


# FY 2027 Budget Survey Report

Multnomah County

Prepared by the
Evaluation and Research Unit

# Executive Summary

Following the adoption of the FY 2027 budget, we sent out the annual budget survey to participating employees to gather feedback, insights, and opportunities for quality improvement. A total of 105 respondents completed the survey.

## Policy Direction

Over 60% of respondents agreed that countywide budget priorities were clear and that policy directions from the County Chair were consistent throughout the budget process. However, some respondents expressed frustration that budget priorities between Board members and the Chair were inconsistent with each other.

## Internal Service Allocations

Less than half of survey respondents agreed that they understood how internal service allocations were calculated for their department. Almost 65% said the internal service allocation process was about the same as FY 2026. Respondents described challenges in the internal service allocations process, including not fully understanding the process or not receiving answers to questions in a timely manner.

## Department Budget Process

Over 75% of survey respondents agreed that their department budget timelines were communicated clearly, priorities were clear, and that their department engages in long term budget planning. Comments were mixed, with some respondents describing the process as an improvement over previous years while others wanted more transparency in the process and more direction from department leadership in developing program offers.

## Countywide Budget Process

Survey respondents expressed frustration with the amount of time and resources it takes to produce the countywide budget. Others express frustration with the Board of Commissioners contributing to the strain on staff with last minute questions and what is perceived as a general lack of respect for County employees that produce the budget. Others expressed a desire for the Countywide budget being linked to County goals.

## Central Budget Office Performance

Survey respondents praised the assistance and resources provided by the Central Budget Office, including manuals, trainings, consultations, budget presentation templates, and budget dashboards. Survey respondents had what they needed for the Budgeting for Results process but also desired better data to support linkages between the budget and key performance indicators (KPIs) and outcomes.

# Introduction

The budget survey is administered annually to County employees involved in the budget process to gather feedback around the process. The Budget Office uses the results of the survey to gauge progress, evaluate customer experience, and to improve the budget process.

The FY 2027 budget was adopted on June 5, 2026. The survey was sent to employees on July 22, 2026 and closed for responses on August 14, 2026.

## Budget Context

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, the budget incorporated 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. The County had to carefully balance increasing community expectations with decreasing or flat resources. The current trajectory—where personnel and operational costs outstrip revenue growth—indicates a structural deficit that will likely persist for the foreseeable future.

## Survey Structure

The survey consisted of several statements and respondents were asked the extent to which they agreed from “Strongly Disagree” to “Strongly Agree”. Additionally, there were several open ended questions for respondents to provide written feedback. The open-ended feedback provides the opportunity to explore the nuances of respondents’ experiences. Overall, employees were more likely to use their comments to describe what they would like to see improved in the future, which is consistent with literature showing that open-ended responses tend to reflect a disproportionately negative tone.

The survey consisted of six sections:

1. Policy Direction
2. Internal Service Allocations
3. Department Budget Preparation
4. Countywide Budget Process
5. Central Budget Office Performance
6. Demographics

In total, there were 105 respondents to the FY 2027 Budget Survey, which is slightly higher than FY 2026 (99 complete responses). The Department of County Management Evaluation and Research Unit completed survey analyses and reporting.

For questions about the budget process or this survey, please email the Budget Office (multco.budget.office@multco.us).

# Demographics

## Budget Role

| | FY 2025 | FY 2026 | FY 2027 |
|---|---|---|---|
| **Budget/Finance Manager** | 9% | 6% | 9% |
| **Budget Analyst** | 9% | 9% | 11% |
| **County Leadership*** | 9% | 12% | 12% |
| **Finance Analyst** | 1% | 0% | 0% |
| **Program Manager** | 30% | 19% | 36% |
| **Program Staff** | 6% | 8% | 11% |
| **Other**** | 34% | 45% | 21% |

*In FY 2026 and FY 2027, “County Leadership” included the response option groups “Elected Official or Elected Official Staff” and “Department, Agency, or Division Director.” In FY 2025, “County Leadership” included “Other Elected Official and Department, Agency, and Division Directors;” “Board Member and Board Staff” was a separate response category with 2% of respondents.

**Other roles of survey respondents include cost center manager/supervisor, equity manager, management analyst, policy and communication manager, and administrative analyst.

