Total	(8,450,658)	(22.52)
Homeless Services Department	(28,031,277)	0.00
County Human Services		
<i>Aging, Disability, and Veterans Services Division (ADVSD)</i>	1,748,073	10.80
<i>Intellectual and Developmental Disabilities Services Division (IDDSD)</i>	3,770,673	4.00
<i>Youth and Family Services Division (YFS)</i>	(4,901,668)	(3.50)
County Human Services Total	617,078	11.30
Sheriff's Office	(1,451,297)	(2.00)
Community Justice	(982,749)	0.00
Total	(38,298,903)	(13.22)

Federal Landscape

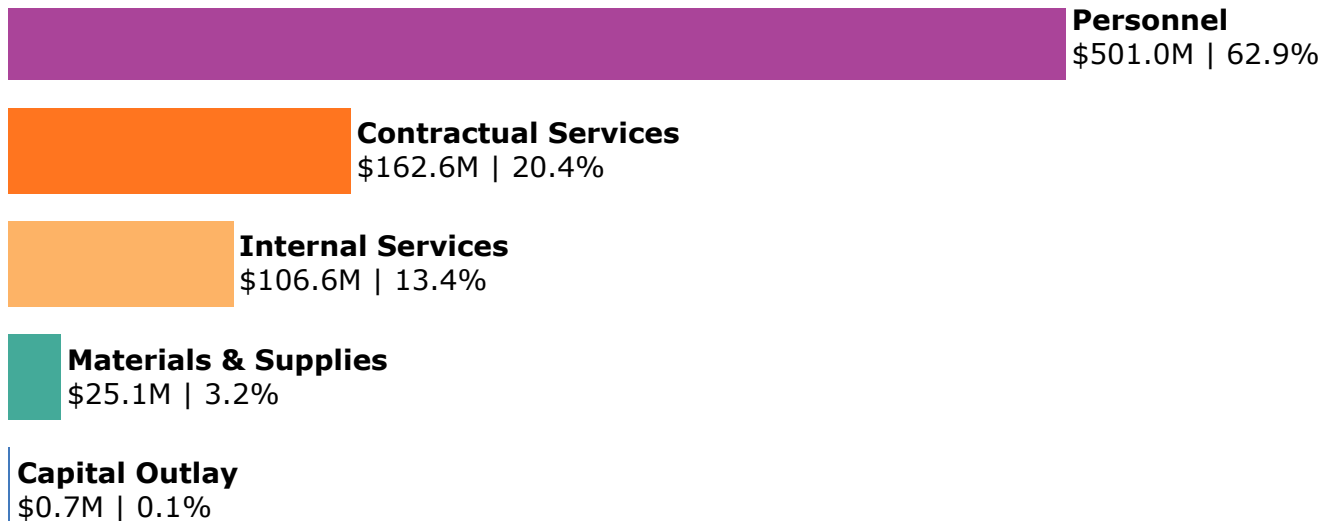
More information can be found on the [Federal Impacts website](#).

In FY 2027, the County budget estimates it will receive \$433.9 million from the Federal Government (either directly or passed-through the State, including Medicaid). The current uncertainty around Federal funding creates risks for County programming. The County has formed a taskforce to track the rapidly changing Federal landscape and regularly report out to the Board and the public about emerging risks.

Labor and Personnel Costs

Personnel costs make up 62.9% of General Fund expenses. Approximately half of Contracted Services go to community partners where it mostly supports staff salaries, and even the County's internal services are largely the cost of employees providing IT and Facilities support. As a result, the County's expenditure trajectory is driven by personnel cost changes which are based primarily on inflation, medical costs, and PERS. The following graph shows the breakdown of costs in the General Fund for the FY 2027 budget.

FY 2027 General Fund Operating Expenses



The FY 2027 budget includes costs related to recently settled bargaining contracts for: Multnomah County Prosecuting Attorneys, AFSCME Local 88, Physicians, Pharmacists, Multnomah County Corrections Deputies, and Oregon Nurses Association.

Additionally, the County currently has three open labor contracts: Multnomah County Deputy Sheriff's Association, Juvenile Custody Specialists (reached tentative agreement as this budget is going to the printer), and Dentists (reached tentative agreement as this budget is going to the printer).

Pretrial Redesign

A Pretrial Subcommittee was started in May 2024 to bring local justice leaders together to improve how the County supports people waiting for trial. The goal is to make the system more efficient, keep the community safe, and ensure people show up for their court dates. The group includes members from the Sheriff's Office, District Attorney, Portland Police, Judges, and Public Defenders. Together, they are working to improve the County's bifurcated model of pretrial monitoring to better serve individuals in the community on pretrial release, improve court appearance rates and protect community safety.

The FY 2027 Adopted Budget includes \$1.7 million to facilitate this transition. The budget includes \$800,000 to ramp down the Sheriff's Office Close Street Program by December 31, 2026. The remaining \$928,000 will go to the Courts to perform pretrial monitoring while work continues on the design of the new system. In FY 2028, the \$800,000 previously spent for the Close Street Ramp Down will be available to fund ongoing activities in the newly redesigned system. See Program Offer 10031 for more detail on the transition and 60390 for the Close Street rampdown.

Deflection and Sobering Services

More information can be found at the [Future Sobering and Crisis Stabilization Center website](#).

The County is continuing development of a permanent 24/7 Sobering and Crisis Stabilization Center located at 440 SE Stephens Street, Portland. The facility will provide trauma-informed care featuring an intake area, a sobering area with up to 18 stations for care up to 24 hours, and a withdrawal management area with up to 29 stations for care exceeding 24 hours. Services will also include medication-assisted treatment, deflection, and sheltering.

The total capital renovation budget for the project is \$29.8 million. Funding is comprised of a mix of state allocations and County General Fund resources:

- State Allocation: Of the \$25 million provided by the Oregon State Legislature in 2024, \$15.5 million is available for this project.
- Sobering and Crisis Intervention Center (78249B): To address the remaining funding need of \$14.2 million, this budget includes \$12.4 million in new one-time-only General Fund for FY 2027 and will make an additional ask for \$1.8M in FY 2028.

Once construction is finalized, services currently housed at the Coordinated Care Pathway Center, will be transferred to this permanent location.

Countywide Strategic Planning

More information can be found on the [Strategic Plan website](#).

Multnomah County's strategic plan is a visionary roadmap that aligns our priorities, resources and actions to facilitate long-term success. It connects our organization's everyday work to larger County goals.

The strategic plan clearly defines Multnomah County's highest operational priorities, providing a valuable framework for ensuring our essential services remain accessible and effective, even and especially in the face of financial challenges. Through the measurable goals set out in the plan, we can identify solutions and foster collaboration across County departments and with our community partners. The plan will help Multnomah County adapt to a changing environment without compromising our core mission. The Strategic Plan is concentrated in six key Focus Areas:

01	Support Community Health and Wellness This Focus Area is about being a trusted and reliable source of information and providing community-centered safety net services, especially for those most impacted by inequities.
02	Create a Safe and Just Community Our goal is to support individuals impacted by crime, including survivors and those in the justice system, and to create safer communities for everyone.
03	Strengthen Community Vitality & Resilience This Focus Area is about building our capacity to prepare and respond to crises, and strengthening diverse partnerships and building a thriving local economy.
04	Be Accountable, Collaborative & Transparent We are committed to making transparent, data-driven decisions and fostering better collaboration both internally and with the community.
05	Improve Operational Excellence This Focus Area is all about our workforce. We want to ensure employees feel connected to our mission, are proud of their work, and embrace a culture of continuous improvement.
06	Invest in Our Future This Focus Area concentrates on creating a coordinated, equitable, and effective system for youth and families.

2024-2028 Workforce Equity Strategic Plan (WESP)

More information can be found in the [2024-2028 Workforce Equity Strategic Plan](#).

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

The WESP focus areas and recommendations are aimed at meaningfully addressing inequities, employee experiences and organizational practices that harm employees of color and other marginalized groups. The plan builds on existing infrastructure, practices and other improvements. It consists of 33 action benchmarks across eight categories to be implemented over the course of a four-year cycle.

Charter Review

More information can be found on the [Charter Review Process website](#).

The [Multnomah County Home Rule Charter](#) is the local version of a constitution. It establishes the governance framework for the County and describes the structure, organization, and powers of the County government. The charter can only be amended through voter approval. The last time the charter was updated was in 2022.

Multnomah County's Charter requires that a Charter Review Committee (CRC) made up of community members be convened every six years to perform a comprehensive study of the charter. Regular reviews of the charter are intended to ensure that the document remains consistent with the community's values and needs. The CRC's goal is to assess whether there are changes to the charter it thinks would better align it with those values and needs. If the CRC believes changes are needed, it can propose Charter amendments that the Board will submit to the voters of Multnomah County to decide via ballot.

The 2026-2028 Charter Review Timeline:

Committee Recruitment (2026): The application period for the Charter Review Committee opens to Multnomah County residents in July 2026. The 16-member committee will feature members appointed by the Multnomah County Chair and Board of Commissioners, four from each commissioner district.

Study and Deliberation (2027): The new committee will officially convene in March 2027 and will have up to 17 months to conduct studies, interview witnesses, and hold public hearings.

Recommendations and Ballot Referral (2028): The CRC will present its proposed amendments, which the Board of County Commissioners is legally required to place on either the 2028 primary or general election ballot for voter decision.

The FY 2027 budget includes \$214,900 for Charter Review Committee Support (10010B) for a dedicated staff person and stipends for CRC members.

Climate Resilience

More information about the draft Plan can be found on the [Climate Justice Plan website](#).

In September 2025, the County Commissioners were updated on the next steps related to the draft plan of the County's first-ever Climate Justice Plan. The briefing followed the conclusion of the plan's public comment period. The draft Climate Justice Plan is meant to address the needs of Multnomah County residents who have experienced — and will continue to experience — the worst harms from climate change, including heat waves, wildfires, smoke and other extreme weather. These events have intensified in recent years due to the country and community's continued reliance on burning fossil fuels.

Burnside Bridge Replacement

More project information can be found on the [Earthquake Ready Burnside Bridge website](#).

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

In FY 2026, the project anticipates achieving the 60% design milestone of the main bridge package, 98% design milestone on the detour route improvement package, and 60% design milestone of the existing bridge demo package. In FY 2026, the biggest change to the Transportation Division was the decision to take the Earthquake Ready Burnside Bridge (EQRB) project to 60% design, develop cost estimates and risk profiles, and then pause the project. In FY 2027 the Transportation Division will continue to work on refining cost projections, documenting the work completed and developing a "Pick Up Plan" so that the project will be ready to go as soon as construction funding is available. Additional program details can be found in Department of Community Services program 90019.



County Shelter Closures & Reductions

Significant funding decreases have led to difficult budget decisions impacting homeless services, including shelter closures. County shelter units are funded primarily through the Homeless Services Department. There are also a smaller number of shelter units funded through the Health Department and the Department of Community Justice. Shelter units include traditional shelter beds, “alternative” models like villages, and motel vouchers for families.

The FY 2027 budget:

- Reduces County shelter units by 695. This includes shelters that are closing and shelters that are reducing their total number of units. Not all of these units were operational or filled in FY 2026.
- Funds a total of 1,794 shelter units. This number includes 75 units contracted with the City of Portland, but does not include other City or privately-funded shelters. One shelter with 120 units is planned to close part-way through FY 2027, leaving a total of 1,674 shelter units open for the full year.
- Provides funding for ramping-down of shelter services. Shelter Ramp Down (30200B) includes \$1.8 million of one-time-only funding for two months of operations at sites that are closing. This allows shelter sites to extend their closure date from June 30, 2026 to August 31, 2026. An additional \$1.0 million of one-time-only funding in this program helps participants move from shelter to housing.

Shelter units are designed to meet the needs of different populations. Below is a table that shows the total number of shelter units funded in the FY 2027 budget and the shelter units reduced in the budget by population. The table does not include shelter units funded by the City or private sources.

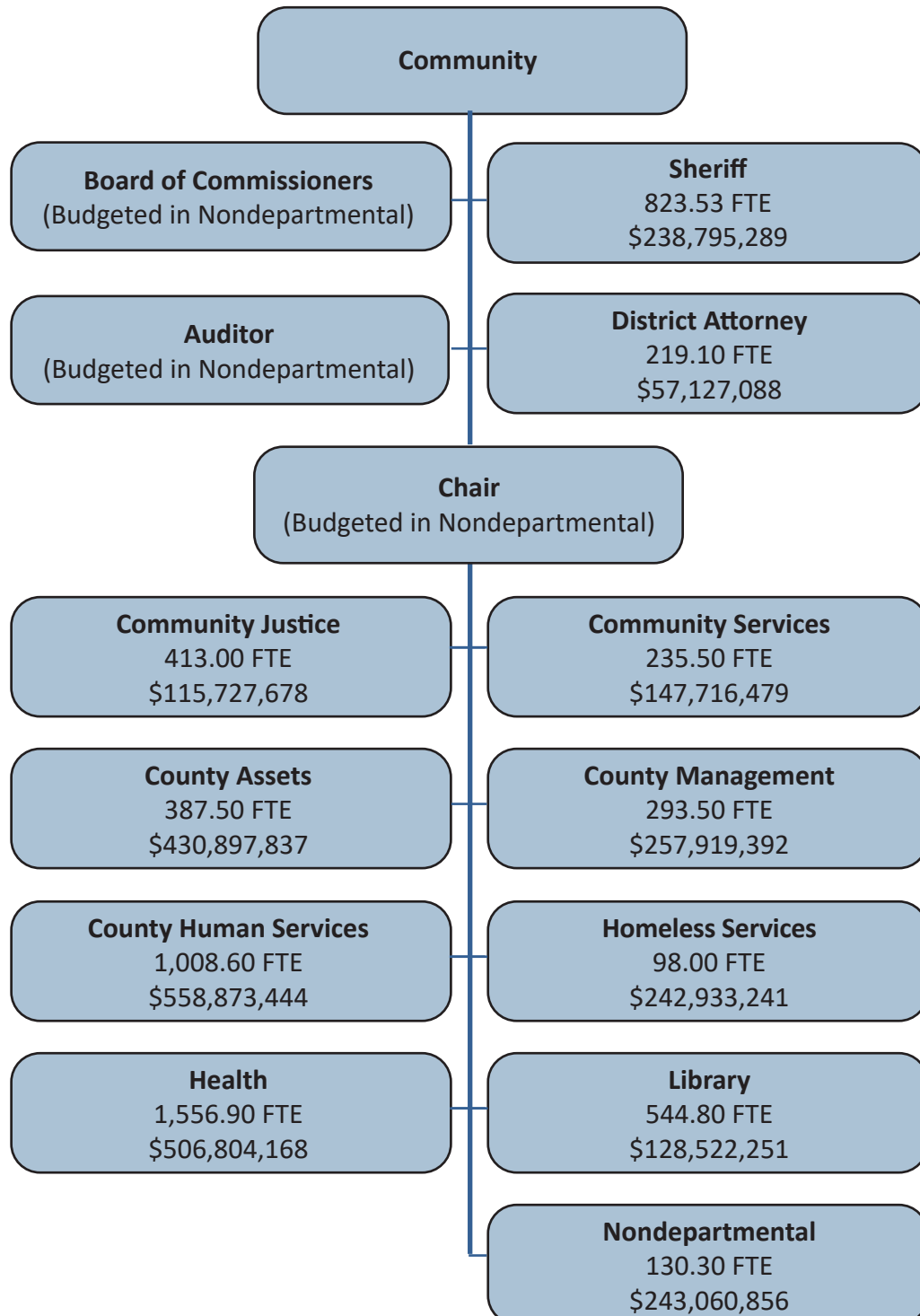
Population Served	County Shelter Units Reduced in FY 2027 Budget	County Shelter Units Funded in FY 2027 Budget
Adults	(605)	1,371
Families	(90)	106
People experiencing domestic violence	0	180
Youth	0	85
Behavioral Health Resource Center	0	52
Total Units	(695)	1,794
Units Closing Mid-Year FY 2027	(120)	
Total Units Full Year	(815)	1,674

Vector Control Relocation

The Environmental Health Division's lease with the City of Portland is being terminated, at the City's request. The Vector Control Relocation project will design, permit, and renovate an estimated 15,000 square feet for Vector Control operations. This requires space for roughly 15 staff, 30 vehicles, office, storage, chemical storage, showers, locker rooms, and meeting room space. The project assumes the City and County will share costs for acquisition, design, and construction. The FY 2027 Adopted budget includes \$2.5M in funds from the City of Portland to begin this project.

Multnomah County Organization Chart

Multnomah County delivers its services through 11 departments, including two managed by independently elected officials, Sheriff Nicole Morrissey O'Donnell and District Attorney Nathan Vasquez, and County Auditor Jennifer McGuirk (whose office resides in Nondepartmental). There are 5,720.73 full time equivalent (FTE) positions in this budget. The organization chart below shows the FTE and operating budget by department.



Appreciation

Every year, the Multnomah County budget is the result of many hours of analysis, collaboration, and dedication by our departments, offices, and staff. I would like to personally thank each of you for your contributions. My gratitude also extends to the community members who participated in our public process; your voices directly shape the services we provide.

As we present the FY 2027 budget, I want to share a special acknowledgement for **County Chair Jessica Vega Pederson** as she delivers her final budget. Throughout her tenure, the Chair has brought a steady and judicious approach to the complex task of managing our public resources while facing significant budget reductions. Her deep care for this community and the essential services we provide is evident in every page of this document. She truly embodies the principles of fiscal stewardship and accountability, ensuring that even in the face of significant challenges, the County remains a reliable foundation for those we serve.

I also wish to recognize the leadership team within the Chair's Office for their guidance throughout this fiscal year: Chief of Staff, Jenny Smith, Deputy Chief of Staff, Stacy Borke and Budget & Strategic Partnerships Director Sara Ryan.

I would also like to thank Chief Operating Officer Christopher Neal and Deputy Chief Operating Officers Jeston Black, Sara Morrissey, Iman Nazeeri-Simmons, and Tracey Massey for their operational oversight and strategic partnership.

My sincere appreciation goes to our department leaders and constitutional officers including Auditor McGuirk, Sheriff Morrissey O'Donnell and District Attorney Vasquez. Along with their dedicated budget teams and staff, they have shown remarkable cooperation and flexibility in navigating the difficult trade-offs required by this year's fiscal environment.

Finally, I want to acknowledge the exceptional teamwork of the Central Budget Office. Their technical expertise and tireless effort were instrumental in bringing this document to fruition:

Emma Benson, Brooke Chilton Timmons, Althea Gregory, Leah Isaac, Dianna Kaady, Aaron Kaufman, Evan Kersten, Ash Manning, Jeff Renfro, Erin Russell, Anchal Sharda, and Chris Yager.

It is an honor to work alongside such dedicated public servants who remain steadfast in their mission to serve our County.

Christian Elkin
Multnomah County Budget Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Multnomah County
Oregon**

For the Fiscal Year Beginning

July 01, 2025

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

Executive Director

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

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

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Introduction

The Board of County Commissioners adopted the following Budget Notes on June 5, 2026. These notes are a key part of the County's budget process. Budget notes may:

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

Sheriff's Office Post Factor Study

The 2025 Grand Jury Report identified as the number one report recommendation updating and commissioning a Multnomah County Sheriff's Office (MCSO) post-factor staffing study. The last staffing study was completed in 2006, leaving the County without a modern assessment of what is needed today.

The Sheriff's Office has been impacted by years-long staffing shortages due to compounding factors including retirements, maintaining aging facilities, additional regulations and training requirements, and transport and security requirements that continue to affect operations at both Multnomah County Jails - Inverness and the Detention Center. The resulting impacts are unsustainable and untenable. Overly relying on mandatory overtime to fill staffing gaps, closing and limiting booking, reducing or closing dorms that impact adults in custody by limiting out-of-cell time, limiting visitation and time with legal counsel, and canceled hearings due to transport delays all negatively impact the justice system and community safety.

This budget note builds on efforts to increase recruitment and retention and track overall staffing, by requesting that the Sheriff's Office commission a comprehensive, post-factor staffing study that evaluates MCSO organizational structure, including staffing, operations, and workload demands to provide insight, guidance, and recommendations on performing critical functions and providing core services.

The Board requests this study by January 31, 2027.

Sobering and Crisis Stabilization Center

It is the policy of the Board that an in-depth study of concerns with utilization, operating budget & revenue, care coordination for the Sobering and Crisis Stabilization Center (SCSC) be conducted, and that programming & operation plans are developed to ensure that behavioral health and SUD services to be provided at the Sobering Center are in accordance with community needs, best practices, gaps analysis and emerging trends.

This policy goal can be achieved by establishing a workgroup to provide an in-depth analysis and briefing on Utilization, Operating Budget & Revenue, Care Coordination, including:

Utilization:

- Updated utilization estimates from law enforcement and first responders
- Engages partners to increase utilization by referral or walk-in
- Evaluate the types of services needed to increase utilization

Operating Budget & Revenue:

- Draft budget for expenses, revenue and cost recovery
- Explore strategies to increase operating funding and ensure sustainability

Care Coordination

- Which services do we plan to offer on site day one
- What are the service gaps at SCSC and which partners will fill the gaps
- Which organizations are our “hand-off” after sobering and detox, and how are we ensuring a seamless transition.

The Board requests that the Health Department develop a project plan by the end of October 2026 that includes timelines and deliverables, including composition of the workgroup.

Expand Behavioral Health Services

It is the policy of the Board that the County Health Department explores ways of increasing its provision of behavioral health services. This policy goal can be achieved by the Health Department collaborating with Federally Qualified Health Centers (FQHCs) and/or the county becoming Certified Community Behavioral Health Clinic (CCBHC) with the focus of expanding billing capacity and maximizing reimbursement rates. A report is requested by December 1, 2026.

ADA Compliance

It is the policy of the Board that the County takes steps to improve ADA compliance countywide. This policy objective can be achieved by Office of Diversity and Equity (ODE) and Central Human Resources (HR) collaborating to improve ADA compliance countywide through standardizing ADA processes and ensuring compliance with the law. The Board requests that ODE & HR report back to the Board in 4 month intervals on progress towards this policy objective.

Cook Plaza

The County purchased Cook Plaza for \$3 million, and an additional \$1.6 million was appropriated for improvements in the building by the Commission on April 30th, 2026. The Commission has decided not to use the building for delivering homeless services.

Currently, the use is slated to be for emergency sheltering during extreme weather events or other emergencies. As the Commission recently approved increasing the appropriation by \$1.6 million in federal Housing and Urban Development (HUD) funds for the Capital Improvement Fund, questions were raised about the effective use of funds and the building, a County asset. Based on conversations with County staff, there are uses being contemplated that are outside of extreme weather events or other emergencies for the building.

This budget note requests recommendations from staff, including the Department of County Assets, Office of Emergency Management, and the Homeless Services Department by December 31, 2026 to the Commission on additional potential uses of the building.

Permanent Supportive Housing

Permanent Supportive Housing (PSH) is a national best practice and an evidence based model proven to serve people experiencing chronic homelessness. Service providers and landlords who serve this population operate PSH programs, and in recent years have explored the development of new PSH services in order to better serve their clients. However, few to none of the PSH programs in Multnomah County are funded or designed to operate to fidelity.

This budget note requests the Chair to direct the Chief Operating Officer to do an inventory of Permanent Supportive Housing programs operated or contracted by Multnomah County and a fidelity review. The Board requests an analysis of each program, comparing services offered to the Pathways Housing First or Substance Abuse and Mental Health Services Administration (SAHMSA) PSH Fidelity Scale (scale to be determined through conversations with Healthshare, social service providers currently administering PSH services contracted by Multnomah County, the Behavioral Health Division, and the Homeless Response System (HRS). The Board requests that the Chief Operating Officer provide a report to the board no later than December, 2026.

In addition, the Board requests an analysis from Homeless Response System (HRS) and Homeless Services Department (HSD) to identify contractual and service delivery changes needed in order for the eligible service portion of PSH to be eligible for Medicaid match. This should include but is not limited to case management services, care coordination, personal support services, job coaching, and person centered planning.

The data and recommendations from the “Roadmap for Permanent Supportive Housing” Program Budget Note that is produced by January 15, 2027 will be updated based on the outcomes of this budget note and any costs needed to reach PSH fidelity.

County Fleet Decarbonization

Multnomah County is dedicated to decarbonizing County operations, including fleet vehicles. While the motivation for fleet vehicle decarbonization is to reduce greenhouse gas emissions and improve air quality, investing in electric vehicles may also lower operational costs and allow the County to better forecast fueling expenses; electricity is closely regulated and less volatile compared to gasoline and diesel fuel prices.

It is the policy of the County Commission that departments first consider battery electric vehicles when replacing or purchasing vehicles. By February 2027 the Commission requests a presentation on this draft policy and requests that the presentation surface any additional challenges and potential solutions for battery electric vehicle adoption. The presentation should include the unique vehicle requirements of each department.

Building on the work being done with the construction of our libraries and using knowledge gained from implementation of Countywide Amendment 18 to install electric vehicle charging at the Juvenile Justice Complex, this report will also include a recommendation for installing additional charging stations to support the County's work to electrify County and County-partner fleet vehicles.

Case Manager Access to HMIS

This budget note requests that the Chair work with the COO to ensure that County Department of Human Services case manager assistants, where appropriate for the position, have the ability to look up clients in HMIS in order to do care coordination for clients being served by December 31st, 2026.

Victim Services Programs

Over the years, Multnomah County has funded programs that provide victim advocacy and support. These investments are spread across multiple departments in programs, frontline staff, and contracted services with providers. Because this work lives throughout the enterprise and has experienced various phases of coordination, our victim advocacy and support programs may have duplicative efforts, unaligned approaches, or cost inefficiencies. During a deficit year, it is imperative we track all related efforts to identify gaps or better service delivery models.

By December 31st, 2026 it is requested that the Chair direct the Chief Operating Officer, in coordination with the Health Department, Department of County Human Services, Homeless Services Department, Department of Community Justice, the District Attorney's office and the Sheriff's Office, to coordinate a shared report to identify all costs associated with victim services programs, FTEs, and contracted services. The Board requests that these reports include cost breakdown, outcomes, objectives, and duration/length of the program along with when in the process these programs engage with victims.

Track Number of Beds

It is the policy of the Board that the County tracks and records from relevant County contractors the following that are available to residents of Multnomah County:

- Number of detox/withdrawal management beds;
- Number of inpatient treatment beds;
- Number of intensive outpatient treatment beds;
- Number of non-intensive outpatient treatment beds;
- Number of recovery housing beds;
 - Delineating the number of each type (Oxford v. NARR) and level (1, 2, 3, etc.) of recovery housing

1. Where appropriate, the County will track and record:

- How many beds, on average, were used and how many were available/empty per day;
- How many individuals were in a waitlist, queue, or similar, per day;
- Delineate whether and how many beds are available to manage category/quadrant 4 (most acute) co-occurring disorders (CODs) (SUD and SPMI);
- Whether the beds provide services that have the potential to bill Medicaid;
- Whether the beds are billing Medicaid;
- If the beds are paid for by the County;
- If beds are available to residents at low or no cost;
- If and how beds are focused to be available to individuals at certain stages of recovery (Ex: Recovery housing exclusively for individuals who have just completed treatment and are homeless)
- If and how the beds are connected to the County's Behavioral Health system or Homeless Services Department system. (Ex: Case workers contracted by the County refer individuals to these beds)
- Where individuals come from when using the beds;
- Where individuals exit to after using the beds;
- Whether the data is derived from real data, estimated, self-reported from participants, verified about participants; or other relevant information regarding data source;
- Bed provider observations on where the continuum of behavioral health and homeless services is short in resource, adequate, or in excess compared to need.

This policy goal can be achieved by requiring providers that contract with the County to provide this data. The data will be collected, compiled, and presented to the Board on an ongoing basis every 6 months. Specific items to be tracked and presented on can be adjusted in coordination with the Board.

2. It is the policy of the Board that the County tracks and records from relevant providers who do not contract with the County the following that are available to residents of Multnomah County:

- Number of detox/withdrawal management beds;
- Number of inpatient treatment beds;
- Number of intensive outpatient treatment beds;
- Number of non-intensive outpatient treatment beds;
- Number of recovery housing beds;
 - Delineating the number of each type (Oxford v. NARR) and level (1, 2, 3, etc.) of recovery housing

It is important to recognize, however, that absent a contractual relationship, organizations may not be obligated to provide all the requested information to the County. In those cases, the county makes its best effort to work with those organizations to obtain the information.

Where appropriate, the County will track and record:

- How many beds, on average, were used and how many were available/empty per day;
- Delineate whether and how many beds are available to manage category/quadrant 4 (most acute) co-occurring disorders (CODs) (SUD and SPMI);
- If beds are available to residents at low or no cost;
- Bed provider observations on where the continuum of behavioral health and homeless services is short in resource, adequate, or in excess compared to need.

This policy goal can be achieved by requesting non-contracted providers to provide this data and GR advocating for a statewide registry of providers of these services. The Board requests that data will be collected, compiled, and presented to the Board on an ongoing basis every 6 months.

This report is intended to be iterative over time, gathering additional information and providers over time.

Plan for Halsey Main Street Project

The Board of County Commissioners requests a comprehensive financial and implementation strategy for the Halsey Main Street Project.

Following the Board's adoption of Resolution R.2 approving the Main Streets on Halsey Street Design Plan, and acknowledging the parallel adoptions by the City Councils of Fairview, Wood Village, and Troutdale, the County requires a formalized strategy to transition this shared, multi-jurisdictional vision into its next phase of development.

The financial strategy should outline potential funding mechanisms, grant opportunities (building upon the initial Transportation Growth Management Grant), and cost-sharing models with jurisdictional partners to support the envisioned safety, beautification, and pedestrian and bicycle-friendly infrastructure improvements along the three-mile stretch of NE Halsey Street.

The Board of County Commissioners requests findings and the proposed financial strategy during a regularly scheduled board briefing on or before September 30, 2026.

Health Insurance for Preschool for All Providers

This budget note requests the Chair direct the Department of County Management (DCM) to explore options to reduce Health Insurance costs for Preschool for All (PFA) providers in order to reduce overall personnel costs in PFA rates. The Board requests a report from DCM regarding options including but not limited to pooled insurance, association health plan, and PFA providers joining existing professional employee benefits association (EBA). The goal is to lower health care costs for PFA providers, which will reduce the cost of providing preschool to all 3-4 year olds in Multnomah County. A report back to the Board is requested before March 30, 2027.

True Cost of Care Cost Study for Preschool for All

It is the intent of the Board to ensure Preschool for All rates cover true operating costs for PFA preschool classrooms. To that end, the Board requests a report that provides findings from Preschool and Early Learning (PEL) on the True Cost of Care Cost (TCOC) Study and compares this study to the FY27 PFA rates. This information will inform the Board regarding the sufficiency of the FY27 provider rates and whether these rates need to be adjusted due to new information from TCOC Study. The Board requests a report before November 2026.

Standardize Contracting with Community Based Organizations

This budget note requests the Chair to direct the Chief Operating Officer and Finance and Risk Management (FRM) to work with departments to identify places where multiple divisions and departments are contracting with the same Community Based Organization (CBO). They will identify opportunities to reduce administrative burden to the CBO while unifying their experience when doing business with the County. The aim is to resolve persistent issues stemming from fragmented interactions by offering a centralized organizational perspective. For example, in contract administration we can further standardize contracting processes and supplier support. The goal of this budget note is to reduce the administrative burden on CBOs and County staff where feasible that occurs under the current structure.

Action Plan for Improved Budget Processes recommended by CBAC

This budget note requests the Chair to direct the Chief Operating Officer and Office of Community Involvement (OCI) to integrate improved processes for the FY 28 budget cycle taken from all recommendations in FY27 budget department Community Budget Advisory Committee (CBAC) letters in the cycle and continue to pilot and evaluate year round recruitment and activation of the CBACs as recommended by the Central CBAC.

OCI will work with the budget director to redesign and standardized a departmental CBAC letter template and CBAC presentation slides to include, at a minimum:

- CBAC preferred buy backs in the priority order as determined by the CBACs of the previous year like DCJ's CBAC recommending Program Offer 50064: Juvenile Culturally Responsive Youth and Family Treatment Services.

Continuum of Employment Services

This budget note requests the Chair to direct the Homeless Response System (HRS), to convene Homeless Services Department (HSD) funded employment service providers to discuss how they can create a true continuum of employment services to support people moving from low barrier to internships/apprenticeships and permanent employment opportunities. This work will be reported by December 31st, 2026. The goal is to provide a cohesive pathway to securing employment that would allow people to become financially self-sufficient while also deduplicating work across providers and creating efficiencies in the homeless services employment ecosystem. In addition, the employment programs will develop concrete outcome measures that include, but are not limited to, # of people securing long term/permanent employment.

Furthermore, the Board requests that COO and HRS will convene a workforce investment table with DCHS, DCJ, HSD, MCSO, HD, DCM, and cities in Multnomah County that fund employment programs to discuss workforce investments, examine outcomes of existing programs, and design outcome goals that include, but are not limited to, clients gaining long term/permanent employment. They will recommend opportunities to create efficiencies in contracting and in duplicative County administrative functions. A board briefing is requested from the COO by December 31st, 2026.

Affordability Index

This budget note requests development of an affordability index by the Chief Financial Officer. The development of an affordability index will also consider factors, including – but not limited to – the affordability of:

- Rent/mortgage
- Food
- Utilities
- Child care
- Transportation
- Health Care
- Education

Enterprise Contract Management System - Performance Outcomes

Prior to the Fiscal Year 2028 Budget introduction, the County will ensure that its enterprise contract management (ECM) system will have a functional ECM tool for storing contract deliverables or performance outcomes and County contract managers will utilize this tool for contracts so that contracts can be actively monitored and performance managed.

The contracts and performance evaluations should be available for internal and external review. Reporting should be tracked in consistent formats within a singular system that tracks deliverables and impacts of contract performance that evaluates contract and management performance. The outcomes and service delivery impacts from contracted services should be monitored with ongoing contract performance management and oversight and quarterly reporting to the Commission.

Comprehensive Assessment of Investments and Service Delivery in East Multnomah County

It is the policy of the Board of County Commissioners that we strive to achieve our mission “to improve the well-being of those in Multnomah County by providing accessible, high-quality, and innovative public services that create stability, enhance opportunities, and reduce disparities.” The disparities that exist in East Multnomah County are long-standing and well documented. From wages to educational outcomes to life expectancy, substandard outcomes persist.

Accountability requires us to explore and address these chronic inequities. To provide the level of service that enhances opportunity, creates stability, and reduces critical disparities in East Multnomah County, we must understand the current level of service and investment in recent years. This allows us to identify what’s working, what’s missing, and what level of service is appropriate to improve wellbeing in alignment with the County’s Strategic Plan and in service to the people of Multnomah County.

To further this policy, the Board of County Commissioners requests an analysis of Multnomah County investments and services delivered specifically to District 4 in East County. The analysis should:

- Report the investment in dollars directed to East County by each department over the last 5 years.
- Report the type and quantity of services delivered to East County by each department over the last 5 years.
- Identify reliable baseline measures of health and wellbeing indicators that can be reproduced each year to track progress.

The Board requests a written report by December 2026 with a Board briefing by January 2027.

When every community member, regardless of their zip code, has equitable access to the resources required to thrive, the stability and economic vitality of Multnomah County as a whole is strengthened.

County Data Strategy

It is the policy of the Board that the County have reliable and transparent data and outcomes to understand how our services are performing for our communities. Multnomah County has made meaningful investments in data and reporting across several divisions, and this budget note seeks to build on that foundation - aligning, accelerating, and scaling what works while addressing gaps. To continuously evaluate and improve County services, as well as support informed decision making by leaders, Multnomah County must streamline systems, prioritize investments in governing and managing data, and improve data quality and coverage. Equally important, the County must improve its ability to share data among divisions, departments, external partners, and the communities we serve. Without steady and sustained attention to modernizing our data systems and governance – as well as ensuring data is part of our everyday operational rhythms – we risk opportunities to improve efficiency and outcomes for the people we serve.

To further that goal, the Board requests that the Chair direct the Office of the Chief Operating Officer to evaluate and update County processes, including these efforts to:

- **Develop a Strategic Plan-aligned “Impact-on-Outcomes” dashboard**, and associated program offer. The dashboard would connect expected program offer performance to Strategic Plan goals and metrics to inform the FY28 budget process and improve budget decision-making.
- **Review and update the County Data Strategy** to set a vision for data use in a high-performing organization and appropriately govern how data will be collected, shared, protected, and used for decision-making. This effort should also address data quality standards, interoperability across County systems, and governance frameworks for the responsible use decision-making tools.
- **Identify and document the human and capital resource needs** required over the next 3-5 years to become a transparent, data-driven organization including investments in data literacy, workforce development, and the specialized technical talent required to sustain these capabilities in support of Strategic Plan Focus Area 4 “Be Accountable, Collaborative, and

Transparent” and Focus Area 5 “Improve Operational Excellence” to further the broader County mission and mature our existing data capabilities.

- **Deliver a 3-5 year tactical roadmap** outlining achievable actions that move us closer to the County Data Strategy with measurable milestones, accountable owners, and identified dependencies on technology modernization efforts already underway.
- **Brief the Board** on these operational deliverables and any related capital projects such that the Board may make informed budgetary decisions.

Gresham Holding Facility Assessment

The Multnomah County Board of Commissioners requests that the Multnomah County Sheriff's Office (MCSO) partner with the Gresham Police Department to assess the operational and financial feasibility of reopening the holding facility at the Gresham Police Headquarters. This assessment will note the operational efficiencies gained by eliminating the need to transport East County detainees downtown, including officer turnaround times and public safety presence in East County.

MCSO is requested to provide its findings and recommendations to the Board of County Commissioners by November 15, 2026.

Library Capital Bond Remaining Balance

There is a remaining approximately \$20 million taxable balance in the Library Capital Bond after all projects have been completed. The Library Capital Bond Program Management Office (PMO) has recommended continuing to approve uses of contingency funds within the established projects and for previously earmarked and approved items. PMO leadership follows an established process to evaluate and request approval from Library Capital Bond Project Executive Sponsors for the use of released contingency funds in alignment with established criteria.

The Multnomah County Commission, acting as the Library District, requests the established criteria from PMO, an analysis of current and forecasted spend, current risk projections, and project needs, and further requests the Department of County Assets and Chief Financial Officer put forward recommended uses of anticipated final surplus savings by August that align with the bond ballot title to the Library District by August 14, 2026.

District Attorney's Office Data Reporting

The County Commission requests the District Attorney's Office will provide quarterly updates to the Board of County Commissioners and the Local Public Safety Coordinating Council (LPSCC) regarding strategic prosecution activities, emerging crime trends, restorative justice engagement, and coordinated response efforts.

Updates may include information related to crime patterns, prosecution strategies, referrals to restorative justice programs, cross-agency coordination, and outcomes associated with high-impact offenses such as auto theft, burglary, robbery, and other emerging public safety concerns.

The intent of this reporting is to support transparency, strengthen coordination across the public safety system, and ensure strategic prosecution efforts remain responsive and adaptable to changing community conditions and crime trends.

Additional data analysis on other aspects related to the DA's Office is also requested, including SB 819 requests received and approval/denials; expungement motions received and approvals/denials; case referral trends, by crime type; time to case disposition trends; number of cases in Aid and Assist status; case dismissal rates and reasons, including proximity to scheduled trial date (both felony and misdemeanor); and misdemeanor trial outcomes, separated by person and non-person.

This will be complementary to the data work of LPSCC.

Gateway Center Evaluation

The Domestic and Sexual Violence Coordination Office (DSVCO) and Gateway Center are currently working with a neutral party to support the evaluation of Gateway services. This work includes listening sessions and engagement with survivors, community-based providers, and system partners to assess current services, identify strengths and gaps, and inform any future modifications to service delivery. The findings and recommendations from this process are intended to guide future planning and ensure services remain responsive to community needs. This budget note requests that the Chair instruct the Department of County Human Services to complete this evaluation process and provide a presentation and briefing to the Board and the Local Public Safety Coordinating Council summarizing findings, recommendations, and proposed next steps no later than January 2027.

SUN School System Funding Assessment

Due to one-time-only funding, it is critical that we assess the SUN school system and funding, look for opportunities to create efficiencies and leverage funds from partners that also support this system.

This budget note requests that the Chair instruct the COO and DCHS, by January 2027, to report back to the board in a briefing, the following:

- All program offers that fund or leverage resources for SUN school programs
- Any matching funds and sources that providers use to run SUN programs
- Opportunities for efficiencies, including but not limited to, using catchment areas instead of school specific programs.
- Work with PPS to align FY28 funding and programs with school closure plans of PPS

- Progress made towards conversations with all SUN funders to create a funding plan across all schools that considers equity, population, and planned school closures outside of PPS and next steps.

DCHS commits to working with SUN funders to create options for funding strategies with a more comprehensive plan to gather community, provider, school districts and City partner input to proposed options to the board on or before June 30, 2027. We can provide regular updates in FY28 as well.

Shared Set of Definitions Used when Serving Individuals and Families Experiencing Homelessness

During the FY 2026 budget process, the Board adopted the Consistency of Data for Homelessness work budget note, which requested a report that outlined basic data elements in the homeless service system across the enterprise. This report confirmed that programs do not all measure the same outcomes making it impossible to conduct assessments on the effectiveness of these investments or replicate successful outcomes.

By December 31, 2026, it is requested that the Chair direct the Chief Operating Officer, in coordination with the Health Department, Department of County Human Services, Homeless Services Department, Department of Community Justice, and the Sheriff's Office, to coordinate a shared set of definitions commonly used when serving individuals and families experiencing homelessness. This work will be led by HSD and use national definitions where available. Programs or Services that are legally mandated to use standardized terms and definitions would not need to alter the definitions of those terms

Examples of terms that will be included, at a minimum:

- Permanent housing
- Eviction prevention
- Rent assistance
- Rapid Rehousing
- Permanent Supportive Housing
- Transitional Housing
- Shelter
- Outreach
- Inreach

Homeless Response System Evaluation

This budget note requests the Chair to direct the Chief Operating Officer (COO), Homeless Response System (HRS), Homeless Services Department (HSD), and relevant HRS partners to evaluate opportunities to improve coordination, reduce duplication, and clarify operational responsibilities between all Multnomah County Cities and Multnomah County regarding homelessness response, shelter operations, outreach, and public environment management.

The review should include:

- an assessment of overlapping operational responsibilities between City of Portland and County homelessness systems;
- an assessment of overlapping operational responsibilities between the Cities of Troutdale, Fairview, Gresham, Maywood Park, Wood Village and County homelessness systems
- an evaluation of current contract management and goals;
- a feasibility analysis for transitioning certain City of Portland shelter operations or shelter administration functions to regional or County-led coordination structures;
- Discuss lessons learned from FY27 City of Portland and Multnomah County shelter closures and create strategies to preserve continuity of shelter access and participant services during any future operational transitions;
- recommendations for prioritizing Cities resources, within their Housing Production Strategy, toward upstream homelessness prevention, such as affordable housing preservation, stabilization and acquisition.
- and a timeline completed by December 1, 2026 for review before development of the FY28 Proposed Budget.

The intent of this budget note is to clarify the roles in the homelessness response system and ensure that resources are not duplicating homelessness management infrastructure while underinvesting in housing stabilization and exits to permanent housing.

Earmark \$1 million of Homeless Services Department Capital Funds for North Portland Day Center

This budget note requests that the Chair move \$1,000,000 from PO 78243 HSD capital funds into DCA Capital Contingency for a new space for the North Portland day center that is larger than 800 sq. feet, has emergency exit(s), and is able to have a higher capacity than the current location. A new day center will be large enough to provide the full range of services that other County funded day centers have. Once a location is found, these funds will be used for the new North Portland day center site.

Roadmap for Permanent Supportive Housing Program

The County Commission requests a roadmap for how the County proposes to move forward building, maintaining and operating the County Permanent Supportive Housing (PSH) Program.

As part of the Permanent Supportive Housing Roadmap, the County Commission requests a projection of:

- The current ongoing PSH costs, including disaggregating by project-based and voucher-based housing.
- The cost of providing PSH to the total population projected to need Permanent Supportive Housing, including disaggregating by project-based and voucher-based housing.
- The current and projected 5-year cost per unit (for project-based) and per voucher, supplying both the average amount for each and make available the cost for each of the current PSH units and vouchers.
- A proposed redesign of how the County contracts and delivers PSH support services in order to qualify for Medicaid match.

The data and recommendations from this budget note will be updated based on the outcomes of this budget note and any costs needed to reach PSH fidelity as listed in the “Permanent Supportive Housing” Budget Note and provide recommendations to decrease County costs to support a sustainable Permanent Supportive Housing Program by December 31, 2026.

Enhancements to Street Cleaning Corridor for 82nd Avenue

Along and near the 82nd Avenue corridor are a number of sites the County and community-based providers operate to serve the community, including health and human services, and shelters. As well, neighborhoods and businesses are co-located along this highly used and shared corridor, resulting in increased waste and biohazards.

The County Commission requests a proposal to add enhancements to the street cleaning corridor through the City of Portland for 82nd Avenue by October 15, 2026, similar to the model for the Gateway Management District, that provides opportunity for leveraging existing service and prioritizes a provider of services who has experience with East Portland and its neighbors.

This Budget Note earmarks \$150,000 in General Fund Contingency

Report of Leadership Protective Detail

By January 1, 2027 and before additional funds are spent from Program Offer #10000A on the leadership protective detail, the County Commission requests the Director of Workplace Security prepare a report and analysis of the first 18 months of leadership protective detail, the contract terms including the vehicle, and include comparison of other comparable public contracts in the area. The Workplace Security Director is requested to include potential cost savings for those protective security services deemed to be needed and make recommendations.

Administrative Consolidation

It is the policy of the Commission to improve efficiency and effectiveness of centralized functions across the County, including among Non-Departmental Offices, the Department of County Assets, and Department of County Management. Engagement with the Board is requested to begin in August 2026 with a report of recommendations and a Board Work Session by November 2026. Potential adjustments to County Ordinances to consolidate enabling enterprise services may need to occur.

Active Fiscal and Performance Contract Management

The County spends more than \$1 billion annually on contractual services and is responsible for contract performance and fiscal management. There are documented incidents of significant financial non-compliance with County policies and contractual requirements. The County Auditor has made recommendations in both of these areas to improve oversight and management of the County's contractual services to promote financial stewardship when there's non-compliance with County financial policies and not meeting performance metrics.

The County through the Department of County Management (DCM) uses fiscal risk assessment tools for contracts with federal and Supportive Housing Services dollars. Additionally, performance metrics and management are critical to data production for what is working and what is not to invest in programs based on outcomes. The County Commission requests DCM and the Homeless Services Department (HSD) pilot an initiative whereby:

- DCM uses the fiscal risk assessment tool for provider contracts that provide greater than 40% of a particular line of business with a single provider, when said contract exceeds \$1 million, per County resolution 08-112.
- For provider contracts deemed high-risk fiscally or based on performance, put a documented plan in place shared with the service provider that includes the timeline and expectations for continuous monitoring.
- DCM will develop recommended financial policy language detailing how to mitigate risk for high-risk contract providers.

- HSD will articulate the process for establishing provider performance measures and how the performance measures ensure fairness among providers, as referenced on p. 7 of the February 2025 "JOHS Audit Status Evaluation."
- HSD will continue to analyze provider contracts for performance metrics that are not being met using the contract monitoring dashboard and in accordance with HSD contract performance monitoring policies and procedures.
- HSD will develop a process to conduct detailed invoice review for certain instances where a provider has been identified as fiscally high-risk.
- HSD and DCM will provide the Commission with reports every 6 months, with the inaugural report timed with this budget note, with de-identified information for providers determined to be high-risk and what makes them high-risk, for either performance or fiscal concerns and the actions HSD and DCM have taken to mitigate risk and ensure performance and fiscal accountability.
- Document strategies HSD uses to ensure a balanced approach between program staff and program management, as referenced on p. 11 of the February 2025 "JOHS Audit Status Evaluation."

The Commission requests this information via report by February 1, 2027.

Budget Process Accessibility

The County budget is a public document that expresses the prioritization of public dollars and shows the public how the County stewards its funds, and the budget process is the process that the public has to influence the County's work and programs. It is imperative that the County makes its budget documents accessible and transparent where allowed.

This budget note requests the Chair to direct the Budget Office and Office of Community Involvement to work with each Multnomah County Department on improving the accessibility and comprehension of Program Offers and relevant budget documents. Moving forward, the county budget should be improved upon to make progress toward full ADA accessibility standards, program offers should be drafted using clear, everyday language aimed at a sixth- to eighth-grade reading level.

At the same time, we recognize that our Budget Office has to balance this goal with strict statutory obligations. The county must still produce a budget that fully complies with Oregon Budget Law, including the specific, technical terminology required by Oregon Revised Statutes (ORS).

Our goal is to bridge that gap. We are committed to working alongside our Budget Office to find innovative ways to meet our legal mandates under state law while improving readability and accessibility for the public. We want to ensure that compliance never stands in the way of community understanding.

An Accessible Budget plan for the FY 2027 budget is requested by October 31, 2026 to be used in the FY 2028 budget process starting with the department requested through the final adopted budget. The

Accessible Budget is a companion document to the budgets that will group program offers using intuitive, plain-language categories that reflect community. Categories will be based on lessons learned from website and digital program research on how community members think about grouping services and the words they use to describe County services.

This could include but is not limited to broad categories like:

- Eviction Prevention
- Shelter
- Housing Placement
- Mental Health
- Addictions
- Public Health
- Etc.

CBO Span of Control

The County contracts with many Community Based Organizations (CBOs) to conduct safety net programs on behalf of the County. As part of an effort to be a good stewards of public dollars, data collection (e.g. survey process) regarding the span of control for contracted CBO's of all County funded programs is needed. The County will report back to the Board via briefing in May 2027 and report what was learned.

Historically, governments, including the County, contracted services to non-profits as a cost saving measure. In addition to the above, this note requests that the Chair will instruct the COO to provide a report outlining a process to discuss which county services should be contracted to nonprofit CBOs and which could be brought into the County, moving direct service provision by County staff and programs. As the County will never be culturally specific, it is important to understand the scope of culturally specific contracts but it is not assumed that these services will be brought into the County for direct service administration.

Restorative Justice

Restorative justice offers an alternative pathway outside the criminal legal system where those harmed and those responsible for the harm can reach resolution and achieve survivor centered, defined accountability. Our criminal legal system needs to evolve to a tool for restorative justice and community safety.

This budget note requests the Chair to direct the Local Public Safety Coordinating Council (LPSCC) Executive Director to launch a Restorative Justice workgroup including representatives of the District Attorney's Office, at least 2 representatives from public defense with direct experience in restorative justice, Portland Police Bureau, Gresham Police Department, Multnomah County Sheriff, Multnomah

County Department of Community Justice, community based organizations with experience in restorative justice, and individuals with lived experience with restorative justice. The workgroup will:

- explore the feasibility of implementing and increasing usage of community-based restorative justice programs throughout Multnomah County in a systematic way provide a bi-annual briefing to the board with recommendations that shall: include the mechanism(s) through which restorative justice could be implemented, the estimated utilization rate, populations most likely to benefit from restorative justice, and a potential implementation plan for an effective restorative justice programming.

The first briefing to the Board of County Commissioners will be due February 2027.

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How We Budget

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

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

Local Budget Law

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

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

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

Prioritizing Equity

Multnomah County's budget is deeply rooted in the County's values, vision, and priorities. It helps the County plan how to best serve the community and use public money wisely. The very nature of the County's budget means the County has to prioritize its funding and services. It is critical that these priorities and investments help the County move towards alignment of its values and vision and advance the work of closing the pervasive and persistent disparities seen across the community.

The [Chair's guidance](#) for the FY 2027 budget reflected a continued commitment to centering and embedding equity in the annual budget process. She said:

Our services must continue to prioritize our most vulnerable populations through a commitment to equity and eliminating disparities. Even as we navigate tough budget decisions and a federal administration hostile to these values, the goal of eliminating disparities and prioritizing services that focus on populations adversely affected by racism and additional socio-economic conditions must remain a core focus. This is not only the right thing to do, but it will also make the biggest impact and achieve the best outcomes for everyone we serve.

A full suite of equity tools was available for the annual budget process, including the Budget Equity Tool, Budget Equity Worksheet, and guidance for implementing the Equity and Empowerment Lens. The Equity and Empowerment Lens is a framework for policy, programming, and workforce analysis used to highlight critical assumptions and unintended impacts to our most vulnerable communities. The Office of Diversity and Equity and department equity managers provided countywide and department-specific workshops on budget equity and the Equity and Empowerment Lens in the months that departments were developing their budgets.

As departments prepared their budgets, they were asked to:

- Actively include equity-based analysis throughout the process, leveraging existing resources when possible, such as equity managers, community budget advisory committees, and department equity committees.
- Prepare the budget with equity impacts in mind and document the analysis used, particularly for any reductions or reallocations of existing resources. Departments were asked to explain how changes would reduce disparities and impact outcomes for communities of color and other marginalized communities.
- Continue to look at the language used in each program offer and write descriptions that keep the public in mind. Beginning with FY 2027, program offers now include an Equity Statement that ensures County resources are allocated to actively address systemic disparities and promote fair access to services, especially for populations historically underserved or marginalized. It is a concise, direct summary of a program's intentional contribution to advancing equity.

- In the division outcomes section (see Measuring Performance below), departments provided information on equity considerations related to key performance indicators (KPIs), when relevant. While developing their division outcomes and KPIs, departments were encouraged to ask themselves what adjustments/additions could be made to how outcomes are measured to help the County make more informed decisions about effectiveness regarding inclusion or racial justice. They were also urged to consider the data used to analyze racial disparities for the service population, how their data could be broken down by demographics, what the disaggregated data revealed about how equitably their services were being delivered, and whether there are gaps in data collection (and, if so, how they could be resolved).

The potential for this work is to transform the way that the County develops its budget and how the County delivers services to the community. The County will accomplish this by centering equity in how the County describes what it does; acknowledging racial and ethnic disparities in the community as a challenge and continuing to work to address those disparities; connecting the County's process, language, and implementation to its guiding principles on equity; recognizing and addressing the deficiencies of data around disparities; and intentionally working toward approaches to address persistent and pervasive disparities through program offers and across the entire budget.

Measuring Performance

When most people think of a budget, they think of expenses and revenues. How much does the County spend on payroll? How much does it spend on supplies? How much tax revenue did the County bring in? While accounting for these costs is necessary, it is incomplete. The budget is ultimately a roadmap to achieve positive community outcomes. It is the County's most effective opportunity to inform the public what it plans to achieve with taxpayer dollars.

In previous years, all the County's budget-related performance data was included at the program offer level. The FY 2026 Adopted Budget contained over 1,400 performance measures in more than 500 program offers. That amount of data at a relatively fine granularity can make understanding the big picture difficult. Therefore, for FY 2027, most performance analysis was uplifted to the division level. Division outcomes describe what the community will experience, receive, or understand as a result of the division's activities, services, or processes. Measuring progress focuses on three questions:

1. Is anyone better off?
2. How well did we do it?
3. How much did we do?

The first two questions will be answered by division outcome key performance indicators (KPIs). The last question will be answered by program offer output measures (i.e. measures that report the number of units produced or services provided). A more detailed discussion of performance measurement can be found in the Reader's Guide section of Volumes 2 and 3 and in the [FY 2027 Budgeting for Results](#) guide provided to departments.

Multnomah County Annual Budget Process

MULTNOMAH COUNTY BUDGETING TIMELINE



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

Phase I – Budget Preparation

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

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

Phase II – Requested Budget

From late November through early February, department leaders, the Chair's Office, and the Budget Office meet to discuss potential budget changes in order to provide policy direction and discuss

potential changes prior to departments turning in their requested budgets. Departments also meet with their respective Community Budget Advisory Committees (CBACs) to discuss their budget proposals and receive recommendations from the CBACs. Departments prioritize, prepare, and submit their budget requests. A combination of materials convey each department's budget request to the County Chair and the community, including the Department Director's transmittal letter, which is a roadmap to each department's budget requests and decision-making process that provides information on reduction and addition packages.

Phase III – Chair's Proposed/Executive

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

Phase IV – Approved Budget

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

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

Phase V – Adopted Budget

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

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

Budget Calendar

The budget calendar can be found on the [Budget Office's calendar website](#).

Major budget milestone dates included:

- Oct. 2025-Mar. 2026 Chair's Office meetings with departments to discuss strategic directions
- Nov. 21, 2025 Release of budget instructions to departments
- Feb. 6, 2026 Due date for departments' requested budgets
- April 16, 2026 Chair's Executive/Proposed budget released
- April-June 2026 Budget work sessions and hearings
- April 23, 2026 Board budget approval
- May 15, 2026 Tax Supervising & Conservation Commission (TSCC) public hearing
- June 4, 2026 Board budget adoption

Community Input and Public Hearings

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

Community Budget Advisory Committees (CBACs)

Community Budget Advisory Committees (CBACs) are groups of community members appointed by the Board of County Commissioners that partner with Commissioners, departments, and the public during the budget cycle. CBACs reviewed and made recommendations on County departmental budgets, including through [annual recommendation letters](#) provided in advance of the Proposed budget development. In the [Chair's Budget Guidance to Directors](#), sent November 2025, she asked departments to support their CBAC and budget staff, working closely with the Office of Community Involvement (OCI) to generate collective input, improve the engagement process, and enhance participants' experience. She asked departments to keep their CBACs updated on key budget issues and provide accessible budget materials for teaching and learning.

Community Town Hall

The Chair's Office held a [virtual town hall](#) on February 7, 2026, that provided information about the FY 2027 budget process and timeline, equity in the process, community involvement, and the financial forecast, while also seeking input from the community.

Community Budget Surveys

The Chair's Office set up a community budget survey that received over 1,000 individual submissions from January 12, 2026, to February 22, 2026, which were actively used to inform budget priorities. Other County Commissioners also reached out to the community providing information about how they planned to approach the budget process and seeking community feedback.

Budget 101 Workshops

The Chair's Office offered Budget 101 workshops to the community in January and February 2026. The workshops provided an opportunity for the community to learn more about the budget process, identify their priorities, and get tips on the many ways to engage and provide input.

Budget Work Sessions

The Board held a series of countywide and department budget work sessions to review budget proposals. All budget work sessions were held in person at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon) and were available to watch virtually on the [Board's YouTube channel](#). The schedule is on the [Budget Calendar website](#). Public comment did not occur during the budget work sessions, but was heard at the regular Thursday morning Board meetings.

Budget Approval Hearing

The community was able to provide testimony at the Board session for approval of the budget on April 23, 2026.

Board Meetings - Public Testimony on Non-Agenda Items

Community members could attend Board meetings in person, by phone, or virtually, and were able to provide virtual or in-person testimony on non-agenda items, including the budget. Community members also submitted written testimony regarding the budget via e-mail. Further information can be found on the [Budget Office website](#).

Community Listening Sessions

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

- April 29, 2026 – Hybrid Public Hearing – (option for in person or virtual testimony) – Multnomah Building, Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon
- May 13, 2026 – In Person Public Hearing – Mt. Hood Community College, Town and Gown Ballroom, Main Academic Center, 26000 SE Stark St., Gresham, Oregon
- May 20, 2026 – Virtual Public Hearing

Tax Supervising and Conservation Commission (TSCC) Hearing

On May 15, 2026, at 9:30 a.m., the TSCC held a [public hearing](#) on the budget at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon). Community members had the opportunity to provide public comment at the hearing.

Budget Adoption Hearing

The community was also able to provide testimony at the Board session for final adoption of the budget on June 4, 2026.

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Budget Involvement Tips

Action	Tips
Testify at budget hearings	• Cite the Program Offer number or name when possible • Be clear about the need/request that you're advocating for • Request follow up with staff to share information • Invite program graduates, community members, staff, ally organizations, etc.
Email priorities to Commission offices	• It takes a majority vote to pass the budget (3 "yes" votes to approve anything) • Request to meet with staff to share more information if desired • Give them something to reference and include data, outcomes and relevant info when possible • Include how your requests tie into the County's mission and services
Coalition support through a letter, email, meeting, etc.	• Support from multiple organizations shows community priority – the County funds services, typically not specific organizations or projects – "The County should be funding culturally-specific economic development programs" vs "Fund this [specific organization/program]" • Consistent messaging is helpful for staff as they track down information internally
Brief Commissioners & staff on your priorities	• Ask for feedback and a clear explanation if your priorities aren't adopted in the final budget to inform your next advocacy strategy • Engage departments leading up to the Requested budget, the Chair up to the Proposed budget, and the Chair and Commissioners up to the Adopted budget • Share how the program is sustainable beyond the County's financial involvement

Modifying the Budget and Supplemental Budgets

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

During the year, the Board has the authority to:

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

Fund Structure and Basis of Budgeting and Accounting

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

Modified Accrual Basis of Budgeting

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

Accrual and Modified Accrual Basis of Accounting

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

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

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

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

Fund Accounting Structure

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

Governmental Funds

- **General Fund** - to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** - to account for and report the proceeds of specific revenue sources that are restricted, committed or assigned to expenditures for specified purposes other than debt service or capital projects. A special revenue fund can be used if 30% or more of the resources recorded in the fund are either restricted or committed, as defined in the adopted Financial and Budget Policies.
- **Capital Projects Funds** - to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital outlays financed from general obligation bond proceeds should be accounted for in a capital project fund. Upon completion of a capital project that required financing, any remaining cash is transferred to the Debt Service Fund to retire debt associated with the construction or acquisition of designated capital assets or to the originating source of the funds.
- **Debt Service Funds** - to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest and fees associated with servicing debt. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also should be reported in debt service funds. Upon the repayment of principal and interest, any receipts remaining in the fund are returned to the originating jurisdiction or County General Fund.

Proprietary Funds

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

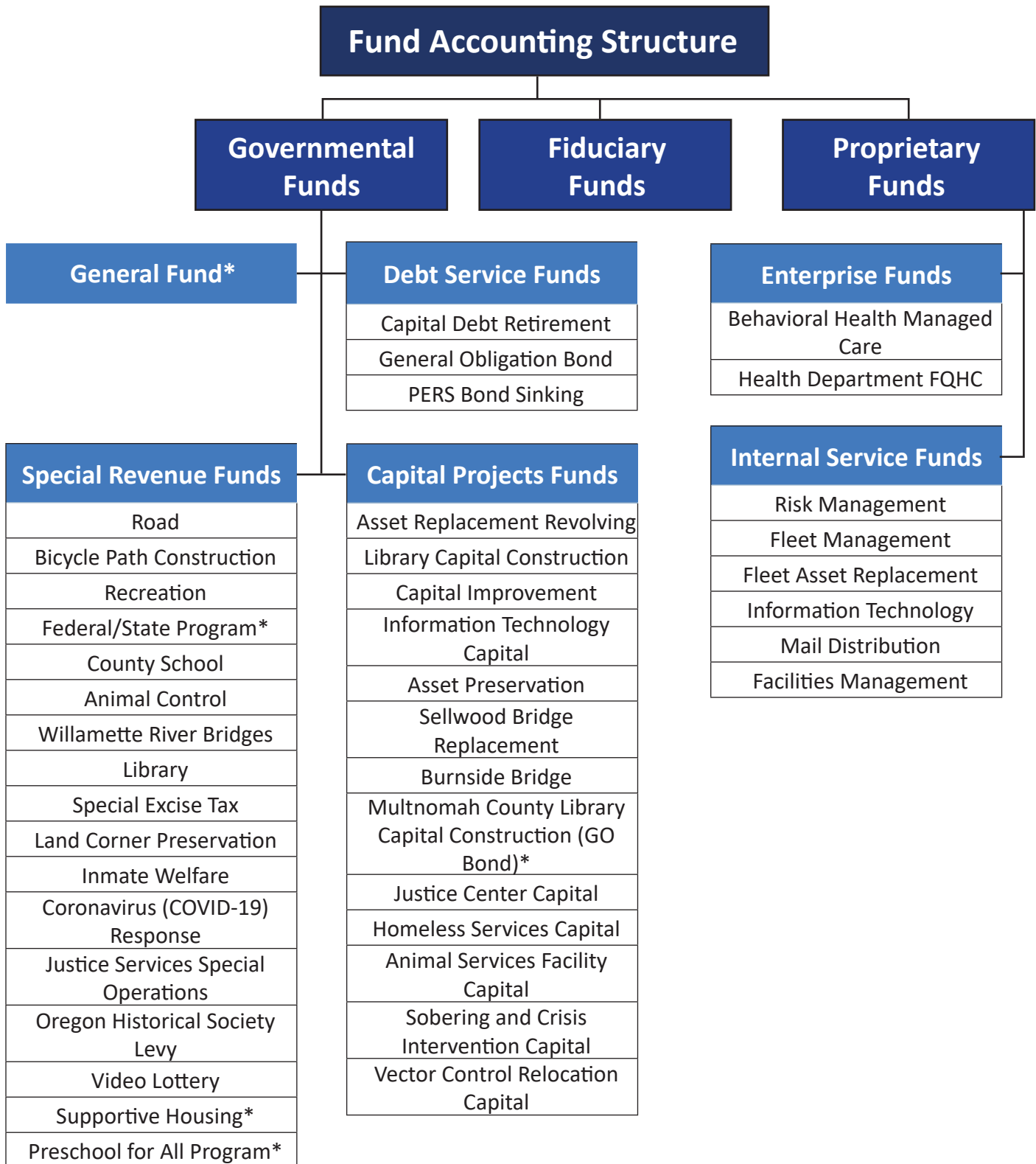
self-supporting through user charges, operating earnings, or transfers from other funds. These funds, authorized under ORS 294.343, are considered to have indefinite life. In the event the fund is discontinued, any excess funds would be returned to the originating jurisdictions or other County funds.

Fiduciary Funds

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

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

Multnomah County Funds

The budget includes 42 funds that were adopted by the Board of County Commissioners. The following policies and fund structure are the guidelines for the financial accounting of County resources and expenditures.

General Fund

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

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Supportive Housing Fund (1521) - Accounts for revenues received from Visitors Facilities Trust Fund (Livability and Safety Support Services). Funds will be used for support services and programs for people experiencing homelessness, or who are at risk of becoming homeless, and services and programs addressing community livability and safety concerns associated with homelessness. This fund also accounts for revenues and expenditures for Supportive Housing Services for those people experiencing homelessness. "HereTogether Program" revenues are derived from tax revenues passed through from Metro.

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

Debt Service Funds

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

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

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

Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

How Multnomah County Budgets

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

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

Vector Control Relocation Capital Fund (2522) – Accounts for expenditures for the relocation and capital improvements of a Vector Control facility. The capital project is in partnership with the City of Portland. Resources are derived from the City of Portland and the General Fund.

Enterprise Funds

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

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

Internal Service Funds

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

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

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

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

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

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

Where to Find Other Information

Annual Comprehensive Financial Report

www.multco.us/info/financial-reports

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

Tax Supervising and Conservation Commission Annual report

www.tscmultco.com/annual report

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

County Auditor

www.multco.us/elected/auditors-office

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

Community Budget Advisory Committees (CBACs)

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

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

Budget Website

www.multco.us/budget

The County's Central Budget Office home page contains budget information by year, the budget calendar, current and upcoming year budget documents, economic forecasts and revenue information, and other tools, forms, and resources. The [FY 2027 Adopted Budget Dashboard](#) provides an interactive, visual representation of County budget data, which can be filtered by department, division, program offer, fund, and various characteristics (such as program offer type or ongoing/one-time-only). Individual program offers are available by searching the [FY 2027 Program Offers website](#).

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Goals

The goals of the County's financial policies are:

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

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

Financial Forecasts for the General Fund

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

Policy Statement

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

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

Status

The Budget Office presented the General Fund Forecast to the Board of County Commissioners on November 13, 2025, and presented a forecast update on March 17, 2026, and May 20, 2026.

The County budget fully complies with applicable financial policies.

Tax Revenues

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

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

Policy Statement

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

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

Financial and Budget Policies

FY 2027 Adopted Budget

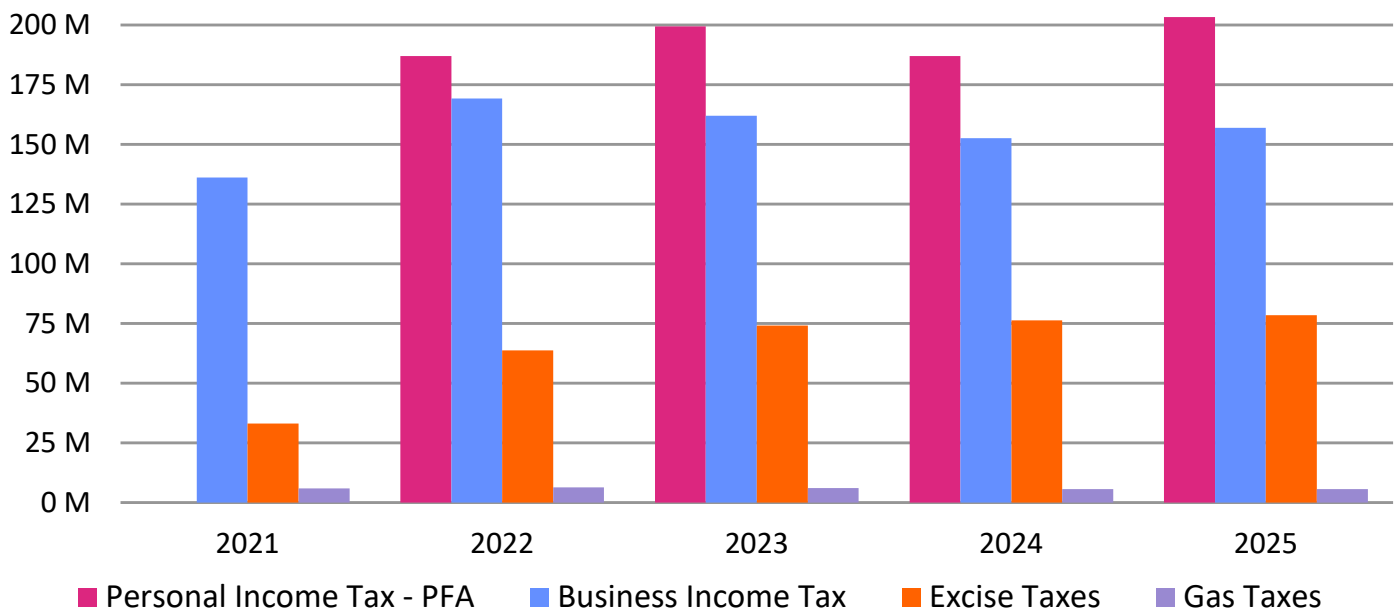
State statutes allow the County to levy “local option” taxes that are not allowed to exceed five years. It is the intent of the Board to use this short-term revenue source to fund priority service programs only after all other sources of revenue have been analyzed and have been determined not to be feasible.

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

Status

The County’s tax revenues represent about 41% of the total Governmental Fund Type revenues (General Fund, Special Revenue Funds, Capital Funds, etc.) as of June 30, 2025. The following graphs depict actual tax revenue by source. On November 3, 2020, the voters of Multnomah County approved Preschool for All (PFA) Ballot Measure 26-214, which authorized the County to impose a personal income tax (effective January 2021) to fund preschool education. PFA tax receipts for tax year 2021 were primarily collected in FY 2022.

Other Tax Revenue By Source

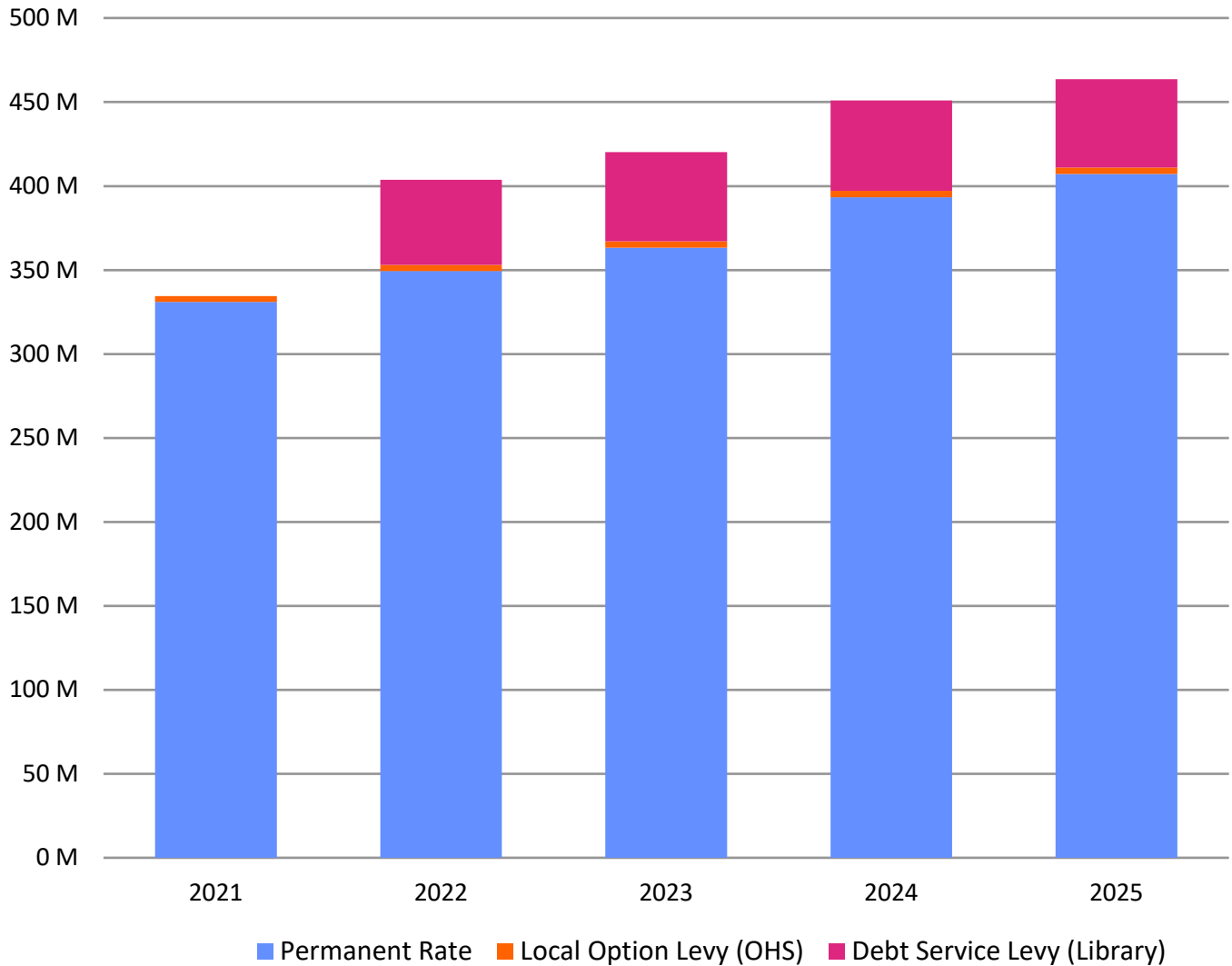


Other Tax Revenue	2021	2022	2023	2024	2025
Personal Income Tax - PFA	-	187,112,049	199,477,581	187,041,786	203,377,225
Business Income Tax	136,241,713	169,300,000	162,000,000	152,700,000	157,000,000
Excise Taxes	33,200,389	63,752,797	74,145,132	76,386,277	78,567,700
Gas Taxes	5,996,636	6,407,897	6,184,068	5,730,236	5,752,856
Total Other Tax Revenues	175,438,738	426,572,743	441,806,782	421,858,300	444,697,781

Financial and Budget Policies

FY 2027 Adopted Budget

Property Tax Revenue



Property Tax Revenue	2021	2022	2023	2024	2025
Permanent Rate	330,946,084	349,410,845	363,369,835	393,277,836	407,160,736
Local Option Levy (OHS)	3,454,116	3,569,001	3,802,982	3,891,509	3,833,999
Debt Service Levy	-	50,821,660	52,994,375	53,869,962	52,704,053
Total Property Taxes	334,400,200	403,801,506	420,167,193	451,039,308	463,698,788

Federal/State Grant and Foundation Revenues

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

Policy Statement

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

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

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

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

Status

The County is in compliance with this policy.

Recovery of Indirect Costs

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

Policy Statement

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

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

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

Status

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

Use of One-Time-Only Resources

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

Policy Statement

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

Examples of one-time revenues include:

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

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

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

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

Status

During budget deliberations, the Chief Budget Officer is responsible for providing a list of sources and uses of one-time-only funds and informing the Chair and the Board on the recommended use of the funds received. With this information, the Board is able to appropriate and direct one-time-only resources to infrequent and unique expenditures in an effort to achieve compliance with this policy.

User Fees, Sales, and Service Charges

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

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

Policy Statement

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

User fees and service charges will be periodically reviewed by departments. Based on this review, the Chair will make recommendations to the Board regarding proposed changes to fee or service charge schedules. The Budget Office will also compile a comprehensive list of fees and charges, which will be reviewed by the Board as part of the annual budget process. The list must document any applicable laws or regulations that restrict or guide the setting of fees or charges. To provide greater transparency and standardization across County departments in the rate setting process, the Chief Financial Officer and Chief Budget Officer will share with the Board how fees/charges are set, financial components of cost recovery, and fee/charge increases. The financial components of cost recovery, including relevant documentation, will be made available on Multnomah County's public page.

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

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

Status

The Budget Office works with departments to compile a comprehensive list of fees and charges (www.multco.us/budget/multnomah-county-fee-schedule) which is reviewed during the annual budget process. Departments are generally responsible for ongoing review of fees and charges associated with their operations during the year.

Budgeted General Fund Reserves

Using all available ongoing revenue each year to pay for ongoing programs can result in fluctuations in program levels as revenues vary from one year to the next. Adding programs in one year (based on positive short-term receipts) can cause the same or other programs to be cut in the next year if costs outpace revenues. This has a detrimental effect on service delivery over time, reducing efficiency and causing budgetary and political problems that can be avoided if program decisions are made in the context of the County's long-term financial capacity. The County's General Fund is weighted toward a handful of revenues that make up approximately 83% of total resources. Because the revenue stream is not very diverse, and the major source of General Fund revenue is limited by the Oregon Constitution, it is critical that the County maintain an appropriate level of reserves.

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

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

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

Policy Statement

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

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

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

Financial and Budget Policies

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The budgeted reserve account in the General Fund is to be used when annual actual revenues fall below budgeted estimates. In years when revenues fall below budgeted estimates, the Board will reduce the unappropriated fund balance to continue high priority services that could not otherwise be funded by current revenues. If the reserve account is used to maintain fiscal integrity, a reserve restoration plan will be included in the adopted budget following the fiscal year in which the reserve fell below the 12% level.

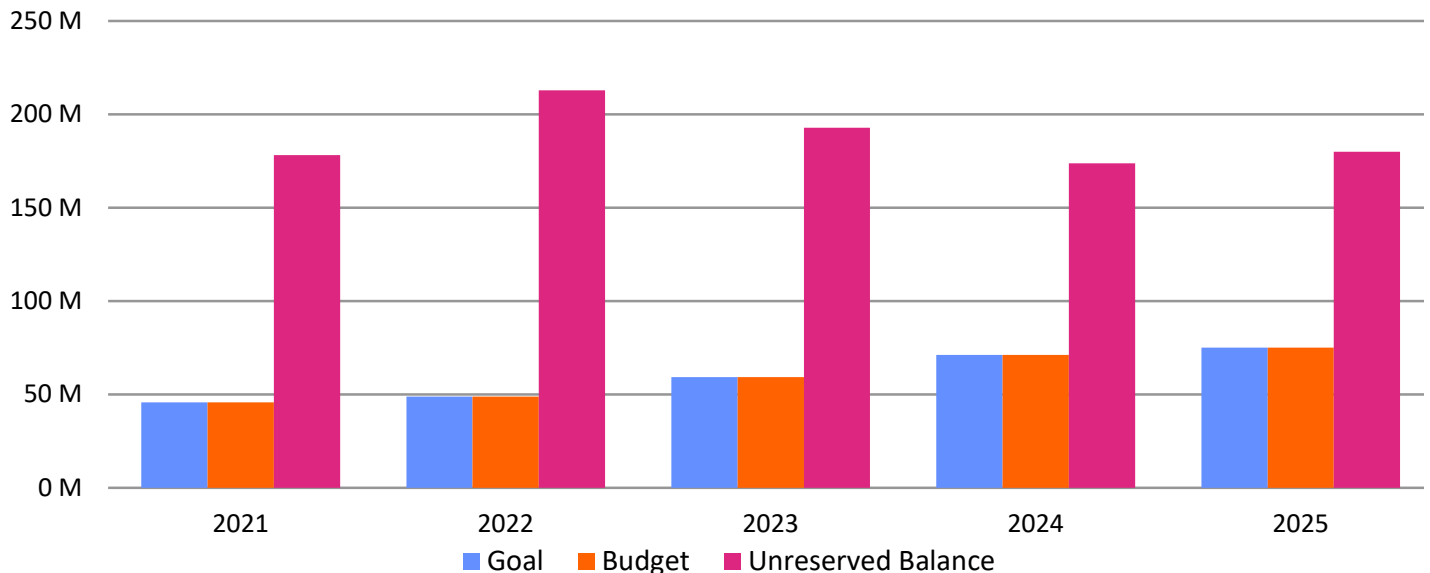
To mitigate against the risks of an expected downturn in the regional economy, it is the goal of the Board to maintain a 12% business income tax stabilization reserve. This stabilization reserve is in addition to the General Fund reserve and guards against business income tax volatility. Fiscal Year 2027 budgeted stabilization reserve is \$22.2 million and is budgeted in General Fund Contingency.

Status

FY 2025 General Fund reserves met the established policy goal. In FY 2026, the reserve benchmark was 12% (\$77.8 million) and remained at 12% in FY 2027 (\$81 million).

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

Unreserved Fund Balance



General Fund Reserves	2021	2022	2023	2024	2025
Goal	45,786,659	48,862,844	59,218,827	71,132,495	75,073,406
Budget	45,786,659	48,862,844	59,218,827	71,132,495	75,073,406
Unreserved Balance	178,150,900	212,825,487	192,725,771	173,781,773	179,961,538

Budgeted Other Fund Reserves

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

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

Policy Statement

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

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

Status

FY 2027 PFA budgeted stabilization reserve is set at 15% (\$28.35 million); SHS stabilization reserve is set at \$3.3 million. As a result of a FY 2025 (mid-year) SHS revenue forecast reduction, the County Board appropriated the SHS stabilization reserve of \$15.65 million. The SHS stabilization reserve will be fully restored using program underspend and revenues exceeding forecast in future budget cycles. The reserve must be fully restored within three years.

General Fund Contingency

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

Policy Statement

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

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

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

Status

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

Budget Monitoring

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

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

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

Policy Statement

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

Regular Financial Reporting will include:

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

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

Status

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

Contract Administration

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

Policy Statement

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

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

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

The Chief Financial Officer and the Purchasing Officer will provide the Board of County Commissioners with a semi-annual report of active County contracts. The report will detail responsible departments, contract type, contract number, supplier, contract term, and other relevant information. This report will be provided for the periods ending June 30th and December 31st beginning in July of 2026.

Status

The Multnomah County Contract Administration project reached several key milestones in 2025, successfully transitioning from development to full implementation. A pilot implementation was finalized in June 2025 and the countywide rollout was completed in November 2025. The countywide rollout included the formal implementation of the Contract Administration Manual, training curriculum, and Administrative Procedure.

Grant Making Policy

Grants are financial assistance awarded through a competitive process to conduct a public benefit aligned with County priorities and values. Grants are distinct from standard procurements. A procurement for services or the purchase of goods provides a direct benefit to the County while fulfilling a defined direct need or scope of work. By contrast grants are financial assistance to support a program/activity aligned with County priorities and values, but without a direct benefit to the County or its programs. Grant oversight primarily involves monitoring compliance with contract conditions, while procurement oversight monitors specific activities and outcomes.

Grant Making is the process of soliciting, evaluating, and awarding grant funds that accurately reflects Board intent and an approved budget. Grant making includes: developing and implementing a grant solicitation that provides critical guidance for applicants about expected goals and outcomes, as well as response and scoring criteria; posting the solicitation; a review of submitted applications to confirm eligibility; convening an evaluation team to review and score submitted applications; using scores to identify awardees; announcing awards; initiating the contracting process according to contracting standards, and; monitoring grants through close-out and reporting.

Policy Statement

The Board recognizes the importance of actively administering County grant solicitations to ensure they meet all relevant definitions of a 'grant'; are aligned with an approved budget; conducted in a transparent, fair, consistent and equitable manner; accessible to all applicants, and; results in a public benefit to the community while managing potential risks. It is the policy of the Board of County Commissioners that County departments administer each grant solicitation utilizing guidance contained within the County's Grant Making Framework. While the County's Grant Making activity is not governed by the County's [PCRB rules](#), the Grant Making Framework incorporates the same values in outlining a selection process which is consistent with the values inherent in a sound contracting system, and relies on the County's financial systems of record for transparency. Grants awarded by the County are required to be administered according to the Contracts Administration Manual. While Departments may add additional requirements to the Grant Making Framework, departmental standards must contain the guidance described in the Framework at a minimum.

The Board recognizes the importance of a highly-trained workforce and requires that County Departments ensure employees who administer grants, and/or have a role in administering grants, work in coordination with an assigned Department of County Management Grant Advisor to support departmental efforts while additional training is developed and funded.

Status

The Multnomah County Grant Making Framework was completed in FY 2026. To date, three pilot projects have been implemented to improve the Framework guidance and develop additional supports unique to grant making efforts. Broader implementation will occur in FY 2027 and/or when additional grant programs are developed.

Capital Asset and Transportation Planning Policies

Capital Improvement Plan - Facilities and Property Management

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

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

As of February 2026, Multnomah County owned 91 buildings (and 1 new building under construction) with a historical cost of approximately \$1.103 billion, and an estimated replacement cost of \$2.86 billion (including soft costs; excluding land acquisition). Structural and systems replacement in the County's capital plan is largely a non-discretionary activity. That is, the question is not whether such expenditures are necessary but in what year to schedule the expenditure on particular projects. Deferral of capital improvements and maintenance creates an unacceptable unfunded liability and contributes to further deterioration of properties. It is the goal of the Board to fund the County's capital needs at approximately 2% of the replacement cost of County Tier 1 and Tier II buildings, equivalent to depreciating the facilities over a 50-year period (useful life). Only "fire-life-safety" and urgent capital projects will be considered for Tier III buildings, to avoid further investment in these facilities until they are disposed of.

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

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

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

Financial and Budget Policies

FY 2027 Adopted Budget

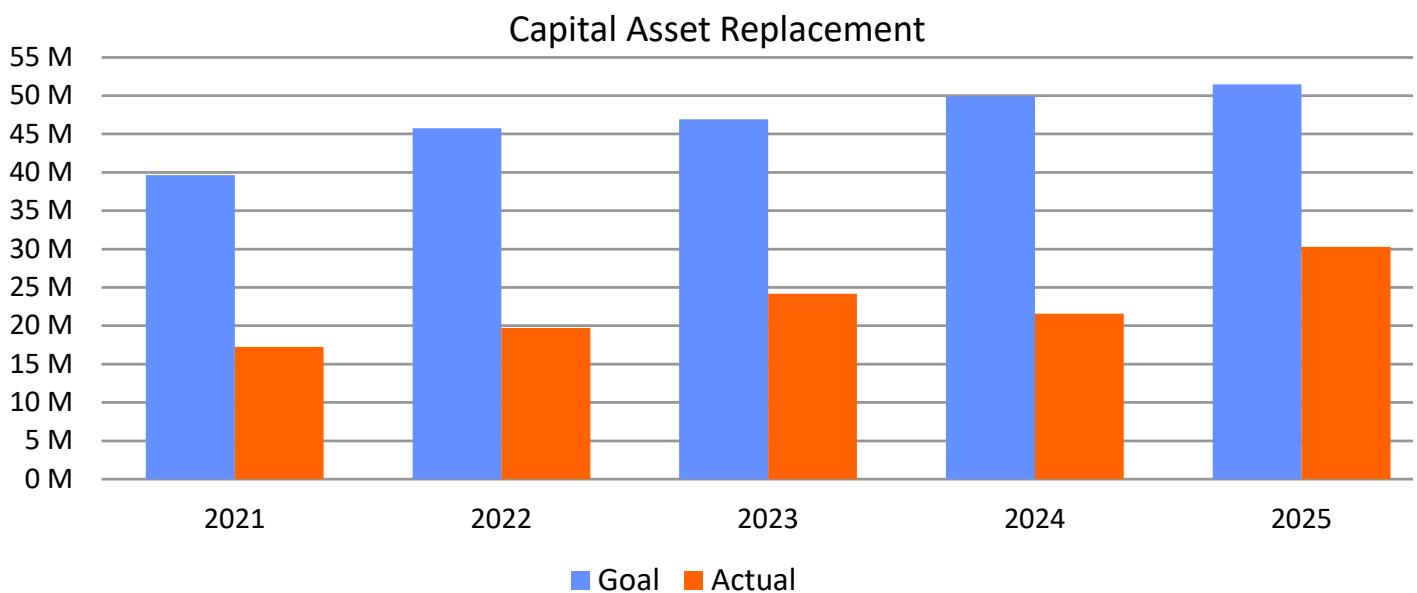
The Plan will be reviewed and updated annually between July and December to inform the County budget process. The Capital Improvement Plan will be submitted to the Board of County Commissioners as part of the annual budget (see Five Year Capital Improvement Plan).

Status

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

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

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



Facilities Capital	2021	2022	2023	2024	2025
Goal	39,645,009	45,752,457	46,940,642	49,907,106	51,475,175
Actual	17,230,807	19,712,596	24,188,483	21,582,973	30,286,691

Best Use or Disposition of Surplus Property

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

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

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

Transportation Financing

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

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

Status

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

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

Information Technology Capital Projects

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

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

Status

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

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

Insurance Coverage for Large Capital Projects

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

Long-Term Liabilities

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

Policy Statement

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

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

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

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

Status

PERS Long Term Liability

As of a June 30, 2024 measurement date (using December 31, 2022 actuarial valuation), the County's net unfunded PERS liability is approximately \$756.8 million. If it is determined that the County could realize a present value savings from pre-funding the liability, the Chief Financial Officer may recommend the sale of Pension Obligation Bonds (POBs).

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

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

OPEB Long Term Liability

As of January 1, 2025, the County's unfunded OPEB liability is approximately \$123.7 million. The County set a goal to achieve a funding level of 30% of the OPEB liability by the end of FY 2019. The Chief Financial Officer developed recommendations for funding the liability beyond FY 2018 and presented those for the Board's consideration. Funding to meet the OPEB liability, insurance, and worker's compensation liabilities is held in the form of reserves in the Risk Management Fund. The reserves are allocated, and reported to the State, by the Chief Financial Officer based on actuarial analysis. Reserves in the fund are considered set asides for the exclusive use of meeting these liabilities. As of June 30, 2025, the County has funded approximately 78% of the OPEB actuarial liability.

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

The following is the June 30, 2025, funding level of each liability:

Liability Description	Total Liability	Reserve Goal	Amount Funded	Percent Funded
Self Insurance ¹	14,938,000	26,746,091	25,586,336	95.7%
Other Post Employment ²	123,679,000	123,679,000	96,869,381	78.3%

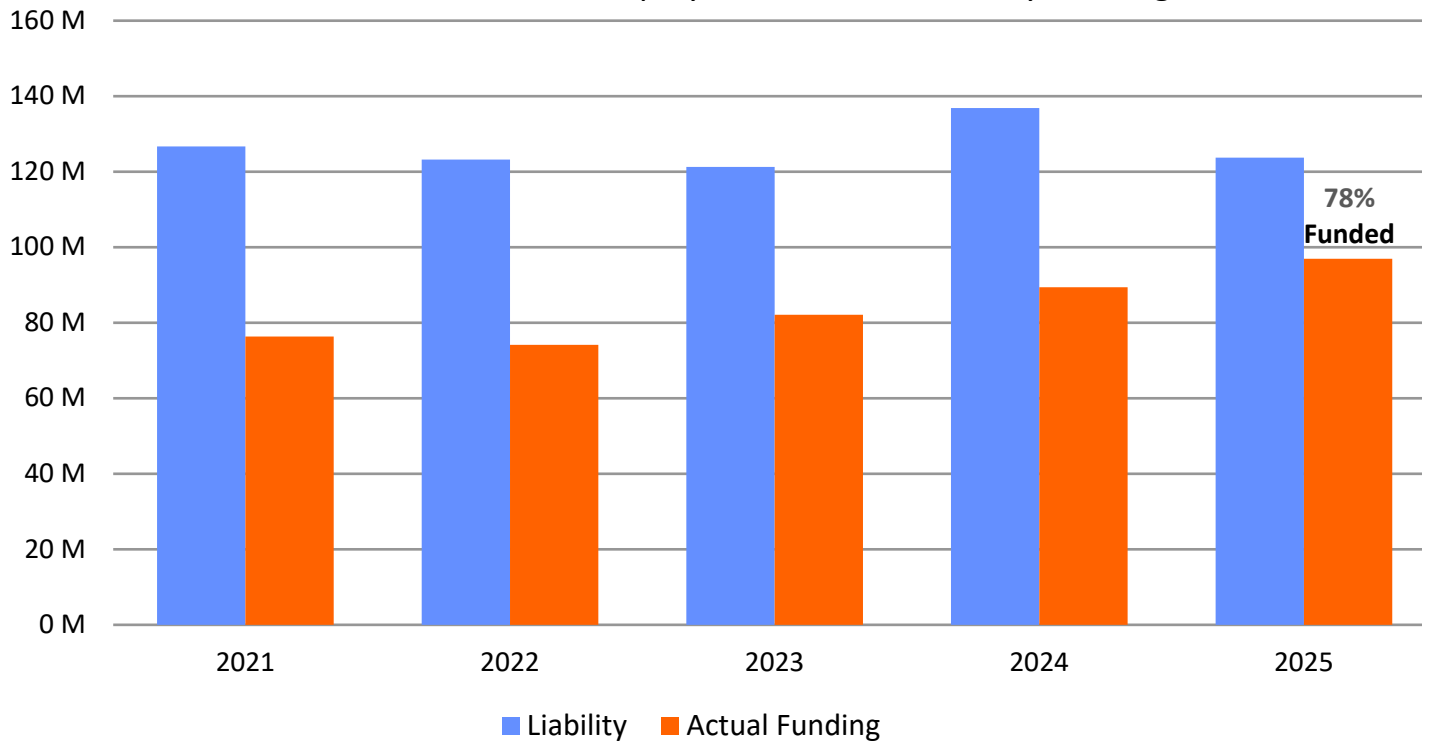
¹ GASB requires self-insurance claims be recorded as a liability in the financial statements. Self-insurance includes certain health plan, workers compensation, and general liability claims. The County maintains a health plan self-insured reserve of 15 percent, this is reflected in the reserve goal balance.

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

Financial and Budget Policies

FY 2027 Adopted Budget

Other Post-Employment Benefits Liability Funding



OPEB Liability Funding	2021	2022	2023	2024	2025
Goal	126,633,000	123,162,000	121,210,000	136,788,000	123,679,000
Actual	76,351,483	74,076,525	82,120,849	89,399,183	96,869,381

Other Fund Balances

Balances also exist in funds other than the General Fund. These fund balances are held for a variety of purposes. For example, balances in capital project funds may represent the unspent portion of projects approved by the Board in a prior year's budget. Balances may exist in debt service funds to ensure compliance with bond covenants. Other fund balances account for reserves that are held for asset replacement.

Policy Statement

The Government Accounting Standards Board (GASB) has developed a statement – known as GASB 54 – that clarifies how fund balances are accounted for financial reporting purposes. The standard aims to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied.

It is the policy of the County to adhere to the GASB 54 guidelines and the following fund balance classifications that have been established.

- **Restricted** – for resources constrained on use by externally imposed creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Committed** – for resources constrained on use for specific purposes authorized by the Board of County Commissioners via resolution or ordinance. For the purposes of the GASB statement, resolutions and ordinances are considered to be equally binding. Resources will be committed prior to June 30th and the amount may be determined at a subsequent date.
- **Assigned** – for resources that are constrained by the County's intent to use them for a specific purpose, but are neither restricted nor committed. Assigned fund balances are not reported in the General Fund.
- **Unassigned** – fund balance that is not otherwise reported as nonspendable, restricted or committed within the General Fund. Unassigned fund balance is the residual classification for the General Fund.

The Board requires restricted resources be used prior to unrestricted (unassigned) resources unless external constraints exist. When committed, assigned and unassigned resources are available for an expenditure, committed resources should be spent first, assigned resources second, and unassigned resources last.

Status

Accounting for resources in these categories is reported on the Combining Balance Sheet for each governmental fund type in the County's [Annual Comprehensive Financial Report](#). The chart below provides the balances in the governmental funds as of June 30, 2025. The County is in compliance with this policy.

Governmental Funds	Balances at June 30, 2025
Nonspendable	15,653,972
Restricted	947,770,664
Committed	248,842,400
Assigned	83,675,528
Unassigned (GF)	61,387,155
Total fund balances	1,357,329,719

Internal Service Funds

Policy Statement

The purpose of establishing internal service funds is to identify and allocate costs related to the provision of specific goods and services within the County.

Internal Service funds will be used to account for business operations and charge for goods or services provided to other departments or agencies on a cost-reimbursement basis. Internal Services Rates are established under the basic principle of full cost recovery for service delivery. Costs will include both direct and indirect costs (including administrative overhead). Rates shall be developed based on actual cost of services analysis. Periodically the rates charged will be compared to other public or private sector operations to ensure that pricing is competitive. The internal service fund charges will include asset replacement charges (depreciation) to ensure that adequate funds will be available to purchase replacement assets.

Services by Central Service Providers:

- Fleet Management
- Fleet Asset Replacement
- Information Technology Services
- Mail Distribution Services
- Facilities Management Services

Internal Service charges may include an operating contingency amount not to exceed 60 days of operating expenses or 10 percent, excluding any pass through (e.g. leases, utilities, etc.). The purpose of an operating contingency for internal service funds is to ensure services can be provided at relatively constant levels without interruption to departmental customers. The contingency will provide cash flow for operating needs and can only be used for unexpected (non-routine) and emergency expenditures. The Chief Budget Officer and Chief Financial Officer will be consulted when contingency is needed. Internal Service charges are billed to departmental customers based on actual monthly expenses. The review of contingency will be on budgetary basis and at the end of the fiscal year. This policy does not apply to Fleet Asset Replacement Fund and will comply with Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

Status

The County is in compliance with this policy.

Investments, Banking Services, and Cash Management

Policy Statement

Multnomah County maintains an active investment program. In accordance with ORS 294.135, investment transactions are governed by a written investment policy, which specifies objectives, diversification goals, limitations, and reporting requirements. The investment policy sets guidelines for diversification that are more stringent than those allowed by State statute, reflecting the County's strategic preference for a conservative investment approach. The investment policy is ratified annually by the Board of County Commissioners and includes any applicable updates resulting from changes in State statutes (ORS 294 and 295).

In addition, the County uses an independent Investment Advisory Board to review the County's policy and investment performance and contracts with an investment advisor to provide non-discretionary advisor services. The investment advisor assists in developing investment strategies, assists in the execution of trades, prepares monthly and quarterly investment portfolio performance reports, and monitors portfolio compliance to applicable rules and regulations. The current policy can be found at the following link: www.multco.us/finance/investments.

Banking services shall be solicited at least every five years on a competitive basis. The Chief Financial Officer (or their designee) is authorized to act as the County's "Custodial Officer" responsible for performing the treasury functions of the County under State statute and the County's Home Rule Charter.

Treasury regularly analyzes and monitors the County's cash flow. Cash balances are reported in the monthly Investment Report prepared by Treasury. Historically, the County's low point for cash occurs prior to the time that Property Tax revenue is received in November. If necessary, and when there is a financial benefit to the County, the Chief Financial Officer may recommend the issuance of short-term, Tax and Revenue Anticipation Notes (TRAN). It is the policy of the County to issue TRANs only when there is a favorable interest rate environment or when internal sources will not cover the projected cash flow shortfall.

As a general best practice, Multnomah County will not prepay for services or for the purchase of goods. If certain emergency or high priority operational circumstances exist that require the County to consider a prepayment for services or goods, written approval from the Chief Financial Officer will be required before prepayment is processed. The County will consider general liability/risk, liquidity needs, interest earnings, and other external funding constraints when evaluating a prepayment request.

Status

The County is in compliance with this policy.

Short-term and Long-term Debt Financings

The County is authorized to issue debt under State statute (ORS 287A) which establishes limits on the amount of debt that may be issued. In addition to the legal debt limits the County has imposed an internal limit on the issuance of debt that is expressed as a percentage of budgeted General Fund revenues.

The County's Debt Management Manual sets guidelines to comply with applicable State statutes, County imposed debt limitations, and Internal Revenue Service requirements. The Manual covers all aspects of debt financing from selecting the method of sale through bond closeout. The Debt Management Manual is reviewed annually by the Chief Financial Officer and, as requested, by the Municipal Debt Advisory Commission within the State Treasurer's Office.

Policy Statement

It has been the County's policy to issue debt for public projects that provide long-term benefit to County residents. Under no circumstance will the County fund ongoing operations with the proceeds of long-term debt.

When issuing debt, the County will follow the Government Finance Officers Association recommended practice of selecting and managing the method of sale. As noted above, debt issuance is limited by State statute. The limit on voter approved, General Obligation Bonds is 2% of the real market value assessed within the County. The limit on all other debt instruments is 1% of the real market value assessed within the County. However, the County further limits non voter-approved debt supported by the County General Fund to an annual debt payment amount that will not exceed 5% of General Fund budgeted revenues. Likewise, debt that is supported by other funds will be limited to 5% of the total revenues of the supporting fund unless dedicated revenue sources are pledged for repayment of debt service. Annual debt service payments should never exceed the minimum level of General Fund reserves (12% of annual General Fund revenues), providing the County with the ability to meet annual debt payment obligations in the case of severe budgetary challenges. The statutory and General Fund debt limitations are highlighted in the tables below.

Limitation	Basis for Limit	Real Market Value (RMV)	Debt Capacity
Statutory - GO Bonds	2% of RMV	207,900,079,350	3,992,751,587
Statutory - All Other	1% of RMV	207,900,079,350	1,895,476,872
County Policy*	5% of GF Revenues	N/A	355,000,000

*Estimated principal calculated at 5.70% annual interest rate amortized over 20 years

Financial and Budget Policies

FY 2027 Adopted Budget

FY 2027 County General Fund Debt Capacity Limit		
	As of 6/30/2026 Principal Outstanding	2026-27 Debt Service
Total Debt Subject to Financial Policy	183,523,922	23,526,077
(Less) Non General Fund Supported Debt		
Sellwood Bridge (Series 2021 FFCO)	(56,755,000)	(8,585,123)
Burnside Bridge National Environmental Policy Act phase (Series 2019 FFCO)	(5,251,333)	(1,811,710)
Burnside Bridge Design & Right-of-Way (Series 2022 FFCO)	<u>(16,617,589)</u>	<u>(3,080,796)</u>
Total General Fund Obligation	104,900,000	10,048,450
(Less) Annual Payment From Other Sources		<u>(889,736)</u>
Net FY 2027 General Fund Obligation		9,158,714
REMAINING BORROWING CAPACITY		
Debt Capacity (Supported by General Government Fund Types Only)		
FY 2027 General Fund Revenues ¹	782,925,636	
Policy Limitation (5% of General Fund Revenues)	<u>x 5.00%</u>	
Maximum Debt Service per Policy	39,146,282	
(Less) Current General Fund Commitment		<u>(9,158,714)</u>
Annual Debt Service Payment Available	29,987,568	
Estimated Principal Value Available²	355,000,000	
¹ General Fund Revenues for this calculation do not include Beginning Working Capital		
² Estimated Principal calculated at 5.70% annual interest rate amortized over 20 years		

The different types of financings the County may use to fund its major capital acquisitions or improvements are:

- General Obligation Bonds (requires voter approval)
- Full Faith and Credit Obligations (FFCOs)
- Revenue Bonds
- Loans
- Lease Obligations - Right to Use

Where debt is issued to finance capital projects, the term should be limited to the economic life of the financed asset. In general it is the Board's policy that debt issuances not exceed 20 years. However, when market conditions warrant or when a specific asset would have a longer useful life, the Chief Financial Officer may recommend a longer term of issuance.

The Chief Financial Officer regularly reviews and analyzes opportunities to refinance debt. It is the policy of the Board to enter into refinance agreements when net present value savings exceed 3% of the outstanding principal balance. Over the past several years, the County has taken an aggressive approach to debt management. All of the current debt issues that could be refinanced have been.

Status

A schedule of the County's outstanding debt obligations as of July 1, 2026, can be found in Volume One of the FY 2027 budget in the Financial Summaries tab.

Conduit Debt

The County created the “The Hospital Facilities Authority of Multnomah County, Oregon” in 1998 authorized by State Statute (ORS 441.530). The statute aims to provide greater access to adequate medical care and hospital facilities for Oregon residents by allowing cities and counties to issue debt (conduit) on behalf of non-profit entities that provide hospital facilities. Hospital facilities are defined as adult congregate living facilities, behavioral treatment facilities, family safety facilities, and healthcare facilities. Though no separate County authority exists, Multnomah County, per State statute (ORS 352.795), can also be a conduit of debt for higher education facilities to provide quality post-secondary education.

Policy Statement

Multnomah County can issue bonds and other obligations on behalf of non-profit entities that provide hospital facilities or higher education facilities. Conduit debt issued creates a liability for the entity for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included as debt obligations in the budget.

The County will only consider issuing conduit debt on behalf of non-profit if the follow elements are present:

- Borrower must submit a letter of intent describing the request, purpose, benefit to community, and describe how request aligns with Multnomah County’s mission and values
- Borrower facilities must reside in County and directly benefit County residents
- Borrower must be a non-profit entity
- A Pro Forma and 3 years of audited financial statements must be provided
- The Chief Financial Officer will complete a financial position review. Projected revenues from borrower can be expected to cover cost of borrowing
- Request must be in alignment with State statutes
- A board briefing is required in which borrower will present in coordination with Chief Financial Officer

Status

Conduit debt is not an obligation of Multnomah County and is not reported in the Annual Comprehensive Financial Report. Conduit debt does not count against the County’s statutory debt capacity. Of the total \$168 million principal outstanding on conduit bonds as of June 30th, 2025, 97% was issued on behalf of four hospital facilities and the other 3% on behalf of educational facilities.

Interfund Loans

An interfund loan is defined as a transfer between funds or fund types within the County for an approved amount and a definite plan of repayment in a specified period of time. Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address cash flow needs in County operations or capital financing plans. Interfund loans are either operating or capital and shall meet the requirements noted below:

- An Operating Interfund Loan is a loan made for the purpose of paying operating expenses.
- A Capital Interfund Loan is a loan made for the purpose of financing the design, acquisition, construction, installation, or improvement of real or personal property and not for the purpose of paying operating expenses.

Policy Statement

Interfund loan requests must be reviewed and approved by the County's Chief Financial Officer and Chief Budget Officer prior to taking a request for authorization to the Board of County Commissioners. Interfund loans must be authorized by a resolution of the Board of County Commissioners, which shall state the fund from which the loan is to be made, the fund to which the loan is to be made, the purpose and intent for which the loan is made, the principal amount of the loan, the interest rate at which the loan shall be repaid (if applicable), and a schedule for repayment of principal and interest. In addition, interfund loans:

1. Shall not be made from reserve funds, debt service funds, or any other funds restricted by law, constitutional provisions, bond covenants, grantor requirements, Board resolutions or ordinances, unless the restrictions on these funds allow for the purpose of the interfund loan.
2. Shall not be used to fund ongoing operations unless specifically approved by Board resolution.
3. Shall be granted only after it has been demonstrated that reasonable consideration was given to other potential resources available to the fund and when the loan is required to meet a pressing need or to take advantage of a special opportunity.
4. Shall not exceed 10 years in duration for any capital interfund loan; shall not extend beyond the end of the next fiscal year for any operating interfund loan.
5. May be made only if there is a likely expectation that the fund receiving the loan will have the ability to repay it. If not, the use of an interfund transfer should be considered if appropriate.
6. May be repaid in advance without any additional accrual of interest (if applicable) or any other penalties.
7. Must be made in compliance with all other statutory requirements and limitations of ORS 294.468.

No County fund shall carry a deficit cash balance for more than four months during any 12-month period without written authorization of the Chief Financial Officer. Absent authorization, the department responsible for a fund shall be required to initiate a request for an interfund loan to be presented to the Board.

Status

The County is in compliance with this policy.

