



FY 2027 Approved Budget

**Multnomah County
Central Budget Office**

April 23, 2026

Budget Process Timeline



NOV. 21
PREPARE

General Fund Forecast;
Budget Manual; Chair's
Policy Guidance;
Internal Service Rates

ALL DEPARTMENTS



FEB. 6
REQUEST

Departments
prioritize reductions,
reallocations, and
new requests.

ALL DEPARTMENTS



APRIL 16
PROPOSE

Balanced budget
released for Board to
begin public
deliberation.

COUNTY CHAIR



APRIL 23
APPROVE

Board review;
first opportunity for
amendments; 10% rule
applies after approval.

COMMISSIONERS



JUNE 4
ADOPT

Department and Board
amendments; budget
notes; resolutions;
TSCC hearing.

COMMISSIONERS



JULY 1
IMPLEMENT

Budget modifications;
program and budget
monitoring.

COMMISSIONERS

WE ARE
HERE

11 weeks

10 weeks

1 week

6 weeks

- Preliminary Work Sessions

- Department Work Sessions

- Public Hearings

- Board Briefings & Meetings

Public Hearings

Three evening public hearings will be held. To learn more go to:

multco.us/info/learn-more-about-multnomah-county-budget-process-and-how-participate

01. Approved Budget Hearing

April 23rd

FY 2027 Budget
501 SE Hawthorne Blvd.
and virtual

02. Public Hearing #1

April 29th

6:00pm - 8:00pm
501 SE Hawthorne Blvd
and virtual

03. Public Hearing #2

May 13th

6:00pm - 8:00pm
Mt. Hood Community College
26000 SE Stark St. Gresham

04. Tax Supervising Hearing

May 15th

9:30am - 11:00am
501 SE Hawthorne Blvd.

05. Public Hearing #3

May 20th

6:00pm - 8:00pm
Virtual

06. Budget Adoption Hearing

June 4th

1:00pm - 4:00pm
501 SE Hawthorne Blvd

Department Worksessions

- **CBAC's present their findings** at the beginning of each Departments presentation
- **Board** can ask **questions** and for follow-up information or **request future briefings**
- **Structured follow-up facilitated** by the Budget Office
- All presentations/follow-up posted online



Board Amendments for Budget Adoption

What can you do?

- Move expenditures from one department/program to another
- Move expenditures from ongoing to OTO
- Move expenditures to GF contingency
- Add revenue
- Create or Eliminate a program
- All Amendments will be posted on Budget Office website

What can't you do?

- Increase a 4 digit fund by **more than 10%** (unless there is a second TSCC hearing)
- Anything illegal

What is a Budget Note?

What can you do with a Budget Note?

- Request future policy discussions
- Identify funding and requirements for expenditures placed in GF contingency

Considerations for writing a Budget Note

- Identify impacted Departments
- Capacity to implement the Budget Note
- Due dates
- Formal budget note vs. briefing

Property Tax Assumptions

FY 2027 Property Tax Rate/Levies

- Multnomah County Permanent Taxing District: \$4.3434/\$1,000 AV
- Multnomah County Library District: \$1.22/\$1,000 AV (Voter Approved Max is \$1.24/\$1,000 AV)
- Oregon Historic Society Local Option Levy: \$0.05/\$1,000 AV
- Library General Obligation Bond: \$60,182,335

FY 2027 Compression and Delinquency

- Discount/Delinquency Rate Assumption: 4.5%
- Permanent Rate Compression Assumption: 4.6%
- OHS Levy Compression Assumption: 25.0%

Getting to a Balanced Budget: Governance

- Budget Adoption
 - Requires **majority vote** for both Amendments and Budget Notes
 - All amendments must result in a **balanced budget**





Appendices

The following slides are provided for reference.

General & Special Revenue Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
1000	General Fund	918,194,241	680,003,258	68,000,326
1501	Road Fund	77,618,658	64,051,618	6,405,162
1503	Bicycle Path Construction Fund	590,121	0	0
1504	Recreation Fund	40,000	40,000	4,000
1505	Federal/State Program Fund	400,664,032	348,633,374	34,863,337
1506	County School Fund	70,000	70,000	7,000
1508	Animal Control Fund	2,806,000	934,430	93,443
1509	Willamette River Bridges Fund	48,677,886	10,813,936	1,081,394
1510	Library Fund	127,074,818	97,344,725	9,734,473
1511	Special Excise Tax Fund	43,599,291	43,599,291	4,359,929

Special Revenue Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
1512	Land Corner Preservation Fund	3,822,000	2,008,147	200,815
1513	Inmate Welfare Fund	1,850,000	1,660,522	166,052
1515	Coronavirus (COVID-19) Response Fund	884,874	884,874	88,487
1516	Justice Services Special Ops Fund	13,598,782	12,118,630	1,211,863
1518	Oregon Historical Society Levy Fund	3,977,386	3,948,386	394,839
1519	Video Lottery Fund	7,664,942	5,146,823	514,682
1521	Supportive Housing Fund	172,012,861	154,743,351	15,474,335
1522	Preschool for All Program Fund	841,628,991	278,435,080	27,843,508

Debt Service Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
2002	Capital Debt Retirement Fund	24,990,804	23,529,078	2,352,908
2003	General Obligation Bond Fund	61,635,662	58,804,130	5,880,413
2004	PERS Bond Sinking Fund	82,348,575	37,250,700	3,725,070

Capital Project Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
2503	Asset Replacement Revolving Fund	602,579	602,579	60,258
2506	Library Capital Construction Fund	14,393,163	14,393,163	1,439,316
2507	Capital Improvement Fund	41,791,962	37,835,611	3,783,561
2508	Information Technology Capital Fund	14,563,709	14,563,709	1,456,371
2509	Asset Preservation Fund	46,500,198	41,637,235	4,163,724
2511	Sellwood Bridge Replacement Fund	8,586,123	0	0
2515	Burnside Bridge Fund	32,776,758	12,755,056	1,275,506
2517	Multnomah County Library Capital Construction (GO Bond) Fund	55,117,144	53,149,910	5,314,991

Capital Project Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
2518	Justice Center Capital Fund	10,699,985	10,619,281	1,061,928
2519	Homeless Services Capital Fund	2,473,758	2,473,758	247,376
2520	Animal Services Facility Capital Fund	3,304,926	3,304,926	330,493
2521	Sobering and Crisis Intervention Capital Fund	24,499,998	24,497,245	2,449,725
2522	Vector Control Relocation Capital Fund	5,000,000	5,000,000	500,000

Enterprise Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
3002	Behavioral Health Managed Care Fund	46,639	20,900	2,090
3003	Health Department FQHC Fund	308,223,322	175,674,808	17,567,481

Internal Service Fund Hierarchy Totals and 10% Threshold

Fund	Fund Name	FY 2027 Total Budget	Eligible Expenses per ORS	10%
3500	Risk Management Fund	315,994,417	191,435,554	19,143,555
3501	Fleet Management Fund	8,887,731	5,318,814	531,881
3502	Fleet Asset Replacement Fund	15,919,915	15,919,915	1,591,992
3503	Information Technology Fund	87,597,471	78,758,895	7,875,890
3504	Mail Distribution Fund	5,529,062	3,191,914	319,191
3505	Facilities Management Fund	95,818,287	79,262,935	7,926,294