## Department

| | FY 2026 | FY 2027 |
|---|---|---|
| **Department of County Assets** | 9% | 10% |
| **Department of County Human Services** | 4% | 10% |
| **Department of Community Justice** | 4% | 5% |
| **Department of County Management** | 5% | 5% |
| **Department of Community Services** | 6% | 6% |
| **Health Department** | 21% | 19% |
| **Homeless Services Department** | 2% | 3% |
| **Library** | 3% | 5% |
| **Multnomah County District Attorney's Office** | 1% | 2% |
| **Multnomah County Sheriff's Office** | 4% | 1% |
| **Non-Departmental Offices** | 5% | 3% |
| **Decline to State** | 9% | 10% |
| **Other/Not specified** | 26% | 22% |

*Departments are not shown for FY 2025 because the response options were based on "functional area" rather than specific department.

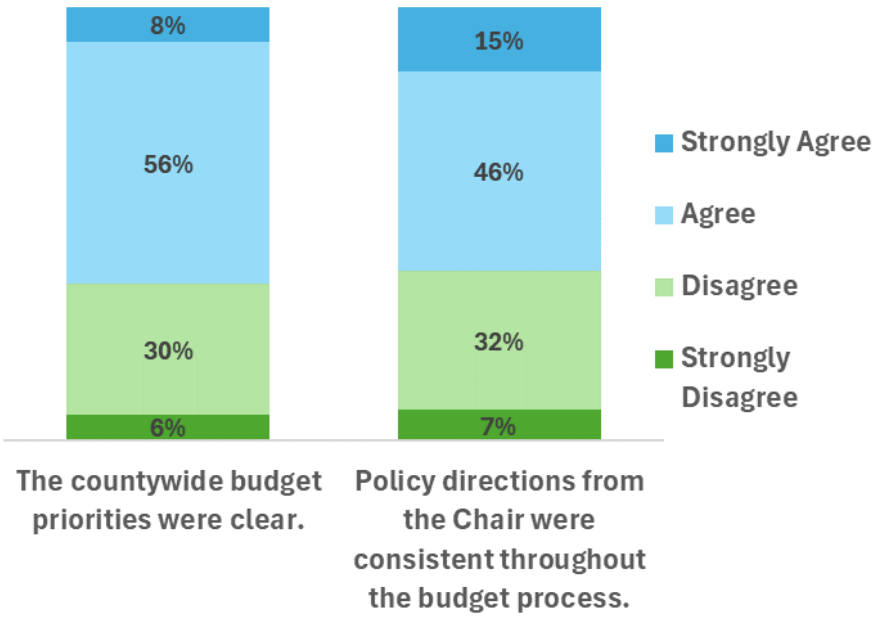
## How long respondents have been in their current role

| | FY 2026 | FY 2027 |
|---|---|---|
| **Less than one year** | 7% | 7% |
| **1-5 years** | 37% | 51% |
| **6-10 years** | 15% | 10% |
| **More than 10 years** | 10% | 10% |
| **No response provided** | 30% | 22% |

*Results are not shown for FY 2025 because the question was not asked.

# Policy Direction

Over 60% of survey respondents either agreed or strongly agreed that the countywide budget priorities were clear (64%) and policy directions from the chair were consistent (61%).




Survey respondents were asked to provide comments regarding the policy direction from the County Chair or Board of Commissioners. Many respondents expressed that there was a lack of clarity of policy direction from the County Board of Commissioners

with, at times, disagreement from different commissioners and the County Chair. Additionally, some respondents believe that the policy direction that was received were more political in nature or based on the personal preferences of individual board members, rather than reflecting practical priorities.