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Summary of Resources

FY 2027 Adopted Budget

Fund Name	Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
General Fund	1000	125,843,425	658,821,021	12,288,964	19,465,574	14,795,157	6,185,000	7,301,910	844,701,051	66,863,019	5,587,358	917,151,428
Road Fund	1501	9,775,860	5,825,000	59,248,247	110,000	510,000	500,000	-	75,969,107	1,649,551	-	77,618,658
Bicycle Path Construction Fund	1503	469,121	-	106,000	-	-	15,000	-	590,121	-	-	590,121
Recreation Fund	1504	-	40,000	-	-	-	-	-	40,000	-	-	40,000
Federal/State Program Fund	1505	8,960,543	-	401,577,226	856,164	4,525,238	28,500	3,646,193	419,593,864	-	-	419,593,864
County School Fund	1506	-	45,000	25,000	-	-	-	-	70,000	-	-	70,000
Animal Control Fund	1508	1,134,000	-	-	1,455,000	-	42,000	175,000	2,806,000	-	-	2,806,000
Willamette River Bridges Fund	1509	28,088,319	-	4,432,552	14,926,799	-	750,000	-	48,197,670	480,216	-	48,677,886
Library Fund	1510	-	-	128,447,059	-	-	-	-	128,447,059	75,192	-	128,522,251
Special Excise Tax Fund	1511	129,305	43,459,986	-	-	-	10,000	-	43,599,291	-	-	43,599,291
Land Corner Preservation Fund	1512	2,062,000	-	-	-	625,000	65,000	1,000,000	3,752,000	70,000	-	3,822,000
Inmate Welfare Fund	1513	-	-	-	-	15,000	-	1,835,000	1,850,000	-	-	1,850,000
Coronavirus (COVID-19) Response Fund	1515	-	-	884,874	-	-	-	-	884,874	-	-	884,874
Justice Services Special Ops Fund	1516	513,000	-	1,286,335	1,393,879	9,055,118	-	1,089,083	13,337,415	261,367	-	13,598,782
Oregon Historical Society Levy Fund	1518	22,386	3,950,000	-	-	-	5,000	-	3,977,386	-	-	3,977,386
Video Lottery Fund	1519	826,687	-	6,838,255	-	-	-	-	7,664,942	-	-	7,664,942
Supportive Housing Fund	1521	29,036,528	-	142,976,333	-	-	-	-	172,012,861	-	-	172,012,861
Preschool for All Program Fund	1522	642,628,991	189,000,000	-	-	-	10,000,000	-	841,628,991	-	-	841,628,991
Capital Debt Retirement Fund	2002	1,422,726	-	139,736	-	-	40,000	750,000	2,352,462	22,638,342	-	24,990,804
General Obligation Bond Fund	2003	3,531,532	57,804,130	-	-	-	300,000	-	61,635,662	-	-	61,635,662
PERS Bond Sinking Fund	2004	48,443,288	-	-	-	-	1,400,000	-	49,843,288	32,505,287	-	82,348,575
Asset Replacement Revolving Fund	2503	602,579	-	-	-	-	-	-	602,579	-	-	602,579
Library Capital Construction Fund	2506	9,615,664	-	-	-	-	150,000	-	9,765,664	5,015,796	-	14,781,460
Capital Improvement Fund	2507	24,332,081	-	-	-	701,590	300,000	8,545,000	33,878,671	9,338,233	815,261	44,032,165
Information Technology Capital Fund	2508	11,297,804	-	-	-	1,129,500	-	-	12,427,304	416,320	1,854,750	14,698,374
Asset Preservation Fund	2509	31,937,456	-	-	-	-	500,000	-	32,437,456	13,676,075	245,989	46,359,520

Summary of Resources continued on next page

Summary of Resources

FY 2027 Adopted Budget

Fund Name	Fund	Beginning Working Capital	Taxes	Intergovernmental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimbursement	Cash Transfers	Total Resources
Sellwood Bridge Replacement Fund	2511	467,120	-	-	8,094,003	-	25,000	-	8,586,123	-	-	8,586,123
Burnside Bridge Fund	2515	23,382,560	-	-	9,229,198	-	165,000	-	32,776,758	-	-	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	52,592,090	-	-	-	115,000	2,460,000	65,054	55,232,144	-	-	55,232,144
Justice Center Capital Fund	2518	3,879,961	-	-	-	4,320,024	-	-	8,199,985	-	2,500,000	10,699,985
Homeless Services Capital Fund	2519	2,212,826	-	-	-	-	-	-	2,212,826	-	-	2,212,826
Animal Services Facility Capital Fund	2520	3,304,926	-	-	-	-	-	-	3,304,926	-	-	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	13,000,000	-	-	-	-	-	-	13,000,000	-	12,953,792	25,953,792
Vector Control Relocation Capital Fund	2522	-	-	-	-	2,500,000	-	-	2,500,000	-	-	2,500,000
Behavioral Health Managed Care Fund	3002	46,639	-	-	-	-	-	-	46,639	-	-	46,639
Health Department FQHC Fund	3003	102,168,848	-	15,064,182	-	177,290,896	-	14,298,543	308,822,469	-	-	308,822,469
Risk Management Fund	3500	123,025,480	-	-	-	17,120	3,700,000	19,228,004	145,970,604	170,781,367	-	316,751,971
Fleet Management Fund	3501	1,139,071	-	-	-	96,116	-	-	1,235,187	7,652,544	-	8,887,731
Fleet Asset Replacement Fund	3502	11,494,209	-	-	-	-	-	-	11,494,209	4,247,894	367,812	16,109,915
Information Technology Fund	3503	7,646,296	-	-	-	10,097	-	-	7,656,393	80,329,078	-	87,985,471
Mail Distribution Fund	3504	499,350	-	-	-	20,471	-	-	519,821	5,009,241	-	5,529,062
Facilities Management Fund	3505	3,263,000	-	-	-	2,713,845	-	200,000	6,176,845	88,944,808	-	95,121,653
Total All Funds		1,328,795,671	958,945,137	773,314,763	55,530,617	218,440,172	26,640,500	58,133,787	3,419,800,647	509,954,330	24,324,962	3,954,079,939

Summary of Departmental Expenditures

FY 2027 Adopted Budget

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
General Fund	1000	59,616,937	48,429,524	74,479,804	63,489,158	147,211,247	81,958,934	216,893,062	64,396,061	10,789,992	-	28,700,805	795,965,524
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	71,729,883	71,729,883
Bicycle Path Construction Fund	1503	-	-	-	-	-	-	-	-	-	-	100,000	100,000
Recreation Fund	1504	-	-	-	-	-	-	-	40,000	-	-	-	40,000
Federal/State Program Fund	1505	2,934,369	8,695,564	208,756,763	27,901,771	127,257,018	31,523,581	7,961,280	-	1,792,279	-	2,538,199	419,360,824
County School Fund	1506	70,000	-	-	-	-	-	-	-	-	-	-	70,000
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	934,430	934,430
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	13,826,902	13,826,902
Library Fund	1510	-	-	-	-	-	-	-	-	-	128,522,251	-	128,522,251
Special Excise Tax Fund	1511	43,599,291	-	-	-	-	-	-	-	-	-	-	43,599,291
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	2,638,505	2,638,505
Inmate Welfare Fund	1513	-	-	-	-	-	-	1,850,000	-	-	-	-	1,850,000
Coronavirus (COVID-19) Response Fund	1515	-	-	-	-	-	-	-	-	-	-	884,874	884,874
Justice Services Special Ops Fund	1516	-	2,000	-	-	-	1,505,835	12,090,947	-	-	-	-	13,598,782
Oregon Historical Society Levy Fund	1518	3,977,386	-	-	-	-	-	-	-	-	-	-	3,977,386
Video Lottery Fund	1519	1,761,232	-	428,250	3,242,924	-	739,328	-	809,382	-	-	-	6,981,116
Supportive Housing Fund	1521	1,936,590	-	2,951,704	148,299,388	12,718,960	-	-	181,747	-	-	-	166,088,389
Preschool for All Program Fund	1522	412,293	-	272,256,923	-	247,012	-	-	7,934,561	-	-	-	280,850,789
Capital Debt Retirement Fund	2002	23,529,078	-	-	-	-	-	-	-	-	-	-	23,529,078
General Obligation Bond Fund	2003	58,804,130	-	-	-	-	-	-	-	-	-	-	58,804,130
PERS Bond Sinking Fund	2004	37,250,700	-	-	-	-	-	-	-	-	-	-	37,250,700
Asset Replacement Revolving Fund	2503	-	-	-	-	-	-	-	-	602,579	-	-	602,579
Library Capital Construction Fund	2506	-	-	-	-	-	-	-	-	14,781,460	-	-	14,781,460
Capital Improvement Fund	2507	-	-	-	-	-	-	-	-	40,075,814	-	-	40,075,814

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

FY 2027 Adopted Budget

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	14,698,374	-	-	14,698,374
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	43,059,520	-	-	43,059,520
Sellwood Bridge Replacement Fund	2511	-	-	-	-	-	-	-	-	-	-	8,586,123	8,586,123
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	17,776,758	17,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	55,232,144	-	-	55,232,144
Justice Center Capital Fund	2518	-	-	-	-	-	-	-	-	10,699,985	-	-	10,699,985
Homeless Services Capital Fund	2519	-	-	-	-	-	-	-	-	1,212,826	-	-	1,212,826
Animal Services Facility Capital Fund	2520	-	-	-	-	-	-	-	-	3,304,926	-	-	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	-	-	-	-	-	-	-	-	25,953,792	-	-	25,953,792
Vector Control Relocation Capital Fund	2522	-	-	-	-	-	-	-	-	2,500,000	-	-	2,500,000
Behavioral Health Managed Care Fund	3002	-	-	-	-	46,639	-	-	-	-	-	-	46,639
Health Department FQHC Fund	3003	-	-	-	-	219,323,292	-	-	-	-	-	-	219,323,292
Risk Management Fund	3500	9,168,850	-	-	-	-	-	-	184,557,641	-	-	-	193,726,491
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	7,713,230	-	-	7,713,230
Fleet Asset Replacement Fund	3502	-	-	-	-	-	-	-	-	16,109,915	-	-	16,109,915
Information Technology Fund	3503	-	-	-	-	-	-	-	-	85,493,005	-	-	85,493,005
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	5,029,712	-	-	5,029,712
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	91,848,284	-	-	91,848,284
Total All Funds		243,060,856	57,127,088	558,873,444	242,933,241	506,804,168	115,727,678	238,795,289	257,919,392	430,897,837	128,522,251	147,716,479	2,928,377,723

Summary of Departmental Requirements

FY 2027 Adopted Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	31,581,435	69,921,067	2,644,176	119,130,208	-	223,276,886	19,783,970	243,060,856	130.30
District Attorney	47,637,435	1,202,623	2,436,425	-	-	51,276,483	5,850,605	57,127,088	219.10
County Human Services	158,014,452	363,171,414	2,970,491	-	-	524,156,357	34,717,087	558,873,444	1,008.60
Homeless Services Department	20,196,030	198,912,090	8,914,595	-	-	228,022,715	14,910,526	242,933,241	98.00
Health	295,032,912	86,643,662	44,105,539	-	520,000	426,302,113	80,502,055	506,804,168	1,566.90
Community Justice	74,179,430	16,867,266	2,274,125	-	11,000	93,331,821	22,395,857	115,727,678	413.00
Sheriff	188,085,446	7,188,062	8,482,376	-	5,378,043	209,133,927	29,661,362	238,795,289	823.53
County Management	59,449,995	17,929,985	173,815,983	-	-	251,195,963	6,723,429	257,919,392	293.50
County Assets	89,523,929	217,199,902	72,398,827	-	21,778,227	400,900,885	29,996,952	430,897,837	387.50
Library	81,690,495	4,304,929	12,245,674	-	350,000	98,591,098	29,931,153	128,522,251	544.80
Community Services	41,018,732	72,297,194	4,795,639	-	290,000	118,401,565	29,314,914	147,716,479	235.50
Total	1,086,410,291	1,055,638,194	335,083,850	119,130,208	28,327,270	2,624,589,813	303,787,910	2,928,377,723	5,720.73

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2027 Adopted Budget

Fund Name	Fund	Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	795,965,524	13,007,579	26,777,294	81,401,031	917,151,428
Road Fund	1501	71,729,883	-	5,888,775	-	77,618,658
Bicycle Path Construction Fund	1503	100,000	-	490,121	-	590,121
Recreation Fund	1504	40,000	-	-	-	40,000
Federal/State Program Fund	1505	419,360,824	-	34,000	199,040	419,593,864
County School Fund	1506	70,000	-	-	-	70,000
Animal Control Fund	1508	934,430	1,387,220	484,350	-	2,806,000
Willamette River Bridges Fund	1509	13,826,902	-	34,850,984	-	48,677,886
Library Fund	1510	128,522,251	-	-	-	128,522,251
Special Excise Tax Fund	1511	43,599,291	-	-	-	43,599,291
Land Corner Preservation Fund	1512	2,638,505	-	-	1,183,495	3,822,000
Inmate Welfare Fund	1513	1,850,000	-	-	-	1,850,000
Coronavirus (COVID-19) Response Fund	1515	884,874	-	-	-	884,874
Justice Services Special Ops Fund	1516	13,598,782	-	-	-	13,598,782
Oregon Historical Society Levy Fund	1518	3,977,386	-	-	-	3,977,386
Video Lottery Fund	1519	6,981,116	-	683,826	-	7,664,942
Supportive Housing Fund	1521	166,088,389	1,854,750	4,069,722	-	172,012,861
Preschool for All Program Fund	1522	280,850,789	-	18,900,000	541,878,202	841,628,991
Capital Debt Retirement Fund	2002	23,529,078	-	-	1,461,726	24,990,804
General Obligation Bond Fund	2003	58,804,130	-	-	2,831,532	61,635,662
PERS Bond Sinking Fund	2004	37,250,700	-	-	45,097,875	82,348,575
Asset Replacement Revolving Fund	2503	602,579	-	-	-	602,579
Library Capital Construction Fund	2506	14,781,460	-	-	-	14,781,460
Capital Improvement Fund	2507	40,075,814	3,956,351	-	-	44,032,165
Information Technology Capital Fund	2508	14,698,374	-	-	-	14,698,374
Asset Preservation Fund	2509	43,059,520	3,300,000	-	-	46,359,520
Sellwood Bridge Replacement Fund	2511	8,586,123	-	-	-	8,586,123
Burnside Bridge Fund	2515	17,776,758	-	15,000,000	-	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	55,232,144	-	-	-	55,232,144
Justice Center Capital Fund	2518	10,699,985	-	-	-	10,699,985
Homeless Services Capital Fund	2519	1,212,826	-	1,000,000	-	1,212,826
Animal Services Facility Capital Fund	2520	3,304,926	-	-	-	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	25,953,792	-	-	-	25,953,792
Vector Control Relocation Capital Fund	2522	2,500,000	-	-	-	2,500,000
Behavioral Health Managed Care Fund	3002	46,639	-	-	-	46,639
Health Department FQHC Fund	3003	219,323,292	-	12,618,544	76,880,633	231,941,836
Risk Management Fund	3500	193,726,491	-	18,453,822	104,571,658	316,751,971
Fleet Management Fund	3501	7,713,230	367,812	806,689	-	8,887,731
Fleet Asset Replacement Fund	3502	16,109,915	-	-	-	16,109,915
Information Technology Fund	3503	85,493,005	-	2,492,466	-	87,985,471
Mail Distribution Fund	3504	5,029,712	-	499,350	-	5,529,062
Facilities Management Fund	3505	91,848,284	451,250	2,822,119	-	3,273,369
Total All Funds		2,928,377,723	24,324,962	145,872,062	855,505,192	3,954,079,939

Fund Comparison: Year over Year

FY 2027 Adopted Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Adopted	Change	% Change	Description
1000	General Fund	899,187,532	917,151,428	17,963,896	2.0%	Beginning Working Capital (\$15.2M), Taxes +\$28.2M, Financing Sources (\$1.7M), Fees +\$1.7M, Interest +\$2.0M, Other/Misc & Service Charges +\$2.9M
1501	Road Fund	76,740,692	77,618,658	877,966	1.1%	
1503	Bicycle Path Construction Fund	462,551	590,121	127,570	27.6%	Beginning Working Capital
1504	Recreation Fund	40,000	40,000	0	0.0%	
1505	Federal/State Program Fund	494,824,296	419,593,864	(75,230,432)	(15.2%)	Beginning Working Capital (\$3.1M), Fees (\$0.5), Intergov (\$69.4M), Other & Service Charges (\$2.2M)
1506	County School Fund	70,025	70,000	(25)	(0.0%)	
1508	Animal Control Fund	3,244,800	2,806,000	(438,800)	(13.5%)	Beginning Working Capital
1509	Willamette River Bridges Fund	99,126,991	48,677,886	(50,449,105)	(50.9%)	Beginning Working Capital (\$13.3M), Fees (\$17.0M), Intergov (\$20.6M), Interest/Other Sources +0.4M
1510	Library Fund	125,223,589	128,522,251	3,298,662	2.6%	
1511	Special Excise Tax Fund	44,421,215	43,599,291	(821,924)	(1.9%)	
1512	Land Corner Preservation Fund	4,102,000	3,822,000	(280,000)	(6.8%)	
1513	Inmate Welfare Fund	1,786,000	1,850,000	64,000	3.6%	
1515	Coronavirus (COVID-19) Response Fund	3,372,367	884,874	(2,487,493)	(73.8%)	Beginning Working Capital
1516	Justice Services Special Ops Fund	12,646,658	13,598,782	952,124	7.5%	
1518	Oregon Historical Society Levy Fund	3,844,422	3,977,386	132,964	3.5%	
1519	Video Lottery Fund	7,445,438	7,664,942	219,504	2.9%	
1521	Supportive Housing Fund	192,433,232	172,012,861	(20,420,371)	(10.6%)	Beginning Working Capital (\$26.8M), Intergov +\$6.4M
1522	Preschool for All Program Fund	714,663,503	841,628,991	126,965,488	17.8%	Beginning Working Capital +\$108.3M, Interest +4.7M, Taxes +\$14.0M
2002	Capital Debt Retirement Fund	25,000,035	24,990,804	(9,231)	(0.0%)	
2003	General Obligation Bond Fund	59,462,586	61,635,662	2,173,076	3.7%	
2004	PERS Bond Sinking Fund	80,961,291	82,348,575	1,387,284	1.7%	
2500	Downtown Courthouse Capital Fund	14,520	0	(14,520)	(100.0%)	Resources not budgeted in FY 2027
2503	Asset Replacement Revolving Fund	580,027	602,579	22,552	3.9%	
2506	Library Capital Construction Fund	13,296,443	14,781,460	1,485,017	11.2%	

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2027 Adopted Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Adopted	Change	% Change	Description
2507	Capital Improvement Fund	45,491,471	44,032,165	(1,459,306)	(3.2%)	
2508	Information Technology Capital Fund	14,634,224	14,698,374	64,150	0.4%	
2509	Asset Preservation Fund	47,358,677	46,359,520	(999,157)	(2.1%)	
2511	Sellwood Bridge Replacement Fund	8,583,523	8,586,123	2,600	0.0%	
2515	Burnside Bridge Fund	33,025,016	32,776,758	(248,258)	(0.8%)	
2516	Behavioral Health Resource Center Capital Fund	915,800	0	(915,800)	(100.0%)	Resources not budgeted in FY 2027
2517	Multnomah County Library Capital Construction (GO Bond) Fund	140,101,169	55,232,144	(84,869,025)	(60.6%)	Beginning Working Capital (\$78.1M), Interest (\$0.9M), Intergov (\$3.5M), Other & Service Charges (\$2.3M)
2518	Justice Center Capital Fund	13,407,092	10,699,985	(2,707,107)	(20.2%)	Beginning Working Capital (\$1.8M), Financing Sources & Service Charges (\$0.9M)
2519	Homeless Services Capital Fund	16,385,345	2,212,826	(14,172,519)	(86.5%)	Beginning Working Capital (\$12.5M), Intergov (\$1.7M)
2520	Animal Services Facility Capital Fund	3,446,128	3,304,926	(141,202)	(4.1%)	
2521	Sobering and Crisis Intervention Capital Fund	14,740,000	25,953,792	11,213,792	76.1%	Beginning Working Capital \$11.7M, Financing Sources (\$0.4M)
2522	Vector Control Relocation Capital Fund	0	2,500,000	2,500,000	N/A	New in FY 2027
3002	Behavioral Health Managed Care Fund	637,000	46,639	(590,361)	(92.7%)	Beginning Working Capital
3003	Health Department FQHC Fund	294,875,830	308,822,469	13,946,639	4.7%	Beginning Working Capital +\$9.1M, Intergov (\$0.9M), Service Charge +\$9.8M, Other Sources (\$4.0M)
3500	Risk Management Fund	317,141,882	316,751,971	(389,911)	(0.1%)	
3501	Fleet Management Fund	8,415,600	8,887,731	472,131	5.6%	
3502	Fleet Asset Replacement Fund	16,695,365	16,109,915	(585,450)	(3.5%)	
3503	Information Technology Fund	85,158,855	87,985,471	2,826,616	3.3%	
3504	Mail Distribution Fund	5,406,073	5,529,062	122,989	2.3%	
3505	Facilities Management Fund	95,973,183	95,121,653	(851,530)	(0.9%)	
	Total	4,025,342,446	3,954,079,939	(71,262,507)	(1.8%)	

"Financing sources" includes cash transfers and financing proceeds.

"Other revenues" and "misc." includes revenues from non-governmental entities, sales, donations, and service reimbursements.

Property Tax Information

Property tax administration is governed by the Oregon Constitution, State tax laws, and regulations of the Department of Revenue. It includes the assessment, equalization, levy, and collection of taxes. A tax limitation measure (“Measure 50”) affecting property tax collections was approved by the voters in the May 1997 special election. This legislation changed the property tax administration system substantially, with changes to levy rates, assessments and equalization.

Permanent Tax Rate

Each local taxing district which imposed operating ad valorem taxes in FY 1998 received a permanent tax rate. The rate was calculated by dividing the total operating ad valorem taxes imposed by the County in FY 1998 (reduced by an average of approximately 17% statewide) by the property’s Assessed Value (AV). Measure 50 prohibits increases in permanent tax rates. Permanent tax rates are subject to the Measure 5 limitations. The County’s permanent tax rate is \$4.3434 per \$1,000 Assessed Value.

Exemptions

Measure 50 exempted from its limitations taxes levied to pay voter-approved general obligation bonds. Levies to pay general obligation bonds are also exempt from the Measure 5 limitations. Measure 50 also exempted the following levies, which are subject to Measure 5 limitations:

1. Levies to pay bonds and other borrowings, if they were made before December 5, 1996, and were secured by a pledge or explicit commitment of ad valorem property taxes or a covenant to levy or collect ad valorem property taxes.
2. Certain local government pension levies.

The County has no levies of the types described in paragraphs 1 and 2, above.

Local Property Tax Option

Local governments are able to override Measure 50 for limited-term local option levies subject to voter approval under the participation requirements discussed below. Local option levies may last up to five years for any purpose or ten years for capital projects.

Local option levies are subject to “special compression” under Measure 5. If operating taxes for non-school purposes exceed Measure 5’s \$10/\$1,000 limit, local option levies are reduced first to bring operating taxes into compliance with this limit. This means that local option levies can be entirely displaced by future approval of permanent rate levies for new governments, or by urban renewal and the City of Portland’s pension levy.

Measure 50, which passed in 1997, requires that local option levies be approved by a majority of the voters at a general election in an even-numbered year or at any other election in which not less than

50% of the registered voters cast a ballot. For example, voters approved an extension of the Library Levy in the May, 2002 election but less than 50% of the registered voters cast a ballot. Therefore, the Library Levy failed. Subsequently the County resubmitted the Library Local Option to voters in November 2002 and the measure passed.

Voter Participation

In November 2008, voters passed Measure 56 which eliminated the voter turnout requirement for property tax elections held in May and November but keeps the voter turnout requirement for elections at any other time (50% of qualified voters must vote and a majority of those voters have to approve the property tax measure). As a result, for May and November elections, local property tax measures become law when approved by a majority of voters.

General Obligation Bonded Indebtedness

Levies to pay the following general obligation bonds are exempt from the limitations of Measure 50 and Measure 5:

1. General obligation bonds authorized by the Oregon Constitution;
2. General obligation bonds issued on/before November 6, 1990; or
3. General obligation bonds for capital construction/ improvements; and
 - if issued after November 6, 1990, and approved prior to December 5, 1996, by a majority of voters; or
 - if approved after December 5, 1996, in accordance with Measure 50's voter participation requirements, or bonds issued to refund the preceding bonds.

Tax Collection

The County Tax Administrator extends authorized levies, computes tax rates, bills and collects all taxes, and makes periodic remittances of collections to levying units. Tax administrators calculate public school and local government taxes separately, calculating any tax rate reductions to comply with tax limitation law, and developing percentage distribution schedules and reports to each taxing district within five days the amount of taxes imposed.

Tax collections are segregated into two pools, (1) public schools and (2) local governments. Each taxing body shares in its pool on the basis of its tax rate (adjusted to tax limitation rate caps), regardless of the actual collection within each taxing body. Therefore, the amount for each taxing body becomes a pro rata share of the total tax collection record of all taxing bodies within the County. Thus, an overall collection rate of 90% of the countywide levy indicates a 90 percent tax levy collection for each taxing body.

The tax year (fiscal year) for all property starts July 1 and ends June 30 of the following year. The assessment date for the tax year starting July 1 is January 1 of the same calendar year. Tax payments are due November 15. Under the partial payment schedule a one third payment is due November 15,

Property Tax Information

FY 2027 Adopted Budget

February 15, and May 15. If paid in full by November 15, a 3% discount is allowed; if two-thirds are paid by November 15, a 2% discount is allowed. For late payments, interest accrues at a rate of 1.33% per month. Property is subject to foreclosure proceedings three years after the tax due date.

The Oregon Property Tax Deferral for Disabled and Senior Homeowners Program allows homeowners to defer taxes until death or the sale of the home. To be eligible, an individual must be 62 years of age or older or have a disability, with a household income of less than \$70,000. Certain other requirements apply. Taxes are paid by the State, which obtains a lien on the property and accrues interest at 6% annually. More information can be found on the [Oregon property tax deferral website](#).

Property Tax Information

FY 2027 Adopted Budget

General Fund (1000)	
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2026	445,523,977
Plus Estimated Assessed Value Growth	20,288,866
Total General Fund Property Tax	465,812,843
Taxes From Permanent Rate - Fiscal Year Ending June 30, 2027	465,812,843
Less amount exceeding shared 1% Constitutional Limitation	(21,427,391)
Less delinquencies and discounts on amount billed	(19,997,345)
Total Available for Appropriation	424,388,107

Oregon Historical Society Levy Fund (1518)	
5-year Local Option Levy - Fiscal Year ending June 30, 2027	5,445,026
Less amount exceeding shared 1% Constitutional Limitation	(1,361,257)
Less delinquencies and discounts on amount billed	(183,770)
Total Available for Appropriation	3,900,000

General Obligation Bond Fund (2003) (Library Construction Bonds)	
General Obligation bond - Fiscal Year ending June 30, 2027	60,182,335
Less delinquencies and discounts on amount billed	(2,708,205)
Total Available for Appropriation	57,474,130

Tax Levy Analysis	Actual 2023-24	Actual 2024-25	Budget 2025-26	Budget 2026-27
Permanent Rate Levy - Subject to \$10 Limit	419,050,555	435,098,371	445,540,805	465,812,843
OHS Local Option Levy - Subject to \$10 Limit	5,009,224	5,133,361	5,261,321	5,445,026
General Obligation Bond Levy	56,122,643	54,560,840	58,911,089	60,182,335
Total Proposed Levy	480,182,423	494,792,572	509,713,215	531,440,204
Loss due to 1% limitation	(14,783,094)	(18,039,622)	(21,399,033)	(22,788,648)
Loss in appropriation due to discounts and delinquencies	(22,854,127)	(23,921,927)	(22,008,505)	(22,889,320)
Total Proposed Levy Less Loss	442,545,202	452,831,024	466,305,677	485,762,237

Notes

Average property tax discount: 2.25%

Property tax delinquency rate: 2.25%

Average valuation change (Based on July - January Value Growth): 4.55%

Assumed compression percentage: 4.60%

Details of Service Reimbursements

The County budgets for several types of expenses using internal service reimbursement accounting codes. One such expense occurs when services are provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management. Another involves “indirect costs,” which are administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll and finance. These expenses cover personnel-related costs such as certain costs related to the Public Employees Retirement System (PERS); medical and dental insurance; and life insurance.

The tables on the following pages provide details by department, showing which funds are paying for the service reimbursements.

Details of Service Reimbursements

FY 2027 Adopted Budget

PERS Bond Salary Related Expense (60130)

Paid to the PERS Bond Sinking Fund (2004) to retire debt issued to pre-fund the County's unfunded liability and to support ongoing costs associated with PERS.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	680,117	1,297,397	892,020	243,920	2,938,078	1,516,611	4,648,473	1,561,873	303,034	-	584,277	14,665,799
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	364,610	364,610
Federal/State Program Fund	1505	45,153	192,260	3,494,853	29,419	1,940,281	644,647	84,818	-	-	-	5,420	6,436,850
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	6,507	6,507
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	214,168	214,168
Library Fund	1510	-	-	-	-	-	-	-	-	-	2,465,004	-	2,465,004
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	55,791	55,791
Inmate Welfare Fund	1513	-	-	-	-	-	-	13,726	-	-	-	-	13,726
Justice Services Special Ops Fund	1516	-	-	-	-	-	32,332	260,037	-	-	-	-	292,369
Video Lottery Fund	1519	-	-	-	-	-	7,661	-	8,995	-	-	-	16,656
Supportive Housing Fund	1521	24,072	-	25,856	360,056	7,908	-	-	5,155	-	-	-	423,046
Preschool for All Program Fund	1522	12,592	-	400,534	-	6,826	-	-	6,314	-	-	-	426,265
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	65,948	-	-	65,948
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	90,122	-	-	90,122
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	7,504	7,504
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	110,471	-	-	110,471
Health Department FQHC Fund	3003	-	-	-	-	4,109,061	-	-	-	-	-	-	4,109,061
Risk Management Fund	3500	261,299	-	-	-	-	-	-	240,551	-	-	-	501,850
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	68,295	-	-	68,295
Information Technology Fund	3503	-	-	-	-	-	-	-	-	1,492,999	-	-	1,492,999
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	56,178	-	-	56,178
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	622,068	-	-	622,068
Total		1,023,232	1,489,658	4,813,263	633,395	9,002,153	2,201,250	5,007,053	1,822,888	2,809,115	2,465,004	1,238,277	32,505,287

Details of Service Reimbursements

FY 2027 Adopted Budget

Insurance Benefits (60140/60145)

Paid to the Risk Management Fund (3500) to cover worker's compensation, active & retiree healthcare, life, unemployment, liability, and long-term disability insurance.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	3,098,179	5,880,808	4,962,593	1,209,470	15,876,734	8,873,932	26,390,967	8,011,524	1,442,444	-	3,472,746	79,219,397
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	2,144,345	2,144,345
Federal/State Program Fund	1505	188,118	1,138,091	22,543,428	154,409	10,595,735	3,553,827	378,426	-	-	-	30,218	38,582,252
Animal Control Fund	1508	-	-	-	-	-	-	-	-	-	-	30,545	30,545
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	1,222,183	1,222,183
Library Fund	1510	-	-	-	-	-	-	-	-	-	15,556,580	-	15,556,580
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	309,318	309,318
Inmate Welfare Fund	1513	-	-	-	-	-	-	103,535	-	-	-	-	103,535
Justice Services Special Ops Fund	1516	-	-	-	-	-	179,533	1,561,669	-	-	-	-	1,741,202
Video Lottery Fund	1519	-	-	-	-	-	56,892	-	3,323	-	-	-	60,215
Supportive Housing Fund	1521	98,898	-	197,150	1,899,526	57,201	-	-	30,102	-	-	-	2,282,877
Preschool for All Program Fund	1522	61,864	-	2,237,102	-	36,922	-	-	31,551	-	-	-	2,367,439
Information Technology Capital Fund	2508	-	-	-	-	-	-	-	-	369,545	-	-	369,545
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	467,535	-	-	467,535
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	-	-	32,126	32,126
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	525,795	-	-	525,795
Health Department FOHC Fund	3003	-	-	-	-	22,896,675	-	-	-	-	-	-	22,896,675
Risk Management Fund	3500	883,048	-	-	-	-	-	-	1,140,047	-	-	-	2,023,095
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	422,497	-	-	422,497
Information Technology Fund	3503	-	-	-	-	-	-	-	-	6,269,157	-	-	6,269,157
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	371,866	-	-	371,866
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	3,415,466	-	-	3,415,466
Total		4,330,107	7,018,899	29,940,273	3,263,405	49,463,267	12,664,184	28,434,597	9,216,547	13,284,305	15,556,580	7,241,481	180,413,645

Details of Service Reimbursements

FY 2027 Adopted Budget

Indirect Costs (60350)

Paid to the General Fund (1000) to cover the administrative and overhead costs billed to grants and other dedicated revenues.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Fund Total
Road Fund	1501	-	-	-	-	-	-	-	-	-	1,744,824	1,744,824
Federal/State Program Fund	1505	52,006	1,284,367	11,729,451	712,481	5,295,173	4,378,534	256,796	-	-	28,729	23,737,537
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	1,035,266	1,035,266
Library Fund	1510	-	-	-	-	-	-	-	-	3,047,056	-	3,047,056
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	297,423	297,423
Inmate Welfare Fund	1513	-	-	-	-	-	-	69,035	-	-	-	69,035
Justice Services Special Ops Fund	1516	-	-	-	-	-	225,341	1,076,335	-	-	-	1,301,676
Oregon Historical Society Levy Fund	1518	29,000	-	-	-	-	-	-	-	-	-	29,000
Supportive Housing Fund	1521	27,757	-	97,560	8,696,552	39,310	-	-	6,248	-	-	8,867,427
Preschool for All Program Fund	1522	14,826	-	482,712	-	8,163	-	-	7,454	-	-	513,155
Health Department FQHC Fund	3003	-	-	-	-	19,558,481	-	-	-	-	-	19,558,481
Total		123,589	1,284,367	12,309,723	9,409,033	24,901,127	4,603,875	1,402,166	13,702	3,047,056	3,106,242	60,200,880

Details of Service Reimbursements

FY 2027 Adopted Budget

Telecommunication Costs (60370)

Paid to the Information Technology Fund (3503) to cover the costs of services provided by the County-owned telecommunications system.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	121,861	49,707	278,714	84,415	877,880	720,099	310,422	267,320	73,206	-	162,808	2,946,432
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	71,041	71,041
Federal/State Program Fund	1505	3,378	7,205	1,100,312	-	406,986	-	-	-	-	-	-	1,517,881
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	38,001	38,001
Library Fund	1510	-	-	-	-	-	-	-	-	-	447,124	-	447,124
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	8,684	8,684
Inmate Welfare Fund	1513	-	-	-	-	-	-	16,397	-	-	-	-	16,397
Justice Services Special Ops Fund	1516	-	-	-	-	-	-	6,785	-	-	-	-	6,785
Video Lottery Fund	1519	-	-	-	-	-	-	-	2,920	-	-	-	2,920
Supportive Housing Fund	1521	2,673	-	-	-	-	-	-	-	-	-	-	2,673
Preschool for All Program Fund	1522	-	-	39,728	-	-	-	-	1,168	-	-	-	40,896
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	14,586	-	-	14,586
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	18,739	-	-	18,739
Health Department FQHC Fund	3003	-	-	-	-	1,184,906	-	-	-	-	-	-	1,184,906
Risk Management Fund	3500	31,598	-	-	-	-	-	-	29,448	-	-	-	61,046
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	26,207	-	-	26,207
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	22,251	-	-	22,251
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	236,390	-	-	236,390
Total		159,510	56,912	1,418,754	84,415	2,469,772	720,099	333,604	300,856	391,379	447,124	280,534	6,662,959

Details of Service Reimbursements

FY 2027 Adopted Budget

Data Processing Costs (60380)

Paid to the Information Technology Fund (3503) to cover the costs of developing, maintaining, and operating computer systems.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	1,838,735	1,089,587	2,368,483	1,296,452	7,358,636	7,005,415	5,069,920	3,622,679	624,378	-	1,625,100	31,899,385
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	784,534	784,534
Federal/State Program Fund	1505	34,714	53,033	8,875,790	-	4,530,023	-	-	-	-	-	-	13,493,560
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	443,289	443,289
Library Fund	1510	-	-	-	-	-	-	-	-	-	9,856,813	-	9,856,813
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	127,382	127,382
Supportive Housing Fund	1521	39,344	-	-	1,182,259	-	-	-	-	-	-	-	1,221,603
Preschool for All Program Fund	1522	-	-	598,781	-	-	-	-	10,132	-	-	-	608,913
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	212,541	-	-	212,541
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	106,270	-	-	106,270
Behavioral Health Managed Care Fund	3002	-	-	-	-	25,739	-	-	-	-	-	-	25,739
Health Department FQHC Fund	3003	-	-	-	-	11,952,269	-	-	-	-	-	-	11,952,269
Risk Management Fund	3500	333,460	-	-	-	-	-	-	362,831	-	-	-	696,291
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	188,925	-	-	188,925
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	188,926	-	-	188,926
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	1,859,679	-	-	1,859,679
Total		2,246,253	1,142,620	11,843,054	2,478,711	23,866,667	7,005,415	5,069,920	3,995,642	3,180,719	9,856,813	2,980,305	73,666,119

Details of Service Reimbursements

FY 2027 Adopted Budget

Fleet Services/Motor Pool (60411/60412)

Paid to the Fleet Management Fund (3501) and the Fleet Asset Replacement Fund (3502) to cover the use and maintenance of County-owned vehicles, including both cars and vans for transportation, and heavy equipment used in road construction.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	136,981	246,557	108,150	5,716	639,083	843,397	4,549,147	10,222	858	-	356,297	6,896,408
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	1,611,227	1,611,227
Federal/State Program Fund	1505	400	12,518	589,345	-	307,936	-	-	-	-	-	-	910,199
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	262,104	262,104
Library Fund	1510	-	-	-	-	-	-	-	-	-	401,771	-	401,771
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	19,720	19,720
Supportive Housing Fund	1521	-	-	-	-	-	-	-	141	-	-	-	141
Preschool for All Program Fund	1522	500	-	-	-	-	-	-	-	-	-	-	500
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	49,459	-	-	49,459
Health Department FQHC Fund	3003	-	-	-	-	104,162	-	-	-	-	-	-	104,162
Risk Management Fund	3500	7,000	-	-	-	-	-	-	7,495	-	-	-	14,495
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	33,662	-	-	33,662
Information Technology Fund	3503	-	-	-	-	-	-	-	-	28,420	-	-	28,420
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	122,440	-	-	122,440
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	1,445,730	-	-	1,445,730
Total		144,881	259,075	697,495	5,716	1,051,181	843,397	4,549,147	17,858	1,680,569	401,771	2,249,348	11,900,438

Details of Service Reimbursements

FY 2027 Adopted Budget

Building Management (60430/60432/60433)

Paid to the Facilities Management Fund (3505), Library Capital Construction (2506), Capital Improvement (2507) & Asset Preservation (2509) funds for office space and building management.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	13,848,933	2,553,383	1,974,445	1,773,557	11,109,288	7,855,888	16,982,943	1,386,733	95,567	-	2,221,885	59,802,622
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	1,816,972	1,816,972
Federal/State Program Fund	1505	5,966	179,089	5,238,529	-	3,723,749	-	-	-	-	-	-	9,147,333
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	613,928	613,928
Library Fund	1510	-	-	-	-	-	-	-	-	-	15,454,883	-	15,454,883
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	128,649	128,649
Inmate Welfare Fund	1513	-	-	-	-	-	-	26,538	-	-	-	-	26,538
Justice Services Special Ops Fund	1516	-	-	-	-	-	149,336	2,889	-	-	-	-	152,225
Supportive Housing Fund	1521	303,175	-	-	707,833	-	-	-	-	-	-	-	1,011,008
Preschool for All Program Fund	1522	-	-	354,266	-	-	-	-	3,314	-	-	-	357,580
Asset Preservation Fund	2509	-	-	-	-	-	-	-	-	181,801	-	-	181,801
Burnside Bridge Fund	2515	-	-	-	-	-	-	-	-	61,756	-	-	61,756
Multnomah County Library Capital Construction (GO Bond) Fund	2517	-	-	-	-	-	-	-	-	80,704	-	-	80,704
Justice Center Capital Fund	2518	-	-	-	-	-	-	-	-	2,753	-	-	2,753
Health Department FQHC Fund	3003	-	-	-	-	8,764,299	-	-	-	-	-	-	8,764,299
Risk Management Fund	3500	298,149	-	-	-	-	-	-	330,563	-	-	-	628,712
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	1,071,099	-	-	1,071,099
Information Technology Fund	3503	-	-	-	-	-	-	-	-	1,038,249	-	-	1,038,249
Mail Distribution Fund	3504	-	-	-	-	-	-	-	-	932,594	-	-	932,594
Total		14,456,223	2,732,472	7,567,240	2,481,390	23,597,336	8,005,224	17,012,370	1,720,610	3,464,523	15,454,883	4,781,434	101,273,705

Details of Service Reimbursements

FY 2027 Adopted Budget

Capital Debt Retirement Fund (60450)

Paid to the Capital Lease Retirement Fund (2002) to repay non-voter approved debt.

Fund Name	Fund	Nond	County Assets	Community Services	Fund Total
Video Lottery Fund	1519	1,731,232	-	-	1,731,232
Sellwood Bridge Replacement Fund	2511	-	-	8,586,123	8,586,123
Burnside Bridge Fund	2515	-	-	4,892,506	4,892,506
Facilities Management Fund	3505	-	7,428,481	-	7,428,481
Total		1,731,232	7,428,481	13,478,629	22,638,342

Mail Distribution Fund (60461/60462)

Paid to the Mail Distribution Fund (3504) for mail distribution and delivery, and records management.

Fund Name	Fund	Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	47,555	349,438	109,197	39,011	627,065	688,679	587,349	497,133	22,703	-	152,123	3,120,253
Road Fund	1501	-	-	-	-	-	-	-	-	-	-	17,725	17,725
Federal/State Program Fund	1505	-	17,221	355,304	-	84,933	-	-	-	-	-	-	457,458
Willamette River Bridges Fund	1509	-	-	-	-	-	-	-	-	-	-	20,307	20,307
Library Fund	1510	-	-	-	-	-	-	-	-	-	161,424	-	161,424
Land Corner Preservation Fund	1512	-	-	-	-	-	-	-	-	-	-	3,500	3,500
Inmate Welfare Fund	1513	-	-	-	-	-	-	2,316	-	-	-	-	2,316
Justice Services Special Ops Fund	1516	-	-	-	-	-	8,168	6,298	-	-	-	-	14,466
Preschool for All Program Fund	1522	-	-	-	-	-	-	-	182	-	-	-	182
Health Department FQHC Fund	3003	-	-	-	-	935,772	-	-	-	-	-	-	935,772
Risk Management Fund	3500	72,593	-	-	-	-	-	-	52,946	-	-	-	125,539
Fleet Management Fund	3501	-	-	-	-	-	-	-	-	8,006	-	-	8,006
Information Technology Fund	3503	-	-	-	-	-	-	-	-	96,828	-	-	96,828
Facilities Management Fund	3505	-	-	-	-	-	-	-	-	45,465	-	-	45,465
Total		120,148	366,659	464,501	39,011	1,647,770	696,847	595,963	550,261	173,002	161,424	193,655	5,009,241

Details of Cash Transfers Between Funds

FY 2027 Adopted Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
Animal Control Fund	General Fund	Community Services	1,163,864	Animal Services: Client Services
Animal Control Fund	General Fund	Community Services	10,000	Animal Services: Field Services
Animal Control Fund	General Fund	Community Services	208,356	Animal Services: Animal Care
Animal Control Fund	General Fund	Community Services	5,000	Animal Services: Animal Health
Asset Preservation Fund	General Fund	Overall County	800,000	Juvenile Justice Complex Foyer
Asset Preservation Fund	Justice Center Capital Fund	County Assets	2,500,000	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2
Capital Improvement Fund	General Fund	Overall County	2,000,000	Community Justice East Campus Expansion
Capital Improvement Fund	General Fund	Overall County	1,400,138	Hansen Deconstruction Project
Capital Improvement Fund	Sobering and Crisis Intervention Capital Fund	County Assets	556,213	Coordinated Care Pathway Center
Facilities Management Fund	Capital Improvement Fund	County Assets	405,261	Fees from External Clients
Facilities Management Fund	Asset Preservation Fund	County Assets	45,989	Fees from External Clients
Fleet Management Fund	Fleet Asset Replacement Fund	County Assets	367,812	Fleet Vehicle Replacement
General Fund	Capital Improvement Fund	County Assets	250,000	Walnut Park
General Fund	Capital Improvement Fund	County Assets	160,000	Multnomah County Detention Center (MCDC) Reentry Transition Hub
General Fund	Asset Preservation Fund	County Assets	200,000	Electric Vehicle Charging Station - Juvenile Justice Complex
General Fund	Sobering and Crisis Intervention Capital Fund	County Assets	12,397,579	Sobering Center
Supportive Housing Fund	Information Technology Capital Fund	County Assets	1,854,750	Homeless Mangement Information System (HMIS)

Debt Overview

Debt is frequently an appropriate method of financing capital projects. Careful monitoring of such issuances is necessary to ensure that the County's credit quality does not erode. The County is rated by Moody's Investors Services as well as Standard & Poor's. Moody's rates the County's General Obligation and Full Faith & Credit debt at Aaa, the highest municipal rating that can be assigned. Standard & Poor's assigns a comparable AAA rating. Both rating agencies note that the County has a stable financial outlook.

Various types of securities are used to issue debt. Features of a security include its purpose, length of financing and the source of funds for repayment. The following types of long-term securities are available to Multnomah County:

- Full Faith and Credit Bonds (FFC)
- General Obligation Bonds (GO)
- Pension Obligation Bonds
- Revenue Bonds

The County may also enter into lease obligations (Right to Use Leases) and take out loans from other governmental entities (i.e., State of Oregon) as permissible by statute. Lease obligations do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

In fiscal year ending 2026, the County has \$366.4 million of the following debt obligations:

- General Obligation Bonds - \$165.25 million outstanding
- Pension Obligation Bonds - \$17.65 million outstanding
- Full Faith & Credit Obligations - \$183.5 million outstanding

In fiscal year ending 2025, the County has the following right use lease obligations:

- Right to Use Lease Obligations (GASB-87) - \$53.4 million outstanding

In addition to issuing its own debt, the County has acted as facilitator in the issuance of conduit debt for private educational institutions and hospitals as authorized by state statute. The conduit debt issued creates a liability for the company for whom it is issued and is not a direct or contingent liability of Multnomah County and is therefore not included as debt obligation in the budget. Of the total \$168.5 million remaining principal outstanding on conduit bonds as of June 30th 2025, 97% was issued on behalf of four hospital facilities and the other 3% on behalf of educational facilities.

The following sections describe each debt category including debt limitations and a detailed table of principal and interest payments.

General Obligation (GO) Bonds

General Obligation Bonds issued by jurisdictions within Oregon have two important features. First, they must be referred to, and receive the approval of, a majority of voters within the jurisdiction. The second feature that differentiates GO bonds from other long-term debt obligations is the fact that they are supported by a dedicated Property Tax levy. Under Measures 5 and 50, taxes levied to pay debt service associated with GO bonds are outside the constitutional limitations imposed on other Property Tax levies.

On November 3, 2020, Multnomah County voters approved Ballot Measure 26-211, which authorized the County to issue up to \$387 million in GO bonds to update, renovate, construct, and refresh libraries across the county, including expand, modernize, rebuild, and acquire land for those facilities.

The Library Capital Construction Project will:

1. Enlarge and modernize eight County libraries, some in each part of the county; including Albina, Belmont, Holgate, Midland, North Portland, Northwest, and St. Johns;
2. Build a 'flagship' library in East County similar in capacity to Central Library in downtown Portland;
3. Add gigabit speed internet to all library facilities;
4. Create a central materials handling and distribution center to increase efficiency and cost effectiveness; and
5. Pay for furnishings, equipment, site improvements, land acquisition, and bond issuance costs.

The County issued GO bonds on January 26th 2021 in two series 2021A (tax-exempt) and 2021B (taxable) for a total principal balance of \$387 million and will fully mature in June of 2029. The bonds were sold at a true interest cost of 0.60% and with a total premium of \$50.7 million. The County estimates the average cost to be \$0.61 per \$1,000 of assessed value for term of bond (yearly amount may vary).

State statute (ORS 287A.100) provides a debt limit on voter approved GO bonds of 2% of the real market value of all taxable property within the County. The following table represents the GO debt capacity as of July 1, 2026.

GO Bond Debt Limitation

Real Market Value 2025-2026	207,900,079,350
Debt limit at 2%	4,158,001,587
Outstanding Debt (7/1/2026)	(165,250,000)
Legal Debt Margin	3,992,751,587

GO Bond Obligation

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
GO Bonds Series 2021 A&B	01/26/21	06/15/29	3.14%	387,000,000	165,250,000	114,275,000	7,829,130	50,975,000

Full Faith and Credit (FFC) Bonds

There are currently five outstanding Full Faith and Credit obligations (FFCs). As the name implies, FFCs are backed by the County's credit worthiness and are payable from any legally available revenue source.

The Series 2010B bonds were sold as Build America Bonds (BABs) that were authorized by the American Recovery and Reinvestment, better known as the economic stimulus package. These bonds are taxable but carry a 43% interest subsidy from the federal treasury, which results in a lower total cost of borrowing than could be achieved under a tax-exempt financing.

In December 2012, the County issued \$128 million in Series 2012 bonds to pay for the County's share of the Sellwood Bridge replacement project. The bridge was opened to commuters in March of 2016. Total project cost was about \$335.5 million. Repayment of the Series 2012 bonds is supported by a \$19 annual Vehicle Registration Fee (VRF) that is assessed against all motor vehicles in the County. The \$19 annual Vehicle Registration Fee (VRF) increased to \$56 effective January 1st 2021, the County board approved increase in December of 2019.

On January 21st 2021, the County refunded (advanced) Series 2012 bonds in order to take advantage of a favorable interest rate environment. The present value savings on the refunding exceeded \$10 million and resulted in a savings of 11.25% over the remaining bond term. The refunded bonds Series 2021 total \$89.6 million and mature in June of 2033.

In December 2017, the County issued \$164.1 million in Series 2017 bonds to fund the County Courthouse Capital Construction Project, the Health Department Headquarters Capital Construction Project, the Enterprise Resource Planning Implementation (ERP) Project, and the Department of Community Justice East Campus Capital Project. The debt service for FY 2027 is budgeted at \$8.2 million and is primarily recovered through internal charges to County departments. The ERP portion of debt service matured in FY 2024.

In September 2019, the County issued \$16.1 million in Series 2019 direct placement loan to fund the National Environmental Policy Act (NEPA) phase of the Earthquake Ready Burnside Bridge Project (EQRB). Repayment of the Series 2019 loan will be made from Vehicle Registration Fees (VRF). The NEPA phase of the project ended in February of 2024.

On September 30th 2022, the County issued \$25.1 million in Series 2022 direct placement loan to fund 30% of the design and right-of-way phase of the Earthquake Ready Burnside Bridge Project (EQRB). The project will create a seismically resilient Burnside Street lifeline crossing of the Willamette River that would remain operational and accessible immediately following the next Cascadia Subduction Zone earthquake. Series 2022 FFC Loan is for a 10-year term and will be repaid from Vehicle Registration Fees (VRF).

The County has approximately \$183.5 million of outstanding FFC debt. This represents the non-voter approved debt against which the internal financial policy is measured. ORS 287A.105 provides a debt limit on non-voter approved debt of 1% of the real market value of all taxable property within the County. The following table represents the estimated debt capacity as of July 1, 2025.

Debt Overview

FY 2027 Adopted Budget

Full Faith and Credit Obligations Debt Limitation

Real Market Value 2025 – 2026	207,900,079,350
Debt limit at 1%	2,079,000,794
Outstanding Debt (7/1/2026)	(183,523,922)
Legal Debt Margin	1,895,476,872

In addition to these statutory debt limits, the County's internal Financial & Budget Policies adopted by the Board in FY 2026 further limit non-voter approved debt service payments to no more than 5% of budgeted General Fund revenues for debt supported directly by the General Fund. Under this policy the County could issue an estimated \$355 million in potential new debt in FY 2027, although this would require tradeoffs between operating and capital programs.

Debt payments are approximately \$23.5 million in FY 2027. Most FFC debt, not attributed to the Sellwood Bridge and Burnside Bridge, is recovered from departments in the form of internal service charges. For example, tenants in the new Health Department McCoy Building pay their share of the scheduled debt service. All existing FFC debt will be retired by FY 2047.

Approximately 61% of total principal and interest FFC payments, primarily for bonds that supported construction of the Sellwood Bridge and FFC Loans for the Burnside Bridge Project, are paid by other funds. The General Fund supports approximately 39% of FFC payments. Rating agencies have noted the County's low General Fund debt impact. Moody's Investor Services rates Multnomah County's Full-Faith and Credit debt at Aaa and Standard & Poor's assigns a comparable AAA rating, the highest ratings assigned to government bonds.

Full Faith and Credit Obligations

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Series 2010B	12/14/10	06/01/30	2.74%	15,000,000	6,435,000	4,890,000	324,968	1,545,000
Series 2017	12/14/17	06/01/47	3.09%	164,110,000	98,465,000	94,195,000	3,908,481	4,270,000
Series 2019	09/12/19	06/01/29	1.74%	16,075,000	5,251,333	3,530,996	91,373	1,720,337
Series 2021	01/21/21	06/01/33	1.33%	89,580,000	56,755,000	48,935,000	765,123	7,820,000
Series 2022	09/20/22	06/01/32	3.13%	25,095,000	16,617,589	14,056,924	520,131	2,560,665
Total Full Faith and Credit				309,860,000	183,523,922	165,607,920	5,610,075	17,916,002

Revenue Bonds

Revenue bonds are debt instruments that are retired by specified dedicated revenues, often generated by an activity or a project funded out of the debt proceeds. Revenue bonds are designed to be self-supporting through user fees or other special earmarked receipts; the general taxing powers of the jurisdiction are not pledged for retirement of the debt.

The debt created through the issuance of revenue bonds is repaid by the earnings from the operations of a revenue-producing enterprise or from special taxes. The County currently has no outstanding revenue bonds.

PERS Pension Revenue Bonds

Pension Obligation Bonds were issued in FY 2000 to cover the County's estimated unfunded actuarial liability (UAL) to the Public Employees Retirement System (PERS). The County issued \$185 million of taxable debt for this purpose. Debt service payments are covered through internal service charges based on payroll. For FY 2027, the rate charged to departments is 5.41% of payroll.

PERS Pension Revenue Bonds

Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	184,548,000	17,653,909	13,088,133	32,234,224	4,565,776

Debt Overview

FY 2027 Adopted Budget

Leases and Contracts

The County has entered into various lease/purchase agreements to acquire property and equipment. These lease "Right to Use" obligations qualify to be capitalized in accordance with Governmental Accounting Standards (GASB-87). Right to use lease obligations do not currently count against debt limits that are established in Oregon Revised Statutes (ORS).

Lease Obligations (Right to Use)*	End Date	Interest Rate	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
Tabor Square L-04	6/30/2029	2.92%	1,705,214	1,153,304	42,445	551,910
Northwest Branch Library L-39	4/30/2031	2.54%	1,358,306	1,128,342	31,877	229,964
Sellwood Lofts L-43	12/31/2032	2.54%	994,633	864,952	23,775	129,681
Baltazar Ortiz Comm Center L-89	3/31/2036	2.75%	889,838	820,407	23,603	69,431
Lincoln Bldg L-106	9/30/2028	2.54%	7,662,400	4,368,317	156,452	3,294,083
Kenton Library L-113	12/31/2034	3.06%	1,298,512	1,172,430	37,994	126,082
Troutdale Library L-115	3/31/2031	2.54%	435,389	350,415	10,074	84,974
Sheriff's Warehouse Training L-117	6/30/2027	2.54%	220,075	-	3,040	220,075
CATC Central City Concern L-119	3/31/2031	2.54%	1,474,790	1,193,666	34,221	281,124
Old Town Recovery Center L-125	11/16/2029	2.38%	181,482	129,487	3,757	51,995
Lloyd Corp Plaza L-126	9/30/2031	2.05%	1,686,723	1,381,284	31,738	305,438
Troutdale Police L-131	6/30/2028	2.58%	589,552	298,574	11,786	290,978
Menlo Park Plaza L-133	10/31/2029	2.38%	120,685	86,642	2,504	34,043
Court Storage L-134	10/31/2029	2.05%	617,272	438,697	10,995	178,576
Directors Building L-149	3/31/2031	2.41%	137,203	110,698	3,017	26,506
Foster Center L-150	1/31/2028	2.54%	297,378	112,022	5,416	185,356
Briarwood Suites L-162	4/30/2031	2.54%	2,493,715	2,032,609	58,024	461,106
Portland Portal MCS L-178	7/31/2041	2.84%	2,721,887	2,616,095	75,937	105,792
Utility Vault Lease L-179	4/30/2107	2.84%	685,631	685,631	18,123	-
Halsey Center L-183	8/31/2028	2.22%	414,830	231,107	7,361	183,724
Whitaker Way Industrial Park L-184	7/31/2031	2.54%	315,971	257,121	7,346	58,850
Rockwood C Office L-188	1/31/2039	2.61%	4,225,544	3,999,264	107,624	226,280
City of Portland Utility Vault L-190	6/13/2112	2.84%	119,338	119,338	3,154	-
Macadam Avenue L-192	8/31/2030	2.30%	2,020,994	1,566,058	41,730	454,936
Glisan Street Station L-202	8/13/2044	2.28%	5,090,955	4,939,455	114,518	151,500
PCC - Fernhill Health Center L-203	3/31/2055	3.20%	3,280,519	3,209,792	103,945	70,727
Jax EPV LLC - Belmont L-212	12/31/2045	2.75%	2,395,874	2,328,471	65,055	67,403
VHR Co - Temp Belmont L-213	2/28/2027	3.16%	73,234	-	870	73,234
SandyPine Deflect Ctr L-215	12/31/2029	2.67%	2,973,660	2,605,685	74,915	367,975
Jason Lee-Justice Ctr L-216	10/31/2029	2.42%	258,911	185,214	5,456	73,697
Downtown Rockwood LLC-WIC L-223	3/1/2056	2.75%	6,635,811	6,545,168	181,348	90,643
Total			53,376,327	44,930,244	1,298,101	8,446,083

* Updated for the implementation of GASB-87 Lease Accounting Standard.

Loans

In FY 2009, the County entered into a loan with the State of Oregon for the purpose of making capital improvements to the County road system. The loan debt service was funded by the Road Fund and fully mature in FY 2026.

Interfund Loans

An interfund loan is a transfer between funds or fund types within the County for an approved amount and a definite plan of repayment in a specific period of time (up to 10 years). Interfund loans are subject to ORS 294.468 and are designed to provide financing resources to address short-term cash flow needs in County operations or capital financing plans. Interfund loans are either operating or capital and shall meet the following requirements:

- An operating interfund loan is made for the purpose of paying operation expenses.
- A capital interfund loan is made for the purpose of financing the design, acquisition, construction, installation, or improvement of real or personal property and not for the purpose of paying operating expenses.

In FY 2026, an interfund loan of \$4.0 million from the Risk Fund (3500) to the Dunthorpe-Riverdale Service District Fund (3000) was approved by the County Board. The interfund loan provides financing to complete Elk Rock Pump Station Capital Project. The Dunthorpe District is replacing the Elk Rock Pump Station and is conducting construction activities in fiscal year 2026 and 2027. Pump stations safely move raw sewage from a lower elevation to a higher elevation in order to overcome local geographical challenges and get the sewage to a treatment facility. Modern pump stations typically have a useful life of 50 years, the Elk Rock Pump Station now exceeds 54 years and requires replacement. The interfund loan is for a 10-year term with a 4.6% interest rate. The loan will be paid off using district assessment fee revenues.

The Elk Rock Pump Station Capital Project is estimated to cost \$11.2 million; the district's portion of total cost is \$8.8 million (78.3%). The remaining balance will be funded by City of Portland. The district is expected to spend about \$4.7 million from fiscal year 2026-27 to meet substantial completion.

Debt Amortization Schedule

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Debt Description	Dated	Maturity Date	Average Annual Interest	Amount Issued	Principal Outstanding 6/30/2026	Principal Outstanding 6/30/2027	2026-27 Interest	2026-27 Principal
PERS Pension Revenue Bonds:								
Limited Tax Pension Obligation Revenue Bonds	12/01/99	06/01/30	7.67%	184,548,000	17,653,909	13,088,133	32,234,224	4,565,776
General Obligation Bonds:								
Series 2021 A&B - Library Projects GO Bonds	01/26/21	06/15/29	3.14%	387,000,000	165,250,000	114,275,000	7,829,130	50,975,000
Full Faith and Credit Obligations:								
Series 2010B - Full Faith and Credit	12/14/10	06/01/30	2.74%	15,000,000	6,435,000	4,890,000	324,968	1,545,000
Series 2017 - Full Faith and Credit	12/14/17	06/01/47	3.09%	164,110,000	98,465,000	94,195,000	3,908,481	4,270,000
Series 2019 - Full Faith and Credit	09/12/19	06/01/29	1.74%	16,075,000	5,251,333	3,530,996	91,373	1,720,337
Series 2021 - Full Faith and Credit	01/21/21	06/01/33	1.33%	89,580,000	56,755,000	48,935,000	765,123	7,820,000
Series 2022 - Full Faith and Credit	09/20/22	06/01/32	3.13%	25,095,000	16,617,589	14,056,924	520,131	2,560,665
Total Full Faith and Credit				309,860,000	183,523,922	165,607,920	5,610,075	17,916,002

Debt Amortization Schedule

FY 2027 Adopted Budget

Summary of Scheduled Principal/Interest Payments All Debt (Excluding Capital Lease/Loan Obligations) Through Retirement

Fiscal Year	Principal	Interest	Total	Final Maturity of Bond Issue
2027	73,456,778	45,673,428	119,130,206	
2028	77,674,235	45,190,870	122,865,105	
2029	82,606,392	44,163,968	126,770,360	Series 2019, Full Faith & Credit (NEPA) and Series 2021 GO Bonds (Library)
2030	21,771,504	42,979,592	64,751,096	Series 1999, Pension Obligation Bonds and Series 2010B, Full Faith & Credit (ECCH)
2031	16,281,629	3,555,647	19,837,276	
2032	16,757,293	3,082,732	19,840,025	Series 2022, Full Faith & Credit (EQRB - Design RW)
2033	14,115,000	2,646,430	16,761,430	Series 2012, Full Faith & Credit (Sellwood Refunding)
2034	5,835,000	2,341,280	8,176,280	
2035	6,015,000	2,166,230	8,181,230	
2036	6,190,000	1,985,780	8,175,780	
2037	6,375,000	1,800,080	8,175,080	Series 2017, Full Faith & Credit (HDHQ and DCJ Campus)
2038	3,305,000	1,545,080	4,850,080	
2039	3,405,000	1,441,800	4,846,800	
2040	3,545,000	1,305,600	4,850,600	
2041	3,685,000	1,163,800	4,848,800	
2042	3,830,000	1,016,400	4,846,400	
2043	3,985,000	863,200	4,848,200	
2044	4,145,000	703,800	4,848,800	
2045	4,310,000	538,000	4,848,000	
2046	4,480,000	365,600	4,845,600	
2047	4,660,000	186,400	4,846,400	Series 2017, Full Faith & Credit (Courthouse)
Total	366,427,831	204,715,717	571,143,548	

Debt Amortization Schedule

FY 2027 Adopted Budget

Scheduled Principal/Interest Payments by issuance

General Obligation Bonds Series 2021 A&B

FY	Principal	Interest	Total
2027	50,975,000	7,829,130	58,804,130
2028	54,855,000	5,713,750	60,568,750
2029	59,420,000	2,971,000	62,391,000
Total	165,250,000	16,513,880	181,763,880

Series 1999 Pension Obligation Bonds

FY	Principal	Interest	Total
2027	4,565,776	32,234,224	36,800,000
2028	4,463,150	34,346,850	38,810,000
2029	4,362,195	36,562,805	40,925,000
2030	4,262,788	38,887,212	43,150,000
Total	17,653,909	142,031,091	159,685,000

Full Faith and Credit 2010B

FY	Principal	Interest	Total
2027	1,545,000	324,968	1,869,968
2028	1,585,000	246,946	1,831,946
2029	1,630,000	166,902	1,796,902
2030	1,675,000	84,588	1,759,588
Total	6,435,000	823,404	7,258,404

Full Faith and Credit Series 2019

FY	Principal	Interest	Total
2027	1,720,337	91,373	1,811,710
2028	1,750,271	61,439	1,811,710
2029	1,780,725	30,985	1,811,710
Total	5,251,333	183,797	5,435,130

Full Faith and Credit Series 2021

FY	Principal	Interest	Total
2027	7,820,000	765,123	8,585,123
2028	7,900,000	686,923	8,586,923
2029	7,980,000	603,973	8,583,973
2030	8,085,000	500,233	8,585,233
2031	8,200,000	383,000	8,583,000
2032	8,320,000	260,000	8,580,000
2033	8,450,000	135,200	8,585,200
Total	56,755,000	3,334,450	60,089,450

Full Faith and Credit Series 2022

FY	Principal	Interest	Total
2027	2,560,665	520,131	3,080,796
2028	2,640,814	439,982	3,080,796
2029	2,723,472	357,324	3,080,796
2030	2,808,716	272,080	3,080,796
2031	2,896,629	184,167	3,080,796
2032	2,987,293	93,502	3,080,795
Total	16,617,589	1,867,185	18,484,774

Debt Amortization Schedule

FY 2027 Adopted Budget

Scheduled Principal/Interest Payments by issuance

Full Faith and Credit Series 2017

FY	Principal	Interest	Total
2027	4,270,000	3,908,480	8,178,480
2028	4,480,000	3,694,980	8,174,980
2029	4,710,000	3,470,980	8,180,980
2030	4,940,000	3,235,480	8,175,480
2031	5,185,000	2,988,480	8,173,480
2032	5,450,000	2,729,230	8,179,230
2033	5,665,000	2,511,230	8,176,230
2034	5,835,000	2,341,280	8,176,280
2035	6,015,000	2,166,230	8,181,230
2036	6,190,000	1,985,780	8,175,780
2037	6,375,000	1,800,080	8,175,080
2038	3,305,000	1,545,080	4,850,080
2039	3,405,000	1,441,800	4,846,800
2040	3,545,000	1,305,600	4,850,600
2041	3,685,000	1,163,800	4,848,800
2042	3,830,000	1,016,400	4,846,400
2043	3,985,000	863,200	4,848,200
2044	4,145,000	703,800	4,848,800
2045	4,310,000	538,000	4,848,000
2046	4,480,000	365,600	4,845,600
2047	4,660,000	186,400	4,846,400
Total	98,465,000	39,961,910	138,426,910

Functions Funded in Part by State Revenues

FY 2027 Adopted Budget

Below is a table detailing Multnomah County's spending on functions funded in part by State resources and the sources of funding. This table is being produced in compliance with the revised language of ORS 294.444.

Function, Sources, Spending	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
District Attorneys				
Revenues:				
- General Resources	40,655,503	42,451,100	44,439,425	44,839,844
- State Grants	6,535,600	7,398,197	7,233,176	8,242,138
- Federal Grants	175,201	448,830	341,830	181,000
- Other Resources	3,755,205	4,257,334	4,784,920	3,864,106
<i>Expenditures</i>	<i>51,121,509</i>	<i>54,555,461</i>	<i>56,799,351</i>	<i>57,127,088</i>
Community Corrections				
Revenues:				
- General Resources	195,993,627	215,073,269	234,919,980	243,413,461
- State Grants	24,439,535	29,265,083	31,163,192	27,890,618
- Federal Grants	908,788	1,330,429	1,900,741	1,744,026
- Other Resources	12,165,857	6,576,586	7,324,149	8,584,877
<i>Expenditures</i>	<i>233,507,807</i>	<i>252,245,367</i>	<i>275,308,062</i>	<i>281,632,982</i>
Juvenile Corrections and Probation				
Revenues:				
- General Resources	20,506,305	21,043,987	19,156,174	19,582,792
- State Grants	5,123,387	5,184,289	5,190,867	5,886,846
- Federal Grants	-	-	-	-
- Other Resources	4,538,992	3,844,482	862,055	479,051
<i>Expenditures</i>	<i>30,168,684</i>	<i>30,072,758</i>	<i>25,209,096</i>	<i>25,948,689</i>
Roads				
Revenues:				
- General Resources	5,847,650	5,847,650	5,810,000	5,825,000
- State Grants	51,728,394	42,821,602	54,684,702	59,153,247
- Federal Grants	-	-	-	-
- Other Resources	23,392,044	25,819,793	16,245,990	12,640,411
<i>Expenditures</i>	<i>58,965,429</i>	<i>58,354,399</i>	<i>76,740,692</i>	<i>77,618,658</i>
Veteran's Services				
Revenues:				
- General Resources	841,285	1,114,285	1,079,247	1,494,578
- State Grants	515,635	609,663	618,653	794,590
- Federal Grants	7,360,715	9,695,532	9,671,907	7,858,026
- Other Resources	1,032,397	607,052	163,780	502,820
<i>Expenditures</i>	<i>9,750,032</i>	<i>12,026,532</i>	<i>11,533,587</i>	<i>10,650,014</i>
Mental Health and Chemical Dependency				
Revenues:				
- General Resources	24,578,325	59,059,499	62,277,911	57,064,573
- State Grants	42,901,858	58,794,866	68,893,753	60,328,194
- Federal Grants	1,754,986	728,923	621,560	2,305,480
- Other Resources	46,956,648	38,076,941	41,247,997	36,620,725
<i>Expenditures</i>	<i>116,191,817</i>	<i>156,660,229</i>	<i>173,041,221</i>	<i>156,318,972</i>

Functions Funded in Part by State Revenues

FY 2027 Adopted Budget

Function, Sources, Spending	FY 2024 Actual	FY 2025 Actual	FY 2026 Adopted	FY 2027 Adopted
Public Health				
Revenues:				
- General Resources	36,073,784	36,543,449	45,922,356	31,293,951
- State Grants	21,658,964	25,639,111	23,361,384	20,081,889
- Federal Grants	9,713,316	11,306,512	9,653,889	9,125,325
- Other Resources	20,173,556	19,165,183	23,463,881	21,313,904
<i>Expenditures</i>	<i>87,619,620</i>	<i>92,654,255</i>	<i>102,401,510</i>	<i>81,815,069</i>
Assessment and Taxation				
Revenues:				
- General Resources	17,086,381	18,567,596	18,155,375	18,197,860
- State Grants	2,847,749	2,909,083	2,854,760	2,926,104
- Federal Grants	-	-	-	-
- Other Resources	4,235,755	3,919,043	5,552,300	5,414,800
<i>Expenditures</i>	<i>24,169,885</i>	<i>25,395,722</i>	<i>26,562,435</i>	<i>26,538,764</i>
Economic Development				
Revenues:				
- General Resources	53,279,468	57,254,565	53,312,792	51,748,178
- Video Lottery Funds*	6,423,414	6,791,206	7,445,438	7,664,942
- State Grants	-	-	-	-
- Federal Grants	1,559,294	-	-	333,210
- Other Resources	6,511,537	6,100,139	3,308,986	3,695,783
<i>Expenditures</i>	<i>67,773,713</i>	<i>70,145,910</i>	<i>64,067,216</i>	<i>63,442,113</i>

* As required by State law, Video Lottery Funds are spent only on Economic Development.

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Introduction

Multnomah County's FY 2027 Capital Budget reflects a collaborative Capital Planning Process led by the Chief Operating Officer's Office to identify and prioritize capital project requests. Major capital investments are defined as over \$1,000,000 for transportation/facilities and over \$250,000 for IT.

The Department of County Assets (DCA), including Facilities and Property Management (FPM) and Information Technology (IT) divisions, and the Department of Community Services (DCS) oversee these investments. FPM manages over 160 facilities with more than 140 active projects, prioritizing needs through a five-year Capital Improvement Plan (CIP) and addressing large-scale strategic projects with one-time funding. A significant initiative is the Library Capital Bond Program, approved in November 2020, to expand and modernize the Multnomah County Library System, particularly in East County, with a strong emphasis on diversity, equity, inclusion, and environmental sustainability.

IT manages extensive technology assets, prioritizing projects based on biennial Technology Fitness Assessments and new requests exceeding \$250,000 through the Capital Planning Process. IT projects aim to replace aging systems, implement new technologies for efficiency, and support critical county programs.

Multnomah County's Transportation Division, operating within the Department of Community Services, maintains 269 miles of roads, 25 small bridges, and six Willamette River bridges.

Capital Budget planning for Transportation uses two twenty-year Capital Improvement Plans for roads (approved 2020) and Willamette River bridges (approved 2015, updated 2020), developed with public outreach technical evaluation. New projects are evaluated based on safety, structural integrity, land use goals, mobility, impact on marginalized groups, and community support, using an Equity Lens, and then scored within the existing plans. In FY 2027, Transportation will include the initiation of a major update to the 2015 Bridge Capital Improvement Plan (Bridge CIP).

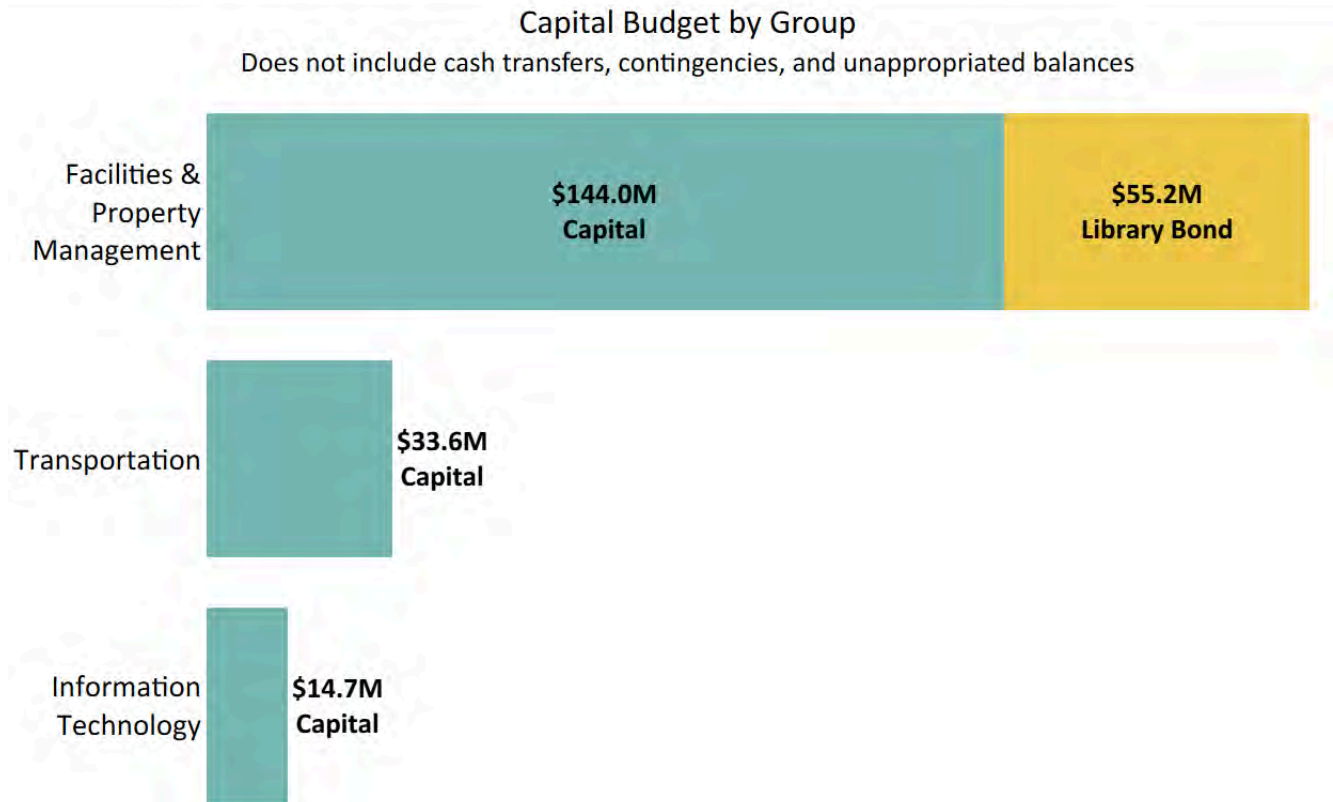
The County has primarily used a pay-as-you-go approach for financing capital projects through dedicated tax revenue, fees, bond proceeds, grants, and internal charges. Transportation projects are funded by State and County vehicle fuel taxes, registration fees, land development activity, and federal sources, with fuel taxes and registration fees being the most flexible.

Project funding sources vary by group, including voter-approved bonds, internal service charges, one-time-only General Fund allocations, grants, and other revenue streams. The capital planning and prioritization process involves detailed scoring based on factors like safety, equity, impact, and operational considerations, with projects presented to the Chair for final approval.

Capital Groups

The Department of County Assets (DCA) is responsible for the County’s investments in facilities and technology. DCA’s mission is to ensure those serving the community have what they need to provide excellent services. The Department of Community Services is responsible for the County’s investments in transportation.

The chart below provides a general comparison of capital activity by group. The tables and descriptions in the following pages provide additional context and specificity.



Facilities and Property Management (FPM) - Department of County Assets

This capital group represents property and building construction and improvement projects. Multnomah County (and the Multnomah County Library District) owns and leases space at more than 160 facilities, including libraries, health clinics, student health centers, courthouses, correctional facilities, homeless shelters, office buildings, boathouses, warehouses, maintenance shops, and an animal shelter. The County's project portfolio includes over 140 active projects of varying sizes and scopes, most of which are funded by the County's three capital improvement funds. Every year, FPM collaborates with its County partners to identify project needs, update its five-year Capital Improvement Plan, and propose new large projects for one-time funding through the County's Capital Planning Process. A team of managers with expertise in interior design, architecture, engineering, and construction management carry out approved projects, most of which span two or more fiscal years.

Library Capital Bond Program - Department of County Assets

In November 2020, Multnomah County voters approved a new General Obligation (GO) Bond authorizing the County to issue \$387.0 million in bonds for Multnomah County Library Capital Projects. The projects will significantly increase square footage across the Multnomah County Library System, with a focus on expanding space and services in East County. The General Obligation Bonds were issued in January 2021 for a total amount of \$387.0 million. The bonds were issued at a \$50.7 million premium. As of April 2026, the Library Bond Fund has accrued \$13.8 million in interest earnings and has received approximately \$9.9 million in committed funds from external sources, including the Multnomah County Library District. As the projects reach substantial completion with healthy project contingency levels remaining, the Library Capital Bond Program expects to transfer \$5,020,000 in Library District funds that are no longer required to meet project funding gaps back to the District in FY 2027.

The Library Capital Bond Program (LCBP) formed a Program Management Office (PMO), composed of staff from the Library and the Department of County Assets, to provide accountability and oversight to deliver on the bond measure. The PMO reports to executive sponsors, an Executive Stakeholder Committee, a Bond Oversight Committee, and the Board of County Commissioners for direction and accountability. Project decision considerations include Library values, service priorities, environmental sustainability, and operational efficiencies. All aspects of the Library Capital Bond Program center

diversity, equity and inclusion with a strong emphasis on community engagement. Library buildings are being constructed using environmentally sustainable techniques, tools, materials and practices.

Bond activities began in FY 2021 and are expected to continue through FY 2027. DCA program offers 78228A-J - Library Capital Bond Construction and Library program offer 80024 - Library Building Bond Administration describe the work and collaboration in greater detail. A summary table is available in the Capital Projects by Fund section.

Information Technology (IT) - Department of County Assets

This capital group represents large-scale technology projects and the ongoing refresh of existing technology. The DCA Information Technology Division manages more than 11,500 PCs, laptops, and mobile devices, 6,632 phone numbers, 700 servers, and 115 network circuits. IT supports a wide array of 700 business applications across primary health care, social services, transportation, bridges, facilities, finance, payroll, benefits, animal services, elections, emergency management, assessment and taxation, land use planning, libraries, detention center management and community justice. IT also supports multiple public facing websites, including our primary County website multco.us and our employee intranet known as Commons.

Technology changes rapidly and becomes obsolete over time. This happens due to technology and security advancements and threats, and because the County's needs evolve. To manage the ongoing need to update technology IT staff conduct a Technology Fitness Assessment of the County's technology portfolio every other year; the most recent conducted in 2025, although priority projects are identified for each fiscal year. The Technology Fitness Assessment determines how well the most critical applications and components support the mission, business processes, and technical requirements of the County. The assessment's output guides investments for ongoing technology refresh projects.

In addition, requests for brand new technology are accepted and evaluated throughout the year. New Capital Budget requests which exceed \$250,000 are evaluated annually as part of the Capital Planning Process.

Transportation - Department of Community Services

This group maintains, operates, and implements improvements to County-owned/operated roads and bridges that are significant components of the regional transportation system. The County maintains

roads in unincorporated areas, most of which are in eastern Multnomah County, on Sauvie Island, in the west hills, and major roads within the East County cities of Fairview, Wood Village and Troutdale. In total, the County is responsible for the maintenance, operation and capital improvement of 269 miles of County roads (including thousands of culverts, curb ramps, sidewalks, signals, bike lanes, and 25 small bridges), and six Willamette River bridges, four of which are movable and open for river traffic.

Capital Budget Planning and Prioritization

The prioritization and planning methods for projects in Multnomah County's Capital Budget vary by group. The following summarizes planning and prioritization strategies by capital group.

Facilities and Property Management

In FY 2027, two interrelated strategies are leveraged in the Facilities & Property Management group.

- **Capital Improvement Plan (CIP):** To maintain our existing facility assets, the FPM Division evaluates the life cycle and condition of current building systems (e.g., roofs, heating and cooling systems, electrical, etc.) and works with departments to identify facility needs. Fees are collected through internal service rates for the Capital Improvement Plan and applied to three separate funds: Capital Improvement for older buildings, Asset Preservation for new buildings, and Library Construction for repairs. The needs are prioritized as projects to be included in a five-year rolling Capital Improvement Plan (CIP). Projects are prioritized with a scoring system that considers safety, building condition, code requirements, condition of major systems, potential operational savings, workplace environment impact, and potential to leverage outside funding.
- **One-Time-Only Funding:** Large scale and strategic projects often require designated one-time-only funds. These funds are requested when an existing asset is in need of major improvements, major programmatic improvements are desired, or a new Facility is desired due to a new programmatic need. The County's Capital Planning Process identifies potential large and strategic facility capital projects. For additional information on prioritizing projects as part of the Capital Planning Process, see [Appendix A](#).

Information Technology

IT collaborates with all County departments to develop a three-year County Digital Strategy. This strategy focuses on leveraging technology to improve service outcomes for the public. Our current strategy runs from 2024-2028. Capital funding requests for technology projects generally fall into two categories: replacing existing technology, and new technology to replace manual processes or new technology for brand new programs/services offered to the community. Planning and prioritization occurs in two ways:

- **Replacing Technology:** The County's Technology Fitness (Fit) Assessment, conducted biennially

(last completed in 2025), evaluates major technology systems based on business value and technical quality. It addresses current and future business process alignment, data quality, application reliability and usage. The assessment's output informs an annual Technology Improvement Program (TIP) plan. TIP addresses identified risks but excludes new technology requests, prioritizing based on urgency and available resources. Due to a lack of ongoing funding for obsolete technology, IT creatively replaces aging systems through training, tool assessment, and leveraging new and open-source technology to minimize capital needs. Small replacements are covered by internal service rates. Medium and larger replacements typically require dedicated project teams and one-time-only funding.

- **New Technology:** Requests for new technology investments can happen at any time, however Capital requests for new technology, exceeding \$250,000, align with the annual budget process and are typically one-time-only requests via the Capital Planning Process. IT Portfolio Managers collaborate with departments to understand program needs and how technology can achieve outcomes. Proposals are tied to program offers and presented during the annual budget. The IT Division implements projects with departmental prioritization, commitment to staffing, and support and/or those that provide County-wide benefits, such as voter backed initiatives (e.g., Preschool for All), automation of manual processes, artificial intelligence (AI), and new programmatic requirements. Before purchase, new technology undergoes a thorough review by a number of IT and Countywide teams. These could include the IT Software and Hardware Review Group, IT Information Security, the IT Senior Team (for alignment with the three-year County Digital Strategy and Enterprise Architecture), and the AI Steering Team.

Transportation

Staff uses two twenty-year long Capital Improvement Plans (CIP) to identify and rank transportation improvement needs for the County road system (approved January 2020) and the Willamette River Bridges (approved August 2015, costs updated in 2020). Both plans went through intensive public outreach processes and included a variety of engineering and equity considerations to identify and rank projects. For new projects that were not identified during the capital improvement plan development, Transportation staff use safety, structural integrity, support of regional land use goals, mobility, impact on marginalized groups, repair of past harm, community support, and apply the Equity Lens to evaluate projects for inclusion into the Capital plan. Projects are then run through the scoring system for each plan (either roads or Willamette River bridges) to see where they rank. When funding is available, the top project from either plan (depending on the funding source and limitations) that meets the criteria and magnitude of the available funding is added into the Capital Budget for development, design, and construction.

Capital Budget

FY 2027 Adopted Budget

Facilities and Property Management (FPM) Major Capital Projects Summary

Project Stage	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Operating Expenditures	Estimated Completion	Program Offer
Planning/Assessment						
New Animal Services Facility	3,304,926	TBD	TBD	TBD	TBD	78234
Walnut Park Redevelopment Planning	377,339	TBD	TBD	TBD	FY 2027	78235
Downtown Real Estate Options Analysis	125,000	200,000	200,000	TBD	FY 2027	78252
Department of County Assets Prophet Center Relocation Analysis	119,730	200,000	150,000	TBD	FY 2027	78253
Electric Vehicle Charging Station at the Juvenile Justice Complex	200,000	200,000	200,000	TBD	TBD	78259
Reentry Transition Hub Build-Out	160,000	160,000	160,000	TBD	TBD	78260
Design						
Department of Community Justice (DCJ) East Campus Expansion	854,406	1,000,000	854,406	TBD	FY 2029	78251
Vector Control Relocation Project	2,500,000	14,000,000	14,000,000	TBD	FY 2028	78256
Construction						
Justice Center Bus Duct Replacement	10,699,985	24,000,000	29,570,000	0	FY 2029	78233
Rockwood Community Health Center	2,975,000	2,000,000	6,890,002	0	FY 2028	78237
Sobering & Crisis Stabilization Center	25,953,792	35,980,300	35,980,300	10,730,771	FY 2028	78249A, 78249B
All-Gender Restroom at the Multnomah Building	154,388	236,335	236,335	0	FY 2027	78255
Close Out						
Harrison Community Village	100,000	3,878,197	4,128,197	1,411,455	FY 2026	78243
Hansen Complex Deconstruction Phase 1	50,000	5,000,000	50,000	0	FY 2027	78240
Total FPM Major Capital Projects	47,574,566	86,854,832	92,419,240	12,142,226		

Capital Budget

FY 2027 Adopted Budget

Information Technology (IT) Major Capital Projects Summary						
Project Stage	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Operating Expenditures	Estimated Completion	Program Offer
Planning/Assessment						
Department of County Human Services (DCHS) Workflow Software	500,000	500,000	500,000	0	FY 2027	78339
Preschool For All Technology Solution	416,320	411,386	1,658,758	330,185	FY 2027	78335
In Progress						
CEDARS Redesign	3,738,081	5,000,000	5,000,000	TBD	FY 2028	78330
Website Digital Service Transformation	1,181,974	1,800,000	3,300,000	754,707	FY 2027	78332
Enterprise Resource Planning Historical Data Retention	816,634	1,000,000	1,000,000	TBD	FY 2027	78340
Network Access Control	310,000	310,000	310,000	200,000	FY 2027	78337
HMIS Implementation	2,984,250	7,659,250	7,659,250	TBD	FY 2028	78331
Close Out						
Radio System Replacement	1,616,638	3,000,000	3,000,000	0	FY 2027	78336
Lobbying Reporting Software	188,301	200,000	200,000	TBD	FY 2027	78345
Total IT Major Capital Projects	11,752,198	19,880,636	22,628,008	1,284,892		

Major Capital Projects

The following projects have been grouped by Department of County Assets and Department of Community Services Capital Service Areas:

- [Facilities & Property Management](#)
- [Library Capital Bond](#)
- [Information Technology](#)
- [Transportation](#)

Facilities and Property Management

The following section provides information about capital projects associated with building construction and renovation. The projects are presented according to current status: Planning, Underway, and Completed.

Projects in the Planning Phase in FY 2027

New Animal Services Facility

In FY 2023, the Department of Community Services (DCS) and the Department of County Assets (DCA) began a project to investigate options for either building a new Multnomah County Animal Services (MCAS) facility or renovating the existing one. The aim was to evaluate programmatic and design approaches for a modern, adaptable, and sustainable facility that meets MCAS's operational requirements. The design process focused on improving public access, achieving long-term operational efficiency, and enhancing the health and safety of staff, visitors, and animals. This project also aimed to incorporate feedback from key stakeholders, advancing MCAS's objective of providing excellent services to people and high-quality animal care, while aligning with County and DCS values of integrating accessibility, equity, and inclusion into the new facility's characteristics. This assessment of development options, including a new facility or a major renovation at the current site, will extend into fiscal year 2027.

Work Planned for FY 2027: \$3,304,926- Activities include finalizing a siting assessment, continued input and engagement with the established community design advisory committee, continue development the funding strategy, and conceptual design. Activities may also include additional phases of design.

Original Total Project Estimate and Funding Source(s): To Be Determined- depending on the design and site.

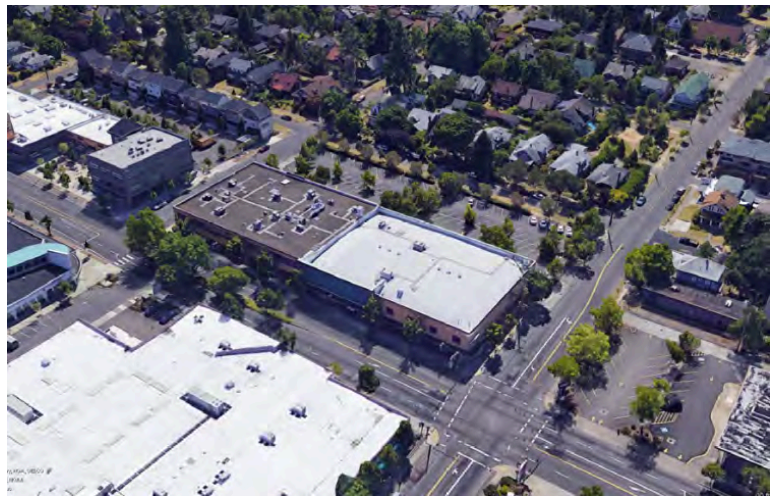
Timeline: To Be Determined- depending on a funding strategy.

Estimated Operating Budget:

- **Facility Operating Costs:** To Be Determined- Depending on the size and specifications of the building.
 - **Program (Department of Community Services) Operating Costs:** To Be Determined.
-

Walnut Park Redevelopment Planning

Located on the corner of Southwest MLK Jr. Blvd. and Killingsworth St., the County owns a 90,000 square foot building that is occupied by the Department of County Human Services, the Health Department and the Homeless Services Department. This project will include the consideration of redevelopment options in partnership with a non-County organization.



Work Planned for FY 2027: \$377,339- The County's development partner will lead site analysis, site programming, and conceptual design work. They will develop development scenarios for County consideration.

Estimated Total Project Budget and Funding Source(s): To be determined based on the results of the request for proposal (RFP).

Timeline: Redevelopment timelines are TBD

Estimated Operating Budget:

- **Facility Operating Costs:** To Be Determined- Depending on the redevelopment recommendations.
 - **Program Operating Costs:** To Be Determined- Depending on building occupancy and usage.
-

Downtown Real Estate Options Analysis

In FY 2026, Facilities received \$200,000 in one-time-only General Funds to conduct a Downtown Real Estate Analysis. The goal of this project is to develop a plan for the County's future space needs in downtown Portland. This plan will include recommendations on leasing, purchase, and renovation options.



Work Planned for FY 2027: \$125,000- Work in FY 2027 will finalize assessment on the necessary square footage needs in the downtown corridor and a proposed approach to accommodate this space.

Estimated Total Project Budget and Funding Source(s): \$200,000 is the estimated total budget for the analysis and is funded through, the recommendations developed on buying/leasing/renovation options will have additional costs associated.

Timeline: The analysis will be completed by June 30, 2027

Estimated Operating Budget: There are no additional operating costs associated with the analysis.

Department of County Assets (DCA) Prophet Center Relocation Analysis

In FY 2026, DCA received \$150,000 in one-time-only funding to conduct a relocation analysis for the DCA programs located within the Prophet Center (Distribution, Motor Pool, and Facilities and Property Management). The Prophet Center is owned by Portland Public Schools, and DCA leases space within the building. In FY 2025, Portland Public Schools notified the County of their intent to sell the building to Albina Vision Trust, this would mean that, in the near future, DCA will have to vacate their space. The purpose of this project is to conduct an analysis of site and space needs for the programs that will be effected.

Work Planned for FY 2027: \$119,730- Work in FY 2027 will be consulting with the different work groups located at Prophet to determine the best suitable program space needed for relocation. This

information should be a final recommendation, estimated costs and proposed approach on acquiring this space.

Estimated Total Project Budget and Funding Source(s): \$150,000 (One-Time-Only General Funds)

Timeline: The analysis will be completed by June 30, 2027

Estimated Operating Budget: There are no additional operating costs associated with the analysis.

Electric Vehicle Charging Station at the Juvenile Justice Complex

The program installs electric vehicle charging stations and the associated infrastructure at the Juvenile Justice Complex for the purposes of charging County fleet vehicles, and potentially, County partner vehicles and visitors of the Complex. Grants, incentives and rebates will be pursued to support the project in collaboration with County-partners if practicable.

Work Planned for FY 2027: \$200,000 - The entire project is planned for FY 2027 including planning, design and construction.

Estimated Total Project Budget and Funding Source(s): \$200,000 One-Time-Only General Funds

Timeline: Project completion is estimated to be June 30, 2027.

Future Estimated Operating Budget: Minimal, and to be determined. Capital replacement costs will need to be included as part of future capital improvement planning.

Reentry Transition Hub Build-Out

The program is to renovate the leased space in the Southwest corner of the Justice Center and purchase equipment to allow for the operation of the Multnomah County Sheriff's Office "Reentry Transition Hub". The Hub will serve as a welcoming, trauma-informed environment where peer mentors, case managers, and housing coordinators can immediately connect individuals to services, supporting planned releases (with engagement beginning prerelease) as well as unplanned/same-day releases (with rapid stabilization services).

Work Planned for FY 2027: \$260,000 - The entire project is planned for FY 2027 including planning, design and construction.

Estimated Total Project Budget and Funding Source(s): \$260,000

Timeline: Project completion is estimated to be June 30, 2027.

Future Estimated Operating Budget: Future ongoing square footage costs for this space will be allocated to the Multnomah County Sheriff's Office.

Projects in the Design Phase in FY 2027

Department of Community Justice (DCJ) East Campus Expansion

Located on Southeast 122nd Ave, the DCJ East Campus Expansion Project will replace all building systems, including mechanical, electrical, and plumbing. The structure will be fully seismically updated to meet current code with exterior improvements that will increase the efficiency of the building meeting the County's current sustainability standards as documented in Facilities Administrative



Procedure 9 (FAC-9). Space plans will be adapted to align with the program's requirements providing a safe welcoming space for staff and clients and the right amenities to work more efficiently.

Work Planned for FY 2027: Contracting with an architectural and engineering firm to finalize conceptual/schematic design and FAC-1 board approved to proceed with formal design. With approval proceed with a design and estimating for the renovation of the south building and new two-story connecting foyer, with FY 2027 funding of \$854,406.

Estimated Total Project Budget and Funding Source(s): up to \$19,070,000 (\$1,000,000 of OTO General Funds) and remaining is TBD.

Timeline: Full design package will continue through FY 2027.

Future Estimated Operating Budget: To Be Determined.

Vector Control Relocation Project

In FY 2026, the City of Portland notified the County that the Vector Control program must vacate its current location at the City's North Columbia Boulevard wastewater treatment plant. To ensure the

continuity of these essential public health services, the County is initiating a project to relocate the Vector Control facility. This initiative includes a comprehensive property search, site acquisition, and the design and construction of a new facility to support Vector Control operations.

Work Planned for FY 2027: \$2,500,000 (City of Portland Funding)- Work in FY 2027 will include property transaction and design activities that will include schematic plan and cost estimating to seek FAC-1 approval for formal design.

Estimated Total Project Budget and Funding Source(s): \$10,000,000-\$14,000,000-Split between the County and the City, funding for the County portion is to be determined.

Timeline: Delivery in late FY 2028

Estimated Operating Budget:

- **Facility Operating Costs:** To Be Determined- Depending on the facility purchase and build out.
- **Program Operating Costs:** No operational impact.

Projects in the Construction Phase in FY 2027

Justice Center Bus Duct Replacement

Located in downtown Portland, the Justice Center Bus Duct Project will replace the building's aging incoming electrical service, busway risers, and electrical distribution equipment, which were mostly part of the original construction (1981). The project will span multiple years with the City of Portland responsible for approximately 40% of total costs.

Work Planned for FY 2027: Construction will continue through FY 2027, with a total County funding of \$6,379,961 (\$3,879,961 of Beginning Working Capital and \$2,500,000 of Asset Preservation Funds), and a total City/County combined total of \$10,699,985.

Estimated Total Project Budget and Funding Source(s): \$29,570,000 total City and County. The County's portion is \$18,090,000 (One-Time-Only General Funds and Asset Preservation Funding)

Timeline: Construction FY 2026 - FY 2030, and substantial completion FY 2029.



Future Estimated Operating Budget: No operational cost impact.

Rockwood Community Health Center

Rockwood Community Health Center has been operating as a full service health clinic since 2014. The County leased the property from CareOregon from 2014 until purchasing the property in late 2022. The project will make the facility more welcoming and safe to both employees and clients. The most significant improvements include replacing the roof, modernizing the HVAC and electrical system, and upgrading the main entry, waiting area and reception area to make the facility more welcoming and safe.



Work Planned for FY 2027: \$2,975,000- FY 2027 work includes complete construction of all renovation scopes of work and resume Health department operations.

Estimated Total Project Budget and Funding Source(s): \$6,890,002- Project funding One-Time-Only General Funds, Federal Health Resources and Services Administration Grant, and Capital Improvement Funds.

Timeline: Construction Substantial completion estimated in mid FY 2027.

Estimated Operating Budget: No operational cost impact.

Sobering & Crisis Stabilization Center

The permanent Sobering & Crisis Stabilization is set to be a 25,600 sq ft facility that will incorporate three distinct occupancies, the public entrance (first responder/security/intake and staff areas), sobering space including individual sobering rooms, and withdrawal management beds. Also included will be kitchen, laundry and showering facilities in all occupancies.



Work Planned for FY 2027: \$25,953,792- Construction will run throughout FY 2027.

Estimated Total Project Budget and Funding Source(s): \$29,780,299 Project funding \$15,000,000 from State Bill 5204 and State Bill 5701, and remaining is funded through One-Time-Only General Funds.

Timeline: Design Development and Permitting FY 2026, Construction FY 2026 - FY 2028, and Substantial Completion FY 2028.

All-Gender Restroom at the Multnomah Building

In the FY 2026, DCA was allocated \$236,336 to build out an All-Gender restroom on the first floor of the Multnomah Building. This restroom will be located in the space previously occupied by VOYA and construction will take place simultaneously with a refresh of the other first floor public restrooms, and the executive restroom.



Work Planned for FY 2027: \$154,388-

Construction is set to begin in late summer of 2026 with completion of the project anticipated for late fall/early winter of 2026.

Estimated Total Project Budget and Funding Source(s): \$236,336 (One-Time-Only General Funds Beginning Working Capital.)

Timeline: Pre-Construction in FY 2026-FY 2027, Construction Q1 and Q2 of FY 2027, and Substantial Completion in Q2 of FY 2027.

Projects in the Close-Out Phase in FY 2027

Harrison Community Village

The Harrison Community Village located at 1818 S.E. 82nd Ave. is a purpose-built 24/7 shelter. The site includes 38 tiny home village shelters, green space, office space for staff and participant services, hygiene facilities, kitchenette amenities and laundry facilities.



Work Planned for FY 2027: \$100,000- This project will be in the close-out phase for FY 2027.

Estimated Total Project Budget and Funding Source(s): \$4,128,197 (Supportive Housing Services)

Timeline: Substantial completion was reached in FY 2026 and close-out will occur in FY 2027.

Future Estimated Operating Budget:

- Facility Operating Costs: \$120,000
- Program (Homeless Services Department) Operating Costs: \$1,291,455

Hansen Complex Deconstruction Phase 1

The Hansen Complex, located at the intersection of NE Glisan Street and NE 122nd Avenue, comprises one main building and five auxiliary buildings. This project is a competitive real estate process. By selecting a buyer to develop and transform the site, the County aims to enhance community safety and revitalize Portland's Hazelwood neighborhood. Funding covers project management within the Facilities and Property Management (FPM) Division as they oversee the property disposal process in accordance with County Resolution 2018-005.

Work Planned for FY 2027: \$50,000- In FY 2027, Facilities will oversee the disposition of the site and sale of the property.

Estimated Total Project Budget and Funding Source(s): \$50,000 (One-Time-Only General Funds Beginning Working Capital)

Timeline: TBD- Depending on the sale of the property.

Completed Projects in FY 2026

Downtown Jail Site Replacement Study

In FY 2026, \$150,000 was allocated to DCA for a study on replacing both of the County current detention facilities, the Justice Center located downtown and Inverness Jail located in East County consolidated into one detention services building. The study was completed. The results of a high-level, preliminary bed-need estimate indicates that Multnomah County may require 1,344 - 1,500 beds over a 20-year planning horizon. To develop this project, current assumptions are that it would need a 20-acre parcel to house the 567,760 - 581,200 square foot facility. The total project cost of the facility is estimated to be \$1.4B if construction were to begin in the 1st quarter of 2031. The overall square footage of the project drives the cost.

Total Project Budget: \$150,000 (One-Time-Only General Funds)

Estimated Operating Budget: N/A

Juvenile Justice Complex Security Foyer

In FY 2026 the new Juvenile Justice Complex Security Foyer was completed. During this process the security desk was replaced and relocated, and the screening area was updated with bullet-resistant panels, and a repositioned customer service desk. The Multnomah County Sheriff's Office (MCSO) security setup was also redesigned to include entry and exit turnstiles and security glass barriers. Additional security measures included installing new cameras, adding ballistic paneling at the MCSO desk, and implementing an automatic lockout feature for the inner entry doors.

Total Project Budget: \$2,500,000 (One-Time-Only General Funds)

Estimated Operating Budget: No Impact

Security Fence between Vance Pit and Gresham Park

In FY 2026, DCA was allocated \$125,000 to build a new security fence between the Vance Pit (County owned) and Gresham Park (City of Gresham owned). Over the years, the original security fence has been vandalized, creating a safety hazard for park-goers that may venture through holes in the fence. Based on analysis of needs and available funding, the project resulted in reinforcement of weaker parts in the existing fence.

Total Project Budget: \$125,000 (One-Time-Only General Funds)

Estimated Operating Budget: No Impact

Library

The following section provides information about capital projects associated with the multi-year Library Capital Bond Program. These projects expand and modernize library spaces, improve accessibility, and increase services to the community. The projects are presented according to current status: Underway and Closing.

Projects Underway in FY 2027

Belmont Library

Located on the corner of Southeast Cesar Chavez and Taylor St, the Belmont Library project renovates roughly 3,000 square feet of existing library, removes approximately 3,000 square feet of the remaining portion, and builds an approximately 12,000 square foot addition. Based on community input, new features include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community

Work Planned for FY 2027: \$4,157,606

- Furniture & equipment fit out
- Occupancy & move in activities
- Administrative and close out activities

Estimated Total Project Budget and Funding

Source(s): \$28,019,295 (Library Capital Bond)

Timeline: Planning and Design FY 2023 - FY 2024, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026.

Estimated Operating Budget:

- **Facility Operating Costs:** \$348,191 - Upon completion, the Belmont Library will increase in size from about 6,000 to 15,000 sq ft. The renovated space will be modernized with high efficiency mechanical, electrical and plumbing systems.
- **Program (Library) Operating Costs:** \$3,511,984 - Operating expenses include personnel costs



as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Library Public Computer Management

The Public Computer Management project implements a hardware/software solution to better manage Library patron printing services and public access computer scheduling. A combination of software products will offer public print management and public computer reservations/scheduling solutions. The project includes related hardware kiosks.

Estimated Total Project Budget and Funding Source(s): \$505,000 (Library Capital Bond)

Timeline: FY 2026 - FY 2027

Estimated Operating Budget:

- **Facility Operating Costs:** No operational cost impact.
 - **Program (Library) Operating Costs:** \$56,480 - On-going licensing costs
-

Library Bond Program Contingency Savings Funded Additions

Beginning in FY 2025, the Library Bond Program identified program contingency savings that could be used to fund additional improvements at existing bond project locations where construction has been completed. After a critical evaluation of bond priorities and available resources, the following projects have been approved.

- Wall remediation at the Library Operations Center
- Replace roof and HVAC chiller at Hillsdale Library
- Add LED lighting and replace fire sensors at Gregory Heights Library
- Replace roof and rooftop gas units at Gregory Heights Library
- Add LED lighting and controls at Capitol Hill Library
- Add Uninterrupted Power Supply (UPS) at Sellwood Library
- Terrace landscaping at Midland Library
- Improvements to tenant space at Northwest Library
- Replace life safety Uninterrupted Power Supply (UPS) at Hollywood Library
- Install code compliant stair railings at Central Library
- Apply external sealant and replace insulated window glass at Central Library

- Replace roof and rooftop air handling units at Central Library
- Technology and acoustic upgrades at Central Library
- Light touch furniture, fixture and hardware upgrades at existing bond locations

Estimated Total Budget and Funding Source(s): \$9,682,700 (Library Capital Bond)

Timeline: FY 2026 - FY 2028

Estimated Operating Budget: No operational cost impact

Projects in the Close-Out Phase in FY 2027

East County Library

East County Library provides unique, high-value programs and resources for the community. This full-service, metropolitan library dramatically increases equity in services, access and square footage of usable community space, directly addressing historically under-built, underserved neighborhoods. The East County Library project reflects 95,000 square feet on a new site. The library includes:

- An auditorium for celebrations, lectures, performances, etc.
- Services to meet diverse community needs, like early learning and play spaces for families, and teen spaces
- A public outdoor space
- A makerspace
- An audio/visual studio

Work Planned for FY 2027: \$16,946,786

- Administrative and close out activities

The FY 2027 budget includes \$4 million in Library District funds that are no longer required to meet project funding gaps. Funds will be transferred back to the Library District.



Estimated Total Project Budget and Funding Source(s): \$163,319,601 (Library Capital Bond)

Timeline: Planning and Design FY 2023, Construction FY 2024 - FY 2026, and Substantial Completion FY 2026.

Estimated Operating Budget:

- Facility Operating Costs: \$1,328,930 - With the inclusion of solar, targeted LEED Gold certification, high efficiency mechanical systems and lighting systems, facility costs are projected to be lower than other similarly sized buildings.
- Program (Library) Operating Costs: \$6,350,672 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

Northwest Library

Located at NW 20th and NW Pettygrove St, the New Northwest Library is approximately 11,000 square feet, more than twice the size of the previous facility. New features were guided by community input and include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community



Work Planned for FY 2027: \$569,714

- Administrative and close out activities

Estimated Total Project Budget and Funding Source(s): \$21,452,807 (Library Capital Bond)

Timeline: Planning and Design FY 2023 - FY 2024, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026.

Estimated Operating Budget:

- **Facility Operating Costs:** \$332,980 - The building is LEED Gold certified with upgrades to include low-flow plumbing fixtures, LED lighting, new insulated glazing, and a new high efficiency mechanical system.

- **Program (Library) Operating Costs:** \$1,561,529 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-

St. Johns Library

Located off of North Lombard St. and Charleston St., St. Johns Library, provides neighbors with highly valued public meeting and programming space. The project renovates roughly 5,000 square feet of existing library space with an approximately 2,900 square foot addition on the existing site. Based on community input, new features include:

- A large play and learning space for children and families
- Flexible meeting spaces for community use
- A teen area with space for technology, homework and creative expression
- Updated technology and internet
- New art that represents the community

Remaining work for FY 2027: \$1,489,707

- Administrative and close out activities

Estimated Total Project Budget and Funding

Source(s): \$14,374,487 (Library Capital Bond)

Timeline: Planning and Design FY 2024 - FY 2025, Construction FY 2025 - FY 2026, and Substantial Completion FY 2026

Estimated Operating Budget:

- **Facility Operating Costs:** \$250,794 - The size of the library has increased by 2,900 sq ft, but the building is on target to be LEED Gold certified.
 - **Program (Library) Operating Costs:** \$ 1,438,445 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-



Library Refresh Projects

The Library Bond Project provides light touch updates and efficiencies to public areas of 11 existing library branches. Updates vary by branch and may include shelving upgrades, paint, new furniture, finish upgrades, and equipment for automated materials handling. As of FY 2026, all 11 refresh projects have achieved substantial completion and are in the close-out phase.

Estimated Total Budget and Funding Source(s): \$24,920,910 (Library Capital Bond)

Timeline: FY 2022 - FY 2026

Estimated Operating Budget: No operational cost impact

Library Operations Center

Located in East Portland, the Library Operations Center provides warehouse space for a 500,000 ‘floating’ collection, a new centralized and fully automated sort center, and serves as a workspace for multiple library work units. The Library Operations Center project included an interior renovation, seismic upgrade, and exterior improvements of an existing building at a newly acquired site. The completed site also includes a year-round public retail space run by Friends of the Library, which sells donated books and retired library materials to the public. The Operations Center project is LEED Gold certified.

Remaining Work for FY 2027: \$516,870- Administrative and close out activities.

Estimated Total Project Budget and Funding Source(s):
\$55,751,878 (Library Capital Bond)

Timeline: FY 2024 Substantial Completion

Estimated Operating Budget:

- **Facility Operating Costs:** \$730,938 - With the inclusion of solar technology, highly efficient mechanical, plumbing, and lighting systems and the pursuit of Net Zero energy, facility costs are lower than other similarly sized buildings.



- **Program (Library) Operating Costs:** \$17,468,252 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-

Midland Library

Located off of NE 122nd, Midland Library is a regional library for the residents of Multnomah County. In addition to the usual library functions, it features an outdoor interactive children's garden, a large play and learning space, and a dedicated teen room with space for technology, homework and creative expression. It has an outdoor plaza for community members to relax and connect, new art that represents the community, and a Gathering Circle for community conversation. The library also contains new technology, including an Automated Materials Handling (AMH) system, modern self-checkout stations, additional patron computers and state-of-the-art audiovisual (AV) equipment in community rooms and teen spaces.

Remaining Work for FY 2027: \$1,283,699-
Administrative and close out activities.

Estimated Total Project Budget and Funding Source(s): \$31,254,641 (Library Capital Bond)

Timeline: Construction FY 2023 and FY 2024, and Substantial Completion FY 2025

Estimated Operating Budget:

- **Facility Operating Costs:** \$ 527,614 - The size of the library has increased by 6,000 sq ft, but the building is LEED Gold certified.
 - **Program (Library) Operating Costs:** \$4,015,763 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-



Holgate Library

Located off of SE 79th and Holgate, the new Holgate Library houses usual library functions, as well as updated technology and A/V equipment. In addition, the library has a large play and learning space for children and families, and a dedicated teen room with space for technology, homework and creative expression. The space also features programming and meeting rooms, and art representative of the community.



Remaining Work for FY 2027: \$1,375,446- Administrative and close out activities.

Estimated Total Project Budget and Funding Source(s): \$27,371,430 (Library Capital Bond)

Timeline: Construction FY 2022 - FY 2024, and Substantial Completion FY 2024.

Estimated Operating Budget:

- **Facility Operating Costs:** \$527,204 - The size of the library has increased from 6,400 sq ft to 21,000 sq ft, and the building is LEED Gold certified.
- **Program (Library) Operating Costs:** \$2,638,894 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.

North Portland Library

Located off North Killingsworth and Commercial, the historic North Portland Library is a neighborhood library and is home to the Black Cultural Center, housing both scholarly and popular materials relating to the African-American experience. In addition, the renovated library has updated technology and A/V equipment, and an outdoor space for community members to connect.



Remaining Work for FY 2027: \$139,843- Administrative and close out activities.

Estimated Total Project Budget and Funding Source(s): \$13,910,566 (Library Capital Bond)

Timeline: Construction (FY 2023 - FY 2025), and Substantial Completion (FY 2025)

Estimated Operating Budget:

- **Facility Operating Costs:** \$234,559 - The renovated North Portland Library has expanded by 1,500 sq ft, and is on track to be LEED Gold certified. Upgrades include new, highly-efficient mechanical and plumbing systems and LED lighting with daylight sensors.
 - **Program (Library) Operating Costs:** \$1,323,203 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-

Albina Library

Located on Northeast Russell, the Albina Library project built just over 30,000 square feet of new space and renovated approximately 14,000 square feet of existing space in the historic Carnegie library. In addition to the usual library functions, the Albina Library contains an outdoor courtyard, large community and meeting rooms, study spaces and a dedicated teen room. The library also includes administrative offices for Library employees.

Remaining Work for FY 2027: \$1,698,229- Administrative and close out activities.

Estimated Total Project Budget and Funding Source(s): \$55,845,807 (Library Capital Bond)

Timeline: Construction FY 2023 - FY 2025, and Substantial Completion FY 2025.

Estimated Operating Budget:

- **Facility Operating Costs:** \$668,478 - The renovated Albina Library has expanded by 30,000 sq ft. Upgrades include new, highly-efficient mechanical and plumbing systems, LED lighting with daylight sensors, radiant flooring, a green roof and solar array.
 - **Program (Library) Operating Costs:** \$14,241,512 - Operating expenses include personnel costs as outlined in the library's updated systemwide staffing plan, and net new costs for technology and software support.
-

Intelligent Materials Management System (IMMS)

The Intelligent Materials Management System (IMMS) is a product that connects to data in the library's integrated library system (ILS), Symphony, and automated materials handling (AMH) equipment to automate collection management at a granular level. IMMS tracks materials across locations and can seamlessly rebalance the collection based on demand and indicators set by the collections team. IMMS will help automate collection management, ensuring that small collections are systematically refreshed to keep up with demand and that lower use items and extra copies are routed to storage, instead of taking up precious shelf space in public areas.

Estimated Total Project Budget and Funding Source(s): \$1,050,000 (Library Capital Bond)

Future Estimated Operating Budget:

- **Facility Operating Costs:** No operational cost impact.
- **Program (Library) Operating Costs:** \$163,650 - On-going licensing costs

Information Technology

The following projects allow the County to leverage technology to better serve our community by making our information more accessible, and by using data to make decisions on how we can best leverage the County's resources. The projects are presented according to current status: Planning, Underway and Close Out. Underway and Completed.

Projects in the Planning Phase in FY 2027

Department of County Human Services (DCHS) Workflow Software

The Department of County Human Services (DCHS) Workflow Software project aims to streamline complex departmental processes by automating workflows that currently require significant manual effort and IT support. These workflows often involve sensitive health information, making data privacy a crucial concern. By automating these workflows, DCHS expects to increase productivity, address data privacy concerns, and reduce IT support burden. This work will commence after a strategic study of the DCHS application portfolio completes in early FY 2026. This study will help prioritize workflow improvements. IT, DCHS, and a contractor are working together on a study of all the DCHS applications to find ways to make them more efficient and identify any missing or duplicated features.

Work Planned for FY 2027: \$500,000

- Using the strategic study completed in FY 2026, IT and DCHS will develop a plan for simplifying and improving critical DCHS software applications, focusing on the most important workflow changes first in FY 2027.
- Start and finish the workflow improvements that have been identified.

Estimated Total Project Budget and Funding Source(s): \$500,000 (Carryover/Beginning Working Capital of One-Time-Only General Funds received in FY 2025)

Timeline: Estimated Completion in FY 2027.

Future Estimated Operating Budget:

- **IT Operating Costs:** Will be calculated in FY 2027, and incorporated into IT internal service rate costs for DCHS as part of the FY 2028 budget.
- **Program (Department of County Human Services) Operating Costs:** N/A.

Preschool For All Technology Solution

Multnomah County voters approved “Preschool For All” to give all 3 and 4 year-olds in the County access to free, quality, developmentally appropriate, culturally responsive preschool experiences. The Department of County Human Services operates the Preschool for All (PFA), Preschool Early Learning (PEL) Program. The IT Division provides the technology supporting parents applying to the program, the DCHS staff administering the program, and the child care providers delivering the service. As the program was implemented, the capital investments in technology have supported both a custom-developed solution and Bridgecare, a vendor solution.

Work Planned for FY 2027: \$416,320

- Revisit the project requirements, build and implement software to improve how PFA PEL programs are managed, coordinated, and communicated with parents of enrolled students.

Estimated Total Project Budget and Funding Sources: \$1,658,758 (Voter approved tax revenue and recovered through Internal Service rates)

Timeline: Estimated Completion by February FY 2027.

Future Estimated Operating Budget:

- **IT Operating Costs:** \$330,185

Program (Department of County Human Services) Operating Costs: To Be Determined as part of FY 2028 IT internal service rates.

Projects Underway in FY 2027

CEDARS

CEDARS (Clarity Extract Database and Reporting System) is a critical data system for the Health Department. The system is more than 15 years old and struggles to meet the data needs of all of the Health Department's divisions, including Integrated Clinical Services, Behavioral Health, and Public Health. CEDARS is a legacy system that is expensive to support and maintain, poses compliance risks, and does not meet the needs of the Health Department. In FY 2025, an analysis of stakeholder needs and a recommended future technology solution was started with direct involvement by Health and IT staff. The team plans to complete this work in FY 2026.

Work Planned for FY 2027: \$3,738,081

- In FY 2027, IT and Health will work with a local technology consultancy, to refine the final requirements for a minimum viable CEDARS project.
- Decommissioning of unused reporting objects and complexity in CEDARS.

Estimated Total Project Budget and Funding Source(s): \$5,000,000 (Carryover/Beginning Working Capital of One-Time-Only General Funds received in FY 2023)

Timeline: To be determined in FY 2027

Future Estimated Operating Budget:

- **IT Operating Costs:** To be determined in FY 2027
- **Program (Health Department) Operating Costs:** To be determined in FY 2027

Website Digital Service Transformation

The Public Website and Digital Transformation (78332) is a multi-year project which began in FY 2025 to deliver an updated County website, transformed through human centered design, in alignment with our newly developed Digital Experience Standards. This project will also incorporate the County's new mission, vision and values. The project establishes a Digital Experience Team in IT who will provide the County with user experience research and digital service design capabilities.

Work for FY 2027: \$1,181,974

- Improved overall usability, navigation, search, and language options.
- Collaboration with our Community who use the County's public website.
- Development of usable services and accessible content.
- Release five new website translation languages.

Estimated Total Project Budget and Funding Source(s): \$3,300,000 (Carryover/Beginning Working Capital of One-Time-Only General Funds)

Timeline: Phased roll-out of new digital services and website updates in FY 2027.

Estimated Operating Budget:

- **IT Operating Costs:** In FY 2028, 3.00 Full Time Equivalent (FTE) will be requested through DCA's operating budget to continue governance and support of these capabilities and services.

Enterprise Resource Planning Historical Data Retention

Multnomah County's legacy ERP system, replaced in 2019, still holds historical data on an outdated platform running on end of life hardware. This program will migrate this data to a new database and storage, ensuring long-term access and retention, crucial for pay equity management. This project will also allow us to meet data retention requirements per Executive Rule 301 (Retention of Public Records) - in order to meet Department needs based on legal, fiscal, administrative and historical value. The project, initiated in FY 2025, involves IT, HR, Finance, and potential vendors, with full cost estimates pending technical solution finalization. Expected to complete within two years, FY 2027 funding leverages carryover, and execution will be funded by Long Term Capital Planning.

Work for FY 2027: \$816,634

- Evaluate and recommend a data retention and reporting solution strategy for approval by the Chair.
- Finalize a detailed plan and communicate the long-term on-going costs (FY 2027+) of the chosen (approved) implementation strategy.

Estimated Total Project Budget and Funding Source(s): \$1,000,000 (One-Time-Only General Funds Carryover/Beginning Working Capital).

Timeline: Based on a new pilot project, recommend a long-term solution in FY 2027.

Estimated Operating Budget:

- **IT Operating Costs:** \$150,000
 - **Program (Department of County Management) Operating Costs:** To be determined in FY 2027, and built into FY 2028 internal service rates.
-

Network Access Control

Network Access Control (NAC) is crucial for county data security, identifying and limiting network access for users and devices. This project, covering hardware, software, and professional services, will expand NAC from wireless to all wired connections, starting with a pilot at the Multnomah building. In "learning mode," we'll monitor and categorize device usage to establish security rules that will be deployed Countywide. Work at the Multnomah Building was completed in FY 2026.

Work for FY 2027: \$310,000

- Deploy NAC, in learning mode, for all wireless connections, building by building.
- Build on the NAC deployment to achieve network access controls across the entire network.
- Ensure no unauthorized devices and users can access the County's network.

Estimated Total Project Budget and Funding Source(s): \$310,000 (One-Time-Only General Funds Carryover/Beginning Working Capital)

Timeline: To be completed in FY 2027.

Estimated Operating Budget:

- **IT Operating Costs:** \$100,000
- **Program (Department of County Assets) Operating Costs:** \$100,000 tied to annual licensing costs.

HMIS Implementation

The three Portland Metropolitan Area Counties (Washington, Clackamas, & Multnomah) and their respective Continuums of Care (CoCs) (OR-501, OR-506, and OR-507) use a shared Homeless Management Information System (HMIS) in order to coordinate and optimize the delivery of homeless services across the region. The HMIS is the main system of record for the three counties and the numerous community based organizations and agencies in the region that utilize the system.

This project will replace the current HMIS with a new product (BitFocus Clarity) The goal is to implement a more modern, user friendly, and functional system to improve both the delivery and coordination of services across the homeless response system.

Work for FY 2027: \$2,984,250- Total FY 2027 Budget, \$1,854,750- County Portion, \$1,129,500- Regional Investment Fund

- In FY 2027, the current HMIS system will be replaced with BitFocus Clarity.

Estimated Total Project Budget and Funding Source(s): \$7,659,250 - Total Budget, \$4,871,750- County Portion Only (Supportive Housing Services), \$2,787,500 (Regional Investment Fund)

Timeline: New software will be launched in late FY 2027

Estimated Operating Budget: To be determined in FY 2027.

Projects in the Close-Out Phase in FY 2027

Radio System Replacement

Radio System Replacement is a multi-year project replacing the County's 25-year-old unsupported Very High Frequency (VHF) radio system with 200 new digital radio subscriber units. This project improves resiliency and communications for Transportation and Emergency Management staff. In addition, this project aligns with DCA and County values by specifically addressing equity and safety concerns to ensure equitable radio coverage for our residents and communities. By extending the network across more of the region, we are closing the gaps in the radio system allowing transportation work and emergency coverage county-wide. Having reliable backup communication is key in a disaster to ensure we are meeting the County's values of public safety and health.

Work for FY 2027: \$1,616,638

- This project will complete full construction activities in the first quarter of FY 2027. This will include equipment testing and monitoring.

Estimated Total Project Budget and Funding Source(s): \$3,000,000 (Beginning Working Capital)

Timeline: To be completed in FY 2027

Estimated Operating Budget: No operational cost impact

Lobbying Reporting Software

Work for FY 2027: \$188,301- FY 2027 Budget

- This project is the close-out phase now and will go live in Q1 of FY 2027. The Lobbying portal is currently undergoing final testing by key staff from the Chair's office, as well as each of the four District offices. Following the launch of the service, the project team will switch to support for the new users and resolve any issues before formally closing the project.

Estimated Total Project Budget and Funding Source(s): \$200,000 (One-Time-Only General Fund/Beginning Working Capital)

Timeline: To be completed in FY 2027.

Estimated Operating Budget: TBD, however preliminary calculations indicate ~\$20,000 ongoing operational cost for cloud services. Once the project has closed, NonDepartmental internal service rates will cover the staff time required to perform updates and resolve maintenance issues as needed.

Projects Completed in FY 2026

Health Supplemental Datasets for Analytics and Reporting

The Health Supplemental Data Sets for Analytics and Reporting project improved the reporting capabilities of the Health Department. It also addressed a backlog of deferred maintenance projects required for the Health Department to have continued access to critical data sets. Over the duration of this project, IT supported the generation of 1,512 reports, through the addition and maintenance of 237 new Health/Integrated Clinical Services (ICS) datasets. This information was used to meet state reporting requirements, measure contract compliance, and generate care and equity reporting for Health/ICS provided services.

Total Project Budget and Funding Source(s): \$2,354,707 funded by the Health Department.

Estimated Operating Budget:

- **IT Operating Costs:** Estimated costs are approximately \$251,000, and cover the costs of 1.00 FTE to support on-going Supplemental Datasets work.

Program (Health Department) Operating Costs: \$251,569

Capital Project Financing

Facilities and Property Management: Project funding comes from voter approved General Obligation bonds, Full Faith and Credit bonds, internal services charges, one-time-only General Fund, project-specific grants, and other sources. Facilities’ routine capital improvement funds are financed by per-square-foot fees assessed to County departments and programs, and occasionally cash transfers from departments for client-funded projects. Departments may identify funding within their operational budgets to fund facility projects. The County’s financial policies direct departments to transfer funds to DCA to complete this capital work.

Information Technology: Project funding comes from one-time-only General Funds and internal services charges.

Transportation: Multnomah County finances capital projects through dedicated tax revenue, fees, bond proceeds, grants, and internal charges. The County largely follows a pay-as-you-go philosophy to finance capital projects, preferring dedicated taxes, fees, and internal charges to issuing debt. In some years, the County also funds capital projects with one-time-only General Fund resources and the County considers bond issuance for non-routine projects with sizable future benefit to the public and/or long-term cost savings potential.

Transportation project funding comes from State and County vehicle fuel taxes and vehicle registration fees, land development activity, and federal sources. Fuel taxes and vehicle registration fees are the most flexible funding, while federal and private development funds are typically project-specific and require local dollars to be used as matching funds.

The table below provides a breakout of the total fund requirements between capital and non-capital requirements.

Routine projects maintain existing assets or are normal system-wide projects.

Non-routine projects invest in new assets or substantially alter the function, maintenance requirements, operational costs or capacity of current assets.

Capital Projects by Fund

The tables on the following pages summarize the revenue for funds that contain capital projects and delineates requirements for capital project spending from requirements for other spending in those funds. This table includes cash transfers, contingency, unappropriated balances, as budget not allocated to projects.

Fund	Fund Name	Routine Capital Projects	Non-Routine Capital Projects	Budget Not Allocated to Projects	Total Fund Budget
1501	Road Fund	0	14,354,589	3,012,892	17,367,481
1503	Bicycle Path Construction Fund	0	100,000	490,121	590,121
1509	Bridge Fund	0	1,329,700	0	1,329,700
2503	Asset Replacement Revolving Fund	0	602,579	0	602,579
2506	Library Capital Construction Fund	14,781,460	0	0	14,781,460
2507	Capital Improvement Fund	33,869,340	6,206,475	2,556,212	42,632,027
2508	Information Technology Capital Fund	2,946,176	11,752,198	0	14,698,374
2509	Asset Preservation Fund	40,571,344	354,388	5,433,788	46,359,520
2515	Burnside Bridge Fund	0	32,776,758	0	32,776,758
2517	Multnomah County Library Capital Construction (GO Bond) Fund	0	38,645,988	16,586,156	55,232,144
2518	Justice Center Capital Fund	0	10,699,985	0	10,699,985
2519	Homeless Services Capital Fund	0	2,212,826	0	2,212,826
2520	Animal Services Facility Capital Fund	0	3,304,926	0	3,304,926
2521	Sobering and Crisis Intervention Capital Fund	0	25,953,792	0	25,953,792
2522	Vector Control Relocation Capital Fund	0	2,500,000	0	2,500,000
Total		92,168,320	150,794,204	28,079,169	271,041,693

Road Fund (1501)

Road Fund (1501) capital projects maintain and enhance the County Road System. The FY 2027 program will include the following projects:

1. Troutdale Road Multiuse Path - planning phase
2. Stark Street Bridge replacement project - environmental review phase
3. Safer Sandy (201st to 223rd) - design phase including 56 ADA curb ramp upgrades
4. Troutdale Road culvert replacement - design phase
5. NE 223rd Safe Routes to School project - construction phase, including 8 ADA curb ramp upgrades
6. SE 172nd and Foster Rd. intersection improvements - design phase
7. Traffic signal replacement at Buxton/Cherry Park intersection and signal improvements at Marine Drive/Sundial and Troutdale/Stark intersections in urban east Multnomah County - design and construction, including 10 ADA curb ramp upgrades
8. And several "Capital Contingency" projects:
 - a. Reeder Road Culvert replacement
 - b. 302nd and Jackson Culvert replacement
 - c. Rocky Point Landslide repair
 - d. Kaiser Road Scour repair
 - e. Gordon Creek Road Slide and Rock Fall repair

The planned Capital Projects include \$1.75 million for ADA ramps, along with an additional \$250,000 for further design of ramps, for a total investment of \$2 million. Projects receive funding from State Motor Vehicle sources, County gasoline tax, permits, development fees, and federal and state grants. Costs the County spends on Capital Contingency projects can sometimes be reimbursed by FEMA or FHWA if the event is declared an emergency by the Governor.

Non-Routine Projects (1501 Road)	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
**Sandy: 201st to Quail Hollow	60,482	1,421,586	1,421,586	FY 2029	90018
Reeder Rd Culvert	3,304,634	6,000,000	3,304,634	FY 2027	90018
Gordon Creek Road Betterment MP 2.1	1,234,481	2,986,069	2,986,069	FY 2028	90018
**223rd Safe Routes to School	1,715,092	415,000	2,400,000	FY 2027	90018
**Troutdale Culvert	1,214,094	11,000,000	9,925,703	FY 2030	90018
**2027 Road Resurfacing	1,257,198	1,257,198	1,257,198	FY 2027	90018
Stark St Bridge Replacement NEPA	1,257,198	5,400,000	5,400,000	FY 2029	90018

Capital Budget

FY 2027 Adopted Budget

Non-Routine Projects (1501 Road)	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Kaiser Road Embankment	516,082	500,000	2,825,550	FY 2028	90018
Rocky Point Road MP 1.0	526,826	550,000	600,000	FY 2027	90018
**Traffic Signal Replacement	1,604,424	750,000	1,918,161	FY 2028	90018
302nd at Jackson Culvert Replacement	239,466	239,466	239,466	FY 2027	90018
Troutdale Road Multiuse Path Plan	647,788	647,788	647,788	FY 2027	90018
**ADA Ramps - Troutdale	119,733	119,733	119,733	FY 2027	90018
**ADA Ramps - Cherry Park	119,733	119,733	119,733	FY 2027	90018
**ADA Ramps - Buxton	263,413	263,413	263,413	FY 2027	90018
**ADA Ramps - location TBD	250,000	250,000	250,000	FY 2027	90018
172nd and Foster Intersections	23,947	900,000	936,056	FY 2029	90018
Total Non-Routine Projects	14,354,589	32,819,986	34,615,089		

** Projects denoted with an asterisk indicate a project that will have ADA ramp replacements included in the scope of the project.

Bicycle Path Construction Fund (1503)

The Bicycle Path Construction Fund (1503) receives its revenue from one percent of the County's share of motor vehicle fees, dedicated project grants, and intergovernmental agreements. The fund is dedicated to the construction of bicycle and pedestrian projects. Routine projects may include bike lane striping projects or work on pedestrian crossings. The Transportation Division pools these funds over several years and applies it to a significant capital project that includes high value bike and pedestrian infrastructure. The majority of the funds for FY 2027 will be held aside for the Safer Sandy project (part of the Road Fund 1501), which will begin design in late FY 2027 and continue to FY 2030.

Non-Routine Projects (1503)	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Safer Sandy	100,000	600,000	600,000	FY 2030	90018



Willamette River Bridge Fund (1509)

The Willamette River Bridge Fund (1509) receives its revenue from gasoline tax, a portion of the County's State Motor Vehicle registration fee, dedicated Federal and State revenues, and grants. Projects undertaken from this fund are limited to the Sellwood, Hawthorne, Morrison, Burnside, Broadway, and Wapato bridges.

The FY 2027 program will include the initiation of a major update to the 2015 Bridge Capital Improvement Plan (Bridge CIP). This plan will identify improvements necessary to keep the

bridges functioning as well as identifying any improvements to safety, accessibility, etc. The identified improvements will be informed by in-depth inspection of each of the Willamette River Bridges and a robust public engagement process to help the public understand the critical components of the bridges. The plan will also include cost estimates for necessary improvements and prioritize them into a 20 year set of projects. This plan update is critical to outline the future of the Willamette River Bridges. In addition to the Bridge CIP, the Division will continue to work on bringing the Earthquake Ready Burnside Bridge project to 60% design, updating costs, and developing a “Pick Up Plan” so that the project will be ready to go as soon as construction funding is available.

Non-Routine Projects (1509)	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Morrison Strengthening	13,381	9,000,000	9,697,691	FY 2027	90018
Broadway Deck Replacement	1,316,319	19,535,293	16,000,000	FY 2027	90018
Total	1,329,700	28,535,293	25,697,691		



Broadway Bridge

Asset Replacement Revolving Fund (2503)

This fund accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in this fund are derived from one-time revenue available in FY 2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

Non-Routine Projects (2503)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Annual Operating Expenses	Estimated Completion	Program Offer
Not assigned to a project	602,579	0	0	0	N/A	78245

Library Construction Fund (2506)

The Library Capital Construction Fund is for capital improvements to County libraries. It was created with the FY 2015 budget to segregate capital activity for the Library District from the general government capital activity. All projects in the Library Construction Fund are budgeted in Program Offer 78245.

The table below includes Routine Projects within the Library Construction Fund. These projects are funded through monies collected from programs residing in County buildings and are used to improve, repair, and replace infrastructure.

Routine Projects (2506)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Central Library (B601)					
B601 Refresh Green Roof	0	5,000	103,000	103,000	FY 2027
B601 Repair Exterior Balustrade/Stairs Construction	0	1,333,069	40,000	3,586,515	FY 2030
B601 Replace Skylights/Access Space	1,365,256	1,825,486	655,020	2,020,276	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2506)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B601 Upgrade Fire Sprinkler System Server Room	0	339,003	350,000	350,000	FY 2027
B601 Upgrade Lighting to LED	1,070,300	2,055,012	2,505,300	2,505,300	FY 2028
B601 Paint Key Pattern on Marble Stairs	0	50,039	51,750	51,750	FY 2028
B601 Repair/Replace Bollards/Curbing at Book Return	0	60,000	60,000	60,000	FY 2027
B601 Replace Vacancy Indicators - 1st Flr AURR	0	25,000	25,000	25,000	FY 2027
B601 Waterproof Vestibules	0	80,000	80,000	80,000	FY 2027
Rockwood Library (B614)					
B614 Build Outdoor Secured Space	0	156,834	2,505,300	175,000	FY 2027
B614 Repair Roof Ponding & Replace Sidewalks	35,670	35,670		35,670	FY 2028
Thurman Building (B619)					
B619 Renovate Space for Occupancy	0	98,980	100,000	100,000	FY 2027
Hillsdale Library (B623)					
B623 Replace Lighting w/LED	0	186,626	103,500	553,500	FY 2027
Troutdale Library (B629)					
B629 Add Building Uninterruptible Power Supply/Panels/Branch Circuits	0	322,652	330,000	330,000	FY 2027
B629 Update Lighting+Controls to LED	0	111,261	125,000	225,000	FY 2027
Library Operations Center (B635)					
B635 Replace Downspouts + Repair Damaged Siding	0	28,203	35,000	35,000	FY 2027
Multiple Buildings					
Multi Library Facility Condition Assessments	300,000	470,000	180,000	780,000	FY 2026
Split Add Glass Break Detection	0	24,769	150,000	150,000	FY 2026

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2506)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
SPLIT Replace or Update Bioswales	250,000	250,000	250,000	250,000	FY 2027
All Properties					
Fund 2506 Future Projects	1,394,570	6,573,856	N/A	N/A	N/A
Library Construction Misc Projects	750,000	750,000	N/A	N/A	N/A
Total Routine Projects	5,165,796	14,781,460	7,648,870	11,416,011	

Capital Improvement Fund (2507)

The Capital Improvement Fund projects are funded by a capital improvement fee assessed to County building occupants and containing interest income, financing proceeds, revenue from leased facilities and one-time-only General Fund cash transfers. The fund supports capital repair, replacement and upgrade projects to improve building systems in owned Tier 2 and Tier 3 (older or which have not undergone major renovation) buildings. All projects in the Capital Improvement Fund tables are budgeted in Program Offer 78245.

The table below includes Non-Routine Projects within the Capital Improvement Fund. These are unique projects that are generally funded through one-time-time only funding transferred into the Fund.

Non-Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B398 Rockwood Health Center Renovation	375,000	2,975,000	2,000,000	6,890,002	FY 2028
B398 Rockwood Health Center Renovation (HRSA Funded)	1,545,000	1,545,000	Included Above	Included Above	FY 2028
B313 Deconstruct Hansen Complex	0	50,000	5,000,000	50,000	FY 2027

Capital Budget

FY 2027 Adopted Budget

Non-Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B287 Department of Community Justice East Campus Expansion	0	854,406	1,000,000	854,406	FY 2029
B161 Downtown Real Estate Options Analysis	0	125,000	200,000	200,000	FY 2027
B274 Relocate Facilities and Property Management	0	119,730	200,000	150,000	FY 2027
B322 Walnut Park One-Time-Only Redevelopment Planning	250,000	377,339	TBD	TBD	FY 2027
B119 Re-entry Transition Hub Build-Out	260,000	260,000	260,000	260,000	TBD
Total Non-Routine Projects	2,430,000	6,306,475	8,660,000	8,404,408	

The table below includes Routine Projects within the Capital Improvement Fund. These projects are funded through monies collected from programs residing in County buildings and are used to improve, repair, and replace infrastructure.

Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Justice Center (B119)					
B119 Evaluate Generator Ampacity & Add L1 Construction	0	45,772	225,000	785,559	FY 2030
B119 Replace Generators - Shared	100,000	375,000	898,500	1,432,054	FY 2030
B119 Remodel Break Room 10th Floor	0	117,723	150,000	150,000	FY 2027
B119 Replace 16 Courtroom Doors	0	254,930	168,000	438,000	FY 2027
B119 Replace Boilers - Shared	0	1,205,920	450,000	1,927,122	FY 2027
B119 Replace Fire Pump Controllers - Shared	0	471,275	950,000	950,000	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B119 Replace Generator Paralleling Switch Gears - Shared	400,000	1,367,271	400,000	3,689,934	FY 2030
B119 Replace Kitchen Waste System	851,944	1,278,841	600,000	600,000	FY 2027
B119 Replace Lighting/Panels/Controls	524,138	1,035,881	2,272,775	4,368,190	FY 2028
B119 Replace Plumbing Floors 2-9 Construction	517,500	567,500	6,690,180	6,290,180	FY 2030
B119 Upgrade Elevator Doors 9-12	0	12,471	227,700	389,700	FY 2027
B119 Upgrade Security/Entry Level-Shared	500,000	1,155,528	1,619,260	7,566,598	FY 2027
B119 Install Terminal Unit Controller	115,000	115,000	115,000	115,000	FY 2027
B119 Refresh Detention Pods	150,000	205,608	150,000	275,000	FY 2027
Mead Building (B161)					
B161 Renovate Fire Escape	550,000	755,037	250,000	800,000	FY 2027
B161 Replace Doors at Staff Entrance	0	217,448	250,000	250,000	FY 2027
DCJ East County - North (B286)					
B286 Add New Connecting Foyer	0	259,299	2,500,000	2,500,000	FY 2029
River Patrol Columbia (B307)					
B307 Seismic Upgrades to Roof	0	191,578	49,000	324,000	FY 2027
B307 Replace Lighting, Controls + Add UPS	207,000	207,000	207,000	207,000	FY 2029
B307 Install Generator + Load Bank	275,000	275,000	816,075	816,075	FY 2029
B307 Remodel Interior	0	119,230	150,000	150,000	FY 2027
Walnut Park (B322)					
B322 Replace Fire Systems	310,474	310,474	376,974	376,974	FY 2029
B322 Correct Grounding Issues	0	60,788	80,000	80,000	FY 2027
B322 Install Disconnects for RTUs	0	135,042	150,000	150,000	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Rockwood Community Health Center (B398)					
B398 Install Backwater Valve	0	16,330	20,000	20,000	FY 2027
B398 Replace Lighting & Controls	362,250	362,250	362,250	362,250	FY 2027
Gresham Probation (B407)					
B407 Replace Lighting + Controls	75,000	174,412	134,550	209,550	FY 2027
B407 Replace Access/Security Systems	14,490	14,490	14,490	14,490	FY 2027
Duniway-Lovejoy Elections Building (414)					
B414 Replace Boiler	250,000	250,000	250,000	250,000	FY 2027
Yeon Shops (B425)					.
B425 Add/Upgrade Exterior Lighting	300,000	577,690	368,550	1,168,550	FY 2027
B425 Paint & Seal Building	0	478,047	537,030	537,030	FY 2027
B425 Refresh Restrooms	350,000	798,193	526,500	859,000	FY 2028
B425 Replace Generator/Reconfigure Room	0	55,838	529,000	989,048	FY 2027
B425 Modernize Elevator	165,600	165,600	165,600	165,600	FY 2027
B425 Repair Wash Bay Drainage System	0	190,249	250,000	250,000	FY 2027
B425 Replace Security System, Cameras & Server	99,695	99,695	99,695	99,695	FY 2027
B425 Replace Security Gates & Fence	190,000	190,000	190,000	190,000	FY 2027
B425 Replace Locks & Door Handles	220,000	220,000	220,000	220,000	FY 2027
B425 Replace Distribution/2 Transfer Switches	0	147,487	420,000	570,000	FY 2028
B425 Replace Subdistribution Section	0	176,057	532,000	682,000	FY 2027
B425 Waterproof Flooring	400,000	1,216,794	814,400	3,298,074	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Gateway Children's Center MDT Building (B439)					
B439 Refresh Restrooms	0	59,321	65,000	65,000	FY 2027
B439 Replace Interior Lighting/Controls	219,263	382,578	505,409	726,000	FY 2028
B439 Replace Carport Roof	321,926	321,926	321,926	321,926	FY 2028
Bridge Shops (B446)					
B446 Modify Electric Service/Generator	0	214,634	747,630	2,327,130	FY 2027
B446 Replace Lighting/Egress Study	0	48,098	463,320	463,320	FY 2027
B446 Replace Fire System Panel & Devices	0	10,000	150,000	150,000	FY 2027
Gateway Children's Center Service Building (B448)					
B448 Replace Lighting/Control Panels	0	111,562	415,314	413,935	FY 2027
River Patrol Columbia Boathouse 2 (B494)					
B494 Replace Boathouse	111,500	1,110,532	894,537	1,256,037	FY 2027
River Patrol Columbia Boathouse 3 (B495)					
B495 Replace Boathouse	53,393	1,206,782	989,307	1,292,700	FY 2027
River Patrol Willamette Boathouse 2 (B496)					
B496 Study/Design of Dock Landing	0	106,955	100,000	1,490,000	FY 2028
River Patrol Chinook Landing Boathouse (B497)					
B497 Replace Boathouse	0	1,004,509	1,238,588	1,238,588	FY 2027
Crops Farm (B517)					
B517 Add Solar to CROPS Farm	696,634	696,634	998,763	998,763	FY 2028

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2507)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Gresham Women's Shelter (B529)					
B529 Add Ventilation Under Building	0	203,006	62,100	235,000	FY 2027
B529 Upgrade Electrical Panels	0	76,886	93,150	93,150	FY 2027
B529 Replace Rooftop Units	77,625	77,625	77,625	77,625	FY 2027
Cook Plaza (B552)					
B552 Remodel Building	1,666,279	1,666,279	1,666,279	1,666,279	FY 2028
Gresham Motel (B577)					
B577 Replace Staircases	22,000	97,000	20,000	933,080	FY 2027
B577 Replace Wiring, Devices + Light Fixtures	248,500	248,500	515,000	515,000	FY 2027
Gresham Motel Shelter Office (B582)					
B582 Replace Electrical & Light Fixtures	50,000	50,000	50,000	50,000	FY 2027
Gresham Motel Shelter Garage (B593)					
B593 Replace Electrical Service/Panel	75,000	75,000	75,000	75,000	FY 2027
Multiple Buildings					
Building Assessments	50,000	420,000	225,000	770,000	N/A
SPLIT Replace Power Distribution	124,200	124,200	124,200	124,200	
All Properties					
Capital Improvement Miscellaneous Projects	1,650,000	1,650,000	N/A	N/A	N/A
Fund 2507 Future Projects		1,034,565	N/A	N/A	N/A
Department of County Assets Client-Funded Projects	4,000,000	4,000,000	N/A	N/A	N/A
Department of County Assets Facilities and Property Management Risk Claim Projects	3,000,000	3,000,000	N/A	N/A	N/A
Total Routine Projects	19,294,411	33,869,340	34,977,677	59,799,405	

Information Technology Capital Fund (2508)

The Information Technology Capital Fund is for the implementation of large-scale technology projects and the ongoing refresh of existing technology.

The table below includes Non-Routine Projects within the Information Technology Capital Fund. These are unique projects that are generally funded through one-time-time only funding transferred into the Fund.

Non-Routine Projects (2508)	FY 2027 New Funding	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Radio System Infrastructure Upgrade	0	1,616,638	3,000,000	3,000,000	FY 2027	78336
Website Digital Service Transformation and Upgrade	0	1,181,974	1,800,000	3,300,000	FY 2027	78332A/B
CEDARS Redesign	0	3,738,081	5,000,000	5,000,000	FY 2028	78330
Homeless Management Information System (HMIS) ¹	2,984,250	2,984,250	7,600,000	7,659,250	FY 2028	78331
Network Access Control	0	310,000	310,000	310,000	FY 2027	78337
Department of County Human Services Workflow Software	0	500,000	500,000	500,000	FY 2027	78339
Enterprise Resource Planning Historical Data Retention	0	816,634	1,000,000	1,000,000	FY 2027	78340
Preschool For All - Preschool Early Learning	416,320	416,320	411,386	1,658,758	FY 2027	78335
Lobbying Reporting Software	0	188,301	200,000	200,000	FY 2027	78345
Total Non-Routine Projects	3,400,570	11,752,198	19,821,386	22,628,008		

¹ Funding sources for HMIS include Multnomah County (\$1,854,750), Clackamas County (\$492,750), and Washington County (\$636,750).

Capital Budget

FY 2027 Adopted Budget

The table below includes Routine Projects within the Information Technology Capital Fund. The Technology Improvement Program identifies and addresses risks from obsolescent technology.

Routine Projects (2508)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Technology Improvement Program	2,946,176	2,327,417	2,327,417	Ongoing	78301A
Total Routine Projects	2,946,176	2,327,417	2,327,417		

Asset Preservation Fund (2509)

Asset Preservation Fund projects are funded by an asset preservation fee assessed to County building occupants and containing interest income. The fund supports capital repair, replacement and upgrade projects for owned Tier 1 buildings (newer buildings or ones that have undergone a major renovation) to preserve them as high performing assets. The tables below exclude \$2,133,788 in administrative costs to oversee and administer the capital improvement program. Projects highlighted in yellow meet the Facilities major capital investment threshold of >\$1,000,000. All projects in the Asset Preservation Fund table below have the same Program Offer 78245.

The table below includes Non-Routine Projects within the Asset Preservation Fund. These are unique projects that are generally funded through one-time-time only funding transferred into the Fund.

Non-Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B503 Multnomah Building One-Time-Only Add All-Gender Restroom 1st Floor	0	154,388	236,335	236,335	FY 2027	78255
B311 OTO Create EV Charging Infrastructure	200,000	200,000	200,000	200,000	TBD	78259
Total Non-Routine Projects	200,000	354,388	436,335	436,335		

The table below includes Routine Projects within the Asset Preservation Fund. These projects are funded through monies collected from programs residing in County buildings and are used to improve, repair, and replace infrastructure.

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
Gladys McCoy Building (B165)					
B165 Install Eyewash Station Generator Rm	0	78,276	80,000	80,000	FY2027
B165 Replace Cameras/Server/Switches	120,000	157,427	306,000	426,000	FY2027
B165 Upgrade Roof Safety & Drainage	124,200	124,200	124,200	124,200	FY2027
B165 Replace Lighting Server	0	35,475	40,000	40,000	FY2027
Central Courthouse (B188)					
B188 Install Work Platforms on Floors 1-4	0	320,000	509,500	419,500	FY 2033
B188 Repair Conduit & Cabling	75,000	153,805	100,000	625,000	FY 2027
B188 Replace Cameras & Servers B, C, & D	410,500	410,500	1,440,500	1,440,500	FY 2031
B188 Replace Sidewalks	610,650	610,650	610,650	610,650	FY 2027
B188 Install Ship Stairs in Penthouse	0	76,551	80,000	80,000	FY 2027
B188 Install Vents in Crtrm AV Doors	0	28,938	85,000	85,000	FY 2027
DCJ East County-West (304)					
B304 Replace Cameras & Servers	119,025	119,025	119,025	119,025	FY 2027
Juvenile Justice (B311)					
B311 Add Central Uninterruptible Power Supply	0	199,646	300,000	1,058,900	FY 2027
B311 Install Intake & Exhaust for Generator Room	150,000	249,472	150,000	300,000	FY 2027
B311 Modernize 2 Elevators	0	22,004	358,020	523,091	FY 2027
B311 Modify/Add Low Voltage Infrastructure	25,000	151,275	100,000	200,110	FY 2027
B311 Replace Chillers/Cooling Towers	748,840	2,120,067	1,505,790	2,254,630	FY 2028

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B311 Replace Detention Access Control	0	277,440	168,000	318,000	FY 2027
B311 Replace Detention Electrical Hardware	0	630,239	510,000	4,015,000	FY 2027
B311 Replace Lighting Control Panels	650,000	1,054,503	200,000	1,499,832	FY 2027
B311 Replace/Add Parking Lot Lighting	0	226,728	250,000	250,000	FY 2027
B311 Upgrade Parking Lot/Drywell/Landscaping	0	657,439	1,442,300	2,342,300	FY 2027
B311 Refurbish Air Handler Units	517,500	517,500	1,208,500	1,208,500	FY 2029
B311 Replace Detention Electronics System	414,000	414,000	4,205,500	4,205,500	FY 2031
B311 Replace Heater in Gym RR Pipe Chase	41,400	41,400	40,000	40,000	FY 2027
B311 Restore Exterior Vestibule/Replace Entry Doors	558,900	558,900	558,900	558,900	FY 2027
B311 Upgrade Security Gates	170,775	170,775	165,000	165,000	FY 2027
B311 Replace Lighting + Controls	200,000	200,000	200,000	200,000	
Inverness Jail (B314)					
B314 Add Redundancy Mini-Split System	0	100,841	35,000	155,000	FY 2027
B314 Install UL924 Lighting UPS Systems	0	79,605	284,000	1,177,750	FY 2027
B314 Relocate Electrical Detention Relays	0	200,000	1,254,735	1,202,735	FY 2027
B314 Remodel Booking Area	0	191,829	207,000	207,000	FY 2027
B314 Repave Front & Back Parking Lots	0	442,451	250,000	500,000	FY 2028
B314 Replace Roof Top Units (RTUs)	0	500,493	1,053,000	2,102,500	FY 2031
B314 Replace Cameras & Servers	2,250,000	2,566,417	1,172,346	3,323,346	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B314 Replace IDOT Security System	100,000	574,583	218,900	1,333,900	FY 2027
B314 Replace Roof	828,000	1,261,791	6,685,000	8,381,329	FY 2030
B314 Replace Fixtures/Shower Finishes	0	854,297	1,935,050	2,812,510	FY 2028
B314 Upgrade Lighting Fixtures	0	591,014	550,000	2,587,427	FY 2028
B314 Upgrade Video Soft/Firmware	250,000	938,995	180,000	1,613,000	FY 2028
B314 Replace Boilers	362,250	362,250	1,618,250	1,618,250	FY 2027
B314 Replace Generator Fuel Pipes	258,750	258,750	258,750	258,750	FY 2027
B314 Upgrade Elevators	307,000	307,000	572,750	572,750	FY 2029
B314 Upgrade Kitchen Exhaust Fans	0	192,984	200,000	200,000	FY 2027
B314 Upgrade Elevator #3	0	28,286	120,000	120,000	FY 2029
B314 Replace Det Electronics, NonDet Cameras, Server, Cabling	460,744	460,744	960,744	960,744	FY 2030
North Portland Health Clinic (B325)					
B325 Install Load Bank Transfer	0	76,551	126,000	151,000	FY 2027
B325 Refurbish Roof	0	207,829	1,053,000	1,053,000	FY 2028
B325 Replace Roof Top Units	0	186,263	631,800	906,800	FY 2028
B325 Upgrade/Add Electrical Components Construction	0	491,305	368,550	514,550	FY 2027
B325 Add Manual Closer for Roll Up Gate	103,500	103,500	103,500	103,500	FY 2027
B325 Add Mini Split 2nd Floor Pharmacy	62,100	62,100	62,100	62,100	FY 2027
B325 Replace Cameras & Servers	115,920	115,920	115,920	115,920	FY 2028
B325 Replace Notifier Fire System	103,500	103,500	103,500	103,500	FY 2027
B325 Upgrade Lighting, Exterior Clock & Controls	500,940	500,940	500,940	500,940	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
AVIVA Building (B392)					
B392 Tenant Improvements for WIC	0	550,000	1,086,850	1,086,850	FY 2027
Duniway-Lovejoy Elections Building (B414)					
B414 Install Generator/Panels/ATS	0	99,904	1,304,647	1,596,810	FY 2028
Southeast Health Center (B420)					
B420 Replace Access Control System	0	49,230	75,000	93,000	FY 2027
B420 Replace Roof Top Units	0	195,412	947,700	947,700	FY 2028
B420 Update Flooring/Paint Room 109-117	0	18,179	127,305	627,305	FY 2027
B420 Upgrade Power Distribution	0	120,833	386,978	386,978	FY 2027
B420 Replace Cameras & Server	78,246	78,246	78,246	78,246	FY 2027
B420 Replace Fire Panel	21,735	21,735	21,735	21,735	FY 2027
Mid-County Health (B430)					
B430 Replace Lighting + Controls	200,000	496,248	503,597	503,597	FY 2027
B430 Replace Storefront Doors	0	129,662	150,000	150,000	FY 2027
B430 Update Exterior & Replace Roof	568,480	568,480	1,870,200	1,870,200	FY 2028
B430 Repave/Restripe Parking Lot	103,500	103,500	103,500	103,500	FY 2027
B430 Replace Rooftop Units	362,250	362,250	947,700	947,700	FY 2028
Multnomah County East (B437)					
B437 Add Automatic Transfer Switch/Generator/Nexus Meter Construction	0	308,583	227,700	362,700	FY 2027
B437 Add Load Bank/Update Electrical Gear	0	373,597	381,713	381,713	FY 2027
B437 Modernize 2 Elevators	0	25,000	569,250	492,250	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B437 Waterproof Exterior & Refurbish Roof	528,000	528,000	1,895,400	1,895,400	FY 2029
B437 Replace Lighting & Controls	410,500	410,500	2,729,605	2,729,605	FY 2029
B437 Replace Rooftop Units (RTUs)	227,500	227,500	1,035,000	1,035,000	FY 2029
B437 Replace Security System	181,125	181,125	181,125	181,125	FY 2027
Gateway Children's Center MDT Building (B439)					
B439 Replace Canopy/Parking Lot Lights	150,000	441,513	181,125	531,125	FY2027
Gateway Children's Center Residential Building (B451)					
B451 Replace All Rooftop Units	265,950	372,655	415,950	415,950	FY 2028
B451 Replace Roof	200,000	314,810	747,560	747,560	FY 2028
B451 Update Lighting + Control Panels	100,000	898,023	194,580	1,011,580	FY 2027
B451 Replace Cameras	100,602	100,602	100,602	100,602	FY 2027
B451 Replace Signage	0	49,324	50,000	50,000	FY 2027
Yeon Annex (B455)					
B455 Replace Roof	300,000	686,645	2,106,000	2,106,000	FY 2028
B455 Replace Pneumatic Controls	379,525	379,525	379,525	379,525	FY 2027
B455 Replace Locks & Door Handles	93,150	93,150	93,150	93,150	FY 2027
B455 Replace Lighting & Controls	310,635	310,635	310,635	310,635	FY 2027
B455 Refresh Restrooms	77,625	77,625	77,625	77,625	FY 2027
B455 Replace Cameras	35,190	35,190	35,190	35,190	FY 2027
B455 Install Nexus Meters	0	50,922	55,000	55,000	FY 2027
East County Courthouse (B488)					
B488 Replace Upper Roof + Add Ladder/Anchors	0	25,377	70,000	279,000	FY 2027
B488 Move Heat Pumps	0	30,000	103,500	103,500	FY 2027

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B488 Replace Building Support UPSs + Add Panels	533,025	533,025	533,025	533,025	FY 2027
B488 Replace Automatic Transfer Switches (ATSs)	0	128,919	129,375	129,375	FY 2027
Multnomah Building (B503)					
B503 Add Lighting Panels to Generator	0	200,378	536,250	636,250	FY 2027
B503 Add Loading Dock Exit Door Construction	0	102,213	181,125	181,125	FY 2027
B503 Install Low Voltage Cable Trays	0	25,000	80,000	330,000	FY 2027
B503 Replace Boiler	250,000	521,300	517,500	767,500	FY 2027
B503 Replace Carpet in Suite 175	0	30,000	77,625	77,625	FY 2027
B503 Replace Transformers & Electrical Panels	0	233,223	284,000	2,410,881	FY 2027
B503 Restore Green Roof	250,000	547,494	789,750	789,750	FY 2027
B503 Replace Lighting/Controls	0	403,065	2,191,000	3,186,229	FY 2027
B503 Update Heating, Ventilation, and Air Conditioning System	500,000	885,674	4,782,721	4,632,721	FY 2031
B503 Update Public Restrooms 1st Floor	460,000	460,000	105,000	616,000	FY 2027
B503 Replace Camera & Servers DART	103,500	103,500	103,500	103,500	FY 2027
B503 Replace Generator/Tanks + Add Dock Station	536,697	536,697	1,997,541	1,997,541	FY 2029
B503 Upgrade Lobby Signage	0	89,627	99,000	99,000	FY 2027
Cook Plaza (B552)					
B552 Upgrade Electrical Service to Code	0	88,286	100,000	100,000	
Behavioral Health Resource Center (B545)					

Capital Budget

FY 2027 Adopted Budget

Routine Projects (2509)	New FY 2027 Funding	Total FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion
B545 Improve Parking Lot	0	889,552	915,800	915,800	FY 2027
B545 Waterproof Showers/Add Ventilation	625,000	766,628	450,000	825,000	FY 2027
Multiple Buildings					
Building Assessments	200,000	506,674	300,000	300,000	FY2030
All Properties					
Asset Preservation Miscellaneous Projects	1,200,000	1,200,000	N/A	N/A	N/A
Mini-fund for Construction Diversity & Equity Fund		10,231	N/A	N/A	N/A
Mini-fund for Regional Arts & Culture Council		20,462	N/A	N/A	N/A
Fund 2509 Future Projects		2,208,943	N/A	N/A	N/A
Total Routine Projects	19,990,729	40,571,344	69,194,625	96,247,117	

Burnside Bridge Fund (2515)

The Burnside Bridge is deemed to be a lifeline route for emergencies in Portland. As such, it is the Transportation Division's highest priority to ensure that the bridge meets seismic standards to withstand the anticipated magnitude 9.0 Cascadia Subduction Zone event that the Oregon Department of Geology and Mineral Industries has calculated as having a 27% chance of occurring before 2065. This bridge will be designed to remain fully operational to vehicles and river traffic following such an event. This Burnside Bridge Fund (2515) was created to track the revenues and expenses related to this effort. In FY 2026, the project anticipates achieving the 60% design milestone of the main bridge package, 98% design milestone on the detour route improvement package, and 60% design milestone of the existing bridge demo package. Funding comes from the County's Vehicle Registration Fee. In FY 2027 in addition to the Bridge CIP, the Transportation Division will continue to work on updating costs, and developing a "Pick Up Plan" so that the project will be ready to go as soon as construction funding is available. Additional information about the project can be found in the Budget Director's Message and the Department of Community Services program 90019.

Capital Budget

FY 2027 Adopted Budget

Non-Routine Projects (2515)	FY 2027 Budget	Original Project Estimate	Current Project Estimate	Estimated Completion	Program Offer
Burnside Bridge Replacement Project	32,776,758	630,000,000 - 825,000,000	1.6 - 1.8 Billion	TBD	90019



Library Capital Bond Construction Fund (2517)

In 2020, Multnomah County voters approved a capital bond measure to expand and modernize library spaces and balance library service more fairly across Multnomah County. The Library Capital Bond Construction Fund will be used to isolate/track capital work expenditures. In addition, for libraries that have been completed and opened, such as the Midland Library, the remaining budget covers administrative and close out expenses.

The table below excludes \$16,586,156 in reserve funds and interest earnings not yet allocated to a project.

Capital Budget

FY 2027 Adopted Budget

Non-Routine Projects (2517)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Library Operations Center	516,870	61,234,509	55,751,878	FY 2024	78228A
Midland Library	1,283,699	30,614,359	31,254,641	FY 2025	78228A
Holgate Library	1,375,446	26,998,923	27,371,430	FY 2024	78228A
North Portland Library	139,843	11,364,147	13,910,566	FY 2025	78228A
Albina Library and Administration	1,698,229	47,150,697	55,845,807	FY 2025	78228A
East County Flagship	16,946,786	126,285,706	163,319,601	FY 2026	78228G
Belmont Library	4,157,606	26,716,743	28,019,295	FY 2026	78228H
Northwest Library	569,714	18,595,575	21,452,807	FY 2026	78228I
St. Johns Library	1,489,707	8,785,499	14,374,487	FY 2026	78228J
Refresh Project: Central Library All User Restroom	14,312	850,000	1,432,983	FY 2024	78228A
Refresh Project: Rockwood Library	13,500	1,000,000	1,668,952	FY 2026	78228A
Refresh Project: Gregory Heights Library	11,087	950,000	1,225,021	FY 2024	78228A
Refresh Project: Hollywood Library	135,072	1,000,000	2,127,959	FY 2026	78228A
Refresh Project: Capitol Hill Library	10,510	850,000	1,285,663	FY 2024	78228A
Refresh Project: Hillsdale Library	14,334	1,500,000	1,514,842	FY 2024	78228A
Refresh Project: Woodstock Library	295,772	850,000	1,788,023	FY 2025	78228A
Refresh Project: Troutdale Library	10,594	300,000	764,057	FY 2025	78228A
Refresh Project: Fairview Library	8,532	450,000	823,818	FY 2024	78228A
Refresh Project: Kenton Library	40,223	200,000	854,662	FY 2025	78228A
Refresh Project: Sellwood Library	151,178	650,000	1,299,515	FY 2026	78228A

Capital Budget

FY 2027 Adopted Budget

Non-Routine Projects (2517)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Refresh Project: Central Library	266,169	17,319,936	10,135,415	FY 2024	78228A
Library Public Computer Management	437,657	0	505,000	FY 2027	78228A
Intelligent Materials Management System	0	0	1,050,000	FY 2026	78228A
Total Non-Routine Projects	29,586,840	383,666,094	437,776,422		

In addition to the planned LCBP projects, in the table above, contingency savings from these projects are being used on additional improvements. These are outlined in the table below.

Contingency Savings Funded Additions (2517)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Operations Center wall remediation	34,619	0	65,000	FY 2027	78228A
Gregory Heights LED lighting and controls	269,221	0	270,000	FY 2028	78228A
Gregory Heights replace roof and rooftop HVAC units	718,086	0	740,230	FY 2028	78228A
Capitol Hill LED lighting and controls	259,306	0	280,000	FY 2027	78228A
Replace roof and HVAC chiller at Hillsdale Library	1,569,661	0	1,643,150	FY 2027	78228A
Terrace landscaping at Midland Library	150,000	0	150,000	FY 2027	78228A
Improvements to tenant space at Northwest Library	187,500	0	225,000	FY 2027	78228A
Replace life safety Uninterrupted Power Supply (UPS) at Hollywood Library	300,000	0	300,000	FY 2027	78228A
Technology and acoustic upgrades at Central Library	859,124	0	900,000	FY 2028	78228A

Capital Budget

FY 2027 Adopted Budget

Contingency Savings Funded Additions (2517)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
Install code compliant stair railings at Central Library	350,000	0	350,000	FY 2028	78228A
Apply external sealant and replace 4th & 5th floor window glass at Central Library	320,000	0	320,000	FY 2028	78228A
Replace roof at Central Library	1,000,000	0	1,000,000	FY 2028	78228A
Replace rooftop HVAC units at Central Library	2,000,000	0	2,000,000	FY 2028	78228A
Add Uninterrupted Power Supply (UPS) at Sellwood Library	0	0	38,309	FY 2026	78228A
Vacating Gresham Library and Northwest Library on Thurman	44,500	0	100,000	FY 2027	78228A
Furniture, fixture and hardware upgrades and additions at existing bond locations	997,131	0	1,301,011	FY 2028	78228A
Total Contingency Savings Funded Additions	9,059,148	0	9,682,700		

Justice Center Electrical System Upgrade Fund (2518)

The Justice Center Electrical System Upgrade Fund is used to isolate and track capital work expenditures for this particular project. The totals below represent both the County funded portion of the project (60%) and the City funded portion (40%). This project is discussed in the Major Projects section.

Non-Routine Projects (2518)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B119 Justice Center Electrical System Upgrade	10,699,985	24,000,000	29,570,000	FY 2029	78233

Homeless Services Capital Fund (2519)

The Homeless Services Department (HSD) Capital Fund is used to isolate and track capital work expenditures for HSD projects that are not capital improvements of existing properties.

Non-Routine Projects (2519)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B551 Renovate Harrison Building to Day Use Center + Pod Village	100,000	3,878,197	4,128,197	FY 2026	78243
Fund 2519 Future Project	1,112,826	N/A	N/A	N/A	78243
North Portland Day Center Contingency	1,000,000	N/A	N/A	N/A	78243
Total Non-Routine Projects	2,212,826	3,878,197	4,128,197		

Animal Services Facility Capital Fund (2520)

This capital fund will be used to account for expenditures for the planning and design of a new animal shelter facility and if applicable, acquisition of property and construction. The fund is initially supported by the County General Fund proceeds from the sale of the Edgefield North property. This project is discussed in the Projects In Planning/Assessment section.

Non-Routine Projects (2520)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B324 New Animal Service Facility - Design Phase	3,304,926	TBD	TBD	TBD	78234

Sobering and Crisis Intervention Capital Fund (2521)

This capital fund will be used to account for expenditures for the site acquisition, planning, design, renovation, and construction of the Sobering and Crisis Intervention Center. The funding below is from the State of Oregon HB5204 and SB5701 as well as one-time-only County General Funds.

Non-Routine Projects (2521)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B260 Permanent Sobering & Crisis Center	25,953,792	35,980,300	35,980,300	FY 2028	78249A, 78249B

Vector Control Relocation Capital Fund (2522)

This project will design, permit, and renovate an approximate 15,000 square feet of space for Vector control operations. This requires space for about 15 staff, 30 vehicles spaces, office, storage, chemical storage, showers, locker rooms, and meeting room space. The project assumes the City and County will share costs 50/50 for acquisition, design and construction. The FY 2027 budget below is City funding.

Non-Routine Projects (2522)	FY 2027 Budget	Original Project Cost	Current Total Project Cost	Estimated Completion	Program Offer
B312 Vector Control Relocation	2,500,000	14,000,000	14,000,000	TBD	78256

Appendix A

Capital Planning Scoring and Prioritization

The Capital Planning Process is outlined within the Capital Administrative Procedure -1, and an outline of the process for FY 2027 is presented below.

In the FY 2027 cycle, the Capital Groups began collaborating with departments in August 2025 to identify, compile and help prioritize major capital investments. Using a Capital Project Information Form (CPIF), Capital Groups gathered consistent information about each project. Once CPIFs were submitted, Capital Group leadership used a matrix, focused on safety and security, equity and impact, to score all projects. The questions on the matrix were:

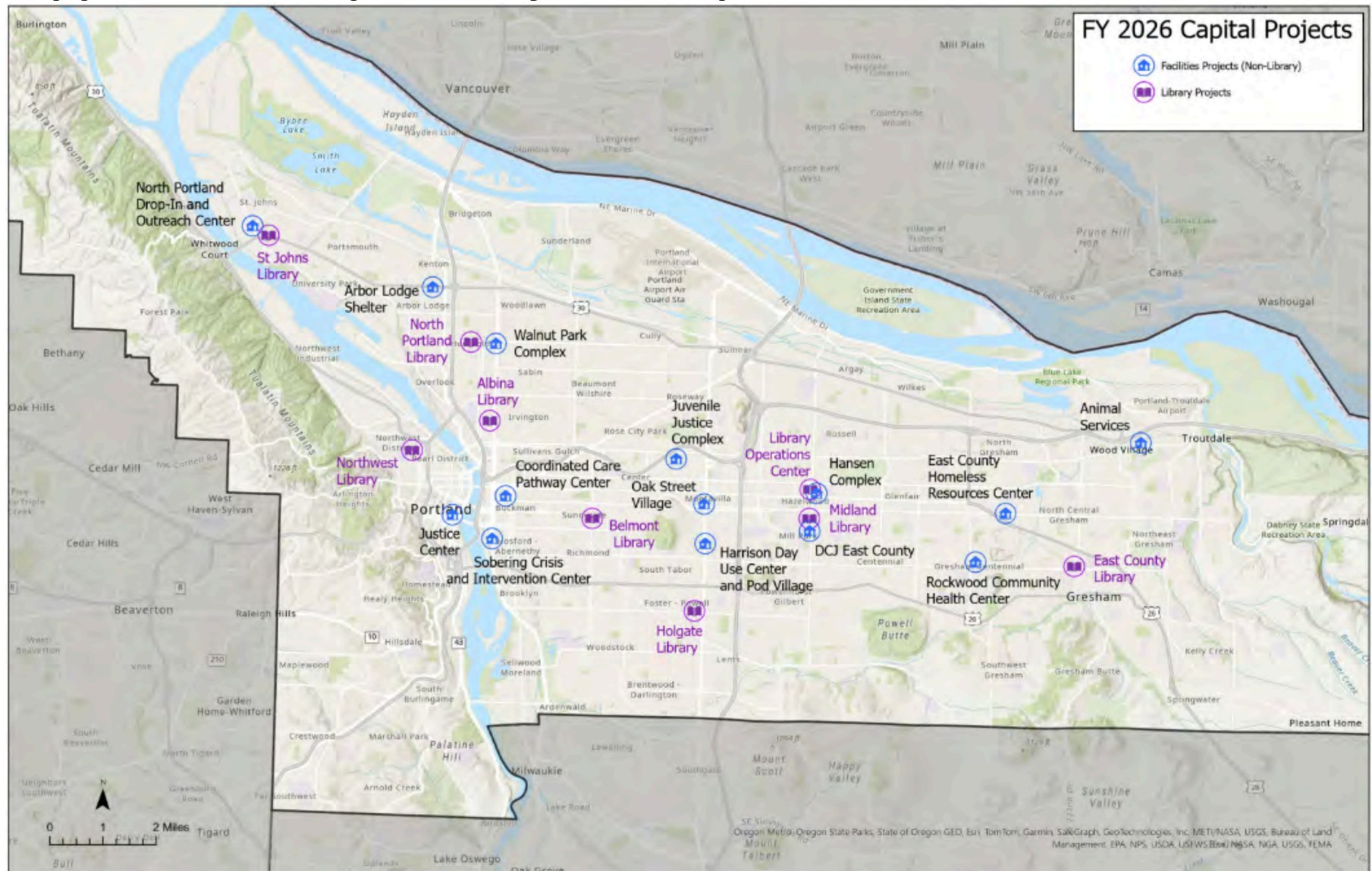
- What effect will adding this item have on security for Multnomah County (physical and digital)?
- What effect will adding this have on safety for Multnomah County employees?
- Will this help build, promote, and retain a high quality and diverse workforce?
- Does this service address racial or other disparities?
- What effect will adding this have on the WESP Plan Focus Areas?
- What effect will adding this have on our current or future customer service/product offering level?
- What will be the long-term effects of this addition?
- Will this addition have a daily positive impact on the department(s) affected?

Along with the matrix scores, the Capital Planning Steering Committee takes other factors into consideration while prioritizing projects. These include whether or not a project is already underway. If the project is currently underway, what is the amount of funding already invested, and is there a good place to stop or pause the project? Another consideration is current policies or laws that make a project imminent, such as ADA accessibility. The CPIF process also provides a unique opportunity for departments to note the proposed source of funding, as well as any ongoing operational costs and/or impacts associated with the project. Considerations are also given for projects that are dependent on other projects and/or dependent on factors outside of the County's control. These include leases ending, without renewal possibilities, and planning being completed for a project through an already funded project.

In November and December 2025, the scored and prioritized lists of CPIFs were presented and

discussed with the Capital Planning Steering Committee for their feedback and approval. Simultaneously, the Chief Financial Officer's office developed a 5 year funding forecast, outlining proposed funding sources and budget needs. These prioritized projects and the funding forecast were presented to the Chair for consideration in January 2026, and to the Board as a briefing in March 2026. In April, the Chair's Proposed Budget reflected the Capital Budget, and the Approved budget was presented to the Board in May of 2026. The FY 2027 budget was adopted by the Board on June 4th, 2026.

Appendix B: Capital Projects Maps



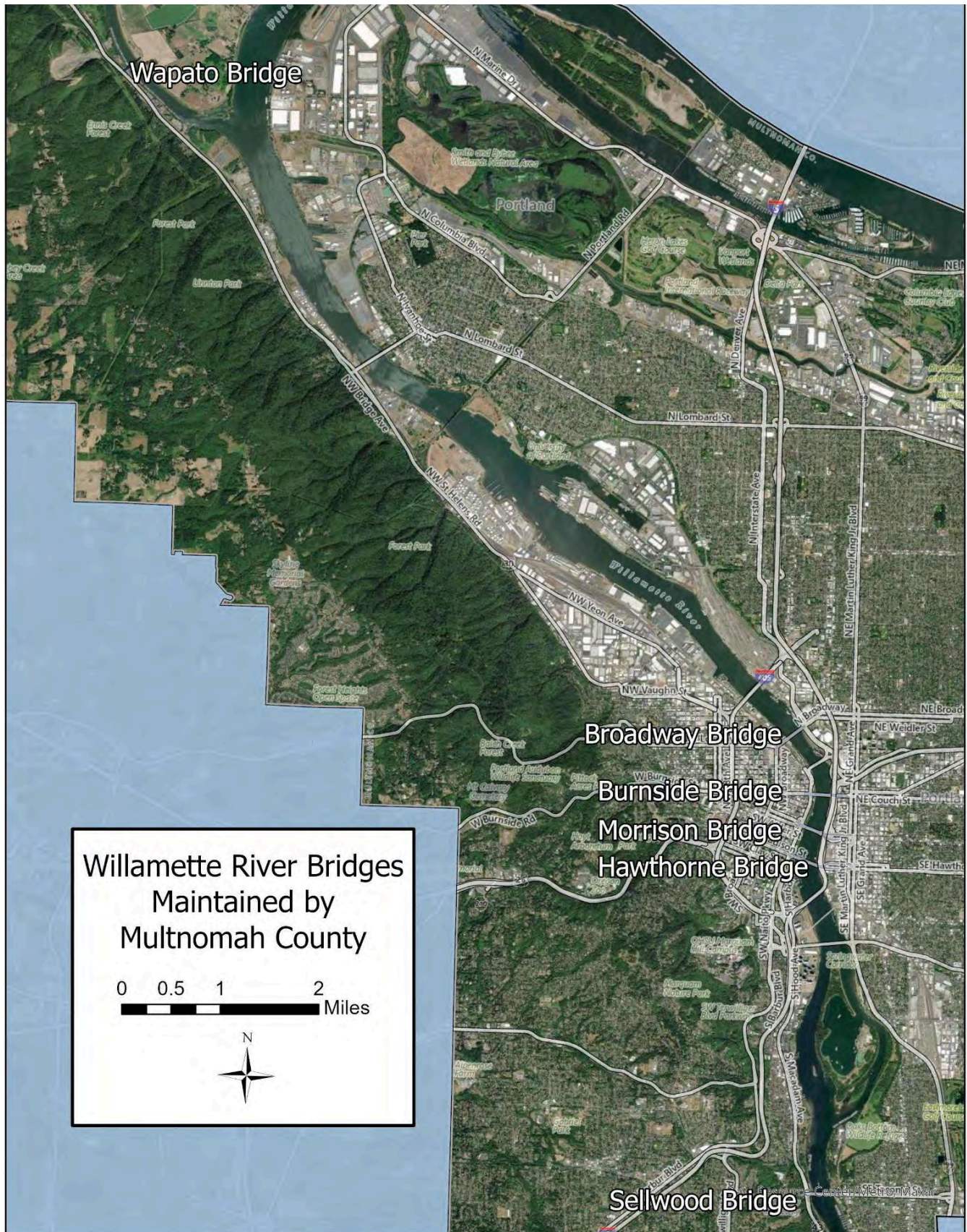


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COMMUNITY JUSTICE

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
25,929,527	26,057,677	31,777,317	32,022,514	60000 - Permanent	27,484,307	27,484,307	27,879,301
2,593,617	2,225,337	736,074	750,767	60100 - Temporary	849,669	849,669	849,944
1,608,907	1,469,101	347,350	347,350	60110 - Overtime	338,488	338,488	338,488
1,001,550	1,005,974	532,069	531,560	60120 - Premium	632,905	632,905	632,905
11,320,153	11,276,382	14,075,147	14,170,001	60130 - Salary Related	12,238,150	12,238,150	12,398,752
931,266	803,467	122,578	124,125	60135 - Non Base Fringe	170,160	170,160	170,183
8,262,981	8,488,330	10,023,606	10,171,900	60140 - Insurance Benefits	8,638,830	8,638,830	8,783,186
222,619	153,796	63,505	63,806	60145 - Non Base Insurance	90,746	90,746	90,746
51,870,621	51,480,065	57,677,646	58,182,023	TOTAL Personnel	50,443,255	50,443,255	51,143,505
217,349	104,513	41,629	41,629	60150 - County Match & Sharing	0	0	0
432,834	293,205	625,628	686,377	60155 - Direct Client Assistance	661,621	661,621	661,621
9,756,283	8,250,540	9,942,558	8,936,256	60160 - Pass-Through & Program Support	9,019,919	9,019,919	9,019,919
1,321,741	1,978,505	1,359,197	1,361,809	60170 - Professional Services	1,330,304	1,330,304	1,424,824
11,728,208	10,626,762	11,969,012	11,026,071	TOTAL Contractual Services	11,011,844	11,011,844	11,106,364
2,609	1,962	0	0	60190 - Utilities	0	0	0
19,439	18,304	21,299	21,299	60200 - Communications	1,259	1,259	1,259
168,551	162,054	152,000	152,000	60210 - Rentals	153,500	153,500	153,500
37,957	16,241	36,258	36,258	60220 - Repairs & Maintenance	36,258	36,258	36,258
757,827	510,242	776,294	1,152,631	60240 - Supplies	1,174,201	1,174,201	1,174,201
43,103	29,749	3,074	3,074	60246 - Medical & Dental Supplies	23,389	23,389	23,389
232,711	224,940	189,153	189,153	60250 - Food	191,233	191,233	191,233
210,580	281,942	368,929	379,577	60260 - Training & Non-Local Travel	326,638	326,638	326,638
90,925	66,987	74,034	74,034	60270 - Local Travel	59,205	59,205	59,205
277	0	5,550	5,550	60280 - Insurance	5,550	5,550	5,550
67,547	69,876	74,243	74,243	60290 - Software, Subscription Computing, Maintenance	62,243	62,243	62,243
7,834	0	10,000	10,000	60310 - Pharmaceuticals	10,000	10,000	10,000
52,371	68,352	67,906	67,906	60340 - Dues & Subscriptions	68,406	68,406	68,406
0	-17,278	0	0	60575 - Write Off Accounts Payable	0	0	0
1,691,731	1,433,370	1,778,740	2,165,725	TOTAL Materials & Supplies	2,111,882	2,111,882	2,111,882
0	-52	0	0	60350 - Indirect Expense	0	0	0
652,821	653,724	771,343	771,343	60370 - Internal Service Telecommunications	720,099	720,099	720,099
7,269,410	7,084,914	7,421,359	7,421,359	60380 - Internal Service Data Processing	7,005,415	7,005,415	7,005,415
684,137	695,380	750,848	750,848	60411 - Internal Service Fleet Services	840,147	840,147	840,147
949	1,407	6,842	6,842	60412 - Internal Service Motor Pool	3,250	3,250	3,250
6,287,611	5,948,028	5,815,188	5,815,188	60430 - Internal Service Facilities & Property Management	6,017,672	6,017,672	6,017,672
927,679	993,310	1,869,740	1,869,740	60432 - Internal Service Enhanced Building Services	1,838,216	1,838,216	1,088,018
0	0	0	0	60433 - Internal Service Security	0	0	750,198
386,592	411,496	416,000	416,000	60435 - Internal Service Facilities Service Requests	416,000	416,000	416,000
79,878	93,113	100,000	100,000	60440 - Internal Service Other	0	0	56,705
61,987	68,938	75,181	75,181	60461 - Internal Service Distribution	64,184	64,184	64,184
364,004	791,325	594,982	594,982	60462 - Internal Service Records	624,495	624,495	624,495

COMMUNITY JUSTICE

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
16,715,068	16,741,583	17,821,483	17,821,483	TOTAL Internal Services	17,529,478	17,529,478	17,586,183
19,285	0	11,000	11,000	60550 - Capital Equipment - Expenditure	11,000	11,000	11,000
19,285	0	11,000	11,000	TOTAL Capital Outlay	11,000	11,000	11,000
82,024,913	80,281,780	89,257,881	89,206,302	TOTAL FUND 1000: General Fund	81,107,459	81,107,459	81,958,934

COMMUNITY JUSTICE

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
14.80	760,716	12.00	611,484	11.00	570,926	6001 - Office Assistant 2	26.02	31.81	8.00	474,065	8.00	474,065	8.00	471,413
10.00	622,522	11.80	747,715	11.00	707,473	6002 - Office Assistant Senior	29.22	35.78	10.00	696,245	10.00	696,245	10.00	696,245
0.00	0	1.00	75,210	1.00	76,943	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
3.00	249,714	2.10	174,091	2.08	179,702	6021 - Program Specialist	40.20	49.40	3.05	279,588	3.05	279,588	3.05	279,588
2.00	192,477	2.00	193,631	2.00	195,995	6026 - Budget Analyst	42.60	52.41	2.00	207,081	2.00	207,081	2.00	207,081
3.00	206,386	3.00	220,309	4.00	304,268	6029 - Finance Specialist 1	31.88	39.04	4.00	305,416	4.00	305,416	4.00	305,416
1.00	83,068	1.00	74,834	1.00	78,787	6030 - Finance Specialist 2	36.81	45.18	1.00	83,332	1.00	83,332	1.00	83,332
3.00	297,463	3.00	311,581	3.00	321,799	6031 - Contract Specialist Senior	43.91	53.98	3.00	334,589	3.00	334,589	3.00	334,589
2.00	190,473	3.00	290,712	3.00	303,643	6032 - Finance Specialist Senior	43.91	53.98	3.00	336,764	3.00	336,764	3.00	336,764
1.80	155,372	1.80	161,160	0.00	0	6033 - Administrative Analyst	36.81	45.18	1.00	94,336	1.00	94,336	1.00	94,336
6.00	326,798	3.00	187,634	3.00	196,362	6047 - Community Health Specialist 2	28.40	34.75	2.00	138,490	2.00	138,490	3.00	201,972
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
3.00	289,960	4.00	412,806	3.00	336,952	6063 - Project Manager Represented	46.53	57.28	3.00	341,592	3.00	341,592	3.00	341,592
0.50	43,159	0.00	0	0.00	0	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
1.00	55,896	0.00	0	0.00	0	6085 - Research Evaluation Analyst 1	35.38	43.33	0.00	0	0.00	0	0.00	0
1.00	86,318	1.00	89,533	1.00	91,580	6086 - Research Evaluation Analyst 2	42.33	51.96	1.00	97,703	1.00	97,703	1.00	97,703
1.00	96,544	2.00	195,562	1.00	108,374	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.00	117,868	1.00	117,868	1.00	117,868
3.80	357,732	4.80	471,049	6.40	638,608	6088 - Program Specialist Senior	45.18	55.62	5.76	612,340	5.76	612,340	5.76	607,894
1.00	67,087	1.00	63,493	1.00	66,868	6108 - Logistics Evidence Technician	30.97	37.95	0.00	0	0.00	0	0.00	0
0.00	0	2.00	157,887	2.00	166,434	6151 - Records Coordinator	35.81	43.91	2.00	160,178	2.00	160,178	2.00	160,178
0.00	0	0.00	0	0.00	0	R6151 - Retired Records Coordinator	N/A	N/A	0.00	0	0.00	0	0.00	0
17.80	1,137,275	20.93	1,399,963	21.50	1,487,755	6157 - Records Technician	30.12	36.81	17.45	1,234,371	17.45	1,234,371	17.45	1,234,371
0.00	0	0.00	0	0.00	0	R6157 - Retired Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	78,866	1.00	87,007	1.00	89,011	6178 - Program Communications Specialist	36.88	45.23	1.00	94,440	1.00	94,440	1.00	94,440
1.00	89,812	1.00	101,101	1.00	106,523	6200 - Program Communications Coordinator	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
5.00	342,704	5.00	350,526	5.00	362,339	6247 - Victim Advocate	31.88	39.04	4.00	292,859	4.00	292,859	4.00	292,859
5.00	277,982	5.00	297,859	5.00	306,350	6260 - Cook	25.28	30.97	5.00	317,818	5.00	317,818	5.00	317,818
0.00	0	0.00	0	0.00	0	R6260 - Retired Cook	N/A	N/A	0.00	0	0.00	0	0.00	0
4.00	167,336	4.00	174,880	4.00	177,110	6261 - Food Service Worker	21.16	22.61	4.00	182,784	4.00	182,784	4.00	182,784
42.19	2,824,937	43.05	2,985,591	43.00	3,059,691	6266 - Corrections Technician	32.82	40.20	37.00	2,904,991	37.00	2,904,991	37.00	2,899,384
6.00	422,070	6.00	437,730	5.97	434,591	6267 - Community Works Leader	30.12	36.81	6.97	519,078	6.97	519,078	6.97	519,078
10.00	813,364	8.00	711,966	11.00	981,991	6268 - Corrections Counselor	40.20	49.40	10.00	931,022	10.00	931,022	13.00	1,191,072

COMMUNITY JUSTICE

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
23.06	1,982,831	21.87	1,955,848	20.21	1,815,108	6272 - Juvenile Counselor	37.95	46.53	19.13	1,757,607	19.13	1,757,607	19.13	1,746,833
48.52	3,376,913	39.66	3,096,475	32.35	2,634,297	6273 - Juvenile Custody Services Specialist	31.18	41.51	32.11	2,756,813	32.11	2,756,813	32.11	2,756,813
64.94	6,152,743	65.93	6,499,067	57.06	5,752,240	6276 - Parole and Probation Officer	41.38	52.78	35.77	3,946,861	35.77	3,946,861	35.77	3,946,861
0.00	0	1.00	79,657	1.00	81,495	6285 - Juvenile Counseling Assistant	32.82	40.20	1.00	83,938	1.00	83,938	1.00	83,938
1.00	93,241	1.00	99,862	2.00	183,160	6365 - Mental Health Consultant	41.37	50.90	0.00	0	0.00	0	0.00	0
2.09	197,235	1.98	195,382	2.00	203,666	6369 - Marriage and Family Counselor	41.37	50.90	0.00	0	0.00	0	0.00	0
2.00	199,929	2.00	210,324	2.00	203,477	6456 - Data Analyst Senior	43.91	53.98	2.00	213,082	2.00	213,082	2.00	213,082
4.00	416,822	4.00	454,123	3.00	349,907	6501 - Business Analyst Senior	47.95	59.04	4.00	483,443	4.00	483,443	4.00	459,430
3.00	262,148	3.00	274,228	3.00	267,660	9006 - Administrative Analyst (NR)	32.37	48.56	3.00	280,914	3.00	280,914	3.00	280,914
1.00	92,793	1.00	96,226	1.00	98,824	9020 - Nutrition Services Program Supervisor	34.64	51.96	1.00	87,886	1.00	87,886	1.00	87,886
1.00	72,940	1.00	66,250	2.00	142,579	9061 - Human Resources Technician (NR)	29.56	41.39	1.00	74,313	1.00	74,313	1.00	74,313
4.00	319,114	4.00	338,130	4.00	351,445	9080 - Human Resources Analyst 1	32.50	48.75	4.00	368,655	4.00	368,655	4.00	368,655
2.00	198,172	2.00	250,286	2.00	250,675	9335 - Finance Supervisor	42.44	65.03	2.00	261,863	2.00	261,863	2.00	261,863
1.00	139,256	1.00	137,464	0.00	0	9336 - Finance Manager	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	161,529	9338 - Finance Manager Senior	58.85	94.16	1.00	170,576	1.00	170,576	1.00	170,576
1.00	130,145	1.00	134,960	1.00	138,604	9364 - Manager 2	48.58	72.88	1.00	152,165	1.00	152,165	1.00	152,165
6.00	817,604	7.00	1,002,233	7.00	1,047,782	9365 - Manager Senior	52.47	78.71	5.00	779,514	5.00	779,514	5.00	779,514
1.00	128,661	1.00	137,424	1.00	141,134	9366 - Quality Manager	52.47	78.71	1.00	148,716	1.00	148,716	1.00	148,716
2.00	320,207	2.00	335,936	2.00	349,484	9602 - Division Director 2	58.85	94.16	1.00	187,244	1.00	187,244	1.00	187,244
1.00	209,859	1.00	217,624	1.00	229,264	9610 - Department Director 1	75.50	120.81	1.00	243,222	1.00	243,222	1.00	243,222
1.00	124,272	1.00	128,870	1.00	138,070	9615 - Manager 1	45.41	68.11	0.85	120,878	0.85	120,878	0.85	120,878
1.00	171,422	1.00	183,098	1.00	188,042	9619 - Deputy Director	63.56	101.69	1.00	210,415	1.00	210,415	1.00	210,415
17.90	2,037,545	15.90	1,880,038	15.90	1,895,523	9620 - Community Justice Program Manager	42.44	65.03	13.00	1,638,949	13.00	1,638,949	14.00	1,757,903
1.00	154,907	1.00	165,458	1.00	172,319	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
14.87	1,778,187	12.55	1,629,672	12.33	1,663,699	9632 - Sworn Community Justice Manager	45.41	68.11	6.46	897,001	6.46	897,001	6.46	897,001
2.00	183,242	2.00	195,721	3.00	309,560	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	2.00	222,464	2.00	222,464	2.00	222,464
1.00	122,859	2.00	253,676	2.00	271,419	9715 - Human Resources Manager 1	48.58	72.88	2.00	287,944	2.00	287,944	2.00	287,944
6.00	673,319	5.00	597,637	6.00	760,569	9748 - Human Resources Analyst Senior	42.44	65.03	6.00	791,980	6.00	791,980	6.00	791,980
1.00	124,272	1.00	128,870	1.00	131,839	9790 - Public Relations Coordinator	42.44	65.03	1.00	120,372	1.00	120,372	1.00	120,372
0.00	45,868	0.00	-43,697	0.00	493,872	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	150,347	0.00	150,347	0.00	150,347
364.27	30,762,537	355.37	31,686,156	340.80	31,777,317	TOTAL BUDGET			284.55	27,484,307	284.55	27,484,307	289.55	27,879,301

COMMUNITY JUSTICE

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
7,325,704	8,232,307	8,800,012	8,359,736	60000 - Permanent	12,185,115	12,185,115	12,185,115
119,961	164,785	50,658	49,832	60100 - Temporary	26,464	26,464	26,464
245,588	274,024	0	0	60110 - Overtime	0	0	0
310,925	368,922	209,161	209,161	60120 - Premium	187,404	187,404	187,404
3,349,640	3,770,103	4,114,244	3,941,908	60130 - Salary Related	5,769,725	5,769,725	5,769,725
42,133	60,336	12,709	12,441	60135 - Non Base Fringe	3,966	3,966	3,966
2,220,288	2,517,750	2,717,334	2,513,970	60140 - Insurance Benefits	3,552,203	3,552,203	3,552,203
6,016	23,637	3,254	3,265	60145 - Non Base Insurance	1,624	1,624	1,624
13,620,255	15,411,864	15,907,372	15,090,313	TOTAL Personnel	21,726,501	21,726,501	21,726,501
38,587	54,382	94,763	163,944	60155 - Direct Client Assistance	84,020	84,020	84,020
6,723,696	7,599,091	6,742,148	6,269,364	60160 - Pass-Through & Program Support	5,137,829	5,137,829	5,137,829
170,138	85,939	94,306	142,141	60170 - Professional Services	58,226	58,226	58,226
6,932,421	7,739,411	6,931,217	6,575,449	TOTAL Contractual Services	5,280,075	5,280,075	5,280,075
1,655	1,080	0	0	60200 - Communications	0	0	0
95	1,841	11,132	7,327	60240 - Supplies	0	0	0
1,187	6,148	7,067	7,067	60246 - Medical & Dental Supplies	24,233	24,233	24,233
126,825	113,447	145,800	145,800	60250 - Food	113,200	113,200	113,200
26,208	27,032	28,648	38,187	60260 - Training & Non-Local Travel	1,038	1,038	1,038
0	550	0	0	60270 - Local Travel	0	0	0
155,971	150,098	192,647	198,381	TOTAL Materials & Supplies	138,471	138,471	138,471
2,271,450	2,899,422	3,041,713	2,869,649	60350 - Indirect Expense	4,378,534	4,378,534	4,378,534
9,407	9,696	11,165	11,165	60411 - Internal Service Fleet Services	0	0	0
540	0	0	0	60412 - Internal Service Motor Pool	0	0	0
2,281,397	2,909,118	3,052,878	2,880,814	TOTAL Internal Services	4,378,534	4,378,534	4,378,534
22,990,045	26,210,492	26,084,114	24,744,957	TOTAL FUND 1505: Federal/State Program Fund	31,523,581	31,523,581	31,523,581

COMMUNITY JUSTICE

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	97,692	3.00	164,227	3.00	163,553	6001 - Office Assistant 2	26.02	31.81	3.00	177,032	3.00	177,032	3.00	177,032
1.00	86,318	1.00	89,533	1.00	91,580	6033 - Administrative Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
0.75	103,998	0.00	0	0.00	0	6055 - Business Systems Analyst Senior	62.61	77.06	0.00	0	0.00	0	0.00	0
0.20	18,787	0.20	20,071	0.20	21,149	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6108 - Logistics Evidence Technician	30.97	37.95	1.00	70,888	1.00	70,888	1.00	70,888
10.20	628,418	9.07	614,934	8.50	597,281	6157 - Records Technician	30.12	36.81	10.55	770,965	10.55	770,965	10.55	770,965
0.00	0	0.00	0	0.00	0	R6157 - Retired Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
9.81	654,249	8.95	629,094	9.00	642,407	6266 - Corrections Technician	32.82	40.20	1.00	70,385	1.00	70,385	1.00	70,385
0.00	0	1.00	72,621	1.03	76,864	6267 - Community Works Leader	30.12	36.81	0.03	2,306	0.03	2,306	0.03	2,306
1.00	86,318	2.00	175,997	2.00	185,671	6268 - Corrections Counselor	40.20	49.40	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
5.94	520,328	6.13	535,941	5.79	504,405	6272 - Juvenile Counselor	37.95	46.53	5.87	532,460	5.87	532,460	5.87	532,460
10.48	732,491	10.34	753,939	5.65	449,764	6273 - Juvenile Custody Services Specialist	31.18	41.51	5.89	483,138	5.89	483,138	5.89	483,138
42.56	4,075,910	49.57	4,895,979	50.94	5,127,200	6276 - Parole and Probation Officer	41.38	52.78	76.23	8,365,426	76.23	8,365,426	76.23	8,365,426
0.46	40,203	0.42	39,315	0.40	39,468	6369 - Marriage and Family Counselor	41.37	50.90	0.46	45,094	0.46	45,094	0.46	45,094
0.75	103,998	0.00	0	0.00	0	6406 - Development Analyst Senior	62.61	77.06	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9365 - Manager Senior	52.47	78.71	2.00	313,018	2.00	313,018	2.00	313,018
0.00	0	0.00	0	0.00	0	9602 - Division Director 2	58.85	94.16	1.00	174,880	1.00	174,880	1.00	174,880
0.10	12,427	0.10	12,887	0.10	13,184	9620 - Community Justice Program Manager	42.44	65.03	1.00	135,792	1.00	135,792	1.00	135,792
3.13	377,588	3.45	442,728	3.67	495,833	9632 - Sworn Community Justice Manager	45.41	68.11	7.54	1,043,731	7.54	1,043,731	7.54	1,043,731
0.00	-11,430	0.00	38,842	0.00	391,653	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
88.38	7,527,295	95.23	8,486,108	91.28	8,800,012	TOTAL BUDGET			115.57	12,185,115	115.57	12,185,115	115.57	12,185,115

COMMUNITY JUSTICE

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
185,000	0	0	0	60170 - Professional Services	0	0	0
185,000	0	0	0	TOTAL Contractual Services	0	0	0
185,000	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COMMUNITY JUSTICE

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
425,392	369,045	391,330	579,565	60000 - Permanent	607,900	607,900	607,900
0	0	7,902	9,733	60100 - Temporary	4,561	4,561	4,561
355	1,909	0	0	60110 - Overtime	0	0	0
6,398	6,866	0	0	60120 - Premium	0	0	0
164,985	143,271	159,396	235,944	60130 - Salary Related	251,266	251,266	251,266
0	0	1,300	1,811	60135 - Non Base Fringe	958	958	958
125,133	111,640	116,102	170,697	60140 - Insurance Benefits	179,225	179,225	179,225
0	0	36	364	60145 - Non Base Insurance	308	308	308
722,263	632,731	676,066	998,114	TOTAL Personnel	1,044,218	1,044,218	1,044,218
0	36	560	560	60155 - Direct Client Assistance	0	0	0
10,000	0	0	0	60160 - Pass-Through & Program Support	0	0	0
49,863	43,960	73,640	73,640	60170 - Professional Services	50,000	50,000	50,000
59,863	43,997	74,200	74,200	TOTAL Contractual Services	50,000	50,000	50,000
480	480	0	0	60200 - Communications	0	0	0
34	92	112	1,612	60240 - Supplies	2,172	2,172	2,172
12,190	16,664	39,712	38,212	60260 - Training & Non-Local Travel	20,000	20,000	20,000
0	109	317	317	60270 - Local Travel	100	100	100
0	831	1,894	1,894	60340 - Dues & Subscriptions	1,500	1,500	1,500
0	-10,000	0	0	60575 - Write Off Accounts Payable	0	0	0
12,704	8,177	42,035	42,035	TOTAL Materials & Supplies	23,772	23,772	23,772
132,391	130,786	142,000	209,792	60350 - Indirect Expense	225,341	225,341	225,341
0	1,438	0	0	60370 - Internal Service Telecommunications	0	0	0
146,655	149,835	130,147	130,147	60430 - Internal Service Facilities & Property Management	129,195	129,195	129,195
5,089	7,989	17,727	17,727	60432 - Internal Service Enhanced Building Services	20,141	20,141	14,656
0	0	0	0	60433 - Internal Service Security	0	0	5,485
0	0	5,000	5,000	60435 - Internal Service Facilities Service Requests	5,000	5,000	5,000
7,405	8,277	9,100	9,100	60461 - Internal Service Distribution	8,168	8,168	8,168
291,540	298,325	303,974	371,766	TOTAL Internal Services	387,845	387,845	387,845
1,086,370	983,229	1,096,275	1,486,115	TOTAL FUND 1516: Justice Services Special Ops Fund	1,505,835	1,505,835	1,505,835

COMMUNITY JUSTICE

1516: JUSTICE SERVICES SPECIAL OPS FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6002 - Office Assistant Senior	29.22	35.78	0.00	0	0.00	0	0.00	0
2.00	169,183	0.90	76,740	0.92	82,678	6021 - Program Specialist	40.20	49.40	0.95	90,512	0.95	90,512	0.95	90,512
0.00	0	1.00	95,724	0.40	40,361	6088 - Program Specialist Senior	45.18	55.62	0.24	25,696	0.24	25,696	0.24	25,696
2.45	235,440	2.60	261,815	2.60	268,291	6369 - Marriage and Family Counselor	41.37	50.90	4.54	470,361	4.54	470,361	4.54	470,361
0.00	0	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.15	21,331	0.15	21,331	0.15	21,331
4.45	404,623	4.50	434,279	3.92	391,330	TOTAL BUDGET			5.88	607,900	5.88	607,900	5.88	607,900

COMMUNITY JUSTICE

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60000 - Permanent	587,602	587,602	145,116
0	0	0	0	60130 - Salary Related	244,480	244,480	63,198
0	0	0	0	60140 - Insurance Benefits	204,381	204,381	56,892
0	0	0	0	TOTAL Personnel	1,036,463	1,036,463	265,206
0	0	0	0	60155 - Direct Client Assistance	17,627	17,627	17,627
0	0	0	0	60160 - Pass-Through & Program Support	413,200	413,200	413,200
0	0	0	0	TOTAL Contractual Services	430,827	430,827	430,827
0	0	0	0	60440 - Internal Service Other	100,000	100,000	43,295
0	0	0	0	TOTAL Internal Services	100,000	100,000	43,295
0	0	0	0	TOTAL FUND 1519: Video Lottery Fund	1,567,290	1,567,290	739,328

COMMUNITY JUSTICE

1519: VIDEO LOTTERY FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6047 - Community Health Specialist 2	28.40	34.75	1.00	63,482	1.00	63,482	0.00	0
0.00	0	0.00	0	0.00	0	6266 - Corrections Technician	32.82	40.20	2.00	145,116	2.00	145,116	2.00	145,116
0.00	0	0.00	0	0.00	0	6268 - Corrections Counselor	40.20	49.40	3.00	260,050	3.00	260,050	0.00	0
0.00	0	0.00	0	0.00	0	9620 - Community Justice Program Manager	42.44	65.03	1.00	118,954	1.00	118,954	0.00	0
0.00	0	0.00	0	0.00	0	TOTAL BUDGET			7.00	587,602	7.00	587,602	2.00	145,116

COMMUNITY JUSTICE

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	590,800	180,344	180,344	60000 - Permanent	0	0	0
0	0	753	753	60100 - Temporary	0	0	0
0	10,417	0	0	60110 - Overtime	0	0	0
0	2,097	0	0	60120 - Premium	0	0	0
0	201,637	72,372	72,372	60130 - Salary Related	0	0	0
0	0	64	64	60135 - Non Base Fringe	0	0	0
0	190,987	57,865	57,865	60140 - Insurance Benefits	0	0	0
0	0	15	15	60145 - Non Base Insurance	0	0	0
0	995,938	311,413	311,413	TOTAL Personnel	0	0	0
0	344,582	0	0	60155 - Direct Client Assistance	0	0	0
0	980,175	984,786	984,786	60160 - Pass-Through & Program Support	0	0	0
0	18,766	0	0	60170 - Professional Services	0	0	0
0	1,343,523	984,786	984,786	TOTAL Contractual Services	0	0	0
0	240	0	0	60200 - Communications	0	0	0
0	6,953	1	1	60240 - Supplies	0	0	0
0	122	0	0	60246 - Medical & Dental Supplies	0	0	0
0	146	0	0	60310 - Pharmaceuticals	0	0	0
0	7,461	1	1	TOTAL Materials & Supplies	0	0	0
0	205,860	65,552	65,552	60350 - Indirect Expense	0	0	0
0	919	0	0	60370 - Internal Service Telecommunications	0	0	0
0	1,417	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	81,123	0	0	60440 - Internal Service Other	0	0	0
0	289,319	65,552	65,552	TOTAL Internal Services	0	0	0
0	2,636,242	1,361,752	1,361,752	TOTAL FUND 1521: Supportive Housing Fund	0	0	0

COMMUNITY JUSTICE

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	3.00	181,563	0.00	0	6047 - Community Health Specialist 2	28.40	34.75	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	106,279	1.00	110,205	1.00	94,813	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	1.00	64,112	0.00	0	6266 - Corrections Technician	32.82	40.20	0.00	0	0.00	0	0.00	0
2.00	147,861	5.00	417,343	1.00	85,531	6268 - Corrections Counselor	40.20	49.40	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9620 - Community Justice Program Manager	42.44	65.03	0.00	0	0.00	0	0.00	0
0.00	0	1.00	89,974	0.00	0	9632 - Sworn Community Justice Manager	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	-254,140	0.00	-23,256	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
3.00	0	11.00	839,941	2.00	180,344	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

COMMUNITY SERVICES

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
7,675,451	8,453,148	9,766,639	9,766,639	60000 - Permanent	10,055,377	10,055,377	10,155,002
872,455	863,045	869,000	869,000	60100 - Temporary	913,000	913,000	913,000
318,606	420,341	329,078	329,078	60110 - Overtime	250,000	250,000	250,000
47,319	50,540	41,000	41,000	60120 - Premium	19,700	19,700	19,700
2,848,509	3,213,130	3,967,591	3,967,591	60130 - Salary Related	4,147,334	4,147,334	4,187,882
203,070	220,614	116,500	116,500	60135 - Non Base Fringe	128,000	128,000	128,000
2,568,498	2,911,721	3,382,914	3,382,914	60140 - Insurance Benefits	3,398,974	3,398,974	3,429,455
50	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
144,275	94,769	37,517	37,517	60145 - Non Base Insurance	43,291	43,291	43,291
14,678,233	16,227,308	18,510,239	18,510,239	TOTAL Personnel	18,955,676	18,955,676	19,126,330
0	0	100,000	100,000	60160 - Pass-Through & Program Support	0	0	0
3,805,527	6,525,253	3,031,776	3,031,776	60170 - Professional Services	3,390,013	3,390,013	3,399,275
3,805,527	6,525,253	3,131,776	3,131,776	TOTAL Contractual Services	3,390,013	3,390,013	3,399,275
891	165	0	0	60190 - Utilities	0	0	0
11,149	9,251	11,100	11,100	60200 - Communications	0	0	0
71,757	80,826	106,276	106,276	60210 - Rentals	99,000	99,000	99,000
39,436	42,488	96,000	96,000	60220 - Repairs & Maintenance	96,000	96,000	96,000
436,509	458,431	716,225	716,225	60240 - Supplies	664,544	664,544	664,544
214,130	257,752	80,000	80,000	60246 - Medical & Dental Supplies	80,000	80,000	80,000
54,858	63,571	20,000	20,000	60250 - Food	20,000	20,000	20,000
67,643	50,905	111,000	111,000	60260 - Training & Non-Local Travel	86,000	86,000	86,000
377	157	5,600	5,600	60270 - Local Travel	4,600	4,600	4,600
174,400	276,133	515,800	515,800	60290 - Software, Subscription Computing, Maintenance	421,843	421,843	421,843
16,233	11,993	6,000	6,000	60310 - Pharmaceuticals	6,000	6,000	6,000
8,070	21,313	7,000	7,000	60320 - Refunds	7,000	7,000	7,000
12,656	10,842	22,700	22,700	60340 - Dues & Subscriptions	27,700	27,700	27,700
53,315	126,009	0	0	60355 - Project Overhead	0	0	0
0	-826	0	0	60575 - Write Off Accounts Payable	0	0	0
-56,707	-57,370	0	0	60680 - Cash Discounts Taken	0	0	0
1,104,717	1,351,638	1,697,701	1,697,701	TOTAL Materials & Supplies	1,512,687	1,512,687	1,512,687
116,235	130,976	164,147	164,147	60370 - Internal Service Telecommunications	162,808	162,808	162,808
1,530,570	1,458,349	1,478,387	1,478,387	60380 - Internal Service Data Processing	1,625,100	1,625,100	1,625,100
212,059	290,042	289,159	289,159	60411 - Internal Service Fleet Services	292,142	292,142	292,142
69,438	76,778	44,410	44,410	60412 - Internal Service Motor Pool	64,155	64,155	64,155
1,832,900	1,562,569	1,753,788	1,753,788	60430 - Internal Service Facilities & Property Management	1,897,763	1,897,763	1,897,763
22,109	144,458	330,301	330,301	60432 - Internal Service Enhanced Building Services	324,122	324,122	98,559
0	0	0	0	60433 - Internal Service Security	0	0	225,563
414,023	200,241	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
130,464	343,582	144,300	144,300	60440 - Internal Service Other	144,300	144,300	144,300
81,565	96,940	56,924	56,924	60461 - Internal Service Distribution	82,884	82,884	82,884
35,643	38,494	68,118	68,118	60462 - Internal Service Records	69,239	69,239	69,239

COMMUNITY SERVICES

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
4,445,008	4,342,430	4,329,534	4,329,534	TOTAL Internal Services	4,662,513	4,662,513	4,662,513
224,190	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
142,070	0	0	0	60555 - Capital Software	0	0	0
366,260	0	0	0	TOTAL Capital Outlay	0	0	0
24,399,744	28,446,629	27,669,250	27,669,250	TOTAL FUND 1000: General Fund	28,520,889	28,520,889	28,700,805

COMMUNITY SERVICES

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	50,112	1.00	50,660	6001 - Office Assistant 2	26.02	31.81	1.00	59,833	1.00	59,833	1.00	59,833
17.00	945,923	17.00	993,586	17.00	1,031,072	6002 - Office Assistant Senior	29.22	35.78	16.00	1,051,867	16.00	1,051,867	16.00	1,051,867
2.00	122,261	2.00	130,985	1.50	95,063	6020 - Program Technician	29.24	35.81	1.50	99,899	1.50	99,899	1.50	99,899
7.00	575,817	6.00	515,496	6.00	535,240	6021 - Program Specialist	40.20	49.40	5.00	467,986	5.00	467,986	6.00	567,611
1.00	103,147	0.00	0	0.00	0	6032 - Finance Specialist Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
4.00	309,650	4.00	314,801	3.00	243,112	6033 - Administrative Analyst	36.81	45.18	3.00	263,637	3.00	263,637	3.00	263,637
10.00	470,305	10.00	465,224	10.00	464,094	6062 - Animal Technician 1	21.96	26.80	10.00	488,516	10.00	488,516	10.00	488,516
2.00	182,843	2.00	214,107	3.00	319,313	6063 - Project Manager Represented	46.53	57.28	3.00	346,460	3.00	346,460	3.00	346,460
14.00	767,777	14.00	753,908	16.00	870,077	6065 - Animal Technician 2	25.28	30.97	16.00	913,052	16.00	913,052	16.00	913,052
4.00	258,126	4.00	267,804	4.00	259,037	6066 - Veterinary Technician	30.12	36.81	4.00	273,560	4.00	273,560	4.00	273,560
0.00	0	0.00	0	0.00	0	R6066 - Retired Veterinary Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
8.00	516,030	10.00	682,661	10.00	694,549	6067 - Animal Control Officer 2	30.97	37.95	10.00	732,220	10.00	732,220	10.00	732,220
1.00	76,264	1.00	81,589	2.00	157,390	6068 - Planner 1	35.81	43.91	2.00	163,887	2.00	163,887	2.00	163,887
2.00	113,779	3.00	176,005	3.00	180,464	6069 - Animal Control Officer 1	26.02	31.88	3.00	189,355	3.00	189,355	3.00	189,355
3.00	169,796	3.00	178,075	3.00	184,503	6072 - Animal Control Dispatcher	26.02	31.88	2.00	125,160	2.00	125,160	2.00	125,160
2.77	242,878	2.77	257,054	2.79	257,878	6075 - Planner 2	40.20	49.40	2.79	264,892	2.79	264,892	2.79	264,892
3.00	312,968	2.00	220,410	2.00	225,504	6078 - Planner Senior	45.18	55.62	2.00	227,479	2.00	227,479	2.00	227,479
1.00	109,169	1.00	104,635	1.00	110,262	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.00	116,406	1.00	116,406	1.00	116,406
3.00	298,175	4.00	403,708	3.00	299,690	6088 - Program Specialist Senior	45.18	55.62	3.00	322,508	3.00	322,508	3.00	322,508
2.00	196,620	2.00	206,830	2.00	214,667	6200 - Program Communications Coordinator	43.91	53.98	2.35	249,704	2.35	249,704	2.35	249,704
1.00	81,369	1.00	84,397	1.00	86,360	6232 - Engineering Technician 2	34.75	42.60	1.00	88,949	1.00	88,949	1.00	88,949
1.00	96,524	1.00	102,961	1.00	105,334	9005 - Administrative Analyst Senior	37.06	55.60	1.00	95,759	1.00	95,759	1.00	95,759
0.00	0	1.00	77,396	1.00	79,486	9025 - Operations Supervisor	34.64	51.96	1.00	82,109	1.00	82,109	1.00	82,109
1.00	124,441	2.00	245,709	2.00	244,354	9146 - Planner Principal	48.58	72.88	2.00	261,815	2.00	261,815	2.00	261,815
1.00	146,003	1.00	155,947	1.00	164,326	9338 - Finance Manager Senior	58.85	94.16	1.00	174,330	1.00	174,330	1.00	174,330
4.00	376,258	4.00	374,971	5.00	497,990	9361 - Program Supervisor	42.44	65.03	5.00	501,168	5.00	501,168	5.00	501,168
1.00	150,395	0.00	0	0.00	0	9601 - Division Director 1	56.67	85.00	0.00	0	0.00	0	0.00	0
1.00	159,334	1.00	168,438	1.00	179,331	9602 - Division Director 2	58.85	94.16	1.00	190,249	1.00	190,249	1.00	190,249
1.00	209,859	1.00	217,574	1.00	243,296	9610 - Department Director 1	75.50	120.81	1.00	252,245	1.00	252,245	1.00	252,245
3.00	344,140	2.50	285,160	2.50	301,620	9615 - Manager 1	45.41	68.11	2.50	317,809	2.50	317,809	2.50	317,809
1.00	178,206	1.00	162,620	1.00	171,357	9619 - Deputy Director	63.56	101.69	1.00	181,790	1.00	181,790	1.00	181,790
1.00	154,907	1.00	165,458	1.00	172,319	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485

COMMUNITY SERVICES

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	168,438	1.00	172,319	9638 - Land Use Planning Director	56.67	85.00	1.00	177,486	1.00	177,486	1.00	177,486
1.00	139,256	1.00	144,409	1.00	156,733	9666 - Elections Manager	52.47	78.71	1.00	164,337	1.00	164,337	1.00	164,337
2.00	173,034	1.00	86,065	1.00	96,164	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	102,018	1.00	102,018	1.00	102,018
1.00	113,674	1.50	167,249	1.50	171,531	9710 - Management Analyst	39.66	59.49	0.50	62,106	0.50	62,106	0.50	62,106
1.00	118,880	1.00	123,279	1.00	123,890	9715 - Human Resources Manager 1	48.58	72.88	1.00	131,433	1.00	131,433	1.00	131,433
1.00	136,094	1.00	145,364	1.50	210,613	9746 - Veterinarian	56.67	85.00	1.50	254,023	1.50	254,023	1.50	254,023
3.00	342,026	3.00	352,712	3.00	350,633	9748 - Human Resources Analyst Senior	42.44	65.03	2.00	259,760	2.00	259,760	2.00	259,760
1.00	135,450	1.00	140,462	1.00	144,254	9751 - Animal Services Medical Director	58.85	94.16	1.00	166,563	1.00	166,563	1.00	166,563
0.00	0	0.00	-6,813	0.00	-97,846	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	57,522	0.00	57,522	0.00	57,522
112.77	8,951,378	115.77	9,378,786	118.79	9,766,639	TOTAL BUDGET			114.14	10,055,377	114.14	10,055,377	115.14	10,155,002

COMMUNITY SERVICES

FUND 1501: ROAD FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
4,329,659	4,385,469	5,958,628	5,958,628	60000 - Permanent	6,597,959	6,597,959	6,670,087
64,425	110,867	102,751	102,751	60100 - Temporary	236,742	236,742	236,742
237,000	180,222	204,500	204,500	60110 - Overtime	228,500	228,500	228,500
17,182	7,861	9,500	9,500	60120 - Premium	12,476	12,476	12,476
1,687,295	1,720,582	2,521,894	2,521,894	60130 - Salary Related	2,821,440	2,821,440	2,849,668
15,517	24,695	8,713	8,713	60135 - Non Base Fringe	54,401	54,401	54,401
1,353,148	1,391,409	1,913,360	1,913,360	60140 - Insurance Benefits	2,091,392	2,091,392	2,110,527
1,391	17,648	2,261	2,261	60145 - Non Base Insurance	33,818	33,818	33,818
7,705,617	7,838,752	10,721,607	10,721,607	TOTAL Personnel	12,076,728	12,076,728	12,196,219
36,731,085	36,725,539	38,330,939	38,330,939	60150 - County Match & Sharing	36,371,441	36,371,441	36,371,441
2,540	53,868	0	0	60160 - Pass-Through & Program Support	0	0	0
8,084,804	6,683,676	12,919,546	12,919,546	60170 - Professional Services	13,314,052	13,314,052	13,564,052
44,818,429	43,463,083	51,250,485	51,250,485	TOTAL Contractual Services	49,685,493	49,685,493	49,935,493
46,372	168,766	20,000	20,000	60190 - Utilities	21,000	21,000	21,000
13,901	10,719	11,616	11,616	60200 - Communications	5,824	5,824	5,824
12,053	24,528	22,800	22,800	60210 - Rentals	28,500	28,500	28,500
0	413	352,000	352,000	60220 - Repairs & Maintenance	525,000	525,000	525,000
1,072,727	1,174,132	992,541	992,541	60240 - Supplies	1,130,273	1,130,273	1,130,273
3,981	3,564	0	0	60246 - Medical & Dental Supplies	0	0	0
118,066	100,686	239,500	239,500	60260 - Training & Non-Local Travel	209,100	209,100	209,100
3	0	0	0	60270 - Local Travel	0	0	0
197,316	176,013	164,500	164,500	60290 - Software, Subscription Computing, Maintenance	180,800	180,800	180,800
456	494	0	0	60320 - Refunds	0	0	0
16,755	20,726	18,530	18,530	60340 - Dues & Subscriptions	8,900	8,900	8,900
266,202	330,350	0	0	60355 - Project Overhead	0	0	0
0	-357	0	0	60575 - Write Off Accounts Payable	0	0	0
-577	-1,662	0	0	60615 - Physical Inventory Adjustment	0	0	0
801	0	0	0	60620 - Inventory Cost (Price) Difference	0	0	0
-492	-819	0	0	60680 - Cash Discounts Taken	0	0	0
-432,146	-559,556	0	0	69000 - Offset, Project Overhead	0	0	0
1,315,418	1,447,997	1,821,487	1,821,487	TOTAL Materials & Supplies	2,109,397	2,109,397	2,109,397
1,270,099	1,058,117	1,733,664	1,733,664	60350 - Indirect Expense	1,725,179	1,725,179	1,744,824
68,226	77,956	75,841	75,841	60370 - Internal Service Telecommunications	71,041	71,041	71,041
789,870	777,671	785,366	785,366	60380 - Internal Service Data Processing	784,534	784,534	784,534
1,306,388	1,649,540	1,845,322	1,845,322	60411 - Internal Service Fleet Services	1,606,534	1,606,534	1,606,534
4,364	3,070	5,620	5,620	60412 - Internal Service Motor Pool	4,693	4,693	4,693
987,040	1,214,985	1,659,201	1,659,201	60430 - Internal Service Facilities & Property Management	1,694,672	1,694,672	1,694,672
2,395	58,925	128,112	128,112	60432 - Internal Service Enhanced Building Services	122,300	122,300	42,842
0	0	0	0	60433 - Internal Service Security	0	0	79,458
62,748	88,056	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
8,737	294,753	1,254,017	1,254,017	60440 - Internal Service Other	1,262,451	1,262,451	1,262,451