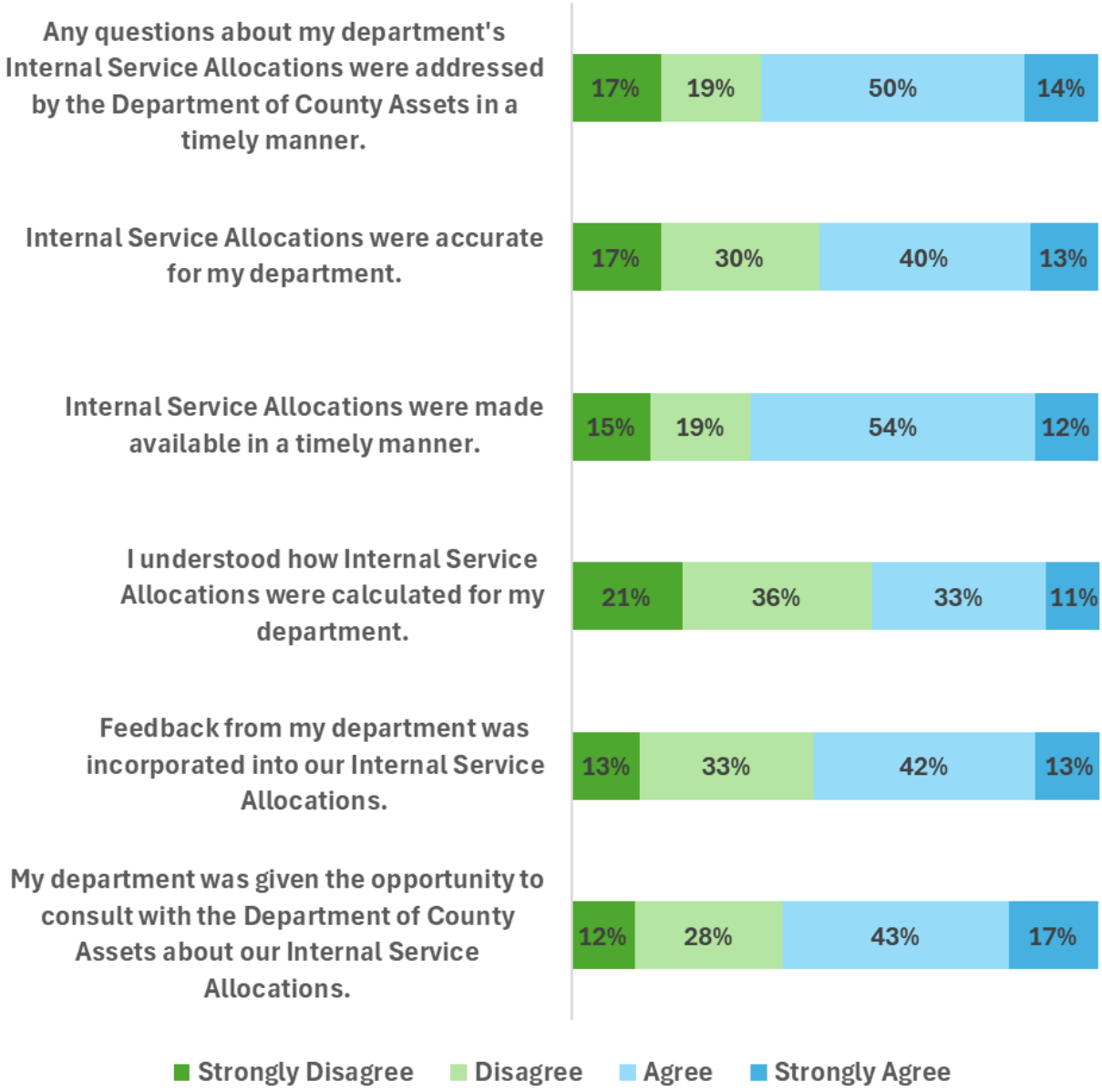
Sample Comment:

*"The use of one-time only county general funds reflected an understanding of the impact of the budget deficit and made a sincere commitment at trying to minimize the impact in transitioning to a new normal."*

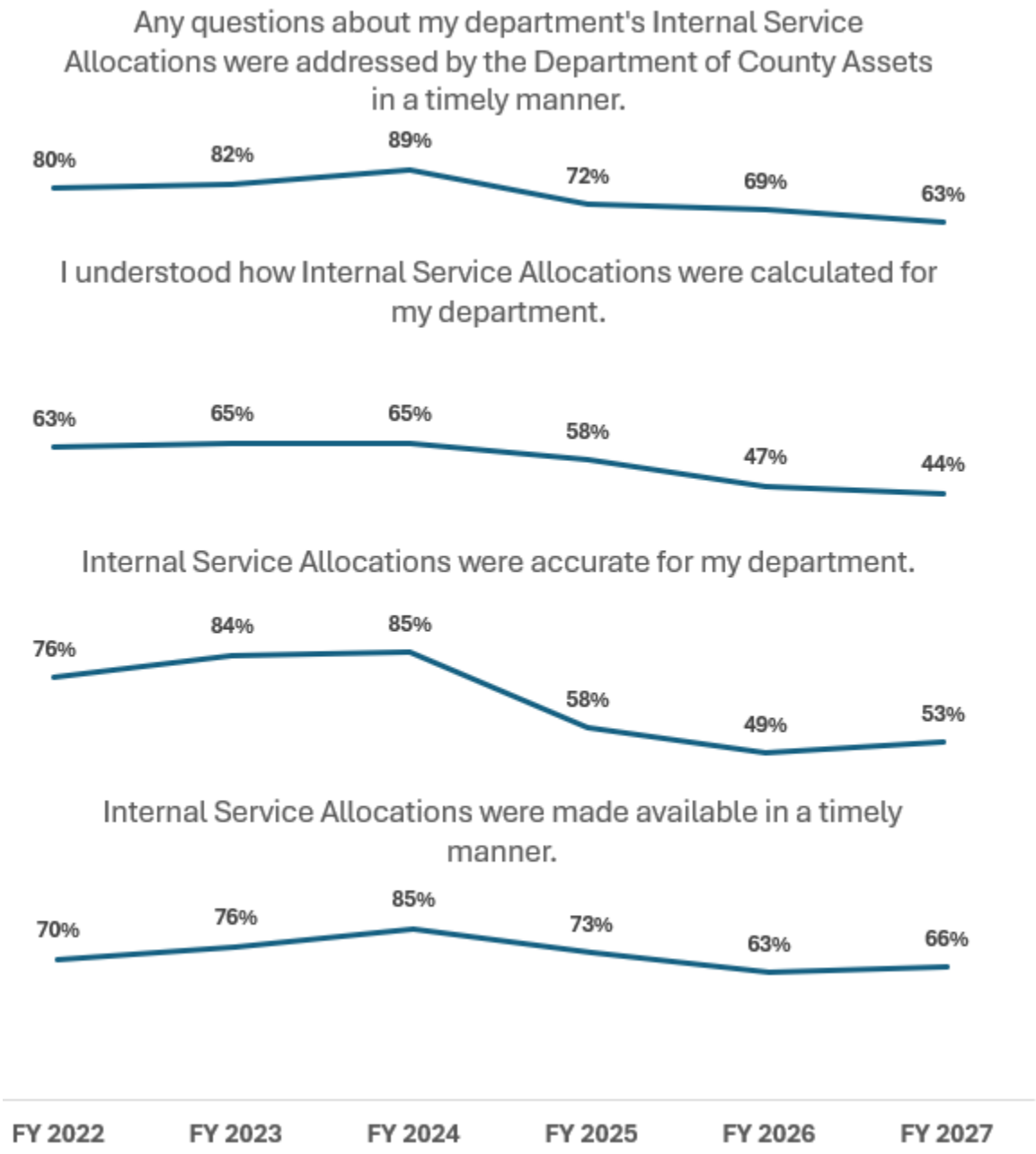
Another common theme was acknowledging budget reductions and a reduced overall budget could not reasonably meet all priority areas. Reductions in some programs were going to be inevitable.

# Internal Service Allocations

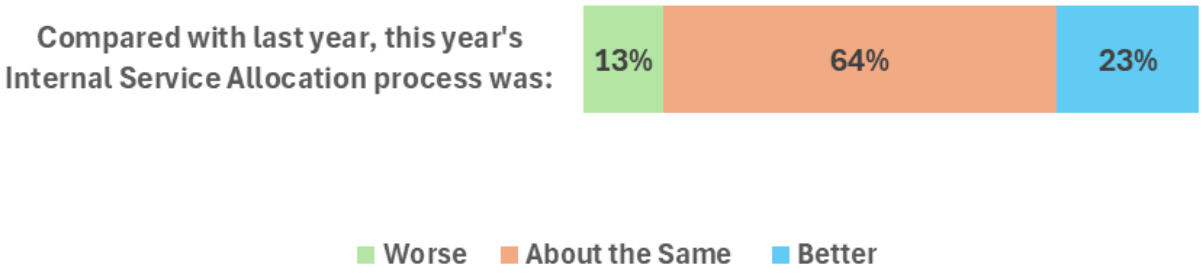
For the majority of questions about Internal Service Allocations, over 50% of survey respondents either agreed or strongly agreed. The highest of which being that 66% of survey respondents agreed that Internal Service Allocations were available in a timely manner. In contrast, less than half of survey respondents agreed that they understood how Internal Service Allocations were calculated for their department (44%).