COMMUNITY SERVICES

FUND 1501: ROAD FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
291,832	291,832	291,832	291,832	60450 - Internal Service Capital Debt Retirement Fund	0	0	0
3,912	9,470	6,189	6,189	60461 - Internal Service Distribution	5,110	5,110	5,110
5,698	13,882	15,786	15,786	60462 - Internal Service Records	12,615	12,615	12,615
4,801,309	5,538,257	7,800,950	7,800,950	TOTAL Internal Services	7,289,129	7,289,129	7,308,774
0	0	125,000	125,000	60520 - Land - Expenditure	180,000	180,000	180,000
275,572	66,310	0	0	60550 - Capital Equipment - Expenditure	0	0	0
275,572	66,310	125,000	125,000	TOTAL Capital Outlay	180,000	180,000	180,000
49,083	0	0	0	60161 - Taxes Due to Another Government	0	0	0
49,083	0	0	0	TOTAL Custodial Fund Deductions	0	0	0
58,965,429	58,354,399	71,719,529	71,719,529	TOTAL FUND 1501: Road Fund	71,340,747	71,340,747	71,729,883

COMMUNITY SERVICES

1501: ROAD FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	77,966	1.00	81,620	1.00	83,499	3105 - Sign Fabricator	41.19	41.19	1.00	86,005	1.00	86,005	1.00	86,005
1.00	46,082	1.00	49,165	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
1.30	76,335	1.75	105,722	1.65	103,707	6002 - Office Assistant Senior	29.22	35.78	1.66	113,344	1.66	113,344	1.66	113,344
0.10	6,242	0.00	0	0.50	29,639	6020 - Program Technician	29.24	35.81	0.50	30,527	0.50	30,527	0.50	30,527
1.00	87,397	1.10	102,548	1.05	102,851	6021 - Program Specialist	40.20	49.40	1.05	107,842	1.05	107,842	1.05	107,842
2.00	148,686	2.00	154,720	2.00	158,312	6029 - Finance Specialist 1	31.88	39.04	2.00	163,032	2.00	163,032	2.00	163,032
1.00	97,021	1.00	103,857	1.00	109,432	6031 - Contract Specialist Senior	43.91	53.98	0.99	111,583	0.99	111,583	0.99	111,583
2.00	197,764	2.00	208,821	1.85	200,651	6032 - Finance Specialist Senior	43.91	53.98	1.85	208,514	1.85	208,514	1.85	208,514
0.45	41,334	1.43	143,309	1.50	157,724	6063 - Project Manager Represented	46.53	57.28	1.50	167,290	1.50	167,290	1.50	167,290
2.15	198,262	2.45	240,132	2.35	242,545	6076 - Transportation Planning Specialist	43.91	53.98	2.45	257,957	2.45	257,957	2.45	257,957
1.70	167,174	2.00	197,252	0.96	100,289	6078 - Planner Senior	45.18	55.62	1.00	110,798	1.00	110,798	1.00	110,798
1.00	106,279	0.75	82,653	0.75	84,564	6088 - Program Specialist Senior	45.18	55.62	0.75	87,101	0.75	87,101	0.75	87,101
0.00	0	0.00	0	0.00	0	6092 - Maintenance Worker	24.57	30.12	1.00	60,176	1.00	60,176	1.00	60,176
6.00	438,804	6.00	464,514	6.00	481,615	6096 - Maintenance Specialist Senior	34.75	42.60	6.00	508,148	6.00	508,148	6.00	508,148
3.00	207,109	3.00	216,860	3.00	223,875	6098 - Striper Operator	30.12	36.81	3.00	230,577	3.00	230,577	3.00	230,577
1.00	70,345	1.00	75,210	1.00	71,691	6105 - Vegetation Specialist	33.79	41.37	1.00	75,989	1.00	75,989	1.00	75,989
1.00	97,259	1.00	103,857	1.00	109,432	6111 - Procurement Analyst Senior	43.91	53.98	1.00	108,118	1.00	108,118	1.00	108,118
16.00	1,033,980	16.00	1,036,311	16.00	1,054,491	6176 - Maintenance Specialist 1	29.24	35.81	15.00	1,032,488	15.00	1,032,488	15.00	1,032,488
1.00	76,818	1.00	79,657	1.00	81,495	6177 - Maintenance Specialist 2	32.82	40.20	1.00	79,809	1.00	79,809	1.00	79,809
1.75	174,995	1.20	129,781	1.75	191,219	6211 - Right Of Way Agent Senior	46.53	57.28	1.75	199,309	1.75	199,309	1.75	199,309
2.00	149,706	1.00	82,580	1.10	93,635	6232 - Engineering Technician 2	34.75	42.60	1.75	146,742	1.75	146,742	1.75	146,742
3.00	283,195	2.50	244,713	3.60	347,283	6233 - Engineering Technician 3	40.20	49.40	4.50	438,127	4.50	438,127	4.50	438,127
1.00	109,432	1.00	113,504	1.00	116,114	6234 - Transportation Project Specialist	46.53	57.28	1.00	119,600	1.00	119,600	1.00	119,600
0.00	0	0.00	0	0.00	0	6235 - Engineer 1	46.53	57.28	0.60	68,482	0.60	68,482	0.60	68,482
3.30	384,609	3.23	393,947	3.05	383,671	6236 - Engineer 2	53.98	66.44	3.05	423,117	3.05	423,117	3.05	423,117
0.10	11,964	0.00	0	0.25	35,726	6311 - Engineer 3	60.75	74.74	0.00	0	0.00	0	0.00	0
1.00	86,534	1.00	92,439	1.00	97,442	6456 - Data Analyst Senior	43.91	53.98	1.00	103,408	1.00	103,408	1.00	103,408
1.00	92,779	1.00	102,103	1.00	107,581	6501 - Business Analyst Senior	47.95	59.04	1.00	114,137	1.00	114,137	1.00	114,137
0.50	47,475	0.50	35,350	0.50	36,305	9005 - Administrative Analyst Senior	37.06	55.60	0.50	50,207	0.50	50,207	0.50	50,207
0.67	82,009	1.25	155,767	1.49	196,484	9146 - Planner Principal	48.58	72.88	1.48	202,671	1.48	202,671	1.48	202,671
0.00	0	0.00	0	0.00	0	9335 - Finance Supervisor	42.44	65.03	0.99	115,869	0.99	115,869	0.99	115,869
1.00	135,444	1.00	144,409	1.00	152,442	9336 - Finance Manager	52.47	78.71	0.00	0	0.00	0	0.00	0

COMMUNITY SERVICES

1501: ROAD FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
3.00	286,358	3.00	289,416	3.00	301,004	9361 - Program Supervisor	42.44	65.03	3.00	309,654	3.00	309,654	3.00	309,654
0.00	0	0.00	0	1.00	126,938	9364 - Manager 2	48.58	72.88	1.00	128,564	1.00	128,564	1.00	128,564
0.80	103,988	0.50	72,033	0.50	73,978	9365 - Manager Senior	52.47	78.71	0.49	75,273	0.49	75,273	0.49	75,273
0.00	0	0.00	0	0.00	0	9602 - Division Director 2	58.85	94.16	0.00	0	0.00	0	0.48	83,125
0.00	0	0.25	32,218	0.25	34,518	9615 - Manager 1	45.41	68.11	0.25	35,552	0.25	35,552	0.25	35,552
1.30	184,620	1.00	155,960	1.00	158,672	9671 - Engineering Services Manager 1	52.47	78.71	1.20	197,205	1.20	197,205	1.20	197,205
0.00	0	0.00	0	0.00	0	9672 - Engineering Services Manager 2	58.85	94.16	0.00	0	0.00	0	0.60	96,000
0.40	77,726	0.38	75,564	0.35	72,151	9676 - County Engineer	68.64	109.82	0.48	106,997	0.48	106,997	0.00	0
0.00	0	0.00	0	0.00	0	9710 - Management Analyst	39.66	59.49	1.25	155,265	1.25	155,265	1.25	155,265
0.00	47,676	0.00	55,667	0.00	37,653	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	68,482	0.00	68,482	0.00	68,482
63.52	5,433,367	63.28	5,621,659	64.45	5,958,628	TOTAL BUDGET			68.03	6,597,959	68.03	6,597,959	68.63	6,670,087

COMMUNITY SERVICES

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	462,551	462,551	60170 - Professional Services	0	0	100,000
0	0	462,551	462,551	TOTAL Contractual Services	0	0	100,000
0	0	462,551	462,551	TOTAL FUND 1503: Bicycle Path Construction Fund	0	0	100,000

COMMUNITY SERVICES
FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
62,384	63,197	93,721	93,721	60000 - Permanent	102,671	102,671	102,671
0	297	0	0	60110 - Overtime	0	0	0
23,049	23,467	37,648	37,648	60130 - Salary Related	41,869	41,869	41,869
18,535	19,146	27,843	27,843	60140 - Insurance Benefits	30,218	30,218	30,218
103,967	106,107	159,212	159,212	TOTAL Personnel	174,758	174,758	174,758
42,985	189,027	0	0	60160 - Pass-Through & Program Support	0	0	0
856,292	853,777	1,623,305	1,623,305	60170 - Professional Services	1,939,889	1,939,889	1,939,889
16,490	230,759	237,075	237,075	60568 - External Loans Remittances	240,000	240,000	240,000
915,768	1,273,563	1,860,380	1,860,380	TOTAL Contractual Services	2,179,889	2,179,889	2,179,889
1,365	0	17,796	17,796	60240 - Supplies	83,409	83,409	83,409
33,830	41,486	0	0	60355 - Project Overhead	0	0	0
0	-96	0	0	60680 - Cash Discounts Taken	0	0	0
35,195	41,390	17,796	17,796	TOTAL Materials & Supplies	83,409	83,409	83,409
18,174	15,248	28,991	28,991	60350 - Indirect Expense	28,729	28,729	28,729
13,058	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	0	61,196	61,196	60440 - Internal Service Other	71,414	71,414	71,414
31,232	15,248	90,187	90,187	TOTAL Internal Services	100,143	100,143	100,143
1,086,162	1,436,307	2,127,575	2,127,575	TOTAL FUND 1505: Federal/State Program Fund	2,538,199	2,538,199	2,538,199

COMMUNITY SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6002 - Office Assistant Senior	29.22	35.78	0.05	3,602	0.05	3,602	0.05	3,602
0.00	0	0.00	0	0.00	0	6031 - Contract Specialist Senior	43.91	53.98	0.01	1,128	0.01	1,128	0.01	1,128
0.00	0	0.00	0	0.15	16,098	6032 - Finance Specialist Senior	43.91	53.98	0.15	16,907	0.15	16,907	0.15	16,907
0.23	20,052	0.23	20,487	0.21	19,280	6075 - Planner 2	40.20	49.40	0.21	19,578	0.21	19,578	0.21	19,578
0.80	71,524	0.50	47,621	0.50	50,197	6076 - Transportation Planning Specialist	43.91	53.98	0.50	53,271	0.50	53,271	0.50	53,271
0.00	0	0.00	0	0.04	4,179	6078 - Planner Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.05	6,120	0.00	0	0.03	3,967	9146 - Planner Principal	48.58	72.88	0.05	7,015	0.05	7,015	0.05	7,015
0.00	0	0.00	0	0.00	0	9335 - Finance Supervisor	42.44	65.03	0.01	1,170	0.01	1,170	0.01	1,170
1.08	97,696	0.73	68,108	0.93	93,721	TOTAL BUDGET			0.98	102,671	0.98	102,671	0.98	102,671

COMMUNITY SERVICES

FUND 1508: ANIMAL CONTROL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
102,709	96,477	109,432	109,432	60000 - Permanent	73,262	73,262	73,262
10,195	109,873	118,607	118,607	60100 - Temporary	50,000	50,000	50,000
3,223	1,216	0	0	60110 - Overtime	0	0	0
494	342	0	0	60120 - Premium	0	0	0
39,867	36,209	43,915	43,915	60130 - Salary Related	29,817	29,817	29,817
1,268	38,984	40,363	40,363	60135 - Non Base Fringe	16,500	16,500	16,500
27,642	27,768	30,573	30,573	60140 - Insurance Benefits	20,395	20,395	20,395
223	29,229	29,637	29,637	60145 - Non Base Insurance	10,150	10,150	10,150
185,622	340,097	372,527	372,527	TOTAL Personnel	200,124	200,124	200,124
630,799	136,698	655,800	655,800	60170 - Professional Services	471,986	471,986	471,986
630,799	136,698	655,800	655,800	TOTAL Contractual Services	471,986	471,986	471,986
1,195	480	0	0	60200 - Communications	0	0	0
0	3,784	0	0	60220 - Repairs & Maintenance	0	0	0
7,978	13,198	120,000	120,000	60240 - Supplies	105,026	105,026	105,026
0	2,475	80,000	80,000	60246 - Medical & Dental Supplies	80,000	80,000	80,000
981	0	10,000	10,000	60250 - Food	10,000	10,000	10,000
0	0	2,000	2,000	60290 - Software, Subscription Computing, Maintenance	2,000	2,000	2,000
0	0	20,000	20,000	60310 - Pharmaceuticals	20,000	20,000	20,000
29,971	23,840	40,909	40,909	60320 - Refunds	45,294	45,294	45,294
-19,891	-3,788	0	0	60680 - Cash Discounts Taken	0	0	0
20,234	39,989	272,909	272,909	TOTAL Materials & Supplies	262,320	262,320	262,320
0	7,000	0	0	60411 - Internal Service Fleet Services	0	0	0
23,698	78,045	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
23,698	85,045	0	0	TOTAL Internal Services	0	0	0
860,353	601,828	1,301,236	1,301,236	TOTAL FUND 1508: Animal Control Fund	934,430	934,430	934,430

COMMUNITY SERVICES

1508: ANIMAL CONTROL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	102,898	1.00	106,968	1.00	109,432	6200 - Program Communications Coordinator	43.91	53.98	0.65	73,262	0.65	73,262	0.65	73,262
1.00	102,898	1.00	106,968	1.00	109,432	TOTAL BUDGET			0.65	73,262	0.65	73,262	0.65	73,262

COMMUNITY SERVICES

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,751,082	3,205,134	3,416,483	3,416,483	60000 - Permanent	4,010,306	4,010,306	3,913,086
182,788	115,993	143,920	143,920	60100 - Temporary	143,920	143,920	143,920
110,283	129,798	235,000	235,000	60110 - Overtime	131,000	131,000	131,000
111,079	93,616	102,500	102,500	60120 - Premium	103,460	103,460	103,460
1,120,662	1,271,903	1,544,590	1,544,590	60130 - Salary Related	1,769,421	1,769,421	1,727,029
80,770	52,424	12,204	12,204	60135 - Non Base Fringe	38,116	38,116	38,116
853,128	1,008,792	1,104,261	1,104,261	60140 - Insurance Benefits	1,239,871	1,239,871	1,219,017
5,050	3,419	3,166	3,166	60145 - Non Base Insurance	3,166	3,166	3,166
5,214,842	5,881,079	6,562,124	6,562,124	TOTAL Personnel	7,439,260	7,439,260	7,278,794
5,070,580	8,041,119	23,220,375	23,220,375	60170 - Professional Services	2,676,754	2,676,754	2,844,885
5,070,580	8,041,119	23,220,375	23,220,375	TOTAL Contractual Services	2,676,754	2,676,754	2,844,885
102,677	96,475	100,000	100,000	60190 - Utilities	80,000	80,000	80,000
12,746	3,204	1,944	1,944	60200 - Communications	1,960	1,960	1,960
50,685	48,182	40,000	40,000	60210 - Rentals	40,000	40,000	40,000
3,032	14,766	15,000	15,000	60220 - Repairs & Maintenance	0	0	0
426,813	346,027	426,712	426,712	60240 - Supplies	354,762	354,762	354,762
100	302	0	0	60246 - Medical & Dental Supplies	0	0	0
30,210	37,697	53,700	53,700	60260 - Training & Non-Local Travel	66,200	66,200	66,200
0	27	0	0	60270 - Local Travel	0	0	0
159,591	157,503	44,461	44,461	60290 - Software, Subscription Computing, Maintenance	145,000	145,000	145,000
200	0	0	0	60320 - Refunds	0	0	0
2,369	3,972	100,150	100,150	60340 - Dues & Subscriptions	10,000	10,000	10,000
164,225	299,484	0	0	60355 - Project Overhead	0	0	0
0	-239	0	0	60575 - Write Off Accounts Payable	0	0	0
-17	0	0	0	60680 - Cash Discounts Taken	0	0	0
-415,865	-629,441	0	0	69000 - Offset, Project Overhead	0	0	0
536,767	377,959	781,967	781,967	TOTAL Materials & Supplies	697,922	697,922	697,922
850,373	762,709	1,023,710	1,023,710	60350 - Indirect Expense	1,042,931	1,042,931	1,035,266
35,227	39,169	38,951	38,951	60370 - Internal Service Telecommunications	38,001	38,001	38,001
491,880	430,970	444,091	444,091	60380 - Internal Service Data Processing	443,289	443,289	443,289
223,768	304,556	243,823	243,823	60411 - Internal Service Fleet Services	262,036	262,036	262,036
862	919	1,862	1,862	60412 - Internal Service Motor Pool	68	68	68
423,405	412,533	497,332	497,332	60430 - Internal Service Facilities & Property Management	503,497	503,497	503,497
11	19,236	48,488	48,488	60432 - Internal Service Enhanced Building Services	110,431	110,431	84,877
0	0	0	0	60433 - Internal Service Security	0	0	25,554
47,076	13,860	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
861	20,799	759,277	759,277	60440 - Internal Service Other	592,406	592,406	592,406
7,401	11,160	9,100	9,100	60461 - Internal Service Distribution	8,168	8,168	8,168
8,014	11,820	19,097	19,097	60462 - Internal Service Records	12,139	12,139	12,139
2,088,879	2,027,731	3,085,731	3,085,731	TOTAL Internal Services	3,012,966	3,012,966	3,005,301

COMMUNITY SERVICES

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
104,258	53,373	0	0	60550 - Capital Equipment - Expenditure	0	0	0
104,258	53,373	0	0	TOTAL Capital Outlay	0	0	0
13,015,326	16,381,262	33,650,197	33,650,197	TOTAL FUND 1509: Willamette River Bridges Fund	13,826,902	13,826,902	13,826,902

COMMUNITY SERVICES

1509: WILLAMETTE RIVER BRIDGES FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	196,230	2.00	214,938	2.00	219,866	3061 - Electrician	52.63	54.23	2.00	226,464	2.00	226,464	2.00	226,464
0.70	40,045	0.25	14,323	0.35	21,260	6002 - Office Assistant Senior	29.22	35.78	0.29	18,811	0.29	18,811	0.29	18,811
0.90	56,181	0.00	0	0.00	0	6020 - Program Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
1.00	79,438	1.90	167,852	1.85	165,152	6021 - Program Specialist	40.20	49.40	1.95	184,474	1.95	184,474	1.95	184,474
1.00	74,604	1.00	77,360	1.00	79,156	6029 - Finance Specialist 1	31.88	39.04	1.00	81,516	1.00	81,516	1.00	81,516
1.00	103,147	1.00	106,968	1.00	109,432	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
7.00	359,104	7.00	376,795	7.00	387,926	6059 - Bridge Operator	23.23	28.40	7.00	397,483	7.00	397,483	7.00	397,483
9.00	668,956	8.00	631,532	8.00	644,566	6060 - Bridge Maintenance Specialist	33.79	41.37	10.00	824,276	10.00	824,276	10.00	824,276
0.45	41,334	0.43	41,706	0.50	51,722	6063 - Project Manager Represented	46.53	57.28	0.50	54,853	0.50	54,853	0.50	54,853
0.05	4,674	0.05	5,005	0.15	15,824	6076 - Transportation Planning Specialist	43.91	53.98	0.05	5,595	0.05	5,595	0.05	5,595
0.30	31,884	0.00	0	0.00	0	6078 - Planner Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	0.25	27,551	0.25	28,188	6088 - Program Specialist Senior	45.18	55.62	0.25	29,034	0.25	29,034	0.25	29,034
0.00	0	1.00	70,950	1.00	72,579	6176 - Maintenance Specialist 1	29.24	35.81	1.00	74,771	1.00	74,771	1.00	74,771
0.00	0	0.00	0	0.00	0	6211 - Right Of Way Agent Senior	46.53	57.28	0.25	26,570	0.25	26,570	0.25	26,570
1.00	72,516	1.00	77,360	0.90	65,474	6232 - Engineering Technician 2	34.75	42.60	0.25	19,264	0.25	19,264	0.25	19,264
3.00	257,138	3.50	320,842	2.40	231,566	6233 - Engineering Technician 3	40.20	49.40	1.50	152,775	1.50	152,775	1.50	152,775
0.00	0	0.00	0	0.00	0	6234 - Transportation Project Specialist	46.53	57.28	1.00	106,280	1.00	106,280	1.00	106,280
2.10	212,693	2.15	228,138	2.00	221,439	6235 - Engineer 1	46.53	57.28	2.20	261,482	2.20	261,482	2.20	261,482
1.75	196,951	1.97	233,595	1.75	215,616	6236 - Engineer 2	53.98	66.44	1.95	265,432	1.95	265,432	1.95	265,432
0.90	107,678	1.00	127,744	0.75	107,177	6311 - Engineer 3	60.75	74.74	1.00	156,058	1.00	156,058	1.00	156,058
0.50	47,475	0.50	35,350	0.50	36,305	9005 - Administrative Analyst Senior	37.06	55.60	0.50	50,207	0.50	50,207	0.50	50,207
0.28	34,272	0.75	93,757	0.48	63,478	9146 - Planner Principal	48.58	72.88	0.48	66,642	0.48	66,642	0.48	66,642
1.00	113,674	1.00	117,880	1.00	127,940	9361 - Program Supervisor	42.44	65.03	1.00	135,730	1.00	135,730	1.00	135,730
0.20	25,997	0.50	72,033	0.50	73,978	9365 - Manager Senior	52.47	78.71	0.49	75,273	0.49	75,273	0.49	75,273
0.00	0	0.00	0	0.00	0	9602 - Division Director 2	58.85	94.16	0.00	0	0.00	0	0.48	83,125
1.00	124,272	0.90	115,984	1.10	151,878	9615 - Manager 1	45.41	68.11	1.25	177,761	1.25	177,761	1.25	177,761
0.60	76,925	1.40	191,569	1.30	180,629	9671 - Engineering Services Manager 1	52.47	78.71	2.20	334,554	2.20	334,554	1.20	197,206
0.00	0	0.00	0	0.00	0	9672 - Engineering Services Manager 2	58.85	94.16	0.00	0	0.00	0	0.40	64,000
0.40	77,726	0.38	75,564	0.35	72,151	9676 - County Engineer	68.64	109.82	0.48	106,997	0.48	106,997	0.00	0
0.00	0	0.00	0	0.25	30,149	9710 - Management Analyst	39.66	59.49	0.25	31,053	0.25	31,053	0.25	31,053
0.00	38,141	0.00	35,736	0.00	43,032	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	34,241	0.00	34,241	0.00	34,241
36.13	3,041,055	37.92	3,460,532	36.38	3,416,483	TOTAL BUDGET			39.83	4,010,306	39.83	4,010,306	39.23	3,913,086

COMMUNITY SERVICES

FUND 1512: LAND CORNER PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
841,800	888,884	995,792	995,792	60000 - Permanent	1,056,847	1,056,847	1,056,847
585	571	0	0	60110 - Overtime	0	0	0
22	10	0	0	60120 - Premium	0	0	0
322,096	343,220	411,913	411,913	60130 - Salary Related	442,978	442,978	442,978
250,277	265,078	298,491	298,491	60140 - Insurance Benefits	309,318	309,318	309,318
1,414,780	1,497,763	1,706,196	1,706,196	TOTAL Personnel	1,809,143	1,809,143	1,809,143
1,900	2,178	29,999	29,999	60170 - Professional Services	10,000	10,000	10,000
1,900	2,178	29,999	29,999	TOTAL Contractual Services	10,000	10,000	10,000
440	0	0	0	60200 - Communications	0	0	0
1,045	2,116	3,000	3,000	60210 - Rentals	6,000	6,000	6,000
0	0	10,000	10,000	60220 - Repairs & Maintenance	10,000	10,000	10,000
9,655	16,294	15,252	15,252	60240 - Supplies	30,004	30,004	30,004
157	3,950	5,000	5,000	60246 - Medical & Dental Supplies	5,000	5,000	5,000
2,609	2,350	10,000	10,000	60260 - Training & Non-Local Travel	10,000	10,000	10,000
3,818	4,023	14,000	14,000	60290 - Software, Subscription Computing, Maintenance	14,000	14,000	14,000
2,072	1,904	4,000	4,000	60340 - Dues & Subscriptions	4,000	4,000	4,000
140,977	162,874	138,754	138,754	60355 - Project Overhead	179,136	179,136	179,136
0	-52	0	0	60680 - Cash Discounts Taken	0	0	0
-146,151	-183,546	-138,754	-138,754	69000 - Offset, Project Overhead	-179,136	-179,136	-179,136
14,623	9,913	61,252	61,252	TOTAL Materials & Supplies	79,004	79,004	79,004
247,304	215,264	310,699	310,699	60350 - Indirect Expense	297,423	297,423	297,423
7,829	6,848	8,522	8,522	60370 - Internal Service Telecommunications	8,684	8,684	8,684
121,208	106,685	104,781	104,781	60380 - Internal Service Data Processing	127,382	127,382	127,382
11,788	15,895	15,477	15,477	60411 - Internal Service Fleet Services	19,665	19,665	19,665
19	0	76	76	60412 - Internal Service Motor Pool	55	55	55
97,633	93,292	113,704	113,704	60430 - Internal Service Facilities & Property Management	115,363	115,363	115,363
95	3,996	12,351	12,351	60432 - Internal Service Enhanced Building Services	13,286	13,286	8,234
0	0	0	0	60433 - Internal Service Security	0	0	5,052
2,969	21,101	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
175	0	45,000	45,000	60440 - Internal Service Other	45,000	45,000	45,000
1,467	1,642	1,820	1,820	60461 - Internal Service Distribution	1,635	1,635	1,635
15	2,239	2,200	2,200	60462 - Internal Service Records	1,865	1,865	1,865
490,503	466,962	614,630	614,630	TOTAL Internal Services	630,358	630,358	630,358
145,978	0	0	0	60550 - Capital Equipment - Expenditure	110,000	110,000	110,000
10,043	0	0	0	60555 - Capital Software	0	0	0
156,021	0	0	0	TOTAL Capital Outlay	110,000	110,000	110,000
2,077,827	1,976,815	2,412,077	2,412,077	TOTAL FUND 1512: Land Corner Preservation Fund	2,638,505	2,638,505	2,638,505

COMMUNITY SERVICES

1512: LAND CORNER PRESERVATION FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	57,271	1.00	61,669	1.00	64,944	6074 - Data Technician	29.24	35.81	1.00	68,865	1.00	68,865	1.00	68,865
1.00	106,279	1.00	110,205	1.00	112,752	6091 - Survey Specialist	46.53	57.28	1.00	119,600	1.00	119,600	1.00	119,600
3.00	239,556	3.00	237,656	3.00	245,299	6232 - Engineering Technician 2	34.75	42.60	3.00	262,037	3.00	262,037	3.00	262,037
3.00	265,764	3.00	268,390	3.00	281,128	6233 - Engineering Technician 3	40.20	49.40	3.00	297,506	3.00	297,506	3.00	297,506
0.00	0	0.00	0	0.00	0	9365 - Manager Senior	52.47	78.71	0.02	2,293	0.02	2,293	0.02	2,293
1.00	139,256	1.00	148,741	1.00	156,734	9649 - County Surveyor	52.47	78.71	1.00	164,337	1.00	164,337	1.00	164,337
1.00	119,889	1.00	128,054	1.00	134,935	9674 - Survey Supervisor	45.41	68.11	1.00	142,209	1.00	142,209	1.00	142,209
10.00	928,015	10.00	954,715	10.00	995,792	TOTAL BUDGET			10.02	1,056,847	10.02	1,056,847	10.02	1,056,847

COMMUNITY SERVICES

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,477	77,796	0	0	60000 - Permanent	0	0	0
0	25,184	0	0	60100 - Temporary	0	0	0
0	7,250	0	0	60110 - Overtime	0	0	0
0	5	0	0	60120 - Premium	0	0	0
1,293	31,099	0	0	60130 - Salary Related	0	0	0
0	5,851	0	0	60135 - Non Base Fringe	0	0	0
952	23,241	0	0	60140 - Insurance Benefits	0	0	0
0	7,437	0	0	60145 - Non Base Insurance	0	0	0
5,722	177,862	0	0	TOTAL Personnel	0	0	0
301,115	1,784,150	869,903	869,903	60170 - Professional Services	884,874	884,874	884,874
301,115	1,784,150	869,903	869,903	TOTAL Contractual Services	884,874	884,874	884,874
0	2,020	0	0	60190 - Utilities	0	0	0
0	131	0	0	60210 - Rentals	0	0	0
0	69,807	0	0	60355 - Project Overhead	0	0	0
0	71,958	0	0	TOTAL Materials & Supplies	0	0	0
1,000	21,285	0	0	60350 - Indirect Expense	0	0	0
0	5,171	0	0	60440 - Internal Service Other	0	0	0
1,000	26,456	0	0	TOTAL Internal Services	0	0	0
307,837	2,060,426	869,903	869,903	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	884,874	884,874	884,874

COMMUNITY SERVICES

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
66,657	11,658	0	0	60000 - Permanent	0	0	0
4,856	0	0	0	60110 - Overtime	0	0	0
26,797	4,503	0	0	60130 - Salary Related	0	0	0
15,621	2,742	0	0	60140 - Insurance Benefits	0	0	0
113,931	18,903	0	0	TOTAL Personnel	0	0	0
50,000	0	0	0	60160 - Pass-Through & Program Support	0	0	0
940,009	60,558	1,000,000	1,000,000	60170 - Professional Services	0	0	0
990,009	60,558	1,000,000	1,000,000	TOTAL Contractual Services	0	0	0
57,870	0	0	0	60355 - Project Overhead	0	0	0
57,870	0	0	0	TOTAL Materials & Supplies	0	0	0
1,161,810	79,461	1,000,000	1,000,000	TOTAL FUND 1519: Video Lottery Fund	0	0	0

COMMUNITY SERVICES

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,287	0	0	0	60170 - Professional Services	0	0	0
1,287	0	0	0	TOTAL Contractual Services	0	0	0
123	0	0	0	60190 - Utilities	0	0	0
123	0	0	0	TOTAL Materials & Supplies	0	0	0
259	0	0	0	60370 - Internal Service Telecommunications	0	0	0
8,585,073	8,585,173	8,583,523	8,583,523	60450 - Internal Service Capital Debt Retirement Fund	8,586,123	8,586,123	8,586,123
8,585,332	8,585,173	8,583,523	8,583,523	TOTAL Internal Services	8,586,123	8,586,123	8,586,123
8,586,742	8,585,173	8,583,523	8,583,523	TOTAL FUND 2511: Sellwood Bridge Replacement Fund	8,586,123	8,586,123	8,586,123

COMMUNITY SERVICES

FUND 2515: BURNSIDE BRIDGE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
396,385	482,342	699,515	699,515	60000 - Permanent	144,653	144,653	142,140
3,363	11,535	42,503	42,503	60110 - Overtime	0	0	0
10	51	0	0	60120 - Premium	0	0	0
151,671	184,412	303,389	303,389	60130 - Salary Related	60,340	60,340	59,098
91,487	119,699	171,496	171,496	60140 - Insurance Benefits	32,299	32,299	32,126
642,916	798,040	1,216,903	1,216,903	TOTAL Personnel	237,292	237,292	233,364
13,882,143	27,292,725	25,976,942	25,976,942	60170 - Professional Services	12,466,864	12,466,864	12,470,792
13,882,143	27,292,725	25,976,942	25,976,942	TOTAL Contractual Services	12,466,864	12,466,864	12,470,792
1,800	195	0	0	60210 - Rentals	0	0	0
18,684	9,512	12,123	12,123	60240 - Supplies	900	900	900
5,119	5,816	0	0	60290 - Software, Subscription Computing, Maintenance	50,000	50,000	50,000
273,827	342,534	0	0	60355 - Project Overhead	0	0	0
299,430	358,056	12,123	12,123	TOTAL Materials & Supplies	50,900	50,900	50,900
0	60	0	0	60370 - Internal Service Telecommunications	0	0	0
215,469	204,902	157,357	157,357	60430 - Internal Service Facilities & Property Management	0	0	0
48,585	38,627	45,441	45,441	60432 - Internal Service Enhanced Building Services	0	0	0
26,400	36,883	0	0	60435 - Internal Service Facilities Service Requests	45,000	45,000	45,000
0	75	523,744	523,744	60440 - Internal Service Other	84,196	84,196	84,196
4,892,506	4,893,505	4,892,506	4,892,506	60450 - Internal Service Capital Debt Retirement Fund	4,892,506	4,892,506	4,892,506
2,981	2,994	0	0	60461 - Internal Service Distribution	0	0	0
20	30	0	0	60462 - Internal Service Records	0	0	0
5,185,960	5,177,076	5,619,048	5,619,048	TOTAL Internal Services	5,021,702	5,021,702	5,021,702
0	0	200,000	200,000	60520 - Land - Expenditure	0	0	0
0	0	200,000	200,000	TOTAL Capital Outlay	0	0	0
20,010,449	33,625,897	33,025,016	33,025,016	TOTAL FUND 2515: Burnside Bridge Fund	17,776,758	17,776,758	17,776,758

COMMUNITY SERVICES

2515: BURNSIDE BRIDGE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.10	8,857	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
0.10	9,185	0.15	14,720	0.00	0	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
0.25	22,905	0.80	78,308	0.25	25,035	6211 - Right Of Way Agent Senior	46.53	57.28	0.00	0	0.00	0	0.00	0
0.90	85,245	0.85	85,044	1.00	105,213	6235 - Engineer 1	46.53	57.28	0.20	23,374	0.20	23,374	0.20	23,374
0.95	110,789	0.80	98,686	1.20	150,687	6236 - Engineer 2	53.98	66.44	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9602 - Division Director 2	58.85	94.16	0.00	0	0.00	0	0.05	8,750
0.00	0	0.35	45,105	0.15	20,711	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
1.10	146,980	1.60	244,905	1.70	270,124	9671 - Engineering Services Manager 1	52.47	78.71	0.60	98,602	0.60	98,602	0.60	98,602
0.20	38,863	0.25	50,376	0.30	61,844	9676 - County Engineer	68.64	109.82	0.05	11,263	0.05	11,263	0.00	0
0.00	0	0.50	58,940	0.25	30,149	9710 - Management Analyst	39.66	59.49	0.00	0	0.00	0	0.00	0
0.00	9,535	0.00	15,315	0.00	26,895	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	11,414	0.00	11,414	0.00	11,414
3.50	423,502	5.30	691,399	4.95	699,515	TOTAL BUDGET			0.85	144,653	0.85	144,653	0.85	142,140

COUNTY ASSETS

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
4,828,522	5,303,538	5,761,514	5,761,514	60000 - Permanent	5,719,514	5,719,514	5,719,514
277,451	341,689	63,084	63,084	60100 - Temporary	20,881	20,881	20,881
54,157	55,537	88,676	88,676	60110 - Overtime	69,385	69,385	69,385
11,234	3,501	0	0	60120 - Premium	6,024	6,024	6,024
1,826,444	2,067,400	2,366,404	2,366,404	60130 - Salary Related	2,385,508	2,385,508	2,385,508
53,061	108,844	12,073	12,073	60135 - Non Base Fringe	1,855	1,855	1,855
1,236,266	1,378,360	1,490,507	1,490,507	60140 - Insurance Benefits	1,442,049	1,442,049	1,442,049
43,820	25,580	23,513	23,513	60145 - Non Base Insurance	395	395	395
8,330,954	9,284,450	9,805,771	9,805,771	TOTAL Personnel	9,645,611	9,645,611	9,645,611
41,373	26,438	60,668	60,668	60170 - Professional Services	149,777	149,777	149,777
41,373	26,438	60,668	60,668	TOTAL Contractual Services	149,777	149,777	149,777
20,225	17,356	27,183	27,183	60200 - Communications	36,715	36,715	36,715
7,072	13,945	6,584	6,584	60210 - Rentals	6,979	6,979	6,979
46,371	26,245	60,542	60,542	60240 - Supplies	69,015	69,015	69,015
13,480	6,566	66,220	66,220	60260 - Training & Non-Local Travel	57,373	57,373	57,373
48	13	1,022	1,022	60270 - Local Travel	1,053	1,053	1,053
8,273	2,010	2,555	2,555	60290 - Software, Subscription Computing, Maintenance	2,708	2,708	2,708
25	0	0	0	60330 - Claims Paid	0	0	0
2,246	2,296	3,820	3,820	60340 - Dues & Subscriptions	4,049	4,049	4,049
97,740	68,432	167,926	167,926	TOTAL Materials & Supplies	177,892	177,892	177,892
61,960	52,790	70,840	70,840	60370 - Internal Service Telecommunications	73,206	73,206	73,206
539,515	627,789	701,585	701,585	60380 - Internal Service Data Processing	624,378	624,378	624,378
336	483	376	376	60412 - Internal Service Motor Pool	858	858	858
85,283	83,284	70,272	70,272	60430 - Internal Service Facilities & Property Management	75,810	75,810	75,810
19,366	15,612	20,291	20,291	60432 - Internal Service Enhanced Building Services	19,757	19,757	11,156
0	0	0	0	60433 - Internal Service Security	0	0	8,601
9,720	4,396	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
226,423	400	0	0	60440 - Internal Service Other	0	0	0
4	97	36	36	60461 - Internal Service Distribution	49	49	49
18,617	26,880	22,214	22,214	60462 - Internal Service Records	22,654	22,654	22,654
961,224	811,731	885,614	885,614	TOTAL Internal Services	816,712	816,712	816,712
9,431,291	10,191,051	10,919,979	10,919,979	TOTAL FUND 1000: General Fund	10,789,992	10,789,992	10,789,992

COUNTY ASSETS

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	88,907	1.00	92,206	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
1.00	94,398	1.00	102,103	1.00	106,258	6017 - Facilities Specialist 2	42.60	52.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	100,161	1.00	103,857	1.00	106,258	6026 - Budget Analyst	42.60	52.41	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6029 - Finance Specialist 1	31.88	39.04	1.00	81,516	1.00	81,516	1.00	81,516
4.00	338,778	4.00	340,977	3.00	256,528	6030 - Finance Specialist 2	36.81	45.18	2.00	179,902	2.00	179,902	2.00	179,902
4.00	369,418	4.00	383,180	5.00	511,799	6031 - Contract Specialist Senior	43.91	53.98	5.00	532,003	5.00	532,003	5.00	532,003
4.00	389,084	4.00	406,615	5.00	519,324	6032 - Finance Specialist Senior	43.91	53.98	6.00	658,190	6.00	658,190	6.00	658,190
5.00	539,514	5.00	554,866	4.00	454,600	6063 - Project Manager Represented	46.53	57.28	4.00	471,513	4.00	471,513	4.00	471,513
0.00	0	0.00	0	0.00	0	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
1.00	68,424	0.00	0	0.00	0	6085 - Research Evaluation Analyst 1	35.38	43.33	0.00	0	0.00	0	0.00	0
0.00	0	1.00	75,210	1.00	84,496	6086 - Research Evaluation Analyst 2	42.33	51.96	1.00	91,794	1.00	91,794	1.00	91,794
5.00	509,370	5.00	511,518	4.00	420,990	6111 - Procurement Analyst Senior	43.91	53.98	3.00	324,057	3.00	324,057	3.00	324,057
2.00	165,615	2.00	176,603	2.00	178,625	6112 - Procurement Analyst	37.95	46.53	2.00	186,560	2.00	186,560	2.00	186,560
1.00	92,793	1.00	96,226	1.00	98,443	9006 - Administrative Analyst (NR)	32.37	48.56	1.00	101,395	1.00	101,395	1.00	101,395
1.00	83,311	1.00	92,755	1.00	97,735	9080 - Human Resources Analyst 1	32.50	48.75	1.00	100,084	1.00	100,084	1.00	100,084
2.00	277,186	2.00	277,705	2.00	290,266	9336 - Finance Manager	52.47	78.71	2.00	323,263	2.00	323,263	2.00	323,263
2.00	324,859	2.00	336,876	2.00	365,072	9338 - Finance Manager Senior	58.85	94.16	2.00	381,671	2.00	381,671	2.00	381,671
3.00	382,247	4.00	544,439	3.00	427,115	9458 - IT Project Manager 1	48.58	72.88	3.00	443,988	3.00	443,988	3.00	443,988
1.00	230,846	1.00	239,387	1.00	259,816	9613 - Department Director 2	83.05	132.89	1.00	277,469	1.00	277,469	1.00	277,469
1.00	178,448	1.00	186,577	1.00	200,843	9619 - Deputy Director	63.56	101.69	1.00	212,326	1.00	212,326	1.00	212,326
1.00	147,342	1.00	160,388	1.00	169,006	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
2.00	188,317	2.00	187,099	1.00	95,857	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	101,693	1.00	101,693	1.00	101,693
1.00	113,674	1.00	112,152	1.00	118,177	9710 - Management Analyst	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
1.00	118,723	1.00	126,809	1.00	133,622	9715 - Human Resources Manager 1	48.58	72.88	1.00	141,758	1.00	141,758	1.00	141,758
2.00	248,544	3.00	376,424	3.00	388,739	9730 - Budget Analyst Senior	42.44	65.03	3.00	404,259	3.00	404,259	3.00	404,259
3.00	346,760	3.00	344,909	4.00	495,221	9748 - Human Resources Analyst Senior	42.44	65.03	3.00	396,994	3.00	396,994	3.00	396,994
0.00	0	0.00	-263,403	0.00	-17,276	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	7,382	0.00	7,382	0.00	7,382
49.00	5,396,719	51.00	5,565,478	48.00	5,761,514	TOTAL BUDGET			45.00	5,719,514	45.00	5,719,514	45.00	5,719,514

COUNTY ASSETS

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
22,327	17,263	0	0	60170 - Professional Services	0	0	0
22,327	17,263	0	0	TOTAL Contractual Services	0	0	0
0	0	0	0	60440 - Internal Service Other	0	0	1,666,279
0	0	0	0	TOTAL Internal Services	0	0	1,666,279
0	0	126,000	126,000	60550 - Capital Equipment - Expenditure	126,000	126,000	126,000
0	0	126,000	126,000	TOTAL Capital Outlay	126,000	126,000	126,000
22,327	17,263	126,000	126,000	TOTAL FUND 1505: Federal/State Program Fund	126,000	126,000	1,792,279

COUNTY ASSETS

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
162,138	0	0	0	60170 - Professional Services	0	0	0
162,138	0	0	0	TOTAL Contractual Services	0	0	0
4,933	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
4,933	0	0	0	TOTAL Internal Services	0	0	0
167,072	0	0	0	TOTAL FUND 2500: Downtown Courthouse Capital Fund	0	0	0

COUNTY ASSETS

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	580,027	580,027	60540 - Other Improvements - Expenditure	602,579	602,579	602,579
0	0	580,027	580,027	TOTAL Capital Outlay	602,579	602,579	602,579
0	0	580,027	580,027	TOTAL FUND 2503: Asset Replacement Revolving Fund	602,579	602,579	602,579

COUNTY ASSETS

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
119,893	72,874	0	0	60000 - Permanent	0	0	0
0	6,211	0	0	60100 - Temporary	0	0	0
1,182	1,383	0	0	60110 - Overtime	0	0	0
3,139	457	0	0	60120 - Premium	0	0	0
44,756	27,702	0	0	60130 - Salary Related	0	0	0
0	1,151	0	0	60135 - Non Base Fringe	0	0	0
33,385	20,575	0	0	60140 - Insurance Benefits	0	0	0
0	1,858	0	0	60145 - Non Base Insurance	0	0	0
202,355	132,211	0	0	TOTAL Personnel	0	0	0
3,599,716	1,611,908	13,296,443	13,296,443	60170 - Professional Services	14,393,163	14,393,163	14,781,460
3,599,716	1,611,908	13,296,443	13,296,443	TOTAL Contractual Services	14,393,163	14,393,163	14,781,460
1,352	0	0	0	60210 - Rentals	0	0	0
57,027	0	0	0	60240 - Supplies	0	0	0
167,759	112,380	0	0	60355 - Project Overhead	0	0	0
226,138	112,380	0	0	TOTAL Materials & Supplies	0	0	0
334,672	41,827	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
16,747	22,776	0	0	60440 - Internal Service Other	0	0	0
351,419	64,603	0	0	TOTAL Internal Services	0	0	0
95,166	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
95,166	0	0	0	TOTAL Capital Outlay	0	0	0
4,474,795	1,921,102	13,296,443	13,296,443	TOTAL FUND 2506: Library Capital Construction Fund	14,393,163	14,393,163	14,781,460

COUNTY ASSETS

FUND 2507: CAPITAL IMPROVEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
137,232	220,701	0	0	60000 - Permanent	0	0	0
16,689	19,519	0	0	60100 - Temporary	0	0	0
4,620	16,733	0	0	60110 - Overtime	0	0	0
1,255	6,332	0	0	60120 - Premium	0	0	0
51,690	94,812	0	0	60130 - Salary Related	0	0	0
2,857	4,337	0	0	60135 - Non Base Fringe	0	0	0
38,316	60,758	0	0	60140 - Insurance Benefits	0	0	0
3,368	4,586	0	0	60145 - Non Base Insurance	0	0	0
256,026	427,778	0	0	TOTAL Personnel	0	0	0
4,817,866	20,601,691	45,491,471	45,491,471	60170 - Professional Services	37,835,611	37,835,611	40,075,814
4,817,866	20,601,691	45,491,471	45,491,471	TOTAL Contractual Services	37,835,611	37,835,611	40,075,814
4,876	818	0	0	60190 - Utilities	0	0	0
0	16,131	0	0	60210 - Rentals	0	0	0
104,495	53,886	0	0	60220 - Repairs & Maintenance	0	0	0
36,562	269,610	0	0	60240 - Supplies	0	0	0
0	206	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
0	-46	0	0	60320 - Refunds	0	0	0
206,410	259,573	0	0	60355 - Project Overhead	0	0	0
352,343	600,177	0	0	TOTAL Materials & Supplies	0	0	0
795,593	2,126,592	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
22,800	111,646	0	0	60440 - Internal Service Other	0	0	0
818,393	2,238,239	0	0	TOTAL Internal Services	0	0	0
16,603	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
16,603	0	0	0	TOTAL Capital Outlay	0	0	0
6,261,232	23,867,885	45,491,471	45,491,471	TOTAL FUND 2507: Capital Improvement Fund	37,835,611	37,835,611	40,075,814

COUNTY ASSETS

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
631,933	849,048	618,632	618,632	60000 - Permanent	160,901	160,901	160,901
124,794	207,600	327,245	327,245	60100 - Temporary	1,088,350	1,088,350	1,088,350
8,162	209	4,007	4,007	60110 - Overtime	0	0	0
1,584	6,177	0	0	60120 - Premium	0	0	0
241,240	307,827	248,259	248,259	60130 - Salary Related	65,487	65,487	65,487
31,416	44,977	134,361	134,361	60135 - Non Base Fringe	344,081	344,081	344,081
136,940	191,273	134,043	134,043	60140 - Insurance Benefits	34,276	34,276	34,276
26,889	44,826	90,190	90,190	60145 - Non Base Insurance	335,269	335,269	335,269
1,202,958	1,651,937	1,556,737	1,556,737	TOTAL Personnel	2,028,364	2,028,364	2,028,364
1,693,752	2,447,924	12,877,487	12,877,487	60170 - Professional Services	11,669,025	11,669,025	11,815,389
1,693,752	2,447,924	12,877,487	12,877,487	TOTAL Contractual Services	11,669,025	11,669,025	11,815,389
880	480	0	0	60200 - Communications	0	0	0
48,136	839	0	0	60240 - Supplies	0	0	0
26,702	400	200,000	200,000	60290 - Software, Subscription Computing, Maintenance	866,320	866,320	854,621
75,717	1,719	200,000	200,000	TOTAL Materials & Supplies	866,320	866,320	854,621
287	662	0	0	60370 - Internal Service Telecommunications	0	0	0
14,379	136,116	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
14,666	136,778	0	0	TOTAL Internal Services	0	0	0
2,987,093	4,238,359	14,634,224	14,634,224	TOTAL FUND 2508: Information Technology Capital Fund	14,563,709	14,563,709	14,698,374

COUNTY ASSETS

2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	2.00	310,882	6055 - Business Systems Analyst Senior	62.61	77.06	1.00	160,901	1.00	160,901	1.00	160,901
0.00	0	0.00	0	2.00	307,750	6406 - Development Analyst Senior	62.61	77.06	0.00	0	0.00	0	0.00	0
0.00	138,664	0.00	143,801	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	138,664	0.00	143,801	4.00	618,632	TOTAL BUDGET			1.00	160,901	1.00	160,901	1.00	160,901

COUNTY ASSETS

FUND 2509: ASSET PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
878,520	963,701	1,485,854	1,485,854	60000 - Permanent	1,597,760	1,597,760	1,597,760
27,810	52,033	116,114	116,114	60100 - Temporary	109,432	109,432	109,432
4,520	22,431	2,000	2,000	60110 - Overtime	2,000	2,000	2,000
11,712	17,688	10,000	10,000	60120 - Premium	10,000	10,000	10,000
326,260	375,952	620,347	620,347	60130 - Salary Related	676,086	676,086	676,086
3,371	7,869	46,596	46,596	60135 - Non Base Fringe	44,539	44,539	44,539
237,758	275,799	405,744	405,744	60140 - Insurance Benefits	436,655	436,655	436,655
5,863	13,034	30,774	30,774	60145 - Non Base Insurance	30,880	30,880	30,880
1,495,815	1,728,506	2,717,429	2,717,429	TOTAL Personnel	2,907,352	2,907,352	2,907,352
10,439,907	9,324,259	42,964,414	42,964,414	60170 - Professional Services	38,637,883	38,637,883	38,497,205
10,439,907	9,324,259	42,964,414	42,964,414	TOTAL Contractual Services	38,637,883	38,637,883	38,497,205
3,758	10,199	0	0	60190 - Utilities	0	0	0
1,126	0	0	0	60200 - Communications	0	0	0
121,921	20,928	0	0	60220 - Repairs & Maintenance	0	0	0
27,091	36,961	29,866	29,866	60240 - Supplies	10,000	10,000	10,000
6,612	0	0	0	60246 - Medical & Dental Supplies	0	0	0
1,748	40	10,000	10,000	60260 - Training & Non-Local Travel	0	0	0
79,082	79,324	82,000	82,000	60290 - Software, Subscription Computing, Maintenance	82,000	82,000	82,000
297,256	459,578	1,171,671	1,171,671	60355 - Project Overhead	1,084,004	1,084,004	1,084,004
-750,974	-837,580	-1,171,671	-1,171,671	69000 - Offset, Project Overhead	-1,084,004	-1,084,004	-1,084,004
-212,380	-230,550	121,866	121,866	TOTAL Materials & Supplies	92,000	92,000	92,000
907,643	948,445	1,116,373	1,116,373	60360 - Internal Service Administrative Hub	1,104,576	1,104,576	1,104,576
11,024	13,382	12,722	12,722	60370 - Internal Service Telecommunications	14,586	14,586	14,586
148,382	132,802	216,936	216,936	60380 - Internal Service Data Processing	212,541	212,541	212,541
47,428	42,441	46,459	46,459	60411 - Internal Service Fleet Services	49,459	49,459	49,459
144,411	146,198	162,478	162,478	60430 - Internal Service Facilities & Property Management	181,801	181,801	181,801
660,392	1,287,765	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
13,189	132,917	0	0	60440 - Internal Service Other	0	0	0
1,932,469	2,703,950	1,554,968	1,554,968	TOTAL Internal Services	1,562,963	1,562,963	1,562,963
37,315	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
37,315	0	0	0	TOTAL Capital Outlay	0	0	0
13,693,126	13,526,164	47,358,677	47,358,677	TOTAL FUND 2509: Asset Preservation Fund	43,200,198	43,200,198	43,059,520

COUNTY ASSETS

2509: ASSET PRESERVATION FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
9.00	919,813	9.00	965,694	9.00	1,008,812	6016 - Facilities Specialist 3	46.53	57.28	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	82,006	1.00	87,849	1.00	91,809	6017 - Facilities Specialist 2	42.60	52.41	1.00	97,402	1.00	97,402	1.00	97,402
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	232,228	6220 - Construction Project Manager	46.53	57.28	11.00	1,251,925	11.00	1,251,925	11.00	1,251,925
1.00	102,650	1.00	106,968	0.50	54,716	6456 - Data Analyst Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.50	49,825	6501 - Business Analyst Senior	47.95	59.04	0.50	52,879	0.50	52,879	0.50	52,879
0.50	44,676	0.50	47,719	0.50	50,283	9005 - Administrative Analyst Senior	37.06	55.60	0.50	53,345	0.50	53,345	0.50	53,345
0.80	99,418	1.00	125,609	1.00	136,377	9615 - Manager 1	45.41	68.11	1.00	142,209	1.00	142,209	1.00	142,209
0.00	0	0.00	-24,432	0.00	-138,196	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
12.30	1,248,563	12.50	1,309,407	14.50	1,485,854	TOTAL BUDGET			14.00	1,597,760	14.00	1,597,760	14.00	1,597,760

COUNTY ASSETS

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
8,004	0	0	0	60000 - Permanent	0	0	0
3,371	0	0	0	60110 - Overtime	0	0	0
5	0	0	0	60120 - Premium	0	0	0
4,605	0	0	0	60130 - Salary Related	0	0	0
2,665	0	0	0	60140 - Insurance Benefits	0	0	0
18,650	0	0	0	TOTAL Personnel	0	0	0
472,784	0	0	0	60170 - Professional Services	0	0	0
472,784	0	0	0	TOTAL Contractual Services	0	0	0
15,479	0	0	0	60355 - Project Overhead	0	0	0
15,479	0	0	0	TOTAL Materials & Supplies	0	0	0
14,400	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
14,400	0	0	0	TOTAL Internal Services	0	0	0
521,313	0	0	0	TOTAL FUND 2510: Health Headquarters Capital Fund	0	0	0

COUNTY ASSETS

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL
FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
253,923	19,610	0	0	60170 - Professional Services	0	0	0
253,923	19,610	0	0	TOTAL Contractual Services	0	0	0
11,375	0	0	0	60220 - Repairs & Maintenance	0	0	0
40	0	0	0	60240 - Supplies	0	0	0
11,415	0	0	0	TOTAL Materials & Supplies	0	0	0
82,114	15,248	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
82,114	15,248	0	0	TOTAL Internal Services	0	0	0
347,452	34,859	0	0	TOTAL FUND 2516: Behavioral Health Resource Center Capital Fund	0	0	0

COUNTY ASSETS

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL
CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,547,100	2,377,317	2,325,844	2,325,844	60000 - Permanent	1,977,068	1,977,068	1,977,068
67,907	201,019	586,875	586,875	60100 - Temporary	115,593	115,593	115,593
39,449	32,134	30,000	30,000	60110 - Overtime	0	0	0
2,607	2,489	0	0	60120 - Premium	0	0	0
975,644	921,601	958,067	958,067	60130 - Salary Related	817,971	817,971	817,971
8,331	55,741	230,880	230,880	60135 - Non Base Fringe	47,046	47,046	47,046
614,274	590,759	568,638	568,638	60140 - Insurance Benefits	481,007	481,007	481,007
15,958	50,059	163,914	163,914	60145 - Non Base Insurance	44,788	44,788	44,788
4,271,270	4,231,120	4,864,218	4,864,218	TOTAL Personnel	3,483,473	3,483,473	3,483,473
0	0	0	0	60160 - Pass-Through & Program Support	5,020,000	5,020,000	5,020,000
111,395,318	104,472,927	116,662,073	116,462,073	60170 - Professional Services	33,764,851	33,764,851	34,176,232
111,395,318	104,472,927	116,662,073	116,462,073	TOTAL Contractual Services	38,784,851	38,784,851	39,196,232
102,164	44,109	0	0	60190 - Utilities	0	0	0
8,140	1,404	40	40	60200 - Communications	0	0	0
8,615	18,415	1,868	1,868	60210 - Rentals	0	0	0
0	9,800	0	0	60220 - Repairs & Maintenance	0	0	0
7,231,500	3,937,764	14,900,084	14,980,084	60240 - Supplies	10,650,365	10,650,365	10,313,984
1,372,561	811,560	0	0	60245 - Library Books & Materials	0	0	0
0	53,049	0	0	60246 - Medical & Dental Supplies	0	0	0
6,473	10,402	15,000	15,000	60260 - Training & Non-Local Travel	5,000	5,000	5,000
1,146	1,838	1,500	1,500	60270 - Local Travel	250	250	250
54,611	26,430	18,100	18,100	60290 - Software, Subscription Computing, Maintenance	100,971	100,971	100,971
412,268	376,514	436,115	436,115	60355 - Project Overhead	425,813	425,813	425,813
0	-66,513	0	0	60575 - Write Off Accounts Payable	0	0	0
-1,725	-176	0	0	60680 - Cash Discounts Taken	0	0	0
-412,268	-377,216	-436,115	-436,115	69000 - Offset, Project Overhead	-425,813	-425,813	-425,813
8,783,485	4,847,380	14,936,592	15,016,592	TOTAL Materials & Supplies	10,756,586	10,756,586	10,420,205
55,948	91,759	366,109	366,109	60360 - Internal Service Administrative Hub	362,950	362,950	362,950
10,712	11,882	15,541	15,541	60370 - Internal Service Telecommunications	18,739	18,739	18,739
149,449	169,020	140,367	140,367	60380 - Internal Service Data Processing	106,270	106,270	106,270
780	684	0	0	60412 - Internal Service Motor Pool	0	0	0
174,232	200,120	223,611	223,611	60430 - Internal Service Facilities & Property Management	49,316	49,316	49,316
37,607	20,026	25,538	25,538	60432 - Internal Service Enhanced Building Services	12,440	12,440	7,024
0	0	0	0	60433 - Internal Service Security	0	0	5,416
768,766	845,946	715,300	715,300	60435 - Internal Service Facilities Service Requests	655,919	655,919	695,919
1,850,765	91,788	104,260	104,260	60440 - Internal Service Other	761,600	761,600	761,600
1	4	0	0	60461 - Internal Service Distribution	0	0	0
3,048,260	1,431,230	1,590,726	1,590,726	TOTAL Internal Services	1,967,234	1,967,234	2,007,234
2,295,357	620,907	2,047,560	2,167,560	60550 - Capital Equipment - Expenditure	125,000	125,000	125,000

COUNTY ASSETS

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL
CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,295,357	620,907	2,047,560	2,167,560	TOTAL Capital Outlay	125,000	125,000	125,000
129,793,690	115,603,564	140,101,169	140,101,169	TOTAL FUND 2517: Multnomah County Library Capital Construction (GO Bond) Fund	55,117,144	55,117,144	55,232,144

COUNTY ASSETS

2517: MULTNOMAH COUNTY LIBRARY CAPITAL

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	198,934	2.00	216,011	1.00	114,993	6016 - Facilities Specialist 3	46.53	57.28	1.00	119,601	1.00	119,601	1.00	119,601
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	85,518	1.00	91,315	1.00	96,243	6021 - Program Specialist	40.20	49.40	1.00	96,215	1.00	96,215	1.00	96,215
1.00	138,664	1.00	143,801	1.00	153,875	6055 - Business Systems Analyst Senior	62.61	77.06	1.00	160,901	1.00	160,901	1.00	160,901
4.00	392,310	3.00	323,153	0.00	0	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	109,168	6220 - Construction Project Manager	46.53	57.28	1.00	115,849	1.00	115,849	1.00	115,849
0.00	0	0.00	0	2.00	220,925	6221 - Construction Project Manager Senior	52.41	64.47	1.00	117,001	1.00	117,001	1.00	117,001
1.00	138,664	1.00	143,801	1.00	156,224	6410 - Network Administrator Senior	62.61	77.06	0.00	0	0.00	0	0.00	0
1.00	138,664	1.00	143,801	1.00	156,224	6412 - Systems Administrator Senior	62.61	77.06	0.00	0	0.00	0	0.00	0
1.00	130,145	1.00	134,960	0.00	0	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
1.00	139,256	1.00	144,409	1.00	156,733	9365 - Manager Senior	52.47	78.71	1.00	164,337	1.00	164,337	1.00	164,337
1.00	174,202	1.00	186,067	1.00	190,875	9453 - IT Manager 2	58.85	94.16	1.00	196,598	1.00	196,598	1.00	196,598
1.00	139,256	0.00	0	0.00	0	9458 - IT Project Manager 1	48.58	72.88	0.00	0	0.00	0	0.00	0
3.00	372,816	2.00	257,740	2.00	276,140	9615 - Manager 1	45.41	68.11	2.00	284,418	2.00	284,418	2.00	284,418
1.00	111,115	0.00	0	0.00	0	9730 - Budget Analyst Senior	42.44	65.03	0.00	0	0.00	0	0.00	0
0.00	626,489	0.00	915,812	0.00	694,444	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	722,148	0.00	722,148	0.00	722,148
18.00	2,786,033	14.00	2,700,870	12.00	2,325,844	TOTAL BUDGET			9.00	1,977,068	9.00	1,977,068	9.00	1,977,068

COUNTY ASSETS

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	21,408	0	0	60000 - Permanent	0	0	0
0	13,963	0	0	60110 - Overtime	0	0	0
0	2,067	0	0	60120 - Premium	0	0	0
0	17,827	0	0	60130 - Salary Related	0	0	0
0	6,660	0	0	60140 - Insurance Benefits	0	0	0
0	61,926	0	0	TOTAL Personnel	0	0	0
122,823	3,024,932	13,229,831	13,229,831	60170 - Professional Services	10,619,281	10,619,281	10,619,281
122,823	3,024,932	13,229,831	13,229,831	TOTAL Contractual Services	10,619,281	10,619,281	10,619,281
0	14,048	0	0	60190 - Utilities	0	0	0
0	0	132	132	60240 - Supplies	0	0	0
0	14,048	132	132	TOTAL Materials & Supplies	0	0	0
0	56,837	167,244	167,244	60430 - Internal Service Facilities & Property Management	80,704	80,704	80,704
0	0	9,885	9,885	60432 - Internal Service Enhanced Building Services	0	0	0
69,182	62,451	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
69,182	119,288	177,129	177,129	TOTAL Internal Services	80,704	80,704	80,704
192,005	3,220,194	13,407,092	13,407,092	TOTAL FUND 2518: Justice Center Capital Fund	10,699,985	10,699,985	10,699,985

COUNTY ASSETS

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	999	0	0	60000 - Permanent	0	0	0
0	372	0	0	60130 - Salary Related	0	0	0
0	259	0	0	60140 - Insurance Benefits	0	0	0
0	1,630	0	0	TOTAL Personnel	0	0	0
5,865,418	5,069,907	10,492,017	4,102,537	60170 - Professional Services	2,473,758	2,473,758	1,212,826
5,865,418	5,069,907	10,492,017	4,102,537	TOTAL Contractual Services	2,473,758	2,473,758	1,212,826
511	17,732	0	0	60190 - Utilities	0	0	0
0	5,949	0	0	60210 - Rentals	0	0	0
0	60,905	0	0	60220 - Repairs & Maintenance	0	0	0
85,924	118,406	0	0	60240 - Supplies	0	0	0
0	701	0	0	60355 - Project Overhead	0	0	0
86,435	203,693	0	0	TOTAL Materials & Supplies	0	0	0
321,495	309,983	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
72,300	40,878	0	0	60440 - Internal Service Other	0	0	0
393,795	350,861	0	0	TOTAL Internal Services	0	0	0
6,345,648	5,626,091	10,492,017	4,102,537	TOTAL FUND 2519: Homeless Services Capital Fund	2,473,758	2,473,758	1,212,826

COUNTY ASSETS

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	42,670	3,446,128	3,446,128	60170 - Professional Services	3,304,926	3,304,926	3,304,926
0	42,670	3,446,128	3,446,128	TOTAL Contractual Services	3,304,926	3,304,926	3,304,926
0	71,123	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	71,123	0	0	TOTAL Internal Services	0	0	0
0	113,793	3,446,128	3,446,128	TOTAL FUND 2520: Animal Services Facility Capital Fund	3,304,926	3,304,926	3,304,926

COUNTY ASSETS

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	1,920	0	0	60000 - Permanent	0	0	0
0	38	0	0	60110 - Overtime	0	0	0
0	175	0	0	60120 - Premium	0	0	0
0	797	0	0	60130 - Salary Related	0	0	0
0	564	0	0	60140 - Insurance Benefits	0	0	0
0	3,494	0	0	TOTAL Personnel	0	0	0
0	633,050	14,740,000	14,740,000	60170 - Professional Services	24,497,032	24,497,032	25,950,826
0	633,050	14,740,000	14,740,000	TOTAL Contractual Services	24,497,032	24,497,032	25,950,826
0	0	0	0	60240 - Supplies	213	213	213
0	2,970	0	0	60355 - Project Overhead	0	0	0
0	2,970	0	0	TOTAL Materials & Supplies	213	213	213
0	0	0	0	60432 - Internal Service Enhanced Building Services	2,753	2,753	2,753
0	64,361	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	64,361	0	0	TOTAL Internal Services	2,753	2,753	2,753
0	1,060,124	0	0	60520 - Land - Expenditure	0	0	0
0	4,948,222	0	0	60530 - Buildings - Expenditure	0	0	0
0	6,008,346	0	0	TOTAL Capital Outlay	0	0	0
0	6,712,221	14,740,000	14,740,000	TOTAL FUND 2521: Sobering and Crisis Intervention Capital Fund	24,499,998	24,499,998	25,953,792

COUNTY ASSETS

FUND 2522: VECTOR CONTROL RELOCATION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60170 - Professional Services	5,000,000	5,000,000	2,500,000
0	0	0	0	TOTAL Contractual Services	5,000,000	5,000,000	2,500,000
0	0	0	0	TOTAL FUND 2522: Vector Control Relocation Capital Fund	5,000,000	5,000,000	2,500,000

COUNTY ASSETS

FUND 3501: FLEET MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
990,994	1,096,270	1,231,262	1,231,262	60000 - Permanent	1,293,436	1,293,436	1,293,723
2,622	2,592	0	0	60100 - Temporary	0	0	0
83,906	73,729	25,163	25,163	60110 - Overtime	31,255	31,255	30,830
14,654	13,015	16,370	16,370	60120 - Premium	11,667	11,667	11,667
418,827	457,475	506,183	506,183	60130 - Salary Related	539,133	539,133	539,252
268	230	0	0	60135 - Non Base Fringe	0	0	0
340,879	370,577	408,473	408,473	60140 - Insurance Benefits	422,478	422,478	422,497
731	49	0	0	60145 - Non Base Insurance	0	0	0
1,852,882	2,013,937	2,187,451	2,187,451	TOTAL Personnel	2,297,969	2,297,969	2,297,969
233,179	280,526	394,574	394,574	60170 - Professional Services	430,671	430,671	430,671
233,179	280,526	394,574	394,574	TOTAL Contractual Services	430,671	430,671	430,671
1,121,467	1,182,815	1,149,116	1,149,116	60190 - Utilities	1,287,734	1,287,734	1,287,734
1,153	0	480	480	60200 - Communications	509	509	509
2,955	3,056	3,852	3,852	60210 - Rentals	4,083	4,083	4,083
412,133	530,258	438,544	438,544	60220 - Repairs & Maintenance	574,825	574,825	574,825
829,797	608,826	647,262	647,262	60240 - Supplies	672,956	672,956	672,956
1,767	1,681	0	0	60246 - Medical & Dental Supplies	0	0	0
8,934	11,501	4,404	4,404	60260 - Training & Non-Local Travel	21,212	21,212	21,212
24	0	675	675	60270 - Local Travel	715	715	715
19,634	25,808	19,634	19,634	60290 - Software, Subscription Computing, Maintenance	27,356	27,356	27,356
0	555	761	761	60340 - Dues & Subscriptions	784	784	784
2,397,864	2,364,501	2,264,728	2,264,728	TOTAL Materials & Supplies	2,590,174	2,590,174	2,590,174
912,883	981,605	1,031,168	1,031,168	60360 - Internal Service Administrative Hub	1,054,115	1,054,115	1,054,115
16,321	18,969	18,582	18,582	60370 - Internal Service Telecommunications	26,207	26,207	26,207
202,825	193,166	229,697	229,697	60380 - Internal Service Data Processing	188,925	188,925	188,925
773,808	60,170	128,843	128,843	60411 - Internal Service Fleet Services	33,662	33,662	33,662
154	158	0	0	60412 - Internal Service Motor Pool	0	0	0
843,536	1,002,406	967,133	967,133	60430 - Internal Service Facilities & Property Management	984,575	984,575	984,575
2,916	49,265	79,025	79,025	60432 - Internal Service Enhanced Building Services	86,524	86,524	30,205
0	0	0	0	60433 - Internal Service Security	0	0	56,319
31,710	44,845	18,900	18,900	60435 - Internal Service Facilities Service Requests	12,402	12,402	12,402
150	300	0	0	60440 - Internal Service Other	0	0	0
2,644	4,195	4,493	4,493	60461 - Internal Service Distribution	3,286	3,286	3,286
1,851	3,042	3,875	3,875	60462 - Internal Service Records	4,720	4,720	4,720
2,788,798	2,358,119	2,481,716	2,481,716	TOTAL Internal Services	2,394,416	2,394,416	2,394,416
412,816	-378	0	0	60550 - Capital Equipment - Expenditure	0	0	0
412,816	-378	0	0	TOTAL Capital Outlay	0	0	0
7,685,539	7,016,705	7,328,469	7,328,469	TOTAL FUND 3501: Fleet Management Fund	7,713,230	7,713,230	7,713,230

COUNTY ASSETS

3501: FLEET MANAGEMENT FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6002 - Office Assistant Senior	29.22	35.78	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6109 - Inventory/Stores Specialist 1	25.28	30.97	0.00	0	0.00	0	0.00	0
2.00	129,352	2.00	140,508	2.00	145,158	6110 - Inventory/Stores Specialist 2	29.24	35.81	2.00	139,595	2.00	139,595	2.00	139,595
1.00	52,722	1.00	54,664	1.00	55,917	6125 - Motor Pool Attendant	22.61	27.59	1.00	57,608	1.00	57,608	1.00	57,608
4.00	287,308	0.00	0	0.00	0	6180 - Fleet Maintenance Technician 2	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	83,917	1.00	87,007	1.00	89,011	6181 - Body and Fender Technician	35.81	43.91	1.00	91,684	1.00	91,684	1.00	91,684
1.00	82,006	5.00	413,128	5.00	408,426	6182 - Fleet Maintenance Technician 3	35.81	43.91	5.00	430,295	5.00	430,295	5.00	430,295
2.00	131,001	2.00	142,513	2.00	150,204	6184 - Fleet & Support Services Specialist	31.88	39.04	2.00	159,169	2.00	159,169	2.00	159,169
1.00	96,067	1.00	102,855	1.00	108,374	6456 - Data Analyst Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
0.25	24,855	0.25	26,548	0.25	27,974	9361 - Program Supervisor	42.44	65.03	0.25	29,677	0.25	29,677	1.25	142,185
0.00	0	1.00	128,870	0.00	0	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	144,065	9365 - Manager Senior	52.47	78.71	1.00	160,477	1.00	160,477	1.00	160,477
1.00	124,272	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
1.00	99,288	1.00	102,961	1.00	105,741	9689 - Fleet Maintenance Supervisor	37.06	55.60	1.00	112,221	1.00	112,221	0.00	0
0.00	0	0.00	0	0.00	-3,608	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
14.25	1,110,788	14.25	1,199,054	14.25	1,231,262	TOTAL BUDGET			14.25	1,293,436	14.25	1,293,436	14.25	1,293,723

COUNTY ASSETS

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	1,448	0	0	60170 - Professional Services	0	0	0
0	1,448	0	0	TOTAL Contractual Services	0	0	0
0	17,730	0	0	60220 - Repairs & Maintenance	0	0	0
10,445	265,962	0	0	60240 - Supplies	0	0	0
10,445	283,692	0	0	TOTAL Materials & Supplies	0	0	0
2,171,947	3,473,383	16,695,365	16,695,365	60550 - Capital Equipment - Expenditure	15,919,915	15,919,915	16,109,915
2,171,947	3,473,383	16,695,365	16,695,365	TOTAL Capital Outlay	15,919,915	15,919,915	16,109,915
2,182,392	3,758,523	16,695,365	16,695,365	TOTAL FUND 3502: Fleet Asset Replacement Fund	15,919,915	15,919,915	16,109,915

COUNTY ASSETS

FUND 3503: INFORMATION TECHNOLOGY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
21,758,015	22,781,950	26,811,687	26,822,773	60000 - Permanent	27,229,176	27,229,176	27,229,176
788,909	1,051,540	943,871	943,871	60100 - Temporary	1,052,794	1,052,794	1,052,794
192,052	181,365	45,000	45,000	60110 - Overtime	150,000	150,000	150,000
104,148	132,674	128,246	128,246	60120 - Premium	30,500	30,500	30,500
8,300,490	8,656,528	10,949,189	10,953,062	60130 - Salary Related	11,267,883	11,267,883	11,267,883
286,294	298,571	342,125	342,125	60135 - Non Base Fringe	346,997	346,997	346,997
4,963,297	5,255,310	6,115,975	6,116,762	60140 - Insurance Benefits	6,126,317	6,126,317	6,126,317
146,410	182,521	142,554	142,554	60145 - Non Base Insurance	142,840	142,840	142,840
36,539,615	38,540,459	45,478,647	45,494,393	TOTAL Personnel	46,346,507	46,346,507	46,346,507
6,785,167	7,790,828	5,065,215	5,049,469	60170 - Professional Services	4,919,120	4,919,120	4,919,120
6,785,167	7,790,828	5,065,215	5,049,469	TOTAL Contractual Services	4,919,120	4,919,120	4,919,120
50,322	51,531	122,000	122,000	60190 - Utilities	81,760	81,760	81,760
1,276,831	1,019,435	2,387,642	2,387,642	60200 - Communications	2,490,083	2,490,083	2,490,083
70,958	72,416	171,700	171,700	60210 - Rentals	84,704	84,704	84,704
2,825	3,160	444,646	444,646	60220 - Repairs & Maintenance	752,213	752,213	752,213
2,431,414	3,231,885	3,357,972	3,357,972	60240 - Supplies	2,126,567	2,126,567	2,526,567
160,871	169,846	170,280	170,280	60260 - Training & Non-Local Travel	172,589	172,589	172,589
5,037	3,543	5,400	5,400	60270 - Local Travel	7,832	7,832	7,832
11,844,282	13,377,590	15,940,680	15,940,680	60290 - Software, Subscription Computing, Maintenance	16,946,812	16,946,812	16,946,812
219,643	18,019	6,575	6,575	60340 - Dues & Subscriptions	3,975	3,975	3,975
0	-1,012	0	0	60575 - Write Off Accounts Payable	0	0	0
-389	-5,244	0	0	60680 - Cash Discounts Taken	0	0	0
16,061,793	17,941,170	22,606,895	22,606,895	TOTAL Materials & Supplies	22,666,535	22,666,535	23,066,535
3,728,634	4,382,065	4,843,564	4,843,564	60360 - Internal Service Administrative Hub	5,182,613	5,182,613	5,182,613
1,721	993	0	0	60370 - Internal Service Telecommunications	0	0	0
30,193	67,166	11,218	11,218	60411 - Internal Service Fleet Services	0	0	0
9,218	12,383	26,412	26,412	60412 - Internal Service Motor Pool	28,420	28,420	28,420
753,978	856,696	777,140	777,140	60430 - Internal Service Facilities & Property Management	847,705	847,705	847,705
125,234	125,198	195,517	195,517	60432 - Internal Service Enhanced Building Services	190,544	190,544	125,552
0	0	0	0	60433 - Internal Service Security	0	0	64,992
30,368	123,243	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
75	300	0	0	60440 - Internal Service Other	0	0	0
48,420	49,391	47,377	47,377	60461 - Internal Service Distribution	50,693	50,693	50,693
7,254	27,826	43,117	43,117	60462 - Internal Service Records	46,135	46,135	46,135
4,735,095	5,645,263	5,944,345	5,944,345	TOTAL Internal Services	6,346,110	6,346,110	6,346,110
470,553	58,194	3,611,055	3,611,055	60550 - Capital Equipment - Expenditure	4,826,733	4,826,733	4,814,733
470,553	58,194	3,611,055	3,611,055	TOTAL Capital Outlay	4,826,733	4,826,733	4,814,733
64,592,224	69,975,914	82,706,157	82,706,157	TOTAL FUND 3503: Information Technology Fund	85,105,005	85,105,005	85,493,005

COUNTY ASSETS

3503: INFORMATION TECHNOLOGY FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
29.50	4,089,927	30.00	4,291,767	30.00	4,598,489	6055 - Business Systems Analyst Senior	62.61	77.06	29.00	4,635,738	29.00	4,635,738	29.00	4,635,738
1.00	112,533	2.00	237,385	3.00	384,777	6064 - Business Systems Analyst	53.98	66.44	3.00	387,725	3.00	387,725	3.00	387,725
0.00	0	0.00	0	1.00	72,579	6110 - Inventory/Stores Specialist 2	29.24	35.81	1.00	74,771	1.00	74,771	1.00	74,771
2.00	198,022	2.00	208,570	1.00	107,052	6111 - Procurement Analyst Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
1.00	116,093	2.00	240,788	2.00	244,162	6405 - Development Analyst	53.98	66.44	1.00	121,744	1.00	121,744	1.00	121,744
38.00	5,242,945	41.00	5,868,885	40.00	6,073,338	6406 - Development Analyst Senior	62.61	77.06	41.00	6,455,323	41.00	6,455,323	41.00	6,455,323
9.00	1,244,670	9.00	1,352,823	10.00	1,558,325	6408 - Database Administrator Senior	62.61	77.06	9.00	1,439,093	9.00	1,439,093	9.00	1,439,093
0.00	0	0.00	0	0.00	0	R6408 - Retired Database Administrator	N/A	N/A	0.00	0	0.00	0	0.00	0
12.00	1,662,646	12.00	1,725,612	13.00	1,978,931	6410 - Network Administrator Senior	62.61	77.06	13.00	2,043,251	13.00	2,043,251	13.00	2,043,251
16.00	2,218,624	15.00	2,157,015	14.00	2,149,946	6412 - Systems Administrator Senior	62.61	77.06	13.00	2,065,102	13.00	2,065,102	13.00	2,065,102
0.00	0	5.00	591,892	5.00	627,821	6414 - Systems Administrator	53.98	66.44	5.00	643,132	5.00	643,132	5.00	643,132
2.00	162,738	0.00	0	0.00	0	6415 - Information Specialist 1	34.75	42.60	0.00	0	0.00	0	0.00	0
33.00	3,028,255	34.00	3,118,971	32.00	3,028,589	6416 - Information Specialist 2	40.20	49.40	32.00	3,133,212	32.00	3,133,212	32.00	3,133,212
3.00	318,837	1.00	102,855	2.00	211,563	6417 - Information Specialist 3	45.18	55.62	2.00	231,128	2.00	231,128	2.00	231,128
2.00	200,364	1.00	113,794	0.00	0	6501 - Business Analyst Senior	47.95	59.04	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	103,544	9451 - IT Supervisor	48.58	72.88	1.00	127,679	1.00	127,679	1.00	127,679
5.00	774,536	6.00	979,338	6.00	1,013,538	9452 - IT Manager 1	56.67	85.00	7.00	1,216,330	7.00	1,216,330	7.00	1,216,330
8.00	1,414,347	8.00	1,459,044	8.00	1,482,784	9453 - IT Manager 2	58.85	94.16	8.00	1,546,185	8.00	1,546,185	8.00	1,546,185
4.00	777,256	5.00	1,007,515	5.00	1,030,725	9454 - IT Manager Senior	63.56	101.69	3.00	636,978	3.00	636,978	3.00	636,978
0.00	0	0.00	0	0.00	0	9455 - Chief Information Officer	83.05	132.89	1.00	250,577	1.00	250,577	1.00	250,577
3.00	399,656	2.00	288,818	2.00	295,472	9458 - IT Project Manager 1	48.58	72.88	1.00	152,165	1.00	152,165	1.00	152,165
10.00	1,501,088	10.00	1,552,725	10.00	1,592,849	9459 - IT Project Manager 2	52.47	78.71	9.00	1,478,125	9.00	1,478,125	9.00	1,478,125
1.00	209,859	1.00	217,624	1.00	236,196	9461 - Deputy Chief Information Officer	75.50	120.81	1.00	217,624	1.00	217,624	1.00	217,624
3.00	328,057	3.00	350,402	2.00	247,747	9748 - Human Resources Analyst Senior	42.44	65.03	2.00	260,584	2.00	260,584	2.00	260,584
0.00	-161,224	0.00	-481,219	0.00	-226,740	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
182.50	23,839,229	189.00	25,384,604	188.00	26,811,687	TOTAL BUDGET			183.00	27,229,176	183.00	27,229,176	183.00	27,229,176

COUNTY ASSETS

FUND 3504: MAIL DISTRIBUTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
788,236	910,600	1,071,224	1,071,224	60000 - Permanent	1,064,180	1,064,180	1,064,180
5,418	5,334	0	0	60100 - Temporary	0	0	0
913	266	62,531	62,531	60110 - Overtime	22,254	22,254	22,254
24	1,185	6,605	6,605	60120 - Premium	0	0	0
301,598	338,278	438,585	438,585	60130 - Salary Related	440,044	440,044	440,044
480	473	0	0	60135 - Non Base Fringe	0	0	0
292,612	342,406	385,849	385,849	60140 - Insurance Benefits	371,866	371,866	371,866
100	101	0	0	60145 - Non Base Insurance	0	0	0
1,389,381	1,598,642	1,964,794	1,964,794	TOTAL Personnel	1,898,344	1,898,344	1,898,344
867,697	1,065,187	904,499	904,499	60170 - Professional Services	1,091,629	1,091,629	1,091,629
867,697	1,065,187	904,499	904,499	TOTAL Contractual Services	1,091,629	1,091,629	1,091,629
40,000	0	0	0	60190 - Utilities	0	0	0
5,035	2,020	1,550	1,550	60200 - Communications	2,500	2,500	2,500
9,917	18,841	10,900	10,900	60210 - Rentals	11,600	11,600	11,600
1,975	882	5,361	5,361	60220 - Repairs & Maintenance	5,443	5,443	5,443
17,265	54,481	10,138	10,138	60240 - Supplies	16,476	16,476	16,476
191	593	0	0	60246 - Medical & Dental Supplies	0	0	0
9,232	5,514	19,912	19,912	60260 - Training & Non-Local Travel	18,877	18,877	18,877
96,965	103,510	142,443	142,443	60290 - Software, Subscription Computing, Maintenance	144,550	144,550	144,550
1,680	1,395	2,488	2,488	60340 - Dues & Subscriptions	2,495	2,495	2,495
97	0	0	0	60355 - Project Overhead	0	0	0
182,358	187,237	192,792	192,792	TOTAL Materials & Supplies	201,941	201,941	201,941
472,003	593,725	613,558	613,558	60360 - Internal Service Administrative Hub	571,587	571,587	571,587
9,770	11,470	19,747	19,747	60370 - Internal Service Telecommunications	22,251	22,251	22,251
160,125	181,093	216,937	216,937	60380 - Internal Service Data Processing	188,926	188,926	188,926
131,748	152,870	125,288	125,288	60411 - Internal Service Fleet Services	113,905	113,905	113,905
543	1,574	966	966	60412 - Internal Service Motor Pool	8,535	8,535	8,535
708,073	770,577	805,079	805,079	60430 - Internal Service Facilities & Property Management	862,642	862,642	862,642
2,461	37,222	62,152	62,152	60432 - Internal Service Enhanced Building Services	69,952	69,952	24,344
0	0	0	0	60433 - Internal Service Security	0	0	45,608
2,308	24,532	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
41,524	150	0	0	60440 - Internal Service Other	0	0	0
0	0	0	0	60460 - Internal Service Distribution & Records	0	0	0
16,731	16,994	0	0	60461 - Internal Service Distribution	0	0	0
494	1,092	0	0	60462 - Internal Service Records	0	0	0
1,545,779	1,791,301	1,843,727	1,843,727	TOTAL Internal Services	1,837,798	1,837,798	1,837,798
3,985,215	4,642,367	4,905,812	4,905,812	TOTAL FUND 3504: Mail Distribution Fund	5,029,712	5,029,712	5,029,712

COUNTY ASSETS

3504: MAIL DISTRIBUTION FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	91,169	1.00	97,405	1.00	100,140	6021 - Program Specialist	40.20	49.40	1.00	103,147	1.00	103,147	1.00	103,147
1.00	86,318	1.00	89,533	1.00	84,910	6073 - Data Analyst	36.81	45.18	1.00	90,089	1.00	90,089	1.00	90,089
1.00	65,960	1.00	70,602	1.00	72,580	6074 - Data Technician	29.24	35.81	1.00	66,408	1.00	66,408	1.00	66,408
1.00	59,449	1.00	63,183	1.00	64,624	6116 - Records Administration Assistant	26.02	31.88	1.00	66,565	1.00	66,565	1.00	66,565
6.00	311,958	6.00	325,144	6.00	337,224	6124 - Driver	23.88	29.24	5.00	297,825	5.00	297,825	5.00	297,825
2.00	203,308	0.00	0	0.00	0	6456 - Data Analyst Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
0.00	0	2.00	217,442	2.00	203,329	6501 - Business Analyst Senior	47.95	59.04	2.00	215,712	2.00	215,712	2.00	215,712
0.50	49,710	0.50	53,096	0.75	83,923	9361 - Program Supervisor	42.44	65.03	0.75	89,032	0.75	89,032	0.75	89,032
1.00	104,788	1.00	108,665	1.00	127,632	9615 - Manager 1	45.41	68.11	1.00	135,402	1.00	135,402	1.00	135,402
0.00	0	0.00	0	0.00	-3,138	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
13.50	972,660	13.50	1,025,070	13.75	1,071,224	TOTAL BUDGET			12.75	1,064,180	12.75	1,064,180	12.75	1,064,180

COUNTY ASSETS

FUND 3505: FACILITIES MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
10,513,966	10,919,078	11,452,923	11,452,923	60000 - Permanent	11,545,907	11,545,907	11,658,861
307,555	485,482	176,379	176,379	60100 - Temporary	125,001	125,001	125,001
392,386	413,681	342,909	342,909	60110 - Overtime	410,096	410,096	410,096
302,443	273,217	138,194	138,194	60120 - Premium	138,194	138,194	138,194
4,225,900	4,525,875	4,988,529	4,988,529	60130 - Salary Related	5,084,884	5,084,884	5,134,245
86,015	138,484	30,076	30,076	60135 - Non Base Fringe	34,446	34,446	34,446
2,973,909	3,167,541	3,365,001	3,365,001	60140 - Insurance Benefits	3,356,247	3,356,247	3,387,359
47,199	78,984	24,365	24,365	60145 - Non Base Insurance	28,107	28,107	28,107
18,849,373	20,002,342	20,518,376	20,518,376	TOTAL Personnel	20,722,882	20,722,882	20,916,309
11,397	17,252	0	0	60160 - Pass-Through & Program Support	0	0	0
18,843,415	18,227,632	23,042,813	23,595,497	60170 - Professional Services	22,733,746	22,733,746	22,654,746
18,854,812	18,244,884	23,042,813	23,595,497	TOTAL Contractual Services	22,733,746	22,733,746	22,654,746
7,748,382	8,525,818	9,342,160	9,342,160	60190 - Utilities	9,985,891	9,985,891	9,985,891
21,740	1,379	45,248	45,248	60200 - Communications	43,087	43,087	43,087
10,994,720	11,389,391	11,787,114	11,976,004	60210 - Rentals	11,140,053	11,140,053	11,140,053
8,071,049	9,181,407	12,071,402	12,071,402	60220 - Repairs & Maintenance	12,808,310	12,808,310	11,997,249
4,272,761	4,863,371	1,692,594	1,692,594	60240 - Supplies	1,253,611	1,253,611	1,253,611
53,923	36,657	76,586	76,586	60260 - Training & Non-Local Travel	96,500	96,500	96,500
47,088	43,794	6,670	6,670	60270 - Local Travel	8,000	8,000	8,000
202,119	231,763	222,331	222,331	60280 - Insurance	292,257	292,257	292,257
66,512	106,626	95,599	95,599	60290 - Software, Subscription Computing, Maintenance	161,181	161,181	161,181
-1,856	-20,250	0	0	60320 - Refunds	0	0	0
18,710	14,407	15,714	15,714	60340 - Dues & Subscriptions	17,417	17,417	17,417
6,831,365	6,811,070	0	0	60355 - Project Overhead	0	0	0
-524	-2,083	0	0	60575 - Write Off Accounts Payable	0	0	0
-10	-62	0	0	60680 - Cash Discounts Taken	0	0	0
-6,764,296	-6,808,666	0	0	69000 - Offset, Project Overhead	0	0	0
31,561,684	34,374,623	35,355,418	35,544,308	TOTAL Materials & Supplies	35,806,307	35,806,307	34,995,246
1,790,021	1,775,988	1,977,557	1,977,557	60360 - Internal Service Administrative Hub	2,004,871	2,004,871	2,004,871
160,548	177,060	198,942	198,942	60370 - Internal Service Telecommunications	236,390	236,390	236,390
1,654,621	1,895,441	2,092,790	2,092,790	60380 - Internal Service Data Processing	1,859,679	1,859,679	1,859,679
1,357,274	986,792	1,188,216	1,188,216	60411 - Internal Service Fleet Services	1,405,028	1,405,028	1,405,028
4,990	7,185	8,193	8,193	60412 - Internal Service Motor Pool	40,702	40,702	40,702
17,612	6,061	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
201,616	214,030	243,558	243,558	60440 - Internal Service Other	261,367	261,367	261,367
5,974,731	7,580,481	7,576,731	7,576,731	60450 - Internal Service Capital Debt Retirement Fund	7,428,481	7,428,481	7,428,481
681	8,521	9,000	9,000	60461 - Internal Service Distribution	9,706	9,706	9,706
8,503	29,651	33,406	33,406	60462 - Internal Service Records	35,759	35,759	35,759
11,170,598	12,681,208	13,328,393	13,328,393	TOTAL Internal Services	13,281,983	13,281,983	13,281,983
491,963	210,874	0	0	60550 - Capital Equipment - Expenditure	0	0	0

COUNTY ASSETS

FUND 3505: FACILITIES MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
491,963	210,874	0	0	TOTAL Capital Outlay	0	0	0
80,928,429	85,513,930	92,245,000	92,986,574	TOTAL FUND 3505: Facilities Management Fund	92,544,918	92,544,918	91,848,284

COUNTY ASSETS

3505: FACILITIES MANAGEMENT FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
12.00	1,177,380	12.00	1,289,628	12.00	1,319,196	3061 - Electrician	52.63	54.23	11.00	1,245,274	11.00	1,245,274	12.00	1,358,228
0.50	27,134	0.50	28,136	0.50	28,783	6001 - Office Assistant 2	26.02	31.81	0.50	31,111	0.50	31,111	0.50	31,111
1.00	70,526	0.00	0	0.00	0	6005 - Executive Specialist	30.97	37.95	0.00	0	0.00	0	0.00	0
19.00	1,914,744	19.00	2,027,597	19.00	2,115,888	6016 - Facilities Specialist 3	46.53	57.28	18.00	2,083,462	18.00	2,083,462	18.00	2,083,462
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
5.00	426,668	5.00	458,129	4.00	384,135	6017 - Facilities Specialist 2	42.60	52.41	3.00	306,459	3.00	306,459	3.00	306,459
0.00	0	0.00	0	0.00	0	R6017 - Retired Facilities Specialist 2	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	1.00	80,043	1.00	84,289	6033 - Administrative Analyst	36.81	45.18	1.00	89,405	1.00	89,405	1.00	89,405
3.00	328,296	3.00	340,512	3.00	324,065	6063 - Project Manager Represented	46.53	57.28	3.00	336,460	3.00	336,460	3.00	336,460
1.00	114,181	1.00	122,232	1.00	128,819	6064 - Business Systems Analyst	53.98	66.44	1.00	136,670	1.00	136,670	1.00	136,670
8.00	603,203	8.00	637,286	7.00	589,689	6097 - Facilities Maintenance	35.81	43.91	7.00	619,850	7.00	619,850	7.00	619,850
1.00	70,345	1.00	72,955	0.00	0	6100 - Lighting Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	88,907	1.00	92,206	1.00	94,336	6113 - Property Management Specialist	37.95	46.53	1.00	97,155	1.00	97,155	1.00	97,155
1.00	103,147	1.00	106,968	1.00	109,432	6114 - Property Management Specialist Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
10.00	857,750	10.00	889,490	10.00	910,160	6121 - HVAC Engineer Senior	44.89	44.89	10.00	937,300	10.00	937,300	10.00	937,300
2.00	210,762	2.00	218,572	2.00	223,624	6122 - Building Automation Systems Specialist	55.15	55.15	2.00	230,306	2.00	230,306	2.00	230,306
3.00	184,098	3.00	190,926	3.00	195,312	6123 - HVAC Assistant	32.12	32.12	3.00	201,201	3.00	201,201	3.00	201,201
3.00	241,791	3.00	250,749	3.00	256,512	6126 - HVAC Engineer	42.18	42.18	3.00	264,216	3.00	264,216	3.00	264,216
0.00	0	0.00	0	1.00	73,790	6141 - Building Maintenance Electrical	36.40	43.49	1.00	76,003	1.00	76,003	1.00	76,003
6.00	585,788	6.00	644,814	6.00	659,598	6143 - Electronic Technician	52.63	54.23	6.00	679,392	6.00	679,392	6.00	679,392
1.00	106,634	1.00	116,782	1.00	119,851	6144 - Electronic Technician Chief	57.27	59.12	1.00	123,443	1.00	123,443	1.00	123,443
11.00	901,494	11.00	957,077	11.00	979,121	6147 - Carpenter	42.60	43.91	11.00	1,008,524	11.00	1,008,524	11.00	1,008,524
3.00	228,977	3.00	238,971	3.00	244,485	6149 - Locksmith	39.04	40.20	3.00	251,814	3.00	251,814	3.00	251,814
7.00	623,152	7.00	682,617	7.00	698,642	6155 - Alarm Technician	47.77	49.23	7.00	719,544	7.00	719,544	7.00	719,544
1.00	134,697	1.00	139,687	1.00	142,903	6311 - Engineer 3	60.75	74.74	1.00	156,057	1.00	156,057	1.00	156,057
0.00	0	0.00	0	0.50	54,716	6456 - Data Analyst Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
1.00	90,490	1.00	99,615	0.50	49,825	6501 - Business Analyst Senior	47.95	59.04	0.50	52,879	0.50	52,879	0.50	52,879
1.50	139,166	1.50	148,644	1.50	155,617	9005 - Administrative Analyst Senior	37.06	55.60	1.50	166,167	1.50	166,167	1.50	166,167
1.00	171,422	1.00	163,741	1.00	172,539	9149 - Facilities Strategic Planning & Projects	58.85	94.16	1.00	183,044	1.00	183,044	1.00	183,044
1.25	138,529	1.25	144,428	2.00	213,966	9361 - Program Supervisor	42.44	65.03	2.00	224,335	2.00	224,335	2.00	224,335
2.00	278,512	2.00	288,818	2.00	313,466	9365 - Manager Senior	52.47	78.71	2.00	328,674	2.00	328,674	2.00	328,674
5.20	627,624	5.00	636,772	5.00	637,576	9615 - Manager 1	45.41	68.11	5.00	672,126	5.00	672,126	5.00	672,126

COUNTY ASSETS

3505: FACILITIES MANAGEMENT FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	194,314	1.00	201,503	1.00	206,145	9679 - Facilities & Property Management	63.56	101.69	1.00	212,326	1.00	212,326	1.00	212,326
0.00	0	0.00	-58,160	0.00	-33,557	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
112.45	10,639,731	112.25	11,210,738	111.00	11,452,923	TOTAL BUDGET			107.50	11,545,907	107.50	11,545,907	108.50	11,658,861

COUNTY HUMAN SERVICES

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
14,615,825	15,423,543	15,853,949	15,852,581	60000 - Permanent	16,735,007	16,735,007	16,681,924
1,035,035	711,987	232,018	583,405	60100 - Temporary	156,451	156,451	215,665
284,149	235,239	0	0	60110 - Overtime	0	0	0
100,909	120,311	0	0	60120 - Premium	0	0	0
5,691,672	6,082,408	6,493,981	6,493,434	60130 - Salary Related	6,947,215	6,947,215	6,924,615
262,771	204,368	0	30,800	60135 - Non Base Fringe	39,306	39,306	39,306
4,472,906	4,734,464	4,786,736	4,783,870	60140 - Insurance Benefits	4,936,746	4,936,746	4,933,509
185,488	151,671	0	5,084	60145 - Non Base Insurance	29,084	29,084	29,084
26,648,754	27,663,991	27,366,684	27,749,174	TOTAL Personnel	28,843,809	28,843,809	28,824,103
4,026,589	4,085,846	6,019,083	6,519,083	60150 - County Match & Sharing	5,001,900	5,001,900	5,241,609
1,328,528	4,366,472	3,110,293	2,687,969	60155 - Direct Client Assistance	2,406,826	2,406,826	2,522,990
27,554,052	32,430,631	34,056,484	34,253,808	60160 - Pass-Through & Program Support	29,774,118	29,774,118	31,277,118
2,603,633	3,974,156	725,125	731,741	60170 - Professional Services	843,866	843,866	843,866
-84,907	113,942	0	0	60685 - Prior Year Grant Expenditures	0	0	0
35,427,896	44,971,047	43,910,985	44,192,601	TOTAL Contractual Services	38,026,710	38,026,710	39,885,583
1,298	0	0	0	60190 - Utilities	0	0	0
39,302	49,654	77,723	77,723	60200 - Communications	89,008	89,008	89,008
78,694	64,396	68,278	68,278	60210 - Rentals	58,093	58,093	58,093
0	95,937	0	0	60220 - Repairs & Maintenance	0	0	0
603,824	632,619	281,308	286,259	60240 - Supplies	294,098	294,098	287,331
133,326	114,859	139,775	139,775	60260 - Training & Non-Local Travel	172,824	172,824	172,824
15,005	13,533	18,529	18,529	60270 - Local Travel	23,629	23,629	23,629
262,703	214,086	8,830	8,830	60290 - Software, Subscription Computing, Maintenance	218,045	218,045	218,045
101	578	0	0	60310 - Pharmaceuticals	0	0	0
7,831	61,088	72,840	65,494	60340 - Dues & Subscriptions	82,199	82,199	82,199
0	408,833	0	0	60575 - Write Off Accounts Payable	0	0	0
1,142,083	1,655,583	667,283	664,888	TOTAL Materials & Supplies	937,896	937,896	931,129
-604	-1,362	0	0	60350 - Indirect Expense	0	0	0
317,493	329,433	260,343	260,343	60370 - Internal Service Telecommunications	278,714	278,714	278,714
1,902,408	2,193,603	2,272,057	2,272,057	60380 - Internal Service Data Processing	2,368,483	2,368,483	2,368,483
41,160	45,568	49,943	49,943	60411 - Internal Service Fleet Services	51,598	51,598	51,598
107,668	42,643	36,133	36,133	60412 - Internal Service Motor Pool	56,552	56,552	56,552
1,704,165	1,888,526	1,859,151	1,859,151	60430 - Internal Service Facilities & Property Management	1,743,821	1,743,821	1,743,821
169,542	236,489	450,771	450,771	60432 - Internal Service Enhanced Building Services	230,624	230,624	91,838
0	0	0	0	60433 - Internal Service Security	0	0	138,786
131,799	207,682	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
6,787	5,354	0	0	60440 - Internal Service Other	0	0	0
17,553	18,278	29,169	29,169	60461 - Internal Service Distribution	38,130	38,130	38,130
62,376	27,559	78,785	78,785	60462 - Internal Service Records	71,067	71,067	71,067

COUNTY HUMAN SERVICES

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
4,460,346	4,993,773	5,036,352	5,036,352	TOTAL Internal Services	4,838,989	4,838,989	4,838,989
67,679,080	79,284,394	76,981,304	77,643,015	TOTAL FUND 1000: General Fund	72,647,404	72,647,404	74,479,804

COUNTY HUMAN SERVICES

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
6.71	324,885	8.50	437,311	4.65	240,445	6001 - Office Assistant 2	26.02	31.81	5.50	313,026	5.50	313,026	4.50	255,564
5.21	301,173	4.65	283,034	4.25	270,156	6002 - Office Assistant Senior	29.22	35.78	3.45	231,801	3.45	231,801	3.45	231,801
1.00	70,345	0.00	0	0.00	0	6003 - Clerical Unit Coordinator	30.12	36.81	0.00	0	0.00	0	0.00	0
1.00	72,516	0.00	0	0.00	0	6005 - Executive Specialist	30.97	37.95	0.00	0	0.00	0	0.00	0
2.00	139,715	2.00	149,265	2.00	155,713	6011 - Contract Technician	31.88	39.04	1.00	81,516	1.00	81,516	1.00	72,558
2.21	134,047	1.58	100,180	3.14	200,700	6013 - Community Information Specialist	29.24	35.81	2.82	193,916	2.82	193,916	2.82	193,916
0.74	55,480	0.50	40,022	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
1.73	101,566	1.65	106,249	2.28	157,512	6020 - Program Technician	29.24	35.81	2.25	159,291	2.25	159,291	2.25	159,291
12.96	1,094,748	14.73	1,295,298	12.80	1,178,520	6021 - Program Specialist	40.20	49.40	14.93	1,421,199	14.93	1,421,199	14.93	1,409,736
3.00	291,491	3.00	305,359	3.00	315,451	6026 - Budget Analyst	42.60	52.41	3.00	328,033	3.00	328,033	3.00	328,033
4.00	272,042	4.00	288,089	4.00	301,052	6029 - Finance Specialist 1	31.88	39.04	4.00	316,264	4.00	316,264	4.00	316,264
1.00	72,690	1.00	77,552	1.00	81,693	6030 - Finance Specialist 2	36.81	45.18	1.00	86,595	1.00	86,595	2.00	163,454
5.00	492,695	5.00	523,753	5.00	540,882	6031 - Contract Specialist Senior	43.91	53.98	5.00	561,365	5.00	561,365	5.00	561,365
6.00	572,688	6.15	641,665	6.15	662,568	6032 - Finance Specialist Senior	43.91	53.98	6.15	688,796	6.15	688,796	6.15	688,796
2.15	177,573	2.15	182,046	2.15	171,642	6033 - Administrative Analyst	36.81	45.18	2.15	183,783	2.15	183,783	2.15	183,783
0.00	0	0.00	0	0.00	0	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
2.17	169,488	2.15	165,328	2.15	170,774	6073 - Data Analyst	36.81	45.18	1.00	83,736	1.00	83,736	1.00	83,736
2.00	127,041	3.00	177,928	2.00	125,502	6074 - Data Technician	29.24	35.81	2.50	167,024	2.50	167,024	2.50	167,024
6.30	656,460	1.30	146,858	1.30	150,738	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.30	162,612	1.30	162,612	1.30	162,612
20.12	1,908,195	18.05	1,802,183	16.10	1,691,989	6088 - Program Specialist Senior	45.18	55.62	17.03	1,872,700	17.03	1,872,700	17.03	1,872,700
1.00	97,021	1.00	103,607	1.00	109,168	6111 - Procurement Analyst Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
0.02	1,368	0.00	0	0.00	0	6178 - Program Communications Specialist	36.88	45.23	0.00	0	0.00	0	0.00	0
1.00	98,710	1.00	102,604	1.15	121,462	6200 - Program Communications Coordinator	43.91	53.98	1.15	117,422	1.15	117,422	1.15	117,422
7.00	451,076	8.09	548,327	8.15	565,380	6247 - Victim Advocate	31.88	39.04	8.22	593,045	8.22	593,045	8.22	593,045
3.00	212,228	3.00	228,245	2.40	191,786	6290 - Veterans Services Officer	35.81	43.91	2.40	203,328	2.40	203,328	2.40	203,328
0.00	0	0.00	0	0.00	0	R6290 - Retired Veterans Services Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
0.80	59,683	1.00	80,455	1.00	79,156	6291 - Addictions Specialist	31.88	39.04	1.00	81,516	1.00	81,516	1.00	81,516
5.00	395,649	5.00	431,003	5.00	454,290	6292 - Deputy Public Guardian	40.20	49.40	5.00	481,925	5.00	481,925	5.00	481,925
0.00	0	0.00	0	0.00	0	R6292 - Retired Deputy Public Guardian	N/A	N/A	0.00	0	0.00	0	0.00	0
0.65	61,315	0.65	64,347	0.65	66,613	6295 - Clinical Services Specialist	41.37	50.90	0.65	69,046	0.65	69,046	0.65	69,046
6.06	468,755	6.21	502,518	6.19	495,122	6296 - Case Manager Senior	34.75	42.60	6.19	520,950	6.19	520,950	6.19	513,809
22.22	1,504,240	27.00	1,912,345	23.00	1,704,476	6297 - Case Manager 2	32.82	40.20	21.50	1,675,620	21.50	1,675,620	21.50	1,675,620

COUNTY HUMAN SERVICES

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.80	218,518	1.20	152,291	1.20	156,049	6315 - Community Health Nurse	49.09	63.10	0.80	107,247	0.80	107,247	0.80	99,863
1.00	97,259	1.00	100,850	1.00	103,189	6365 - Mental Health Consultant	41.37	50.90	1.00	106,279	1.00	106,279	1.00	106,279
2.00	192,162	2.00	202,710	3.00	308,669	6374 - Emergency Management Analyst	46.53	57.28	3.00	327,513	3.00	327,513	3.00	327,513
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
4.45	418,793	4.15	409,962	4.65	473,504	6456 - Data Analyst Senior	43.91	53.98	4.65	494,042	4.65	494,042	4.65	494,042
0.00	0	0.15	16,248	0.15	17,123	6501 - Business Analyst Senior	47.95	59.04	0.15	18,170	0.15	18,170	0.15	18,170
0.00	0	0.00	0	0.00	0	9006 - Administrative Analyst (NR)	32.37	48.56	0.00	0	0.00	0	0.00	0
0.00	0	1.00	73,434	0.50	38,927	9025 - Operations Supervisor	34.64	51.96	0.50	41,297	0.50	41,297	0.50	41,297
1.15	110,877	1.15	110,095	1.15	115,467	9063 - Project Manager (NR)	39.66	59.49	1.15	119,223	1.15	119,223	1.15	119,223
1.00	62,604	1.00	68,055	1.00	69,892	9080 - Human Resources Analyst 1	32.50	48.75	1.00	81,800	1.00	81,800	1.00	81,800
2.00	226,712	2.00	242,154	1.00	123,386	9335 - Finance Supervisor	42.44	65.03	1.00	130,898	1.00	130,898	1.00	130,898
1.00	139,256	1.00	144,409	2.00	288,509	9336 - Finance Manager	52.47	78.71	2.00	328,674	2.00	328,674	2.00	328,674
1.00	162,429	1.00	168,438	1.00	182,813	9338 - Finance Manager Senior	58.85	94.16	1.00	193,943	1.00	193,943	1.00	193,943
6.58	632,608	4.40	423,289	3.20	337,014	9361 - Program Supervisor	42.44	65.03	3.70	413,875	3.70	413,875	3.70	413,875
1.02	132,613	1.00	134,960	1.75	236,354	9364 - Manager 2	48.58	72.88	1.78	268,197	1.78	268,197	2.78	396,310
1.02	141,873	1.03	148,687	0.85	133,223	9365 - Manager Senior	52.47	78.71	0.85	139,687	0.85	139,687	0.85	139,687
0.15	20,888	0.15	21,661	0.15	23,510	9366 - Quality Manager	52.47	78.71	0.15	24,651	0.15	24,651	0.15	24,651
1.65	260,234	1.65	272,147	1.65	283,065	9602 - Division Director 2	58.85	94.16	1.65	282,320	1.65	282,320	1.65	282,320
1.00	230,846	1.00	239,387	1.00	259,816	9613 - Department Director 2	83.05	132.89	1.00	275,635	1.00	275,635	1.00	275,635
4.95	566,853	8.20	947,911	7.45	908,635	9615 - Manager 1	45.41	68.11	6.65	869,532	6.65	869,532	5.65	741,794
1.00	179,920	1.00	186,577	1.00	202,499	9619 - Deputy Director	63.56	101.69	1.00	209,181	1.00	209,181	1.00	209,181
1.00	154,907	1.00	160,639	1.00	172,319	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
4.00	384,773	4.00	408,286	3.00	309,201	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	3.00	327,381	3.00	327,381	3.00	327,381
1.00	150,395	0.00	0	0.00	0	9700 - Human Services Policy Manager	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	215,376	1.00	117,880	1.00	120,596	9710 - Management Analyst	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
1.00	128,338	1.00	133,087	1.00	140,238	9715 - Human Resources Manager 1	48.58	72.88	1.00	148,776	1.00	148,776	1.00	148,776
5.00	521,770	5.00	565,222	6.00	711,644	9748 - Human Resources Analyst Senior	42.44	65.03	6.00	751,388	6.00	751,388	6.00	751,388
0.00	9,907	0.00	2,318	0.00	-64,483	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	66,382	0.00	66,382	0.00	28,473
178.82	15,744,794	178.44	16,146,268	166.20	15,853,949	TOTAL BUDGET			165.23	16,735,007	165.23	16,735,007	165.23	16,681,924

COUNTY HUMAN SERVICES

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
49,421,050	52,968,887	58,777,310	59,563,323	60000 - Permanent	62,467,548	62,467,548	62,726,570
1,496,108	2,075,884	444,371	2,497,422	60100 - Temporary	3,339,581	3,339,581	3,476,637
1,122,400	1,274,715	0	0	60110 - Overtime	0	0	0
500,725	479,795	0	0	60120 - Premium	0	0	0
19,127,614	20,595,204	23,885,993	24,202,881	60130 - Salary Related	25,697,415	25,697,415	25,795,773
439,783	579,676	178,330	986,351	60135 - Non Base Fringe	754,817	754,817	814,011
17,458,073	18,865,970	20,934,560	21,238,653	60140 - Insurance Benefits	21,912,456	21,912,456	22,008,372
264,732	496,315	164,507	914,812	60145 - Non Base Insurance	479,382	479,382	535,056
89,830,485	97,336,445	104,385,071	109,403,442	TOTAL Personnel	114,651,199	114,651,199	115,356,419
1,113,889	798,224	974,977	974,977	60150 - County Match & Sharing	847,359	847,359	847,359
18,205,587	22,260,265	36,792,254	37,682,166	60155 - Direct Client Assistance	36,560,989	36,560,989	46,311,529
30,035,709	27,284,688	19,118,378	13,707,472	60160 - Pass-Through & Program Support	13,137,069	13,137,069	15,157,069
3,701,599	4,072,144	2,327,428	2,265,681	60170 - Professional Services	1,324,294	1,324,294	1,324,294
-112,624	-7,356	0	0	60685 - Prior Year Grant Expenditures	0	0	0
52,944,159	54,407,965	59,213,037	54,630,296	TOTAL Contractual Services	51,869,711	51,869,711	63,640,251
1,455	71,996	0	0	60190 - Utilities	0	0	0
187,263	186,919	83,284	83,284	60200 - Communications	84,302	84,302	84,302
124,995	140,638	154,847	154,847	60210 - Rentals	197,937	197,937	197,937
1,606	300	0	0	60220 - Repairs & Maintenance	0	0	0
411,487	710,102	621,291	1,043,591	60240 - Supplies	726,736	726,736	718,459
298	9,463	0	0	60246 - Medical & Dental Supplies	0	0	0
257,337	262,593	542,265	542,265	60260 - Training & Non-Local Travel	562,713	562,713	562,713
119,103	122,189	117,161	117,161	60270 - Local Travel	108,499	108,499	108,499
0	0	375	375	60280 - Insurance	375	375	375
21,921	22,580	32,867	32,867	60290 - Software, Subscription Computing, Maintenance	32,867	32,867	32,867
1,622	0	0	0	60310 - Pharmaceuticals	0	0	0
500	17,061	0	0	60320 - Refunds	0	0	0
0	1	0	0	60330 - Claims Paid	0	0	0
189,220	194,214	6,631	6,631	60340 - Dues & Subscriptions	166,210	166,210	166,210
-105	0	0	0	60575 - Write Off Accounts Payable	0	0	0
1,316,702	1,738,057	1,558,721	1,981,021	TOTAL Materials & Supplies	1,879,639	1,879,639	1,871,362
10,575,383	13,538,198	14,204,141	14,749,015	60350 - Indirect Expense	11,652,367	11,652,367	11,729,451
885,604	939,875	1,177,912	1,177,912	60370 - Internal Service Telecommunications	1,100,312	1,100,312	1,100,312
7,239,351	7,623,830	8,425,308	8,425,308	60380 - Internal Service Data Processing	8,875,790	8,875,790	8,875,790
235,726	265,246	266,366	266,366	60411 - Internal Service Fleet Services	275,911	275,911	275,911
295,251	226,866	397,717	397,717	60412 - Internal Service Motor Pool	313,434	313,434	313,434
3,291,133	3,561,170	3,822,778	3,822,778	60430 - Internal Service Facilities & Property Management	4,008,363	4,008,363	4,008,363
918,209	818,552	1,227,758	1,227,758	60432 - Internal Service Enhanced Building Services	1,230,166	1,230,166	489,840
0	0	0	0	60433 - Internal Service Security	0	0	740,326
481,562	290,891	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
9,443	1,532	0	0	60440 - Internal Service Other	0	0	0

COUNTY HUMAN SERVICES

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
105,506	120,683	104,756	104,756	60461 - Internal Service Distribution	83,974	83,974	83,974
312,665	290,688	320,631	320,631	60462 - Internal Service Records	271,330	271,330	271,330
24,349,834	27,677,532	29,947,367	30,492,241	TOTAL Internal Services	27,811,647	27,811,647	27,888,731
168,441,181	181,159,999	195,104,196	196,507,000	TOTAL FUND 1505: Federal/State Program Fund	196,212,196	196,212,196	208,756,763

COUNTY HUMAN SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
78.29	3,919,385	77.50	4,043,593	77.85	4,183,041	6001 - Office Assistant 2	26.02	31.81	76.50	4,496,841	76.50	4,496,841	76.50	4,496,841
24.62	1,371,141	14.35	859,908	13.75	861,196	6002 - Office Assistant Senior	29.22	35.78	13.55	911,986	13.55	911,986	13.55	911,986
1.00	60,632	1.00	67,261	1.00	64,011	6003 - Clerical Unit Coordinator	30.12	36.81	1.00	67,874	1.00	67,874	1.00	67,874
1.00	72,335	1.00	75,210	1.00	76,943	6005 - Executive Specialist	30.97	37.95	1.00	79,240	1.00	79,240	1.00	79,240
12.19	736,887	12.93	813,798	18.37	1,167,991	6013 - Community Information Specialist	29.24	35.81	16.98	1,169,824	16.98	1,169,824	16.98	1,169,824
0.26	19,493	0.50	40,022	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
32.27	1,977,300	31.35	2,041,842	27.72	1,887,851	6020 - Program Technician	29.24	35.81	27.75	1,964,435	27.75	1,964,435	27.75	1,964,435
40.17	3,359,650	34.77	3,082,399	31.70	2,951,068	6021 - Program Specialist	40.20	49.40	29.07	2,801,742	29.07	2,801,742	29.57	2,848,614
1.00	86,318	0.00	0	0.00	0	6026 - Budget Analyst	42.60	52.41	0.00	0	0.00	0	0.00	0
1.00	62,422	1.00	66,626	1.00	66,384	6029 - Finance Specialist 1	31.88	39.04	1.00	72,927	1.00	72,927	1.00	72,927
0.00	0	0.85	90,923	0.85	93,017	6032 - Finance Specialist Senior	43.91	53.98	0.85	95,804	0.85	95,804	0.85	95,804
0.85	73,370	0.85	76,103	0.85	77,843	6033 - Administrative Analyst	36.81	45.18	0.85	80,185	0.85	80,185	0.85	80,185
4.83	379,627	5.85	476,942	5.85	496,840	6073 - Data Analyst	36.81	45.18	5.00	444,151	5.00	444,151	5.00	444,151
2.00	124,319	0.50	28,971	0.50	29,639	6074 - Data Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
6.00	451,052	6.00	459,724	7.00	533,297	6084 - Weatherization Inspector	33.79	41.37	6.00	474,406	6.00	474,406	6.00	474,406
1.70	181,800	1.70	189,006	1.70	196,203	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.70	213,047	1.70	213,047	1.70	213,047
25.11	2,414,544	28.95	2,917,881	28.90	3,039,045	6088 - Program Specialist Senior	45.18	55.62	26.77	2,956,759	26.77	2,956,759	26.77	2,956,759
0.98	67,055	0.00	0	1.00	74,114	6178 - Program Communications Specialist	36.88	45.23	1.00	81,009	1.00	81,009	1.00	81,009
0.00	0	1.00	88,902	1.85	171,665	6200 - Program Communications Coordinator	43.91	53.98	1.85	179,817	1.85	179,817	1.85	179,817
5.00	333,513	4.91	337,310	4.85	346,802	6247 - Victim Advocate	31.88	39.04	4.78	361,781	4.78	361,781	4.78	361,781
2.00	141,486	2.00	152,163	1.60	127,856	6290 - Veterans Services Officer	35.81	43.91	1.60	135,550	1.60	135,550	1.60	135,550
0.00	0	0.00	0	0.00	0	R6290 - Retired Veterans Services Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
13.35	1,246,528	13.35	1,309,548	13.35	1,354,769	6295 - Clinical Services Specialist	41.37	50.90	14.35	1,473,036	14.35	1,473,036	14.35	1,473,036
52.94	4,027,924	53.79	4,242,753	45.81	3,776,244	6296 - Case Manager Senior	34.75	42.60	44.81	3,837,695	44.81	3,837,695	43.81	3,748,746
203.78	14,103,124	210.00	15,170,448	225.00	16,649,848	6297 - Case Manager 2	32.82	40.20	243.50	18,916,469	243.50	18,916,469	244.50	19,000,407
85.00	4,940,541	85.00	5,237,022	85.00	5,428,415	6298 - Case Manager 1	29.24	35.81	89.00	6,088,198	89.00	6,088,198	89.00	6,088,198
27.00	1,471,648	27.00	1,550,681	28.00	1,643,556	6299 - Case Management Assistant	26.80	32.82	26.00	1,656,164	26.00	1,656,164	26.00	1,656,164
3.00	188,613	3.00	200,823	3.00	205,458	6300 - Eligibility Specialist	27.59	33.79	0.00	0	0.00	0	3.00	211,662
61.00	4,725,889	61.00	5,095,805	61.00	5,321,847	6301 - Human Services Investigator	37.95	46.53	61.00	5,523,609	61.00	5,523,609	61.00	5,523,609
0.00	0	0.00	0	0.00	0	R6301 - Retired Human Services Investigator	N/A	N/A	0.00	0	0.00	0	0.00	0
1.20	145,677	1.80	228,435	1.80	234,078	6315 - Community Health Nurse	49.09	63.10	1.20	160,871	1.20	160,871	1.20	149,795
4.55	417,760	2.85	280,528	3.35	330,087	6456 - Data Analyst Senior	43.91	53.98	3.35	345,930	3.35	345,930	3.35	345,930

COUNTY HUMAN SERVICES

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.85	92,069	0.85	97,030	6501 - Business Analyst Senior	47.95	59.04	0.85	102,962	0.85	102,962	0.85	102,962
1.00	86,444	1.00	92,332	1.00	94,825	9005 - Administrative Analyst Senior	37.06	55.60	1.00	103,880	1.00	103,880	1.00	103,880
1.00	71,580	0.00	0	1.50	116,305	9025 - Operations Supervisor	34.64	51.96	1.50	123,386	1.50	123,386	1.50	123,386
0.85	96,623	0.85	100,198	0.85	102,507	9063 - Project Manager (NR)	39.66	59.49	1.85	209,090	1.85	209,090	1.85	209,090
41.25	4,161,352	41.60	4,380,345	41.80	4,579,433	9361 - Program Supervisor	42.44	65.03	41.30	4,727,205	41.30	4,727,205	42.30	4,862,997
0.98	120,927	1.00	131,800	1.25	170,434	9364 - Manager 2	48.58	72.88	1.22	180,264	1.22	180,264	1.22	180,264
2.98	413,189	2.97	428,289	2.15	328,551	9365 - Manager Senior	52.47	78.71	2.15	344,790	2.15	344,790	2.15	344,790
1.85	247,979	1.85	261,187	1.85	279,101	9366 - Quality Manager	52.47	78.71	1.85	294,445	1.85	294,445	1.85	294,445
1.35	211,506	1.35	221,615	1.35	238,048	9602 - Division Director 2	58.85	94.16	1.35	250,237	1.35	250,237	1.35	250,237
11.05	1,343,786	11.80	1,454,633	10.55	1,381,968	9615 - Manager 1	45.41	68.11	11.35	1,541,939	11.35	1,541,939	10.35	1,399,730
0.00	0	0.00	-130,010	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	22,992
754.41	53,853,419	748.06	56,257,085	756.80	58,777,310	TOTAL BUDGET			764.87	62,467,548	764.87	62,467,548	768.37	62,726,570

COUNTY HUMAN SERVICES

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,150,926	25,553	0	0	60000 - Permanent	0	0	0
367,767	92,334	0	59,848	60100 - Temporary	0	0	0
75,858	295	0	0	60110 - Overtime	0	0	0
43,245	532	0	0	60120 - Premium	0	0	0
440,126	10,344	0	0	60130 - Salary Related	0	0	0
132,495	34,749	0	0	60135 - Non Base Fringe	0	0	0
449,981	8,798	0	0	60140 - Insurance Benefits	0	0	0
80,640	26,135	0	0	60145 - Non Base Insurance	0	0	0
2,741,038	198,740	0	59,848	TOTAL Personnel	0	0	0
5,834,910	2,095,855	0	0	60155 - Direct Client Assistance	0	0	0
17,225,558	1,605,239	1,644,937	1,585,089	60160 - Pass-Through & Program Support	0	0	0
1,039,516	14,726	0	0	60170 - Professional Services	0	0	0
-56,323	-182,502	0	0	60685 - Prior Year Grant Expenditures	0	0	0
24,043,662	3,533,318	1,644,937	1,585,089	TOTAL Contractual Services	0	0	0
69,705	14,060	0	0	60190 - Utilities	0	0	0
2,658	252	0	0	60200 - Communications	0	0	0
67	289	0	0	60210 - Rentals	0	0	0
494,339	480	0	0	60240 - Supplies	0	0	0
3,095	0	0	0	60250 - Food	0	0	0
205	1,038	0	0	60260 - Training & Non-Local Travel	0	0	0
0	0	0	0	60270 - Local Travel	0	0	0
0	82	0	0	60340 - Dues & Subscriptions	0	0	0
0	-4,863	0	0	60575 - Write Off Accounts Payable	0	0	0
570,070	11,338	0	0	TOTAL Materials & Supplies	0	0	0
2,534	6,658	0	0	60350 - Indirect Expense	0	0	0
64	487	0	0	60370 - Internal Service Telecommunications	0	0	0
1,791	6,861	0	0	60380 - Internal Service Data Processing	0	0	0
63,393	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
33	0	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
1,591	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
1,500	0	0	0	60440 - Internal Service Other	0	0	0
45	445	0	0	60461 - Internal Service Distribution	0	0	0
29	945	0	0	60462 - Internal Service Records	0	0	0
70,981	15,397	0	0	TOTAL Internal Services	0	0	0
27,425,751	3,758,792	1,644,937	1,644,937	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COUNTY HUMAN SERVICES

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.00	186,560	0.00	0	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
1.00	72,516	0.00	0	0.00	0	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
1.00	93,473	0.00	0	0.00	0	6087 - Research Evaluation Analyst Senior	52.12	64.15	0.00	0	0.00	0	0.00	0
2.00	131,148	0.00	0	0.00	0	6247 - Victim Advocate	31.88	39.04	0.00	0	0.00	0	0.00	0
10.00	662,709	0.00	0	0.00	0	6297 - Case Manager 2	32.82	40.20	0.00	0	0.00	0	0.00	0
2.00	171,194	0.00	0	0.00	0	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
20.00	1,317,600	0.00	0	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

COUNTY HUMAN SERVICES

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60160 - Pass-Through & Program Support	428,250	428,250	428,250
0	0	0	0	TOTAL Contractual Services	428,250	428,250	428,250
0	0	0	0	TOTAL FUND 1519: Video Lottery Fund	428,250	428,250	428,250

COUNTY HUMAN SERVICES

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	1,304,137	335,972	335,972	60000 - Permanent	266,427	266,427	320,552
0	50,910	0	0	60100 - Temporary	0	0	169,236
0	32,779	0	0	60110 - Overtime	0	0	0
0	24,031	0	0	60120 - Premium	0	0	0
0	501,563	134,825	134,825	60130 - Salary Related	108,435	108,435	132,548
0	17,216	0	0	60135 - Non Base Fringe	0	0	73,097
0	471,837	123,559	123,559	60140 - Insurance Benefits	99,051	99,051	115,855
0	764	0	0	60145 - Non Base Insurance	0	0	81,295
0	2,403,238	594,356	594,356	TOTAL Personnel	473,913	473,913	892,583
0	454,363	1,006,059	920,895	60155 - Direct Client Assistance	1,165,830	1,165,830	1,459,184
0	4,699,727	4,336,711	4,421,875	60160 - Pass-Through & Program Support	500,000	500,000	500,000
0	1,320	0	0	60170 - Professional Services	0	0	0
0	5,155,410	5,342,770	5,342,770	TOTAL Contractual Services	1,665,830	1,665,830	1,959,184
0	4,390	0	0	60200 - Communications	0	0	0
0	2,065	0	0	60240 - Supplies	2,377	2,377	2,377
0	776	0	0	60270 - Local Travel	0	0	0
0	7,231	0	0	TOTAL Materials & Supplies	2,377	2,377	2,377
0	353,757	85,589	85,589	60350 - Indirect Expense	51,800	51,800	97,560
0	2,519	0	0	60370 - Internal Service Telecommunications	0	0	0
0	0	0	0	60380 - Internal Service Data Processing	0	0	0
0	0	0	0	60412 - Internal Service Motor Pool	0	0	0
0	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
0	0	0	0	60432 - Internal Service Enhanced Building Services	0	0	0
0	150	0	0	60440 - Internal Service Other	0	0	0
0	0	0	0	60462 - Internal Service Records	0	0	0
0	356,425	85,589	85,589	TOTAL Internal Services	51,800	51,800	97,560
0	7,922,303	6,022,715	6,022,715	TOTAL FUND 1521: Supportive Housing Fund	2,193,920	2,193,920	2,951,704

COUNTY HUMAN SERVICES

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	50,232	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
3.00	233,991	3.00	260,829	1.00	88,349	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	70,345	1.00	75,568	1.00	76,943	6073 - Data Analyst	36.81	45.18	1.00	81,516	1.00	81,516	1.00	81,516
0.50	27,948	1.50	89,846	0.50	30,599	6074 - Data Technician	29.24	35.81	0.50	31,889	0.50	31,889	0.50	31,889
1.00	89,359	1.00	95,724	0.00	0	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
4.00	277,349	4.00	300,239	0.00	0	6296 - Case Manager Senior	34.75	42.60	0.00	0	0.00	0	0.00	0
3.00	183,682	7.00	478,336	2.00	140,081	6297 - Case Manager 2	32.82	40.20	2.00	153,022	2.00	153,022	2.00	153,022
1.00	46,959	1.00	53,505	0.00	0	6299 - Case Management Assistant	26.80	32.82	0.00	0	0.00	0	0.00	0
0.00	0	1.00	89,732	0.00	0	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.50	54,125
0.00	-929,633	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
13.50	0	20.50	1,494,011	4.50	335,972	TOTAL BUDGET			3.50	266,427	3.50	266,427	4.00	320,552

COUNTY HUMAN SERVICES

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,995,171	3,942,041	5,345,813	5,345,813	60000 - Permanent	7,199,757	7,199,757	7,199,757
74,845	96,185	0	0	60100 - Temporary	275,052	275,052	387,589
9,561	8,565	0	0	60110 - Overtime	0	0	0
14,544	24,821	0	0	60120 - Premium	0	0	0
1,092,361	1,464,874	2,162,352	2,162,352	60130 - Salary Related	2,949,500	2,949,500	2,949,500
6,641	36,286	0	0	60135 - Non Base Fringe	118,795	118,795	167,399
807,171	1,145,003	1,569,444	1,569,444	60140 - Insurance Benefits	2,118,831	2,118,831	2,118,831
14,941	23,000	0	0	60145 - Non Base Insurance	87,749	87,749	118,271
5,015,235	6,740,775	9,077,609	9,077,609	TOTAL Personnel	12,749,684	12,749,684	12,941,347
-3	550	0	0	60155 - Direct Client Assistance	10,000	10,000	10,000
46,181,773	24,288,057	37,680,561	37,680,561	60160 - Pass-Through & Program Support	56,054,704	56,054,704	56,054,704
145,591	57,920,165	114,198,919	114,198,919	60170 - Professional Services	200,906,442	200,906,442	201,193,442
46,327,362	82,208,772	151,879,480	151,879,480	TOTAL Contractual Services	256,971,146	256,971,146	257,258,146
12,365	19,440	18,036	18,036	60200 - Communications	22,000	22,000	22,000
1,357	1,442	1,813	1,813	60210 - Rentals	1,813	1,813	1,813
44,480	137,817	87,479	87,479	60240 - Supplies	72,000	72,000	72,000
47,590	68,452	78,510	78,510	60260 - Training & Non-Local Travel	64,000	64,000	64,000
559	127	810	810	60270 - Local Travel	810	810	810
47,533	151,406	170,610	170,610	60290 - Software, Subscription Computing, Maintenance	5,000	5,000	5,000
153,885	378,683	357,258	357,258	TOTAL Materials & Supplies	165,623	165,623	165,623
179,516	277,066	379,444	379,444	60350 - Indirect Expense	475,563	475,563	482,712
21,799	46,272	33,320	33,320	60370 - Internal Service Telecommunications	39,728	39,728	39,728
384,595	375,799	449,312	449,312	60380 - Internal Service Data Processing	598,781	598,781	598,781
301,496	373,593	331,875	331,875	60430 - Internal Service Facilities & Property Management	340,541	340,541	340,541
0	14,058	11,743	11,743	60432 - Internal Service Enhanced Building Services	13,725	13,725	5,464
0	0	0	0	60433 - Internal Service Security	0	0	8,261
7,101	7,253	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
450	225	457,169	457,169	60440 - Internal Service Other	416,320	416,320	416,320
2	435	0	0	60461 - Internal Service Distribution	0	0	0
121	363	0	0	60462 - Internal Service Records	0	0	0
895,080	1,095,065	1,662,863	1,662,863	TOTAL Internal Services	1,884,658	1,884,658	1,891,807
52,391,562	90,423,296	162,977,210	162,977,210	TOTAL FUND 1522: Preschool for All Program Fund	271,771,111	271,771,111	272,256,923

COUNTY HUMAN SERVICES

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	56,583	1.00	60,380	1.00	61,775	6002 - Office Assistant Senior	29.22	35.78	1.00	63,406	1.00	63,406	1.00	63,406
0.00	0	0.00	0	0.00	0	6011 - Contract Technician	31.88	39.04	1.00	66,565	1.00	66,565	1.00	66,565
2.00	147,489	1.00	80,043	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
5.00	388,641	10.00	823,873	16.00	1,370,710	6021 - Program Specialist	40.20	49.40	26.00	2,315,471	26.00	2,315,471	26.00	2,315,471
1.00	77,004	0.00	0	0.00	0	6030 - Finance Specialist 2	36.81	45.18	0.00	0	0.00	0	0.00	0
2.00	178,554	2.00	199,975	3.00	290,823	6031 - Contract Specialist Senior	43.91	53.98	4.00	413,904	4.00	413,904	4.00	413,904
1.00	87,828	1.00	93,838	1.00	98,914	6032 - Finance Specialist Senior	43.91	53.98	1.00	104,974	1.00	104,974	1.00	104,974
0.00	0	0.00	0	0.00	0	6063 - Project Manager Represented	46.53	57.28	1.00	97,155	1.00	97,155	1.00	97,155
1.00	72,516	2.00	162,488	2.00	169,830	6086 - Research Evaluation Analyst 2	42.33	51.96	2.00	187,068	2.00	187,068	2.00	187,068
1.00	107,593	2.00	208,508	2.00	220,838	6087 - Research Evaluation Analyst Senior	52.12	64.15	2.00	237,924	2.00	237,924	2.00	237,924
5.00	456,818	5.00	486,887	7.00	696,315	6088 - Program Specialist Senior	45.18	55.62	7.00	761,767	7.00	761,767	7.00	761,767
1.00	68,424	1.00	74,646	2.00	167,614	6178 - Program Communications Specialist	36.88	45.23	2.00	180,262	2.00	180,262	2.00	180,262
1.00	93,473	2.00	186,869	1.00	105,235	6200 - Program Communications Coordinator	43.91	53.98	1.00	111,618	1.00	111,618	1.00	111,618
1.00	83,917	1.00	91,538	1.00	96,481	6456 - Data Analyst Senior	43.91	53.98	1.00	102,390	1.00	102,390	1.00	102,390
2.00	142,861	3.00	260,727	5.00	437,670	6500 - Business Analyst	41.37	50.90	8.00	722,092	8.00	722,092	8.00	722,092
2.00	192,597	2.00	217,347	2.00	225,431	6501 - Business Analyst Senior	47.95	59.04	2.00	235,440	2.00	235,440	2.00	235,440
4.00	406,509	4.00	411,506	5.00	542,548	9361 - Program Supervisor	42.44	65.03	5.00	571,735	5.00	571,735	5.00	571,735
1.00	115,000	0.00	0	0.00	0	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
2.00	268,268	2.00	288,144	2.00	305,205	9365 - Manager Senior	52.47	78.71	2.00	323,787	2.00	323,787	2.00	323,787
0.00	0	1.00	120,340	1.00	148,566	9366 - Quality Manager	52.47	78.71	1.00	157,611	1.00	157,611	1.00	157,611
1.00	146,881	1.00	156,885	1.00	165,314	9602 - Division Director 2	58.85	94.16	1.00	170,769	1.00	170,769	1.00	170,769
1.00	102,680	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	1.00	118,508	1.00	118,508	1.00	118,508
1.00	113,674	1.00	117,880	1.00	114,735	9710 - Management Analyst	39.66	59.49	1.00	121,721	1.00	121,721	1.00	121,721
1.00	113,558	1.00	121,292	1.00	127,809	9748 - Human Resources Analyst Senior	42.44	65.03	1.00	135,590	1.00	135,590	1.00	135,590
0.00	0	0.00	60,202	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
37.00	3,420,868	43.00	4,223,368	54.00	5,345,813	TOTAL BUDGET			71.00	7,199,757	71.00	7,199,757	71.00	7,199,757

COUNTY MANAGEMENT

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
25,244,160	27,367,119	29,173,266	29,173,266	60000 - Permanent	29,873,909	29,873,909	29,305,065
1,177,413	701,983	317,809	317,809	60100 - Temporary	281,579	281,579	281,579
70,515	62,623	37,464	37,464	60110 - Overtime	37,350	37,350	37,350
23,021	27,579	9,115	9,115	60120 - Premium	78,482	78,482	78,482
9,603,805	10,423,386	12,019,962	12,019,962	60130 - Salary Related	12,442,042	12,442,042	12,207,243
290,770	201,550	80,931	80,931	60135 - Non Base Fringe	75,414	75,414	75,414
6,990,001	7,558,850	8,017,386	8,017,386	60140 - Insurance Benefits	8,101,045	8,101,045	8,006,032
200,302	88,935	49,521	49,521	60145 - Non Base Insurance	5,492	5,492	5,492
43,599,987	46,432,024	49,705,454	49,705,454	TOTAL Personnel	50,895,313	50,895,313	49,996,657
13,576	0	0	0	60150 - County Match & Sharing	0	0	0
167,156	54,151	159,300	159,300	60160 - Pass-Through & Program Support	156,300	156,300	156,300
5,816,897	5,979,777	6,952,794	7,027,794	60170 - Professional Services	6,509,046	6,509,046	6,479,602
5,997,629	6,033,929	7,112,094	7,187,094	TOTAL Contractual Services	6,665,346	6,665,346	6,635,902
1,187	0	2,500	2,500	60190 - Utilities	2,500	2,500	2,500
82,118	71,648	69,768	69,768	60200 - Communications	0	0	0
67,252	114,276	59,813	59,813	60210 - Rentals	60,063	60,063	60,063
14,962	11,608	30,023	30,023	60220 - Repairs & Maintenance	29,538	29,538	29,538
205,299	280,203	296,712	296,712	60240 - Supplies	308,987	308,987	313,025
235,408	168,923	340,313	340,313	60260 - Training & Non-Local Travel	313,042	313,042	314,042
27,786	22,476	54,469	54,469	60270 - Local Travel	54,469	54,469	54,469
984	-420	0	0	60280 - Insurance	0	0	0
798,659	800,522	821,644	821,644	60290 - Software, Subscription Computing, Maintenance	904,368	904,368	904,368
974	270	0	0	60320 - Refunds	0	0	0
80,351	764,341	1,000,000	1,000,000	60330 - Claims Paid	0	0	0
127,756	94,183	161,036	161,036	60340 - Dues & Subscriptions	180,410	180,410	180,410
-450	-900	0	0	60680 - Cash Discounts Taken	0	0	0
1,642,287	2,327,128	2,836,278	2,836,278	TOTAL Materials & Supplies	1,853,377	1,853,377	1,858,415
220,247	257,692	272,137	272,137	60370 - Internal Service Telecommunications	267,320	267,320	267,320
3,408,172	3,326,399	3,537,579	3,537,579	60380 - Internal Service Data Processing	3,622,679	3,622,679	3,622,679
6,785	5,854	13,019	13,019	60412 - Internal Service Motor Pool	10,222	10,222	10,222
1,110,535	1,087,365	1,032,255	1,032,255	60430 - Internal Service Facilities & Property Management	1,107,445	1,107,445	1,107,445
252,361	205,420	294,662	294,662	60432 - Internal Service Enhanced Building Services	279,288	279,288	157,336
0	0	0	0	60433 - Internal Service Security	0	0	121,952
1,400,618	196,989	121,000	121,000	60435 - Internal Service Facilities Service Requests	121,000	121,000	121,000
188,391	1,504	0	0	60440 - Internal Service Other	0	0	0
353,994	400,458	385,585	385,585	60461 - Internal Service Distribution	403,971	403,971	403,971
89,096	79,579	98,701	98,701	60462 - Internal Service Records	93,162	93,162	93,162
7,030,198	5,561,260	5,754,938	5,754,938	TOTAL Internal Services	5,905,087	5,905,087	5,905,087
58,270,101	60,354,340	65,408,764	65,483,764	TOTAL FUND 1000: General Fund	65,319,123	65,319,123	64,396,061

COUNTY MANAGEMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.50	79,605	1.50	84,140	1.50	86,349	6001 - Office Assistant 2	26.02	31.81	1.50	97,530	1.50	97,530	1.50	97,530
0.50	28,085	0.50	29,978	0.50	31,546	6002 - Office Assistant Senior	29.22	35.78	0.50	33,439	0.50	33,439	0.50	33,439
1.00	71,250	1.00	75,210	1.00	76,942	6005 - Executive Specialist	30.97	37.95	1.00	79,240	1.00	79,240	1.00	79,240
3.00	267,202	3.00	285,422	3.00	283,389	6021 - Program Specialist	40.20	49.40	3.00	297,601	3.00	297,601	3.00	297,601
1.00	70,345	1.00	63,032	1.00	66,384	6025 - A & T Collection Specialist	30.12	36.81	1.00	70,385	1.00	70,385	1.00	70,385
1.00	100,161	1.00	103,857	1.00	106,258	6026 - Budget Analyst	42.60	52.41	1.00	109,432	1.00	109,432	1.00	97,155
1.00	74,604	1.00	77,360	1.00	76,943	6029 - Finance Specialist 1	31.88	39.04	0.00	0	0.00	0	0.00	0
13.50	1,106,600	13.50	1,146,159	13.00	1,136,393	6030 - Finance Specialist 2	36.81	45.18	13.00	1,168,538	13.00	1,168,538	13.00	1,168,538
5.00	478,121	5.00	511,180	5.00	536,474	6031 - Contract Specialist Senior	43.91	53.98	5.00	544,734	5.00	544,734	5.00	544,734
16.00	1,517,989	17.00	1,697,078	16.00	1,652,154	6032 - Finance Specialist Senior	43.91	53.98	16.00	1,686,332	16.00	1,686,332	16.00	1,686,332
19.00	1,685,151	19.00	1,781,548	18.00	1,744,098	6042 - Property Appraiser 2	40.20	49.40	18.00	1,783,874	18.00	1,783,874	18.00	1,760,948
4.00	389,821	4.00	413,419	4.00	427,455	6044 - Property Appraiser 3	43.91	53.98	4.00	425,226	4.00	425,226	4.00	425,226
4.00	339,937	4.00	355,388	4.00	366,106	6045 - Tax Exemption Specialist	36.81	45.18	4.00	365,735	4.00	365,735	4.00	355,337
7.00	467,181	7.00	497,214	7.00	531,651	6051 - Property Appraiser 1	32.82	40.20	7.00	512,120	7.00	512,120	7.00	512,120
0.00	0	0.00	0	0.00	0	6052 - Economic Development Analyst	46.53	57.28	0.00	0	0.00	0	0.50	59,800
6.00	817,465	6.00	856,978	5.00	760,011	6055 - Business Systems Analyst Senior	62.61	77.06	5.00	797,691	5.00	797,691	5.00	797,691
2.00	209,593	2.00	208,821	2.00	215,690	6063 - Project Manager Represented	46.53	57.28	2.00	232,586	2.00	232,586	2.00	232,586
0.00	0	0.00	0	1.00	118,196	6064 - Business Systems Analyst	53.98	66.44	0.00	0	0.00	0	0.00	0
3.00	239,973	3.00	263,463	3.00	251,180	6073 - Data Analyst	36.81	45.18	3.00	267,027	3.00	267,027	3.00	267,027
2.00	157,415	2.00	168,112	2.00	177,084	6082 - GIS Technician Senior	36.81	45.18	2.00	186,020	2.00	186,020	2.00	186,020
0.00	0	1.00	89,533	0.00	0	6086 - Research Evaluation Analyst 2	42.33	51.96	0.00	0	0.00	0	0.00	0
5.00	475,482	5.00	487,612	5.00	513,804	6111 - Procurement Analyst Senior	43.91	53.98	5.00	544,535	5.00	544,535	5.00	544,535
4.00	324,085	4.00	337,576	3.00	258,422	6112 - Procurement Analyst	37.95	46.53	3.00	265,585	3.00	265,585	3.00	265,585
1.00	103,147	1.00	106,968	1.00	109,432	6114 - Property Management Specialist Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
15.00	1,335,650	15.00	1,397,178	15.00	1,459,404	6127 - Commercial and Industrial Property	41.37	50.90	15.00	1,514,003	15.00	1,514,003	15.00	1,514,003
4.00	396,893	4.00	420,852	4.00	443,371	6128 - Commercial and Industrial Property	45.18	55.62	4.00	460,829	4.00	460,829	4.00	460,829
3.00	339,253	3.00	342,641	3.00	356,389	6405 - Development Analyst	53.98	66.44	3.00	378,125	3.00	378,125	3.00	378,125
26.00	1,479,539	26.00	1,567,581	20.00	1,257,614	6450 - Assessment & Taxation Technician 1	26.80	32.82	20.00	1,289,669	20.00	1,289,669	20.00	1,282,194
19.00	1,263,123	19.00	1,320,087	19.00	1,350,656	6451 - Assessment & Taxation Technician 2	29.24	35.81	19.00	1,383,168	19.00	1,383,168	19.00	1,383,168
5.00	513,745	5.00	534,840	5.00	538,885	6456 - Data Analyst Senior	43.91	53.98	5.00	558,170	5.00	558,170	5.00	558,170
2.00	196,017	4.00	401,809	3.00	308,586	9005 - Administrative Analyst Senior	37.06	55.60	3.00	328,131	3.00	328,131	4.00	443,231
1.00	92,793	0.00	0	1.00	98,443	9006 - Administrative Analyst (NR)	32.37	48.56	1.00	101,395	1.00	101,395	0.00	0

COUNTY MANAGEMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	77,972	9040 - Research Evaluation Analyst (NR)	37.06	55.60	1.00	82,104	1.00	82,104	1.00	82,104
2.00	224,246	2.00	239,520	2.00	250,701	9043 - Research Evaluation Analyst Senior	45.41	68.11	2.00	267,756	2.00	267,756	2.00	267,756
3.00	247,739	4.00	331,986	4.50	393,348	9080 - Human Resources Analyst 1	32.50	48.75	3.50	318,824	3.50	318,824	3.50	318,824
2.00	230,642	2.00	227,598	3.00	372,852	9335 - Finance Supervisor	42.44	65.03	3.00	391,057	3.00	391,057	3.00	391,057
6.00	828,568	6.00	860,756	5.00	765,403	9336 - Finance Manager	52.47	78.71	5.00	781,159	5.00	781,159	5.00	781,159
1.00	83,659	1.00	87,696	1.00	89,785	9337 - Payroll Tax Specialist	31.64	44.30	1.00	92,488	1.00	92,488	1.00	92,488
2.90	471,044	2.90	488,470	3.90	703,663	9338 - Finance Manager Senior	58.85	94.16	3.00	558,929	3.00	558,929	3.00	558,929
6.00	610,718	6.00	609,555	5.00	549,816	9361 - Program Supervisor	42.44	65.03	5.00	548,134	5.00	548,134	5.00	533,914
1.00	127,564	1.00	134,960	0.00	0	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
2.00	277,386	2.00	288,818	2.00	312,196	9365 - Manager Senior	52.47	78.71	2.00	314,712	2.00	314,712	2.00	314,712
0.00	0	0.00	0	0.00	0	9366 - Quality Manager	52.47	78.71	1.00	153,801	1.00	153,801	1.00	153,801
1.00	194,314	1.00	201,503	1.00	222,638	9605 - County Assessor	68.64	109.82	1.00	229,313	1.00	229,313	1.00	229,313
8.00	930,381	9.00	1,117,268	9.00	1,147,850	9615 - Manager 1	45.41	68.11	8.00	1,087,409	8.00	1,087,409	8.00	1,087,409
1.00	154,908	1.00	165,458	1.00	172,319	9618 - Deputy County Assessor	56.67	85.00	1.00	177,486	1.00	177,486	1.00	177,486
0.00	0	1.00	186,577	0.00	0	9619 - Deputy Director	63.56	101.69	0.00	0	0.00	0	0.00	0
6.75	994,737	7.75	1,192,775	7.75	1,251,144	9621 - Human Resources Manager 2	56.67	85.00	7.75	1,315,907	7.75	1,315,907	6.75	1,151,729
1.00	139,256	1.00	144,410	1.00	156,734	9630 - Chief Appraiser	52.47	78.71	1.00	164,338	1.00	164,338	1.00	164,338
1.00	69,083	0.50	35,496	0.00	0	9636 - Office Assistant Senior (NR)	N/A	N/A	0.00	0	0.00	0	0.00	0
0.60	121,345	0.60	129,609	0.60	133,583	9662 - Deputy Chief Human Resources Officer	68.64	109.82	0.60	137,588	0.60	137,588	0.60	137,588
0.63	145,433	0.63	150,814	0.63	163,684	9668 - Chief Human Resources Officer	83.05	132.89	0.63	173,650	0.63	173,650	0.63	173,650
1.00	169,599	1.00	181,149	0.00	0	9669 - Human Resources Manager Senior	58.85	94.16	0.00	0	0.00	0	0.00	0
2.00	192,330	2.00	202,248	1.00	101,365	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	112,855	1.00	112,855	1.00	112,855
1.00	113,674	5.00	589,400	0.00	0	9710 - Management Analyst	39.66	59.49	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	3.00	370,241	9714 - Management Analyst Senior	42.44	65.03	3.00	383,805	3.00	383,805	3.00	383,805
7.00	900,852	7.00	929,625	5.50	738,877	9715 - Human Resources Manager 1	48.58	72.88	5.50	761,185	5.50	761,185	5.50	761,185
6.00	803,184	6.00	856,012	5.00	742,412	9717 - Workday Administrator	52.47	78.71	5.00	782,684	5.00	782,684	5.00	782,684
2.00	297,930	2.00	335,672	2.00	353,889	9718 - Workday Manager	58.85	94.16	2.00	375,435	2.00	375,435	2.00	375,435
0.00	0	0.00	0	0.00	0	9728 - Budget Technician	31.64	44.30	1.00	79,277	1.00	79,277	1.00	79,277
6.00	706,973	6.00	743,754	8.00	1,038,172	9730 - Budget Analyst Senior	42.44	65.03	7.00	945,490	7.00	945,490	7.00	945,490
1.00	150,395	1.00	155,960	1.00	159,553	9731 - Economist	58.85	94.16	1.00	186,194	1.00	186,194	1.00	186,194
2.00	269,846	2.00	283,979	2.00	295,472	9734 - Budget Analyst Principal	52.47	78.71	1.00	164,337	1.00	164,337	1.00	164,337
12.00	1,313,543	11.00	1,283,746	12.00	1,475,480	9748 - Human Resources Analyst Senior	42.44	65.03	11.00	1,430,716	11.00	1,430,716	10.00	1,294,924

COUNTY MANAGEMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	230,000	9805 - Director of Strategic Initiatives	63.56	101.69	1.00	230,000	1.00	230,000	0.00	0
0.00	0	0.00	0	0.00	0	9806 - Deputy Chief Financial Officer	68.64	109.82	0.90	183,277	0.90	183,277	0.90	183,277
1.00	125,066	1.00	133,585	1.00	138,070	9807 - Investment Officer	48.58	72.88	1.00	149,332	1.00	149,332	1.00	149,332
1.00	179,920	1.00	186,577	1.00	202,499	9808 - Budget Director	63.56	101.69	1.00	212,326	1.00	212,326	1.00	212,326
0.75	163,196	0.75	174,311	0.75	183,677	9810 - Chief Financial Officer	83.05	132.89	0.75	194,859	0.75	194,859	0.75	194,859
1.00	253,929	3.00	789,975	3.00	826,667	9811 - Deputy Chief Operating Officer	91.36	146.18	3.00	877,791	3.00	877,791	3.00	877,791
1.00	263,170	1.00	281,094	1.00	296,197	9812 - Department Director Principal (COO)	100.50	160.79	1.00	335,737	1.00	335,737	1.00	335,737
0.00	27,290	0.00	-38,144	0.00	-82,302	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	80,124	0.00	80,124	0.00	35,041
266.13	26,402,145	277.63	29,307,248	263.63	29,173,266	TOTAL BUDGET			258.63	29,873,909	258.63	29,873,909	256.13	29,305,065

COUNTY MANAGEMENT

FUND 1504: RECREATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
34,794	36,249	40,000	40,000	60160 - Pass-Through & Program Support	40,000	40,000	40,000
34,794	36,249	40,000	40,000	TOTAL Contractual Services	40,000	40,000	40,000
34,794	36,249	40,000	40,000	TOTAL FUND 1504: Recreation Fund	40,000	40,000	40,000

COUNTY MANAGEMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
-931	0	0	0	60000 - Permanent	0	0	0
67	0	0	0	60130 - Salary Related	0	0	0
23	0	0	0	60140 - Insurance Benefits	0	0	0
-841	0	0	0	TOTAL Personnel	0	0	0
-358	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
-358	0	0	0	TOTAL Internal Services	0	0	0
-1,199	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

COUNTY MANAGEMENT

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	251,500	288,000	288,000	60100 - Temporary	170,400	170,400	170,400
0	45	0	0	60110 - Overtime	0	0	0
0	60	0	0	60120 - Premium	0	0	0
0	22,238	24,422	24,422	60135 - Non Base Fringe	14,344	14,344	14,344
0	4,717	5,616	5,616	60145 - Non Base Insurance	3,323	3,323	3,323
0	278,560	318,038	318,038	TOTAL Personnel	188,067	188,067	188,067
0	923	500	500	60170 - Professional Services	605,089	605,089	605,089
0	923	500	500	TOTAL Contractual Services	605,089	605,089	605,089
0	4,796	13,167	13,167	60240 - Supplies	13,165	13,165	13,165
0	118	0	0	60270 - Local Travel	0	0	0
0	4,914	13,167	13,167	TOTAL Materials & Supplies	13,165	13,165	13,165
0	641	1,283	1,283	60370 - Internal Service Telecommunications	2,920	2,920	2,920
0	122	0	0	60412 - Internal Service Motor Pool	141	141	141
0	31	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	1,152	0	0	60440 - Internal Service Other	0	0	0
0	1,945	1,283	1,283	TOTAL Internal Services	3,061	3,061	3,061
0	286,342	332,988	332,988	TOTAL FUND 1519: Video Lottery Fund	809,382	809,382	809,382

COUNTY MANAGEMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	34,610	109,432	109,432	60000 - Permanent	97,649	97,649	97,649
0	42,299	0	0	60100 - Temporary	0	0	0
0	12,934	47,034	47,034	60130 - Salary Related	39,743	39,743	39,743
0	5,966	0	0	60135 - Non Base Fringe	0	0	0
0	11,063	30,300	30,300	60140 - Insurance Benefits	30,102	30,102	30,102
0	13,368	0	0	60145 - Non Base Insurance	0	0	0
0	120,241	186,766	186,766	TOTAL Personnel	167,494	167,494	167,494
0	0	480	480	60200 - Communications	0	0	0
0	0	3,290	3,290	60240 - Supplies	3,290	3,290	3,290
0	0	3,000	3,000	60260 - Training & Non-Local Travel	3,000	3,000	3,000
0	0	1,430	1,430	60290 - Software, Subscription Computing, Maintenance	1,430	1,430	1,430
0	0	285	285	60340 - Dues & Subscriptions	285	285	285
0	0	8,485	8,485	TOTAL Materials & Supplies	8,005	8,005	8,005
0	4,942	7,807	7,807	60350 - Indirect Expense	6,248	6,248	6,248
0	4,942	7,807	7,807	TOTAL Internal Services	6,248	6,248	6,248
0	125,182	203,058	203,058	TOTAL FUND 1521: Supportive Housing Fund	181,747	181,747	181,747

COUNTY MANAGEMENT

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	106,968	1.00	109,432	6032 - Finance Specialist Senior	43.91	53.98	1.00	97,649	1.00	97,649	1.00	97,649
0.00	0	1.00	106,968	1.00	109,432	TOTAL BUDGET			1.00	97,649	1.00	97,649	1.00	97,649

COUNTY MANAGEMENT

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
106,547	113,065	116,114	116,114	60000 - Permanent	119,601	119,601	119,601
40,910	43,514	46,596	46,596	60130 - Salary Related	48,677	48,677	48,677
27,540	29,727	30,774	30,774	60140 - Insurance Benefits	31,551	31,551	31,551
174,998	186,307	193,484	193,484	TOTAL Personnel	199,829	199,829	199,829
5,633,405	6,477,599	6,815,630	6,815,630	60170 - Professional Services	7,707,482	7,707,482	7,707,482
5,633,405	6,477,599	6,815,630	6,815,630	TOTAL Contractual Services	7,707,482	7,707,482	7,707,482
0	2,426	5,016	5,016	60240 - Supplies	5,000	5,000	5,000
0	85	0	0	60340 - Dues & Subscriptions	0	0	0
0	2,510	5,016	5,016	TOTAL Materials & Supplies	5,000	5,000	5,000
6,274	7,667	8,088	8,088	60350 - Indirect Expense	7,454	7,454	7,454
471	641	641	641	60370 - Internal Service Telecommunications	1,168	1,168	1,168
8,588	8,992	9,783	9,783	60380 - Internal Service Data Processing	10,132	10,132	10,132
6,733	3,534	2,337	2,337	60430 - Internal Service Facilities & Property Management	2,606	2,606	2,606
1,518	666	675	675	60432 - Internal Service Enhanced Building Services	708	708	371
0	0	0	0	60433 - Internal Service Security	0	0	337
0	75	0	0	60440 - Internal Service Other	0	0	0
74,411	106,139	0	0	60461 - Internal Service Distribution	0	0	0
0	234	212	212	60462 - Internal Service Records	182	182	182
97,995	127,948	21,736	21,736	TOTAL Internal Services	22,250	22,250	22,250
5,906,398	6,794,365	7,035,866	7,035,866	TOTAL FUND 1522: Preschool for All Program Fund	7,934,561	7,934,561	7,934,561

COUNTY MANAGEMENT

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	107,067	1.00	113,504	1.00	116,114	6063 - Project Manager Represented	46.53	57.28	1.00	119,601	1.00	119,601	1.00	119,601
1.00	107,067	1.00	113,504	1.00	116,114	TOTAL BUDGET			1.00	119,601	1.00	119,601	1.00	119,601

COUNTY MANAGEMENT

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,407,053	3,701,175	4,103,166	4,108,456	60000 - Permanent	4,547,771	4,547,771	4,547,771
204,071	70,046	134,799	134,799	60100 - Temporary	9,000	9,000	9,000
26,269	20,525	0	0	60110 - Overtime	0	0	0
19,793	8,664	0	0	60120 - Premium	8,712	8,712	8,712
1,337,686	1,441,985	1,701,260	1,703,436	60130 - Salary Related	1,908,665	1,908,665	1,908,665
65,587	22,063	55,442	55,442	60135 - Non Base Fringe	3,753	3,753	3,753
891,078	964,519	1,043,157	1,043,533	60140 - Insurance Benefits	1,137,482	1,137,482	1,137,482
1,187,175	1,280,008	1,280,000	1,280,000	60141 - Insurance Benefits - Medical Credits/Refunds	1,280,000	1,280,000	1,280,000
61,544	14,591	35,289	35,289	60145 - Non Base Insurance	2,565	2,565	2,565
7,200,256	7,523,576	8,353,113	8,360,955	TOTAL Personnel	8,897,948	8,897,948	8,897,948
348,049	378,008	370,000	370,000	60150 - County Match & Sharing	390,000	390,000	390,000
2,458,483	2,702,053	2,587,752	2,579,910	60170 - Professional Services	2,551,512	2,551,512	2,551,512
2,806,532	3,080,061	2,957,752	2,949,910	TOTAL Contractual Services	2,941,512	2,941,512	2,941,512
11,243	8,472	8,112	8,112	60200 - Communications	0	0	0
696	6,929	7,055	7,055	60210 - Rentals	7,055	7,055	7,055
10,459	9,013	28,035	28,035	60220 - Repairs & Maintenance	26,535	26,535	26,535
708,496	765,213	1,636,001	1,636,001	60240 - Supplies	1,641,972	1,641,972	1,641,972
2,895	136	800	800	60246 - Medical & Dental Supplies	400	400	400
37,483	29,123	71,910	71,910	60260 - Training & Non-Local Travel	71,910	71,910	71,910
191	74	2,770	2,770	60270 - Local Travel	2,770	2,770	2,770
87,570,065	92,754,644	99,437,556	99,437,556	60280 - Insurance	106,218,522	106,218,522	106,218,522
190,639	245,928	208,020	208,020	60290 - Software, Subscription Computing, Maintenance	214,161	214,161	214,161
13,847	2,932	500	500	60320 - Refunds	500	500	500
51,832,120	61,134,601	76,339,833	77,124,213	60330 - Claims Paid	62,977,564	62,977,564	63,735,118
5,987	5,882	12,455	12,455	60340 - Dues & Subscriptions	12,455	12,455	12,455
-473	0	0	0	60575 - Write Off Accounts Payable	0	0	0
-3,432	0	0	0	60680 - Cash Discounts Taken	0	0	0
140,380,217	154,962,946	177,753,047	178,537,427	TOTAL Materials & Supplies	171,173,844	171,173,844	171,931,398
26,980	33,294	30,188	30,188	60370 - Internal Service Telecommunications	29,448	29,448	29,448
247,978	261,109	316,793	316,793	60380 - Internal Service Data Processing	362,831	362,831	362,831
4,154	4,370	4,865	4,865	60412 - Internal Service Motor Pool	7,495	7,495	7,495
233,907	240,946	228,692	228,692	60430 - Internal Service Facilities & Property Management	257,430	257,430	257,430
41,703	38,042	73,161	73,161	60432 - Internal Service Enhanced Building Services	73,133	73,133	38,555
0	0	0	0	60433 - Internal Service Security	0	0	34,578
43,850	25,714	3,500	3,500	60435 - Internal Service Facilities Service Requests	3,500	3,500	3,500
625	0	0	0	60440 - Internal Service Other	0	0	0
6,572	2,689	7,987	7,987	60461 - Internal Service Distribution	4,751	4,751	4,751
12,344	33,276	41,517	41,517	60462 - Internal Service Records	48,195	48,195	48,195
618,112	639,441	706,703	706,703	TOTAL Internal Services	786,783	786,783	786,783
0	0	0	4,000,000	60565 - Internal Loans Remittances	0	0	0

COUNTY MANAGEMENT

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	4,000,000	TOTAL Debt Service	0	0	0
151,005,116	166,206,024	189,770,615	194,554,995	TOTAL FUND 3500: Risk Management Fund	183,800,087	183,800,087	184,557,641

COUNTY MANAGEMENT

3500: RISK MANAGEMENT FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.50	28,085	0.50	29,978	0.50	31,546	6002 - Office Assistant Senior	29.22	35.78	0.50	33,439	0.50	33,439	0.50	33,439
1.00	65,808	1.00	72,288	1.00	73,944	6101 - Human Resources Technician	30.97	37.95	1.00	78,448	1.00	78,448	1.00	78,448
1.00	94,398	1.00	100,850	1.00	103,189	6103 - Human Resources Analyst 2	41.37	50.90	1.00	106,279	1.00	106,279	1.00	106,279
1.00	75,584	1.00	80,735	1.50	130,001	9080 - Human Resources Analyst 1	32.50	48.75	1.50	138,452	1.50	138,452	1.50	138,452
0.10	16,243	0.10	16,844	0.10	18,281	9338 - Finance Manager Senior	58.85	94.16	0.00	0	0.00	0	0.00	0
2.25	348,542	2.25	372,111	2.25	387,719	9621 - Human Resources Manager 2	56.67	85.00	2.25	399,340	2.25	399,340	2.25	399,340
0.00	0	0.50	35,496	0.00	0	9636 - Office Assistant Senior (NR)	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	162,429	1.00	168,438	1.00	172,319	9660 - Security Director	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
0.40	80,896	0.40	86,406	0.40	89,056	9662 - Deputy Chief Human Resources Officer	68.64	109.82	0.40	91,725	0.40	91,725	0.40	91,725
0.37	85,413	0.37	88,573	0.37	96,132	9668 - Chief Human Resources Officer	83.05	132.89	0.37	101,985	0.37	101,985	0.37	101,985
7.00	640,988	7.00	683,365	8.00	813,369	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	8.00	841,583	8.00	841,583	8.00	841,583
4.00	512,302	4.00	538,858	4.00	564,095	9715 - Human Resources Manager 1	48.58	72.88	4.00	591,222	4.00	591,222	4.00	591,222
9.00	1,037,093	13.00	1,592,673	13.00	1,562,289	9748 - Human Resources Analyst Senior	42.44	65.03	15.00	1,902,496	15.00	1,902,496	15.00	1,902,496
0.00	0	0.00	0	0.00	0	9806 - Deputy Chief Financial Officer	68.64	109.82	0.10	20,364	0.10	20,364	0.10	20,364
0.25	54,399	0.25	58,104	0.25	61,226	9810 - Chief Financial Officer	83.05	132.89	0.25	64,953	0.25	64,953	0.25	64,953
0.00	-41,399	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
27.87	3,160,781	32.37	3,924,719	33.37	4,103,166	TOTAL BUDGET			35.37	4,547,771	35.37	4,547,771	35.37	4,547,771

DISTRICT ATTORNEY

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
21,025,778	22,285,246	24,005,217	24,005,217	60000 - Permanent	23,791,074	23,791,074	23,851,010
475,981	544,353	619,853	619,853	60100 - Temporary	707,565	707,565	725,663
151,552	112,453	80,000	80,000	60110 - Overtime	15,000	15,000	15,000
164,106	163,449	91,070	91,070	60120 - Premium	168,042	168,042	168,057
8,030,606	8,794,244	10,518,056	10,518,056	60130 - Salary Related	10,556,331	10,556,331	10,597,685
103,564	90,445	64,811	64,811	60135 - Non Base Fringe	59,887	59,887	61,424
5,328,142	5,738,297	6,156,936	6,156,936	60140 - Insurance Benefits	5,885,321	5,885,321	5,868,116
29,845	31,761	20,302	20,302	60145 - Non Base Insurance	12,430	12,430	12,692
35,309,574	37,760,247	41,556,245	41,556,245	TOTAL Personnel	41,195,650	41,195,650	41,299,647
27,450	24,450	25,200	25,200	60155 - Direct Client Assistance	26,300	26,300	26,300
1,556,286	1,283,585	756,916	756,916	60170 - Professional Services	514,700	514,700	454,700
1,583,736	1,308,035	782,116	782,116	TOTAL Contractual Services	541,000	541,000	481,000
147,507	164,999	279,000	279,000	60200 - Communications	149,000	149,000	149,000
140,456	142,575	116,704	116,704	60210 - Rentals	156,000	156,000	156,000
4,803	1,325	15,000	15,000	60220 - Repairs & Maintenance	2,500	2,500	2,500
313,820	352,018	367,304	367,304	60240 - Supplies	363,917	363,917	363,917
0	469	0	0	60246 - Medical & Dental Supplies	0	0	0
122,464	99,007	83,650	83,650	60260 - Training & Non-Local Travel	104,250	104,250	104,250
17,129	14,147	15,500	15,500	60270 - Local Travel	17,000	17,000	17,000
9,519	0	0	0	60280 - Insurance	0	0	0
1,569,227	1,407,873	1,040,247	1,040,247	60290 - Software, Subscription Computing, Maintenance	1,411,969	1,411,969	1,332,538
1,214	0	0	0	60310 - Pharmaceuticals	0	0	0
154,018	247,573	113,000	113,000	60340 - Dues & Subscriptions	235,000	235,000	235,000
-392	-466	0	0	60575 - Write Off Accounts Payable	0	0	0
-125	-12,160	0	0	60680 - Cash Discounts Taken	0	0	0
2,479,641	2,417,360	2,030,405	2,030,405	TOTAL Materials & Supplies	2,439,636	2,439,636	2,360,205
0	0	0	0	60350 - Indirect Expense	0	0	0
158,387	172,537	40,373	40,373	60370 - Internal Service Telecommunications	49,707	49,707	49,707
1,138,165	1,098,273	1,076,251	1,076,251	60380 - Internal Service Data Processing	1,089,587	1,089,587	1,089,587
189,372	223,860	226,305	226,305	60411 - Internal Service Fleet Services	241,557	241,557	241,557
4,598	5,334	519	519	60412 - Internal Service Motor Pool	5,000	5,000	5,000
2,374,786	2,457,282	2,303,375	2,303,375	60430 - Internal Service Facilities & Property Management	2,230,414	2,230,414	2,230,414
78,286	117,808	297,896	297,896	60432 - Internal Service Enhanced Building Services	322,969	322,969	247,483
0	0	0	0	60433 - Internal Service Security	0	0	75,486
114,464	300,162	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
1,950	3,185	0	0	60440 - Internal Service Other	0	0	0
87,046	106,271	105,649	105,649	60461 - Internal Service Distribution	63,015	63,015	63,015
517,000	164,657	316,088	316,088	60462 - Internal Service Records	286,423	286,423	286,423
4,664,053	4,649,370	4,366,456	4,366,456	TOTAL Internal Services	4,288,672	4,288,672	4,288,672
0	0	12,092	12,092	60550 - Capital Equipment - Expenditure	0	0	0

DISTRICT ATTORNEY

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	12,092	12,092	TOTAL Capital Outlay	0	0	0
44,037,003	46,135,013	48,747,314	48,747,314	TOTAL FUND 1000: General Fund	48,464,958	48,464,958	48,429,524

DISTRICT ATTORNEY

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	98,372	1.00	111,779	1.00	114,797	5053 - District Attorney	N/A	N/A	1.00	118,239	1.00	118,239	1.00	134,005
1.00	41,899	1.00	44,377	1.00	46,667	6000 - Office Assistant 1	22.43	26.05	1.00	50,947	1.00	50,947	1.00	50,947
23.26	1,110,973	22.53	1,123,825	21.67	1,099,837	6001 - Office Assistant 2	26.02	31.81	19.17	1,093,688	19.17	1,093,688	19.17	1,093,688
2.21	126,853	2.00	121,313	2.00	125,823	6002 - Office Assistant Senior	29.22	35.78	3.00	187,520	3.00	187,520	3.00	187,520
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	29.24	35.81	0.00	0	0.00	0	0.00	0
0.00	0	2.00	159,314	0.83	71,507	6021 - Program Specialist	40.20	49.40	1.00	91,456	1.00	91,456	1.00	91,456
1.00	86,318	2.00	159,316	2.00	167,759	6030 - Finance Specialist 2	36.81	45.18	2.00	177,912	2.00	177,912	2.00	177,912
2.00	189,169	2.00	207,999	2.00	218,071	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
1.00	85,317	1.00	89,533	0.00	0	6033 - Administrative Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
1.00	86,318	2.00	151,854	1.00	79,156	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6086 - Research Evaluation Analyst 2	42.33	51.96	1.00	89,763	1.00	89,763	1.00	89,763
1.00	100,410	1.00	107,238	1.00	113,032	6087 - Research Evaluation Analyst Senior	52.12	64.15	0.00	0	0.00	0	0.00	0
0.00	0	1.00	103,356	1.00	108,903	6088 - Program Specialist Senior	45.18	55.62	0.50	57,782	0.50	57,782	0.50	57,782
1.00	77,562	1.00	82,782	1.00	76,943	6112 - Procurement Analyst	37.95	46.53	1.00	82,323	1.00	82,323	1.00	82,323
6.00	419,548	6.00	449,543	7.00	550,557	6241 - Legal Assistant Senior	33.79	41.37	6.00	488,230	6.00	488,230	6.00	488,230
10.50	592,805	11.50	682,708	11.50	693,802	6243 - Legal Assistant 1	26.80	32.82	13.50	849,929	13.50	849,929	13.50	849,929
8.75	581,768	9.00	611,861	9.00	611,277	6246 - Legal Assistant 2	30.97	37.95	8.00	572,333	8.00	572,333	7.00	501,779
4.76	318,860	3.75	256,166	4.63	315,052	6247 - Victim Advocate	31.88	39.04	3.79	272,240	3.79	272,240	2.79	202,530
11.56	1,012,439	16.32	1,563,708	17.45	1,730,991	6249 - District Attorney Investigator	47.95	59.04	15.59	1,731,251	15.59	1,731,251	14.59	1,618,119
0.67	47,827	0.00	0	0.09	6,726	6250 - Support Enforcement Agent	30.97	37.95	0.00	0	0.00	0	0.00	0
10.44	1,138,973	12.47	1,440,758	11.00	1,281,272	6251 - Deputy District Attorney 1	54.48	63.05	9.00	1,098,804	9.00	1,098,804	9.00	1,098,804
21.40	2,790,915	22.08	2,933,734	23.10	3,004,903	6252 - Deputy District Attorney 2	60.03	76.67	19.46	2,774,568	19.46	2,774,568	20.46	2,904,640
34.47	5,734,004	35.50	5,982,646	34.95	5,988,302	6253 - Deputy District Attorney 3	73.02	108.16	33.39	6,098,633	33.39	6,098,633	34.39	6,266,127
12.54	2,753,189	12.54	2,911,215	13.53	3,112,873	6254 - Deputy District Attorney 4	80.54	119.23	12.58	3,089,637	12.58	3,089,637	12.58	3,089,637
2.00	277,328	2.00	287,602	2.00	306,967	6406 - Development Analyst Senior	62.61	77.06	2.00	321,802	2.00	321,802	2.00	321,802
2.00	215,711	2.00	227,471	2.00	241,451	6414 - Systems Administrator	53.98	66.44	2.00	239,137	2.00	239,137	2.00	239,137
1.00	74,604	1.00	73,143	1.00	77,127	6415 - Information Specialist 1	34.75	42.60	0.00	0	0.00	0	0.00	0
1.00	94,398	1.00	97,885	1.00	100,140	6416 - Information Specialist 2	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	106,279	1.00	110,205	1.00	112,752	6417 - Information Specialist 3	45.18	55.62	3.00	314,897	3.00	314,897	3.00	314,897
0.00	0	0.00	0	1.00	105,235	6501 - Business Analyst Senior	47.95	59.04	1.00	111,618	1.00	111,618	1.00	111,618
0.00	0	0.00	0	1.00	101,642	9005 - Administrative Analyst Senior	37.06	55.60	1.00	107,830	1.00	107,830	1.00	107,830
4.00	306,320	4.00	319,083	4.00	342,870	9025 - Operations Supervisor	34.64	51.96	3.98	362,116	3.98	362,116	3.98	362,116

DISTRICT ATTORNEY

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	9080 - Human Resources Analyst 1	32.50	48.75	1.00	78,258	1.00	78,258	1.00	78,258
0.00	0	0.00	0	0.00	0	9366 - Quality Manager	52.47	78.71	1.00	135,507	1.00	135,507	1.00	135,507
3.00	468,242	3.00	494,680	4.00	727,180	9400 - Staff Assistant	N/A	N/A	4.00	800,906	4.00	800,906	4.00	800,906
1.00	140,595	1.00	150,171	1.00	158,240	9445 - District Attorney Investigator Chief	58.85	94.16	1.00	167,874	1.00	167,874	1.00	167,874
3.00	777,111	3.00	821,982	3.00	837,411	9450 - Deputy District Attorney Chief	N/A	N/A	3.00	875,325	3.00	875,325	3.00	875,325
1.00	163,140	1.00	140,189	1.00	147,722	9453 - IT Manager 2	58.85	94.16	1.00	156,715	1.00	156,715	1.00	156,715
1.00	262,715	1.00	280,609	1.00	302,308	9465 - Deputy District Attorney First Assistant	N/A	N/A	1.00	313,688	1.00	313,688	1.00	313,688
0.00	0	1.00	160,217	1.00	168,825	9602 - Division Director 2	58.85	94.16	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	112,847	9615 - Manager 1	45.41	68.11	1.00	123,308	1.00	123,308	1.00	123,308
0.00	0	1.00	144,195	1.00	158,169	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
2.00	288,082	1.00	155,960	1.00	159,553	9664 - District Attorney Administrative	52.47	78.71	1.00	164,337	1.00	164,337	1.00	164,337
0.00	0	1.00	98,817	1.00	103,694	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	107,116	1.00	107,116	1.00	107,116
2.00	244,713	1.00	100,000	1.00	137,956	9715 - Human Resources Manager 1	48.58	72.88	1.00	146,355	1.00	146,355	1.00	146,355
0.00	0	1.00	85,000	1.00	87,295	9748 - Human Resources Analyst Senior	42.44	65.03	0.00	0	0.00	0	0.00	0
0.00	0	0.00	-68,127	0.00	-2,417	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	48,835	0.00	48,835	0.00	48,835
179.56	20,812,757	193.69	22,974,107	196.75	24,005,217	TOTAL BUDGET			181.96	23,791,074	181.96	23,791,074	180.96	23,851,010

DISTRICT ATTORNEY

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,876,954	3,506,201	3,187,444	3,187,444	60000 - Permanent	3,635,997	3,635,997	3,635,997
44,395	6,731	74,291	74,291	60100 - Temporary	6,000	6,000	6,000
9,340	8,769	0	0	60110 - Overtime	0	0	0
33,180	40,782	0	0	60120 - Premium	0	0	0
1,078,317	1,357,682	1,331,213	1,331,213	60130 - Salary Related	1,554,700	1,554,700	1,554,700
12,737	540	33,729	33,729	60135 - Non Base Fringe	3,000	3,000	3,000
938,934	1,149,823	1,072,683	1,072,683	60140 - Insurance Benefits	1,135,091	1,135,091	1,135,091
14,695	95	17,850	17,850	60145 - Non Base Insurance	3,000	3,000	3,000
5,008,554	6,070,624	5,717,210	5,717,210	TOTAL Personnel	6,337,788	6,337,788	6,337,788
5,693	9,961	500	500	60155 - Direct Client Assistance	0	0	0
619,662	631,917	746,597	746,597	60160 - Pass-Through & Program Support	693,683	693,683	693,683
24,845	22,445	37,527	37,527	60170 - Professional Services	27,940	27,940	27,940
650,200	664,324	784,624	784,624	TOTAL Contractual Services	721,623	721,623	721,623
18,256	15,520	20,000	20,000	60200 - Communications	16,000	16,000	16,000
8,960	8,162	10,000	10,000	60210 - Rentals	10,000	10,000	10,000
6,078	10,043	15,301	15,301	60240 - Supplies	16,850	16,850	16,850
25,249	36,199	27,385	27,385	60260 - Training & Non-Local Travel	13,828	13,828	13,828
1,090	1,856	1,500	1,500	60270 - Local Travel	1,500	1,500	1,500
0	0	7,500	7,500	60290 - Software, Subscription Computing, Maintenance	13,542	13,542	13,542
2,026	460	3,900	3,900	60340 - Dues & Subscriptions	2,500	2,500	2,500
61,660	72,241	85,586	85,586	TOTAL Materials & Supplies	74,220	74,220	74,220
1,021,879	1,142,650	1,154,244	1,154,244	60350 - Indirect Expense	1,284,367	1,284,367	1,284,367
13,999	13,245	13,462	13,462	60370 - Internal Service Telecommunications	7,205	7,205	7,205
19,438	46,260	116,279	116,279	60380 - Internal Service Data Processing	53,033	53,033	53,033
4,941	0	11,463	11,463	60411 - Internal Service Fleet Services	12,518	12,518	12,518
2	0	0	0	60412 - Internal Service Motor Pool	0	0	0
249,282	186,731	76,510	76,510	60430 - Internal Service Facilities & Property Management	137,423	137,423	137,423
7,327	11,701	42,920	42,920	60432 - Internal Service Enhanced Building Services	41,666	41,666	41,666
4,132	16,271	0	0	60435 - Internal Service Facilities Service Requests	8,500	8,500	8,500
22,281	23,929	11,965	11,965	60461 - Internal Service Distribution	6,457	6,457	6,457
20,811	8,878	35,774	35,774	60462 - Internal Service Records	10,764	10,764	10,764
1,364,092	1,449,665	1,462,617	1,462,617	TOTAL Internal Services	1,561,933	1,561,933	1,561,933
7,084,506	8,256,853	8,050,037	8,050,037	TOTAL FUND 1505: Federal/State Program Fund	8,695,564	8,695,564	8,695,564

DISTRICT ATTORNEY

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.24	219,229	3.97	204,967	4.83	248,119	6001 - Office Assistant 2	26.02	31.81	2.83	166,367	2.83	166,367	2.83	166,367
0.79	44,217	1.00	59,387	1.00	55,520	6002 - Office Assistant Senior	29.22	35.78	1.00	64,180	1.00	64,180	1.00	64,180
0.00	0	0.00	0	0.17	14,646	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	64,272	0.00	0	0.00	0	6085 - Research Evaluation Analyst 1	35.38	43.33	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	100,395	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.00	112,409	1.00	112,409	1.00	112,409
0.50	26,298	0.50	32,521	0.50	33,272	6243 - Legal Assistant 1	26.80	32.82	0.50	33,615	0.50	33,615	0.50	33,615
1.00	62,275	2.00	137,053	3.00	200,831	6246 - Legal Assistant 2	30.97	37.95	2.00	143,943	2.00	143,943	2.00	143,943
10.94	747,535	10.25	726,267	7.37	533,480	6247 - Victim Advocate	31.88	39.04	8.21	603,967	8.21	603,967	8.21	603,967
1.00	88,260	1.68	153,395	0.55	50,251	6249 - District Attorney Investigator	47.95	59.04	1.41	151,654	1.41	151,654	1.41	151,654
10.33	723,875	11.00	799,003	10.91	811,218	6250 - Support Enforcement Agent	30.97	37.95	11.00	848,500	11.00	848,500	11.00	848,500
1.56	177,001	0.53	58,951	0.00	0	6251 - Deputy District Attorney 1	54.48	63.05	0.00	0	0.00	0	0.00	0
1.80	233,645	3.52	472,610	4.00	541,819	6252 - Deputy District Attorney 2	60.03	76.67	4.54	677,765	4.54	677,765	4.54	677,765
1.28	248,408	1.30	192,550	1.05	161,614	6253 - Deputy District Attorney 3	73.02	108.16	2.21	377,634	2.21	377,634	2.21	377,634
0.46	100,754	0.46	106,594	0.47	110,545	6254 - Deputy District Attorney 4	80.54	119.23	0.42	108,748	0.42	108,748	0.42	108,748
2.00	168,626	2.00	174,866	1.00	94,894	9025 - Operations Supervisor	34.64	51.96	1.02	102,302	1.02	102,302	1.02	102,302
1.00	102,072	1.00	92,392	1.00	97,356	9361 - Program Supervisor	42.44	65.03	1.00	103,283	1.00	103,283	1.00	103,283
1.00	118,435	1.00	126,678	1.00	133,484	9615 - Manager 1	45.41	68.11	1.00	141,611	1.00	141,611	1.00	141,611
0.00	3,214	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	19	0.00	19	0.00	19
38.90	3,128,116	40.21	3,337,234	37.85	3,187,444	TOTAL BUDGET			38.14	3,635,997	38.14	3,635,997	38.14	3,635,997

DISTRICT ATTORNEY

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	337	0	0	60155 - Direct Client Assistance	0	0	0
0	337	0	0	TOTAL Contractual Services	0	0	0
0	0	2,000	2,000	60240 - Supplies	2,000	2,000	2,000
0	5,592	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
0	5,592	2,000	2,000	TOTAL Materials & Supplies	2,000	2,000	2,000
0	5,929	2,000	2,000	TOTAL FUND 1516: Justice Services Special Ops Fund	2,000	2,000	2,000

DISTRICT ATTORNEY

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	74,453	0	0	60000 - Permanent	0	0	0
0	21,872	0	0	60130 - Salary Related	0	0	0
0	27,112	0	0	60140 - Insurance Benefits	0	0	0
0	123,437	0	0	TOTAL Personnel	0	0	0
0	34,229	0	0	60350 - Indirect Expense	0	0	0
0	34,229	0	0	TOTAL Internal Services	0	0	0
0	157,667	0	0	TOTAL FUND 1521: Supportive Housing Fund	0	0	0

DISTRICT ATTORNEY

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6013 - Community Information Specialist	29.24	35.81	0.00	0	0.00	0	0.00	0
0.00	0	1.00	64,422	0.00	0	6247 - Victim Advocate	31.88	39.04	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6251 - Deputy District Attorney 1	54.48	63.05	0.00	0	0.00	0	0.00	0
0.00	0	1.00	125,604	0.00	0	6252 - Deputy District Attorney 2	60.03	76.67	0.00	0	0.00	0	0.00	0
0.00	0	2.00	190,026	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
43,179,663	47,555,276	54,920,083	54,973,791	60000 - Permanent	53,448,197	53,448,197	54,198,504
2,916,881	3,297,291	1,304,453	1,303,143	60100 - Temporary	1,395,194	1,395,194	1,457,674
2,778,736	2,613,747	270,663	270,663	60110 - Overtime	851,428	851,428	850,029
1,927,500	2,303,040	1,251,796	1,236,122	60120 - Premium	1,242,577	1,242,577	1,254,433
17,366,515	19,003,624	23,037,664	23,056,643	60130 - Salary Related	22,841,385	22,841,385	23,119,040
902,544	1,022,789	380,895	380,369	60135 - Non Base Fringe	441,186	441,186	460,809
12,952,912	14,327,717	16,361,084	16,364,508	60140 - Insurance Benefits	15,646,613	15,646,613	15,781,939
1,150	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
457,706	471,547	111,078	110,986	60145 - Non Base Insurance	88,729	88,729	94,795
82,483,606	90,595,032	97,637,716	97,696,225	TOTAL Personnel	95,955,309	95,955,309	97,217,223
709,596	738,224	1,050,528	1,050,528	60150 - County Match & Sharing	1,045,279	1,045,279	1,045,279
468,746	262,805	401,413	368,575	60155 - Direct Client Assistance	245,317	245,317	245,317
9,700,682	10,115,907	17,421,741	17,230,897	60160 - Pass-Through & Program Support	13,955,834	13,955,834	13,815,834
14,109,795	15,642,846	5,000,761	4,982,242	60170 - Professional Services	6,400,646	6,400,646	6,400,646
115,790	0	0	0	60685 - Prior Year Grant Expenditures	0	0	0
25,104,610	26,759,782	23,874,443	23,632,242	TOTAL Contractual Services	21,647,076	21,647,076	21,507,076
11,484	6,238	0	0	60190 - Utilities	0	0	0
117,774	120,874	173,285	165,814	60200 - Communications	60,807	60,807	65,477
203,298	193,984	51,080	49,901	60210 - Rentals	47,166	47,166	43,599
3,380	29,029	1,965	1,965	60220 - Repairs & Maintenance	3,822	3,822	3,822
989,396	1,068,024	1,083,973	1,028,278	60240 - Supplies	1,074,911	1,074,911	984,347
782,336	703,256	729,856	729,856	60246 - Medical & Dental Supplies	505,144	505,144	505,144
239,958	430,077	318,250	295,989	60260 - Training & Non-Local Travel	350,307	350,307	350,307
58,566	57,997	88,013	88,013	60270 - Local Travel	95,482	95,482	95,482
654,692	688,995	77,275	77,275	60280 - Insurance	79,825	79,825	79,825
1,536,381	2,320,001	2,245,563	2,245,563	60290 - Software, Subscription Computing, Maintenance	2,278,390	2,278,390	2,278,390
2,039,308	2,858,452	1,522,524	1,522,524	60310 - Pharmaceuticals	2,947,422	2,947,422	2,947,422
75,444	48,381	0	0	60320 - Refunds	0	0	0
49,131	177,428	163,264	163,264	60340 - Dues & Subscriptions	237,279	237,279	237,279
-172,900	-2,285	0	0	60575 - Write Off Accounts Payable	0	0	0
0	-1,928	0	0	60615 - Physical Inventory Adjustment	0	0	0
0	76	0	0	60620 - Inventory Cost (Price) Difference	0	0	0
6,588,247	8,698,599	6,455,048	6,368,442	TOTAL Materials & Supplies	7,680,555	7,680,555	7,591,094
1,738	320	0	0	60350 - Indirect Expense	0	0	0
828,522	842,503	979,556	984,549	60370 - Internal Service Telecommunications	877,880	877,880	857,942
5,006,078	6,382,057	8,061,513	8,072,439	60380 - Internal Service Data Processing	7,358,636	7,358,636	7,211,323
349,155	609,192	462,007	462,007	60411 - Internal Service Fleet Services	534,852	534,852	534,852
125,262	179,725	101,999	101,999	60412 - Internal Service Motor Pool	104,861	104,861	104,231
6,681,352	7,746,663	7,405,921	7,405,921	60430 - Internal Service Facilities & Property Management	7,839,728	7,839,728	7,839,728
1,431,460	2,103,881	3,488,698	3,488,698	60432 - Internal Service Enhanced Building Services	3,269,560	3,269,560	1,591,178
0	0	0	0	60433 - Internal Service Security	0	0	1,678,382

HEALTH DEPARTMENT

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
453,820	965,119	132,285	132,285	60435 - Internal Service Facilities Service Requests	472,940	472,940	455,552
299,826	159,032	0	0	60440 - Internal Service Other	0	0	0
138,805	154,981	241,461	241,461	60461 - Internal Service Distribution	180,080	180,080	177,498
190,139	342,173	396,238	396,238	60462 - Internal Service Records	446,985	446,985	445,168
15,506,158	19,485,646	21,269,678	21,285,597	TOTAL Internal Services	21,085,522	21,085,522	20,895,854
372,768	62,302	0	0	60550 - Capital Equipment - Expenditure	0	0	0
372,768	62,302	0	0	TOTAL Capital Outlay	0	0	0
130,055,389	145,601,361	149,236,885	148,982,506	TOTAL FUND 1000: General Fund	146,368,462	146,368,462	147,211,247

HEALTH DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
20.10	1,016,356	19.43	1,027,797	19.35	1,034,164	6001 - Office Assistant 2	26.02	31.81	15.85	942,756	15.85	942,756	15.05	892,856
19.50	1,157,609	20.45	1,229,807	17.57	1,102,583	6002 - Office Assistant Senior	29.22	35.78	16.65	1,110,008	16.65	1,110,008	15.65	1,044,413
4.80	329,785	3.05	212,061	5.08	363,584	6005 - Executive Specialist	30.97	37.95	4.74	359,427	4.74	359,427	4.74	359,427
2.80	162,116	2.00	124,760	3.08	199,585	6012 - Medical Assistant	26.80	32.82	1.10	75,381	1.10	75,381	1.10	75,381
0.00	0	0.00	0	0.80	48,724	6013 - Community Information Specialist	29.24	35.81	1.00	71,723	1.00	71,723	2.00	138,288
1.46	85,164	2.06	133,428	4.00	282,141	6020 - Program Technician	29.24	35.81	3.00	221,098	3.00	221,098	3.00	221,098
20.25	1,679,919	24.43	2,103,737	22.80	2,044,950	6021 - Program Specialist	40.20	49.40	17.99	1,714,042	17.99	1,714,042	17.99	1,714,042
0.50	33,608	0.38	27,417	2.76	181,648	6024 - Disease Intervention Specialist	31.92	39.02	1.53	115,562	1.53	115,562	1.53	115,562
5.00	482,317	4.00	402,552	3.00	309,474	6026 - Budget Analyst	42.60	52.41	3.00	321,759	3.00	321,759	3.00	321,759
2.00	123,951	2.00	130,082	1.00	66,545	6027 - Finance Technician	26.80	32.82	2.00	121,573	2.00	121,573	1.00	55,958
8.00	565,847	8.00	590,787	8.00	572,624	6029 - Finance Specialist 1	31.88	39.04	8.00	599,836	8.00	599,836	8.00	584,885
8.00	642,821	7.00	598,718	7.00	624,067	6030 - Finance Specialist 2	36.81	45.18	7.00	635,724	7.00	635,724	9.00	796,521
7.50	706,954	8.50	821,621	5.50	557,715	6031 - Contract Specialist Senior	43.91	53.98	5.50	559,709	5.50	559,709	5.50	559,709
11.00	1,037,990	12.00	1,191,203	11.56	1,207,298	6032 - Finance Specialist Senior	43.91	53.98	11.60	1,212,541	11.60	1,212,541	11.60	1,212,541
6.84	547,643	5.84	456,173	4.51	369,396	6033 - Administrative Analyst	36.81	45.18	4.67	399,505	4.67	399,505	4.67	399,505
12.21	712,980	17.72	1,080,513	17.32	1,108,166	6047 - Community Health Specialist 2	28.40	34.75	11.02	741,657	11.02	741,657	11.02	733,764
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
14.05	1,460,131	21.45	2,212,735	16.55	1,822,729	6063 - Project Manager Represented	46.53	57.28	16.00	1,835,032	16.00	1,835,032	15.00	1,703,554
1.00	86,318	1.00	89,533	0.18	16,484	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
0.98	61,547	1.98	125,921	1.50	96,723	6074 - Data Technician	29.24	35.81	1.00	67,874	1.00	67,874	1.00	67,874
3.35	359,378	4.30	471,341	4.08	469,014	6087 - Research Evaluation Analyst Senior	52.12	64.15	3.60	449,871	3.60	449,871	3.60	449,871
17.04	1,615,472	21.54	2,092,475	20.10	2,059,823	6088 - Program Specialist Senior	45.18	55.62	20.69	2,211,556	20.69	2,211,556	21.39	2,292,850
6.00	423,509	5.00	374,326	4.00	307,753	6093 - Public Health Vector Specialist	31.88	39.04	4.00	319,135	4.00	319,135	4.00	319,135
2.00	183,033	3.00	289,623	3.00	305,288	6111 - Procurement Analyst Senior	43.91	53.98	2.00	215,487	2.00	215,487	2.00	215,487
1.00	69,704	0.00	0	0.00	0	6115 - Procurement Associate	31.88	39.04	0.00	0	0.00	0	0.00	0
2.95	221,886	1.90	148,633	0.95	76,738	6178 - Program Communications Specialist	36.88	45.23	0.50	43,537	0.50	43,537	0.50	43,537
6.80	665,960	8.40	853,885	9.65	989,708	6200 - Program Communications Coordinator	43.91	53.98	7.80	855,943	7.80	855,943	7.80	855,943
0.95	56,195	1.95	112,962	0.95	49,871	6270 - Peer Support Specialist	25.28	30.97	0.95	52,903	0.95	52,903	0.95	52,903
10.00	774,134	12.00	957,990	12.00	993,225	6282 - Deputy Medical Examiner	35.81	43.91	14.00	1,182,958	14.00	1,182,958	14.00	1,182,958
1.00	74,604	1.00	77,360	1.00	79,156	6286 - Pathologist Assistant	31.88	39.04	1.00	81,516	1.00	81,516	1.00	81,516
1.00	57,545	1.00	59,675	1.00	61,053	6294 - Health Assistant 2	24.57	30.12	1.00	62,891	1.00	62,891	1.00	55,958
6.73	595,874	6.73	623,889	6.45	613,784	6295 - Clinical Services Specialist	41.37	50.90	4.18	431,298	4.18	431,298	5.18	522,526

HEALTH DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
5.12	390,256	5.12	403,660	2.18	184,966	6296 - Case Manager Senior	34.75	42.60	0.18	15,182	0.18	15,182	0.18	15,182
6.00	410,544	6.00	395,162	0.00	0	6297 - Case Manager 2	32.82	40.20	1.00	83,938	1.00	83,938	1.00	83,938
0.00	0	1.00	59,675	1.00	55,917	6298 - Case Manager 1	29.24	35.81	0.00	0	0.00	0	0.00	0
1.00	54,403	0.00	0	0.00	0	6300 - Eligibility Specialist	27.59	33.79	0.00	0	0.00	0	0.00	0
0.60	38,042	2.30	160,356	6.68	449,014	6303 - Licensed Community Practical Nurse	30.35	39.54	9.75	674,272	9.75	674,272	9.75	674,272
11.40	660,456	9.70	584,194	9.60	596,702	6304 - Medication Aide (CNA)	25.28	30.97	8.00	512,831	8.00	512,831	8.00	512,831
5.60	831,454	6.65	1,064,885	5.95	920,775	6314 - Advanced Practice Clinician	65.30	83.51	6.35	1,065,367	6.35	1,065,367	6.35	1,065,367
67.64	7,475,028	70.24	8,229,992	62.55	7,483,252	6315 - Community Health Nurse	49.09	63.10	57.70	7,173,348	57.70	7,173,348	58.09	7,211,072
1.60	255,337	0.00	0	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
0.80	217,837	0.60	129,853	1.10	287,363	6317 - Physician	109.22	142.50	1.20	323,686	1.20	323,686	1.20	323,686
0.20	41,409	0.20	44,654	0.00	0	6319 - Dentist Represented	88.95	112.67	0.00	0	0.00	0	0.00	0
2.25	142,873	2.30	153,290	2.00	138,288	6321 - Health Information Technician	30.96	37.88	2.00	150,345	2.00	150,345	2.00	150,345
0.25	17,346	0.26	19,261	0.00	0	6322 - Health Information Technician Senior	32.83	40.23	0.00	0	0.00	0	0.00	0
0.00	0	1.43	374,768	1.43	395,257	6323 - Psychiatrist Rep	120.08	157.95	0.76	250,648	0.76	250,648	0.76	250,648
0.00	0	0.00	0	0.00	0	6335 - Medical Technologist	33.79	41.37	0.20	17,276	0.20	17,276	0.20	17,276
1.36	108,081	1.36	114,416	2.40	210,353	6340 - Dietitian (Nutritionist)	36.81	45.18	3.80	338,687	3.80	338,687	3.80	338,687
1.65	94,901	2.65	161,304	5.10	314,862	6342 - Nutrition Assistant	27.59	33.79	6.15	399,987	6.15	399,987	6.15	399,987
1.00	64,272	1.00	66,941	1.00	68,486	6346 - Dental Assistant (EFDA)	27.59	33.79	1.00	70,554	1.00	70,554	1.00	70,554
1.40	100,546	2.55	188,265	0.00	0	6352 - Health Educator	35.81	43.91	0.00	0	0.00	0	0.00	0
4.00	261,692	5.00	343,692	8.00	570,565	6354 - Environmental Health Specialist	32.82	40.20	7.00	512,482	7.00	512,482	7.00	512,482
1.00	86,318	1.00	89,534	1.00	91,580	6355 - Public Health Ecologist	40.12	49.24	1.00	98,190	1.00	98,190	1.00	98,190
15.06	1,250,053	14.31	1,248,045	11.30	1,010,781	6356 - Environmental Health Specialist	36.81	45.18	12.80	1,144,299	12.80	1,144,299	12.80	1,144,299
6.00	587,507	6.00	610,308	7.00	733,607	6358 - Environmental Health Specialist Senior	42.60	52.41	7.00	759,458	7.00	759,458	7.00	759,458
0.00	0	0.05	4,263	0.20	18,316	6360 - Epidemiologist	40.20	49.40	1.80	169,805	1.80	169,805	1.80	169,805
3.00	292,212	2.00	204,510	2.00	215,518	6361 - Epidemiologist Senior	46.53	57.28	1.00	119,601	1.00	119,601	1.00	119,601
7.00	669,369	7.00	692,153	7.00	714,272	6363 - Pre-Commitment Investigator	42.60	52.41	0.00	0	0.00	0	0.00	0
43.23	3,935,461	47.40	4,417,708	44.28	4,238,155	6365 - Mental Health Consultant	41.37	50.90	47.16	4,683,910	47.16	4,683,910	51.06	5,052,367
1.04	92,913	0.04	4,279	0.04	4,645	6374 - Emergency Management Analyst	46.53	57.28	1.00	97,155	1.00	97,155	1.00	97,155
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
3.00	341,093	3.56	414,486	1.56	193,846	6405 - Development Analyst	53.98	66.44	1.00	137,698	1.00	137,698	1.00	137,698
1.86	187,100	1.30	136,528	0.80	87,546	6456 - Data Analyst Senior	43.91	53.98	1.04	115,111	1.04	115,111	1.04	115,111
2.80	210,990	2.03	183,879	3.00	271,527	6500 - Business Analyst	41.37	50.90	3.00	278,343	3.00	278,343	3.00	278,343

HEALTH DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.25	441,900	4.24	473,880	4.00	444,579	6501 - Business Analyst Senior	47.95	59.04	4.00	445,011	4.00	445,011	4.00	445,011
0.20	20,082	1.20	119,387	0.55	53,065	6510 - Health Policy Analyst Senior	45.18	55.62	0.10	10,239	0.10	10,239	0.10	10,239
2.00	165,286	1.00	87,007	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	1.00	94,440	1.00	94,440
1.00	65,561	2.00	175,626	2.00	192,569	9005 - Administrative Analyst Senior	37.06	55.60	2.00	201,369	2.00	201,369	2.00	201,369
3.00	231,167	3.00	246,833	4.00	346,781	9025 - Operations Supervisor	34.64	51.96	1.25	125,651	1.25	125,651	1.25	125,651
2.00	219,876	2.00	268,236	2.00	276,140	9041 - Research Evaluation Scientist	48.58	72.88	2.00	296,603	2.00	296,603	2.00	296,603
1.00	76,146	1.00	81,024	1.00	83,909	9061 - Human Resources Technician (NR)	29.56	41.39	1.00	86,427	1.00	86,427	1.00	86,427
2.00	233,321	2.00	240,497	2.00	253,418	9062 - Environmental Health Supervisor	42.44	65.03	2.00	268,847	2.00	268,847	2.00	268,847
2.00	227,348	2.00	216,113	2.00	201,304	9063 - Project Manager (NR)	39.66	59.49	2.00	228,025	2.00	228,025	2.00	228,025
1.00	113,674	1.00	117,880	1.00	120,596	9064 - Chief Deputy Medical Examiner	42.44	65.03	1.00	131,776	1.00	131,776	1.00	131,776
0.00	0	1.00	134,960	1.00	138,070	9065 - Environmental Health Manager	45.41	68.11	1.00	142,209	1.00	142,209	1.00	142,209
4.00	316,184	4.00	336,761	4.00	352,721	9080 - Human Resources Analyst 1	32.50	48.75	5.00	440,855	5.00	440,855	5.00	429,013
7.00	776,733	6.00	693,426	6.00	719,279	9335 - Finance Supervisor	42.44	65.03	4.00	482,953	4.00	482,953	3.00	372,976
6.00	825,787	6.00	857,718	5.00	767,681	9336 - Finance Manager	52.47	78.71	4.00	656,944	4.00	656,944	4.00	656,944
2.00	324,858	2.00	336,876	2.00	337,312	9338 - Finance Manager Senior	58.85	94.16	2.00	370,928	2.00	370,928	2.00	370,928
20.67	2,118,502	16.84	1,829,256	14.88	1,619,526	9361 - Program Supervisor	42.44	65.03	10.37	1,293,111	10.37	1,293,111	10.37	1,293,111
6.65	841,540	3.80	457,189	2.00	269,736	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
6.40	865,597	6.90	996,423	7.00	1,067,468	9365 - Manager Senior	52.47	78.71	9.45	1,519,354	9.45	1,519,354	9.45	1,519,354
1.78	238,378	2.05	290,509	3.91	585,584	9366 - Quality Manager	52.47	78.71	4.40	701,653	4.40	701,653	4.40	701,653
0.63	172,621	0.00	0	0.00	0	9491 - Psychiatrist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	209,859	1.00	217,624	1.00	236,196	9501 - Deputy Dental Director	75.50	120.81	1.00	250,577	1.00	250,577	1.00	250,577
0.00	0	2.95	439,082	2.75	438,771	9509 - Nursing Manager	52.47	78.71	2.15	353,325	2.15	353,325	2.15	353,325
3.93	439,004	5.95	842,466	3.42	505,257	9517 - Nursing Supervisor	48.58	72.88	3.24	493,015	3.24	493,015	3.24	493,015
1.00	124,272	1.00	128,870	1.00	131,839	9518 - Nursing Development Consultant	45.41	68.11	1.00	139,866	1.00	139,866	1.00	139,866
0.00	0	1.00	168,438	1.00	172,319	9519 - Nursing Director	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
1.02	313,401	1.02	332,723	1.02	338,596	9520 - Medical Director	100.50	160.79	1.22	367,224	1.22	367,224	1.00	289,399
1.00	251,473	1.00	289,657	1.00	296,331	9521 - Health Department Director	91.36	146.18	1.00	305,215	1.00	305,215	1.00	305,215
0.70	195,525	0.70	202,760	0.70	207,432	9530 - EMS Medical Director	91.36	146.18	1.20	352,566	1.20	352,566	1.20	352,566
1.00	194,314	1.00	201,503	1.00	206,145	9531 - Public Health Director	63.56	101.69	1.00	210,000	1.00	210,000	1.00	210,000
0.00	0	1.00	168,438	1.00	172,986	9532 - Corrections Health Director	63.56	101.69	0.00	0	0.00	0	0.00	0
0.96	268,149	0.96	278,071	0.96	260,148	9540 - Deputy Health Officer	91.36	146.18	1.00	287,486	1.00	287,486	1.00	287,486
0.74	227,369	0.82	261,271	0.82	263,029	9550 - Health Officer	100.50	160.79	0.82	275,304	0.82	275,304	0.92	308,878

HEALTH DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.33	200,025	1.33	226,467	1.33	228,884	9601 - Division Director 1	56.67	85.00	1.49	264,248	1.49	264,248	1.49	264,248
1.00	103,129	1.00	168,438	1.00	172,986	9602 - Division Director 2	58.85	94.16	1.00	178,695	1.00	178,695	1.00	178,695
11.27	1,256,301	7.12	845,575	7.70	950,417	9615 - Manager 1	45.41	68.11	5.05	641,792	5.05	641,792	5.05	641,792
2.00	359,840	2.00	373,154	2.00	383,230	9619 - Deputy Director	63.56	101.69	2.00	420,897	2.00	420,897	2.00	420,897
1.00	179,920	1.00	186,577	1.00	190,875	9669 - Human Resources Manager Senior	58.85	94.16	1.00	196,598	1.00	196,598	1.00	196,598
13.88	1,308,216	11.88	1,196,113	10.88	1,149,498	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	11.88	1,290,422	11.88	1,290,422	11.88	1,290,422
5.00	525,931	5.00	584,685	1.81	218,279	9710 - Management Analyst	39.66	59.49	2.00	243,017	2.00	243,017	2.00	243,017
4.00	484,695	4.00	516,732	3.00	382,850	9715 - Human Resources Manager 1	48.58	72.88	2.00	304,330	2.00	304,330	2.00	304,330
0.00	0	0.00	0	0.00	0	9720 - Operations Administrator	37.06	55.60	0.20	19,856	0.20	19,856	0.20	19,856
0.00	0	9.19	1,084,140	6.69	830,824	9723 - Behavioral Health Supervisor	45.41	68.11	8.53	1,100,743	8.53	1,100,743	8.53	1,100,743
0.00	0	3.85	542,007	3.00	429,489	9724 - Behavioral Health Manager	48.58	72.88	1.25	178,528	1.25	178,528	1.25	178,528
0.00	0	0.40	62,384	1.05	167,530	9736 - Behavioral Health Manager Senior	52.47	78.71	1.20	197,205	1.20	197,205	1.20	197,205
0.33	64,124	1.33	267,999	1.33	274,173	9744 - Mental Health Director	63.56	101.69	0.49	104,040	0.49	104,040	0.49	104,040
10.00	1,129,355	14.00	1,609,643	10.00	1,212,413	9748 - Human Resources Analyst Senior	42.44	65.03	7.00	862,772	7.00	862,772	7.00	862,772
0.80	129,943	0.70	117,906	0.75	129,240	9797 - Principal Investigator Manager	56.67	85.00	0.50	88,743	0.50	88,743	0.50	73,952
0.68	68,179	0.80	115,356	1.80	281,107	9798 - Principal Investigator	52.47	78.71	1.80	293,291	1.80	293,291	1.80	293,291
0.00	-46,952	0.00	-159,476	0.00	-499,116	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	150,087	0.00	150,087	0.00	617,555
536.89	51,068,476	581.19	58,349,269	536.26	54,920,083	TOTAL BUDGET			491.85	53,448,197	491.85	53,448,197	495.92	54,198,504

HEALTH DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
28,453,204	33,689,989	35,918,723	34,693,261	60000 - Permanent	34,903,704	34,903,704	34,817,836
1,384,347	1,732,215	1,906,682	1,780,609	60100 - Temporary	1,314,158	1,314,158	1,937,021
804,336	1,060,090	0	23,849	60110 - Overtime	0	0	0
655,337	675,833	519,621	551,955	60120 - Premium	622,706	622,706	622,706
10,956,384	12,984,602	14,744,620	14,255,266	60130 - Salary Related	14,586,280	14,586,280	14,534,666
387,533	437,927	495,294	466,347	60135 - Non Base Fringe	335,140	335,140	502,898
8,633,340	10,370,852	11,015,260	10,643,034	60140 - Insurance Benefits	10,498,865	10,498,865	10,485,907
209,222	256,943	209,807	170,804	60145 - Non Base Insurance	74,096	74,096	109,828
51,483,704	61,208,450	64,810,007	62,585,125	TOTAL Personnel	62,334,949	62,334,949	63,010,862
276,448	130,957	7,000	7,000	60150 - County Match & Sharing	5,000	5,000	5,000
751,695	1,988,980	2,402,882	2,427,592	60155 - Direct Client Assistance	649,895	649,895	681,895
45,086,326	49,073,798	49,170,492	49,992,931	60160 - Pass-Through & Program Support	41,174,007	41,174,007	41,449,340
3,247,373	8,417,843	2,634,881	2,415,247	60170 - Professional Services	3,625,345	3,625,345	3,627,180
-92,962	-1,263	0	0	60685 - Prior Year Grant Expenditures	0	0	0
49,268,881	59,610,316	54,215,255	54,842,770	TOTAL Contractual Services	45,454,247	45,454,247	45,763,415
17,364	3,841	0	0	60190 - Utilities	0	0	0
95,814	109,064	79,215	79,935	60200 - Communications	36,986	36,986	38,186
51,177	64,361	28,908	28,908	60210 - Rentals	10,801	10,801	10,801
594	1,786	88,215	88,215	60220 - Repairs & Maintenance	8,224	8,224	8,224
526,308	617,058	1,323,436	1,116,935	60240 - Supplies	916,340	916,340	1,025,819
214,226	170,953	223,197	223,197	60246 - Medical & Dental Supplies	144,835	144,835	144,835
-10	0	0	0	60250 - Food	0	0	0
236,084	513,523	741,311	728,390	60260 - Training & Non-Local Travel	410,377	410,377	420,377
44,146	62,350	84,264	87,664	60270 - Local Travel	67,090	67,090	69,700
46,010	54,241	0	0	60280 - Insurance	0	0	0
92,265	494,438	139,062	111,307	60290 - Software, Subscription Computing, Maintenance	258,638	258,638	259,230
2,066,707	1,189,750	571,816	571,816	60310 - Pharmaceuticals	96,032	96,032	96,032
0	75	0	0	60320 - Refunds	0	0	0
65	28	0	0	60330 - Claims Paid	0	0	0
9,131	8,892	106,960	106,960	60340 - Dues & Subscriptions	4,105	4,105	6,105
-115,154	-385	0	0	60575 - Write Off Accounts Payable	0	0	0
3,284,726	3,289,975	3,386,384	3,143,327	TOTAL Materials & Supplies	1,953,428	1,953,428	2,079,309
4,917,041	6,734,862	6,968,023	6,636,269	60350 - Indirect Expense	5,263,193	5,263,193	5,295,173
467,811	528,314	822,696	817,703	60370 - Internal Service Telecommunications	406,986	406,986	426,924
3,016,468	3,883,987	4,281,815	4,270,889	60380 - Internal Service Data Processing	4,530,023	4,530,023	4,677,336
37,359	12,428	48,656	48,656	60411 - Internal Service Fleet Services	32,799	32,799	32,799
201,788	169,109	276,800	276,800	60412 - Internal Service Motor Pool	274,507	274,507	275,137
2,195,214	2,182,623	2,693,937	2,882,827	60430 - Internal Service Facilities & Property Management	2,612,143	2,612,143	2,612,143
2,027,435	1,741,479	1,078,137	1,078,137	60432 - Internal Service Enhanced Building Services	1,111,606	1,111,606	210,122
0	0	0	0	60433 - Internal Service Security	0	0	901,484
146,311	302,923	449,756	449,756	60435 - Internal Service Facilities Service Requests	480,167	480,167	497,555

HEALTH DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
9,820	12,189	0	0	60440 - Internal Service Other	1,385,427	1,385,427	1,385,427
57,216	53,378	39,064	39,064	60461 - Internal Service Distribution	15,330	15,330	17,912
77,045	45,876	102,569	102,569	60462 - Internal Service Records	69,603	69,603	71,420
13,153,507	15,667,169	16,761,453	16,602,670	TOTAL Internal Services	16,181,784	16,181,784	16,403,432
11,956	0	0	0	60550 - Capital Equipment - Expenditure	0	0	0
11,956	0	0	0	TOTAL Capital Outlay	0	0	0
117,202,775	139,775,911	139,173,099	137,173,892	TOTAL FUND 1505: Federal/State Program Fund	125,924,408	125,924,408	127,257,018

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
11.15	580,571	10.85	602,033	9.95	565,637	6001 - Office Assistant 2	26.02	31.81	10.25	622,908	10.25	622,908	11.25	682,019
11.40	684,187	11.55	728,833	11.73	760,821	6002 - Office Assistant Senior	29.22	35.78	11.15	781,321	11.15	781,321	11.15	781,321
1.00	72,001	0.75	56,406	0.92	61,302	6005 - Executive Specialist	30.97	37.95	0.76	56,949	0.76	56,949	0.76	56,949
1.20	72,272	2.00	125,562	0.92	61,221	6012 - Medical Assistant	26.80	32.82	0.90	61,676	0.90	61,676	0.90	61,676
1.00	88,691	1.00	78,126	1.00	82,288	6015 - Contract Specialist	37.95	46.53	1.00	87,237	1.00	87,237	1.00	87,237
2.54	167,265	1.94	133,951	0.00	0	6020 - Program Technician	29.24	35.81	1.00	73,665	1.00	73,665	1.00	73,665
24.01	1,964,226	28.29	2,448,098	25.98	2,354,874	6021 - Program Specialist	40.20	49.40	20.81	1,978,810	20.81	1,978,810	20.81	1,978,810
6.50	425,830	5.62	392,499	6.24	439,380	6024 - Disease Intervention Specialist	31.92	39.02	4.47	353,451	4.47	353,451	4.47	353,451
0.00	0	1.00	68,862	1.00	72,579	6029 - Finance Specialist 1	31.88	39.04	1.00	76,859	1.00	76,859	1.00	76,859
0.50	50,081	0.50	53,484	0.50	54,716	6031 - Contract Specialist Senior	43.91	53.98	0.50	56,355	0.50	56,355	0.50	56,355
1.00	103,147	1.00	106,968	0.44	48,150	6032 - Finance Specialist Senior	43.91	53.98	0.40	45,085	0.40	45,085	0.40	45,085
2.16	178,598	2.16	186,774	1.49	136,454	6033 - Administrative Analyst	36.81	45.18	1.33	125,467	1.33	125,467	1.33	125,467
16.59	988,807	16.98	1,053,145	10.78	679,244	6047 - Community Health Specialist 2	28.40	34.75	13.28	888,079	13.28	888,079	13.28	888,079
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
8.25	792,225	11.75	1,243,140	9.45	1,015,711	6063 - Project Manager Represented	46.53	57.28	8.50	974,347	8.50	974,347	8.50	974,347
2.00	147,162	4.56	384,883	4.38	384,122	6073 - Data Analyst	36.81	45.18	1.00	87,451	1.00	87,451	1.00	87,451
0.50	28,704	0.90	59,442	0.50	32,712	6074 - Data Technician	29.24	35.81	2.00	135,937	2.00	135,937	2.00	135,937
2.80	176,766	0.80	53,427	1.00	63,245	6085 - Research Evaluation Analyst 1	35.38	43.33	1.00	76,630	1.00	76,630	0.00	0
0.00	0	2.00	157,017	2.00	162,293	6086 - Research Evaluation Analyst 2	42.33	51.96	2.00	185,762	2.00	185,762	3.00	274,147
5.85	611,906	5.11	562,277	3.53	396,224	6087 - Research Evaluation Analyst Senior	52.12	64.15	3.00	351,944	3.00	351,944	3.00	351,944
19.46	1,862,491	22.54	2,223,222	27.53	2,776,743	6088 - Program Specialist Senior	45.18	55.62	25.31	2,660,853	25.31	2,660,853	25.81	2,712,427
2.85	219,687	1.90	155,983	1.05	84,323	6178 - Program Communications Specialist	36.88	45.23	0.50	43,537	0.50	43,537	0.50	43,537
0.00	0	0.40	36,080	0.15	16,415	6200 - Program Communications Coordinator	43.91	53.98	0.00	0	0.00	0	0.00	0
0.05	2,958	0.05	3,068	0.05	2,625	6270 - Peer Support Specialist	25.28	30.97	0.05	2,784	0.05	2,784	0.05	2,784
44.57	3,985,157	52.37	4,829,497	57.65	5,482,388	6295 - Clinical Services Specialist	41.37	50.90	46.92	4,712,661	46.92	4,712,661	49.92	5,019,555
1.88	136,493	3.88	288,848	3.82	299,381	6296 - Case Manager Senior	34.75	42.60	6.62	551,019	6.62	551,019	5.62	471,779
0.00	0	0.60	40,278	0.60	38,261	6303 - Licensed Community Practical Nurse	30.35	39.54	0.00	0	0.00	0	0.00	0
0.00	0	0.80	43,731	0.60	33,550	6304 - Medication Aide (CNA)	25.28	30.97	0.00	0	0.00	0	0.00	0
0.50	81,230	1.45	212,807	2.63	441,915	6314 - Advanced Practice Clinician	65.30	83.51	2.20	378,032	2.20	378,032	2.20	378,032
17.56	2,066,884	14.26	1,769,349	6.45	771,650	6315 - Community Health Nurse	49.09	63.10	9.10	1,119,837	9.10	1,119,837	9.51	1,171,139
0.20	31,917	0.00	0	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	70,449	6321 - Health Information Technician	30.96	37.88	1.00	76,901	1.00	76,901	1.00	76,901