Any questions about my department's Internal Service Allocations were addressed by the Department of County Assets in a timely manner.
17%
19%
50%
14%
Internal Service Allocations were accurate for my department.
17%
30%
40%
13%
Internal Service Allocations were made available in a timely manner.
15%
19%
54%
12%
I understood how Internal Service Allocations were calculated for my department.
21%
36%
33%
11%
Feedback from my department was incorporated into our Internal Service Allocations.
13%
33%
42%
13%
My department was given the opportunity to consult with the Department of County Assets about our Internal Service Allocations.
12%
28%
43%
17%
Strongly Disagree
Disagree
Agree
Strongly Agree

Generally, the percentage of respondents that agreed or strongly agreed has seen a gradual decline since the FY 2024 budget survey (see graph below showing percent agreement for these questions from FY 2022 - FY 2027).



About the two thirds (64%) of survey respondents believed the FY 2027 Internal Service Allocation process was about the same as last year. Under a quarter (23%) of survey respondents believed that the process was better in FY 2027, while 13% believed the process was worse this year.



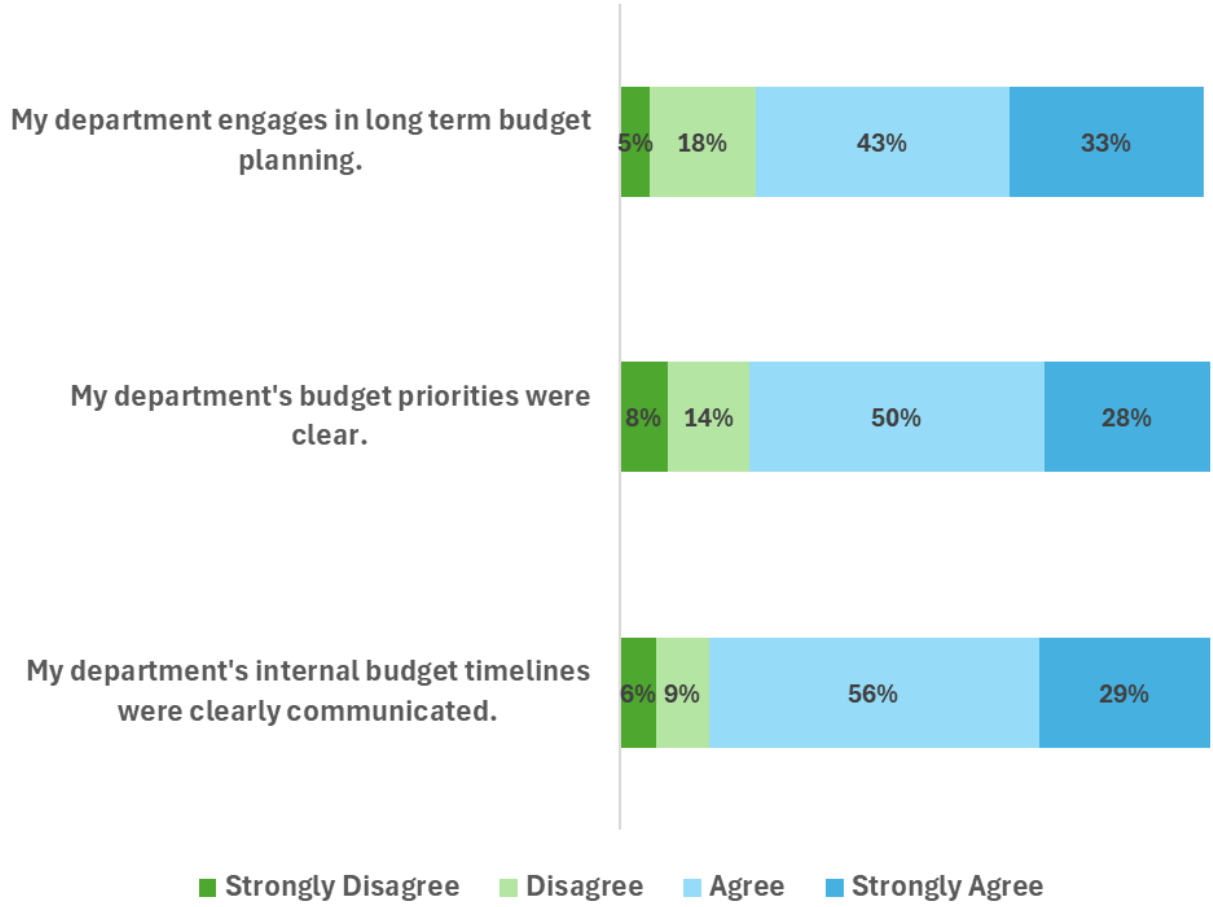

Sample Comment:

*"This process just seems so unorganized and almost a guessing game. There needs to be better organization, clear expectations, and a consistent way of doing things when it comes to Internal Services allocations. This always seems to be the toughest part of the budget process."*