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	66,266	1.00	70,776	1.00	74,455	6322 - Health Information Technician Senior	32.83	40.23	1.00	81,287	1.00	81,287	1.00	81,287
0.00	0	0.17	49,915	0.17	52,644	6323 - Psychiatrist Rep	120.08	157.95	0.04	13,192	0.04	13,192	0.04	13,192
0.00	0	0.00	0	1.00	83,874	6335 - Medical Technologist	33.79	41.37	0.80	69,105	0.80	69,105	0.80	69,105
2.44	191,263	2.44	203,263	2.40	208,523	6340 - Dietitian (Nutritionist)	36.81	45.18	1.00	90,772	1.00	90,772	1.00	90,772
16.35	977,774	15.35	944,480	12.90	803,884	6342 - Nutrition Assistant	27.59	33.79	11.85	813,176	11.85	813,176	11.85	813,176
4.25	298,581	4.10	323,136	2.00	158,323	6352 - Health Educator	35.81	43.91	1.00	84,142	1.00	84,142	1.00	84,142
1.19	86,745	0.19	17,011	0.20	18,316	6356 - Environmental Health Specialist	36.81	45.18	0.20	18,867	0.20	18,867	0.20	18,867
1.00	86,318	0.00	0	0.00	0	6358 - Environmental Health Specialist Senior	42.60	52.41	0.00	0	0.00	0	0.00	0
2.00	176,939	1.95	166,923	0.80	73,264	6360 - Epidemiologist	40.20	49.40	2.00	190,316	2.00	190,316	2.20	209,183
1.00	98,226	1.00	105,153	1.00	110,815	6361 - Epidemiologist Senior	46.53	57.28	1.00	117,579	1.00	117,579	1.00	117,579
6.00	569,999	6.00	588,647	6.00	604,735	6363 - Pre-Commitment Investigator	42.60	52.41	15.00	1,551,894	15.00	1,551,894	15.00	1,551,894
81.93	7,573,648	91.08	8,638,276	89.36	8,749,245	6365 - Mental Health Consultant	41.37	50.90	67.54	6,860,384	67.54	6,860,384	65.54	6,660,803
0.96	96,155	0.96	102,689	0.96	111,469	6374 - Emergency Management Analyst	46.53	57.28	1.00	119,600	1.00	119,600	1.00	119,600
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	1.44	162,397	2.44	287,924	6405 - Development Analyst	53.98	66.44	3.00	373,588	3.00	373,588	3.00	373,588
4.84	476,680	4.20	425,550	4.10	408,267	6456 - Data Analyst Senior	43.91	53.98	3.76	376,479	3.76	376,479	3.76	376,479
0.00	0	0.56	50,728	1.00	97,687	6500 - Business Analyst	41.37	50.90	1.00	103,669	1.00	103,669	0.00	0
0.00	0	0.48	51,628	1.00	119,684	6501 - Business Analyst Senior	47.95	59.04	2.00	239,125	2.00	239,125	3.00	345,404
0.80	80,328	0.80	86,007	0.45	43,417	6510 - Health Policy Analyst Senior	45.18	55.62	1.90	186,487	1.90	186,487	1.90	186,487
0.00	0	1.00	86,137	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	1.00	94,440	1.00	94,440
0.00	0	0.00	0	0.00	0	9005 - Administrative Analyst Senior	37.06	55.60	1.00	96,739	1.00	96,739	0.00	0
1.00	78,447	1.00	81,350	1.00	83,546	9025 - Operations Supervisor	34.64	51.96	0.75	80,759	0.75	80,759	0.75	80,759
1.50	193,066	1.50	200,987	2.98	365,428	9041 - Research Evaluation Scientist	48.58	72.88	3.00	447,474	3.00	447,474	3.00	447,474
2.00	189,456	1.00	78,586	0.00	0	9063 - Project Manager (NR)	39.66	59.49	0.00	0	0.00	0	0.00	0
18.08	1,883,628	8.99	976,093	8.02	894,838	9361 - Program Supervisor	42.44	65.03	9.53	1,098,947	9.53	1,098,947	8.53	986,748
3.35	409,166	3.20	404,846	1.00	136,139	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
2.60	362,067	1.10	158,848	1.00	155,843	9365 - Manager Senior	52.47	78.71	1.55	247,180	1.55	247,180	0.55	83,534
1.22	168,769	0.95	137,186	1.09	165,938	9366 - Quality Manager	52.47	78.71	0.60	94,567	0.60	94,567	0.60	94,567
0.17	46,580	0.00	0	0.00	0	9491 - Psychiatrist	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.05	7,798	0.25	39,889	9509 - Nursing Manager	52.47	78.71	0.85	139,687	0.85	139,687	0.85	139,687
3.72	462,290	2.03	293,150	1.38	203,876	9517 - Nursing Supervisor	48.58	72.88	1.56	237,378	1.56	237,378	1.56	237,378
1.00	96,859	0.00	0	0.00	0	9518 - Nursing Development Consultant	45.41	68.11	0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.15	46,088	0.48	169,801	0.48	169,801	9520 - Medical Director	100.50	160.79	0.48	169,801	0.48	169,801	0.00	0
0.79	190,749	0.79	203,739	0.79	214,686	9540 - Deputy Health Officer	91.36	146.18	0.80	230,640	0.80	230,640	0.80	230,640
0.26	79,886	0.18	57,352	0.18	57,738	9550 - Health Officer	100.50	160.79	0.18	60,433	0.18	60,433	0.88	295,449
0.67	100,764	0.67	104,493	0.67	114,844	9601 - Division Director 1	56.67	85.00	1.51	267,789	1.51	267,789	0.51	90,304
7.15	761,210	6.58	763,601	4.30	500,561	9615 - Manager 1	45.41	68.11	3.95	501,021	3.95	501,021	3.95	501,021
0.00	0	1.00	91,807	1.00	88,914	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	94,328	1.00	94,328	1.00	94,328
0.00	0	0.00	0	0.19	22,913	9710 - Management Analyst	39.66	59.49	0.00	0	0.00	0	0.00	0
0.00	0	1.00	120,340	1.00	147,736	9715 - Human Resources Manager 1	48.58	72.88	1.00	152,165	1.00	152,165	1.00	152,165
1.00	87,690	1.00	88,811	1.00	93,582	9720 - Operations Administrator	37.06	55.60	0.80	79,424	0.80	79,424	0.80	79,424
0.00	0	12.81	1,520,947	15.61	1,860,025	9723 - Behavioral Health Supervisor	45.41	68.11	12.47	1,600,235	12.47	1,600,235	12.47	1,600,235
0.00	0	1.90	268,330	5.00	667,337	9724 - Behavioral Health Manager	48.58	72.88	5.75	862,631	5.75	862,631	5.75	862,631
0.00	0	1.60	249,536	1.95	311,128	9736 - Behavioral Health Manager Senior	52.47	78.71	1.80	295,806	1.80	295,806	2.80	459,452
0.67	130,191	0.67	135,007	0.67	138,117	9744 - Mental Health Director	63.56	101.69	0.51	108,286	0.51	108,286	0.51	108,286
0.20	32,486	0.30	50,532	0.25	43,080	9797 - Principal Investigator Manager	56.67	85.00	0.50	88,743	0.50	88,743	0.50	73,952
1.32	182,480	1.20	184,799	0.20	30,388	9798 - Principal Investigator	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	461	0.00	-102,349	0.00	-71,834	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	12	0.00	12	0.00	26,851
356.13	31,800,511	389.73	36,416,096	371.13	35,918,723	TOTAL BUDGET			340.73	34,903,704	340.73	34,903,704	340.06	34,817,836

HEALTH DEPARTMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,176,690	1,612,229	0	0	60000 - Permanent	0	0	0
39,897	309	0	0	60100 - Temporary	0	0	0
14,683	21,756	0	0	60110 - Overtime	0	0	0
23,385	19,834	0	0	60120 - Premium	0	0	0
418,907	610,669	0	0	60130 - Salary Related	0	0	0
15,788	65	0	0	60135 - Non Base Fringe	0	0	0
344,023	507,840	0	0	60140 - Insurance Benefits	0	0	0
4,468	141	0	0	60145 - Non Base Insurance	0	0	0
2,037,841	2,772,844	0	0	TOTAL Personnel	0	0	0
29,067	6,866	0	0	60155 - Direct Client Assistance	0	0	0
757,479	214,798	0	0	60160 - Pass-Through & Program Support	0	0	0
1,693,403	343,319	0	0	60170 - Professional Services	0	0	0
-105,979	-28,090	0	0	60685 - Prior Year Grant Expenditures	0	0	0
2,373,970	536,892	0	0	TOTAL Contractual Services	0	0	0
518	3,559	0	0	60200 - Communications	0	0	0
11,204	2,656	0	0	60210 - Rentals	0	0	0
119	910	0	0	60220 - Repairs & Maintenance	0	0	0
98,450	111,073	0	0	60240 - Supplies	0	0	0
76,201	93,666	0	0	60246 - Medical & Dental Supplies	0	0	0
12,149	12,744	0	0	60260 - Training & Non-Local Travel	0	0	0
7,887	2,711	0	0	60270 - Local Travel	0	0	0
136,450	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
0	10,966	0	0	60310 - Pharmaceuticals	0	0	0
18	0	0	0	60330 - Claims Paid	0	0	0
-11,378	0	0	0	60340 - Dues & Subscriptions	0	0	0
0	-6,506	0	0	60575 - Write Off Accounts Payable	0	0	0
331,619	231,779	0	0	TOTAL Materials & Supplies	0	0	0
213,426	442,362	0	0	60350 - Indirect Expense	0	0	0
9,365	4,994	0	0	60370 - Internal Service Telecommunications	0	0	0
91,041	132,105	0	0	60380 - Internal Service Data Processing	0	0	0
7,087	5,918	0	0	60411 - Internal Service Fleet Services	0	0	0
0	90	0	0	60412 - Internal Service Motor Pool	0	0	0
0	66,443	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
151,252	27,413	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
128,735	685,056	0	0	60440 - Internal Service Other	0	0	0
600,907	1,364,382	0	0	TOTAL Internal Services	0	0	0
5,344,336	4,905,896	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

HEALTH DEPARTMENT

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	90,056	1.00	47,787	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
3.60	284,102	2.00	172,274	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
0.00	0	1.00	68,382	0.00	0	6024 - Disease Intervention Specialist	31.92	39.02	0.00	0	0.00	0	0.00	0
3.00	162,801	0.00	0	0.00	0	6047 - Community Health Specialist 2	28.40	34.75	0.00	0	0.00	0	0.00	0
1.00	88,907	1.00	95,004	0.00	0	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
1.50	143,623	2.00	187,210	0.00	0	6087 - Research Evaluation Analyst Senior	52.12	64.15	0.00	0	0.00	0	0.00	0
1.00	68,424	1.00	65,833	0.00	0	6297 - Case Manager 2	32.82	40.20	0.00	0	0.00	0	0.00	0
2.00	206,735	2.00	221,085	0.00	0	6315 - Community Health Nurse	49.09	63.10	0.00	0	0.00	0	0.00	0
2.00	177,814	2.00	190,008	0.00	0	6361 - Epidemiologist Senior	46.53	57.28	0.00	0	0.00	0	0.00	0
0.50	63,671	0.50	66,027	0.00	0	9041 - Research Evaluation Scientist	48.58	72.88	0.00	0	0.00	0	0.00	0
0.95	102,805	0.00	0	0.00	0	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
0.95	118,058	0.62	89,534	0.00	0	9517 - Nursing Supervisor	48.58	72.88	0.00	0	0.00	0	0.00	0
1.00	118,346	0.00	0	0.00	0	9518 - Nursing Development Consultant	45.41	68.11	0.00	0	0.00	0	0.00	0
0.93	113,128	0.93	119,849	0.00	0	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	-66	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
20.43	1,738,404	14.05	1,322,993	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	668,133	338,165	338,165	60000 - Permanent	70,554	70,554	149,794
0	1,795	0	0	60110 - Overtime	0	0	0
0	8,702	5,157	5,157	60120 - Premium	0	0	0
0	243,644	141,591	141,591	60130 - Salary Related	28,715	28,715	60,966
0	198,477	95,344	95,344	60140 - Insurance Benefits	28,314	28,314	57,201
0	1,120,751	580,257	580,257	TOTAL Personnel	127,583	127,583	267,961
0	264,884	111,238	111,238	60155 - Direct Client Assistance	190,000	190,000	190,000
0	13,684,550	22,358,478	22,358,478	60160 - Pass-Through & Program Support	12,107,660	12,107,660	12,221,689
0	222,882	0	0	60170 - Professional Services	0	0	0
0	14,172,316	22,469,716	22,469,716	TOTAL Contractual Services	12,297,660	12,297,660	12,411,689
0	2,877	0	0	60200 - Communications	0	0	0
0	3,987	656	656	60240 - Supplies	0	0	0
0	6,864	656	656	TOTAL Materials & Supplies	0	0	0
0	189,561	90,985	90,985	60350 - Indirect Expense	18,717	18,717	39,310
0	1,160	0	0	60370 - Internal Service Telecommunications	0	0	0
0	239,879	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	141,373	0	0	60440 - Internal Service Other	0	0	0
0	571,973	90,985	90,985	TOTAL Internal Services	18,717	18,717	39,310
0	15,871,904	23,141,614	23,141,614	TOTAL FUND 1521: Supportive Housing Fund	12,443,960	12,443,960	12,718,960

HEALTH DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	1.00	79,657	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	106,279	2.00	208,090	1.45	157,484	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
3.00	279,493	3.00	289,310	1.00	103,189	6295 - Clinical Services Specialist	41.37	50.90	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6296 - Case Manager Senior	34.75	42.60	0.00	0	0.00	0	1.00	79,240
0.00	0	0.00	0	0.00	0	6297 - Case Manager 2	32.82	40.20	1.00	70,554	1.00	70,554	1.00	70,554
1.00	96,306	1.00	103,105	0.00	0	6501 - Business Analyst Senior	47.95	59.04	0.00	0	0.00	0	0.00	0
0.70	70,081	0.70	72,674	0.00	0	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.70	77,492	9723 - Behavioral Health Supervisor	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	-552,159	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
5.70	0	7.70	752,836	3.15	338,165	TOTAL BUDGET			1.00	70,554	1.00	70,554	2.00	149,794

HEALTH DEPARTMENT

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
891,793	985,638	1,036,432	1,037,875	60000 - Permanent	129,301	129,301	129,301
21,751	420	49,000	47,557	60100 - Temporary	0	0	0
5,328	7,416	0	0	60110 - Overtime	0	0	0
28,752	24,104	22,884	22,884	60120 - Premium	0	0	0
332,934	386,945	426,119	426,698	60130 - Salary Related	52,626	52,626	52,626
4,397	37	11,089	10,510	60135 - Non Base Fringe	0	0	0
276,925	294,568	318,017	318,120	60140 - Insurance Benefits	36,922	36,922	36,922
3,815	8	1,014	911	60145 - Non Base Insurance	0	0	0
1,565,695	1,699,136	1,864,555	1,864,555	TOTAL Personnel	218,849	218,849	218,849
10,130	0	0	0	60155 - Direct Client Assistance	0	0	0
12,382	0	0	0	60170 - Professional Services	0	0	0
22,512	0	0	0	TOTAL Contractual Services	0	0	0
2,667	3,394	4,294	4,294	60200 - Communications	0	0	0
3,418	2,883	1,406	1,406	60240 - Supplies	20,000	20,000	20,000
834	719	0	0	60270 - Local Travel	0	0	0
0	742	0	0	60340 - Dues & Subscriptions	0	0	0
6,919	7,738	5,700	5,700	TOTAL Materials & Supplies	20,000	20,000	20,000
56,071	69,835	77,938	77,938	60350 - Indirect Expense	8,163	8,163	8,163
11,755	7,939	4,905	4,905	60370 - Internal Service Telecommunications	0	0	0
17,210	21,470	27,157	27,157	60380 - Internal Service Data Processing	0	0	0
444	0	650	650	60412 - Internal Service Motor Pool	0	0	0
20,025	19,043	28,400	28,400	60430 - Internal Service Facilities & Property Management	0	0	0
6,861	4,502	7,630	7,630	60432 - Internal Service Enhanced Building Services	0	0	0
0	0	33	33	60435 - Internal Service Facilities Service Requests	0	0	0
150	0	0	0	60440 - Internal Service Other	0	0	0
112,516	122,789	146,713	146,713	TOTAL Internal Services	8,163	8,163	8,163
1,707,642	1,829,664	2,016,968	2,016,968	TOTAL FUND 1522: Preschool for All Program Fund	247,012	247,012	247,012

HEALTH DEPARTMENT

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
1.25	67,108	1.25	80,383	0.25	16,156	6002 - Office Assistant Senior	29.22	35.78	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.12	100,181	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
0.24	20,716	0.24	21,488	0.24	21,980	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
0.12	8,211	0.12	8,514	0.00	0	6074 - Data Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
1.12	110,013	1.12	119,156	1.12	125,175	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6315 - Community Health Nurse	49.09	63.10	1.20	129,301	1.20	129,301	1.20	129,301
7.00	619,011	7.00	608,294	7.00	640,900	6365 - Mental Health Consultant	41.37	50.90	0.00	0	0.00	0	0.00	0
1.00	93,826	0.00	0	0.00	0	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
0.25	31,068	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	0	1.00	125,307	1.00	132,040	9723 - Behavioral Health Supervisor	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	0	0.25	34,843	0.00	0	9724 - Behavioral Health Manager	48.58	72.88	0.00	0	0.00	0	0.00	0
0.00	0	0.00	-1	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
10.98	949,953	10.98	997,984	10.73	1,036,432	TOTAL BUDGET			1.20	129,301	1.20	129,301	1.20	129,301

HEALTH DEPARTMENT

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
376,354	0	323,479	323,479	60000 - Permanent	0	0	0
47,446	0	0	0	60100 - Temporary	0	0	0
649	0	0	0	60110 - Overtime	0	0	0
2,334	0	0	0	60120 - Premium	0	0	0
132,867	0	130,893	130,893	60130 - Salary Related	0	0	0
16,097	0	0	0	60135 - Non Base Fringe	0	0	0
91,260	0	94,837	94,837	60140 - Insurance Benefits	0	0	0
18,796	0	0	0	60145 - Non Base Insurance	0	0	0
685,802	0	549,209	549,209	TOTAL Personnel	0	0	0
0	0	1,675	1,675	60160 - Pass-Through & Program Support	0	0	0
17,995	0	0	0	60170 - Professional Services	0	0	0
17,995	0	1,675	1,675	TOTAL Contractual Services	0	0	0
1,167	0	0	0	60200 - Communications	0	0	0
3,964	0	0	0	60210 - Rentals	0	0	0
209	0	0	0	60240 - Supplies	20,900	20,900	20,900
774	0	0	0	60246 - Medical & Dental Supplies	0	0	0
19	0	0	0	60270 - Local Travel	0	0	0
165,368	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
225	0	0	0	60340 - Dues & Subscriptions	0	0	0
171,727	0	0	0	TOTAL Materials & Supplies	20,900	20,900	20,900
95,569	0	86,116	86,116	60350 - Indirect Expense	0	0	0
4,930	0	0	0	60370 - Internal Service Telecommunications	0	0	0
0	0	0	0	60380 - Internal Service Data Processing	25,739	25,739	25,739
10,992	0	0	0	60430 - Internal Service Facilities & Property Management	0	0	0
415	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
5,955	0	0	0	60461 - Internal Service Distribution	0	0	0
117,861	0	86,116	86,116	TOTAL Internal Services	25,739	25,739	25,739
993,385	0	637,000	637,000	TOTAL FUND 3002: Behavioral Health Managed Care Fund	46,639	46,639	46,639

HEALTH DEPARTMENT

3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.14	100,763	0.00	0	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	109,432	0.00	0	0.00	0	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
2.56	216,238	0.00	0	0.00	0	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
0.40	27,370	0.00	0	0.00	0	6074 - Data Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
1.38	129,519	0.00	0	1.00	103,189	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.19	112,260	6365 - Mental Health Consultant	41.37	50.90	0.00	0	0.00	0	0.00	0
0.33	101,394	0.00	0	0.00	0	9520 - Medical Director	100.50	160.79	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	108,030	9723 - Behavioral Health Supervisor	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
6.81	684,716	0.00	0	3.19	323,479	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HEALTH DEPARTMENT

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
55,245,144	59,902,983	72,303,252	72,455,465	60000 - Permanent	74,935,594	74,935,594	75,718,650
3,762,193	4,680,032	4,173,922	4,015,693	60100 - Temporary	2,608,530	2,608,530	2,119,532
631,011	645,146	446,266	432,801	60110 - Overtime	415,706	415,706	415,706
1,094,982	1,186,324	959,604	929,873	60120 - Premium	1,053,818	1,053,818	1,055,071
20,752,301	22,616,027	29,911,176	29,966,767	60130 - Salary Related	31,393,914	31,393,914	31,717,654
964,427	1,227,248	1,400,333	1,358,616	60135 - Non Base Fringe	597,903	597,903	394,729
16,191,415	18,090,771	21,884,636	21,944,213	60140 - Insurance Benefits	22,389,766	22,389,766	22,603,586
0	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
618,005	994,602	1,195,911	1,191,084	60145 - Non Base Insurance	375,939	375,939	293,089
99,259,477	109,343,134	132,275,100	132,294,512	TOTAL Personnel	133,771,170	133,771,170	134,318,017
61,929	53,287	100,950	93,650	60155 - Direct Client Assistance	61,480	61,480	61,480
2,090	30,069	25,000	25,000	60160 - Pass-Through & Program Support	0	0	0
8,226,930	9,431,183	7,814,307	7,792,488	60170 - Professional Services	6,955,002	6,955,002	6,900,002
8,290,949	9,514,539	7,940,257	7,911,138	TOTAL Contractual Services	7,016,482	7,016,482	6,961,482
17,634	15,694	0	0	60190 - Utilities	0	0	0
34,176	44,427	46,262	45,040	60200 - Communications	42,996	42,996	42,996
242,379	235,337	137,438	132,038	60210 - Rentals	116,151	116,151	116,151
68,589	128,855	117,178	117,178	60220 - Repairs & Maintenance	180,465	180,465	180,465
493,226	716,757	1,412,963	1,394,855	60240 - Supplies	1,906,548	1,906,548	1,906,548
1,884,482	2,949,862	2,173,669	2,307,796	60246 - Medical & Dental Supplies	2,359,323	2,359,323	2,359,323
187,930	323,732	768,720	768,070	60260 - Training & Non-Local Travel	758,515	758,515	758,515
60,175	76,370	99,482	97,869	60270 - Local Travel	99,967	99,967	99,967
335,395	416,656	854,661	854,661	60290 - Software, Subscription Computing, Maintenance	479,499	479,499	479,499
25,883,065	28,832,356	28,941,287	28,941,287	60310 - Pharmaceuticals	28,280,678	28,280,678	28,307,758
6,254	3,282	0	0	60320 - Refunds	0	0	0
26	0	0	0	60330 - Claims Paid	0	0	0
98,707	169,850	151,077	144,324	60340 - Dues & Subscriptions	143,014	143,014	143,014
814	437	0	0	60355 - Project Overhead	0	0	0
0	-861	0	0	60575 - Write Off Accounts Payable	0	0	0
-6	-27,329	0	0	60680 - Cash Discounts Taken	0	0	0
29,312,845	33,885,426	34,702,737	34,803,118	TOTAL Materials & Supplies	34,367,156	34,367,156	34,394,236
13,734,034	18,255,281	20,542,949	20,527,960	60350 - Indirect Expense	19,478,261	19,478,261	19,558,481
765,062	828,390	617,543	617,543	60370 - Internal Service Telecommunications	1,184,906	1,184,906	1,184,906
9,262,908	9,725,431	11,460,982	11,460,982	60380 - Internal Service Data Processing	11,952,269	11,952,269	11,952,269
71,600	82,030	95,121	95,121	60411 - Internal Service Fleet Services	102,271	102,271	102,271
6,638	3,900	4,504	4,504	60412 - Internal Service Motor Pool	1,891	1,891	1,891
4,427,397	4,988,506	4,867,351	4,867,351	60430 - Internal Service Facilities & Property Management	5,144,470	5,144,470	5,144,470
1,516,748	2,172,729	3,352,542	3,352,542	60432 - Internal Service Enhanced Building Services	3,619,829	3,619,829	1,881,594
0	0	0	0	60433 - Internal Service Security	0	0	1,738,235
589,594	609,811	608,824	608,824	60435 - Internal Service Facilities Service Requests	629,668	629,668	629,668
277,124	6,729,158	0	0	60440 - Internal Service Other	0	0	0

HEALTH DEPARTMENT

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
538,339	616,576	638,201	638,201	60461 - Internal Service Distribution	800,035	800,035	800,035
90,659	122,770	128,502	128,502	60462 - Internal Service Records	135,737	135,737	135,737
31,280,104	44,134,582	42,316,519	42,301,530	TOTAL Internal Services	43,049,337	43,049,337	43,129,557
269,611	79,517	0	0	60550 - Capital Equipment - Expenditure	520,000	520,000	520,000
269,611	79,517	0	0	TOTAL Capital Outlay	520,000	520,000	520,000
168,412,986	196,957,198	217,234,613	217,310,298	TOTAL FUND 3003: Health Department FQHC Fund	218,724,145	218,724,145	219,323,292

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
92.80	4,588,462	100.78	5,161,459	86.16	4,476,357	6001 - Office Assistant 2	26.02	31.81	78.91	4,576,795	78.91	4,576,795	80.41	4,662,940
22.84	1,344,898	23.26	1,439,687	22.37	1,420,871	6002 - Office Assistant Senior	29.22	35.78	21.14	1,447,459	21.14	1,447,459	21.14	1,447,459
1.00	70,345	1.00	72,955	1.00	74,625	6003 - Clerical Unit Coordinator	30.12	36.81	1.00	76,859	1.00	76,859	1.00	76,859
1.00	60,928	1.00	69,906	1.00	73,602	6005 - Executive Specialist	30.97	37.95	1.00	78,049	1.00	78,049	1.00	78,049
82.90	4,695,040	88.03	5,225,066	102.52	6,173,427	6012 - Medical Assistant	26.80	32.82	107.17	6,725,495	107.17	6,725,495	107.17	6,725,495
0.00	0	0.00	0	21.80	1,378,768	6013 - Community Information Specialist	29.24	35.81	27.80	1,842,251	27.80	1,842,251	27.80	1,842,251
8.25	658,277	7.23	611,538	7.00	628,972	6021 - Program Specialist	40.20	49.40	7.00	658,675	7.00	658,675	7.00	658,675
5.00	323,014	6.00	407,117	6.00	429,413	6029 - Finance Specialist 1	31.88	39.04	6.00	446,595	6.00	446,595	6.00	446,595
5.00	467,935	5.00	473,620	4.00	403,068	6032 - Finance Specialist Senior	43.91	53.98	3.00	285,151	3.00	285,151	3.00	285,151
4.00	308,593	5.00	399,874	4.00	352,801	6033 - Administrative Analyst	36.81	45.18	3.00	282,345	3.00	282,345	3.00	282,345
23.00	1,353,856	26.00	1,662,655	27.00	1,749,208	6047 - Community Health Specialist 2	28.40	34.75	27.00	1,821,635	27.00	1,821,635	27.00	1,821,635
0.00	0	0.00	0	0.00	0	R6047 - Retired Community Health Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
10.50	1,057,089	9.40	1,039,845	9.40	1,028,819	6063 - Project Manager Represented	46.53	57.28	8.10	947,529	8.10	947,529	8.10	947,529
9.60	930,918	9.60	1,000,022	10.60	1,119,886	6088 - Program Specialist Senior	45.18	55.62	9.60	1,063,338	9.60	1,063,338	9.60	1,063,338
0.00	0	0.00	0	0.00	0	6109 - Inventory/Stores Specialist 1	25.28	30.97	1.00	56,508	1.00	56,508	1.00	56,508
23.00	1,301,770	25.00	1,485,006	25.00	1,527,256	6119 - Pharmacy Technician	27.59	33.79	25.00	1,593,406	25.00	1,593,406	25.00	1,593,406
0.00	0	0.00	0	0.00	0	R6119 - Retired Pharmacy Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	76,264	1.00	81,588	1.00	85,946	6178 - Program Communications Specialist	36.88	45.23	0.00	0	0.00	0	0.00	0
1.00	93,241	1.00	99,862	1.00	105,235	6200 - Program Communications Coordinator	43.91	53.98	2.00	199,797	2.00	199,797	2.00	199,797
0.00	0	1.00	50,112	3.00	153,780	6270 - Peer Support Specialist	25.28	30.97	1.00	52,785	1.00	52,785	1.00	52,785
0.00	0	0.00	0	0.00	0	6293 - Health Assistant 1	23.23	28.40	5.00	242,520	5.00	242,520	5.00	242,520
3.60	178,236	2.80	149,067	2.80	157,545	6294 - Health Assistant 2	24.57	30.12	2.80	165,541	2.80	165,541	2.80	165,541
22.41	1,922,065	24.16	2,172,693	24.30	2,280,212	6295 - Clinical Services Specialist	41.37	50.90	22.86	2,187,434	22.86	2,187,434	24.66	2,374,090
4.00	243,712	8.00	511,513	8.00	526,648	6297 - Case Manager 2	32.82	40.20	7.00	517,578	7.00	517,578	7.00	517,578
18.80	1,152,196	18.80	1,199,140	18.80	1,236,305	6300 - Eligibility Specialist	27.59	33.79	17.80	1,213,695	17.80	1,213,695	17.80	1,213,695
19.38	1,466,971	18.98	1,467,039	21.18	1,582,820	6303 - Licensed Community Practical Nurse	30.35	39.54	18.28	1,403,652	18.28	1,403,652	18.28	1,403,652
31.68	4,616,010	22.96	3,577,132	23.84	3,781,153	6314 - Advanced Practice Clinician	65.30	83.51	23.18	3,801,847	23.18	3,801,847	22.18	3,624,862
29.80	3,146,657	32.82	3,737,752	34.03	4,005,487	6315 - Community Health Nurse	49.09	63.10	32.05	4,022,520	32.05	4,022,520	33.05	4,130,866
4.07	622,000	0.00	0	0.00	0	6316 - Physician Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
19.00	4,845,337	19.40	5,180,353	19.00	5,160,455	6317 - Physician	109.22	142.50	19.30	5,437,404	19.30	5,437,404	19.30	5,437,404
1.80	203,067	0.80	93,593	0.80	95,747	6318 - Clinical Psychologist	47.95	59.04	0.80	98,621	0.80	98,621	0.00	0
19.00	3,907,648	17.50	3,897,605	17.45	3,917,078	6319 - Dentist Represented	88.95	112.67	16.50	3,820,548	16.50	3,820,548	17.50	4,055,802

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
3.75	229,365	3.70	240,298	3.00	197,363	6321 - Health Information Technician	30.96	37.88	3.00	213,300	3.00	213,300	3.00	213,300
0.75	52,038	0.74	54,821	1.00	76,943	6322 - Health Information Technician Senior	32.83	40.23	1.00	82,737	1.00	82,737	1.00	82,737
0.90	143,627	14.00	2,093,348	14.30	2,239,731	6324 - Advanced Practice Clinician (Exempt)	65.04	83.19	19.50	3,130,179	19.50	3,130,179	20.50	3,303,880
0.00	0	29.93	5,131,025	32.50	5,587,560	6325 - Pharmacist	68.51	90.12	29.50	5,395,881	29.50	5,395,881	29.50	5,387,664
6.00	439,606	7.00	544,632	7.00	563,981	6333 - Medical Laboratory Technician	32.82	40.20	7.00	574,428	7.00	574,428	7.00	574,428
0.00	0	0.00	0	0.00	0	R6333 - Retired Medical Laboratory	N/A	N/A	0.00	0	0.00	0	0.00	0
41.78	2,501,414	44.00	2,724,314	43.75	2,799,815	6346 - Dental Assistant (EFDA)	27.59	33.79	43.50	2,871,681	43.50	2,871,681	43.50	2,871,681
14.88	1,524,449	15.83	1,717,082	15.53	1,740,812	6348 - Dental Hygienist	49.40	60.75	15.93	1,861,319	15.93	1,861,319	15.93	1,861,319
1.00	71,250	1.00	76,106	1.00	80,130	6352 - Health Educator	35.81	43.91	1.00	84,956	1.00	84,956	1.00	84,956
3.00	345,547	5.00	562,204	6.00	701,199	6405 - Development Analyst	53.98	66.44	7.00	874,049	7.00	874,049	7.00	874,049
5.20	391,837	5.41	483,861	4.00	361,745	6500 - Business Analyst	41.37	50.90	4.00	351,932	4.00	351,932	4.00	351,932
3.25	329,661	3.78	406,573	6.00	614,726	6501 - Business Analyst Senior	47.95	59.04	6.00	654,603	6.00	654,603	6.00	654,603
1.00	82,619	0.00	0	0.00	0	9005 - Administrative Analyst Senior	37.06	55.60	0.00	0	0.00	0	0.00	0
4.00	319,499	4.00	340,850	4.00	363,185	9025 - Operations Supervisor	34.64	51.96	4.00	385,298	4.00	385,298	4.00	385,298
2.00	208,072	2.00	233,855	2.00	241,192	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
1.00	81,088	1.00	84,088	2.00	172,052	9335 - Finance Supervisor	42.44	65.03	1.00	121,330	1.00	121,330	2.00	209,936
2.00	278,512	2.00	288,818	2.00	313,466	9336 - Finance Manager	52.47	78.71	2.00	328,674	2.00	328,674	2.00	328,674
1.00	162,429	1.00	168,438	1.00	155,097	9338 - Finance Manager Senior	58.85	94.16	1.00	159,736	1.00	159,736	1.00	159,736
29.83	4,618,602	0.00	0	0.00	0	9355 - Pharmacist	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	209,859	1.00	217,624	1.00	236,196	9357 - Pharmacy Director	75.50	120.81	1.00	250,577	1.00	250,577	1.00	250,577
30.60	2,883,064	30.37	3,108,797	32.90	3,534,410	9361 - Program Supervisor	42.44	65.03	34.70	3,885,311	34.70	3,885,311	34.70	3,885,311
3.00	380,091	2.00	269,920	2.00	274,249	9364 - Manager 2	48.58	72.88	2.00	287,715	2.00	287,715	2.00	287,715
5.00	685,929	5.00	722,032	5.00	775,227	9365 - Manager Senior	52.47	78.71	5.00	755,758	5.00	755,758	5.00	755,758
2.00	277,186	2.00	288,798	2.00	308,880	9366 - Quality Manager	52.47	78.71	2.00	325,747	2.00	325,747	2.00	325,747
1.00	147,130	1.00	152,574	1.00	172,202	9452 - IT Manager 1	56.67	85.00	1.00	118,323	1.00	118,323	1.00	118,323
8.20	2,219,609	8.21	2,284,764	8.20	2,351,571	9490 - Site Medical Director	91.36	146.18	9.10	2,613,221	9.10	2,613,221	9.10	2,613,221
1.00	230,846	1.00	239,387	1.00	259,816	9499 - Dental Director	83.05	132.89	1.00	275,635	1.00	275,635	1.00	275,635
0.50	104,930	0.50	108,812	1.00	244,902	9501 - Deputy Dental Director	75.50	120.81	1.00	252,246	1.00	252,246	1.00	252,246
0.00	0	3.00	467,880	3.00	474,013	9509 - Nursing Manager	52.47	78.71	3.00	493,011	3.00	493,011	3.00	493,011
1.80	223,689	2.80	404,344	2.80	413,661	9517 - Nursing Supervisor	48.58	72.88	2.80	426,062	2.80	426,062	2.80	426,062
1.00	121,564	1.50	177,247	1.50	173,339	9518 - Nursing Development Consultant	45.41	68.11	1.00	126,110	1.00	126,110	1.00	126,110
1.00	100,263	1.00	168,438	1.00	171,819	9519 - Nursing Director	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485

HEALTH DEPARTMENT

3003: HEALTH DEPARTMENT FQHC FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.10	336,003	1.10	353,998	1.10	239,102	9520 - Medical Director	100.50	160.79	1.00	335,737	1.00	335,737	1.00	335,737
1.90	530,711	1.90	550,348	1.90	563,029	9541 - Deputy Medical Director	91.36	146.18	0.90	274,694	0.90	274,694	0.90	274,694
1.00	204,687	1.00	212,260	1.00	217,991	9551 - Health Centers Division Operations	68.64	109.82	1.00	225,185	1.00	225,185	1.00	225,185
1.00	123,397	1.00	128,870	1.00	131,839	9552 - Laboratory Director	42.44	65.03	1.00	135,792	1.00	135,792	1.00	135,792
1.00	179,920	1.00	186,577	1.00	202,499	9553 - Pharmacy Manager	63.56	101.69	1.00	212,326	1.00	212,326	2.00	400,497
1.00	150,395	1.00	155,960	1.00	160,171	9601 - Division Director 1	56.67	85.00	1.00	165,457	1.00	165,457	1.00	165,457
9.40	1,103,229	5.37	636,617	5.00	628,572	9615 - Manager 1	45.41	68.11	5.00	682,082	5.00	682,082	5.00	682,082
1.00	279,322	1.00	289,657	1.00	240,767	9699 - Integrated Clinical Services Director	91.36	146.18	1.00	248,712	1.00	248,712	1.00	248,712
1.00	109,127	1.00	98,233	1.00	115,637	9710 - Management Analyst	39.66	59.49	1.00	93,673	1.00	93,673	1.00	93,673
0.00	0	1.00	127,488	1.00	134,337	9723 - Behavioral Health Supervisor	45.41	68.11	1.00	142,209	1.00	142,209	1.00	142,209
0.00	0	1.00	137,151	1.00	144,520	9724 - Behavioral Health Manager	48.58	72.88	1.00	152,165	1.00	152,165	1.00	152,165
0.00	-5,264	0.00	-125,270	0.00	22	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	14	0.00	14	0.00	14
660.27	62,009,831	692.66	67,779,018	726.53	72,303,252	TOTAL BUDGET			721.22	74,935,594	721.22	74,935,594	727.72	75,718,650

HOMELESS SERVICES DEPARTMENT

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,707,759	4,635,325	4,648,897	4,648,897	60000 - Permanent	4,442,837	4,442,837	4,443,829
202,196	102,674	266,490	266,490	60100 - Temporary	255,689	255,689	176,753
26,138	26,513	0	0	60110 - Overtime	0	0	0
19,800	6,859	0	0	60120 - Premium	0	0	0
1,338,223	1,705,974	1,878,910	1,878,910	60130 - Salary Related	1,826,084	1,826,084	1,826,489
123,905	31,009	106,942	106,942	60135 - Non Base Fringe	101,898	101,898	101,898
1,019,262	1,235,851	1,244,740	1,244,740	60140 - Insurance Benefits	1,158,388	1,158,388	1,158,449
-1,500	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
48,808	10,676	48,924	48,924	60145 - Non Base Insurance	51,021	51,021	51,021
6,484,590	7,754,883	8,194,903	8,194,903	TOTAL Personnel	7,835,917	7,835,917	7,758,439
108,182	237,297	209,700	209,700	60155 - Direct Client Assistance	216,620	216,620	216,620
36,418,289	20,483,377	51,500,449	56,386,194	60160 - Pass-Through & Program Support	51,289,379	51,289,379	52,043,253
10,691,602	499,641	50,092	5,587	60170 - Professional Services	0	0	0
47,218,073	21,220,314	51,760,241	56,601,481	TOTAL Contractual Services	51,505,999	51,505,999	52,259,873
1,841	0	0	0	60190 - Utilities	0	0	0
14,801	17,330	0	0	60200 - Communications	0	0	0
4,681,067	318,509	0	1,528,240	60210 - Rentals	0	0	0
9,679	1,317	0	20,000	60220 - Repairs & Maintenance	0	0	0
854,248	589,260	109,208	109,208	60240 - Supplies	33,528	33,528	32,070
367	31,617	0	0	60246 - Medical & Dental Supplies	0	0	0
35,925	33,451	33,909	33,909	60260 - Training & Non-Local Travel	0	0	0
16,029	25,895	21,525	21,525	60290 - Software, Subscription Computing, Maintenance	21,525	21,525	21,525
-100	11,475	0	0	60320 - Refunds	0	0	0
2,368	2,770	0	0	60340 - Dues & Subscriptions	0	0	0
7	238	0	0	60355 - Project Overhead	0	0	0
0	-6,069	0	0	60575 - Write Off Accounts Payable	0	0	0
5,616,230	1,025,792	164,642	1,712,882	TOTAL Materials & Supplies	55,053	55,053	53,595
0	-99	0	0	60350 - Indirect Expense	0	0	0
43,380	39,030	74,966	74,966	60370 - Internal Service Telecommunications	84,415	84,415	84,415
400,172	1,534,546	1,171,740	1,171,740	60380 - Internal Service Data Processing	1,296,452	1,296,452	1,296,452
454	2,958	5,743	5,743	60412 - Internal Service Motor Pool	5,716	5,716	5,716
2,061,672	2,081,627	2,439,810	2,439,810	60430 - Internal Service Facilities & Property Management	1,611,449	1,611,449	1,611,449
0	104,767	293,745	293,745	60432 - Internal Service Enhanced Building Services	162,108	162,108	46,479
0	0	0	0	60433 - Internal Service Security	0	0	115,629
1,206,283	415,521	397,800	397,800	60435 - Internal Service Facilities Service Requests	218,100	218,100	218,100
367,485	170,578	0	0	60440 - Internal Service Other	0	0	0
10,319	10,396	9,101	9,101	60461 - Internal Service Distribution	8,173	8,173	8,173
182	21,769	24,949	24,949	60462 - Internal Service Records	30,838	30,838	30,838
4,089,947	4,381,092	4,417,854	4,417,854	TOTAL Internal Services	3,417,251	3,417,251	3,417,251
63,408,840	34,382,082	64,537,640	70,927,120	TOTAL FUND 1000: General Fund	62,814,220	62,814,220	63,489,158

HOMELESS SERVICES DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.25	13,567	1.00	56,272	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
1.00	54,403	0.00	0	1.00	54,330	6002 - Office Assistant Senior	29.22	35.78	1.00	66,545	1.00	66,545	1.00	66,545
1.00	67,422	2.00	132,809	1.00	73,773	6005 - Executive Specialist	30.97	37.95	1.00	78,248	1.00	78,248	0.00	0
0.00	0	0.00	0	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	65,744	6020 - Program Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
3.20	261,157	2.40	221,417	1.40	129,825	6021 - Program Specialist	40.20	49.40	2.11	203,476	2.11	203,476	2.11	203,476
1.00	81,369	2.00	193,390	2.00	199,216	6026 - Budget Analyst	42.60	52.41	2.00	208,069	2.00	208,069	2.00	208,069
0.40	25,461	0.00	0	0.00	0	6029 - Finance Specialist 1	31.88	39.04	0.00	0	0.00	0	0.00	0
2.00	156,711	4.00	323,499	3.00	256,606	6030 - Finance Specialist 2	36.81	45.18	3.00	262,189	3.00	262,189	3.00	262,189
1.25	124,176	3.00	275,769	3.00	276,624	6031 - Contract Specialist Senior	43.91	53.98	3.00	293,478	3.00	293,478	3.00	293,478
2.30	226,442	3.00	297,803	4.00	417,970	6032 - Finance Specialist Senior	43.91	53.98	5.00	546,547	5.00	546,547	5.00	546,547
0.30	21,755	2.00	151,137	2.00	153,976	6033 - Administrative Analyst	36.81	45.18	1.00	84,141	1.00	84,141	2.00	163,381
0.50	45,811	0.50	48,943	0.50	53,129	6063 - Project Manager Represented	46.53	57.28	0.50	56,355	0.50	56,355	0.50	56,355
0.40	32,239	0.50	38,053	0.50	40,065	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
3.15	297,665	2.50	257,141	2.50	266,539	6088 - Program Specialist Senior	45.18	55.62	2.40	266,257	2.40	266,257	2.40	266,257
2.00	102,438	0.00	0	0.00	0	6109 - Inventory/Stores Specialist 1	25.28	30.97	0.00	0	0.00	0	0.00	0
1.00	59,153	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	29.24	35.81	0.00	0	0.00	0	0.00	0
0.00	0	1.00	92,206	1.00	94,336	6111 - Procurement Analyst Senior	43.91	53.98	1.00	95,745	1.00	95,745	1.00	95,745
0.00	0	0.00	0	0.00	0	6112 - Procurement Analyst	37.95	46.53	0.00	0	0.00	0	0.00	0
1.00	87,612	1.00	96,445	0.00	0	6374 - Emergency Management Analyst	46.53	57.28	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	89,812	1.00	96,205	1.00	101,411	6456 - Data Analyst Senior	43.91	53.98	1.00	107,593	1.00	107,593	1.00	107,593
0.00	0	1.00	100,850	1.00	119,684	6501 - Business Analyst Senior	47.95	59.04	0.00	0	0.00	0	0.00	0
1.00	84,000	1.00	100,037	1.00	102,342	9005 - Administrative Analyst Senior	37.06	55.60	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9063 - Project Manager (NR)	39.66	59.49	0.00	0	0.00	0	0.00	0
1.00	73,559	1.00	78,580	1.00	82,817	9080 - Human Resources Analyst 1	32.50	48.75	1.00	88,198	1.00	88,198	1.00	88,198
0.30	31,472	1.00	112,051	2.00	227,003	9335 - Finance Supervisor	42.44	65.03	1.00	121,967	1.00	121,967	1.00	121,967
0.25	34,483	1.00	140,930	1.00	148,502	9336 - Finance Manager	52.47	78.71	1.00	157,543	1.00	157,543	1.00	157,543
1.00	158,901	1.00	170,550	1.00	190,875	9338 - Finance Manager Senior	58.85	94.16	1.00	196,598	1.00	196,598	1.00	196,598
0.00	0	1.00	96,271	0.00	0	9365 - Manager Senior	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9400 - Staff Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	1.00	155,960	1.00	165,543	9601 - Division Director 1	56.67	85.00	1.00	175,621	1.00	175,621	1.00	175,621

HOMELESS SERVICES DEPARTMENT

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	189,001	1.00	239,387	1.00	259,816	9613 - Department Director 2	83.05	132.89	1.00	226,566	1.00	226,566	1.00	226,566
3.50	379,211	2.50	295,948	2.50	311,849	9615 - Manager 1	45.41	68.11	2.50	346,403	2.50	346,403	2.50	346,403
1.00	170,716	1.00	176,238	1.00	185,707	9619 - Deputy Director	63.56	101.69	1.00	191,835	1.00	191,835	1.00	191,835
1.00	154,907	1.00	162,222	1.00	170,938	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
0.60	48,817	2.00	179,050	1.00	93,727	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	1.00	99,433	1.00	99,433	1.00	99,433
0.00	0	1.00	143,127	0.00	0	9700 - Human Services Policy Manager	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	1.00	112,802	1.00	111,987	9710 - Management Analyst	39.66	59.49	1.00	118,805	1.00	118,805	1.00	118,805
1.00	121,128	1.00	129,378	1.00	136,329	9715 - Human Resources Manager 1	48.58	72.88	1.00	144,629	1.00	144,629	1.00	144,629
1.00	117,084	2.00	233,516	2.00	246,062	9748 - Human Resources Analyst Senior	42.44	65.03	1.00	121,385	1.00	121,385	1.00	121,385
0.00	0	0.00	-7,012	0.00	-87,828	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	7,726	0.00	7,726	0.00	7,726
34.40	3,310,472	46.40	4,900,974	42.40	4,648,897	TOTAL BUDGET			37.51	4,442,837	37.51	4,442,837	37.51	4,443,829

HOMELESS SERVICES DEPARTMENT

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,128,310	1,354,639	1,123,986	1,123,986	60000 - Permanent	557,282	557,282	557,282
183,926	40,650	116,114	116,114	60100 - Temporary	0	0	0
12,112	8,495	0	0	60110 - Overtime	0	0	0
9,844	8,391	0	0	60120 - Premium	0	0	0
413,268	511,977	455,421	455,421	60130 - Salary Related	230,122	230,122	230,122
79,114	15,389	46,596	46,596	60135 - Non Base Fringe	0	0	0
329,037	393,639	324,267	324,267	60140 - Insurance Benefits	154,409	154,409	154,409
52,919	14,406	24,214	24,214	60145 - Non Base Insurance	0	0	0
2,208,531	2,347,586	2,090,598	2,090,598	TOTAL Personnel	941,813	941,813	941,813
32,527	0	0	0	60155 - Direct Client Assistance	0	0	0
52,918,993	64,901,675	80,158,693	56,739,175	60160 - Pass-Through & Program Support	22,493,557	22,493,557	25,944,763
6,731,672	16,690	0	0	60170 - Professional Services	0	0	0
59,683,191	64,918,364	80,158,693	56,739,175	TOTAL Contractual Services	22,493,557	22,493,557	25,944,763
0	32,659	0	0	60190 - Utilities	0	0	0
4,914	6,241	1,935	1,935	60200 - Communications	1,349	1,349	1,349
76,195	8,873	5,134,057	0	60210 - Rentals	0	0	0
0	0	40,000	0	60220 - Repairs & Maintenance	0	0	0
77,927	293,436	12,850	12,850	60240 - Supplies	1,282	1,282	1,282
5,070	0	0	0	60246 - Medical & Dental Supplies	0	0	0
8,035	14,575	5,246	5,246	60260 - Training & Non-Local Travel	1,725	1,725	1,725
2,815	199,714	264,034	264,034	60290 - Software, Subscription Computing, Maintenance	298,358	298,358	298,358
174,957	555,497	5,458,122	284,065	TOTAL Materials & Supplies	302,714	302,714	302,714
537,926	986,520	1,017,709	1,017,709	60350 - Indirect Expense	712,481	712,481	712,481
4,305	5,925	0	0	60370 - Internal Service Telecommunications	0	0	0
1,056,073	1,118,648	265,796	265,796	60430 - Internal Service Facilities & Property Management	0	0	0
0	43,128	12,431	12,431	60432 - Internal Service Enhanced Building Services	0	0	0
87,041	141,975	83,600	83,600	60435 - Internal Service Facilities Service Requests	0	0	0
0	0	0	0	60440 - Internal Service Other	0	0	0
1,685,346	2,296,197	1,379,536	1,379,536	TOTAL Internal Services	712,481	712,481	712,481
63,752,024	70,117,644	89,086,949	60,493,374	TOTAL FUND 1505: Federal/State Program Fund	24,450,565	24,450,565	27,901,771

HOMELESS SERVICES DEPARTMENT

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.80	226,033	3.60	309,573	2.60	231,045	6021 - Program Specialist	40.20	49.40	0.89	85,726	0.89	85,726	0.89	85,726
0.50	45,811	0.50	48,943	0.50	53,129	6063 - Project Manager Represented	46.53	57.28	0.00	0	0.00	0	0.00	0
1.60	134,676	1.00	72,955	0.00	0	6073 - Data Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
1.00	62,125	0.00	0	0.00	0	6074 - Data Technician	29.24	35.81	0.00	0	0.00	0	0.00	0
0.25	22,736	0.25	25,213	0.25	26,565	6087 - Research Evaluation Analyst Senior	52.12	64.15	0.00	0	0.00	0	0.00	0
5.35	514,216	6.40	643,211	5.75	600,609	6088 - Program Specialist Senior	45.18	55.62	4.20	471,556	4.20	471,556	4.20	471,556
1.05	91,038	1.00	92,206	1.00	97,196	6456 - Data Analyst Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
0.50	53,535	0.50	55,516	0.50	57,015	9063 - Project Manager (NR)	39.66	59.49	0.00	0	0.00	0	0.00	0
0.50	49,749	0.50	55,448	0.50	58,427	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	597,468	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
13.55	1,797,387	13.75	1,303,065	11.10	1,123,986	TOTAL BUDGET			5.09	557,282	5.09	557,282	5.09	557,282

HOMELESS SERVICES DEPARTMENT

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
215,527	128,982	0	0	60000 - Permanent	0	0	0
21,357	0	0	0	60100 - Temporary	0	0	0
4,566	821	0	0	60110 - Overtime	0	0	0
1,595	48	0	0	60120 - Premium	0	0	0
72,462	49,895	0	0	60130 - Salary Related	0	0	0
8,409	0	0	0	60135 - Non Base Fringe	0	0	0
64,662	41,843	0	0	60140 - Insurance Benefits	0	0	0
1,479	0	0	0	60145 - Non Base Insurance	0	0	0
390,057	221,590	0	0	TOTAL Personnel	0	0	0
1,214,304	-5,000	0	0	60155 - Direct Client Assistance	0	0	0
12,265,893	8,189,247	0	0	60160 - Pass-Through & Program Support	0	0	0
0	0	0	0	60170 - Professional Services	0	0	0
13,480,198	8,184,247	0	0	TOTAL Contractual Services	0	0	0
820	438	0	0	60200 - Communications	0	0	0
0	-3,003	0	0	60575 - Write Off Accounts Payable	0	0	0
820	-2,565	0	0	TOTAL Materials & Supplies	0	0	0
0	97,004	0	0	60350 - Indirect Expense	0	0	0
1,622	468	0	0	60370 - Internal Service Telecommunications	0	0	0
46,669	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
48,291	97,472	0	0	TOTAL Internal Services	0	0	0
13,919,365	8,500,744	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

HOMELESS SERVICES DEPARTMENT

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	153,636	2.00	159,314	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	86,318	1.00	95,004	0.00	0	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
3.00	239,954	3.00	254,318	0.00	0	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

HOMELESS SERVICES DEPARTMENT

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
6	0	0	0	60135 - Non Base Fringe	0	0	0
0	0	0	0	60145 - Non Base Insurance	0	0	0
6	0	0	0	TOTAL Personnel	0	0	0
112,283	0	0	0	60155 - Direct Client Assistance	0	0	0
3,471,625	3,842,185	3,090,331	3,090,331	60160 - Pass-Through & Program Support	2,414,962	2,414,962	3,242,924
14,784	0	0	0	60170 - Professional Services	0	0	0
3,598,692	3,842,185	3,090,331	3,090,331	TOTAL Contractual Services	2,414,962	2,414,962	3,242,924
16,640	0	0	0	60190 - Utilities	0	0	0
-5,457	0	0	0	60240 - Supplies	0	0	0
1,120	0	0	0	60260 - Training & Non-Local Travel	0	0	0
12,303	0	0	0	TOTAL Materials & Supplies	0	0	0
85	0	0	0	60370 - Internal Service Telecommunications	0	0	0
81,709	0	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
126,201	0	0	0	60440 - Internal Service Other	0	0	0
207,994	0	0	0	TOTAL Internal Services	0	0	0
3,818,996	3,842,185	3,090,331	3,090,331	TOTAL FUND 1519: Video Lottery Fund	2,414,962	2,414,962	3,242,924

HOMELESS SERVICES DEPARTMENT

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
5,494,356	4,427,558	5,817,057	5,817,057	60000 - Permanent	5,747,511	5,747,511	5,747,511
347,131	885,230	917,207	917,207	60100 - Temporary	1,140,736	1,140,736	1,073,056
466,444	56,532	0	0	60110 - Overtime	0	0	0
114,536	26,779	0	0	60120 - Premium	0	0	0
2,131,527	1,569,490	2,344,094	2,344,094	60130 - Salary Related	2,351,916	2,351,916	2,351,916
93,281	315,927	368,075	368,075	60135 - Non Base Fringe	451,058	451,058	423,769
1,691,952	1,370,674	1,746,990	1,746,990	60140 - Insurance Benefits	1,661,201	1,661,201	1,661,201
5	0	0	0	60141 - Insurance Benefits - Medical Credits/Refunds	0	0	0
88,237	230,498	205,129	205,129	60145 - Non Base Insurance	253,110	253,110	238,325
10,427,470	8,882,688	11,398,552	11,398,552	TOTAL Personnel	11,605,532	11,605,532	11,495,778
1,882,060	-52,429	0	0	60155 - Direct Client Assistance	0	0	0
104,498,904	159,965,733	120,930,260	125,288,014	60160 - Pass-Through & Program Support	117,856,413	117,856,413	117,016,413
16,607,360	1,638,937	1,848,101	1,848,101	60170 - Professional Services	448,117	448,117	448,117
122,988,324	161,552,242	122,778,361	127,136,115	TOTAL Contractual Services	118,304,530	118,304,530	117,464,530
2,022	10,886	0	0	60190 - Utilities	0	0	0
25,023	25,993	0	0	60200 - Communications	0	0	0
1,737,231	10,727,691	10,849,872	13,580,399	60210 - Rentals	8,204,625	8,204,625	8,204,625
61,269	0	80,000	110,031	60220 - Repairs & Maintenance	110,000	110,000	110,000
422,418	181,563	27,759	27,759	60240 - Supplies	27,586	27,586	27,586
12,757	0	0	0	60246 - Medical & Dental Supplies	0	0	0
12,164	13,418	0	0	60260 - Training & Non-Local Travel	0	0	0
313	24	0	0	60270 - Local Travel	0	0	0
309,924	199,634	107,495	107,495	60290 - Software, Subscription Computing, Maintenance	216,075	216,075	216,075
39	0	0	0	60340 - Dues & Subscriptions	0	0	0
0	-1,578	0	0	60575 - Write Off Accounts Payable	0	0	0
2,583,160	11,157,633	11,065,126	13,825,684	TOTAL Materials & Supplies	8,558,286	8,558,286	8,558,286
2,564,374	3,837,047	5,548,819	5,548,819	60350 - Indirect Expense	8,779,582	8,779,582	8,696,552
28,403	42,081	0	0	60370 - Internal Service Telecommunications	0	0	0
722,157	0	1,060,984	1,060,984	60380 - Internal Service Data Processing	1,182,259	1,182,259	1,182,259
1,476	98	0	0	60412 - Internal Service Motor Pool	0	0	0
863,955	1,178,931	942,273	942,273	60430 - Internal Service Facilities & Property Management	677,426	677,426	677,426
0	69,660	68,878	68,878	60432 - Internal Service Enhanced Building Services	30,407	30,407	0
0	0	0	0	60433 - Internal Service Security	0	0	30,407
385,292	549,451	624,500	624,500	60435 - Internal Service Facilities Service Requests	194,150	194,150	194,150
805,136	-9,349	0	0	60440 - Internal Service Other	0	0	0
7,942	0	0	0	60461 - Internal Service Distribution	0	0	0
5,378,735	5,667,919	8,245,454	8,245,454	TOTAL Internal Services	10,863,824	10,863,824	10,780,794
141,377,688	187,260,482	153,487,493	160,605,805	TOTAL FUND 1521: Supportive Housing Fund	149,332,172	149,332,172	148,299,388

HOMELESS SERVICES DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.75	40,700	0.00	0	0.00	0	6001 - Office Assistant 2	26.02	31.81	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6015 - Contract Specialist	37.95	46.53	0.00	0	0.00	0	0.00	0
17.00	1,394,232	24.00	2,091,744	26.00	2,317,841	6021 - Program Specialist	40.20	49.40	20.00	1,900,345	20.00	1,900,345	20.00	1,900,345
1.00	83,917	0.00	0	0.00	0	6026 - Budget Analyst	42.60	52.41	0.00	0	0.00	0	0.00	0
0.60	38,192	0.00	0	0.00	0	6029 - Finance Specialist 1	31.88	39.04	0.00	0	0.00	0	0.00	0
0.75	63,088	0.00	0	0.00	0	6031 - Contract Specialist Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
0.70	65,755	0.00	0	0.00	0	6032 - Finance Specialist Senior	43.91	53.98	0.00	0	0.00	0	0.00	0
2.70	203,290	2.00	168,453	2.00	177,554	6033 - Administrative Analyst	36.81	45.18	2.00	187,346	2.00	187,346	2.00	187,346
2.00	193,803	2.00	199,550	2.00	210,304	6063 - Project Manager Represented	46.53	57.28	0.50	56,355	0.50	56,355	0.50	56,355
1.00	70,345	2.50	210,166	0.50	40,065	6073 - Data Analyst	36.81	45.18	1.00	84,956	1.00	84,956	1.00	84,956
1.75	159,828	1.75	170,176	1.75	179,344	6087 - Research Evaluation Analyst Senior	52.12	64.15	2.00	230,491	2.00	230,491	2.00	230,491
7.50	672,064	11.10	1,063,177	13.75	1,355,176	6088 - Program Specialist Senior	45.18	55.62	13.40	1,419,835	13.40	1,419,835	13.40	1,419,835
0.00	0	1.00	72,955	0.00	0	6104 - Inventory/Stores Specialist 3	30.97	37.95	0.00	0	0.00	0	0.00	0
0.00	0	2.00	109,462	0.00	0	6109 - Inventory/Stores Specialist 1	25.28	30.97	0.00	0	0.00	0	0.00	0
0.00	0	1.00	63,183	0.00	0	6110 - Inventory/Stores Specialist 2	29.24	35.81	0.00	0	0.00	0	0.00	0
1.00	93,241	1.00	99,862	0.00	0	6200 - Program Communications Coordinator	43.91	53.98	0.00	0	0.00	0	0.00	0
1.95	181,763	3.00	281,563	5.00	481,964	6456 - Data Analyst Senior	43.91	53.98	5.00	511,121	5.00	511,121	5.00	511,121
1.00	68,424	1.00	80,043	1.00	84,289	7232 - Creative Media Coordinator	36.88	45.23	1.00	89,412	1.00	89,412	1.00	89,412
0.50	53,535	0.50	55,516	1.50	177,611	9063 - Project Manager (NR)	39.66	59.49	2.00	248,424	2.00	248,424	2.00	248,424
0.70	73,434	0.00	0	0.00	0	9335 - Finance Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
0.75	103,448	0.00	0	0.00	0	9336 - Finance Manager	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	0	3.00	294,700	4.00	404,963	9361 - Program Supervisor	42.44	65.03	4.00	439,182	4.00	439,182	4.00	439,182
1.00	118,562	1.00	133,156	1.00	140,310	9364 - Manager 2	48.58	72.88	1.00	148,852	1.00	148,852	1.00	148,852
1.00	92,836	0.00	0	0.00	0	9365 - Manager Senior	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9400 - Staff Assistant	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	147,084	0.00	0	0.00	0	9601 - Division Director 1	56.67	85.00	0.00	0	0.00	0	0.00	0
1.00	110,023	2.00	224,946	2.00	247,636	9615 - Manager 1	45.41	68.11	3.50	431,192	3.50	431,192	3.50	431,192
1.40	113,906	0.00	0	0.00	0	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	0.00	0	0.00	0	0.00	0
1.00	100,263	0.00	0	0.00	0	9700 - Human Services Policy Manager	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	108,777	0.00	0	0.00	0	9710 - Management Analyst	39.66	59.49	0.00	0	0.00	0	0.00	0
1.00	93,507	0.00	0	0.00	0	9748 - Human Resources Analyst Senior	42.44	65.03	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9790 - Public Relations Coordinator	42.44	65.03	0.00	0	0.00	0	0.00	0

HOMELESS SERVICES DEPARTMENT

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	1,735,933	0.00	283,488	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
50.05	6,179,950	58.85	5,602,140	60.50	5,817,057	TOTAL BUDGET			55.40	5,747,511	55.40	5,747,511	55.40	5,747,511

LIBRARY

FUND 1510: LIBRARY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
33,243,720	37,303,190	40,598,609	40,665,067	60000 - Permanent	43,973,901	43,973,901	44,135,147
757,118	1,580,208	4,677,243	4,603,863	60100 - Temporary	2,539,774	2,539,774	2,559,561
105,957	183,258	30,100	30,100	60110 - Overtime	19,900	19,900	19,900
1,510,956	703,713	738,859	738,859	60120 - Premium	804,741	804,741	807,940
13,167,749	14,575,185	16,965,537	16,978,062	60130 - Salary Related	18,516,673	18,516,673	18,583,603
209,568	460,408	60,000	60,000	60135 - Non Base Fringe	27,764	27,764	27,764
11,797,571	13,342,676	14,913,594	14,912,599	60140 - Insurance Benefits	15,506,811	15,506,811	15,552,164
36,309	337,934	200,000	200,000	60145 - Non Base Insurance	4,416	4,416	4,416
60,828,948	68,486,572	78,183,942	78,188,550	TOTAL Personnel	81,393,980	81,393,980	81,690,495
0	253	0	0	60160 - Pass-Through & Program Support	0	0	0
2,412,809	3,110,847	4,610,192	4,610,192	60170 - Professional Services	4,107,129	4,107,129	4,304,929
2,412,809	3,111,100	4,610,192	4,610,192	TOTAL Contractual Services	4,107,129	4,107,129	4,304,929
4,778	66	0	0	60190 - Utilities	0	0	0
53,169	48,162	48,940	48,940	60200 - Communications	0	0	0
192,704	264,518	251,299	251,299	60210 - Rentals	282,333	282,333	282,333
4,682	2,156	4,185	4,185	60220 - Repairs & Maintenance	4,185	4,185	14,185
1,877,682	1,989,482	2,706,787	2,782,994	60240 - Supplies	1,493,644	1,493,644	2,019,302
7,796,809	7,240,910	7,357,787	7,357,787	60245 - Library Books & Materials	7,113,400	7,113,400	7,315,400
254	385	0	0	60246 - Medical & Dental Supplies	0	0	0
196,632	224,131	332,247	332,247	60260 - Training & Non-Local Travel	216,887	216,887	230,787
17,149	11,863	20,515	20,515	60270 - Local Travel	21,615	21,615	22,115
1,980,283	1,411,439	2,385,574	2,385,574	60290 - Software, Subscription Computing, Maintenance	2,293,250	2,293,250	2,293,250
8,585	1,172	0	0	60310 - Pharmaceuticals	0	0	0
56	202	0	0	60320 - Refunds	0	0	0
625,776	1,003,336	164,065	164,065	60340 - Dues & Subscriptions	68,302	68,302	68,302
-3,627	-15,867	0	0	60680 - Cash Discounts Taken	0	0	0
12,754,932	12,181,956	13,271,399	13,347,606	TOTAL Materials & Supplies	11,493,616	11,493,616	12,245,674
2,177,089	2,813,800	3,275,404	3,275,597	60350 - Indirect Expense	3,035,996	3,035,996	3,047,056
372,541	419,470	479,786	479,786	60370 - Internal Service Telecommunications	447,124	447,124	447,124
7,810,563	8,435,414	9,591,479	9,591,479	60380 - Internal Service Data Processing	9,856,813	9,856,813	9,856,813
210,893	238,887	183,314	183,314	60411 - Internal Service Fleet Services	210,176	210,176	400,176
665	1,803	1,160	1,160	60412 - Internal Service Motor Pool	1,595	1,595	1,595
9,506,399	11,323,123	11,346,647	11,346,647	60430 - Internal Service Facilities & Property Management	12,914,979	12,914,979	12,914,979
440,160	881,535	2,201,688	2,201,688	60432 - Internal Service Enhanced Building Services	2,539,904	2,539,904	1,976,607
0	0	0	0	60433 - Internal Service Security	0	0	563,297
530,617	560,126	447,520	447,520	60435 - Internal Service Facilities Service Requests	562,082	562,082	562,082
11,528	1,484	200	200	60440 - Internal Service Other	0	0	0
11,971	8,572	9,100	9,100	60461 - Internal Service Distribution	8,173	8,173	8,173
25,268	138,510	154,258	154,258	60462 - Internal Service Records	153,251	153,251	153,251
21,097,695	24,822,725	27,690,556	27,690,749	TOTAL Internal Services	29,730,093	29,730,093	29,931,153

LIBRARY

FUND 1510: LIBRARY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
8,165	1,200,000	1,467,500	1,509,415	60550 - Capital Equipment - Expenditure	350,000	350,000	350,000
8,165	1,200,000	1,467,500	1,509,415	TOTAL Capital Outlay	350,000	350,000	350,000
97,102,548	109,802,353	125,223,589	125,346,512	TOTAL FUND 1510: Library Fund	127,074,818	127,074,818	128,522,251

LIBRARY

1510: LIBRARY FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	108,277	1.00	56,272	1.00	48,887	6001 - Office Assistant 2	26.02	31.81	1.00	56,390	1.00	56,390	1.00	56,390
16.25	954,359	17.25	1,054,707	17.25	1,077,434	6002 - Office Assistant Senior	29.22	35.78	17.25	1,165,730	17.25	1,165,730	17.25	1,165,730
4.00	272,479	4.00	288,708	4.00	299,712	6005 - Executive Specialist	30.97	37.95	3.00	233,800	3.00	233,800	3.00	233,800
4.00	398,077	4.00	430,256	4.00	448,457	6016 - Facilities Specialist 3	46.53	57.28	4.00	465,345	4.00	465,345	4.00	465,345
0.00	0	0.00	0	0.00	0	R6016 - Retired Facilities Specialist 3	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	65,347	1.00	69,906	3.00	204,506	6020 - Program Technician	29.24	35.81	3.00	217,870	3.00	217,870	3.00	217,870
22.25	1,910,465	21.25	1,936,826	20.30	1,909,796	6021 - Program Specialist	40.20	49.40	23.30	2,314,486	23.30	2,314,486	25.30	2,487,890
1.00	100,161	1.00	103,857	1.00	106,258	6026 - Budget Analyst	42.60	52.41	1.00	109,432	1.00	109,432	1.00	109,432
1.00	63,653	1.00	68,702	1.00	72,401	6029 - Finance Specialist 1	31.88	39.04	0.00	0	0.00	0	0.00	0
1.00	80,983	1.00	86,572	1.00	91,152	6030 - Finance Specialist 2	36.81	45.18	2.00	175,662	2.00	175,662	2.00	175,662
2.00	200,168	2.00	210,575	2.00	218,600	6031 - Contract Specialist Senior	43.91	53.98	2.00	225,420	2.00	225,420	2.00	225,420
1.00	92,316	1.00	98,627	1.00	103,956	6032 - Finance Specialist Senior	43.91	53.98	1.00	110,252	1.00	110,252	1.00	110,252
1.00	86,318	0.00	0	0.00	0	6033 - Administrative Analyst	36.81	45.18	0.00	0	0.00	0	0.00	0
3.00	309,581	3.00	307,114	3.00	318,173	6063 - Project Manager Represented	46.53	57.28	3.00	333,998	3.00	333,998	3.00	333,998
1.00	77,190	1.00	74,834	1.00	78,787	6086 - Research Evaluation Analyst 2	42.33	51.96	1.00	93,316	1.00	93,316	1.00	93,316
12.00	1,179,318	12.00	1,229,682	6.00	625,449	6088 - Program Specialist Senior	45.18	55.62	3.00	345,836	3.00	345,836	3.00	345,836
1.00	59,153	1.00	61,366	1.00	62,786	6109 - Inventory/Stores Specialist 1	25.28	30.97	1.00	64,665	1.00	64,665	1.00	64,665
2.00	137,126	2.00	146,410	2.00	154,202	6115 - Procurement Associate	31.88	39.04	2.00	161,894	2.00	161,894	2.00	161,894
19.50	1,137,158	9.00	575,271	0.00	0	6117 - Library Safety Officer	N/A	N/A	0.00	0	0.00	0	0.00	0
5.00	258,264	4.00	214,568	4.00	224,251	6124 - Driver	23.88	29.24	4.00	235,994	4.00	235,994	4.00	235,994
0.00	0	1.00	72,955	1.00	80,910	6178 - Program Communications Specialist	36.88	45.23	1.00	88,338	1.00	88,338	1.00	88,338
4.00	395,767	4.00	408,610	3.00	314,594	6200 - Program Communications Coordinator	43.91	53.98	2.00	217,672	2.00	217,672	2.00	217,672
2.00	276,997	2.00	287,602	2.00	302,683	6406 - Development Analyst Senior	62.61	77.06	2.00	321,399	2.00	321,399	2.00	321,399
1.00	103,147	2.00	201,273	2.00	208,836	6456 - Data Analyst Senior	43.91	53.98	2.00	218,206	2.00	218,206	2.00	218,206
1.00	86,318	2.00	195,155	2.00	198,318	6500 - Business Analyst	41.37	50.90	2.00	210,470	2.00	210,470	2.00	210,470
0.00	0	0.00	0	1.00	113,873	6501 - Business Analyst Senior	47.95	59.04	2.00	242,877	2.00	242,877	2.00	242,877
42.75	2,319,915	0.50	23,020	0.00	0	7202 - Library Clerk	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	72,516	1.00	75,210	1.00	76,943	7209 - Printing Specialist	30.97	37.95	1.00	79,240	1.00	79,240	1.00	79,240
109.00	6,649,799	150.75	9,467,027	163.00	10,480,295	7211 - Library Assistant	30.12	36.81	163.00	11,634,401	163.00	11,634,401	161.00	11,480,683
131.50	5,880,855	134.00	6,231,690	133.75	6,286,344	7212 - Library Access Services Assistant	22.61	27.59	137.25	7,111,086	137.25	7,111,086	137.25	7,111,142
64.50	5,410,540	62.50	5,425,493	62.50	5,601,954	7222 - Librarian	36.81	45.18	35.00	3,243,222	35.00	3,243,222	36.50	3,384,726
8.75	637,042	7.50	582,505	6.00	484,346	7223 - Library Outreach Specialist	33.79	41.37	5.00	421,956	5.00	421,956	5.00	421,956

LIBRARY

1510: LIBRARY FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	7226 - Librarian Senior	40.20	49.40	26.00	2,560,036	26.00	2,560,036	26.00	2,560,036
0.50	25,609	0.50	26,559	0.50	27,165	7230 - Production Assistant	21.96	26.80	0.50	27,979	0.50	27,979	0.50	27,979
2.00	157,651	1.00	87,007	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	1.00	94,440	1.00	94,440
1.00	110,881	1.00	117,880	1.00	120,596	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
3.00	234,851	4.00	339,876	4.00	358,104	9080 - Human Resources Analyst 1	32.50	48.75	3.50	331,716	3.50	331,716	3.50	331,716
1.00	119,235	1.00	127,357	1.00	113,186	9152 - Library Safety and Security Manager	42.44	65.03	1.00	116,921	1.00	116,921	1.00	116,921
1.00	124,777	1.00	133,276	1.00	151,081	9336 - Finance Manager	52.47	78.71	1.00	160,280	1.00	160,280	1.00	160,280
0.00	0	0.00	0	0.00	0	9338 - Finance Manager Senior	58.85	94.16	1.00	185,082	1.00	185,082	1.00	185,082
5.00	540,398	5.00	558,752	5.00	598,277	9361 - Program Supervisor	42.44	65.03	5.00	634,703	5.00	634,703	5.00	634,703
1.00	130,145	1.00	134,960	1.00	143,633	9364 - Manager 2	48.58	72.88	1.00	152,165	1.00	152,165	1.00	152,165
1.00	147,625	1.00	155,960	1.00	166,152	9601 - Division Director 1	56.67	85.00	0.00	0	0.00	0	0.00	0
1.00	230,846	1.00	239,387	1.00	232,718	9613 - Department Director 2	83.05	132.89	1.00	246,887	1.00	246,887	1.00	246,887
3.00	317,058	3.00	351,209	3.00	372,355	9615 - Manager 1	45.41	68.11	3.00	390,757	3.00	390,757	3.00	390,757
1.00	154,015	1.00	164,505	1.00	186,197	9619 - Deputy Director	63.56	101.69	1.00	187,262	1.00	187,262	1.00	187,262
1.00	154,907	1.00	165,458	1.00	172,319	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
2.00	180,906	3.00	290,388	3.00	305,991	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	3.00	324,621	3.00	324,621	3.00	324,621
1.00	92,793	1.00	92,926	1.00	97,918	9677 - Production Supervisor	32.37	48.56	1.00	101,395	1.00	101,395	1.00	101,395
1.00	90,994	2.00	215,072	2.00	231,184	9710 - Management Analyst	39.66	59.49	1.00	117,321	1.00	117,321	1.00	117,321
3.00	383,656	3.00	412,184	3.00	428,059	9715 - Human Resources Manager 1	48.58	72.88	3.00	444,989	3.00	444,989	3.00	444,989
5.00	543,579	5.00	565,384	5.00	609,419	9748 - Human Resources Analyst Senior	42.44	65.03	5.00	638,592	5.00	638,592	5.00	638,592
32.00	3,234,245	32.00	3,422,545	34.00	3,897,723	9776 - Library Administrator	42.44	65.03	34.00	4,130,049	34.00	4,130,049	34.00	4,130,049
10.00	1,205,491	10.00	1,227,870	8.00	1,024,116	9780 - Library Manager	45.41	68.11	9.00	1,190,599	9.00	1,190,599	9.00	1,190,599
5.00	708,900	5.00	761,150	5.00	791,195	9782 - Library Manager Senior	52.47	78.71	5.00	819,644	5.00	819,644	5.00	819,644
1.00	174,616	1.00	186,509	1.00	190,875	9783 - Library Director of Digital Strategies	58.85	94.16	1.00	196,598	1.00	196,598	1.00	196,598
1.00	80,706	0.00	0	8.00	655,010	9784 - Library Supervisor	34.64	51.96	9.00	832,065	9.00	832,065	9.00	832,065
1.00	106,952	2.00	243,107	2.00	252,214	9790 - Public Relations Coordinator	42.44	65.03	1.50	195,599	1.50	195,599	1.50	195,599
0.00	-705,815	0.00	-663,767	0.00	-809,792	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	-506,453	0.00	-506,453	0.00	-506,453
549.00	37,868,310	539.25	39,340,347	543.30	40,598,609	TOTAL BUDGET			543.30	43,973,901	543.30	43,973,901	544.80	44,135,147

LIBRARY

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	65,399	0	0	60160 - Pass-Through & Program Support	0	0	0
0	65,399	0	0	TOTAL Contractual Services	0	0	0
0	65,399	0	0	TOTAL FUND 1521: Supportive Housing Fund	0	0	0

NONDEPARTMENTAL

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
11,189,606	11,652,631	11,778,833	11,743,789	60000 - Permanent	12,673,890	12,673,890	12,547,078
504,355	281,725	149,719	149,719	60100 - Temporary	342,331	342,331	336,416
51,445	51,877	25,530	25,530	60110 - Overtime	26,920	26,920	26,920
9,384,482	459,735	12,694	12,694	60120 - Premium	27,487	27,487	27,487
7,540,375	4,476,791	4,747,058	4,738,943	60130 - Salary Related	5,196,762	5,196,762	5,145,150
223,073	66,139	11,180	11,180	60135 - Non Base Fringe	62,121	62,121	61,614
3,350,040	2,957,748	2,950,984	2,948,670	60140 - Insurance Benefits	3,090,009	3,090,009	3,062,530
196,427	50,669	4,410	4,410	60145 - Non Base Insurance	35,740	35,740	35,649
32,439,803	19,997,316	19,680,408	19,634,935	TOTAL Personnel	21,455,260	21,455,260	21,242,844
0	354	0	0	60155 - Direct Client Assistance	0	0	0
16,789,439	14,813,594	16,046,555	16,046,555	60160 - Pass-Through & Program Support	16,964,490	16,964,490	16,964,490
2,323,278	1,826,587	2,587,920	2,587,920	60170 - Professional Services	2,221,122	2,221,122	3,797,872
19,112,717	16,640,535	18,634,475	18,634,475	TOTAL Contractual Services	19,185,612	19,185,612	20,762,362
0	101	0	0	60190 - Utilities	0	0	0
22,177	12,834	21,400	21,400	60200 - Communications	11,211	11,211	11,211
49,524	37,673	46,850	46,850	60210 - Rentals	56,870	56,870	56,870
0	0	120,478	120,478	60220 - Repairs & Maintenance	64,047	64,047	64,047
333,319	286,589	549,266	594,739	60240 - Supplies	581,279	581,279	539,919
36	0	0	0	60246 - Medical & Dental Supplies	0	0	0
148,640	133,351	339,612	339,612	60260 - Training & Non-Local Travel	345,359	345,359	323,469
6,280	14,950	42,700	42,700	60270 - Local Travel	36,360	36,360	35,860
750	0	0	0	60280 - Insurance	0	0	0
111,521	257,973	55,335	55,335	60290 - Software, Subscription Computing, Maintenance	233,490	233,490	233,490
-58	-550	0	0	60320 - Refunds	0	0	0
257,264	246,450	267,430	267,430	60340 - Dues & Subscriptions	282,200	282,200	282,200
929,454	989,371	1,443,071	1,488,544	TOTAL Materials & Supplies	1,610,816	1,610,816	1,547,066
-46	0	0	0	60350 - Indirect Expense	0	0	0
109,899	122,401	119,283	119,283	60370 - Internal Service Telecommunications	121,861	121,861	121,861
1,704,512	1,761,384	1,801,448	1,801,448	60380 - Internal Service Data Processing	1,838,735	1,838,735	1,838,735
84,308	78,704	71,894	71,894	60411 - Internal Service Fleet Services	85,336	85,336	85,336
52,201	33,005	40,727	40,727	60412 - Internal Service Motor Pool	51,645	51,645	51,645
13,227,688	12,566,764	11,770,735	11,770,735	60430 - Internal Service Facilities & Property Management	11,756,869	11,756,869	11,756,869
598,937	956,431	1,989,745	1,989,745	60432 - Internal Service Enhanced Building Services	2,092,064	2,092,064	1,412,284
0	0	0	0	60433 - Internal Service Security	0	0	679,780
445,828	364,240	40,100	40,100	60435 - Internal Service Facilities Service Requests	70,600	70,600	70,600
1,135	2,218	0	0	60440 - Internal Service Other	0	0	0
17,307	22,222	27,528	27,528	60461 - Internal Service Distribution	17,459	17,459	17,459
24,152	27,083	29,686	29,686	60462 - Internal Service Records	30,096	30,096	30,096
16,265,922	15,934,453	15,891,146	15,891,146	TOTAL Internal Services	16,064,665	16,064,665	16,064,665
68,747,895	53,561,674	55,649,100	55,649,100	TOTAL FUND 1000: General Fund	58,316,353	58,316,353	59,616,937

NONDEPARTMENTAL

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	86,090	1.00	94,710	1.00	93,991	1096 - TSCC Budget Analyst	N/A	N/A	1.00	99,824	1.00	99,824	1.00	99,824
1.00	143,577	1.00	157,957	1.00	171,248	3005 - TSCC Executive Director	N/A	N/A	1.00	182,576	1.00	182,576	1.00	182,576
1.00	217,861	1.00	247,554	1.00	254,238	5001 - County Chair	N/A	N/A	1.00	261,861	1.00	261,861	1.00	261,861
4.00	524,648	4.00	596,159	4.00	612,252	5010 - County Commissioner	N/A	N/A	4.00	630,608	4.00	630,608	4.00	630,608
1.00	137,320	1.00	143,848	1.00	150,636	5014 - County Auditor	N/A	N/A	1.00	170,674	1.00	170,674	1.00	170,674
0.00	0	0.50	30,683	0.50	32,159	6020 - Program Technician	29.24	35.81	1.50	100,666	1.50	100,666	1.50	100,666
1.00	79,824	1.00	82,379	1.00	86,802	6021 - Program Specialist	40.20	49.40	1.00	92,126	1.00	92,126	1.00	92,126
5.00	507,735	5.00	524,546	5.00	546,533	6088 - Program Specialist Senior	45.18	55.62	4.00	463,398	4.00	463,398	4.00	463,398
11.00	1,122,476	11.00	1,186,015	12.00	1,331,607	6089 - Public Affairs Coordinator	46.53	57.28	11.00	1,281,615	11.00	1,281,615	11.00	1,281,615
0.00	0	0.00	0	0.00	0	6104 - Inventory/Stores Specialist 3	30.97	37.95	0.80	63,392	0.80	63,392	0.80	63,392
0.00	0	0.00	0	0.00	0	6110 - Inventory/Stores Specialist 2	29.24	35.81	0.00	0	0.00	0	1.00	62,891
0.00	0	0.60	32,245	1.20	66,979	6124 - Driver	23.88	29.24	1.00	58,454	1.00	58,454	0.00	0
1.00	82,643	1.00	87,007	0.75	55,457	6178 - Program Communications Specialist	36.88	45.23	1.00	80,806	1.00	80,806	0.50	40,403
1.00	91,621	1.00	95,004	0.00	0	6201 - Multimedia/Video Production	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.60	52,130	2.00	180,591	6373 - Emergency Management Analyst	40.20	49.40	0.00	0	0.00	0	0.00	0
6.37	609,720	7.26	725,702	6.26	662,099	6374 - Emergency Management Analyst	46.53	57.28	7.55	817,660	7.55	817,660	7.55	817,660
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	122,198	1.00	128,870	1.00	131,839	9043 - Research Evaluation Analyst Senior	45.41	68.11	1.00	142,209	1.00	142,209	1.00	142,209
0.00	0	0.00	0	0.00	0	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
1.00	69,735	1.00	74,493	0.00	0	9080 - Human Resources Analyst 1	32.50	48.75	0.00	0	0.00	0	0.00	0
0.00	0	1.00	120,000	1.00	123,240	9364 - Manager 2	48.58	72.88	0.00	0	0.00	0	0.00	0
51.79	5,865,885	52.10	6,313,365	51.60	6,478,943	9400 - Staff Assistant	N/A	N/A	50.71	6,592,447	50.71	6,592,447	50.21	6,523,791
1.40	156,278	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
2.00	309,814	2.00	324,061	1.00	164,976	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
0.00	0	2.20	277,815	2.20	292,741	9639 - Emergency Management Manager	48.58	72.88	2.20	310,567	2.20	310,567	2.20	310,567
0.00	0	1.00	97,556	0.00	0	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	0.00	0	0.00	0	0.00	0
0.00	0	1.00	108,000	0.00	0	9710 - Management Analyst	39.66	59.49	0.00	0	0.00	0	0.00	0
1.00	129,830	1.00	138,673	1.00	146,124	9715 - Human Resources Manager 1	48.58	72.88	1.00	139,206	1.00	139,206	1.00	139,206
8.00	856,778	8.00	928,294	4.00	475,831	9748 - Human Resources Analyst Senior	42.44	65.03	4.00	501,475	4.00	501,475	4.00	501,475
0.00	0	0.00	0	0.00	0	9760 - Chief Diversity and Equity Officer	68.64	109.82	1.00	223,438	1.00	223,438	1.00	223,438
0.00	-68,462	0.00	-98,369	0.00	-279,453	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	159,191	0.00	159,191	0.00	137,001
99.56	11,045,571	106.26	12,468,697	98.51	11,778,833	TOTAL BUDGET			97.76	12,673,890	97.76	12,673,890	96.76	12,547,078

NONDEPARTMENTAL

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
618,539	598,373	503,350	503,350	60000 - Permanent	544,928	544,928	544,928
28,685	41,555	560,669	560,669	60100 - Temporary	337,144	337,144	310,401
700	628	0	0	60110 - Overtime	0	0	0
3,057	210	0	0	60120 - Premium	1,680	1,680	1,680
238,017	227,124	204,188	204,188	60130 - Salary Related	226,889	226,889	226,889
3,649	8,931	147,652	147,652	60135 - Non Base Fringe	124,520	124,520	122,250
145,996	143,442	117,483	117,483	60140 - Insurance Benefits	121,718	121,718	121,718
1,194	5,176	97,924	97,924	60145 - Non Base Insurance	66,921	66,921	66,400
1,039,835	1,025,438	1,631,266	1,631,266	TOTAL Personnel	1,423,800	1,423,800	1,394,266
13,000	383,120	0	0	60155 - Direct Client Assistance	0	0	0
75,774	23,115	197,800	197,800	60160 - Pass-Through & Program Support	25,823	25,823	0
598,536	1,275,798	1,174,806	1,174,806	60170 - Professional Services	565,308	565,308	565,308
687,310	1,682,033	1,372,606	1,372,606	TOTAL Contractual Services	591,131	591,131	565,308
1,429	1,502	1,440	1,440	60200 - Communications	0	0	0
57	0	500	500	60210 - Rentals	500	500	500
128,678	28,461	125,342	125,342	60240 - Supplies	155,668	155,668	147,297
6,941	0	0	0	60246 - Medical & Dental Supplies	0	0	0
14,625	12,322	20,000	20,000	60260 - Training & Non-Local Travel	33,400	33,400	33,400
33	0	100	100	60270 - Local Travel	100	100	100
0	707	100	100	60290 - Software, Subscription Computing, Maintenance	100	100	100
180	20	200	200	60340 - Dues & Subscriptions	200	200	200
151,943	43,012	147,682	147,682	TOTAL Materials & Supplies	189,968	189,968	181,597
30,042	33,793	68,187	68,187	60350 - Indirect Expense	53,108	53,108	52,006
4,888	5,696	3,879	3,879	60370 - Internal Service Telecommunications	3,378	3,378	3,378
0	25,054	36,567	36,567	60380 - Internal Service Data Processing	34,714	34,714	34,714
497	171	400	400	60412 - Internal Service Motor Pool	400	400	400
0	5,077	4,209	4,209	60430 - Internal Service Facilities & Property Management	4,691	4,691	4,691
2,277	957	1,215	1,215	60432 - Internal Service Enhanced Building Services	1,275	1,275	668
0	0	0	0	60433 - Internal Service Security	0	0	607
52,839	1,127	100	100	60435 - Internal Service Facilities Service Requests	696,734	696,734	100
75	740	0	0	60440 - Internal Service Other	0	0	696,634
90,618	72,616	114,557	114,557	TOTAL Internal Services	794,300	794,300	793,198
21,245	102,862	0	0	60550 - Capital Equipment - Expenditure	0	0	0
21,245	102,862	0	0	TOTAL Capital Outlay	0	0	0
1,990,951	2,925,961	3,266,111	3,266,111	TOTAL FUND 1505: Federal/State Program Fund	2,999,199	2,999,199	2,934,369

NONDEPARTMENTAL

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.63	59,346	0.34	32,851	0.34	34,754	6374 - Emergency Management Analyst	46.53	57.28	0.45	48,890	0.45	48,890	0.45	48,890
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
3.01	382,146	3.20	456,744	3.20	468,596	9400 - Staff Assistant	N/A	N/A	3.09	496,038	3.09	496,038	3.09	496,038
0.60	66,513	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.00	0	0.00	0	0.00	0
0.00	0	0.00	-1,294	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
4.24	508,005	3.54	488,301	3.54	503,350	TOTAL BUDGET			3.54	544,928	3.54	544,928	3.54	544,928

NONDEPARTMENTAL

FUND 1506: COUNTY SCHOOL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
52,348	26,420	70,025	70,025	60160 - Pass-Through & Program Support	70,000	70,000	70,000
0	0	0	0	60170 - Professional Services	0	0	0
52,348	26,420	70,025	70,025	TOTAL Contractual Services	70,000	70,000	70,000
52,348	26,420	70,025	70,025	TOTAL FUND 1506: County School Fund	70,000	70,000	70,000

NONDEPARTMENTAL
FUND 1511: SPECIAL EXCISE TAX FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
39,043,107	38,841,270	44,323,869	44,323,869	60160 - Pass-Through & Program Support	43,479,291	43,479,291	43,479,291
108,318	94,786	97,346	97,346	60170 - Professional Services	120,000	120,000	120,000
39,151,425	38,936,056	44,421,215	44,421,215	TOTAL Contractual Services	43,599,291	43,599,291	43,599,291
39,151,425	38,936,056	44,421,215	44,421,215	TOTAL FUND 1511: Special Excise Tax Fund	43,599,291	43,599,291	43,599,291

NONDEPARTMENTAL
FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,690	0	0	0	60000 - Permanent	0	0	0
-1,468	0	0	0	60110 - Overtime	0	0	0
147,852	0	0	0	60120 - Premium	0	0	0
61,618	0	0	0	60130 - Salary Related	0	0	0
23,022	0	0	0	60140 - Insurance Benefits	0	0	0
234,714	0	0	0	TOTAL Personnel	0	0	0
268,919	0	0	0	60155 - Direct Client Assistance	0	0	0
856,655	0	0	0	60170 - Professional Services	0	0	0
1,125,574	0	0	0	TOTAL Contractual Services	0	0	0
345	0	0	0	60190 - Utilities	0	0	0
890	0	0	0	60220 - Repairs & Maintenance	0	0	0
220,384	0	0	0	60240 - Supplies	0	0	0
221,619	0	0	0	TOTAL Materials & Supplies	0	0	0
0	0	0	0	60350 - Indirect Expense	0	0	0
0	0	0	0	TOTAL Internal Services	0	0	0
1,581,907	0	0	0	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

NONDEPARTMENTAL
FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,873,203	3,808,314	3,815,422	3,815,422	60160 - Pass-Through & Program Support	3,948,386	3,948,386	3,948,386
3,873,203	3,808,314	3,815,422	3,815,422	TOTAL Contractual Services	3,948,386	3,948,386	3,948,386
29,000	29,000	29,000	29,000	60350 - Indirect Expense	29,000	29,000	29,000
29,000	29,000	29,000	29,000	TOTAL Internal Services	29,000	29,000	29,000
3,902,203	3,837,314	3,844,422	3,844,422	TOTAL FUND 1518: Oregon Historical Society Levy Fund	3,977,386	3,977,386	3,977,386

NONDEPARTMENTAL

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	250,000	0	0	60160 - Pass-Through & Program Support	0	0	0
0	559,006	585,275	585,275	60170 - Professional Services	0	0	0
0	809,006	585,275	585,275	TOTAL Contractual Services	0	0	0
0	30,000	30,000	30,000	60340 - Dues & Subscriptions	30,000	30,000	30,000
0	30,000	30,000	30,000	TOTAL Materials & Supplies	30,000	30,000	30,000
1,765,188	1,744,212	1,739,697	1,739,697	60450 - Internal Service Capital Debt Retirement Fund	1,731,232	1,731,232	1,731,232
1,765,188	1,744,212	1,739,697	1,739,697	TOTAL Internal Services	1,731,232	1,731,232	1,731,232
1,765,188	2,583,218	2,354,972	2,354,972	TOTAL FUND 1519: Video Lottery Fund	1,761,232	1,761,232	1,761,232

NONDEPARTMENTAL

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	1,161,525	854,752	854,752	60000 - Permanent	455,994	455,994	455,994
0	8,830	77,030	77,030	60100 - Temporary	0	0	0
0	217,569	8,530	8,530	60110 - Overtime	700	700	700
0	55,398	1,075	1,075	60120 - Premium	1,130	1,130	1,130
0	534,655	347,894	347,894	60130 - Salary Related	187,424	187,424	187,424
0	4,190	28,530	28,530	60135 - Non Base Fringe	0	0	0
0	380,704	237,291	237,291	60140 - Insurance Benefits	98,898	98,898	98,898
0	2,667	18,630	18,630	60145 - Non Base Insurance	0	0	0
0	2,365,538	1,573,732	1,573,732	TOTAL Personnel	744,146	744,146	744,146
4,000,000	0	0	0	60160 - Pass-Through & Program Support	0	0	0
0	187,830	317,700	317,700	60170 - Professional Services	178,500	178,500	178,500
4,000,000	187,830	317,700	317,700	TOTAL Contractual Services	178,500	178,500	178,500
0	918	0	0	60190 - Utilities	0	0	0
0	131	0	0	60200 - Communications	0	0	0
0	13,554	49,370	49,370	60210 - Rentals	26,500	26,500	26,500
0	33,875	2,500	2,500	60220 - Repairs & Maintenance	0	0	0
0	402,003	1,174,090	1,174,090	60240 - Supplies	532,755	532,755	532,755
0	132	0	0	60246 - Medical & Dental Supplies	0	0	0
0	0	60,000	60,000	60250 - Food	40,000	40,000	40,000
0	7,463	10,000	10,000	60260 - Training & Non-Local Travel	7,500	7,500	7,500
0	369	0	0	60270 - Local Travel	0	0	0
0	724	2,650	2,650	60290 - Software, Subscription Computing, Maintenance	2,740	2,740	2,740
0	-588	0	0	60320 - Refunds	0	0	0
0	458,581	1,298,610	1,298,610	TOTAL Materials & Supplies	609,495	609,495	609,495
0	97,232	65,782	65,782	60350 - Indirect Expense	27,757	27,757	27,757
0	11,812	2,578	2,578	60370 - Internal Service Telecommunications	2,673	2,673	2,673
0	0	36,568	36,568	60380 - Internal Service Data Processing	39,344	39,344	39,344
0	1,698	0	0	60411 - Internal Service Fleet Services	0	0	0
0	84	500	500	60412 - Internal Service Motor Pool	500	500	500
0	227,612	642,454	642,454	60430 - Internal Service Facilities & Property Management	269,903	269,903	269,903
0	15,153	43,646	43,646	60432 - Internal Service Enhanced Building Services	33,272	33,272	2,450
0	0	0	0	60433 - Internal Service Security	0	0	30,822
0	221,335	69,300	69,300	60435 - Internal Service Facilities Service Requests	31,000	31,000	31,000
0	574,927	860,828	860,828	TOTAL Internal Services	404,449	404,449	404,449
4,000,000	3,586,876	4,050,870	4,050,870	TOTAL FUND 1521: Supportive Housing Fund	1,936,590	1,936,590	1,936,590

NONDEPARTMENTAL

1521: SUPPORTIVE HOUSING FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6088 - Program Specialist Senior	45.18	55.62	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	76,170	6104 - Inventory/Stores Specialist 3	30.97	37.95	0.20	15,848	0.20	15,848	0.20	15,848
0.00	0	0.00	0	1.00	65,584	6110 - Inventory/Stores Specialist 2	29.24	35.81	0.00	0	0.00	0	0.00	0
0.00	0	2.40	128,985	0.80	47,423	6124 - Driver	23.88	29.24	0.00	0	0.00	0	0.00	0
0.00	0	2.40	208,516	0.00	0	6373 - Emergency Management Analyst	40.20	49.40	0.00	0	0.00	0	0.00	0
0.00	0	2.40	230,398	2.40	242,863	6374 - Emergency Management Analyst	46.53	57.28	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	R6374 - Retired Emergency Management	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	3.00	433,238	2.00	320,067	9400 - Staff Assistant	N/A	N/A	2.00	331,252	2.00	331,252	2.00	331,252
0.00	0	0.80	97,412	0.80	102,645	9639 - Emergency Management Manager	48.58	72.88	0.80	108,894	0.80	108,894	0.80	108,894
0.00	0	0.00	-2,214	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	11.00	1,096,335	8.00	854,752	TOTAL BUDGET			3.00	455,994	3.00	455,994	3.00	455,994

NONDEPARTMENTAL

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	215,682	215,682	60000 - Permanent	238,524	238,524	238,524
0	0	86,553	86,553	60130 - Salary Related	97,079	97,079	97,079
0	0	59,296	59,296	60140 - Insurance Benefits	61,864	61,864	61,864
0	0	361,531	361,531	TOTAL Personnel	397,467	397,467	397,467
0	0	15,111	15,111	60350 - Indirect Expense	14,826	14,826	14,826
0	0	15,111	15,111	TOTAL Internal Services	14,826	14,826	14,826
0	0	376,642	376,642	TOTAL FUND 1522: Preschool for All Program Fund	412,293	412,293	412,293

NONDEPARTMENTAL

1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	1.00	100,140	6089 - Public Affairs Coordinator	46.53	57.28	1.00	106,279	1.00	106,279	1.00	106,279
0.00	0	0.50	61,446	1.00	115,542	9400 - Staff Assistant	N/A	N/A	1.00	132,245	1.00	132,245	1.00	132,245
0.00	0	0.00	-61,446	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
0.00	0	0.50	0	2.00	215,682	TOTAL BUDGET			2.00	238,524	2.00	238,524	2.00	238,524

NONDEPARTMENTAL

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	3,690	3,000	3,000	60170 - Professional Services	3,000	3,000	3,000
0	3,690	3,000	3,000	TOTAL Contractual Services	3,000	3,000	3,000
23,402,680	17,354,506	17,769,526	17,769,526	60490 - Principal	17,916,002	17,916,002	17,916,002
7,301,249	6,540,033	6,085,289	6,085,289	60500 - Interest Expense	5,610,076	5,610,076	5,610,076
30,703,929	23,894,538	23,854,815	23,854,815	TOTAL Debt Service	23,526,078	23,526,078	23,526,078
30,703,929	23,898,228	23,857,815	23,857,815	TOTAL FUND 2002: Capital Debt Retirement Fund	23,529,078	23,529,078	23,529,078

NONDEPARTMENTAL

FUND 2003: GENERAL OBLIGATION BOND FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
45,150,000	46,970,000	48,870,000	48,870,000	60490 - Principal	50,975,000	50,975,000	50,975,000
8,658,115	8,454,940	8,220,090	8,220,090	60500 - Interest Expense	7,829,130	7,829,130	7,829,130
53,808,115	55,424,940	57,090,090	57,090,090	TOTAL Debt Service	58,804,130	58,804,130	58,804,130
53,808,115	55,424,940	57,090,090	57,090,090	TOTAL FUND 2003: General Obligation Bond Fund	58,804,130	58,804,130	58,804,130

NONDEPARTMENTAL
FUND 2004: PERS BOND SINKING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	450,000	450,000	60160 - Pass-Through & Program Support	450,000	450,000	450,000
0	1,927	700	700	60170 - Professional Services	700	700	700
0	1,927	450,700	450,700	TOTAL Contractual Services	450,700	450,700	450,700
4,881,062	4,774,525	4,669,707	4,669,707	60490 - Principal	4,565,776	4,565,776	4,565,776
26,443,939	28,285,475	30,215,293	30,215,293	60500 - Interest Expense	32,234,224	32,234,224	32,234,224
31,325,000	33,060,000	34,885,000	34,885,000	TOTAL Debt Service	36,800,000	36,800,000	36,800,000
31,325,000	33,061,927	35,335,700	35,335,700	TOTAL FUND 2004: PERS Bond Sinking Fund	37,250,700	37,250,700	37,250,700

NONDEPARTMENTAL

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
4,244,394	4,368,183	4,634,062	4,634,062	60000 - Permanent	4,780,710	4,780,710	4,780,710
7,825	4,175	160,393	160,393	60100 - Temporary	169,084	169,084	169,084
736	1,115	0	0	60110 - Overtime	0	0	0
500	0	0	0	60120 - Premium	1,200	1,200	1,200
1,595,321	1,590,648	1,878,694	1,878,694	60130 - Salary Related	1,968,670	1,968,670	1,968,670
693	370	0	0	60135 - Non Base Fringe	0	0	0
781,969	803,601	869,099	869,099	60140 - Insurance Benefits	883,048	883,048	883,048
106	58	0	0	60145 - Non Base Insurance	0	0	0
6,631,544	6,768,150	7,542,248	7,542,248	TOTAL Personnel	7,802,712	7,802,712	7,802,712
1,404	3,367	332,540	332,540	60170 - Professional Services	343,520	343,520	343,520
1,404	3,367	332,540	332,540	TOTAL Contractual Services	343,520	343,520	343,520
14,300	1,100	1,200	1,200	60200 - Communications	0	0	0
4,502	8,082	6,300	6,300	60210 - Rentals	6,510	6,510	6,510
15,465	12,414	49,587	49,587	60240 - Supplies	51,230	51,230	51,230
23,333	22,271	42,600	43,720	60260 - Training & Non-Local Travel	45,170	45,170	45,170
28	409	9,770	9,770	60270 - Local Travel	10,100	10,100	10,100
0	0	1,120	0	60280 - Insurance	0	0	0
73,000	60,394	87,620	87,620	60290 - Software, Subscription Computing, Maintenance	99,828	99,828	99,828
33,594	24,214	61,160	61,160	60340 - Dues & Subscriptions	63,180	63,180	63,180
0	-1,599	0	0	60680 - Cash Discounts Taken	0	0	0
164,222	127,285	259,357	259,357	TOTAL Materials & Supplies	276,018	276,018	276,018
16,098	22,564	32,569	32,569	60370 - Internal Service Telecommunications	31,598	31,598	31,598
215,378	225,736	273,778	273,778	60380 - Internal Service Data Processing	333,460	333,460	333,460
6,674	2,254	5,797	5,797	60412 - Internal Service Motor Pool	7,000	7,000	7,000
266,866	261,716	216,186	216,186	60430 - Internal Service Facilities & Property Management	237,891	237,891	237,891
60,174	49,337	62,429	62,429	60432 - Internal Service Enhanced Building Services	60,258	60,258	34,325
0	0	0	0	60433 - Internal Service Security	0	0	25,933
2,022	22,533	3,800	3,800	60435 - Internal Service Facilities Service Requests	3,800	3,800	3,800
0	75	0	0	60440 - Internal Service Other	0	0	0
15,912	17,352	11,076	11,076	60461 - Internal Service Distribution	33,350	33,350	33,350
35,669	24,344	36,220	36,220	60462 - Internal Service Records	39,243	39,243	39,243
618,792	625,911	641,855	641,855	TOTAL Internal Services	746,600	746,600	746,600
7,415,962	7,524,713	8,776,000	8,776,000	TOTAL FUND 3500: Risk Management Fund	9,168,850	9,168,850	9,168,850

NONDEPARTMENTAL

3500: RISK MANAGEMENT FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
1.00	78,036	1.00	81,432	1.00	83,909	9003 - Legal Assistant 2 (NR)	29.56	41.39	1.00	86,427	1.00	86,427	1.00	86,427
2.00	169,254	1.00	87,696	1.00	89,785	9004 - Legal Assistant Senior (NR)	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	186,310	3.00	282,162	3.00	296,439	9054 - Paralegal	34.77	52.16	4.00	422,640	4.00	422,640	4.00	422,640
1.00	132,622	1.00	123,950	1.00	130,610	9060 - Assistant County Attorney 1	48.58	72.88	1.00	138,562	1.00	138,562	1.00	138,562
1.00	129,780	1.00	138,619	1.00	146,067	9190 - Assistant County Attorney 2	56.67	85.00	1.00	154,960	1.00	154,960	1.00	154,960
15.00	2,860,462	15.00	3,024,546	15.00	3,072,465	9440 - Assistant County Attorney Senior	68.64	109.82	15.00	3,137,894	15.00	3,137,894	15.00	3,137,894
1.00	288,745	1.00	308,412	1.00	324,983	9510 - County Attorney	100.50	160.79	1.00	335,737	1.00	335,737	1.00	335,737
2.00	453,793	2.00	477,519	2.00	489,804	9631 - Deputy County Attorney	75.50	120.81	2.00	504,490	2.00	504,490	2.00	504,490
25.00	4,299,002	25.00	4,524,336	25.00	4,634,062	TOTAL BUDGET			25.00	4,780,710	25.00	4,780,710	25.00	4,780,710

OVERALL COUNTY

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60170 - Professional Services	0	0	0
0	0	0	0	TOTAL Contractual Services	0	0	0
0	0	0	0	TOTAL FUND 1000: General Fund	0	0	0

OVERALL COUNTY

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	124,744	0	0	60170 - Professional Services	0	0	0
0	124,744	0	0	TOTAL Contractual Services	0	0	0
0	124,744	0	0	TOTAL FUND 3003: Health Department FQHC Fund	0	0	0

OVERALL COUNTY

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60565 - Internal Loans Remittances	0	0	0
0	0	0	0	TOTAL Debt Service	0	0	0
0	0	0	0	TOTAL FUND 3500: Risk Management Fund	0	0	0

SHERIFF

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
64,582,068	65,460,049	77,068,288	78,027,247	60000 - Permanent	84,234,026	84,234,026	86,611,514
798,479	893,247	935,000	935,000	60100 - Temporary	990,000	990,000	1,444,773
15,799,575	17,861,267	9,401,099	10,268,476	60110 - Overtime	10,613,046	10,613,046	10,613,046
3,331,505	3,488,906	2,638,000	2,638,000	60120 - Premium	2,760,002	2,760,002	2,760,002
34,641,820	36,023,271	41,163,081	42,029,668	60130 - Salary Related	45,439,962	45,439,962	46,573,325
267,792	288,095	111,506	111,506	60135 - Non Base Fringe	84,052	84,052	319,033
20,844,736	21,609,134	24,318,648	24,659,594	60140 - Insurance Benefits	26,121,665	26,121,665	26,317,808
29,994	35,206	37,780	37,780	60145 - Non Base Insurance	35,640	35,640	73,159
140,295,969	145,659,175	155,673,402	158,707,271	TOTAL Personnel	170,278,393	170,278,393	174,712,660
0	0	7,002	7,002	60160 - Pass-Through & Program Support	7,002	7,002	7,002
6,195,185	5,990,586	6,753,399	6,753,399	60170 - Professional Services	6,363,000	6,363,000	6,363,000
6,195,185	5,990,586	6,760,401	6,760,401	TOTAL Contractual Services	6,370,002	6,370,002	6,370,002
61,154	58,996	109,000	109,000	60190 - Utilities	109,000	109,000	109,000
180,511	180,819	241,880	241,880	60200 - Communications	295,000	295,000	295,000
272,930	303,775	306,000	306,000	60210 - Rentals	322,000	322,000	322,000
164,297	188,371	232,000	232,000	60220 - Repairs & Maintenance	133,000	133,000	133,000
2,250,471	2,295,803	3,469,050	3,012,182	60240 - Supplies	3,236,892	3,236,892	3,309,619
69,677	147,707	131,000	131,000	60246 - Medical & Dental Supplies	92,000	92,000	92,000
3,900	3,102	6,000	6,000	60250 - Food	6,000	6,000	6,000
299,983	349,923	496,000	496,000	60260 - Training & Non-Local Travel	528,000	528,000	528,000
1,322	1,050	7,000	7,000	60270 - Local Travel	9,000	9,000	9,000
21,019	21,890	68,000	68,000	60280 - Insurance	68,000	68,000	68,000
1,139,204	1,011,006	1,274,000	1,274,000	60290 - Software, Subscription Computing, Maintenance	2,047,000	2,047,000	2,047,000
4,229	3,357	4,000	4,000	60320 - Refunds	3,000	3,000	3,000
15,326	17,007	35,000	35,000	60340 - Dues & Subscriptions	41,000	41,000	41,000
0	-1,954	0	0	60575 - Write Off Accounts Payable	0	0	0
12,362	509	0	0	60615 - Physical Inventory Adjustment	0	0	0
4,496,387	4,581,359	6,378,930	5,922,062	TOTAL Materials & Supplies	6,889,892	6,889,892	6,962,619
285,137	287,807	324,188	324,188	60370 - Internal Service Telecommunications	310,422	310,422	310,422
4,228,700	4,539,553	4,897,989	4,897,989	60380 - Internal Service Data Processing	5,069,920	5,069,920	5,069,920
3,487,910	4,261,350	4,297,932	4,297,932	60411 - Internal Service Fleet Services	4,540,559	4,540,559	4,540,559
6,263	12,897	5,927	5,927	60412 - Internal Service Motor Pool	8,588	8,588	8,588
14,896,615	14,467,717	15,537,760	15,537,760	60430 - Internal Service Facilities & Property Management	15,697,560	15,697,560	15,697,560
415,607	378,988	1,069,235	1,069,235	60432 - Internal Service Enhanced Building Services	1,285,383	1,285,383	1,250,642
0	0	0	0	60433 - Internal Service Security	0	0	34,741
519,798	620,836	530,000	530,000	60435 - Internal Service Facilities Service Requests	623,000	623,000	623,000
13,754	3,075	0	0	60440 - Internal Service Other	0	0	0
119,986	131,694	123,623	123,623	60461 - Internal Service Distribution	138,109	138,109	138,109
187,675	279,310	343,600	343,600	60462 - Internal Service Records	449,240	449,240	449,240
24,161,446	24,983,228	27,130,254	27,130,254	TOTAL Internal Services	28,122,781	28,122,781	28,122,781

SHERIFF

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
63,551	378,829	725,000	725,000	60550 - Capital Equipment - Expenditure	725,000	725,000	725,000
63,551	378,829	725,000	725,000	TOTAL Capital Outlay	725,000	725,000	725,000
175,212,537	181,593,177	196,667,987	199,244,988	TOTAL FUND 1000: General Fund	212,386,068	212,386,068	216,893,062