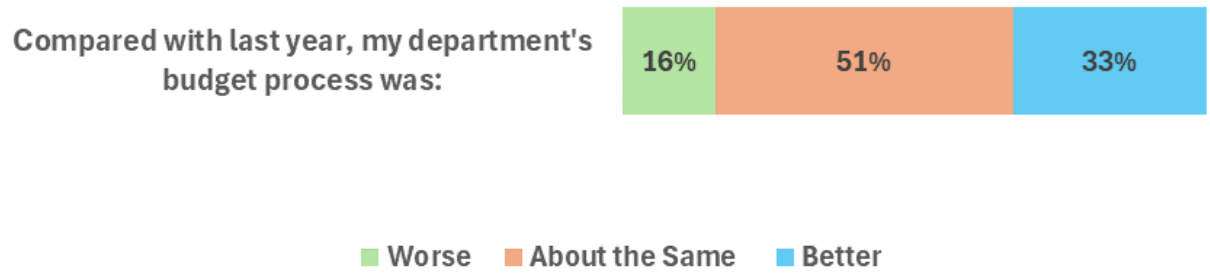
Survey respondents described several challenges in the Internal Service Allocation process. Some of these challenges include not fully understanding the Internal Service Allocation process as it pertained to their department or division, with one respondent describing the process as a "black box". Other challenges include the lack of communication or timely responses, particularly from DCA and sometimes conflicting information, resulting in delays or confusion.

# Department Budget Preparation

Over 75% of respondents agreed or strongly agreed that their department's internal budget timelines were clearly communicated, budget priorities were clear, and that their department engages in long term budget planning.




About half of survey respondents said that the department budget process was the same as last year (51%). One third of respondents said that the department budget was better than the previous year, while 16% said the process was worse.




Survey respondents were given the opportunity to elaborate about the department budget process. Some stated improvements over the previous year included better clarity and communication. Employees appreciated leadership in improving upon the process.

Sample Comment:

*"New leadership made every step extra work."*

Sample Comment:

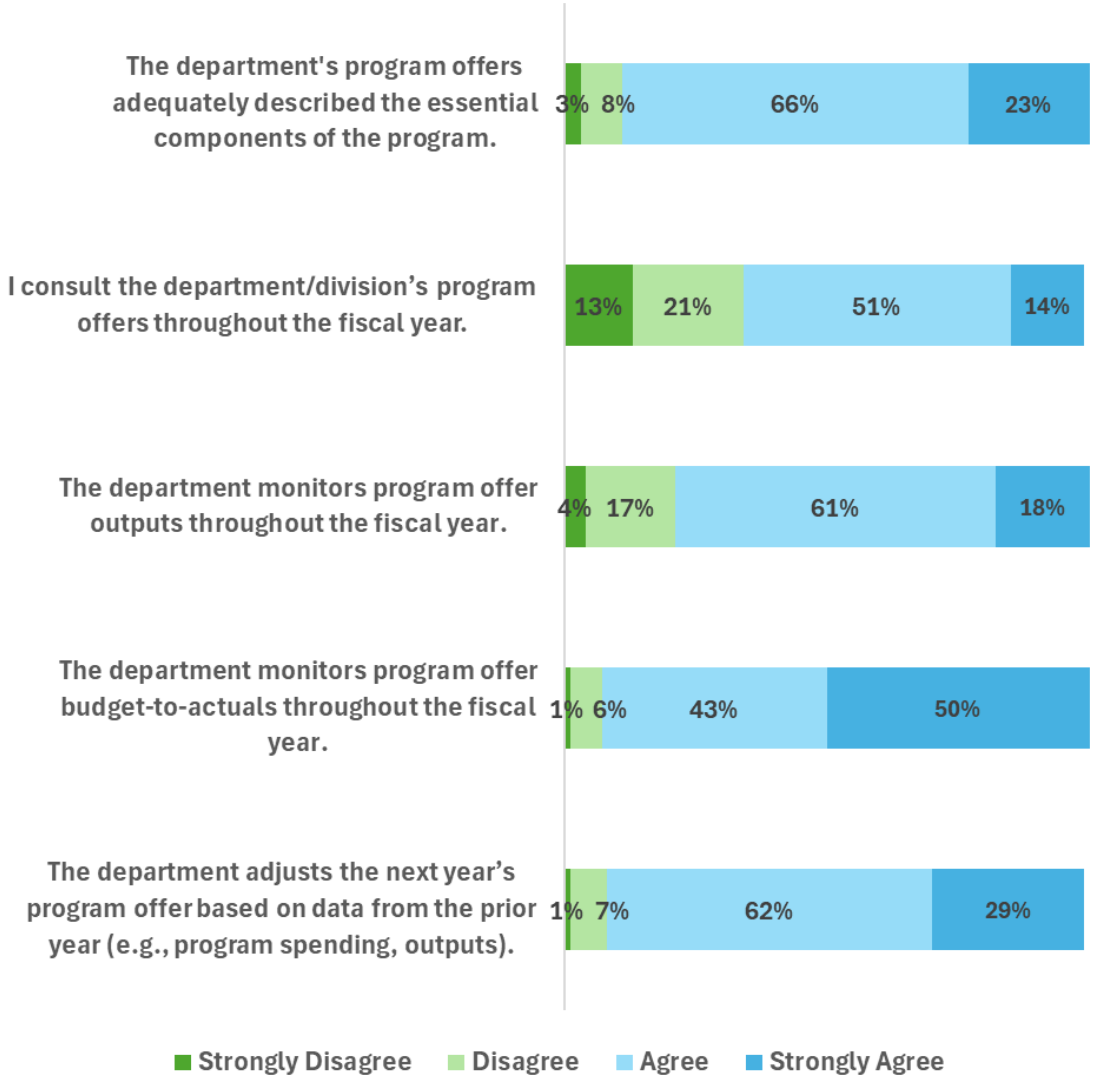
*"Decisions about what stays and goes, as well as the positions being cut, are not transparently explored."*

When respondents described the process as worse, sentiments included that the process was longer, they were asked to do more work, and that there was a lack of transparency in decision making (e.g., concerns about lack of specific rationale and data driven processes).

## Program Offer Development

Most survey respondents agreed or strongly agreed that their department's program offers adequately describe the essential components of the program (89%), and that the department monitors program offer outputs (79%) and budget-to-actuals (93%) throughout the year.

About two-thirds of survey respondents said that they consult the department or division program offers throughout the year (66%). In their open-ended comments, if survey respondents do not consult their program offers throughout the year, they generally did not see the need to consult their program offers throughout the year because they were familiar with the content or the information provided in their program offers did not affect their daily work.



Survey Respondents were asked what tools would help develop their program offers. Respondents were able to select as many tools that would be helpful to them. The most common tools selected were more training and more direction from department leadership. Other tools specified in comments included training around data and reporting related to outputs, and more guidance from the Central Budget Office around the templates used in the budget process.