SHERIFF

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
18.00	2,481,650	18.00	2,568,121	18.00	2,621,798	2005 - Sergeant	53.73	63.65	17.00	2,601,220	17.00	2,601,220	17.00	2,601,220
85.75	9,226,260	88.75	9,748,966	86.75	9,884,376	2025 - Deputy Sheriff	41.82	51.39	85.75	10,138,267	85.75	10,138,267	85.75	10,138,267
332.86	33,872,011	345.40	35,428,925	343.40	36,177,846	2029 - Corrections Deputy	39.71	50.27	364.90	40,061,057	364.90	40,061,057	364.90	40,061,057
31.60	4,199,508	32.60	4,487,440	31.60	4,416,379	4055 - Corrections Sergeant	51.80	61.50	36.60	5,322,892	36.60	5,322,892	36.60	5,322,892
1.00	217,861	1.00	247,554	1.00	254,238	5004 - Sheriff	N/A	N/A	1.00	261,861	1.00	261,861	1.00	261,861
2.00	106,609	2.00	104,399	2.00	98,969	6001 - Office Assistant 2	26.02	31.81	2.00	113,584	2.00	113,584	2.00	113,584
7.90	468,019	5.90	354,739	5.90	358,982	6002 - Office Assistant Senior	29.22	35.78	6.90	451,080	6.90	451,080	6.90	451,080
2.00	176,927	1.00	85,919	0.00	0	6021 - Program Specialist	40.20	49.40	0.00	0	0.00	0	0.00	0
1.00	89,359	1.00	95,484	1.00	100,649	6026 - Budget Analyst	42.60	52.41	1.00	106,805	1.00	106,805	1.00	106,805
3.00	187,872	3.00	195,123	3.00	199,635	6027 - Finance Technician	26.80	32.82	0.00	0	0.00	0	0.00	0
1.00	66,753	2.00	117,641	2.00	140,007	6029 - Finance Specialist 1	31.88	39.04	0.00	0	0.00	0	0.00	0
2.00	150,315	2.00	154,888	2.00	162,568	6030 - Finance Specialist 2	36.81	45.18	3.00	253,902	3.00	253,902	3.00	253,902
1.00	96,306	1.00	102,855	1.00	108,374	6031 - Contract Specialist Senior	43.91	53.98	1.00	93,452	1.00	93,452	1.00	93,452
2.00	194,519	2.00	204,853	2.00	212,621	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	1.00	112,710	1.00	112,710
1.00	117,868	1.00	122,538	1.00	129,134	6064 - Business Systems Analyst	53.98	66.44	1.00	137,013	1.00	137,013	1.00	137,013
0.00	0	1.00	74,082	3.00	248,785	6073 - Data Analyst	36.81	45.18	3.00	261,001	3.00	261,001	3.00	261,001
2.00	201,053	2.00	190,791	2.00	204,092	6087 - Research Evaluation Analyst Senior	52.12	64.15	1.00	112,976	1.00	112,976	1.00	112,976
3.00	273,755	5.00	434,715	6.00	603,926	6088 - Program Specialist Senior	45.18	55.62	7.00	746,658	7.00	746,658	7.00	746,658
22.70	1,513,471	22.70	1,570,320	22.70	1,615,026	6107 - Equipment/Property Technician	30.12	36.81	22.70	1,678,554	22.70	1,678,554	22.70	1,678,554
3.00	217,548	3.00	225,630	4.00	297,374	6108 - Logistics Evidence Technician	30.97	37.95	4.00	303,652	4.00	303,652	4.00	303,652
1.00	88,476	1.00	94,538	1.00	99,650	6111 - Procurement Analyst Senior	43.91	53.98	2.00	203,900	2.00	203,900	2.00	203,900
43.00	2,611,811	48.00	3,152,145	48.00	3,303,809	6150 - MCSO Records Technician	30.12	36.81	48.00	3,391,556	48.00	3,391,556	48.00	3,391,556
0.00	0	0.00	0	0.00	0	R6150 - Retired MCSO Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
7.00	521,480	7.00	561,903	7.00	566,030	6151 - Records Coordinator	35.81	43.91	7.00	582,266	7.00	582,266	7.00	582,266
0.00	0	0.00	0	0.00	0	R6151 - Retired Records Coordinator	N/A	N/A	0.00	0	0.00	0	0.00	0
4.00	224,964	0.00	0	0.00	0	6157 - Records Technician	30.12	36.81	0.00	0	0.00	0	0.00	0
1.00	83,917	1.00	87,007	1.00	89,011	6182 - Fleet Maintenance Technician 3	35.81	43.91	1.00	91,684	1.00	91,684	1.00	91,684
1.00	89,359	1.00	98,380	1.00	103,701	6200 - Program Communications Coordinator	43.91	53.98	1.00	97,155	1.00	97,155	1.00	97,155
1.00	46,959	1.00	50,112	1.00	52,743	6245 - Sewing Specialist	22.61	27.59	1.00	55,958	1.00	55,958	1.00	55,958
4.00	347,611	4.00	365,720	8.00	730,008	6248 - Background Investigator	39.04	47.95	8.00	762,075	8.00	762,075	8.00	762,075
37.10	2,382,992	37.10	2,515,464	37.10	2,541,438	6258 - Facility Security Officer	30.99	37.95	37.10	2,725,648	37.10	2,725,648	37.10	2,725,648
2.00	183,242	2.00	190,008	2.00	194,392	6264 - Corrections Hearings Officer	39.04	47.95	2.00	200,240	2.00	200,240	2.00	200,240

SHERIFF

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.00	254,225	4.00	261,133	4.00	270,083	6266 - Corrections Technician	32.82	40.20	3.00	224,683	3.00	224,683	3.00	224,683
12.00	995,043	14.00	1,265,294	14.00	1,319,401	6268 - Corrections Counselor	40.20	49.40	16.00	1,543,491	16.00	1,543,491	16.00	1,543,491
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	84,517	1.00	90,202	0.00	0	6278 - Digital Forensics Examiner	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	68,424	0.00	0	0.00	0	6280 - Investigative Support Specialist	N/A	N/A	0.00	0	0.00	0	0.00	0
2.00	223,949	2.00	235,641	2.00	233,339	6405 - Development Analyst	53.98	66.44	3.00	353,940	3.00	353,940	3.00	353,940
3.00	415,992	3.00	431,403	3.00	460,060	6412 - Systems Administrator Senior	62.61	77.06	3.00	482,703	3.00	482,703	3.00	482,703
2.00	239,284	2.00	225,421	3.00	359,820	6414 - Systems Administrator	53.98	66.44	3.00	381,873	3.00	381,873	3.00	381,873
1.00	99,288	1.00	102,961	1.00	105,334	9005 - Administrative Analyst Senior	37.06	55.60	0.00	0	0.00	0	0.00	0
1.50	122,045	2.00	163,065	1.00	79,336	9007 - Chaplain	32.37	48.56	1.00	84,166	1.00	84,166	1.00	84,166
1.00	56,498	1.00	61,922	2.00	130,725	9061 - Human Resources Technician (NR)	29.56	41.39	5.00	374,619	5.00	374,619	5.00	374,619
1.00	87,166	1.00	92,755	1.00	97,735	9080 - Human Resources Analyst 1	32.50	48.75	1.00	101,784	1.00	101,784	1.00	101,784
1.00	112,592	1.00	116,758	1.00	113,832	9335 - Finance Supervisor	42.44	65.03	2.00	240,762	2.00	240,762	2.00	240,762
1.00	132,237	1.00	141,244	1.00	148,833	9336 - Finance Manager	52.47	78.71	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9338 - Finance Manager Senior	58.85	94.16	1.00	173,943	1.00	173,943	1.00	173,943
4.00	382,502	4.00	402,697	5.00	539,065	9361 - Program Supervisor	42.44	65.03	8.00	837,474	8.00	837,474	8.00	837,474
2.00	251,168	3.00	393,494	2.00	263,883	9364 - Manager 2	48.58	72.88	2.00	276,247	2.00	276,247	2.00	276,247
1.00	132,601	1.00	144,394	2.00	304,849	9365 - Manager Senior	52.47	78.71	1.00	153,187	1.00	153,187	1.00	153,187
1.00	134,486	1.00	132,844	1.00	139,981	9366 - Quality Manager	52.47	78.71	1.00	148,503	1.00	148,503	1.00	148,503
5.00	656,179	5.00	700,872	6.00	903,649	9400 - Staff Assistant	N/A	N/A	7.00	1,145,517	7.00	1,145,517	7.00	1,145,517
1.00	179,920	1.00	186,577	1.00	190,875	9453 - IT Manager 2	58.85	94.16	1.00	196,598	1.00	196,598	1.00	196,598
2.00	214,332	3.00	335,177	3.00	363,782	9615 - Manager 1	45.41	68.11	3.00	387,021	3.00	387,021	3.00	387,021
1.00	162,225	1.00	173,274	0.00	0	9619 - Deputy Director	63.56	101.69	0.00	0	0.00	0	0.00	0
1.00	154,907	1.00	165,458	1.00	172,319	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	1.00	177,485	1.00	177,485
3.00	624,405	3.00	623,506	3.00	650,328	9625 - Chief Deputy	68.64	109.82	3.00	675,522	3.00	675,522	3.00	675,522
10.00	1,817,980	9.00	1,721,358	9.00	1,774,769	9627 - Captain	63.56	101.69	9.00	1,868,672	9.00	1,868,672	9.00	1,868,672
2.00	146,517	1.00	81,432	1.00	83,631	9634 - Administrative Specialist (NR)	29.56	41.39	1.00	86,391	1.00	86,391	1.00	86,391
12.00	1,844,585	4.00	627,023	4.00	654,468	9647 - Lieutenant	58.85	94.16	4.00	706,532	4.00	706,532	4.00	706,532
0.00	0	6.00	1,004,590	7.00	1,214,884	9648 - Corrections Lieutenant	58.85	94.16	7.00	1,270,304	7.00	1,270,304	7.00	1,270,304
5.00	388,084	5.00	448,508	5.00	470,167	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	7.00	677,861	7.00	677,861	7.00	677,861
1.00	113,674	2.00	235,760	2.00	241,192	9710 - Management Analyst	39.66	59.49	1.00	124,212	1.00	124,212	1.00	124,212
1.00	118,134	1.00	122,505	1.00	125,813	9715 - Human Resources Manager 1	48.58	72.88	1.00	146,697	1.00	146,697	1.00	146,697

SHERIFF

1000: GENERAL FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	220,908	2.00	232,724	3.00	357,057	9748 - Human Resources Analyst Senior	42.44	65.03	3.00	385,689	3.00	385,689	3.00	385,689
0.00	0	0.00	-271,227	0.00	-216,483	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	140,984	0.00	140,984	0.00	2,518,472
709.41	70,872,342	728.45	74,279,025	733.45	77,068,288	TOTAL BUDGET			763.95	84,234,026	763.95	84,234,026	763.95	86,611,514

SHERIFF

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,597,499	4,084,998	5,367,155	4,442,600	60000 - Permanent	1,112,200	1,112,200	1,112,200
54,945	0	29,827	29,827	60100 - Temporary	494,508	494,508	494,508
538,799	1,058,907	162,804	249,550	60110 - Overtime	155,285	155,285	155,285
125,125	194,353	0	0	60120 - Premium	0	0	0
1,936,819	2,420,360	2,666,802	2,277,951	60130 - Salary Related	596,901	596,901	596,901
23,108	0	4,186	4,186	60135 - Non Base Fringe	238,818	238,818	238,818
973,514	1,189,986	1,497,918	1,243,469	60140 - Insurance Benefits	339,280	339,280	339,280
17,708	0	9,514	9,514	60145 - Non Base Insurance	39,146	39,146	39,146
7,267,518	8,948,605	9,738,206	8,257,097	TOTAL Personnel	2,976,138	2,976,138	2,976,138
0	0	294,000	294,000	60160 - Pass-Through & Program Support	144,000	144,000	144,000
239,079	310,958	502,704	502,704	60170 - Professional Services	324,022	324,022	324,022
239,079	310,958	796,704	796,704	TOTAL Contractual Services	468,022	468,022	468,022
6,920	0	43,992	30,825	60240 - Supplies	253,324	253,324	253,324
0	95	7,000	7,000	60260 - Training & Non-Local Travel	7,000	7,000	7,000
7,500	0	0	0	60290 - Software, Subscription Computing, Maintenance	0	0	0
14,420	95	50,992	37,825	TOTAL Materials & Supplies	260,324	260,324	260,324
962,376	1,283,069	1,398,653	1,204,263	60350 - Indirect Expense	256,796	256,796	256,796
962,376	1,283,069	1,398,653	1,204,263	TOTAL Internal Services	256,796	256,796	256,796
0	0	2,800,000	2,800,000	60550 - Capital Equipment - Expenditure	4,000,000	4,000,000	4,000,000
0	0	2,800,000	2,800,000	TOTAL Capital Outlay	4,000,000	4,000,000	4,000,000
8,483,393	10,542,727	14,784,555	13,095,889	TOTAL FUND 1505: Federal/State Program Fund	7,961,280	7,961,280	7,961,280

SHERIFF

1505: FEDERAL/STATE PROGRAM FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
4.30	492,135	4.30	501,288	4.30	516,764	2025 - Deputy Sheriff	41.82	51.39	3.30	407,212	3.30	407,212	3.30	407,212
24.38	2,744,223	26.92	3,059,033	28.92	3,419,391	2029 - Corrections Deputy	39.71	50.27	1.88	212,801	1.88	212,801	1.88	212,801
6.00	773,799	6.00	865,547	6.00	884,313	4055 - Corrections Sergeant	51.80	61.50	0.00	0	0.00	0	0.00	0
0.00	0	1.00	92,672	1.00	100,649	6063 - Project Manager Represented	46.53	57.28	1.00	106,805	1.00	106,805	1.00	106,805
3.00	223,981	3.00	245,925	3.00	259,080	6268 - Corrections Counselor	40.20	49.40	3.00	263,224	3.00	263,224	3.00	263,224
0.00	0	0.00	0	0.00	0	R6268 - Retired Corrections Counselor	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	102,308	1.00	109,276	1.00	115,147	9361 - Program Supervisor	42.44	65.03	1.00	122,158	1.00	122,158	1.00	122,158
0.00	0	0.00	77,244	0.00	71,811	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
38.68	4,336,446	42.22	4,950,985	44.22	5,367,155	TOTAL BUDGET			10.18	1,112,200	10.18	1,112,200	10.18	1,112,200

SHERIFF

FUND 1513: INMATE WELFARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
275,579	272,821	251,937	251,937	60000 - Permanent	260,007	260,007	260,007
52,197	4,220	6,000	6,000	60100 - Temporary	0	0	0
12,716	11,190	10,000	10,000	60110 - Overtime	10,000	10,000	10,000
20,004	7,592	10,000	10,000	60120 - Premium	10,000	10,000	10,000
121,373	116,724	117,658	117,658	60130 - Salary Related	122,582	122,582	122,582
19,238	1,737	509	509	60135 - Non Base Fringe	0	0	0
108,375	108,940	100,397	100,397	60140 - Insurance Benefits	103,535	103,535	103,535
1,928	231	216	216	60145 - Non Base Insurance	0	0	0
611,409	523,456	496,717	496,717	TOTAL Personnel	506,124	506,124	506,124
40,607	46,470	215,000	215,000	60170 - Professional Services	215,000	215,000	215,000
40,607	46,470	215,000	215,000	TOTAL Contractual Services	215,000	215,000	215,000
53	0	1,000	1,000	60200 - Communications	1,000	1,000	1,000
1,049	1,553	2,000	2,000	60210 - Rentals	2,000	2,000	2,000
14,350	238	2,000	2,000	60220 - Repairs & Maintenance	2,000	2,000	2,000
662,753	684,788	924,491	924,491	60240 - Supplies	930,398	930,398	930,398
3,193	3,944	4,000	4,000	60246 - Medical & Dental Supplies	4,000	4,000	4,000
681,397	690,523	933,491	933,491	TOTAL Materials & Supplies	939,398	939,398	939,398
94,417	85,480	80,617	80,617	60350 - Indirect Expense	69,035	69,035	69,035
15,323	16,109	18,150	18,150	60370 - Internal Service Telecommunications	16,397	16,397	16,397
0	4,576	4,523	4,523	60430 - Internal Service Facilities & Property Management	25,154	25,154	25,154
0	237	227	227	60432 - Internal Service Enhanced Building Services	1,384	1,384	1,384
5,768	6,737	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
35,555	35,730	35,000	35,000	60440 - Internal Service Other	75,192	75,192	75,192
1,834	2,051	2,275	2,275	60461 - Internal Service Distribution	2,316	2,316	2,316
152,897	150,921	140,792	140,792	TOTAL Internal Services	189,478	189,478	189,478
1,486,311	1,411,369	1,786,000	1,786,000	TOTAL FUND 1513: Inmate Welfare Fund	1,850,000	1,850,000	1,850,000

SHERIFF

1513: INMATE WELFARE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.10	6,272	0.10	6,504	0.10	5,674	6002 - Office Assistant Senior	29.22	35.78	0.10	6,372	0.10	6,372	0.10	6,372
3.30	232,138	3.30	240,751	3.30	246,263	6107 - Equipment/Property Technician	30.12	36.81	3.30	253,635	3.30	253,635	3.30	253,635
0.50	35,203	0.00	0	0.00	0	9007 - Chaplain	32.37	48.56	0.00	0	0.00	0	0.00	0
3.90	273,613	3.40	247,255	3.40	251,937	TOTAL BUDGET			3.40	260,007	3.40	260,007	3.40	260,007

SHERIFF

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
646,551	525,488	481,715	481,715	60000 - Permanent	0	0	0
0	37,043	0	0	60100 - Temporary	0	0	0
75,536	3,404	0	0	60110 - Overtime	0	0	0
23,438	1,273	0	0	60120 - Premium	0	0	0
327,293	200,637	195,876	195,876	60130 - Salary Related	0	0	0
0	9,203	0	0	60135 - Non Base Fringe	0	0	0
173,811	186,464	177,330	177,330	60140 - Insurance Benefits	0	0	0
0	1,422	0	0	60145 - Non Base Insurance	0	0	0
1,246,629	964,934	854,921	854,921	TOTAL Personnel	0	0	0
0	951	0	0	60200 - Communications	0	0	0
0	0	2,606	2,606	60240 - Supplies	0	0	0
0	951	2,606	2,606	TOTAL Materials & Supplies	0	0	0
1,246,629	965,885	857,527	857,527	TOTAL FUND 1515: Coronavirus (COVID-19) Response Fund	0	0	0

SHERIFF

1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
3.00	309,526	0.00	0	0.00	0	2025 - Deputy Sheriff	41.82	51.39	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	2029 - Corrections Deputy	39.71	50.27	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	57,566	6002 - Office Assistant Senior	29.22	35.78	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	167,750	6248 - Background Investigator	39.04	47.95	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	1.00	83,290	9061 - Human Resources Technician (NR)	29.56	41.39	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	2.00	173,109	9670 - Human Resources Analyst 2 (NR)	37.06	55.60	0.00	0	0.00	0	0.00	0
3.00	309,526	0.00	0	6.00	481,715	TOTAL BUDGET			0.00	0	0.00	0	0.00	0

SHERIFF

FUND 1516: JUSTICE SERVICES SPECIAL OPS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,396,638	2,952,203	4,665,606	4,665,606	60000 - Permanent	4,913,896	4,913,896	4,913,896
18,616	7,683	10,000	10,000	60100 - Temporary	12,000	12,000	12,000
627,351	661,556	560,000	560,000	60110 - Overtime	560,000	560,000	560,000
170,511	180,030	210,000	210,000	60120 - Premium	219,000	219,000	219,000
1,313,712	1,564,372	2,479,866	2,479,866	60130 - Salary Related	2,622,940	2,622,940	2,622,940
3,595	1,962	848	848	60135 - Non Base Fringe	1,019	1,019	1,019
820,225	996,679	1,503,925	1,503,925	60140 - Insurance Benefits	1,561,237	1,561,237	1,561,237
685	286	360	360	60145 - Non Base Insurance	432	432	432
5,351,334	6,364,771	9,430,605	9,430,605	TOTAL Personnel	9,890,524	9,890,524	9,890,524
507,489	986,271	115,000	115,000	60160 - Pass-Through & Program Support	115,000	115,000	115,000
29,774	13,702	18,600	18,600	60170 - Professional Services	20,038	20,038	20,038
537,263	999,973	133,600	133,600	TOTAL Contractual Services	135,038	135,038	135,038
23,168	21,883	46,000	46,000	60190 - Utilities	46,000	46,000	46,000
3,615	12,825	1,000	1,000	60200 - Communications	1,000	1,000	1,000
11,376	13,153	13,000	13,000	60210 - Rentals	13,000	13,000	13,000
271	390	1,000	1,000	60220 - Repairs & Maintenance	1,000	1,000	1,000
105,325	20,118	250,523	250,523	60240 - Supplies	218,035	218,035	218,035
12,936	6,179	12,000	12,000	60260 - Training & Non-Local Travel	14,000	14,000	14,000
25,754	40,775	25,000	25,000	60290 - Software, Subscription Computing, Maintenance	25,000	25,000	25,000
833	413	0	0	60320 - Refunds	0	0	0
0	80	2,000	2,000	60340 - Dues & Subscriptions	2,000	2,000	2,000
183,278	115,816	350,523	350,523	TOTAL Materials & Supplies	320,035	320,035	320,035
827,122	1,039,368	984,635	984,635	60350 - Indirect Expense	1,076,335	1,076,335	1,076,335
4,803	4,833	9,076	9,076	60370 - Internal Service Telecommunications	6,785	6,785	6,785
3,512	3,767	2,685	2,685	60430 - Internal Service Facilities & Property Management	2,738	2,738	2,738
182	195	135	135	60432 - Internal Service Enhanced Building Services	151	151	151
7,117	6,939	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
150	225	0	0	60440 - Internal Service Other	0	0	0
7,325	8,718	7,699	7,699	60461 - Internal Service Distribution	4,631	4,631	4,631
893	1,269	1,345	1,345	60462 - Internal Service Records	1,667	1,667	1,667
851,105	1,065,314	1,005,575	1,005,575	TOTAL Internal Services	1,092,307	1,092,307	1,092,307
52,146	0	628,080	628,080	60550 - Capital Equipment - Expenditure	653,043	653,043	653,043
52,146	0	628,080	628,080	TOTAL Capital Outlay	653,043	653,043	653,043
6,975,126	8,545,875	11,548,383	11,548,383	TOTAL FUND 1516: Justice Services Special Ops Fund	12,090,947	12,090,947	12,090,947

SHERIFF

1516: JUSTICE SERVICES SPECIAL OPS FUND

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED		POSITION DETAIL	SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT		MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
2.00	273,824	4.00	583,765	4.00	584,365	2005 - Sergeant	53.73	63.65	5.00	750,658	5.00	750,658	5.00	750,658
9.00	906,032	17.00	1,843,568	17.00	1,881,478	2025 - Deputy Sheriff	41.82	51.39	17.00	1,958,359	17.00	1,958,359	17.00	1,958,359
2.50	273,221	1.50	167,545	1.50	176,203	2029 - Corrections Deputy	39.71	50.27	1.00	124,172	1.00	124,172	1.00	124,172
0.50	27,134	0.50	28,136	0.50	28,783	6001 - Office Assistant 2	26.02	31.81	0.50	31,188	0.50	31,188	0.50	31,188
3.00	182,465	3.00	165,494	3.00	190,106	6002 - Office Assistant Senior	29.22	35.78	4.00	278,426	4.00	278,426	4.00	278,426
1.00	73,038	1.00	78,126	1.00	79,156	6030 - Finance Specialist 2	36.81	45.18	1.00	83,938	1.00	83,938	1.00	83,938
1.00	70,345	1.00	72,955	1.00	74,625	6035 - Alarm Ordinance Coordinator	30.12	36.81	1.00	76,859	1.00	76,859	1.00	76,859
1.00	74,604	1.00	76,823	1.00	83,280	6073 - Data Analyst	36.81	45.18	1.00	88,307	1.00	88,307	1.00	88,307
1.00	62,275	1.00	66,466	1.00	69,958	6107 - Equipment/Property Technician	30.12	36.81	1.00	74,218	1.00	74,218	1.00	74,218
1.00	61,826	1.00	65,991	1.00	69,468	6108 - Logistics Evidence Technician	30.97	37.95	1.00	66,249	1.00	66,249	1.00	66,249
1.00	64,582	1.00	69,732	1.00	66,064	6150 - MCSO Records Technician	30.12	36.81	1.00	76,859	1.00	76,859	1.00	76,859
0.00	0	0.00	0	0.00	0	R6150 - Retired MCSO Records Technician	N/A	N/A	0.00	0	0.00	0	0.00	0
1.00	89,133	1.00	98,380	1.00	103,701	6200 - Program Communications Coordinator	43.91	53.98	1.00	109,978	1.00	109,978	1.00	109,978
6.00	410,544	6.00	389,410	6.00	435,474	6258 - Facility Security Officer	30.99	37.95	6.00	405,277	6.00	405,277	6.00	405,277
1.00	106,279	1.00	110,754	1.00	116,709	6414 - Systems Administrator	53.98	66.44	1.00	123,871	1.00	123,871	1.00	123,871
0.00	0	1.00	95,705	1.00	93,616	9361 - Program Supervisor	42.44	65.03	0.00	0	0.00	0	0.00	0
1.00	177,786	1.00	184,783	1.00	194,711	9627 - Captain	63.56	101.69	1.00	206,566	1.00	206,566	1.00	206,566
1.00	67,415	1.00	69,909	1.00	71,797	9634 - Administrative Specialist (NR)	29.56	41.39	1.00	74,166	1.00	74,166	1.00	74,166
2.00	270,510	2.00	289,885	2.00	301,881	9647 - Lieutenant	58.85	94.16	2.00	339,115	2.00	339,115	2.00	339,115
0.50	41,531	0.50	43,068	0.50	44,231	9749 - AA/EEO Specialist (inactive)	39.66	59.49	0.50	45,690	0.50	45,690	0.50	45,690
0.00	0	0.00	-2,791	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	0	0.00	0	0.00	0
35.50	3,232,544	45.50	4,497,704	45.50	4,665,606	TOTAL BUDGET			46.00	4,913,896	46.00	4,913,896	46.00	4,913,896

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FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
239,720,154	197,368,376	141,012,609	141,012,609	TOTAL BEGINNING WORKING CAPITAL	129,840,535	129,840,535	125,843,425
TAXES							
319,859	308,743	500,000	500,000	Heavy Equipment Rental Tax	500,000	500,000	500,000
245,853	435,299	60,000	60,000	In Lieu of Taxes	60,000	60,000	60,000
152,700,000	157,000,000	176,006,343	176,006,343	Income Taxes	184,806,660	184,806,660	184,806,660
37,227,277	39,638,780	41,167,500	41,167,500	Motor Vehicle Rental Tax	42,196,688	42,196,688	42,196,688
2,955,156	2,509,469	2,681,516	2,681,516	Penalty & Interest	2,842,905	2,842,905	2,842,905
4,601,562	7,040,646	3,953,825	3,953,825	Prior Year Taxes	4,026,661	4,026,661	4,026,661
385,401,259	397,301,879	406,277,166	406,277,166	Property Taxes	424,388,107	424,388,107	424,388,107
57,041	51,204	0	0	Transient Lodging Tax	0	0	0
583,508,007	604,286,019	630,646,350	630,646,350		658,821,021	658,821,021	658,821,021
INTERGOVERNMENTAL							
6,814,398	5,893,069	7,476,565	7,476,565	Federal & State Sources	7,242,652	7,242,652	7,242,652
201,137	57,659	0	0	Federal Sources	0	0	0
4,738,110	4,009,393	1,937,230	1,937,230	Local Sources	2,892,557	2,892,557	2,120,208
2,562,624	2,939,556	2,866,760	2,866,760	State Sources	2,926,104	2,926,104	2,926,104
14,316,269	12,899,676	12,280,555	12,280,555		13,061,313	13,061,313	12,288,964
LICENSES & PERMITS							
13,153,633	13,477,950	17,370,416	17,370,416	Licenses	18,829,534	18,829,534	18,930,574
335,797	329,610	409,510	409,510	Permits	535,000	535,000	535,000
13,489,431	13,807,560	17,779,926	17,779,926		19,364,534	19,364,534	19,465,574
SERVICE CHARGES							
190,119	1,181,826	2,131,466	2,131,466	Elections	2,005,001	2,005,001	2,005,001
249,783	228,684	0	0	Facilities Management	0	0	0
11,571,449	9,432,031	11,635,848	13,001,967	IG Charges for Services	12,133,290	12,133,290	12,133,290
819,802	899,078	592,388	592,388	Services Charges	656,866	656,866	656,866
12,831,154	11,741,620	14,359,702	15,725,821		14,795,157	14,795,157	14,795,157
12,144,827	11,800,899	4,185,000	4,185,000	TOTAL INTEREST	3,185,000	3,185,000	6,185,000

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OTHER							
6,489,637	4,347,848	4,517,565	4,517,565	Dividends/Refunds	5,904,370	5,904,370	6,229,370
431,461	456,030	526,668	526,668	Fines/Forfeitures	472,522	472,522	567,340
247,083	189,289	10,500	42,500	Miscellaneous	20,500	20,500	20,500
676,987	981,681	0	0	Nongovernmental Grants	0	0	0
1,002,808	340,741	402,700	402,700	Sales	484,700	484,700	484,700
52,731,236	65,982,473	66,184,018	66,083,487	Service Reimbursements	66,657,231	66,657,231	66,863,019
0	100	0	0	Trusts	0	0	0
61,579,211	72,298,161	71,641,451	71,572,920		73,539,323	73,539,323	74,164,929
2,981,401	1,288,173	7,281,939	13,671,419	TOTAL FINANCING SOURCES	5,587,358	5,587,358	5,587,358
940,570,454	925,490,486	899,187,532	906,874,600	FUND TOTAL	918,194,241	918,194,241	917,151,428

FUND 1000: GENERAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
26,648,754	27,663,991	27,366,684	27,749,174	Personnel	28,843,809	28,843,809	28,824,103
35,427,896	44,971,047	43,910,985	44,192,601	Contractual Services	38,026,710	38,026,710	39,885,583
1,142,083	1,655,583	667,283	664,888	Materials & Supplies	937,896	937,896	931,129
4,460,346	4,993,773	5,036,352	5,036,352	Internal Services	4,838,989	4,838,989	4,838,989
67,679,080	79,284,394	76,981,304	77,643,015		72,647,404	72,647,404	74,479,804
HOMELESS SERVICES DEPARTMENT							
6,484,590	7,754,883	8,194,903	8,194,903	Personnel	7,835,917	7,835,917	7,758,439
47,218,073	21,220,314	51,760,241	56,601,481	Contractual Services	51,505,999	51,505,999	52,259,873
5,616,230	1,025,792	164,642	1,712,882	Materials & Supplies	55,053	55,053	53,595
4,089,947	4,381,092	4,417,854	4,417,854	Internal Services	3,417,251	3,417,251	3,417,251
63,408,840	34,382,082	64,537,640	70,927,120		62,814,220	62,814,220	63,489,158
HEALTH DEPARTMENT							
82,483,606	90,595,032	97,637,716	97,696,225	Personnel	95,955,309	95,955,309	97,217,223
25,104,610	26,759,782	23,874,443	23,632,242	Contractual Services	21,647,076	21,647,076	21,507,076
6,588,247	8,698,599	6,455,048	6,368,442	Materials & Supplies	7,680,555	7,680,555	7,591,094
15,506,158	19,485,646	21,269,678	21,285,597	Internal Services	21,085,522	21,085,522	20,895,854
372,768	62,302	0	0	Capital Outlay	0	0	0
130,055,389	145,601,361	149,236,885	148,982,506		146,368,462	146,368,462	147,211,247

FUND 1000: GENERAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
51,870,621	51,480,065	57,677,646	58,182,023	Personnel	50,443,255	50,443,255	51,143,505
11,728,208	10,626,762	11,969,012	11,026,071	Contractual Services	11,011,844	11,011,844	11,106,364
1,691,731	1,433,370	1,778,740	2,165,725	Materials & Supplies	2,111,882	2,111,882	2,111,882
16,715,068	16,741,583	17,821,483	17,821,483	Internal Services	17,529,478	17,529,478	17,586,183
19,285	0	11,000	11,000	Capital Outlay	11,000	11,000	11,000
82,024,913	80,281,780	89,257,881	89,206,302		81,107,459	81,107,459	81,958,934
DISTRICT ATTORNEY							
35,309,574	37,760,247	41,556,245	41,556,245	Personnel	41,195,650	41,195,650	41,299,647
1,583,736	1,308,035	782,116	782,116	Contractual Services	541,000	541,000	481,000
2,479,641	2,417,360	2,030,405	2,030,405	Materials & Supplies	2,439,636	2,439,636	2,360,205
4,664,053	4,649,370	4,366,456	4,366,456	Internal Services	4,288,672	4,288,672	4,288,672
0	0	12,092	12,092	Capital Outlay	0	0	0
44,037,003	46,135,013	48,747,314	48,747,314		48,464,958	48,464,958	48,429,524
SHERIFF							
140,295,969	145,659,175	155,673,402	158,707,271	Personnel	170,278,393	170,278,393	174,712,660
6,195,185	5,990,586	6,760,401	6,760,401	Contractual Services	6,370,002	6,370,002	6,370,002
4,496,387	4,581,359	6,378,930	5,922,062	Materials & Supplies	6,889,892	6,889,892	6,962,619
24,161,446	24,983,228	27,130,254	27,130,254	Internal Services	28,122,781	28,122,781	28,122,781
63,551	378,829	725,000	725,000	Capital Outlay	725,000	725,000	725,000
175,212,537	181,593,177	196,667,987	199,244,988		212,386,068	212,386,068	216,893,062
NONDEPARTMENTAL							
32,439,803	19,997,316	19,680,408	19,634,935	Personnel	21,455,260	21,455,260	21,242,844
19,112,717	16,640,535	18,634,475	18,634,475	Contractual Services	19,185,612	19,185,612	20,762,362
929,454	989,371	1,443,071	1,488,544	Materials & Supplies	1,610,816	1,610,816	1,547,066
16,265,922	15,934,453	15,891,146	15,891,146	Internal Services	16,064,665	16,064,665	16,064,665
68,747,895	53,561,674	55,649,100	55,649,100		58,316,353	58,316,353	59,616,937
OVERALL COUNTY							
0	0	0	0	Contractual Services	0	0	0
0	0	0	0		0	0	0
COUNTY MANAGEMENT							
43,599,987	46,432,024	49,705,454	49,705,454	Personnel	50,895,313	50,895,313	49,996,657
5,997,629	6,033,929	7,112,094	7,187,094	Contractual Services	6,665,346	6,665,346	6,635,902
1,642,287	2,327,128	2,836,278	2,836,278	Materials & Supplies	1,853,377	1,853,377	1,858,415
7,030,198	5,561,260	5,754,938	5,754,938	Internal Services	5,905,087	5,905,087	5,905,087
58,270,101	60,354,340	65,408,764	65,483,764		65,319,123	65,319,123	64,396,061

FUND 1000: GENERAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
14,678,233	16,227,308	18,510,239	18,510,239	Personnel	18,955,676	18,955,676	19,126,330
3,805,527	6,525,253	3,131,776	3,131,776	Contractual Services	3,390,013	3,390,013	3,399,275
1,104,717	1,351,638	1,697,701	1,697,701	Materials & Supplies	1,512,687	1,512,687	1,512,687
4,445,008	4,342,430	4,329,534	4,329,534	Internal Services	4,662,513	4,662,513	4,662,513
366,260	0	0	0	Capital Outlay	0	0	0
24,399,744	28,446,629	27,669,250	27,669,250		28,520,889	28,520,889	28,700,805
COUNTY ASSETS							
8,330,954	9,284,450	9,805,771	9,805,771	Personnel	9,645,611	9,645,611	9,645,611
41,373	26,438	60,668	60,668	Contractual Services	149,777	149,777	149,777
97,740	68,432	167,926	167,926	Materials & Supplies	177,892	177,892	177,892
961,224	811,731	885,614	885,614	Internal Services	816,712	816,712	816,712
9,431,291	10,191,051	10,919,979	10,919,979		10,789,992	10,789,992	10,789,992
CASH TRANSFERS TO...							
3,300,000	3,510,000	1,500,000	1,500,000	Information Technology Capital Fund	0	0	0
6,072,285	700,000	2,775,000	2,775,000	Capital Improvement Fund	250,000	250,000	410,000
0	0	0	552,684	General Fund	0	0	0
1,510,000	3,812,900	3,300,000	3,300,000	Justice Center Capital Fund	0	0	0
0	0	0	0	Vector Control Relocation Capital Fund	2,500,000	2,500,000	0
6,783,000	0	0	0	Capital Debt Retirement Fund	0	0	0
0	0	0	0	Sobering and Crisis Intervention Capital Fund	12,397,579	12,397,579	12,397,579
500,000	1,000,000	1,736,335	1,736,335	Asset Preservation Fund	0	0	200,000
0	3,110,421	0	0	Animal Services Facility Capital Fund	0	0	0
595,000	100,000	0	0	Facilities Management Fund	0	0	0
1,175,000	17,500,000	0	0	Homeless Services Capital Fund	0	0	0
19,935,285	29,733,321	9,311,335	9,864,019		15,147,579	15,147,579	13,007,579
CONTINGENCY							
0	0	27,011,967	24,749,117	CONTINGENCY	35,270,703	35,270,703	26,777,294
0	0	27,011,967	24,749,117		35,270,703	35,270,703	26,777,294
UNAPPROPRIATED BALANCE							
197,368,376	175,925,645	77,788,126	77,788,126	UNAPPROPRIATED BALANCE	81,041,031	81,041,031	81,401,031
197,368,376	175,925,645	77,788,126	77,788,126		81,041,031	81,041,031	81,401,031
940,570,454	925,490,466	899,187,532	906,874,600	FUND TOTAL	918,194,241	918,194,241	917,151,428

FUND 1000: GENERAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
-71,733	0	0	0	50180 - Intergovernmental, Direct State	0	0	0
-3,562	-43,391	0	0	50190 - Intergovernmental, Federal through State	0	0	0
2,103	0	0	0	50200 - Intergovernmental, Direct Other	53,836	53,836	53,836
9,450	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
53,830	52,584	53,836	53,836	50220 - Licenses & Fees	0	0	0
5,590	0	0	0	50235 - Charges for Services	0	0	0
0	-231	0	0	50270 - Interest Earnings	0	0	0
8,570,111	11,146,217	10,142,630	10,529,341	50310 - Internal Service Reimbursement	7,708,003	7,708,003	7,788,924
0	0	0	0	50350 - Write Off Revenue	0	0	0
-904	-5,687	0	0	50360 - Miscellaneous Revenue	0	0	0
8,564,885	11,149,492	10,196,466	10,583,177		7,761,839	7,761,839	7,842,760
HOMELESS SERVICES DEPARTMENT							
108,311	108,311	0	0	50000 - Beginning Working Capital	0	0	0
-60,838	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
228,097	201,442	0	0	50270 - Interest Earnings	0	0	0
2,692,052	4,516,250	6,002,675	6,002,675	50310 - Internal Service Reimbursement	9,024,054	9,024,054	8,945,118
2,967,623	4,826,004	6,002,675	6,002,675		9,024,054	9,024,054	8,945,118
HEALTH DEPARTMENT							
-502	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
-216,085	2,355	0	0	50180 - Intergovernmental, Direct State	0	0	0
-83,449	-2,882	0	0	50190 - Intergovernmental, Federal through State	0	0	0
-2,562	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
46,459	37,356	0	0	50200 - Intergovernmental, Direct Other	0	0	0
-29	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
8,407,172	8,158,564	11,601,745	11,601,745	50220 - Licenses & Fees	12,244,734	12,244,734	12,345,774
172,925	208,365	0	0	50235 - Charges for Services	0	0	0
99,969	64,123	343,441	343,441	50236 - Charges for Services, Intergovernmental	275,629	275,629	275,629
248,088	226,972	0	0	50240 - Property and Space Rentals	0	0	0
5,316	5,154	0	0	50280 - Fines and Forfeitures	0	0	0
0	100	0	0	50300 - Donations, Restricted, Operating	0	0	0
2,050	1,705	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
14,261,339	19,548,574	20,306,624	20,052,245	50310 - Internal Service Reimbursement	18,402,917	18,402,917	18,501,943
0	8,000	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
4,500	-18,759	0	0	50360 - Miscellaneous Revenue	0	0	0
22,945,191	28,239,627	32,251,810	31,997,431		30,923,280	30,923,280	31,123,346

FUND 1000: GENERAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
217,774	57,659	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
5	7,958	12,000	12,000	50180 - Intergovernmental, Direct State	0	0	0
3,214,930	2,536,409	233,769	233,769	50200 - Intergovernmental, Direct Other	0	0	0
0	14	0	0	50235 - Charges for Services	0	0	0
-32,653	-6,164	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
167,216	153,576	196,700	196,700	50250 - Sales to the Public	170,700	170,700	170,700
273,097	321,409	258,668	258,668	50280 - Fines and Forfeitures	200,522	200,522	295,340
249	0	0	0	50290 - Dividends & Rebates	0	0	0
2,013,220	2,788,640	2,643,227	2,559,648	50310 - Internal Service Reimbursement	3,754,531	3,754,531	3,754,531
2,000	0	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
0	-7	0	32,000	50360 - Miscellaneous Revenue	0	0	0
5,855,837	5,859,493	3,344,364	3,292,785		4,125,753	4,125,753	4,220,571
DISTRICT ATTORNEY							
1,428,953	1,421,316	1,687,961	1,687,961	50200 - Intergovernmental, Direct Other	2,822,486	2,822,486	2,050,137
665,515	979,976	0	0	50210 - Non-governmental Grants, Operating	0	0	0
396,385	429,376	398,531	398,531	50235 - Charges for Services	478,066	478,066	478,066
0	0	1,268,369	1,268,369	50236 - Charges for Services, Intergovernmental	0	0	0
3,522	0	0	0	50290 - Dividends & Rebates	0	0	0
845,913	975,038	953,028	953,028	50310 - Internal Service Reimbursement	1,061,477	1,061,477	1,061,477
643,257	0	0	0	50320 - Cash Transfers In	0	0	0
0	1,321	0	0	50360 - Miscellaneous Revenue	0	0	0
3,983,545	3,807,026	4,307,889	4,307,889		4,362,029	4,362,029	3,589,680
SHERIFF							
-9	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	0	0	0	50210 - Non-governmental Grants, Operating	0	0	0
257,413	256,745	310,000	310,000	50220 - Licenses & Fees	330,000	330,000	330,000
1,625	0	0	0	50230 - Permits	0	0	0
90,853	136,551	104,800	104,800	50235 - Charges for Services	104,800	104,800	104,800
11,315,859	9,185,065	9,810,181	11,176,300	50236 - Charges for Services, Intergovernmental	11,645,054	11,645,054	11,645,054
1,713	1,713	0	0	50240 - Property and Space Rentals	0	0	0
44,696	51,812	32,000	32,000	50250 - Sales to the Public	40,000	40,000	40,000
7,064	5,232	8,000	8,000	50280 - Fines and Forfeitures	4,000	4,000	4,000
1,426,523	1,823,021	1,677,409	1,533,084	50310 - Internal Service Reimbursement	921,406	921,406	921,406
6,000	40,613	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
21,360	25,119	0	0	50360 - Miscellaneous Revenue	0	0	0
13,173,096	11,525,871	11,942,390	13,164,184		13,045,260	13,045,260	13,045,260

FUND 1000: GENERAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
-16,126	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
0	20,159	0	0	50180 - Intergovernmental, Direct State	0	0	0
0	-1,597	0	0	50190 - Intergovernmental, Federal through State	0	0	0
2,526	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
30,000	0	0	0	50200 - Intergovernmental, Direct Other	0	0	0
986,557	986,924	1,100,000	1,100,000	50220 - Licenses & Fees	1,200,000	1,200,000	1,200,000
0	688	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
0	26	0	0	50250 - Sales to the Public	0	0	0
0	1,293	0	0	50360 - Miscellaneous Revenue	0	0	0
1,002,957	1,007,492	1,100,000	1,100,000		1,200,000	1,200,000	1,200,000
OVERALL COUNTY							
238,935,707	194,720,351	137,688,220	137,688,220	50000 - Beginning Working Capital	128,377,490	128,377,490	124,380,380
385,401,259	397,301,879	406,277,166	406,277,166	50100 - Property Taxes, Current Year Levy	424,388,107	424,388,107	424,388,107
4,601,562	7,040,646	3,953,825	3,953,825	50101 - Property Taxes, Prior Year Levies	4,026,661	4,026,661	4,026,661
2,310,960	1,932,913	1,875,628	1,875,628	50102 - Property Taxes, Penalties	2,033,642	2,033,642	2,033,642
644,195	576,556	805,888	805,888	50103 - Property Taxes, Interest	809,263	809,263	809,263
6,963,793	5,940,939	7,476,565	7,476,565	50112 - Government Shared, Unrestricted	7,242,652	7,242,652	7,242,652
232,960	435,299	60,000	60,000	50116 - Payments in Lieu of Taxes, Unrestricted	60,000	60,000	60,000
12,893	0	0	0	50117 - Payments in Lieu of Taxes, Restricted	0	0	0
57,041	51,204	0	0	50120 - Transient Lodging Tax	0	0	0
37,227,277	39,638,780	41,167,500	41,167,500	50130 - Motor Vehicle Rental Tax	42,196,688	42,196,688	42,196,688
319,859	308,743	500,000	500,000	50135 - Heavy Equipment Rental Tax	500,000	500,000	500,000
152,700,000	157,000,000	176,006,343	176,006,343	50160 - Business Income Tax	184,806,660	184,806,660	184,806,660
135,763	312,005	0	0	50220 - Licenses & Fees	0	0	0
109,447	106,724	0	0	50235 - Charges for Services	0	0	0
9,559	9,315	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
11,774,244	11,449,570	4,000,000	4,000,000	50270 - Interest Earnings	3,000,000	3,000,000	6,000,000
132,466	106,838	250,000	250,000	50280 - Fines and Forfeitures	250,000	250,000	250,000
6,004,534	3,838,526	4,091,500	4,091,500	50290 - Dividends & Rebates	5,428,070	5,428,070	5,753,070
11,133,771	14,503,501	11,973,506	11,968,547	50310 - Internal Service Reimbursement	12,471,867	12,471,867	12,567,382
1,226,712	173,999	5,907,848	12,297,328	50320 - Cash Transfers In	4,200,138	4,200,138	4,200,138
0	0	0	0	50350 - Write Off Revenue	0	0	0
200,000	57,894	0	0	50360 - Miscellaneous Revenue	0	0	0
860,134,001	835,505,683	802,033,989	808,418,510		819,791,238	819,791,238	819,214,643

FUND 1000: GENERAL FUND								
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED	
COUNTY MANAGEMENT								
676,136	2,539,714	3,324,389	3,324,389	50000 - Beginning Working Capital	1,463,045	1,463,045	1,463,045	
2,847,749	2,909,083	2,853,760	2,853,760	50111 - County Assessment Function Funding Assistance (CAFFA)	2,925,104	2,925,104	2,925,104	
0	0	1,000	1,000	50180 - Intergovernmental, Direct State	1,000	1,000	1,000	
3,270,334	3,683,846	4,269,800	4,269,800	50220 - Licenses & Fees	5,019,800	5,019,800	5,019,800	
8,287	4,488	0	0	50235 - Charges for Services	0	0	0	
178,715	179,004	213,857	213,857	50236 - Charges for Services, Intergovernmental	212,607	212,607	212,607	
790,896	135,327	174,000	174,000	50250 - Sales to the Public	274,000	274,000	274,000	
142,486	150,118	185,000	185,000	50270 - Interest Earnings	185,000	185,000	185,000	
13,518	17,398	10,000	10,000	50280 - Fines and Forfeitures	18,000	18,000	18,000	
477,854	509,126	426,065	426,065	50290 - Dividends & Rebates	476,300	476,300	476,300	
2,023,087	426,523	149,260	149,260	50310 - Internal Service Reimbursement	1,132,000	1,132,000	1,132,000	
0	0	0	0	50350 - Write Off Revenue	0	0	0	
-38,713	23	500	500	50360 - Miscellaneous Revenue	500	500	500	
10,390,349	10,554,651	11,607,631	11,607,631		11,707,356	11,707,356	11,707,356	
COMMUNITY SERVICES								
2,688	0	0	0	50180 - Intergovernmental, Direct State	0	0	0	
15,666	16,467	15,500	15,500	50200 - Intergovernmental, Direct Other	16,235	16,235	16,235	
42,564	26,588	35,035	35,035	50220 - Licenses & Fees	35,000	35,000	35,000	
334,172	329,610	409,510	409,510	50230 - Permits	535,000	535,000	535,000	
36,315	13,561	89,057	89,057	50235 - Charges for Services	74,000	74,000	74,000	
190,119	1,181,826	2,131,466	2,131,466	50260 - Election Reimbursement	2,005,001	2,005,001	2,005,001	
3,478	195	0	0	50290 - Dividends & Rebates	0	0	0	
1,898,087	1,481,121	2,386,153	2,386,153	50310 - Internal Service Reimbursement	2,392,219	2,392,219	2,401,481	
1,111,433	1,114,174	1,374,091	1,374,091	50320 - Cash Transfers In	1,387,220	1,387,220	1,387,220	
52,841	79,479	10,000	10,000	50360 - Miscellaneous Revenue	20,000	20,000	20,000	
3,687,364	4,243,021	6,450,812	6,450,812		6,464,675	6,464,675	6,473,937	
COUNTY ASSETS								
-1,510	0	0	0	50190 - Intergovernmental, Federal through State	0	0	0	
0	-2,154	0	0	50200 - Intergovernmental, Direct Other	0	0	0	
0	694	0	0	50220 - Licenses & Fees	0	0	0	
-17	0	0	0	50240 - Property and Space Rentals	0	0	0	
7,867,133	8,773,586	9,949,506	9,949,506	50310 - Internal Service Reimbursement	9,788,757	9,788,757	9,788,757	
7,865,605	8,772,126	9,949,506	9,949,506		9,788,757	9,788,757	9,788,757	
940,570,454	925,490,486	899,187,532	906,874,600	FUND TOTAL	918,194,241	918,194,241	917,151,428	

FUND 1501: ROAD FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
17,450,756	22,002,660	12,812,011	12,812,011	TOTAL BEGINNING WORKING CAPITAL	9,775,860	9,775,860	9,775,860
TAXES							
5,730,236	5,752,856	5,700,000	5,700,000	County Gas Tax	5,750,000	5,750,000	5,750,000
117,414	54,523	110,000	110,000	In Lieu of Taxes	75,000	75,000	75,000
5,847,650	5,807,379	5,810,000	5,810,000		5,825,000	5,825,000	5,825,000
INTERGOVERNMENTAL							
3,552,087	563,268	3,717,456	3,717,456	Federal & State Sources	4,530,560	4,530,560	4,530,560
95,940	75,500	75,000	75,000	Local Sources	70,000	70,000	70,000
51,673,130	42,574,088	51,120,246	51,120,246	State Sources	54,647,687	54,647,687	54,647,687
55,321,158	43,212,856	54,912,702	54,912,702		59,248,247	59,248,247	59,248,247
LICENSES & PERMITS							
77,147	165,327	100,000	100,000	Permits	110,000	110,000	110,000
77,147	165,327	100,000	100,000		110,000	110,000	110,000
SERVICE CHARGES							
382,931	255,795	400,000	400,000	IG Charges for Services	400,000	400,000	400,000
73,224	236,137	105,000	105,000	Services Charges	110,000	110,000	110,000
456,155	491,932	505,000	505,000		510,000	510,000	510,000
1,764,496	2,684,837	750,000	750,000	TOTAL INTEREST	500,000	500,000	500,000
OTHER							
0	28,781	10,000	10,000	Dividends/Refunds	0	0	0
0	1,815	0	0	Miscellaneous	0	0	0
1,250	0	0	0	Sales	0	0	0
49,475	52,189	1,840,979	1,840,979	Service Reimbursements	1,649,551	1,649,551	1,649,551
50,725	82,785	1,850,979	1,850,979		1,649,551	1,649,551	1,649,551
80,968,088	74,447,774	76,740,692	76,740,692	FUND TOTAL	77,618,658	77,618,658	77,618,658

FUND 1501: ROAD FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
7,705,617	7,838,752	10,721,607	10,721,607	Personnel	12,076,728	12,076,728	12,196,219
44,818,429	43,463,083	51,250,485	51,250,485	Contractual Services	49,685,493	49,685,493	49,935,493
1,315,418	1,447,997	1,821,487	1,821,487	Materials & Supplies	2,109,397	2,109,397	2,109,397
4,801,309	5,538,257	7,800,950	7,800,950	Internal Services	7,289,129	7,289,129	7,308,774
275,572	66,310	125,000	125,000	Capital Outlay	180,000	180,000	180,000
49,083	0	0	0	Custodial Fund Deductions	0	0	0
58,965,429	58,354,399	71,719,529	71,719,529		71,340,747	71,340,747	71,729,883

FUND 1501: ROAD FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
CONTINGENCY							
0	0	5,021,163	5,021,163	CONTINGENCY	6,277,911	6,277,911	5,888,775
0	0	5,021,163	5,021,163		6,277,911	6,277,911	5,888,775
UNAPPROPRIATED BALANCE							
22,002,660	16,093,376	0	0	UNAPPROPRIATED BALANCE	0	0	0
22,002,660	16,093,376	0	0		0	0	0
80,968,088	74,447,774	76,740,692	76,740,692	FUND TOTAL	77,618,658	77,618,658	77,618,658

FUND 1501: ROAD FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
1,764,496	2,684,837	0	0	50270 - Interest Earnings	0	0	0
0	307	0	0	50360 - Miscellaneous Revenue	0	0	0
1,764,496	2,685,145	0	0		0	0	0
COMMUNITY SERVICES							
17,450,756	22,002,660	12,812,011	12,812,011	50000 - Beginning Working Capital	9,775,860	9,775,860	9,775,860
117,414	54,523	110,000	110,000	50117 - Payments in Lieu of Taxes, Restricted	75,000	75,000	75,000
5,730,236	5,752,856	5,700,000	5,700,000	50140 - County Gas Tax	5,750,000	5,750,000	5,750,000
51,673,130	42,574,088	51,120,246	51,120,246	50180 - Intergovernmental, Direct State	54,647,687	54,647,687	54,647,687
55,264	246,515	3,564,456	3,564,456	50190 - Intergovernmental, Federal through State	4,505,560	4,505,560	4,505,560
3,496,824	316,753	153,000	153,000	50195 - Intergovernmental, Federal through Other	25,000	25,000	25,000
95,940	75,500	75,000	75,000	50200 - Intergovernmental, Direct Other	70,000	70,000	70,000
77,147	165,327	100,000	100,000	50230 - Permits	110,000	110,000	110,000
73,224	236,137	105,000	105,000	50235 - Charges for Services	110,000	110,000	110,000
382,931	255,795	400,000	400,000	50236 - Charges for Services, Intergovernmental	400,000	400,000	400,000
1,250	0	0	0	50250 - Sales to the Public	0	0	0
0	0	750,000	750,000	50270 - Interest Earnings	500,000	500,000	500,000
0	28,781	10,000	10,000	50290 - Dividends & Rebates	0	0	0
49,475	52,189	1,840,979	1,840,979	50310 - Internal Service Reimbursement	1,649,551	1,649,551	1,649,551
0	1,508	0	0	50360 - Miscellaneous Revenue	0	0	0
79,203,592	71,762,630	76,740,692	76,740,692		77,618,658	77,618,658	77,618,658
80,968,088	74,447,774	76,740,692	76,740,692	FUND TOTAL	77,618,658	77,618,658	77,618,658

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
122,070	233,764	349,051	349,051	TOTAL BEGINNING WORKING CAPITAL	469,121	469,121	469,121
INTERGOVERNMENTAL							
106,918	106,000	106,000	106,000	State Sources	106,000	106,000	106,000
106,918	106,000	106,000	106,000		106,000	106,000	106,000
4,776	9,523	7,500	7,500	TOTAL INTEREST	15,000	15,000	15,000
233,764	349,287	462,551	462,551	FUND TOTAL	590,121	590,121	590,121

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
0	0	462,551	462,551	Contractual Services	0	0	100,000
0	0	462,551	462,551		0	0	100,000
CONTINGENCY							
0	0	0	0	CONTINGENCY	590,121	590,121	490,121
0	0	0	0		590,121	590,121	490,121
UNAPPROPRIATED BALANCE							
233,764	349,287	0	0	UNAPPROPRIATED BALANCE	0	0	0
233,764	349,287	0	0		0	0	0
233,764	349,287	462,551	462,551	FUND TOTAL	590,121	590,121	590,121

FUND 1503: BICYCLE PATH CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
9,153	13,929	0	0	50000 - Beginning Working Capital	0	0	0
4,776	9,523	0	0	50270 - Interest Earnings	0	0	0
13,929	23,452	0	0		0	0	0
COMMUNITY SERVICES							
112,917	219,835	349,051	349,051	50000 - Beginning Working Capital	469,121	469,121	469,121
106,918	106,000	106,000	106,000	50180 - Intergovernmental, Direct State	106,000	106,000	106,000
0	0	7,500	7,500	50270 - Interest Earnings	15,000	15,000	15,000
219,835	325,835	462,551	462,551		590,121	590,121	590,121
233,764	349,287	462,551	462,551	FUND TOTAL	590,121	590,121	590,121

FUND 1504: RECREATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
TAXES							
34,794	36,249	40,000	40,000	County Gas Tax	40,000	40,000	40,000
34,794	36,249	40,000	40,000		40,000	40,000	40,000
34,794	36,249	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1504: RECREATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY MANAGEMENT							
34,794	36,249	40,000	40,000	Contractual Services	40,000	40,000	40,000
34,794	36,249	40,000	40,000		40,000	40,000	40,000
34,794	36,249	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1504: RECREATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY MANAGEMENT							
34,794	36,249	40,000	40,000	50150 - County Marine Fuel Tax	40,000	40,000	40,000
34,794	36,249	40,000	40,000		40,000	40,000	40,000
34,794	36,249	40,000	40,000	FUND TOTAL	40,000	40,000	40,000

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
9,205,902	14,282,530	12,029,591	12,029,591	TOTAL BEGINNING WORKING CAPITAL	8,913,043	8,913,043	8,960,543
INTERGOVERNMENTAL							
167,106,998	186,044,579	201,611,503	203,876,845	Federal & State Sources	201,874,792	201,874,792	210,193,692
21,872,536	28,465,447	30,667,782	30,185,627	Federal Sources	28,982,426	28,982,426	30,764,895
56,363,641	40,973,540	42,437,883	40,077,440	Local Sources	14,612,557	14,612,557	19,492,778
139,870,700	182,819,924	196,238,738	164,469,291	State Sources	137,235,119	137,235,119	141,125,861
385,213,875	438,303,489	470,955,906	438,609,203		382,704,894	382,704,894	401,577,226
LICENSES & PERMITS							
1,024,572	1,040,338	1,389,148	1,336,820	Licenses	856,164	856,164	856,164
1,024,572	1,040,338	1,389,148	1,336,820		856,164	856,164	856,164
SERVICE CHARGES							
193,689	200,251	214,698	214,698	Facilities Management	213,343	213,343	213,343
5,826,167	5,637,284	4,348,540	4,348,540	IG Charges for Services	3,933,264	3,933,264	3,933,264
-550,379	-315,557	0	0	Miscellaneous	0	0	0
630,966	438,031	275,922	275,922	Services Charges	378,631	378,631	378,631
6,100,443	5,960,009	4,839,160	4,839,160		4,525,238	4,525,238	4,525,238
32,519	45,778	28,500	28,500	TOTAL INTEREST	28,500	28,500	28,500
OTHER							
17,097	1,295	0	0	Dividends/Refunds	30,000	30,000	30,000
2,500	50,010	1,130,668	1,130,668	Miscellaneous	294,708	294,708	294,708
5,874,067	6,067,569	4,451,323	4,632,553	Nongovernmental Grants	3,311,485	3,311,485	3,321,485
-4,515	108,687	0	0	Other Miscellaneous	0	0	0
203,044	256,064	0	0	Service Reimbursements	0	0	0
0	335,035	0	0	Trusts	0	0	0
6,092,194	6,818,660	5,581,991	5,763,221		3,636,193	3,636,193	3,646,193
407,669,503	466,450,805	494,824,296	462,606,495	FUND TOTAL	400,664,032	400,664,032	419,593,864

FUND 1505: FEDERAL/STATE PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
89,830,485	97,336,445	104,385,071	109,403,442	Personnel	114,651,199	114,651,199	115,356,419
52,944,159	54,407,965	59,213,037	54,630,296	Contractual Services	51,869,711	51,869,711	63,640,251
1,316,702	1,738,057	1,558,721	1,981,021	Materials & Supplies	1,879,639	1,879,639	1,871,362
24,349,834	27,677,532	29,947,367	30,492,241	Internal Services	27,811,647	27,811,647	27,888,731
168,441,181	181,159,999	195,104,196	196,507,000		196,212,196	196,212,196	208,756,763

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HOMELESS SERVICES DEPARTMENT							
2,208,531	2,347,586	2,090,598	2,090,598	Personnel	941,813	941,813	941,813
59,683,191	64,918,364	80,158,693	56,739,175	Contractual Services	22,493,557	22,493,557	25,944,763
174,957	555,497	5,458,122	284,065	Materials & Supplies	302,714	302,714	302,714
1,685,346	2,296,197	1,379,536	1,379,536	Internal Services	712,481	712,481	712,481
63,752,024	70,117,644	89,086,949	60,493,374		24,450,565	24,450,565	27,901,771
HEALTH DEPARTMENT							
51,483,704	61,208,450	64,810,007	62,585,125	Personnel	62,334,949	62,334,949	63,010,862
49,268,881	59,610,316	54,215,255	54,842,770	Contractual Services	45,454,247	45,454,247	45,763,415
3,284,726	3,289,975	3,386,384	3,143,327	Materials & Supplies	1,953,428	1,953,428	2,079,309
13,153,507	15,667,169	16,761,453	16,602,670	Internal Services	16,181,784	16,181,784	16,403,432
11,956	0	0	0	Capital Outlay	0	0	0
117,202,775	139,775,911	139,173,099	137,173,892		125,924,408	125,924,408	127,257,018
COMMUNITY JUSTICE							
13,620,255	15,411,864	15,907,372	15,090,313	Personnel	21,726,501	21,726,501	21,726,501
6,932,421	7,739,411	6,931,217	6,575,449	Contractual Services	5,280,075	5,280,075	5,280,075
155,971	150,098	192,647	198,381	Materials & Supplies	138,471	138,471	138,471
2,281,397	2,909,118	3,052,878	2,880,814	Internal Services	4,378,534	4,378,534	4,378,534
22,990,045	26,210,492	26,084,114	24,744,957		31,523,581	31,523,581	31,523,581
DISTRICT ATTORNEY							
5,008,554	6,070,624	5,717,210	5,717,210	Personnel	6,337,788	6,337,788	6,337,788
650,200	664,324	784,624	784,624	Contractual Services	721,623	721,623	721,623
61,660	72,241	85,586	85,586	Materials & Supplies	74,220	74,220	74,220
1,364,092	1,449,665	1,462,617	1,462,617	Internal Services	1,561,933	1,561,933	1,561,933
7,084,506	8,256,853	8,050,037	8,050,037		8,695,564	8,695,564	8,695,564
SHERIFF							
7,267,518	8,948,605	9,738,206	8,257,097	Personnel	2,976,138	2,976,138	2,976,138
239,079	310,958	796,704	796,704	Contractual Services	468,022	468,022	468,022
14,420	95	50,992	37,825	Materials & Supplies	260,324	260,324	260,324
962,376	1,283,069	1,398,653	1,204,263	Internal Services	256,796	256,796	256,796
0	0	2,800,000	2,800,000	Capital Outlay	4,000,000	4,000,000	4,000,000
8,483,393	10,542,727	14,784,555	13,095,889		7,961,280	7,961,280	7,961,280

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
1,039,835	1,025,438	1,631,266	1,631,266	Personnel	1,423,800	1,423,800	1,394,266
687,310	1,682,033	1,372,606	1,372,606	Contractual Services	591,131	591,131	565,308
151,943	43,012	147,682	147,682	Materials & Supplies	189,968	189,968	181,597
90,618	72,616	114,557	114,557	Internal Services	794,300	794,300	793,198
21,245	102,862	0	0	Capital Outlay	0	0	0
1,990,951	2,925,961	3,266,111	3,266,111		2,999,199	2,999,199	2,934,369
COMMUNITY SERVICES							
103,967	106,107	159,212	159,212	Personnel	174,758	174,758	174,758
915,768	1,273,563	1,860,380	1,860,380	Contractual Services	2,179,889	2,179,889	2,179,889
35,195	41,390	17,796	17,796	Materials & Supplies	83,409	83,409	83,409
31,232	15,248	90,187	90,187	Internal Services	100,143	100,143	100,143
1,086,162	1,436,307	2,127,575	2,127,575		2,538,199	2,538,199	2,538,199
COUNTY ASSETS							
22,327	17,263	0	0	Contractual Services	0	0	0
0	0	0	0	Internal Services	0	0	1,666,279
0	0	126,000	126,000	Capital Outlay	126,000	126,000	126,000
22,327	17,263	126,000	126,000		126,000	126,000	1,792,279
CASH TRANSFERS TO...							
0	4,332,343	0	0	Capital Improvement Fund	0	0	0
2,333,611	0	0	0	Homeless Services Capital Fund	0	0	0
0	7,800,000	13,400,000	13,400,000	Sobering and Crisis Intervention Capital Fund	0	0	0
2,333,611	12,132,343	13,400,000	13,400,000		0	0	0
CONTINGENCY							
0	0	0	0	CONTINGENCY	34,000	34,000	34,000
0	0	0	0		34,000	34,000	34,000
UNAPPROPRIATED BALANCE							
14,282,530	13,874,472	3,621,660	3,621,660	UNAPPROPRIATED BALANCE	199,040	199,040	199,040
14,282,530	13,874,472	3,621,660	3,621,660		199,040	199,040	199,040
407,669,503	466,449,972	494,824,296	462,606,495	FUND TOTAL	400,664,032	400,664,032	419,593,864

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
1,542,997	735,480	5,774	5,774	50000 - Beginning Working Capital	5,774	5,774	5,774
8,249,857	10,376,881	11,485,091	11,485,091	50170 - Intergovernmental, Direct Federal	8,673,094	8,673,094	8,673,094
27,293,220	24,381,696	23,271,291	17,153,814	50180 - Intergovernmental, Direct State	14,351,929	14,351,929	14,351,929
121,700,120	134,280,420	140,895,815	146,742,570	50190 - Intergovernmental, Federal through State	147,759,573	147,759,573	148,254,140
429,160	1,486,627	10,284,836	10,887,232	50195 - Intergovernmental, Federal through Other	14,885,590	14,885,590	22,685,590
5,425,440	6,659,443	6,342,922	7,285,150	50200 - Intergovernmental, Direct Other	7,327,277	7,327,277	11,577,277
3,963,395	2,807,543	2,114,501	2,295,731	50210 - Non-governmental Grants, Operating	2,672,016	2,672,016	2,672,016
2,050	550	393,148	340,820	50220 - Licenses & Fees	3,600	3,600	3,600
364,150	349,312	96,120	96,120	50235 - Charges for Services	290,000	290,000	290,000
193,689	200,251	214,698	214,698	50240 - Property and Space Rentals	213,343	213,343	213,343
17,097	1,295	0	0	50290 - Dividends & Rebates	30,000	30,000	30,000
0	834	0	0	50310 - Internal Service Reimbursement	0	0	0
0	10	0	0	50360 - Miscellaneous Revenue	0	0	0
-4,515	108,687	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
169,176,660	181,389,029	195,104,196	196,507,000		196,212,196	196,212,196	208,756,763
HOMELESS SERVICES DEPARTMENT							
0	6,000,000	0	0	50000 - Beginning Working Capital	0	0	0
3,112,999	4,612,273	5,421,891	5,522,839	50170 - Intergovernmental, Direct Federal	6,593,433	6,593,433	6,593,433
25,673,702	34,194,953	53,916,695	30,204,012	50180 - Intergovernmental, Direct State	17,713,602	17,713,602	21,164,808
126,538	123,496	120,786	138,946	50190 - Intergovernmental, Federal through State	143,530	143,530	143,530
2,615,694	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
40,556,702	25,186,923	29,627,577	24,627,577	50200 - Intergovernmental, Direct Other	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
72,085,635	70,117,644	89,086,949	60,493,374		24,450,565	24,450,565	27,901,771

FUND 1505: FEDERAL/STATE PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HEALTH DEPARTMENT							
5,069,391	4,288,219	8,573,232	8,573,232	50000 - Beginning Working Capital	4,073,769	4,073,769	4,121,269
9,314,450	11,058,335	10,679,020	10,108,335	50170 - Intergovernmental, Direct Federal	11,313,819	11,313,819	11,494,839
55,000,848	86,598,657	79,119,747	79,938,804	50180 - Intergovernmental, Direct State	66,653,581	66,653,581	67,093,117
10,588,118	13,327,275	13,799,300	13,561,378	50190 - Intergovernmental, Federal through State	11,660,463	11,660,463	11,684,796
25,491,128	30,397,651	29,954,254	26,247,268	50195 - Intergovernmental, Federal through Other	20,511,976	20,511,976	20,511,976
8,939,899	7,571,890	5,535,241	7,232,570	50200 - Intergovernmental, Direct Other	6,565,598	6,565,598	7,195,819
1,347,146	2,559,632	1,654,322	1,654,322	50210 - Non-governmental Grants, Operating	179,508	179,508	189,508
987,239	1,005,235	996,000	996,000	50220 - Licenses & Fees	852,564	852,564	852,564
266,816	88,718	179,802	179,802	50235 - Charges for Services	88,631	88,631	88,631
4,833,292	4,715,184	4,106,173	4,106,173	50236 - Charges for Services, Intergovernmental	3,729,791	3,729,791	3,729,791
0	335,035	0	0	50300 - Donations, Restricted, Operating	0	0	0
203,044	255,230	0	0	50310 - Internal Service Reimbursement	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
0	50,000	1,130,668	1,130,668	50360 - Miscellaneous Revenue	294,708	294,708	294,708
-550,379	-315,557	0	0	50400 - Returns & Discounts Contra Revenue	0	0	0
121,490,994	161,935,506	155,727,759	153,728,552		125,924,408	125,924,408	127,257,018
COMMUNITY JUSTICE							
189,191	395,735	197,170	184,752	50170 - Intergovernmental, Direct Federal	6,250	6,250	6,250
21,469,749	24,566,365	25,314,877	23,961,805	50180 - Intergovernmental, Direct State	31,020,024	31,020,024	31,020,024
196,853	193,283	224,639	250,972	50190 - Intergovernmental, Federal through State	209,200	209,200	209,200
12,825	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
178,591	184,669	215,622	215,622	50200 - Intergovernmental, Direct Other	199,256	199,256	199,256
23,277	3,157	0	0	50210 - Non-governmental Grants, Operating	0	0	0
919,560	867,283	131,806	131,806	50236 - Charges for Services, Intergovernmental	88,851	88,851	88,851
0	0	0	0	50350 - Write Off Revenue	0	0	0
22,990,045	26,210,492	26,084,114	24,744,957		31,523,581	31,523,581	31,523,581
DISTRICT ATTORNEY							
35,532	35,283	35,585	35,585	50000 - Beginning Working Capital	34,500	34,500	34,500
175,201	448,830	341,830	341,830	50170 - Intergovernmental, Direct Federal	181,000	181,000	181,000
2,390,768	3,028,372	2,870,465	2,870,465	50180 - Intergovernmental, Direct State	3,338,889	3,338,889	3,338,889
4,144,831	4,369,825	4,362,711	4,362,711	50190 - Intergovernmental, Federal through State	4,903,249	4,903,249	4,903,249
338,173	374,543	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
0	0	439,446	439,446	50200 - Intergovernmental, Direct Other	237,926	237,926	237,926
35,283	34,552	0	0	50220 - Licenses & Fees	0	0	0
7,119,789	8,291,406	8,050,037	8,050,037		8,695,564	8,695,564	8,695,564

FUND 1505: FEDERAL/STATE PROGRAM FUND								
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED	
SHERIFF								
1,538,616	1,976,236	2,300,000	2,300,000	50000 - Beginning Working Capital	3,500,000	3,500,000	3,500,000	
777,741	966,221	1,800,000	1,800,000	50170 - Intergovernmental, Direct Federal	2,150,000	2,150,000	2,150,000	
7,043,907	8,884,449	9,424,138	8,018,866	50180 - Intergovernmental, Direct State	1,114,997	1,114,997	1,114,997	
999,174	993,011	1,094,856	811,462	50190 - Intergovernmental, Federal through State	1,021,661	1,021,661	1,021,661	
24,375	32,335	55,000	55,000	50210 - Non-governmental Grants, Operating	60,000	60,000	60,000	
73,316	54,817	110,561	110,561	50236 - Charges for Services, Intergovernmental	114,622	114,622	114,622	
2,500	0	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0	
10,459,628	12,907,067	14,784,555	13,095,889		7,961,280	7,961,280	7,961,280	
NONDEPARTMENTAL								
10,000	3,490	0	0	50000 - Beginning Working Capital	0	0	0	
53,098	607,172	742,780	742,780	50170 - Intergovernmental, Direct Federal	64,830	64,830	0	
936,179	1,125,434	1,147,525	1,147,525	50180 - Intergovernmental, Direct State	1,878,358	1,878,358	1,878,358	
253,211	475,647	529,756	529,756	50190 - Intergovernmental, Federal through State	435,000	435,000	435,000	
211,172	22,800	344,550	344,550	50195 - Intergovernmental, Federal through Other	344,550	344,550	344,550	
14,909	26,516	0	0	50200 - Intergovernmental, Direct Other	2,500	2,500	2,500	
515,872	664,902	501,500	501,500	50210 - Non-governmental Grants, Operating	273,961	273,961	273,961	
1,994,441	2,925,961	3,266,111	3,266,111		2,999,199	2,999,199	2,934,369	
OVERALL COUNTY								
32,456	32,456	0	0	50000 - Beginning Working Capital	0	0	0	
32,456	32,456	0	0		0	0	0	
COMMUNITY SERVICES								
976,910	1,211,367	1,115,000	1,115,000	50000 - Beginning Working Capital	1,299,000	1,299,000	1,299,000	
40,000	40,000	1,174,000	1,174,000	50180 - Intergovernmental, Direct State	1,163,739	1,163,739	1,163,739	
1,248,101	1,326,836	277,075	277,075	50200 - Intergovernmental, Direct Other	280,000	280,000	280,000	
32,519	45,778	28,500	28,500	50270 - Interest Earnings	28,500	28,500	28,500	
2,297,529	2,623,982	2,594,575	2,594,575		2,771,239	2,771,239	2,771,239	
COUNTY ASSETS								
0	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	1,666,279	
22,327	0	0	0	50180 - Intergovernmental, Direct State	0	0	0	
0	17,263	0	0	50200 - Intergovernmental, Direct Other	0	0	0	
0	0	126,000	126,000	50210 - Non-governmental Grants, Operating	126,000	126,000	126,000	
22,327	17,263	126,000	126,000		126,000	126,000	1,792,279	
407,669,503	466,450,805	494,824,296	462,606,495	FUND TOTAL	400,664,032	400,664,032	419,593,864	

FUND 1506: COUNTY SCHOOL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
151	144	25	25	TOTAL BEGINNING WORKING CAPITAL	0	0	0
TAXES							
39,138	18,174	45,000	45,000	In Lieu of Taxes	45,000	45,000	45,000
39,138	18,174	45,000	45,000		45,000	45,000	45,000
INTERGOVERNMENTAL							
12,672	7,923	25,000	25,000	Federal & State Sources	25,000	25,000	25,000
12,672	7,923	25,000	25,000		25,000	25,000	25,000
531	277	0	0	TOTAL INTEREST	0	0	0
52,492	26,517	70,025	70,025	FUND TOTAL	70,000	70,000	70,000

FUND 1506: COUNTY SCHOOL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
52,348	26,420	70,025	70,025	Contractual Services	70,000	70,000	70,000
52,348	26,420	70,025	70,025		70,000	70,000	70,000
UNAPPROPRIATED BALANCE							
144	97	0	0	UNAPPROPRIATED BALANCE	0	0	0
144	97	0	0		0	0	0
52,492	26,517	70,025	70,025	FUND TOTAL	70,000	70,000	70,000

FUND 1506: COUNTY SCHOOL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
0	0	25	25	50000 - Beginning Working Capital	0	0	0
12,672	7,923	25,000	25,000	50112 - Government Shared, Unrestricted	25,000	25,000	25,000
39,138	18,174	45,000	45,000	50117 - Payments in Lieu of Taxes, Restricted	45,000	45,000	45,000
51,810	26,097	70,025	70,025		70,000	70,000	70,000
OVERALL COUNTY							
151	144	0	0	50000 - Beginning Working Capital	0	0	0
531	277	0	0	50270 - Interest Earnings	0	0	0
682	420	0	0		0	0	0
52,492	26,517	70,025	70,025	FUND TOTAL	70,000	70,000	70,000

FUND 1508: ANIMAL CONTROL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,284,261	1,750,443	1,597,800	1,597,800	TOTAL BEGINNING WORKING CAPITAL	1,134,000	1,134,000	1,134,000
LICENSES & PERMITS							
1,162,728	1,155,082	1,430,000	1,430,000	Licenses	1,455,000	1,455,000	1,455,000
1,162,728	1,155,082	1,430,000	1,430,000		1,455,000	1,455,000	1,455,000
82,171	67,301	42,000	42,000	TOTAL INTEREST	42,000	42,000	42,000
OTHER							
10,746	15,182	10,000	10,000	Fines/Forfeitures	10,000	10,000	10,000
0	7,000	0	0	Miscellaneous	0	0	0
3,198	2,529	2,000	2,000	Nongovernmental Grants	2,000	2,000	2,000
179,125	171,520	163,000	163,000	Trusts	163,000	163,000	163,000
193,068	196,231	175,000	175,000		175,000	175,000	175,000
3,722,228	3,169,056	3,244,800	3,244,800	FUND TOTAL	2,806,000	2,806,000	2,806,000

FUND 1508: ANIMAL CONTROL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
185,622	340,097	372,527	372,527	Personnel	200,124	200,124	200,124
630,799	136,698	655,800	655,800	Contractual Services	471,986	471,986	471,986
20,234	39,989	272,909	272,909	Materials & Supplies	262,320	262,320	262,320
23,698	85,045	0	0	Internal Services	0	0	0
860,353	601,828	1,301,236	1,301,236		934,430	934,430	934,430
CASH TRANSFERS TO...							
1,111,433	1,114,174	1,374,091	1,374,091	General Fund	1,387,220	1,387,220	1,387,220
1,111,433	1,114,174	1,374,091	1,374,091		1,387,220	1,387,220	1,387,220
CONTINGENCY							
0	0	569,473	569,473	CONTINGENCY	484,350	484,350	484,350
0	0	569,473	569,473		484,350	484,350	484,350
UNAPPROPRIATED BALANCE							
1,750,443	1,453,054	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,750,443	1,453,054	0	0		0	0	0
3,722,228	3,169,056	3,244,800	3,244,800	FUND TOTAL	2,806,000	2,806,000	2,806,000

FUND 1508: ANIMAL CONTROL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
2,698	0	0	0	50000 - Beginning Working Capital	0	0	0
-2,698	0	0	0	50270 - Interest Earnings	0	0	0
0	0	0	0		0	0	0
COMMUNITY SERVICES							
2,281,563	1,750,443	1,597,800	1,597,800	50000 - Beginning Working Capital	1,134,000	1,134,000	1,134,000
1,162,728	1,155,082	1,430,000	1,430,000	50220 - Licenses & Fees	1,455,000	1,455,000	1,455,000
84,869	67,301	42,000	42,000	50270 - Interest Earnings	42,000	42,000	42,000
10,746	15,182	10,000	10,000	50280 - Fines and Forfeitures	10,000	10,000	10,000
179,125	171,520	163,000	163,000	50300 - Donations, Restricted, Operating	163,000	163,000	163,000
3,198	2,429	2,000	2,000	50301 - Donations, Restricted, Capital	2,000	2,000	2,000
0	100	0	0	50302 - Donations, Unrestricted, Operating	0	0	0
0	7,000	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
3,722,228	3,169,056	3,244,800	3,244,800		2,806,000	2,806,000	2,806,000
3,722,228	3,169,056	3,244,800	3,244,800	FUND TOTAL	2,806,000	2,806,000	2,806,000

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
16,487,517	31,956,544	41,347,589	41,347,589	TOTAL BEGINNING WORKING CAPITAL	28,088,319	28,088,319	28,088,319
INTERGOVERNMENTAL							
2,856,150	5,603,694	21,041,685	21,041,685	Federal & State Sources	89,730	89,730	89,730
4,011	0	0	0	Local Sources	0	0	0
969,307	11,121,279	3,943,689	3,943,689	State Sources	4,342,822	4,342,822	4,342,822
3,829,468	16,724,974	24,985,374	24,985,374		4,432,552	4,432,552	4,432,552
LICENSES & PERMITS							
24,544,784	17,054,613	31,907,473	31,907,473	Licenses	14,926,799	14,926,799	14,926,799
9,930	9,420	5,000	5,000	Permits	0	0	0
24,554,714	17,064,033	31,912,473	31,912,473		14,926,799	14,926,799	14,926,799
SERVICE CHARGES							
6,804	3,116	0	0	Services Charges	0	0	0
6,804	3,116	0	0		0	0	0
0	0	0	0	TOTAL INTEREST	750,000	750,000	750,000
OTHER							
49,563	3	0	0	Dividends/Refunds	0	0	0
10,336	1,940	5,000	5,000	Miscellaneous	0	0	0
2,576	238	0	0	Sales	0	0	0
30,892	90,001	876,555	876,555	Service Reimbursements	480,216	480,216	480,216
93,367	92,183	881,555	881,555		480,216	480,216	480,216
44,971,870	65,840,849	99,126,991	99,126,991	FUND TOTAL	48,677,886	48,677,886	48,677,886

FUND 1509: WILLAMETTE RIVER BRIDGES FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
5,214,842	5,881,079	6,562,124	6,562,124	Personnel	7,439,260	7,439,260	7,278,794
5,070,580	8,041,119	23,220,375	23,220,375	Contractual Services	2,676,754	2,676,754	2,844,885
536,767	377,959	781,967	781,967	Materials & Supplies	697,922	697,922	697,922
2,088,879	2,027,731	3,085,731	3,085,731	Internal Services	3,012,966	3,012,966	3,005,301
104,258	53,373	0	0	Capital Outlay	0	0	0
13,015,326	16,381,262	33,650,197	33,650,197		13,826,902	13,826,902	13,826,902
CASH TRANSFERS TO...							
0	0	20,100,542	20,100,542	Burnside Bridge Fund	0	0	0
0	0	8,483,523	8,483,523	Sellwood Bridge Replacement Fund	0	0	0
0	0	28,584,065	28,584,065		0	0	0

FUND 1509: WILLAMETTE RIVER BRIDGES FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
CONTINGENCY							
0	0	36,892,729	36,892,729	CONTINGENCY	34,850,984	34,850,984	34,850,984
0	0	36,892,729	36,892,729		34,850,984	34,850,984	34,850,984

UNAPPROPRIATED BALANCE							
31,956,544	49,459,587	0	0	UNAPPROPRIATED BALANCE	0	0	0
31,956,544	49,459,587	0	0		0	0	0
44,971,870	65,840,849	99,126,991	99,126,991	FUND TOTAL	48,677,886	48,677,886	48,677,886

FUND 1509: WILLAMETTE RIVER BRIDGES FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
16,487,517	31,956,544	41,347,589	41,347,589	50000 - Beginning Working Capital	28,088,319	28,088,319	28,088,319
969,307	11,121,279	3,943,689	3,943,689	50180 - Intergovernmental, Direct State	4,342,822	4,342,822	4,342,822
2,856,150	5,603,694	21,041,685	21,041,685	50190 - Intergovernmental, Federal through State	89,730	89,730	89,730
4,011	0	0	0	50200 - Intergovernmental, Direct Other	0	0	0
24,544,784	17,054,613	31,907,473	31,907,473	50220 - Licenses & Fees	14,926,799	14,926,799	14,926,799
9,930	9,420	5,000	5,000	50230 - Permits	0	0	0
6,804	3,116	0	0	50235 - Charges for Services	0	0	0
2,576	238	0	0	50250 - Sales to the Public	0	0	0
0	0	0	0	50270 - Interest Earnings	750,000	750,000	750,000
49,563	3	0	0	50290 - Dividends & Rebates	0	0	0
30,892	90,001	876,555	876,555	50310 - Internal Service Reimbursement	480,216	480,216	480,216
10,336	1,940	5,000	5,000	50360 - Miscellaneous Revenue	0	0	0
44,971,870	65,840,849	99,126,991	99,126,991		48,677,886	48,677,886	48,677,886
44,971,870	65,840,849	99,126,991	99,126,991	FUND TOTAL	48,677,886	48,677,886	48,677,886

FUND 1510: LIBRARY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,220,938	1,274,864	0	0	TOTAL BEGINNING WORKING CAPITAL	0	0	0
TAXES							
2,264	3,467	0	0	Penalty & Interest	0	0	0
663	2,810	0	0	Prior Year Taxes	0	0	0
2,927	6,277	0	0		0	0	0
INTERGOVERNMENTAL							
96,119,427	108,980,494	125,188,589	125,311,512	Local Sources	126,999,626	126,999,626	128,447,059
-880	0	0	0	State Sources	0	0	0
96,118,547	108,980,494	125,188,589	125,311,512		126,999,626	126,999,626	128,447,059
OTHER							
35,000	35,000	35,000	35,000	Service Reimbursements	75,192	75,192	75,192
35,000	35,000	35,000	35,000		75,192	75,192	75,192
98,377,412	110,296,635	125,223,589	125,346,512	FUND TOTAL	127,074,818	127,074,818	128,522,251

FUND 1510: LIBRARY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
LIBRARY							
60,828,948	68,486,572	78,183,942	78,188,550	Personnel	81,393,980	81,393,980	81,690,495
2,412,809	3,111,100	4,610,192	4,610,192	Contractual Services	4,107,129	4,107,129	4,304,929
12,754,932	12,181,956	13,271,399	13,347,606	Materials & Supplies	11,493,616	11,493,616	12,245,674
21,097,695	24,822,725	27,690,556	27,690,749	Internal Services	29,730,093	29,730,093	29,931,153
8,165	1,200,000	1,467,500	1,509,415	Capital Outlay	350,000	350,000	350,000
97,102,548	109,802,353	125,223,589	125,346,512		127,074,818	127,074,818	128,522,251
UNAPPROPRIATED BALANCE							
1,274,864	494,282	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,274,864	494,282	0	0		0	0	0
98,377,412	110,296,635	125,223,589	125,346,512	FUND TOTAL	127,074,818	127,074,818	128,522,251

FUND 1510: LIBRARY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
LIBRARY							
2,220,938	1,274,864	0	0	50000 - Beginning Working Capital	0	0	0
-880	0	0	0	50180 - Intergovernmental, Direct State	0	0	0
96,119,427	108,980,494	125,188,589	125,311,512	50200 - Intergovernmental, Direct Other	126,999,626	126,999,626	128,447,059
35,000	35,000	35,000	35,000	50310 - Internal Service Reimbursement	75,192	75,192	75,192
98,374,484	110,290,358	125,223,589	125,346,512		127,074,818	127,074,818	128,522,251

FUND 1510: LIBRARY FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
663	2,810	0	0	50101 - Property Taxes, Prior Year Levies	0	0	0
2,264	3,467	0	0	50103 - Property Taxes, Interest	0	0	0
2,927	6,277	0	0		0	0	0
98,377,412	110,296,635	125,223,589	125,346,512	FUND TOTAL	127,074,818	127,074,818	128,522,251

FUND 1511: SPECIAL EXCISE TAX FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
191,324	169,875	134,875	134,875	TOTAL BEGINNING WORKING CAPITAL	129,305	129,305	129,305
TAXES							
6,418,496	6,834,272	7,139,755	7,139,755	Motor Vehicle Rental Tax	7,594,209	7,594,209	7,594,209
32,683,463	32,043,443	37,136,585	37,136,585	Transient Lodging Tax	35,865,777	35,865,777	35,865,777
39,101,959	38,877,716	44,276,340	44,276,340		43,459,986	43,459,986	43,459,986
28,016	52,770	10,000	10,000	TOTAL INTEREST	10,000	10,000	10,000
39,321,300	39,100,361	44,421,215	44,421,215	FUND TOTAL	43,599,291	43,599,291	43,599,291

FUND 1511: SPECIAL EXCISE TAX FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
39,151,425	38,936,056	44,421,215	44,421,215	Contractual Services	43,599,291	43,599,291	43,599,291
39,151,425	38,936,056	44,421,215	44,421,215		43,599,291	43,599,291	43,599,291
UNAPPROPRIATED BALANCE							
169,875	164,305	0	0	UNAPPROPRIATED BALANCE	0	0	0
169,875	164,305	0	0		0	0	0
39,321,300	39,100,361	44,421,215	44,421,215	FUND TOTAL	43,599,291	43,599,291	43,599,291

FUND 1511: SPECIAL EXCISE TAX FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
84,085	34,620	134,875	134,875	50000 - Beginning Working Capital	129,305	129,305	129,305
32,683,463	32,043,443	37,136,585	37,136,585	50120 - Transient Lodging Tax	35,865,777	35,865,777	35,865,777
6,418,496	6,834,272	7,139,755	7,139,755	50130 - Motor Vehicle Rental Tax	7,594,209	7,594,209	7,594,209
0	0	10,000	10,000	50270 - Interest Earnings	10,000	10,000	10,000
39,186,045	38,912,335	44,421,215	44,421,215		43,599,291	43,599,291	43,599,291
OVERALL COUNTY							
107,239	135,255	0	0	50000 - Beginning Working Capital	0	0	0
28,016	52,770	0	0	50270 - Interest Earnings	0	0	0
135,255	188,025	0	0		0	0	0
39,321,300	39,100,361	44,421,215	44,421,215	FUND TOTAL	43,599,291	43,599,291	43,599,291

FUND 1512: LAND CORNER PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,281,421	2,774,811	2,488,000	2,488,000	TOTAL BEGINNING WORKING CAPITAL	2,062,000	2,062,000	2,062,000
LICENSES & PERMITS							
2,925	75	0	0	Permits	0	0	0
2,925	75	0	0		0	0	0
SERVICE CHARGES							
527,004	585,643	535,000	535,000	Services Charges	625,000	625,000	625,000
527,004	585,643	535,000	535,000		625,000	625,000	625,000
131,264	123,812	59,000	59,000	TOTAL INTEREST	65,000	65,000	65,000
OTHER							
150	175	0	0	Miscellaneous	0	0	0
909,874	941,101	950,000	950,000	Sales	1,000,000	1,000,000	1,000,000
0	0	70,000	70,000	Service Reimbursements	70,000	70,000	70,000
910,024	941,276	1,020,000	1,020,000		1,070,000	1,070,000	1,070,000
4,852,638	4,425,618	4,102,000	4,102,000	FUND TOTAL	3,822,000	3,822,000	3,822,000

FUND 1512: LAND CORNER PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
1,414,780	1,497,763	1,706,196	1,706,196	Personnel	1,809,143	1,809,143	1,809,143
1,900	2,178	29,999	29,999	Contractual Services	10,000	10,000	10,000
14,623	9,913	61,252	61,252	Materials & Supplies	79,004	79,004	79,004
490,503	466,962	614,630	614,630	Internal Services	630,358	630,358	630,358
156,021	0	0	0	Capital Outlay	110,000	110,000	110,000
2,077,827	1,976,815	2,412,077	2,412,077		2,638,505	2,638,505	2,638,505
UNAPPROPRIATED BALANCE							
2,774,811	2,448,803	1,689,923	1,689,923	UNAPPROPRIATED BALANCE	1,183,495	1,183,495	1,183,495
2,774,811	2,448,803	1,689,923	1,689,923		1,183,495	1,183,495	1,183,495
4,852,638	4,425,618	4,102,000	4,102,000	FUND TOTAL	3,822,000	3,822,000	3,822,000

FUND 1512: LAND CORNER PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
137,274	254,936	0	0	50000 - Beginning Working Capital	0	0	0
117,662	100,588	0	0	50270 - Interest Earnings	0	0	0
254,936	355,523	0	0		0	0	0

FUND 1512: LAND CORNER PRESERVATION FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY MANAGEMENT							
-3,129	0	0	0	50250 - Sales to the Public	0	0	0
-3,129	0	0	0		0	0	0
COMMUNITY SERVICES							
3,144,148	2,519,875	2,488,000	2,488,000	50000 - Beginning Working Capital	2,062,000	2,062,000	2,062,000
2,925	75	0	0	50230 - Permits	0	0	0
527,004	585,643	535,000	535,000	50235 - Charges for Services	625,000	625,000	625,000
913,003	941,101	950,000	950,000	50250 - Sales to the Public	1,000,000	1,000,000	1,000,000
13,602	23,224	59,000	59,000	50270 - Interest Earnings	65,000	65,000	65,000
0	0	70,000	70,000	50310 - Internal Service Reimbursement	70,000	70,000	70,000
150	175	0	0	50360 - Miscellaneous Revenue	0	0	0
4,600,832	4,070,095	4,102,000	4,102,000		3,822,000	3,822,000	3,822,000
4,852,638	4,425,618	4,102,000	4,102,000	FUND TOTAL	3,822,000	3,822,000	3,822,000

FUND 1513: INMATE WELFARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
286,973	76,378	0	0	TOTAL BEGINNING WORKING CAPITAL	0	0	0
SERVICE CHARGES							
12,472	10,822	15,000	15,000	Services Charges	15,000	15,000	15,000
12,472	10,822	15,000	15,000		15,000	15,000	15,000
9,054	370	0	0	TOTAL INTEREST	0	0	0
OTHER							
3,702	2,295	10,000	10,000	Fines/Forfeitures	10,000	10,000	10,000
183	0	0	0	Miscellaneous	0	0	0
1,250,306	1,321,874	1,761,000	1,761,000	Sales	1,825,000	1,825,000	1,825,000
1,254,190	1,324,169	1,771,000	1,771,000		1,835,000	1,835,000	1,835,000
1,562,689	1,411,739	1,786,000	1,786,000	FUND TOTAL	1,850,000	1,850,000	1,850,000

FUND 1513: INMATE WELFARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
SHERIFF							
611,409	523,456	496,717	496,717	Personnel	506,124	506,124	506,124
40,607	46,470	215,000	215,000	Contractual Services	215,000	215,000	215,000
681,397	690,523	933,491	933,491	Materials & Supplies	939,398	939,398	939,398
152,897	150,921	140,792	140,792	Internal Services	189,478	189,478	189,478
1,486,311	1,411,369	1,786,000	1,786,000		1,850,000	1,850,000	1,850,000
UNAPPROPRIATED BALANCE							
76,378	370	0	0	UNAPPROPRIATED BALANCE	0	0	0
76,378	370	0	0		0	0	0
1,562,689	1,411,739	1,786,000	1,786,000	FUND TOTAL	1,850,000	1,850,000	1,850,000

FUND 1513: INMATE WELFARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
SHERIFF							
286,973	76,378	0	0	50000 - Beginning Working Capital	0	0	0
12,472	10,822	15,000	15,000	50235 - Charges for Services	15,000	15,000	15,000
1,250,306	1,321,874	1,761,000	1,761,000	50250 - Sales to the Public	1,825,000	1,825,000	1,825,000
3,702	2,295	10,000	10,000	50280 - Fines and Forfeitures	10,000	10,000	10,000
183	0	0	0	50360 - Miscellaneous Revenue	0	0	0
1,553,635	1,411,369	1,786,000	1,786,000		1,850,000	1,850,000	1,850,000

FUND 1513: INMATE WELFARE FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
9,054	370	0	0	50270 - Interest Earnings	0	0	0
9,054	370	0	0		0	0	0
1,562,689	1,411,739	1,786,000	1,786,000	FUND TOTAL	1,850,000	1,850,000	1,850,000

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,161,171	3,096,769	2,482,464	2,482,464	TOTAL BEGINNING WORKING CAPITAL	0	0	0
INTERGOVERNMENTAL							
13,535,943	13,624,815	889,903	889,903	Federal & State Sources	884,874	884,874	884,874
35,195,540	4,941,884	0	0	Federal Sources	0	0	0
0	52,651	0	0	Local Sources	0	0	0
1,350,134	1,028,921	0	0	State Sources	0	0	0
50,081,616	19,648,272	889,903	889,903		884,874	884,874	884,874
935,598	0	0	0	TOTAL INTEREST	0	0	0
OTHER							
0	0	0	0	Miscellaneous	0	0	0
0	65	0	0	Nongovernmental Grants	0	0	0
-71,990	-71,496	0	0	Other Miscellaneous	0	0	0
-71,990	-71,432	0	0		0	0	0
53,106,395	22,673,609	3,372,367	3,372,367	FUND TOTAL	884,874	884,874	884,874

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
2,741,038	198,740	0	59,848	Personnel	0	0	0
24,043,662	3,533,318	1,644,937	1,585,089	Contractual Services	0	0	0
570,070	11,338	0	0	Materials & Supplies	0	0	0
70,981	15,397	0	0	Internal Services	0	0	0
27,425,751	3,758,792	1,644,937	1,644,937		0	0	0
HOMELESS SERVICES DEPARTMENT							
390,057	221,590	0	0	Personnel	0	0	0
13,480,198	8,184,247	0	0	Contractual Services	0	0	0
820	-2,565	0	0	Materials & Supplies	0	0	0
48,291	97,472	0	0	Internal Services	0	0	0
13,919,365	8,500,744	0	0		0	0	0
HEALTH DEPARTMENT							
2,037,841	2,772,844	0	0	Personnel	0	0	0
2,373,970	536,892	0	0	Contractual Services	0	0	0
331,619	231,779	0	0	Materials & Supplies	0	0	0
600,907	1,364,382	0	0	Internal Services	0	0	0
5,344,336	4,905,896	0	0		0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
185,000	0	0	0	Contractual Services	0	0	0
185,000	0	0	0		0	0	0
SHERIFF							
1,246,629	964,934	854,921	854,921	Personnel	0	0	0
0	951	2,606	2,606	Materials & Supplies	0	0	0
1,246,629	965,885	857,527	857,527		0	0	0
NONDEPARTMENTAL							
234,714	0	0	0	Personnel	0	0	0
1,125,574	0	0	0	Contractual Services	0	0	0
221,619	0	0	0	Materials & Supplies	0	0	0
0	0	0	0	Internal Services	0	0	0
1,581,907	0	0	0		0	0	0
COUNTY MANAGEMENT							
-841	0	0	0	Personnel	0	0	0
-358	0	0	0	Internal Services	0	0	0
-1,199	0	0	0		0	0	0
COMMUNITY SERVICES							
5,722	177,862	0	0	Personnel	0	0	0
301,115	1,784,150	869,903	869,903	Contractual Services	884,874	884,874	884,874
0	71,958	0	0	Materials & Supplies	0	0	0
1,000	26,456	0	0	Internal Services	0	0	0
307,837	2,060,426	869,903	869,903		884,874	884,874	884,874
UNAPPROPRIATED BALANCE							
3,096,769	2,481,866	0	0	UNAPPROPRIATED BALANCE	0	0	0
3,096,769	2,481,866	0	0		0	0	0
53,106,395	22,673,609	3,372,367	3,372,367	FUND TOTAL	884,874	884,874	884,874

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
25,208,527	2,681,626	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
1,152,162	851,542	0	0	50180 - Intergovernmental, Direct State	0	0	0
1,118,033	297,120	20,000	20,000	50190 - Intergovernmental, Federal through State	0	0	0
19,020	0	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
-71,990	-71,496	0	0	50405 - Sponsor Recovery of Prior Year Grant Expenditures	0	0	0
27,425,751	3,758,792	20,000	20,000		0	0	0
HOMELESS SERVICES DEPARTMENT							
3,102,089	-5,000	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
10,817,276	8,505,744	0	0	50195 - Intergovernmental, Federal through Other	0	0	0
13,919,365	8,500,744	0	0		0	0	0
HEALTH DEPARTMENT							
3,640,586	1,914,276	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
197,972	177,379	0	0	50180 - Intergovernmental, Direct State	0	0	0
1,505,778	2,761,525	0	0	50190 - Intergovernmental, Federal through State	0	0	0
0	52,651	0	0	50200 - Intergovernmental, Direct Other	0	0	0
0	65	0	0	50210 - Non-governmental Grants, Operating	0	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
5,344,336	4,905,896	0	0		0	0	0
COMMUNITY JUSTICE							
185,000	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
185,000	0	0	0		0	0	0
SHERIFF							
1,246,629	350,982	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
1,246,629	350,982	0	0		0	0	0
NONDEPARTMENTAL							
1,580,708	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0
1,580,708	0	0	0		0	0	0
OVERALL COUNTY							
2,161,171	3,096,769	2,482,464	2,482,464	50000 - Beginning Working Capital	0	0	0
935,598	0	0	0	50270 - Interest Earnings	0	0	0
3,096,769	3,096,769	2,482,464	2,482,464		0	0	0
COMMUNITY SERVICES							
232,000	0	0	0	50170 - Intergovernmental, Direct Federal	0	0	0

FUND 1515: CORONAVIRUS (COVID-19) RESPONSE FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
75,837	2,060,426	869,903	869,903	50190 - Intergovernmental, Federal through State	884,874	884,874	884,874
307,837	2,060,426	869,903	869,903		884,874	884,874	884,874
53,106,395	22,673,609	3,372,367	3,372,367	FUND TOTAL	884,874	884,874	884,874

FUND 1516: JUSTICE SERVICES SPECIAL OPERATIONS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
915,614	697,444	713,000	713,000	TOTAL BEGINNING WORKING CAPITAL	513,000	513,000	513,000
INTERGOVERNMENTAL							
896,495	814,146	896,495	1,286,335	State Sources	1,286,335	1,286,335	1,286,335
896,495	814,146	896,495	1,286,335		1,286,335	1,286,335	1,286,335
LICENSES & PERMITS							
194,453	187,379	229,159	229,159	Licenses	253,879	253,879	253,879
817,160	890,302	980,000	980,000	Permits	1,140,000	1,140,000	1,140,000
1,011,613	1,077,681	1,209,159	1,209,159		1,393,879	1,393,879	1,393,879
SERVICE CHARGES							
61	0	0	0	Elections	0	0	0
4,412,893	4,893,453	8,363,747	8,363,747	IG Charges for Services	8,988,618	8,988,618	8,988,618
36,095	38,700	56,500	56,500	Services Charges	66,500	66,500	66,500
4,449,049	4,932,153	8,420,247	8,420,247		9,055,118	9,055,118	9,055,118
3,460	0	0	0	TOTAL INTEREST	0	0	0
OTHER							
1,244,298	1,827,925	1,119,199	1,119,199	Fines/Forfeitures	1,044,083	1,044,083	1,044,083
18,000	0	0	0	Miscellaneous	0	0	0
23,168	21,883	45,000	45,000	Sales	45,000	45,000	45,000
197,243	205,804	243,558	243,558	Service Reimbursements	261,367	261,367	261,367
1,482,709	2,055,612	1,407,757	1,407,757		1,350,450	1,350,450	1,350,450
8,758,941	9,577,036	12,646,658	13,036,498	FUND TOTAL	13,598,782	13,598,782	13,598,782

FUND 1516: JUSTICE SERVICES SPECIAL OPERATIONS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
722,263	632,731	676,066	998,114	Personnel	1,044,218	1,044,218	1,044,218
59,863	43,997	74,200	74,200	Contractual Services	50,000	50,000	50,000
12,704	8,177	42,035	42,035	Materials & Supplies	23,772	23,772	23,772
291,540	298,325	303,974	371,766	Internal Services	387,845	387,845	387,845
1,086,370	983,229	1,096,275	1,486,115		1,505,835	1,505,835	1,505,835
DISTRICT ATTORNEY							
0	337	0	0	Contractual Services	0	0	0
0	5,592	2,000	2,000	Materials & Supplies	2,000	2,000	2,000
0	5,929	2,000	2,000		2,000	2,000	2,000

FUND 1516: JUSTICE SERVICES SPECIAL OPERATIONS FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
SHERIFF							
5,351,334	6,364,771	9,430,605	9,430,605	Personnel	9,890,524	9,890,524	9,890,524
537,263	999,973	133,600	133,600	Contractual Services	135,038	135,038	135,038
183,278	115,816	350,523	350,523	Materials & Supplies	320,035	320,035	320,035
851,105	1,065,314	1,005,575	1,005,575	Internal Services	1,092,307	1,092,307	1,092,307
52,146	0	628,080	628,080	Capital Outlay	653,043	653,043	653,043
6,975,126	8,545,875	11,548,383	11,548,383		12,090,947	12,090,947	12,090,947
UNAPPROPRIATED BALANCE							
697,444	42,003	0	0	UNAPPROPRIATED BALANCE	0	0	0
697,444	42,003	0	0		0	0	0
8,758,941	9,577,036	12,646,658	13,036,498	FUND TOTAL	13,598,782	13,598,782	13,598,782

FUND 1516: JUSTICE SERVICES SPECIAL OPERATIONS FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
12,990	0	0	0	50000 - Beginning Working Capital	0	0	0
896,495	814,146	896,495	1,286,335	50180 - Intergovernmental, Direct State	1,286,335	1,286,335	1,286,335
170,385	169,083	193,280	193,280	50220 - Licenses & Fees	213,000	213,000	213,000
6,500	0	6,500	6,500	50235 - Charges for Services	6,500	6,500	6,500
1,086,370	983,229	1,096,275	1,486,115		1,505,835	1,505,835	1,505,835
DISTRICT ATTORNEY							
5,882	5,929	1,000	1,000	50000 - Beginning Working Capital	1,000	1,000	1,000
47	0	1,000	1,000	50280 - Fines and Forfeitures	1,000	1,000	1,000
5,929	5,929	2,000	2,000		2,000	2,000	2,000
SHERIFF							
847,029	648,249	712,000	712,000	50000 - Beginning Working Capital	512,000	512,000	512,000
24,068	18,296	35,879	35,879	50220 - Licenses & Fees	40,879	40,879	40,879
817,160	890,302	980,000	980,000	50230 - Permits	1,140,000	1,140,000	1,140,000
29,595	38,700	50,000	50,000	50235 - Charges for Services	60,000	60,000	60,000
4,412,893	4,893,453	8,363,747	8,363,747	50236 - Charges for Services, Intergovernmental	8,988,618	8,988,618	8,988,618
23,168	21,883	45,000	45,000	50250 - Sales to the Public	45,000	45,000	45,000
61	0	0	0	50260 - Election Reimbursement	0	0	0
9,908	1,264	0	0	50270 - Interest Earnings	0	0	0
1,244,251	1,827,925	1,118,199	1,118,199	50280 - Fines and Forfeitures	1,043,083	1,043,083	1,043,083
197,243	205,804	243,558	243,558	50310 - Internal Service Reimbursement	261,367	261,367	261,367
15,500	0	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
2,500	0	0	0	50360 - Miscellaneous Revenue	0	0	0
7,623,375	8,545,876	11,548,383	11,548,383		12,090,947	12,090,947	12,090,947

FUND 1516: JUSTICE SERVICES SPECIAL OPERATIONS FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
49,713	43,266	0	0	50000 - Beginning Working Capital	0	0	0
-6,447	-1,264	0	0	50270 - Interest Earnings	0	0	0
43,266	42,002	0	0		0	0	0
8,758,941	9,577,036	12,646,658	13,036,498	FUND TOTAL	13,598,782	13,598,782	13,598,782

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
57,275	57,643	21,001	21,001	TOTAL BEGINNING WORKING CAPITAL	22,386	22,386	22,386
TAXES							
3,179	2,930	0	0	Heavy Equipment Rental Tax	0	0	0
6,315	5,308	10,000	10,000	Penalty & Interest	10,000	10,000	10,000
27,420	35,440	40,000	40,000	Prior Year Taxes	40,000	40,000	40,000
3,854,595	3,790,321	3,768,421	3,768,421	Property Taxes	3,900,000	3,900,000	3,900,000
3,891,509	3,833,999	3,818,421	3,818,421		3,950,000	3,950,000	3,950,000
11,063	8,973	5,000	5,000	TOTAL INTEREST	5,000	5,000	5,000
3,959,847	3,900,615	3,844,422	3,844,422	FUND TOTAL	3,977,386	3,977,386	3,977,386

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
3,873,203	3,808,314	3,815,422	3,815,422	Contractual Services	3,948,386	3,948,386	3,948,386
29,000	29,000	29,000	29,000	Internal Services	29,000	29,000	29,000
3,902,203	3,837,314	3,844,422	3,844,422		3,977,386	3,977,386	3,977,386
UNAPPROPRIATED BALANCE							
57,643	63,301	0	0	UNAPPROPRIATED BALANCE	0	0	0
57,643	63,301	0	0		0	0	0
3,959,847	3,900,615	3,844,422	3,844,422	FUND TOTAL	3,977,386	3,977,386	3,977,386

FUND 1518: OREGON HISTORICAL SOCIETY LEVY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
57,275	57,643	21,001	21,001	50000 - Beginning Working Capital	22,386	22,386	22,386
3,854,595	3,790,321	3,768,421	3,768,421	50100 - Property Taxes, Current Year Levy	3,900,000	3,900,000	3,900,000
27,420	35,440	40,000	40,000	50101 - Property Taxes, Prior Year Levies	40,000	40,000	40,000
6,315	5,308	10,000	10,000	50103 - Property Taxes, Interest	10,000	10,000	10,000
3,179	2,930	0	0	50135 - Heavy Equipment Rental Tax	0	0	0
11,063	8,973	5,000	5,000	50270 - Interest Earnings	5,000	5,000	5,000
3,959,847	3,900,615	3,844,422	3,844,422		3,977,386	3,977,386	3,977,386
3,959,847	3,900,615	3,844,422	3,844,422	FUND TOTAL	3,977,386	3,977,386	3,977,386

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,565,266	1,292,366	773,969	773,969	TOTAL BEGINNING WORKING CAPITAL	826,687	826,687	826,687
INTERGOVERNMENTAL							
6,423,414	6,370,445	6,671,469	6,671,469	State Sources	6,838,255	6,838,255	6,838,255
6,423,414	6,370,445	6,671,469	6,671,469		6,838,255	6,838,255	6,838,255
49,680	61,905	0	0	TOTAL INTEREST	0	0	0
8,038,360	7,724,716	7,445,438	7,445,438	FUND TOTAL	7,664,942	7,664,942	7,664,942

FUND 1519: VIDEO LOTTERY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
0	0	0	0	Contractual Services	428,250	428,250	428,250
0	0	0	0		428,250	428,250	428,250
HOMELESS SERVICES DEPARTMENT							
6	0	0	0	Personnel	0	0	0
3,598,692	3,842,185	3,090,331	3,090,331	Contractual Services	2,414,962	2,414,962	3,242,924
12,303	0	0	0	Materials & Supplies	0	0	0
207,994	0	0	0	Internal Services	0	0	0
3,818,996	3,842,185	3,090,331	3,090,331		2,414,962	2,414,962	3,242,924
COMMUNITY JUSTICE							
0	0	0	0	Personnel	1,036,463	1,036,463	265,206
0	0	0	0	Contractual Services	430,827	430,827	430,827
0	0	0	0	Internal Services	100,000	100,000	43,295
0	0	0	0		1,567,290	1,567,290	739,328
NONDEPARTMENTAL							
0	809,006	585,275	585,275	Contractual Services	0	0	0
0	30,000	30,000	30,000	Materials & Supplies	30,000	30,000	30,000
1,765,188	1,744,212	1,739,697	1,739,697	Internal Services	1,731,232	1,731,232	1,731,232
1,765,188	2,583,218	2,354,972	2,354,972		1,761,232	1,761,232	1,761,232
COUNTY MANAGEMENT							
0	278,560	318,038	318,038	Personnel	188,067	188,067	188,067
0	923	500	500	Contractual Services	605,089	605,089	605,089
0	4,914	13,167	13,167	Materials & Supplies	13,165	13,165	13,165
0	1,945	1,283	1,283	Internal Services	3,061	3,061	3,061
0	286,342	332,988	332,988		809,382	809,382	809,382

FUND 1519: VIDEO LOTTERY FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
113,931	18,903	0	0	Personnel	0	0	0
990,009	60,558	1,000,000	1,000,000	Contractual Services	0	0	0
57,870	0	0	0	Materials & Supplies	0	0	0
1,161,810	79,461	1,000,000	1,000,000		0	0	0
CONTINGENCY							
0	0	667,147	667,147	CONTINGENCY	683,826	683,826	683,826
0	0	667,147	667,147		683,826	683,826	683,826
UNAPPROPRIATED BALANCE							
1,292,366	933,510	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,292,366	933,510	0	0		0	0	0
8,038,360	7,724,716	7,445,438	7,445,438	FUND TOTAL	7,664,942	7,664,942	7,664,942

FUND 1519: VIDEO LOTTERY FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
1,565,266	1,292,366	773,969	773,969	50000 - Beginning Working Capital	826,687	826,687	826,687
6,423,414	6,370,445	6,671,469	6,671,469	50115 - Lottery Revenues	6,838,255	6,838,255	6,838,255
49,680	61,905	0	0	50270 - Interest Earnings	0	0	0
8,038,360	7,724,716	7,445,438	7,445,438		7,664,942	7,664,942	7,664,942
8,038,360	7,724,716	7,445,438	7,445,438	FUND TOTAL	7,664,942	7,664,942	7,664,942

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
128,996,523	128,259,783	55,848,867	62,967,179	TOTAL BEGINNING WORKING CAPITAL	29,036,528	29,036,528	29,036,528
INTERGOVERNMENTAL							
140,436,278	150,831,040	136,584,365	136,584,365	Local Sources	142,976,333	142,976,333	142,976,333
140,436,278	150,831,040	136,584,365	136,584,365		142,976,333	142,976,333	142,976,333
SERVICE CHARGES							
204,335	141,736	0	0	IG Charges for Services	0	0	0
204,335	141,736	0	0		0	0	0
4,500,442	2,860,751	0	0	TOTAL INTEREST	0	0	0
OTHER							
-107	-75	0	0	Miscellaneous	0	0	0
-107	-75	0	0		0	0	0
274,137,471	282,093,235	192,433,232	199,551,544	FUND TOTAL	172,012,861	172,012,861	172,012,861

FUND 1521: SUPPORTIVE HOUSING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
0	2,403,238	594,356	594,356	Personnel	473,913	473,913	892,583
0	5,155,410	5,342,770	5,342,770	Contractual Services	1,665,830	1,665,830	1,959,184
0	7,231	0	0	Materials & Supplies	2,377	2,377	2,377
0	356,425	85,589	85,589	Internal Services	51,800	51,800	97,560
0	7,922,303	6,022,715	6,022,715		2,193,920	2,193,920	2,951,704
HOMELESS SERVICES DEPARTMENT							
10,427,470	8,882,688	11,398,552	11,398,552	Personnel	11,605,532	11,605,532	11,495,778
122,988,324	161,552,242	122,778,361	127,136,115	Contractual Services	118,304,530	118,304,530	117,464,530
2,583,160	11,157,633	11,065,126	13,825,684	Materials & Supplies	8,558,286	8,558,286	8,558,286
5,378,735	5,667,919	8,245,454	8,245,454	Internal Services	10,863,824	10,863,824	10,780,794
141,377,688	187,260,482	153,487,493	160,605,805		149,332,172	149,332,172	148,299,388
HEALTH DEPARTMENT							
0	1,120,751	580,257	580,257	Personnel	127,583	127,583	267,961
0	14,172,316	22,469,716	22,469,716	Contractual Services	12,297,660	12,297,660	12,411,689
0	6,864	656	656	Materials & Supplies	0	0	0
0	571,973	90,985	90,985	Internal Services	18,717	18,717	39,310
0	15,871,904	23,141,614	23,141,614		12,443,960	12,443,960	12,718,960

FUND 1521: SUPPORTIVE HOUSING FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY JUSTICE							
0	995,938	311,413	311,413	Personnel	0	0	0
0	1,343,523	984,786	984,786	Contractual Services	0	0	0
0	7,461	1	1	Materials & Supplies	0	0	0
0	289,319	65,552	65,552	Internal Services	0	0	0
0	2,636,242	1,361,752	1,361,752		0	0	0
DISTRICT ATTORNEY							
0	123,437	0	0	Personnel	0	0	0
0	34,229	0	0	Internal Services	0	0	0
0	157,667	0	0		0	0	0
NONDEPARTMENTAL							
0	2,365,538	1,573,732	1,573,732	Personnel	744,146	744,146	744,146
4,000,000	187,830	317,700	317,700	Contractual Services	178,500	178,500	178,500
0	458,581	1,298,610	1,298,610	Materials & Supplies	609,495	609,495	609,495
0	574,927	860,828	860,828	Internal Services	404,449	404,449	404,449
4,000,000	3,586,876	4,050,870	4,050,870		1,936,590	1,936,590	1,936,590
LIBRARY							
0	65,399	0	0	Contractual Services	0	0	0
0	65,399	0	0		0	0	0
COUNTY MANAGEMENT							
0	120,241	186,766	186,766	Personnel	167,494	167,494	167,494
0	0	8,485	8,485	Materials & Supplies	8,005	8,005	8,005
0	4,942	7,807	7,807	Internal Services	6,248	6,248	6,248
0	125,182	203,058	203,058		181,747	181,747	181,747
CASH TRANSFERS TO...							
500,000	0	0	0	Homeless Services Capital Fund	0	0	0
0	1,500,000	0	0	Information Technology Capital Fund	1,854,750	1,854,750	1,854,750
500,000	1,500,000	0	0		1,854,750	1,854,750	1,854,750
CONTINGENCY							
0	0	4,165,730	4,165,730	CONTINGENCY	4,069,722	4,069,722	4,069,722
0	0	4,165,730	4,165,730		4,069,722	4,069,722	4,069,722
UNAPPROPRIATED BALANCE							
128,259,783	62,967,180	0	0	UNAPPROPRIATED BALANCE	0	0	0
128,259,783	62,967,180	0	0		0	0	0
274,137,471	282,093,235	192,433,232	199,551,544	FUND TOTAL	172,012,861	172,012,861	172,012,861

FUND 1521: SUPPORTIVE HOUSING FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HOMELESS SERVICES DEPARTMENT							
128,996,523	128,259,783	55,848,867	62,967,179	50000 - Beginning Working Capital	29,036,528	29,036,528	29,036,528
136,436,278	150,831,040	136,584,365	136,584,365	50200 - Intergovernmental, Direct Other	142,976,333	142,976,333	142,976,333
204,335	141,736	0	0	50236 - Charges for Services, Intergovernmental	0	0	0
4,500,442	2,860,751	0	0	50270 - Interest Earnings	0	0	0
-107	-75	0	0	50360 - Miscellaneous Revenue	0	0	0
270,137,471	282,093,235	192,433,232	199,551,544		172,012,861	172,012,861	172,012,861
NONDEPARTMENTAL							
4,000,000	0	0	0	50200 - Intergovernmental, Direct Other	0	0	0
4,000,000	0	0	0		0	0	0
274,137,471	282,093,235	192,433,232	199,551,544	FUND TOTAL	172,012,861	172,012,861	172,012,861

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
344,006,182	485,407,065	534,321,917	534,321,917	TOTAL BEGINNING WORKING CAPITAL	642,628,991	642,628,991	642,628,991
TAXES							
187,041,786	203,377,225	175,000,000	175,000,000	Income Taxes	189,000,000	189,000,000	189,000,000
187,041,786	203,377,225	175,000,000	175,000,000		189,000,000	189,000,000	189,000,000
14,364,699	20,255,751	5,341,586	5,341,586	TOTAL INTEREST	10,000,000	10,000,000	10,000,000
545,412,667	709,040,041	714,663,503	714,663,503	FUND TOTAL	841,628,991	841,628,991	841,628,991

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY HUMAN SERVICES							
5,015,235	6,740,775	9,077,609	9,077,609	Personnel	12,749,684	12,749,684	12,941,347
46,327,362	82,208,772	151,879,480	151,879,480	Contractual Services	256,971,146	256,971,146	257,258,146
153,885	378,683	357,258	357,258	Materials & Supplies	165,623	165,623	165,623
895,080	1,095,065	1,662,863	1,662,863	Internal Services	1,884,658	1,884,658	1,891,807
52,391,562	90,423,296	162,977,210	162,977,210		271,771,111	271,771,111	272,256,923
HEALTH DEPARTMENT							
1,565,695	1,699,136	1,864,555	1,864,555	Personnel	218,849	218,849	218,849
22,512	0	0	0	Contractual Services	0	0	0
6,919	7,738	5,700	5,700	Materials & Supplies	20,000	20,000	20,000
112,516	122,789	146,713	146,713	Internal Services	8,163	8,163	8,163
1,707,642	1,829,664	2,016,968	2,016,968		247,012	247,012	247,012
NONDEPARTMENTAL							
0	0	361,531	361,531	Personnel	397,467	397,467	397,467
0	0	15,111	15,111	Internal Services	14,826	14,826	14,826
0	0	376,642	376,642		412,293	412,293	412,293
COUNTY MANAGEMENT							
174,998	186,307	193,484	193,484	Personnel	199,829	199,829	199,829
5,633,405	6,477,599	6,815,630	6,815,630	Contractual Services	7,707,482	7,707,482	7,707,482
0	2,510	5,016	5,016	Materials & Supplies	5,000	5,000	5,000
97,995	127,948	21,736	21,736	Internal Services	22,250	22,250	22,250
5,906,398	6,794,365	7,035,866	7,035,866		7,934,561	7,934,561	7,934,561
CONTINGENCY							
0	0	17,500,000	17,500,000	CONTINGENCY	18,900,000	18,900,000	18,900,000
0	0	17,500,000	17,500,000		18,900,000	18,900,000	18,900,000

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
UNAPPROPRIATED BALANCE							
485,407,065	609,992,716	524,756,817	524,756,817	UNAPPROPRIATED BALANCE	542,364,014	542,364,014	541,878,202
485,407,065	609,992,716	524,756,817	524,756,817		542,364,014	542,364,014	541,878,202
545,412,667	709,040,041	714,663,503	714,663,503	FUND TOTAL	841,628,991	841,628,991	841,628,991

FUND 1522: PRESCHOOL FOR ALL PROGRAM FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
344,006,182	485,407,065	534,321,917	534,321,917	50000 - Beginning Working Capital	642,628,991	642,628,991	642,628,991
187,041,786	203,377,225	175,000,000	175,000,000	50165 - Personal Income Tax	189,000,000	189,000,000	189,000,000
14,364,699	20,255,751	5,341,586	5,341,586	50270 - Interest Earnings	10,000,000	10,000,000	10,000,000
545,412,667	709,040,041	714,663,503	714,663,503		841,628,991	841,628,991	841,628,991
545,412,667	709,040,041	714,663,503	714,663,503	FUND TOTAL	841,628,991	841,628,991	841,628,991

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,157,091	954,220	1,103,220	1,103,220	TOTAL BEGINNING WORKING CAPITAL	1,422,726	1,422,726	1,422,726
INTERGOVERNMENTAL							
230,973	201,652	172,526	172,526	Federal Sources	139,736	139,736	139,736
230,973	201,652	172,526	172,526		139,736	139,736	139,736
350,788	77,294	40,000	40,000	TOTAL INTEREST	40,000	40,000	40,000
OTHER							
626,967	752,586	600,000	600,000	Fines/Forfeitures	750,000	750,000	750,000
21,509,329	23,095,202	23,084,289	23,084,289	Service Reimbursements	22,638,342	22,638,342	22,638,342
22,136,296	23,847,788	23,684,289	23,684,289		23,388,342	23,388,342	23,388,342
6,783,000	0	0	0	TOTAL FINANCING SOURCES	0	0	0
31,658,149	25,080,954	25,000,035	25,000,035	FUND TOTAL	24,990,804	24,990,804	24,990,804

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
0	3,690	3,000	3,000	Contractual Services	3,000	3,000	3,000
30,703,929	23,894,538	23,854,815	23,854,815	Debt Service	23,526,078	23,526,078	23,526,078
30,703,929	23,898,228	23,857,815	23,857,815		23,529,078	23,529,078	23,529,078
UNAPPROPRIATED BALANCE							
954,220	1,182,726	1,142,220	1,142,220	UNAPPROPRIATED BALANCE	1,461,726	1,461,726	1,461,726
954,220	1,182,726	1,142,220	1,142,220		1,461,726	1,461,726	1,461,726
31,658,149	25,080,954	25,000,035	25,000,035	FUND TOTAL	24,990,804	24,990,804	24,990,804

FUND 2002: CAPITAL DEBT RETIREMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
230,973	201,652	172,526	172,526	50170 - Intergovernmental, Direct Federal	139,736	139,736	139,736
11	10	0	0	50270 - Interest Earnings	0	0	0
626,967	752,586	600,000	600,000	50280 - Fines and Forfeitures	750,000	750,000	750,000
21,509,329	23,095,202	23,084,289	23,084,289	50310 - Internal Service Reimbursement	22,638,342	22,638,342	22,638,342
22,367,281	24,049,450	23,856,815	23,856,815		23,528,078	23,528,078	23,528,078

FUND 2002: CAPITAL DEBT RETIREMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
2,157,091	954,220	1,103,220	1,103,220	50000 - Beginning Working Capital	1,422,726	1,422,726	1,422,726
350,777	77,283	40,000	40,000	50270 - Interest Earnings	40,000	40,000	40,000
6,783,000	0	0	0	50320 - Cash Transfers In	0	0	0
9,290,869	1,031,504	1,143,220	1,143,220		1,462,726	1,462,726	1,462,726
31,658,149	25,080,954	25,000,035	25,000,035	FUND TOTAL	24,990,804	24,990,804	24,990,804

FUND 2003: GENERAL OBLIGATION BOND FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
2,906,322	4,295,127	2,572,496	2,572,496	TOTAL BEGINNING WORKING CAPITAL	3,531,532	3,531,532	3,531,532
TAXES							
43,916	39,992	0	0	Heavy Equipment Rental Tax	0	0	0
42,282	49,324	30,000	30,000	Penalty & Interest	30,000	30,000	30,000
494,416	875,913	300,000	300,000	Prior Year Taxes	300,000	300,000	300,000
53,289,348	51,738,825	56,260,090	56,260,090	Property Taxes	57,474,130	57,474,130	57,474,130
53,869,962	52,704,053	56,590,090	56,590,090		57,804,130	57,804,130	57,804,130
1,326,958	1,280,422	300,000	300,000	TOTAL INTEREST	300,000	300,000	300,000
58,103,242	58,279,603	59,462,586	59,462,586	FUND TOTAL	61,635,662	61,635,662	61,635,662

FUND 2003: GENERAL OBLIGATION BOND FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
53,808,115	55,424,940	57,090,090	57,090,090	Debt Service	58,804,130	58,804,130	58,804,130
53,808,115	55,424,940	57,090,090	57,090,090		58,804,130	58,804,130	58,804,130
UNAPPROPRIATED BALANCE							
4,295,127	2,854,663	2,372,496	2,372,496	UNAPPROPRIATED BALANCE	2,831,532	2,831,532	2,831,532
4,295,127	2,854,663	2,372,496	2,372,496		2,831,532	2,831,532	2,831,532
58,103,242	58,279,603	59,462,586	59,462,586	FUND TOTAL	61,635,662	61,635,662	61,635,662

FUND 2003: GENERAL OBLIGATION BOND FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
53,289,348	51,738,825	0	0	50100 - Property Taxes, Current Year Levy	0	0	0
494,416	875,913	0	0	50101 - Property Taxes, Prior Year Levies	0	0	0
42,282	49,324	0	0	50103 - Property Taxes, Interest	0	0	0
43,916	39,992	0	0	50135 - Heavy Equipment Rental Tax	0	0	0
153,139	122,568	0	0	50270 - Interest Earnings	0	0	0
54,023,101	52,826,621	0	0		0	0	0
OVERALL COUNTY							
2,906,322	4,295,127	2,572,496	2,572,496	50000 - Beginning Working Capital	3,531,532	3,531,532	3,531,532
0	0	56,260,090	56,260,090	50100 - Property Taxes, Current Year Levy	57,474,130	57,474,130	57,474,130
0	0	300,000	300,000	50101 - Property Taxes, Prior Year Levies	300,000	300,000	300,000
0	0	30,000	30,000	50103 - Property Taxes, Interest	30,000	30,000	30,000

FUND 2003: GENERAL OBLIGATION BOND FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,173,819	1,157,854	300,000	300,000	50270 - Interest Earnings	300,000	300,000	300,000
4,080,141	5,452,982	59,462,586	59,462,586		61,635,662	61,635,662	61,635,662
58,103,242	58,279,603	59,462,586	59,462,586	FUND TOTAL	61,635,662	61,635,662	61,635,662

FUND 2004: PERS PENSION BOND SINKING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
41,428,541	46,073,676	51,740,510	51,740,510	TOTAL BEGINNING WORKING CAPITAL	48,443,288	48,443,288	48,443,288
2,180,181	2,464,836	1,400,000	1,400,000	TOTAL INTEREST	1,400,000	1,400,000	1,400,000
OTHER							
33,789,954	37,825,758	27,820,781	27,820,781	Service Reimbursements	32,505,287	32,505,287	32,505,287
33,789,954	37,825,758	27,820,781	27,820,781		32,505,287	32,505,287	32,505,287
77,398,676	86,364,270	80,961,291	80,961,291	FUND TOTAL	82,348,575	82,348,575	82,348,575

FUND 2004: PERS PENSION BOND SINKING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
0	1,927	450,700	450,700	Contractual Services	450,700	450,700	450,700
31,325,000	33,060,000	34,885,000	34,885,000	Debt Service	36,800,000	36,800,000	36,800,000
31,325,000	33,061,927	35,335,700	35,335,700		37,250,700	37,250,700	37,250,700
UNAPPROPRIATED BALANCE							
46,073,676	53,302,343	45,625,591	45,625,591	UNAPPROPRIATED BALANCE	45,097,875	45,097,875	45,097,875
46,073,676	53,302,343	45,625,591	45,625,591		45,097,875	45,097,875	45,097,875
77,398,676	86,364,270	80,961,291	80,961,291	FUND TOTAL	82,348,575	82,348,575	82,348,575

FUND 2004: PERS PENSION BOND SINKING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
33,789,954	37,825,758	27,820,781	27,820,781	50310 - Internal Service Reimbursement	32,505,287	32,505,287	32,505,287
33,789,954	37,825,758	27,820,781	27,820,781		32,505,287	32,505,287	32,505,287
OVERALL COUNTY							
41,428,541	46,073,676	51,740,510	51,740,510	50000 - Beginning Working Capital	48,443,288	48,443,288	48,443,288
2,180,181	2,464,836	1,400,000	1,400,000	50270 - Interest Earnings	1,400,000	1,400,000	1,400,000
43,608,722	48,538,512	53,140,510	53,140,510		49,843,288	49,843,288	49,843,288
77,398,676	86,364,270	80,961,291	80,961,291	FUND TOTAL	82,348,575	82,348,575	82,348,575

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
241,232	78,737	14,520	14,520	TOTAL BEGINNING WORKING CAPITAL	0	0	0
4,576	371	0	0	TOTAL INTEREST	0	0	0
245,808	79,108	14,520	14,520	FUND TOTAL	0	0	0

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
162,138	0	0	0	Contractual Services	0	0	0
4,933	0	0	0	Internal Services	0	0	0
167,072	0	0	0		0	0	0
CASH TRANSFERS TO...							
0	65,000	14,520	14,520	General Fund	0	0	0
0	65,000	14,520	14,520		0	0	0
UNAPPROPRIATED BALANCE							
78,737	14,108	0	0	UNAPPROPRIATED BALANCE	0	0	0
78,737	14,108	0	0		0	0	0
245,808	79,108	14,520	14,520	FUND TOTAL	0	0	0

FUND 2500: DOWNTOWN COURTHOUSE CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
0	0	14,520	14,520	50000 - Beginning Working Capital	0	0	0
4,576	371	0	0	50270 - Interest Earnings	0	0	0
4,576	371	14,520	14,520		0	0	0
COUNTY ASSETS							
241,232	78,737	0	0	50000 - Beginning Working Capital	0	0	0
241,232	78,737	0	0		0	0	0
245,808	79,108	14,520	14,520	FUND TOTAL	0	0	0

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
535,874	556,840	580,027	580,027	TOTAL BEGINNING WORKING CAPITAL	602,579	602,579	602,579
20,966	22,657	0	0	TOTAL INTEREST	0	0	0
556,840	579,498	580,027	580,027	FUND TOTAL	602,579	602,579	602,579

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	0	580,027	580,027	Capital Outlay	602,579	602,579	602,579
0	0	580,027	580,027		602,579	602,579	602,579

UNAPPROPRIATED BALANCE

556,840	579,498	0	0	UNAPPROPRIATED BALANCE	0	0	0
556,840	579,498	0	0		0	0	0
556,840	579,498	580,027	580,027	FUND TOTAL	602,579	602,579	602,579

FUND 2503: ASSET REPLACEMENT REVOLVING FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
20,966	22,657	0	0	50270 - Interest Earnings	0	0	0
20,966	22,657	0	0		0	0	0

COUNTY ASSETS

535,874	556,840	580,027	580,027	50000 - Beginning Working Capital	602,579	602,579	602,579
535,874	556,840	580,027	580,027		602,579	602,579	602,579
556,840	579,498	580,027	580,027	FUND TOTAL	602,579	602,579	602,579

FUND 2504: FINANCED PROJECTS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,617	3,617	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
3,617	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2504: FINANCED PROJECTS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
CASH TRANSFERS TO...							
0	3,617	0	0	General Fund	0	0	0
0	3,617	0	0		0	0	0
UNAPPROPRIATED BALANCE							
3,617	0	0	0	UNAPPROPRIATED BALANCE	0	0	0
3,617	0	0	0		0	0	0
3,617	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2504: FINANCED PROJECTS FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
3,617	3,617	0	0	50000 - Beginning Working Capital	0	0	0
3,617	3,617	0	0		0	0	0
3,617	3,617	0	0	0 FUND TOTAL	0	0	0

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
6,782,328	5,769,930	8,237,708	8,237,708	TOTAL BEGINNING WORKING CAPITAL	9,227,367	9,227,367	9,615,664
247,478	280,124	200,000	200,000	TOTAL INTEREST	150,000	150,000	150,000
OTHER							
3,214,918	4,211,105	4,858,735	4,858,735	Service Reimbursements	5,015,796	5,015,796	5,015,796
3,214,918	4,211,105	4,858,735	4,858,735		5,015,796	5,015,796	5,015,796
10,244,725	10,261,159	13,296,443	13,296,443	FUND TOTAL	14,393,163	14,393,163	14,781,460

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
202,355	132,211	0	0	Personnel	0	0	0
3,599,716	1,611,908	13,296,443	13,296,443	Contractual Services	14,393,163	14,393,163	14,781,460
226,138	112,380	0	0	Materials & Supplies	0	0	0
351,419	64,603	0	0	Internal Services	0	0	0
95,166	0	0	0	Capital Outlay	0	0	0
4,474,795	1,921,102	13,296,443	13,296,443		14,393,163	14,393,163	14,781,460

UNAPPROPRIATED BALANCE

5,769,930	8,340,057	0	0	UNAPPROPRIATED BALANCE	0	0	0
5,769,930	8,340,057	0	0		0	0	0
10,244,725	10,261,159	13,296,443	13,296,443	FUND TOTAL	14,393,163	14,393,163	14,781,460

FUND 2506: LIBRARY CAPITAL CONSTRUCTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
247,478	280,124	0	0	50270 - Interest Earnings	0	0	0
247,478	280,124	0	0		0	0	0
COUNTY ASSETS							
6,782,328	5,769,930	8,237,708	8,237,708	50000 - Beginning Working Capital	9,227,367	9,227,367	9,615,664
0	0	200,000	200,000	50270 - Interest Earnings	150,000	150,000	150,000
3,214,918	4,211,105	4,858,735	4,858,735	50310 - Internal Service Reimbursement	5,015,796	5,015,796	5,015,796
9,997,247	9,981,035	13,296,443	13,296,443		14,393,163	14,393,163	14,781,460
10,244,725	10,261,159	13,296,443	13,296,443	FUND TOTAL	14,393,163	14,393,163	14,781,460

FUND 2507: CAPITAL IMPROVEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
13,461,383	22,219,787	23,854,261	23,854,261	TOTAL BEGINNING WORKING CAPITAL	23,224,423	23,224,423	24,332,081
INTERGOVERNMENTAL							
0	0	0	0	Federal Sources	1,666,279	1,666,279	0
0	0	0	0		1,666,279	1,666,279	0
SERVICE CHARGES							
497,238	1,658,542	400,000	400,000	IG Charges for Services	413,400	413,400	684,395
0	22,789	8,102	8,102	Services Charges	12,279	12,279	17,195
497,238	1,681,331	408,102	408,102		425,679	425,679	701,590
741,942	918,837	500,000	500,000	TOTAL INTEREST	300,000	300,000	300,000
OTHER							
12,345	1,508,034	3,000,000	3,000,000	Dividends/Refunds	3,000,000	3,000,000	3,000,000
0	0	8,000,000	8,000,000	Miscellaneous	5,545,000	5,545,000	5,545,000
7,533,897	13,855,348	6,584,688	6,584,688	Service Reimbursements	6,975,320	6,975,320	9,338,233
7,546,242	15,363,383	17,584,688	17,584,688		15,520,320	15,520,320	17,883,233
6,234,214	5,186,308	3,144,420	3,144,420	TOTAL FINANCING SOURCES	655,261	655,261	815,261
28,481,019	45,369,645	45,491,471	45,491,471	FUND TOTAL	41,791,962	41,791,962	44,032,165

FUND 2507: CAPITAL IMPROVEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
256,026	427,778	0	0	Personnel	0	0	0
4,817,866	20,601,691	45,491,471	45,491,471	Contractual Services	37,835,611	37,835,611	40,075,814
352,343	600,177	0	0	Materials & Supplies	0	0	0
818,393	2,238,239	0	0	Internal Services	0	0	0
16,603	0	0	0	Capital Outlay	0	0	0
6,261,232	23,867,885	45,491,471	45,491,471		37,835,611	37,835,611	40,075,814
CASH TRANSFERS TO...							
0	425,000	0	0	Animal Services Facility Capital Fund	0	0	0
0	0	0	0	General Fund	3,400,138	3,400,138	3,400,138
0	0	0	0	Sobering and Crisis Intervention Capital Fund	556,213	556,213	556,213
0	425,000	0	0		3,956,351	3,956,351	3,956,351
UNAPPROPRIATED BALANCE							
22,219,787	21,076,761	0	0	UNAPPROPRIATED BALANCE	0	0	0
22,219,787	21,076,761	0	0		0	0	0
28,481,019	45,369,645	45,491,471	45,491,471	FUND TOTAL	41,791,962	41,791,962	44,032,165

FUND 2507: CAPITAL IMPROVEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
0	0	0	0	50000 - Beginning Working Capital	0	0	1,400,138
741,942	918,837	0	0	50270 - Interest Earnings	0	0	0
741,942	918,837	0	0		0	0	1,400,138
COUNTY ASSETS							
13,461,383	22,219,787	23,854,261	23,854,261	50000 - Beginning Working Capital	23,224,423	23,224,423	22,931,943
0	0	0	0	50170 - Intergovernmental, Direct Federal	1,666,279	1,666,279	0
0	22,789	8,102	8,102	50235 - Charges for Services	12,279	12,279	17,195
497,238	1,658,542	400,000	400,000	50236 - Charges for Services, Intergovernmental	413,400	413,400	684,395
0	0	500,000	500,000	50270 - Interest Earnings	300,000	300,000	300,000
12,345	1,508,034	3,000,000	3,000,000	50290 - Dividends & Rebates	3,000,000	3,000,000	3,000,000
7,533,897	13,855,348	6,584,688	6,584,688	50310 - Internal Service Reimbursement	6,975,320	6,975,320	9,338,233
6,234,214	5,186,308	3,144,420	3,144,420	50320 - Cash Transfers In	655,261	655,261	815,261
0	0	8,000,000	8,000,000	50360 - Miscellaneous Revenue	5,545,000	5,545,000	5,545,000
27,739,076	44,450,809	45,491,471	45,491,471		41,791,962	41,791,962	42,632,027
28,481,019	45,369,645	45,491,471	45,491,471	FUND TOTAL	41,791,962	41,791,962	44,032,165

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
10,107,742	10,717,504	11,922,348	11,922,348	TOTAL BEGINNING WORKING CAPITAL	11,163,139	11,163,139	11,297,804
SERVICE CHARGES							
0	0	0	0	IG Charges for Services	1,129,500	1,129,500	1,129,500
0	0	0	0		1,129,500	1,129,500	1,129,500
448,571	558,685	0	0	TOTAL INTEREST	0	0	0
OTHER							
490,010	669,928	1,211,876	1,211,876	Service Reimbursements	416,320	416,320	416,320
490,010	669,928	1,211,876	1,211,876		416,320	416,320	416,320
3,300,000	5,010,000	1,500,000	1,500,000	TOTAL FINANCING SOURCES	1,854,750	1,854,750	1,854,750
14,346,323	16,956,117	14,634,224	14,634,224	FUND TOTAL	14,563,709	14,563,709	14,698,374

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
1,202,958	1,651,937	1,556,737	1,556,737	Personnel	2,028,364	2,028,364	2,028,364
1,693,752	2,447,924	12,877,487	12,877,487	Contractual Services	11,669,025	11,669,025	11,815,389
75,717	1,719	200,000	200,000	Materials & Supplies	866,320	866,320	854,621
14,666	136,778	0	0	Internal Services	0	0	0
2,987,093	4,238,359	14,634,224	14,634,224		14,563,709	14,563,709	14,698,374
CASH TRANSFERS TO...							
641,725	0	0	0	General Fund	0	0	0
641,725	0	0	0		0	0	0
UNAPPROPRIATED BALANCE							
10,717,504	12,717,758	0	0	UNAPPROPRIATED BALANCE	0	0	0
10,717,504	12,717,758	0	0		0	0	0
14,346,323	16,956,117	14,634,224	14,634,224	FUND TOTAL	14,563,709	14,563,709	14,698,374

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
641,725	0	0	0	50000 - Beginning Working Capital	0	0	0
448,571	558,685	0	0	50270 - Interest Earnings	0	0	0
1,090,296	558,685	0	0		0	0	0

FUND 2508: INFORMATION TECHNOLOGY CAPITAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
9,466,017	10,717,504	11,922,348	11,922,348	50000 - Beginning Working Capital	11,163,139	11,163,139	11,297,804
0	0	0	0	50236 - Charges for Services, Intergovernmental	1,129,500	1,129,500	1,129,500
490,010	669,928	1,211,876	1,211,876	50310 - Internal Service Reimbursement	416,320	416,320	416,320
3,300,000	5,010,000	1,500,000	1,500,000	50320 - Cash Transfers In	1,854,750	1,854,750	1,854,750
13,256,027	16,397,432	14,634,224	14,634,224		14,563,709	14,563,709	14,698,374
14,346,323	16,956,117	14,634,224	14,634,224	FUND TOTAL	14,563,709	14,563,709	14,698,374

FUND 2509: ASSET PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
30,023,416	28,325,062	31,221,310	31,221,310	TOTAL BEGINNING WORKING CAPITAL	32,278,134	32,278,134	31,937,456
1,160,079	1,235,543	800,000	800,000	TOTAL INTEREST	500,000	500,000	500,000
OTHER							
10,834,158	12,220,238	12,641,188	12,641,188	Service Reimbursements	13,676,075	13,676,075	13,676,075
10,834,158	12,220,238	12,641,188	12,641,188		13,676,075	13,676,075	13,676,075
648,619	1,073,762	2,696,179	2,696,179	TOTAL FINANCING SOURCES	45,989	45,989	245,989
42,666,271	42,854,605	47,358,677	47,358,677	FUND TOTAL	46,500,198	46,500,198	46,359,520

FUND 2509: ASSET PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
1,495,815	1,728,506	2,717,429	2,717,429	Personnel	2,907,352	2,907,352	2,907,352
10,439,907	9,324,259	42,964,414	42,964,414	Contractual Services	38,637,883	38,637,883	38,497,205
-212,380	-230,550	121,866	121,866	Materials & Supplies	92,000	92,000	92,000
1,932,469	2,703,950	1,554,968	1,554,968	Internal Services	1,562,963	1,562,963	1,562,963
37,315	0	0	0	Capital Outlay	0	0	0
13,693,126	13,526,164	47,358,677	47,358,677		43,200,198	43,200,198	43,059,520
CASH TRANSFERS TO...							
648,083	0	0	0	General Fund	800,000	800,000	800,000
0	0	0	0	Justice Center Capital Fund	2,500,000	2,500,000	2,500,000
648,083	0	0	0		3,300,000	3,300,000	3,300,000
UNAPPROPRIATED BALANCE							
28,325,062	29,328,441	0	0	UNAPPROPRIATED BALANCE	0	0	0
28,325,062	29,328,441	0	0		0	0	0
42,666,271	42,854,605	47,358,677	47,358,677	FUND TOTAL	46,500,198	46,500,198	46,359,520

FUND 2509: ASSET PRESERVATION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
648,083	0	0	0	50000 - Beginning Working Capital	0	0	0
1,160,079	1,235,543	0	0	50270 - Interest Earnings	0	0	0
1,808,162	1,235,543	0	0		0	0	0

FUND 2509: ASSET PRESERVATION FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
29,375,333	28,325,062	31,221,310	31,221,310	50000 - Beginning Working Capital	32,278,134	32,278,134	31,937,456
0	0	800,000	800,000	50270 - Interest Earnings	500,000	500,000	500,000
10,834,158	12,220,238	12,641,188	12,641,188	50310 - Internal Service Reimbursement	13,676,075	13,676,075	13,676,075
648,619	1,073,762	2,696,179	2,696,179	50320 - Cash Transfers In	45,989	45,989	245,989
40,858,109	41,619,062	47,358,677	47,358,677		46,500,198	46,500,198	46,359,520
42,666,271	42,854,605	47,358,677	47,358,677	FUND TOTAL	46,500,198	46,500,198	46,359,520

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
288,280	0	0	0	0 TOTAL BEGINNING WORKING CAPITAL	0	0	0
4,966	0	0	0	0 TOTAL INTEREST	0	0	0
OTHER							
228,068	0	0	0	Service Reimbursements	0	0	0
228,068	0	0	0		0	0	0
521,313	0	0	0	0 FUND TOTAL	0	0	0

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
18,650	0	0	0	Personnel	0	0	0
472,784	0	0	0	Contractual Services	0	0	0
15,479	0	0	0	Materials & Supplies	0	0	0
14,400	0	0	0	Internal Services	0	0	0
521,313	0	0	0		0	0	0
521,313	0	0	0	0 FUND TOTAL	0	0	0

FUND 2510: HEALTH HEADQUARTERS CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
288,280	0	0	0	50000 - Beginning Working Capital	0	0	0
4,966	0	0	0	50270 - Interest Earnings	0	0	0
228,068	0	0	0	50310 - Internal Service Reimbursement	0	0	0
521,313	0	0	0		0	0	0
521,313	0	0	0	0 FUND TOTAL	0	0	0

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
245,225	252,209	100,000	100,000	TOTAL BEGINNING WORKING CAPITAL	467,120	467,120	467,120
LICENSES & PERMITS							
8,536,052	8,585,173	0	0	Licenses	8,094,003	8,094,003	8,094,003
8,536,052	8,585,173	0	0		8,094,003	8,094,003	8,094,003
57,674	0	0	0	TOTAL INTEREST	25,000	25,000	25,000
0	0	8,483,523	8,483,523	TOTAL FINANCING SOURCES	0	0	0
8,838,951	8,837,382	8,583,523	8,583,523	FUND TOTAL	8,586,123	8,586,123	8,586,123

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
1,287	0	0	0	Contractual Services	0	0	0
123	0	0	0	Materials & Supplies	0	0	0
8,585,332	8,585,173	8,583,523	8,583,523	Internal Services	8,586,123	8,586,123	8,586,123
8,586,742	8,585,173	8,583,523	8,583,523		8,586,123	8,586,123	8,586,123
UNAPPROPRIATED BALANCE							
252,209	252,209	0	0	UNAPPROPRIATED BALANCE	0	0	0
252,209	252,209	0	0		0	0	0
8,838,951	8,837,382	8,583,523	8,583,523	FUND TOTAL	8,586,123	8,586,123	8,586,123

FUND 2511: SELLWOOD BRIDGE REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
245,225	252,209	100,000	100,000	50000 - Beginning Working Capital	467,120	467,120	467,120
8,536,052	8,585,173	0	0	50220 - Licenses & Fees	8,094,003	8,094,003	8,094,003
57,674	0	0	0	50270 - Interest Earnings	25,000	25,000	25,000
0	0	8,483,523	8,483,523	50320 - Cash Transfers In	0	0	0
8,838,951	8,837,382	8,583,523	8,583,523		8,586,123	8,586,123	8,586,123
8,838,951	8,837,382	8,583,523	8,583,523	FUND TOTAL	8,586,123	8,586,123	8,586,123

FUND 2515: BURNSIDE BRIDGE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
40,654,996	22,098,657	12,574,474	12,574,474	TOTAL BEGINNING WORKING CAPITAL	23,382,560	23,382,560	23,382,560
INTERGOVERNMENTAL							
0	1,820,540	0	0	Federal & State Sources	0	0	0
0	20,000,000	0	0	State Sources	0	0	0
0	21,820,540	0	0		0	0	0
LICENSES & PERMITS							
0	7,753,722	0	0	Licenses	9,229,198	9,229,198	9,229,198
0	7,753,722	0	0		9,229,198	9,229,198	9,229,198
1,454,110	543,874	350,000	350,000	TOTAL INTEREST	165,000	165,000	165,000
0	0	20,100,542	20,100,542	TOTAL FINANCING SOURCES	0	0	0
42,109,106	52,216,793	33,025,016	33,025,016	FUND TOTAL	32,776,758	32,776,758	32,776,758

FUND 2515: BURNSIDE BRIDGE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COMMUNITY SERVICES							
642,916	798,040	1,216,903	1,216,903	Personnel	237,292	237,292	233,364
13,882,143	27,292,725	25,976,942	25,976,942	Contractual Services	12,466,864	12,466,864	12,470,792
299,430	358,056	12,123	12,123	Materials & Supplies	50,900	50,900	50,900
5,185,960	5,177,076	5,619,048	5,619,048	Internal Services	5,021,702	5,021,702	5,021,702
0	0	200,000	200,000	Capital Outlay	0	0	0
20,010,449	33,625,897	33,025,016	33,025,016		17,776,758	17,776,758	17,776,758
CONTINGENCY							
0	0	0	0	CONTINGENCY	15,000,000	15,000,000	15,000,000
0	0	0	0		15,000,000	15,000,000	15,000,000
UNAPPROPRIATED BALANCE							
22,098,657	18,590,895	0	0	UNAPPROPRIATED BALANCE	0	0	0
22,098,657	18,590,895	0	0		0	0	0
42,109,106	52,216,793	33,025,016	33,025,016	FUND TOTAL	32,776,758	32,776,758	32,776,758

FUND 2515: BURNSIDE BRIDGE FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
599,637	2,053,748	0	0	50000 - Beginning Working Capital	0	0	0
1,454,110	543,785	0	0	50270 - Interest Earnings	0	0	0
2,053,748	2,597,532	0	0		0	0	0
COMMUNITY SERVICES							
40,055,358	20,044,909	12,574,474	12,574,474	50000 - Beginning Working Capital	23,382,560	23,382,560	23,382,560
0	20,000,000	0	0	50180 - Intergovernmental, Direct State	0	0	0
0	1,820,540	0	0	50190 - Intergovernmental, Federal through State	0	0	0
0	7,753,722	0	0	50220 - Licenses & Fees	9,229,198	9,229,198	9,229,198
0	89	350,000	350,000	50270 - Interest Earnings	165,000	165,000	165,000
0	0	20,100,542	20,100,542	50320 - Cash Transfers In	0	0	0
40,055,358	49,619,260	33,025,016	33,025,016		32,776,758	32,776,758	32,776,758
42,109,106	52,216,793	33,025,016	33,025,016	FUND TOTAL	32,776,758	32,776,758	32,776,758

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,210,144	910,061	915,800	915,800	TOTAL BEGINNING WORKING CAPITAL	0	0	0
47,369	36,314	0	0	TOTAL INTEREST	0	0	0
1,257,514	946,375	915,800	915,800	FUND TOTAL	0	0	0

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
253,923	19,610	0	0	Contractual Services	0	0	0
11,415	0	0	0	Materials & Supplies	0	0	0
82,114	15,248	0	0	Internal Services	0	0	0
347,452	34,859	0	0		0	0	0

CASH TRANSFERS TO...

0	0	915,800	915,800	Asset Preservation Fund	0	0	0
0	0	915,800	915,800		0	0	0

UNAPPROPRIATED BALANCE

910,061	911,517	0	0	UNAPPROPRIATED BALANCE	0	0	0
910,061	911,517	0	0		0	0	0
1,257,514	946,375	915,800	915,800	FUND TOTAL	0	0	0

FUND 2516: BEHAVIORAL HEALTH RESOURCE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
1,210,144	910,061	915,800	915,800	50000 - Beginning Working Capital	0	0	0
47,369	36,314	0	0	50270 - Interest Earnings	0	0	0
1,257,514	946,375	915,800	915,800		0	0	0
1,257,514	946,375	915,800	915,800	FUND TOTAL	0	0	0

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
354,272,656	229,219,019	130,652,977	130,652,977	TOTAL BEGINNING WORKING CAPITAL	52,592,090	52,592,090	52,592,090
INTERGOVERNMENTAL							
1,070,000	2,300,000	3,530,000	3,530,000	Local Sources	0	0	0
70,000	0	0	0	State Sources	0	0	0
1,140,000	2,300,000	3,530,000	3,530,000		0	0	0
SERVICE CHARGES							
172,952	780,705	2,364,752	2,364,752	IG Charges for Services	0	0	115,000
172,952	780,705	2,364,752	2,364,752		0	0	115,000
3,343,245	3,702,258	3,360,000	3,360,000	TOTAL INTEREST	2,460,000	2,460,000	2,460,000
OTHER							
83,855	100,688	193,440	193,440	Dividends/Refunds	65,054	65,054	65,054
83,855	100,688	193,440	193,440		65,054	65,054	65,054
359,012,708	236,102,669	140,101,169	140,101,169	FUND TOTAL	55,117,144	55,117,144	55,232,144

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
4,271,270	4,231,120	4,864,218	4,864,218	Personnel	3,483,473	3,483,473	3,483,473
111,395,318	104,472,927	116,662,073	116,462,073	Contractual Services	38,784,851	38,784,851	39,196,232
8,783,485	4,847,380	14,936,592	15,016,592	Materials & Supplies	10,756,586	10,756,586	10,420,205
3,048,260	1,431,230	1,590,726	1,590,726	Internal Services	1,967,234	1,967,234	2,007,234
2,295,357	620,907	2,047,560	2,167,560	Capital Outlay	125,000	125,000	125,000
129,793,690	115,603,564	140,101,169	140,101,169		55,117,144	55,117,144	55,232,144
UNAPPROPRIATED BALANCE							
229,219,019	120,499,105	0	0	UNAPPROPRIATED BALANCE	0	0	0
229,219,019	120,499,105	0	0		0	0	0
359,012,708	236,102,669	140,101,169	140,101,169	FUND TOTAL	55,117,144	55,117,144	55,232,144

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
17,734,347	0	0	0	50000 - Beginning Working Capital	0	0	0
3,343,245	3,702,258	0	0	50270 - Interest Earnings	0	0	0
21,077,592	3,702,258	0	0		0	0	0

FUND 2517: MULTNOMAH COUNTY LIBRARY CAPITAL CONSTRUCTION (GO BOND) FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
336,538,309	229,219,019	130,652,977	130,652,977	50000 - Beginning Working Capital	52,592,090	52,592,090	52,592,090
70,000	0	0	0	50180 - Intergovernmental, Direct State	0	0	0
1,070,000	2,300,000	3,530,000	3,530,000	50200 - Intergovernmental, Direct Other	0	0	0
172,952	780,705	2,364,752	2,364,752	50236 - Charges for Services, Intergovernmental	0	0	115,000
0	0	3,360,000	3,360,000	50270 - Interest Earnings	2,460,000	2,460,000	2,460,000
83,855	100,688	193,440	193,440	50290 - Dividends & Rebates	65,054	65,054	65,054
337,935,116	232,400,411	140,101,169	140,101,169		55,117,144	55,117,144	55,232,144
359,012,708	236,102,669	140,101,169	140,101,169	FUND TOTAL	55,117,144	55,117,144	55,232,144

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,613,596	3,126,459	5,697,092	5,697,092	TOTAL BEGINNING WORKING CAPITAL	3,879,961	3,879,961	3,879,961
SERVICE CHARGES							
79,375	1,282,256	3,610,000	3,610,000	IG Charges for Services	4,269,774	4,269,774	4,269,774
0	20,549	800,000	800,000	Services Charges	50,250	50,250	50,250
79,375	1,302,805	4,410,000	4,410,000		4,320,024	4,320,024	4,320,024
115,492	247,293	0	0	TOTAL INTEREST	0	0	0
1,510,000	3,812,900	3,300,000	3,300,000	TOTAL FINANCING SOURCES	2,500,000	2,500,000	2,500,000
3,318,463	8,489,456	13,407,092	13,407,092	FUND TOTAL	10,699,985	10,699,985	10,699,985

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	61,926	0	0	Personnel	0	0	0
122,823	3,024,932	13,229,831	13,229,831	Contractual Services	10,619,281	10,619,281	10,619,281
0	14,048	132	132	Materials & Supplies	0	0	0
69,182	119,288	177,129	177,129	Internal Services	80,704	80,704	80,704
192,005	3,220,194	13,407,092	13,407,092		10,699,985	10,699,985	10,699,985
UNAPPROPRIATED BALANCE							
3,126,459	5,269,262	0	0	UNAPPROPRIATED BALANCE	0	0	0
3,126,459	5,269,262	0	0		0	0	0
3,318,463	8,489,456	13,407,092	13,407,092	FUND TOTAL	10,699,985	10,699,985	10,699,985

FUND 2518: JUSTICE CENTER CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
115,492	247,293	0	0	50270 - Interest Earnings	0	0	0
115,492	247,293	0	0		0	0	0
COUNTY ASSETS							
1,613,596	3,126,459	5,697,092	5,697,092	50000 - Beginning Working Capital	3,879,961	3,879,961	3,879,961
0	20,549	800,000	800,000	50235 - Charges for Services	50,250	50,250	50,250
79,375	1,282,256	3,610,000	3,610,000	50236 - Charges for Services, Intergovernmental	4,269,774	4,269,774	4,269,774
1,510,000	3,812,900	3,300,000	3,300,000	50320 - Cash Transfers In	2,500,000	2,500,000	2,500,000
3,202,971	8,242,164	13,407,092	13,407,092		10,699,985	10,699,985	10,699,985
3,318,463	8,489,456	13,407,092	13,407,092	FUND TOTAL	10,699,985	10,699,985	10,699,985

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
7,351,118	5,286,326	14,719,066	14,719,066	TOTAL BEGINNING WORKING CAPITAL	2,473,758	2,473,758	2,212,826
INTERGOVERNMENTAL							
0	0	1,666,279	1,666,279	Federal Sources	0	0	0
4,683	0	0	0	Local Sources	0	0	0
0	10,942	0	0	State Sources	0	0	0
4,683	10,942	1,666,279	1,666,279		0	0	0
263,541	840,754	0	0	TOTAL INTEREST	0	0	0
OTHER							
4,020	4,210	0	0	Dividends/Refunds	0	0	0
4,020	4,210	0	0		0	0	0
4,008,611	17,500,000	0	0	TOTAL FINANCING SOURCES	0	0	0
11,631,973	23,642,232	16,385,345	16,385,345	FUND TOTAL	2,473,758	2,473,758	2,212,826

FUND 2519: HOMELESS SERVICES CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	1,630	0	0	Personnel	0	0	0
5,865,418	5,069,907	10,492,017	4,102,537	Contractual Services	2,473,758	2,473,758	1,212,826
86,435	203,693	0	0	Materials & Supplies	0	0	0
393,795	350,861	0	0	Internal Services	0	0	0
6,345,648	5,626,091	10,492,017	4,102,537		2,473,758	2,473,758	1,212,826
CASH TRANSFERS TO...							
0	0	0	0		0	0	0
0	0	5,893,328	12,282,808	General Fund	0	0	0
0	0	5,893,328	12,282,808		0	0	0
CONTINGENCY							
0	0	0	0	CONTINGENCY	0	0	1,000,000
0	0	0	0		0	0	1,000,000
UNAPPROPRIATED BALANCE							
5,286,326	18,016,141	0	0	UNAPPROPRIATED BALANCE	0	0	0
5,286,326	18,016,141	0	0		0	0	0
11,631,973	23,642,232	16,385,345	16,385,345	FUND TOTAL	2,473,758	2,473,758	2,212,826

FUND 2519: HOMELESS SERVICES CAPITAL FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
0	239,721	0	0	50000 - Beginning Working Capital	0	0	0
239,721	703,105	0	0	50270 - Interest Earnings	0	0	0
239,721	942,825	0	0		0	0	0
COUNTY ASSETS							
7,351,118	5,046,605	14,719,066	14,719,066	50000 - Beginning Working Capital	2,473,758	2,473,758	2,212,826
0	0	1,666,279	1,666,279	50170 - Intergovernmental, Direct Federal	0	0	0
0	10,942	0	0	50180 - Intergovernmental, Direct State	0	0	0
4,683	0	0	0	50200 - Intergovernmental, Direct Other	0	0	0
23,821	137,649	0	0	50270 - Interest Earnings	0	0	0
4,020	4,210	0	0	50290 - Dividends & Rebates	0	0	0
4,008,611	17,500,000	0	0	50320 - Cash Transfers In	0	0	0
11,392,253	22,699,407	16,385,345	16,385,345		2,473,758	2,473,758	2,212,826
11,631,973	23,642,232	16,385,345	16,385,345	FUND TOTAL	2,473,758	2,473,758	2,212,826

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	3,446,128	3,446,128	TOTAL BEGINNING WORKING CAPITAL	3,304,926	3,304,926	3,304,926
0	143,597	0	0	TOTAL INTEREST	0	0	0
0	3,535,421	0	0	TOTAL FINANCING SOURCES	0	0	0
0	3,679,018	3,446,128	3,446,128	FUND TOTAL	3,304,926	3,304,926	3,304,926

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	42,670	3,446,128	3,446,128	Contractual Services	3,304,926	3,304,926	3,304,926
0	71,123	0	0	Internal Services	0	0	0
0	113,793	3,446,128	3,446,128		3,304,926	3,304,926	3,304,926
UNAPPROPRIATED BALANCE							
0	3,565,225	0	0	UNAPPROPRIATED BALANCE	0	0	0
0	3,565,225	0	0		0	0	0
0	3,679,018	3,446,128	3,446,128	FUND TOTAL	3,304,926	3,304,926	3,304,926

FUND 2520: ANIMAL SERVICES FACILITY CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	0	3,446,128	3,446,128	50000 - Beginning Working Capital	3,304,926	3,304,926	3,304,926
0	143,597	0	0	50270 - Interest Earnings	0	0	0
0	3,535,421	0	0	50320 - Cash Transfers In	0	0	0
0	3,679,018	3,446,128	3,446,128		3,304,926	3,304,926	3,304,926
0	3,679,018	3,446,128	3,446,128	FUND TOTAL	3,304,926	3,304,926	3,304,926

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	1,340,000	1,340,000	TOTAL BEGINNING WORKING CAPITAL	11,546,206	11,546,206	13,000,000
0	2,427	0	0	TOTAL INTEREST	0	0	0
0	7,800,000	13,400,000	13,400,000	TOTAL FINANCING SOURCES	12,953,792	12,953,792	12,953,792
0	7,802,427	14,740,000	14,740,000	FUND TOTAL	24,499,998	24,499,998	25,953,792

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	3,494	0	0	Personnel	0	0	0
0	633,050	14,740,000	14,740,000	Contractual Services	24,497,032	24,497,032	25,950,826
0	2,970	0	0	Materials & Supplies	213	213	213
0	64,361	0	0	Internal Services	2,753	2,753	2,753
0	6,008,346	0	0	Capital Outlay	0	0	0
0	6,712,221	14,740,000	14,740,000		24,499,998	24,499,998	25,953,792
UNAPPROPRIATED BALANCE							
0	1,090,206	0	0	UNAPPROPRIATED BALANCE	0	0	0
0	1,090,206	0	0		0	0	0
0	7,802,427	14,740,000	14,740,000	FUND TOTAL	24,499,998	24,499,998	25,953,792

FUND 2521: SOBERING AND CRISIS INTERVENTION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
0	2,427	0	0	50270 - Interest Earnings	0	0	0
0	2,427	0	0		0	0	0
COUNTY ASSETS							
0	0	1,340,000	1,340,000	50000 - Beginning Working Capital	11,546,206	11,546,206	13,000,000
0	7,800,000	13,400,000	13,400,000	50320 - Cash Transfers In	12,953,792	12,953,792	12,953,792
0	7,800,000	14,740,000	14,740,000		24,499,998	24,499,998	25,953,792
0	7,802,427	14,740,000	14,740,000	FUND TOTAL	24,499,998	24,499,998	25,953,792

FUND 2522: VECTOR CONTROL RELOCATION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
SERVICE CHARGES							
0	0	0	0	IG Charges for Services	2,500,000	2,500,000	2,500,000
0	0	0	0		2,500,000	2,500,000	2,500,000
0	0	0	0	0 TOTAL FINANCING SOURCES	2,500,000	2,500,000	0
0	0	0	0	0 FUND TOTAL	5,000,000	5,000,000	2,500,000

FUND 2522: VECTOR CONTROL RELOCATION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	0	0	0	Contractual Services	5,000,000	5,000,000	2,500,000
0	0	0	0		5,000,000	5,000,000	2,500,000
0	0	0	0	0 FUND TOTAL	5,000,000	5,000,000	2,500,000

FUND 2522: VECTOR CONTROL RELOCATION CAPITAL FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	0	0	0	50236 - Charges for Services, Intergovernmental	2,500,000	2,500,000	2,500,000
0	0	0	0	50320 - Cash Transfers In	2,500,000	2,500,000	0
0	0	0	0		5,000,000	5,000,000	2,500,000
0	0	0	0	0 FUND TOTAL	5,000,000	5,000,000	2,500,000

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,594,230	637,680	637,000	637,000	TOTAL BEGINNING WORKING CAPITAL	46,639	46,639	46,639
36,836	25,059	0	0	TOTAL INTEREST	0	0	0
1,631,065	662,739	637,000	637,000	FUND TOTAL	46,639	46,639	46,639

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HEALTH DEPARTMENT							
685,802	0	549,209	549,209	Personnel	0	0	0
17,995	0	1,675	1,675	Contractual Services	0	0	0
171,727	0	0	0	Materials & Supplies	20,900	20,900	20,900
117,861	0	86,116	86,116	Internal Services	25,739	25,739	25,739
993,385	0	637,000	637,000		46,639	46,639	46,639

UNAPPROPRIATED BALANCE

637,680	662,739	0	0	UNAPPROPRIATED BALANCE	0	0	0
637,680	662,739	0	0		0	0	0
1,631,065	662,739	637,000	637,000	FUND TOTAL	46,639	46,639	46,639

FUND 3002: BEHAVIORAL HEALTH MANAGED CARE FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HEALTH DEPARTMENT							
993,385	0	637,000	637,000	50000 - Beginning Working Capital	46,639	46,639	46,639
993,385	0	637,000	637,000		46,639	46,639	46,639
OVERALL COUNTY							
600,844	637,680	0	0	50000 - Beginning Working Capital	0	0	0
36,836	25,059	0	0	50270 - Interest Earnings	0	0	0
637,680	662,739	0	0		0	0	0
1,631,065	662,739	637,000	637,000	FUND TOTAL	46,639	46,639	46,639

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
76,445,715	99,182,872	93,100,000	93,250,323	TOTAL BEGINNING WORKING CAPITAL	102,168,848	102,168,848	102,168,848
INTERGOVERNMENTAL							
135,810	239,435	805,206	319,728	Federal & State Sources	73,656	73,656	73,656
12,788,715	12,131,376	13,684,815	13,684,815	Federal Sources	13,122,108	13,122,108	13,122,108
1,556,534	1,494,438	1,474,926	1,824,926	State Sources	1,868,418	1,868,418	1,868,418
14,481,059	13,865,249	15,964,947	15,829,469		15,064,182	15,064,182	15,064,182
LICENSES & PERMITS							
400	0	0	0	Licenses	0	0	0
400	0	0	0		0	0	0
SERVICE CHARGES							
400	0	0	0	Facilities Management	0	0	0
191,719,054	190,403,854	164,918,194	164,979,034	IG Charges for Services	173,531,058	173,531,058	174,113,778
-32,879,431	-32,595,035	0	0	Miscellaneous	0	0	0
1,856,666	1,508,233	2,550,683	2,550,683	Services Charges	3,177,118	3,177,118	3,177,118
160,696,689	159,317,051	167,468,877	167,529,717		176,708,176	176,708,176	177,290,896
2,879,475	3,486,628	0	0	TOTAL INTEREST	0	0	0
OTHER							
5,172	65,341	0	0	Miscellaneous	0	0	0
13,087,349	21,856,448	18,342,006	18,342,006	Nongovernmental Grants	14,282,116	14,282,116	14,298,543
0	44,001	0	0	Service Reimbursements	0	0	0
13,092,520	21,965,789	18,342,006	18,342,006		14,282,116	14,282,116	14,298,543
267,595,858	297,817,589	294,875,830	294,951,515	FUND TOTAL	308,223,322	308,223,322	308,822,469

FUND 3003: HEALTH DEPARTMENT FQHC FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HEALTH DEPARTMENT							
99,259,477	109,343,134	132,275,100	132,294,512	Personnel	133,771,170	133,771,170	134,318,017
8,290,949	9,514,539	7,940,257	7,911,138	Contractual Services	7,016,482	7,016,482	6,961,482
29,312,845	33,885,426	34,702,737	34,803,118	Materials & Supplies	34,367,156	34,367,156	34,394,236
31,280,104	44,134,582	42,316,519	42,301,530	Internal Services	43,049,337	43,049,337	43,129,557
269,611	79,517	0	0	Capital Outlay	520,000	520,000	520,000
168,412,986	196,957,198	217,234,613	217,310,298		218,724,145	218,724,145	219,323,292
OVERALL COUNTY							
0	124,744	0	0	Contractual Services	0	0	0
0	124,744	0	0		0	0	0

FUND 3003: HEALTH DEPARTMENT FQHC FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
CONTINGENCY							
0	0	16,714,328	16,714,328	CONTINGENCY	12,618,544	12,618,544	12,618,544
0	0	16,714,328	16,714,328		12,618,544	12,618,544	12,618,544
UNAPPROPRIATED BALANCE							
99,182,872	100,735,647	60,926,889	60,926,889	UNAPPROPRIATED BALANCE	76,880,633	76,880,633	76,880,633
99,182,872	100,735,647	60,926,889	60,926,889		76,880,633	76,880,633	76,880,633
267,595,858	297,817,589	294,875,830	294,951,515	FUND TOTAL	308,223,322	308,223,322	308,822,469
FUND 3003: HEALTH DEPARTMENT FQHC FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
HEALTH DEPARTMENT							
5,082,023	8,871,717	15,458,783	15,609,106	50000 - Beginning Working Capital	12,669,671	12,669,671	12,669,671
12,788,715	12,131,376	13,684,815	13,684,815	50170 - Intergovernmental, Direct Federal	13,122,108	13,122,108	13,122,108
1,556,534	1,494,438	1,474,926	1,824,926	50180 - Intergovernmental, Direct State	1,868,418	1,868,418	1,868,418
31,450	152,658	712,886	227,408	50190 - Intergovernmental, Federal through State	0	0	0
104,360	86,777	92,320	92,320	50195 - Intergovernmental, Federal through Other	73,656	73,656	73,656
13,087,349	21,731,704	18,342,006	18,342,006	50210 - Non-governmental Grants, Operating	14,282,116	14,282,116	14,298,543
400	0	0	0	50220 - Licenses & Fees	0	0	0
1,856,666	1,508,233	2,550,683	2,550,683	50235 - Charges for Services	3,177,118	3,177,118	3,177,118
191,719,054	190,403,854	164,918,194	164,979,034	50236 - Charges for Services, Intergovernmental	173,531,058	173,531,058	174,113,778
400	0	0	0	50240 - Property and Space Rentals	0	0	0
0	0	0	0	50270 - Interest Earnings	0	0	0
0	44,001	0	0	50310 - Internal Service Reimbursement	0	0	0
5,172	65,341	0	0	50360 - Miscellaneous Revenue	0	0	0
-32,879,431	-32,595,035	0	0	50400 - Returns & Discounts Contra Revenue	0	0	0
193,352,691	203,895,062	217,234,613	217,310,298		218,724,145	218,724,145	219,323,292
OVERALL COUNTY							
71,363,693	90,311,155	77,641,217	77,641,217	50000 - Beginning Working Capital	89,499,177	89,499,177	89,499,177
0	124,744	0	0	50210 - Non-governmental Grants, Operating	0	0	0
2,879,475	3,486,628	0	0	50270 - Interest Earnings	0	0	0
74,243,168	93,922,527	77,641,217	77,641,217		89,499,177	89,499,177	89,499,177
267,595,858	297,817,589	294,875,830	294,951,515	FUND TOTAL	308,223,322	308,223,322	308,822,469

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
105,199,763	113,486,064	118,595,267	118,595,267	TOTAL BEGINNING WORKING CAPITAL	123,025,480	123,025,480	123,025,480
INTERGOVERNMENTAL							
4,329	1,666	0	0	Local Sources	0	0	0
4,329	1,666	0	0		0	0	0
LICENSES & PERMITS							
14,685	4,485	0	0	Licenses	0	0	0
14,685	4,485	0	0		0	0	0
SERVICE CHARGES							
18,654	17,393	17,120	17,120	Facilities Management	17,120	17,120	17,120
18,654	17,393	17,120	17,120		17,120	17,120	17,120
4,144,578	4,654,877	3,500,000	3,500,000	TOTAL INTEREST	3,700,000	3,700,000	3,700,000
OTHER							
2,461,606	2,706,974	2,710,000	2,710,000	Dividends/Refunds	3,300,000	3,300,000	3,300,000
127,719	200,203	0	0	Fines/Forfeitures	0	0	0
121,075	263,086	0	0	Miscellaneous	0	0	0
12,048,892	12,931,716	12,932,048	12,932,048	Other Miscellaneous	15,420,000	15,420,000	15,420,000
147,765,842	161,919,991	179,387,447	180,171,827	Service Reimbursements	170,023,813	170,023,813	170,781,367
162,525,134	178,021,969	195,029,495	195,813,875		188,743,813	188,743,813	189,501,367
0	0	0	509,115	TOTAL FINANCING SOURCES	508,004	508,004	508,004
271,907,142	296,186,453	317,141,882	318,435,377	FUND TOTAL	315,994,417	315,994,417	316,751,971

FUND 3500: RISK MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
6,631,544	6,768,150	7,542,248	7,542,248	Personnel	7,802,712	7,802,712	7,802,712
1,404	3,367	332,540	332,540	Contractual Services	343,520	343,520	343,520
164,222	127,285	259,357	259,357	Materials & Supplies	276,018	276,018	276,018
618,792	625,911	641,855	641,855	Internal Services	746,600	746,600	746,600
7,415,962	7,524,713	8,776,000	8,776,000		9,168,850	9,168,850	9,168,850
OVERALL COUNTY							
0	0	0	0	Debt Service	0	0	0
0	0	0	0		0	0	0

FUND 3500: RISK MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY MANAGEMENT							
7,200,256	7,523,576	8,353,113	8,360,955	Personnel	8,897,948	8,897,948	8,897,948
2,806,532	3,080,061	2,957,752	2,949,910	Contractual Services	2,941,512	2,941,512	2,941,512
140,380,217	154,962,946	177,753,047	178,537,427	Materials & Supplies	171,173,844	171,173,844	171,931,398
618,112	639,441	706,703	706,703	Internal Services	786,783	786,783	786,783
0	0	0	4,000,000	Debt Service	0	0	0
151,005,116	166,206,024	189,770,615	194,554,995		183,800,087	183,800,087	184,557,641
CONTINGENCY							
0	0	17,789,290	14,298,405	CONTINGENCY	18,453,822	18,453,822	18,453,822
0	0	17,789,290	14,298,405		18,453,822	18,453,822	18,453,822
UNAPPROPRIATED BALANCE							
113,486,064	122,455,716	100,805,977	100,805,977	UNAPPROPRIATED BALANCE	104,571,658	104,571,658	104,571,658
113,486,064	122,455,716	100,805,977	100,805,977		104,571,658	104,571,658	104,571,658
271,907,142	296,186,453	317,141,882	318,435,377	FUND TOTAL	315,994,417	315,994,417	316,751,971
FUND 3500: RISK MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
NONDEPARTMENTAL							
4,329	1,666	0	0	50200 - Intergovernmental, Direct Other	0	0	0
14,285	4,011	0	0	50220 - Licenses & Fees	0	0	0
8,544,648	9,085,689	8,776,000	8,776,000	50322 - Internal Service Reimbursement, County Attorney	9,168,850	9,168,850	9,168,850
8,563,261	9,091,366	8,776,000	8,776,000		9,168,850	9,168,850	9,168,850
OVERALL COUNTY							
105,199,763	113,486,064	118,595,267	118,595,267	50000 - Beginning Working Capital	123,025,480	123,025,480	123,025,480
4,144,578	4,654,877	3,500,000	3,500,000	50270 - Interest Earnings	3,700,000	3,700,000	3,700,000
0	0	0	0	50325 - Internal Loans Proceeds	508,004	508,004	508,004
109,344,341	118,140,940	122,095,267	122,095,267		127,233,484	127,233,484	127,233,484

FUND 3500: RISK MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY MANAGEMENT							
400	474	0	0	50220 - Licenses & Fees	0	0	0
18,654	17,393	17,120	17,120	50240 - Property and Space Rentals	17,120	17,120	17,120
127,719	200,203	0	0	50280 - Fines and Forfeitures	0	0	0
2,461,606	2,706,974	2,710,000	2,710,000	50290 - Dividends & Rebates	3,300,000	3,300,000	3,300,000
5,106,376	5,237,441	5,500,848	5,500,848	50291 - Retiree & COBRA Health Premiums	6,320,000	6,320,000	6,320,000
6,942,516	7,694,275	7,431,200	7,431,200	50292 - Employee Benefit Contribution	9,100,000	9,100,000	9,100,000
1,067,629	1,135,710	0	0	50306 - Internal Service Reimbursement, Workplace Security	0	0	0
0	0	305,389	305,389	50310 - Internal Service Reimbursement	326,914	326,914	326,914
4,138,681	4,680,429	9,767,538	9,767,538	50311 - Internal Service Reimbursement, General Insurance Liability	11,543,217	11,543,217	11,543,217
5,045,100	5,343,315	6,875,067	6,875,067	50312 - Internal Service Reimbursement, Workers' Compensation Internal	7,359,009	7,359,009	7,359,009
10,816,118	11,567,569	8,543,670	8,543,670	50313 - Internal Service Reimbursement, Retiree & COBRA Health Insurance	6,129,000	6,129,000	6,129,000
99,032	117,449	0	0	50314 - Internal Service Reimbursement, Employee Assistance Program	0	0	0
1,234,658	1,307,730	1,090,363	1,090,363	50315 - Internal Service Reimbursement, Unemployment Insurance	1,108,556	1,108,556	1,108,556
108,926,467	120,358,174	135,893,011	136,677,391	50316 - Internal Service Reimbursement, Medical & Dental	125,600,980	125,600,980	126,358,534
444,468	458,686	0	0	50317 - Internal Service Reimbursement, Life Insurance	0	0	0
1,575,838	1,626,249	1,606,507	1,606,507	50318 - Internal Service Reimbursement, Employer-paid Disability	2,100,000	2,100,000	2,100,000
5,873,204	6,238,990	6,529,902	6,529,902	50321 - Internal Service Reimbursement, Benefits Administration	6,687,287	6,687,287	6,687,287
0	0	0	509,115	50325 - Internal Loans Proceeds	0	0	0
121,075	263,086	0	0	50360 - Miscellaneous Revenue	0	0	0
153,999,540	168,954,147	186,270,615	187,564,110		179,592,083	179,592,083	180,349,637
271,907,142	296,186,453	317,141,882	318,435,377	FUND TOTAL	315,994,417	315,994,417	316,751,971

FUND 3501: FLEET MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
1,883,271	1,847,252	1,087,131	1,087,131	TOTAL BEGINNING WORKING CAPITAL	1,139,071	1,139,071	1,139,071
SERVICE CHARGES							
0	0	44,375	44,375	Services Charges	96,116	96,116	96,116
0	0	44,375	44,375		96,116	96,116	96,116
61,763	61,278	0	0	TOTAL INTEREST	0	0	0
OTHER							
35,627	106,910	0	0	Dividends/Refunds	0	0	0
319	0	0	0	Fines/Forfeitures	0	0	0
261,210	196,088	0	0	Miscellaneous	0	0	0
8,062	3,536	0	0	Sales	0	0	0
7,337,410	7,551,837	7,284,094	7,284,094	Service Reimbursements	7,652,544	7,652,544	7,652,544
7,642,627	7,858,370	7,284,094	7,284,094		7,652,544	7,652,544	7,652,544
9,587,661	9,766,901	8,415,600	8,415,600	FUND TOTAL	8,887,731	8,887,731	8,887,731

FUND 3501: FLEET MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
1,852,882	2,013,937	2,187,451	2,187,451	Personnel	2,297,969	2,297,969	2,297,969
233,179	280,526	394,574	394,574	Contractual Services	430,671	430,671	430,671
2,397,864	2,364,501	2,264,728	2,264,728	Materials & Supplies	2,590,174	2,590,174	2,590,174
2,788,798	2,358,119	2,481,716	2,481,716	Internal Services	2,394,416	2,394,416	2,394,416
412,816	-378	0	0	Capital Outlay	0	0	0
7,685,539	7,016,705	7,328,469	7,328,469		7,713,230	7,713,230	7,713,230
CASH TRANSFERS TO...							
54,870	341,509	313,298	313,298	Fleet Asset Replacement Fund	367,812	367,812	367,812
54,870	341,509	313,298	313,298		367,812	367,812	367,812
CONTINGENCY							
0	0	773,833	773,833	CONTINGENCY	806,689	806,689	806,689
0	0	773,833	773,833		806,689	806,689	806,689
UNAPPROPRIATED BALANCE							
1,847,252	2,408,686	0	0	UNAPPROPRIATED BALANCE	0	0	0
1,847,252	2,408,686	0	0		0	0	0
9,587,661	9,766,901	8,415,600	8,415,600	FUND TOTAL	8,887,731	8,887,731	8,887,731

FUND 3501: FLEET MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
760,401	822,164	0	0	50000 - Beginning Working Capital	0	0	0
61,763	61,278	0	0	50270 - Interest Earnings	0	0	0
822,164	883,442	0	0		0	0	0
COUNTY ASSETS							
1,122,869	1,025,088	1,087,131	1,087,131	50000 - Beginning Working Capital	1,139,071	1,139,071	1,139,071
0	0	44,375	44,375	50235 - Charges for Services	96,116	96,116	96,116
8,062	3,536	0	0	50250 - Sales to the Public	0	0	0
319	0	0	0	50280 - Fines and Forfeitures	0	0	0
35,627	106,910	0	0	50290 - Dividends & Rebates	0	0	0
7,337,410	7,551,837	7,284,094	7,284,094	50310 - Internal Service Reimbursement	7,652,544	7,652,544	7,652,544
261,210	196,088	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
8,765,497	8,883,458	8,415,600	8,415,600		8,887,731	8,887,731	8,887,731
9,587,661	9,766,901	8,415,600	8,415,600	FUND TOTAL	8,887,731	8,887,731	8,887,731

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
8,708,238	10,015,793	12,306,125	12,306,125	TOTAL BEGINNING WORKING CAPITAL	11,494,209	11,494,209	11,494,209
351,964	441,239	0	0	TOTAL INTEREST	0	0	0
OTHER							
0	22,000	0	0	Miscellaneous	0	0	0
0	6,600	0	0	Sales	0	0	0
3,083,113	3,350,518	4,075,942	4,075,942	Service Reimbursements	4,057,894	4,057,894	4,247,894
3,083,113	3,379,118	4,075,942	4,075,942		4,057,894	4,057,894	4,247,894
54,870	341,509	313,298	313,298	TOTAL FINANCING SOURCES	367,812	367,812	367,812
12,198,185	14,177,659	16,695,365	16,695,365	FUND TOTAL	15,919,915	15,919,915	16,109,915

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
0	1,448	0	0	Contractual Services	0	0	0
10,445	283,692	0	0	Materials & Supplies	0	0	0
2,171,947	3,473,383	16,695,365	16,695,365	Capital Outlay	15,919,915	15,919,915	16,109,915
2,182,392	3,758,523	16,695,365	16,695,365		15,919,915	15,919,915	16,109,915
UNAPPROPRIATED BALANCE							
10,015,793	10,419,136	0	0	UNAPPROPRIATED BALANCE	0	0	0
10,015,793	10,419,136	0	0		0	0	0
12,198,185	14,177,659	16,695,365	16,695,365	FUND TOTAL	15,919,915	15,919,915	16,109,915

FUND 3502: FLEET ASSET REPLACEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
351,964	441,239	0	0	50270 - Interest Earnings	0	0	0
351,964	441,239	0	0		0	0	0

FUND 3502: FLEET ASSET REPLACEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
8,708,238	10,015,793	12,306,125	12,306,125	50000 - Beginning Working Capital	11,494,209	11,494,209	11,494,209
0	6,600	0	0	50250 - Sales to the Public	0	0	0
3,034,203	3,350,518	4,075,942	4,075,942	50310 - Internal Service Reimbursement	4,057,894	4,057,894	4,247,894
48,910	0	0	0	50311 - Internal Service Reimbursement, General Insurance Liability	0	0	0
54,870	341,509	313,298	313,298	50320 - Cash Transfers In	367,812	367,812	367,812
0	22,000	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
11,846,221	13,736,420	16,695,365	16,695,365		15,919,915	15,919,915	16,109,915
12,198,185	14,177,659	16,695,365	16,695,365	FUND TOTAL	15,919,915	15,919,915	16,109,915

FUND 3503: INFORMATION TECHNOLOGY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
5,735,085	5,827,961	6,450,031	6,450,031	TOTAL BEGINNING WORKING CAPITAL	7,258,296	7,258,296	7,646,296
SERVICE CHARGES							
11,518	30,046	11,841	11,841	Services Charges	10,097	10,097	10,097
11,518	30,046	11,841	11,841		10,097	10,097	10,097
87,906	89,126	0	0	TOTAL INTEREST	0	0	0
OTHER							
65,165,836	70,180,710	78,696,983	78,696,983	Service Reimbursements	80,329,078	80,329,078	80,329,078
65,165,836	70,180,710	78,696,983	78,696,983		80,329,078	80,329,078	80,329,078
71,000,345	76,127,843	85,158,855	85,158,855	FUND TOTAL	87,597,471	87,597,471	87,985,471

FUND 3503: INFORMATION TECHNOLOGY FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
36,539,615	38,540,459	45,478,647	45,494,393	Personnel	46,346,507	46,346,507	46,346,507
6,785,167	7,790,828	5,065,215	5,049,469	Contractual Services	4,919,120	4,919,120	4,919,120
16,061,793	17,941,170	22,606,895	22,606,895	Materials & Supplies	22,666,535	22,666,535	23,066,535
4,735,095	5,645,263	5,944,345	5,944,345	Internal Services	6,346,110	6,346,110	6,346,110
470,553	58,194	3,611,055	3,611,055	Capital Outlay	4,826,733	4,826,733	4,814,733
64,592,224	69,975,914	82,706,157	82,706,157		85,105,005	85,105,005	85,493,005
CASH TRANSFERS TO...							
580,160	0	0	0	General Fund	0	0	0
580,160	0	0	0		0	0	0
CONTINGENCY							
0	0	2,452,698	2,452,698	CONTINGENCY	2,492,466	2,492,466	2,492,466
0	0	2,452,698	2,452,698		2,492,466	2,492,466	2,492,466
UNAPPROPRIATED BALANCE							
5,827,961	6,151,929	0	0	UNAPPROPRIATED BALANCE	0	0	0
5,827,961	6,151,929	0	0		0	0	0
71,000,345	76,127,843	85,158,855	85,158,855	FUND TOTAL	87,597,471	87,597,471	87,985,471

FUND 3503: INFORMATION TECHNOLOGY FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
580,161	0	0	0	50000 - Beginning Working Capital	0	0	0
87,906	89,126	0	0	50270 - Interest Earnings	0	0	0
668,067	89,126	0	0		0	0	0
COUNTY ASSETS							
5,154,924	5,827,961	6,450,031	6,450,031	50000 - Beginning Working Capital	7,258,296	7,258,296	7,646,296
11,518	30,046	11,841	11,841	50235 - Charges for Services	10,097	10,097	10,097
65,165,836	70,180,710	78,696,983	78,696,983	50310 - Internal Service Reimbursement	80,329,078	80,329,078	80,329,078
70,332,278	76,038,718	85,158,855	85,158,855		87,597,471	87,597,471	87,985,471
71,000,345	76,127,843	85,158,855	85,158,855	FUND TOTAL	87,597,471	87,597,471	87,985,471

FUND 3504: MAIL DISTRIBUTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
632,477	603,046	500,261	500,261	TOTAL BEGINNING WORKING CAPITAL	499,350	499,350	499,350
SERVICE CHARGES							
0	0	20,483	20,483	Services Charges	20,471	20,471	20,471
0	0	20,483	20,483		20,471	20,471	20,471
24,028	17,589	0	0	TOTAL INTEREST	0	0	0
OTHER							
3,931,756	4,641,648	4,885,329	4,885,329	Service Reimbursements	5,009,241	5,009,241	5,009,241
3,931,756	4,641,648	4,885,329	4,885,329		5,009,241	5,009,241	5,009,241
4,588,261	5,262,282	5,406,073	5,406,073	FUND TOTAL	5,529,062	5,529,062	5,529,062

FUND 3504: MAIL DISTRIBUTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
1,389,381	1,598,642	1,964,794	1,964,794	Personnel	1,898,344	1,898,344	1,898,344
867,697	1,065,187	904,499	904,499	Contractual Services	1,091,629	1,091,629	1,091,629
182,358	187,237	192,792	192,792	Materials & Supplies	201,941	201,941	201,941
1,545,779	1,791,301	1,843,727	1,843,727	Internal Services	1,837,798	1,837,798	1,837,798
3,985,215	4,642,367	4,905,812	4,905,812		5,029,712	5,029,712	5,029,712
CONTINGENCY							
0	0	500,261	500,261	CONTINGENCY	499,350	499,350	499,350
0	0	500,261	500,261		499,350	499,350	499,350
UNAPPROPRIATED BALANCE							
603,046	619,916	0	0	UNAPPROPRIATED BALANCE	0	0	0
603,046	619,916	0	0		0	0	0
4,588,261	5,262,282	5,406,073	5,406,073	FUND TOTAL	5,529,062	5,529,062	5,529,062

FUND 3504: MAIL DISTRIBUTION FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
24,028	17,589	0	0	50270 - Interest Earnings	0	0	0
24,028	17,589	0	0		0	0	0

FUND 3504: MAIL DISTRIBUTION FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
632,477	603,046	500,261	500,261	50000 - Beginning Working Capital	499,350	499,350	499,350
0	0	20,483	20,483	50235 - Charges for Services	20,471	20,471	20,471
3,931,756	4,641,648	4,885,329	4,885,329	50310 - Internal Service Reimbursement	5,009,241	5,009,241	5,009,241
4,564,233	5,244,693	5,406,073	5,406,073		5,529,062	5,529,062	5,529,062
4,588,261	5,262,282	5,406,073	5,406,073	FUND TOTAL	5,529,062	5,529,062	5,529,062

FUND 3505: FACILITIES MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE BY CATEGORY AND CLASS	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,739,319	3,778,116	3,300,220	3,300,220	TOTAL BEGINNING WORKING CAPITAL	3,263,000	3,263,000	3,263,000
SERVICE CHARGES							
1,094,022	1,021,984	982,581	982,581	Facilities Management	1,079,947	1,079,947	1,079,947
1,286,089	1,366,860	1,478,852	1,478,852	IG Charges for Services	1,633,898	1,633,898	1,633,898
1,860	5,995	0	0	Services Charges	0	0	0
2,381,971	2,394,838	2,461,433	2,461,433		2,713,845	2,713,845	2,713,845
172,532	129,085	0	0	TOTAL INTEREST	0	0	0
OTHER							
86,108	139,927	0	0	Dividends/Refunds	0	0	0
2,349	0	121,554	121,554	Miscellaneous	200,000	200,000	200,000
0	1,628	0	0	Sales	0	0	0
78,039,814	82,994,034	90,089,976	90,278,866	Service Reimbursements	89,641,442	89,641,442	88,944,808
78,128,271	83,135,589	90,211,530	90,400,420		89,841,442	89,841,442	89,144,808
595,000	100,000	0	552,684	TOTAL FINANCING SOURCES	0	0	0
85,017,093	89,537,628	95,973,183	96,714,757	FUND TOTAL	95,818,287	95,818,287	95,121,653

FUND 3505: FACILITIES MANAGEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
COUNTY ASSETS							
18,849,373	20,002,342	20,518,376	20,518,376	Personnel	20,722,882	20,722,882	20,916,309
18,854,812	18,244,884	23,042,813	23,595,497	Contractual Services	22,733,746	22,733,746	22,654,746
31,561,684	34,374,623	35,355,418	35,544,308	Materials & Supplies	35,806,307	35,806,307	34,995,246
11,170,598	12,681,208	13,328,393	13,328,393	Internal Services	13,281,983	13,281,983	13,281,983
491,963	210,874	0	0	Capital Outlay	0	0	0
80,928,429	85,513,930	92,245,000	92,986,574		92,544,918	92,544,918	91,848,284
CASH TRANSFERS TO...							
148,619	73,762	44,044	44,044	Asset Preservation Fund	45,989	45,989	45,989
161,929	153,965	369,420	369,420	Capital Improvement Fund	405,261	405,261	405,261
0	105,382	0	0	General Fund	0	0	0
310,548	333,109	413,464	413,464		451,250	451,250	451,250
CONTINGENCY							
0	0	3,314,719	3,314,719	CONTINGENCY	2,822,119	2,822,119	2,822,119
0	0	3,314,719	3,314,719		2,822,119	2,822,119	2,822,119

FUND 3505: FACILITIES MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURES BY DEPARTMENT	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
UNAPPROPRIATED BALANCE							
3,778,116	3,690,589	0	0	UNAPPROPRIATED BALANCE	0	0	0
3,778,116	3,690,589	0	0		0	0	0
85,017,093	89,537,628	95,973,183	96,714,757	FUND TOTAL	95,818,287	95,818,287	95,121,653

FUND 3505: FACILITIES MANAGEMENT FUND							
FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
OVERALL COUNTY							
3,136,781	2,902,460	0	0	50000 - Beginning Working Capital	0	0	0
172,532	129,085	0	0	50270 - Interest Earnings	0	0	0
3,309,313	3,031,545	0	0		0	0	0

COUNTY ASSETS							
602,538	875,656	3,300,220	3,300,220	50000 - Beginning Working Capital	3,263,000	3,263,000	3,263,000
1,860	5,995	0	0	50235 - Charges for Services	0	0	0
1,286,089	1,366,860	1,478,852	1,478,852	50236 - Charges for Services, Intergovernmental	1,633,898	1,633,898	1,633,898
1,094,022	1,021,984	982,581	982,581	50240 - Property and Space Rentals	1,079,947	1,079,947	1,079,947
0	1,628	0	0	50250 - Sales to the Public	0	0	0
86,108	139,927	0	0	50290 - Dividends & Rebates	0	0	0
2,336,434	2,812,333	4,377,710	4,377,710	50307 - Internal Service Reimbursement, Facilities Service Requests - Personnel	4,034,928	4,034,928	4,034,928
9,162,426	11,480,403	18,914,535	18,914,535	50308 - Internal Service Reimbursement, Enhanced Building Services	19,209,946	19,209,946	19,209,946
8,694,530	9,304,214	9,757,008	9,757,008	50309 - Internal Service Reimbursement, Facilities Service Requests - Materials & Services	10,000,000	10,000,000	9,303,366
57,846,423	59,397,084	57,040,723	57,229,613	50310 - Internal Service Reimbursement	56,396,568	56,396,568	56,396,568
595,000	100,000	0	552,684	50320 - Cash Transfers In	0	0	0
2,240	0	0	0	50340 - Proceeds from Capital Asset Sales	0	0	0
109	0	121,554	121,554	50360 - Miscellaneous Revenue	200,000	200,000	200,000
81,707,780	86,506,083	95,973,183	96,714,757		95,818,287	95,818,287	95,121,653
85,017,093	89,537,628	95,973,183	96,714,757	FUND TOTAL	95,818,287	95,818,287	95,121,653

The goal of the County's budget is to provide information that is concise and understandable. However, the complexities of public finance and Oregon State Budget law can be confusing for a reader who is not familiar with the budget process. The Glossary contains many of the key words and terms used in the County's budget to help the reader. Following the Glossary is a list of common acronyms.

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Accrual Basis. Method of accounting in which revenue is recorded when measurable and earned, and expenses are recognized when a good or a service is used.

Adopted Budget. Financial plan adopted by the Board of County Commissioners for the fiscal year that forms the basis for appropriations.

Ad Valorem Tax. A property tax computed as a percentage of the value of taxable property. Based on the Assessed Value.

Advance Refunding. Selling new bonds, all or part of which are to be used to pay an outstanding bond one year or more after the advance refunding bond is issued and before any right to call or otherwise retire the old bond issue arises.

Appropriation. Authorization for spending a specific amount of money for a specific purpose during a fiscal year. The Board can change the appropriation during the year by authorizing transfers, grants, or a supplemental budget.

Approved Budget. The budget that has been approved by the Board of County Commissioners.

Assessed Value. The value set on real and personal taxable property as a basis for levying taxes. It is the lesser of the property's maximum assessed value (the value that grows by 3%) or real market value.

Assessment Date. January 1. The date on which the real market value of property is set.

Audit. The review and appraisal of the County's accounts and fiscal affairs conducted by an accountant. The auditor issues a report expressing an opinion about the financial statements and compliance with requirements.

-B-

Balanced Budget. Oregon Administrative Rules require that all jurisdictions within the state propose and adopt balanced budgets. The State of Oregon defines a balanced budget as an estimate of expenditures and resources whereby total resources in a fund equal the total expenditures and requirements for that fund, and the total of all resources equal the total of all expenditures and all requirements for all funds of the jurisdiction.

Basis of Accounting. The time various financial transactions are recorded (e.g., cash basis, the modified accrual basis or accrual basis).

Beginning Working Capital. An accounting term used to describe financial resources that are available in the current fiscal year because they were not spent in the previous fiscal year.

Board of Commissioners. The Board of County Commissioners consists of four members, elected by district, and a chair who is elected countywide. The Board members are elected to a four year term and are devoted full-time to County's business.

Bond. A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future (called the maturity date(s)), together with periodic interest at a specific rate. Bonds issued by state governments or municipalities are generally exempt from tax.

Bonded Debt (“local improvement”). Borrowed monies for a capital construction project, approved by voters to be repaid by a tax levy.

Budget. Basis of the legal authorization for the expenditure of funds. A written plan of financial operation for estimating expenditures for one year, and the proposed means of financing the estimated expenditures. Must include a balanced statement of actual revenues and expenditures during each of the last two years, and estimated revenues and expenditures for the current and upcoming year.

Budget Committee. Fiscal planning board of a local government, consisting of the five Commissioners, which authorizes the maximum for the tax levy.

Budget Director’s Message. Written explanation of the budget and the local government’s financial priorities.

Budget Officer (Director). Person designated to assemble budget material and information and to physically prepare the proposed budget.

Budget Period/Fiscal Year. A 12-month period from July 1 through June 30 to which the annual operating budget applies.

Budget Phases. The various developmental stages of the budget: Requested (prepared by departments), Proposed (prepared by County Chair), Approved (may be adjusted by the

Board or approved without changes), Adopted (adjusted/adopted by the Board) and Revised (Adopted plus budget modifications).

-C-

Capital Expenditures/Capital Outlay.

Expenditures on items or projects that have a useful life of three or more years, for which the initial costs exceed \$5,000. Examples include machinery, land, furniture, equipment, and building and infrastructure projects (such as roads and bridges).

Capital Project. Any major repair, renovation or replacement of a current fixed asset that extends the useful operational life by at least five years or expands the capacity of an existing facility. Also includes construction of a new asset with a useful operational life of at least five years including roads, bridges, parks, marinas, and buildings.

Capital Projects Fund. A fund used to account for resources, such as bond sale proceeds, to be used for major capital purchase or construction projects. May be used for one or more projects.

Cash Basis. System of accounting under which revenues are accounted for only when received in cash, and expenditures are accounted for only when paid.

Cash Transfer. A non-reciprocal movement of cash between funds without a repayment requirement or direct service/good exchange. For example, a cash transfer could move funds from the General Fund to the Capital Improvement Fund to support a specific capital planning project, or funds from animal licenses originally paid into the Animal Control Fund could be moved to the General Fund to support animal services programs. All cash transfers

must be authorized by the Board of County Commissioners.

Categories of Measure 5 Limitation. The three categories in which taxes on property are placed before the constitutional limits can be tested: Education, General Government, Excluded from Limitation.

Certificates of Participation. Financing in which an individual buys a share of the lease revenues of an agreement made by a municipal or governmental entity, rather than the bond being secured by those revenues. This form of financing can be used by the municipal or government entity to circumvent restrictions that might exist on the amount of debt they might be able to take on.

Classification. A group of personnel positions which are enough alike in duties, authority, and responsibilities to require the same qualifications and the same pay for all positions in the group.

Compression Loss. The difference between property taxes actually imposed in a given year and property taxes that would have been imposed if Measure 5 limits did not exist. See Measure 5.

Conduit Debt. A debt instrument (e.g. bond) issued in the name of a state or local government (the issuer) that is for the benefit of a third party (non-profit) liable for the repayment of the debt instrument (the third-party obligator). This includes hospital facilities or higher education facilities.

Constraint. Used in budgeting, a limitation set on the amount of General Fund (or other funds) a program or department can plan to use within a fiscal year.

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

Contracted Services. Expense of services rendered under contract by personnel who are not on the payroll of the jurisdiction, including all related expenses covered by the contract.

Current Assets. Assets available to finance current operations or to pay current liabilities.

Current Liabilities. Liabilities (see definition) due within one year.

Current Year. The fiscal year in progress.

-D-

Debt Amortization. A reduction of debt obligations (e.g. Full-Faith and Credit, General Obligation, Loans, etc.) by using funds regularly put aside until the debt is fully extinguished.

Debt Service Fund. A fund established to account for payment of general long-term debt principal and interest.

Deficit. The amount by which expenditures are larger than revenues.

Deflection. A concept that creates a collaborative program between law enforcement agencies and behavioral health entities that assists individuals who may have substance use disorder, another behavioral health disorder or co-occurring disorders, to create community-based pathways to treatment, recovery support services, housing, case management or other services.

Discretionary Revenue. Revenue not dedicated or restricted for a specific purpose. Local governments can spend these funds on any activity.

Double Majority. A term that refers to an election where at least 50 percent of the registered voters eligible to vote in the election cast a ballot and more than 50 percent voting approve the question.

-E-

Efficiency Measure (Productivity). Efficiency measurement is a method for examining how effectively a program is performing its activities. This is an indicator that measures the cost of resources (e.g., in dollars, FTE, employee hours, time, etc.) per unit of output (e.g., per repair, per case, etc.).

Employee Benefits. Amounts paid on behalf of employees, excluding gross salary. These are fringe benefit payments not paid directly to employees, but are part of total compensation. Examples include health and life insurance, social security taxes, workers' compensation, and unemployment insurance.

Encumbrance. An obligation chargeable to an appropriation and for which part of the appropriation is reserved.

Enterprise Fund. A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

Expenditures. What the County spends to provide services to the community. Total amount incurred if accounts are kept on an accrual or cash basis. Includes operating expenses (see definition), cash transfers, contingencies, and unappropriated balances.

-F-

Fiduciary Fund. A fund used to account for resources held for the benefit of parties outside the County.

Financial Forecast. A report prepared by the Budget Office that provides annual estimates of the revenues and expenditures for several years. The forecast uses both short- and long-term forecasts to plan for the General Fund.

Fiscal Year. A 12-month period from July 1 through June 30 to which the annual operating budget applies.

FTE. Full Time Equivalent. The equivalent of one full-time position for one year. An employee who works half-time would show as 0.50 FTE.

Full Faith and Credit. A pledge of the general taxing power of a government for the payment of a debt obligation. See General Obligation Bonds.

Fund. A fiscal and accounting entity with self-balancing accounts to record cash and other financial resources, related liabilities, balances and changes, all segregated for specific, regulated activities and objectives. Fund types include: general, special revenue, debt service, capital projects, special assessment, enterprise, internal service, trust and agency, and reserve.

Fund Balance. The excess of assets of a fund over its liabilities and reserves during a fiscal year. Also called Beginning Working Capital (BWC).

-G-

GASB. Governmental Accounting Standards Board (GASB), which establishes and improves

standards of state and local governmental accounting and external financial reporting.

General Fund. A fund used to account for revenue that is typically generated by flexible sources like property tax and business income taxes. The General Fund may be used for any purpose and is generally referred to as discretionary spending. The Board has authority to direct almost all General Fund spending.

General Ledger. A financial accounting system for recording and reporting actual expense and revenue activity.

General Obligation Bond. A common type of municipal bond backed by the credit and taxing power of the issuing jurisdiction rather than the revenue from a specific project. General obligation bonds are secured by the government's pledge to use legally available resources, including tax revenues, to repay bond holders. No assets are used as collateral.

Governmental Fund. A group of funds that account for activities associated with a state or local government's core operations (examples: General Fund, Special Revenue Funds, Capital Funds, and Debt Service Funds). Governmental funds and the activities they pay for are primarily supported by tax revenues. The focus of governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.

Grant. Donation or contribution of cash or other assets to government from a third party, to be used or spent for a specified purpose, activity, or facility.

-H-

HB 4002. In 2024, the Oregon Legislature passed House Bill (HB) 4002, which established a criminal justice framework for possession or delivery of controlled substances designed to encourage treatment over penalties such as jail or probation. The bill both expands funding for substance abuse treatment and makes possessing small amounts of controlled substances a misdemeanor beginning September 1, 2024. It walked back some of the reforms of Measure 110 and allows for a county-by-county approach to deflection. See Measure 110 and Deflection.

Home Rule Charter. Voter-approved charter amendment that grants Multnomah County the authority to make its own laws.

H.R. 1. In 2025, the U.S. Congress passed a federal spending and budget bill that introduced major changes to tax policy, health programs, social services, immigration fees, housing incentives, and more, including Medicaid eligibility rules. While some provisions took effect immediately in 2025, others are phased in through 2035.

-I-

Indirect Charges. Administrative costs incurred by centralized activities and charged back to funds. Administrative costs include general administration, human resources, legal services, payroll, and finance.

Input Measure. Reports amount of resources such as financial, personnel, or materials that are devoted to a program. Financial and personnel data are the most common input measures.

Interfund Loans. Loans made by one fund to another. Loans must be repaid by the end of the ensuing year.

Internal Services. Services provided by one County department to support another, including: information technology and telecommunications, facilities and property management, fleet and motor pool, distribution, and records management.

-L-

Ledger Category. A grouping of expenditures, such as personnel, materials and supplies, contractual services, internal services, capital outlay, and other types of requirements.

Levy. Amount or rate of ad valorem tax certified by a local government for the support of governmental activities.

Liabilities. Debt or other legal obligation arising from transactions in the past that must be liquidated, renewed, or refunded at a future date, not including encumbrances.

Line-item Budget. The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department or division.

Local Government. Any city, county, port, school district, community college, public or quasi-public corporation commission operated by a separate board or commission; a municipality.

Local Option Tax. Voter approved temporary taxing authority that is in addition to the taxes generated by the permanent tax rate. Local option taxes can be for general operations, a specific purpose, or capital projects. They are

limited to five years unless they are for a capital project, then they are limited to the useful life of the project or 10 years, whichever is less.

-M-

Mandates. Activities required to be performed by local government. Requirements are legislated by state and federal government.

Maximum Assessed Value (MAV). The maximum taxable value limitation placed on real or personal property by the constitution. It can increase a maximum of three percent each year. The three percent limit may be exceeded if there are qualifying improvements made to the property, such as a major addition or new construction.

Measure 110. In 2020, Oregon voters approved a measure that decriminalized the possession of small amounts of a variety of drugs and repurposed some State funding streams to drug treatment. In 2024, the Oregon Legislature passed HB 4002, which repeals the Class E violation that previously applied to possession of small amounts of a controlled substance under Measure 110, and replaces it with a new misdemeanor crime of unlawful possession of a controlled substance. The new misdemeanor goes into effect September 1, 2024.

Measure 5 Constitutional Limits. In 1990, Oregon voters passed Measure 5 which established the maximum amount of tax on property that can be collected from an individual property in each category of limitation. (Art. XI, sect.11b, Or Const.). Property taxes dedicated for schools were capped at \$15 per \$1,000 of assessed value, and gradually lowered to \$5. Property taxes for other purposes were capped at \$10 per \$1,000.

Measure 50. In 1997, Oregon voters passed Measure 50, a revision of Measure 47 passed the prior year. These measures fundamentally changed the Oregon property tax system. Each jurisdiction was assigned a permanent tax rate limit. In addition, the assessed value of each property was reduced to FY 1998 and future increases in assessed value were capped. See Assessed Value and Permanent Rate Limit.

Modified Accrual Basis. A method of accounting where revenues and other financial resource increments, such as bond proceeds, are recognized when they become susceptible to accrual, that is, when they become both measurable and available (collectible) to finance expenditures for the current period.

-O-

OAR. Oregon Administrative Rule. Written to clarify Oregon law. Has the authority of law.

Obligations. The amounts of orders placed, contracts and subgrants awarded, goods and services received, and similar transactions during a given period that will require payment during the same or a future period.

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

Ongoing. Ongoing programs involve activities that the County expects to provide on a continuing basis.

Operating Expenses/Operating Budget. The amount of money a department plans to spend to accomplish its work, such as for personnel, contractual services, materials/supplies, internal services, and capital outlay. This does not include accounting transactions (cash transfers, contingencies, and unappropriated balances).

Operating Rate. The rate determined by dividing the local government's operating tax amount by the estimated assessed value of the local government. This rate is needed when a local government wants to impose less tax than its permanent rate will raise.

Ordinance. A formal legislative enactment by the governing board of a municipality.

Organizational Unit. Any administrative subdivision of the local government, especially one charged with carrying on one or more specific functions, such as a department, office, or division.

ORS. Oregon Revised Statute. Oregon laws established by the legislature.

Outcome Measure (Results). Designed to report the results of the service. It can often be described as a short-term (e.g., successful treatment completion), intermediate term (e.g., success by 3 or 6 months), or long-term outcome (e.g., 1 year or more). There should be a logical connection from outputs to meaningful outcomes, with activities supporting the results in a sequential fashion.

Output Measure. The most common type of indicator found in most performance measurement systems, reporting the number of units produced or services provided by the program. It describes the activities that a program has completed, but not necessarily their

results. Data are typically reported as numbers and not percentages.

-P-

Payroll Expenses. Health and accident insurance premiums, Social Security, retirement contributions, workers' compensation and unemployment taxes are examples.

Performance Management. Using performance measurement information to help set performance goals, allocate and prioritize resources, inform managers to either confirm or change current policy or program direction to meet those goals, and report on the success of meeting those goals.

Performance Measurement. The process of developing meaningful, objective indicators that can be systematically tracked to assess progress made in achieving predetermined goals. Only after the development of meaningful measures and matched with regular review and use is an organization able to move to performance management.

Permanent Rate Limit. The maximum rate of ad valorem property taxes that a local government can impose. Taxes generated from the permanent rate limit can be used for any purpose. No action of the local government can increase a permanent rate limit.

Program Budget. A budget based on programs of work or projects.

Program Evaluation. Systematic collection of information about activities, characteristics and outcomes of programs to make judgments about the program, improve program effectiveness and/or informed decisions about future programming. The application of scientific

research methods to estimate how much observed results, intended or not, are caused by program activities.

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

Property Taxes. Ad valorem tax certified to the County Assessor by a local government unit.

Proposed Budget. The financial and operating plan prepared by the County Chair. It is submitted to the public for review and the Board of County Commissioners for approval.

Proprietary fund. A fund that accounts for state or local government activities that are similar to a business in the private sector, such as a fund that accounts for operations that provide goods or services to the public for a fee or a fund that accounts for goods and services provided by one department or agency to another department or agency of the governmental unit, or to other governmental units, on a cost-reimbursement basis. Proprietary funds are concerned with activities financed by self generated revenues.

-Q-

Quality Measure. Reflects effectiveness in meeting customer expectations. Measures include reliability, accuracy, courtesy, competence, responsiveness, and completeness associated with the product or service. Customer satisfaction reflects the degree to which the customer's expectations of a service are met/exceeded. Lack of quality can also be measured.

-R-

Real Market Value (RMV). Amount of cash which could reasonably be expected by an informed buyer acting without compulsion, in an “arms-length” transaction during the taxing period for the property.

Receipts. Cash received unless otherwise qualified.

Requirement. Sum of all appropriated and unappropriated items in a fund. Total requirements must always equal total resources in a fund.

Reserve Fund. Established to accumulate money for a specific purpose, such as purchase of new equipment.

Reserves. Reserves are the unappropriated ending fund balance maintained to ensure future financial stability (see Volume 1, Financial and Budget Policies).

Resolution. A formal order of a governing body; lower legal status than an ordinance.

Resource. Estimated beginning funds on hand plus anticipated receipts. See Revenues.

Revenues. Money received or anticipated by a local government from either tax or non-tax sources.

Revised Budget. Adopted budget amount plus any changes made through budget modifications during the fiscal year. When “Revised” is used as a column header in this budget document, it refers to the updated budget as of December 31st of the current fiscal year (this column appears in Volume 1, Legal Detail by Department by Fund and Revenue/Expenditures - All Funds).

-S-

SB 1145. In 1995, the Oregon Legislature passed Senate Bill (SB) 1145, which transferred management of offenders sentenced for 12 months or less to the counties, effective January 1, 1997.

SB 400. In 2007, the Oregon Legislature passed Senate Bill (SB) 400, which made safety and staffing a mandatory subject of bargaining for public safety employees.

SB 819. In 2021, the Oregon Legislature passed Senate Bill (SB) 819, which allows the district attorney and a person convicted of certain kinds of felonies to jointly petition the court for reconsideration of the person’s conviction and/or sentence.

Serial Levy. A voter-approved tax levy for a specific purpose, over a specific time no greater than five years, and for a specified maximum amount.

Shared Services. Used in reference to the Finance and Human Resources Shared Services projects. Key functions that were in the departments will be managed centrally. This project is in progress.

Special Revenue Fund. A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specific purposes.

Supplemental Budget. A financial plan prepared after the regular budget has been adopted to meet unexpected needs or to spend revenues not anticipated when the regular budget was adopted.

-T-

Target Allocation. Limitation set on the amount of General Fund (or other funds) that may be used by a program or department in a given fiscal year.

Tax. Any charge imposed by a governmental unit upon a business, property or upon a property owner.

Tax Levy. Total amount of taxes imposed by a local government unit.

Tax on Property. Tax, fee, charge, or assessment imposed by a government unit upon property or upon a property owner as a direct consequence of ownership except charges and assessment for local improvements.

Tax Rate. The amount of tax stated in terms of a unit of tax for each \$1,000 of assessed valuation of taxable property.

Tax Roll. The official list showing the amount of taxes levied against each property.

Transfers. Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Trust Fund. A fund used to account for fiscal activities of assets held in trust by a government.

-U-

Unappropriated Balance (Reserve). Amount set aside that will not be used in the fiscal year. This amount cannot be transferred by resolution or used through a supplemental budget, unless necessitated by a qualifying emergency.

Unincorporated Area. The areas of the County outside city boundaries.

Acronyms

AA	Affirmative Action	DCJ	Department of Community Justice
ACA	Affordable Care Act	DCM	Department of County Management
ACFR	Annual Comprehensive Financial Report	DCS	Department of Community Services
ADA	Americans with Disabilities Act	EIS	Environmental Impact Statement
AMH	Automated Materials Handling	FQHC	Federally Qualified Health Center
AOC	Association of Oregon Counties	FTE	Full-Time Equivalent
ARP	American Rescue Plan	FY	Fiscal Year
ARRA	American Recovery & Reinvestment Act	GAAP	Generally Accepted Accounting Principles
AV	Assessed Value	GASB	Governmental Accounting Standards Board
BCC	Board of County Commissioners	GFOA	Government Finance Officers Association
BHRC	Behavioral Health Resource Center	GO	General Obligation Bond
BIPOC	Black, Indigenous, and People of Color	HD	Health Department
BIT	Business Income Tax	HMIS	Homeless Management Information System
BWC	Beginning Working Capital	HR	Human Resources
CAP	Climate Action Plan	HRAP	Homelessness Response Action Plan
CARES	Coronavirus Aid, Relief, & Economic Security Act	HRS	Homelessness Response System
CATC	Crisis Assessment and Treatment Center	HSD	Homeless Services Department (formerly JOHS)
CBAC	Community Budget Advisory Committee	IGA	Intergovernmental Agreement
CCO	Coordinated Care Organization	ISR	Internal Service Rate
CDC	Centers for Disease Control & Prevention	JOHS	Joint Office of Homeless Services (now HSD)
CFO	Chief Financial Officer	LGBTQ2SIA	Lesbian, Gay, Bisexual, Transgender/ non-binary, Queer/Questioning, Two Spirit, Intersex, Asexual
CIC	Community Involvement Committee	LIB	Library
CIP	Capital Improvement Plan	LID	Local Improvement District
COLA	Cost of Living Adjustment	LPSCC	Local Public Safety Coordinating Council
COO	Chief Operating Officer	M&S	Materials and Supplies
CPI	Consumer Price Index	MCDC	Multnomah County Detention Center
CPI-W	Consumer Price Index for Urban Wage Earners and Clerical Workers	MCIJ	Multnomah County Inverness Jail
CRC	Charter Review Commission	MC SO	Multnomah County Sheriff's Office
DA	District Attorney	MWESB	Minority/Women-Owned Emerging Small Business
DCA	Department of County Assets		
DCHS	Department of County Human Services		

MVRT	Motor Vehicle Rental Tax
NACo	National Association of Counties
NOFA	Notice of Funding Availability
NOI	Notice of Intent
NOND	Nondepartmental
OAR	Oregon Administrative Rules
OHP	Oregon Health Plan
OHS	Oregon Historical Society
OPEB	Other Post Employment Benefits
OPSRP	Oregon Public Services Retirement Plan (successor to PERS)
ORS	Oregon Revised Statutes
OTO	One-Time-Only
PERS	Public Employees Retirement System (succeeded by OPSRP)
PFA	Preschool for All
RACC	Regional Arts and Culture Council
RMV	Real Market Value
SHS	Supportive Housing Services
SUN	Schools Uniting Neighborhoods
TAN	Tax Anticipation Note
TASS	Temporary Alternative Shelter Site
TIF	Tax Increment Financing
TSCC	Tax Supervising and Conservation Commission
UGB	Urban Growth Boundary
UR	Urban Renewal
WESP	Workforce Equity Strategic Plan