Respondents were asked to provide suggestions for improving program offers. Some suggestions included:

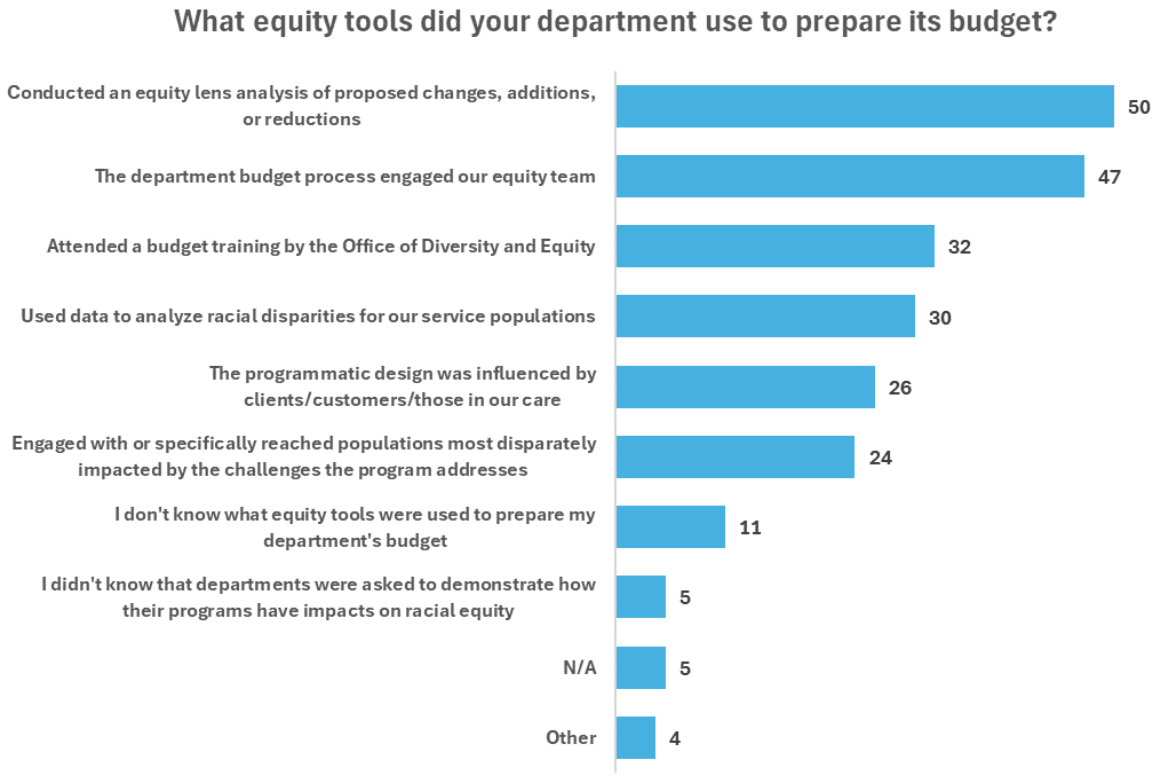
- Linking program offers and outputs to performance measures, Performance, Planning and Review (PPR) PR's or other organizational goals.
- Simplifying the program offer process by simplifying program offer requirements (including language), reducing or prioritizing program offers.
- Increasing communication and transparency.

Sample Comment:

*"These outputs should all be connected to a performance management system for organizational improvement"*

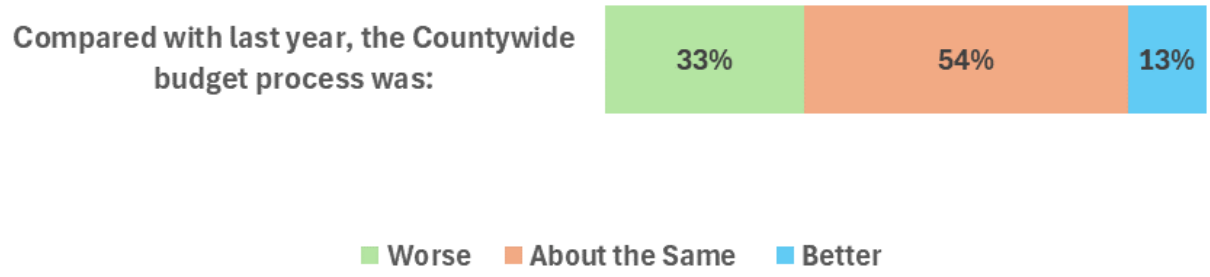
## Focusing on Equity

Employees used a variety of equity tools to help prepare their department budget. Survey respondents were allowed to select as many tools as they used and many respondents selected multiple equity tools. The most common responses were conducting an equity lens analysis during the budget process (n = 50) and engaging with their department equity team (n = 47).

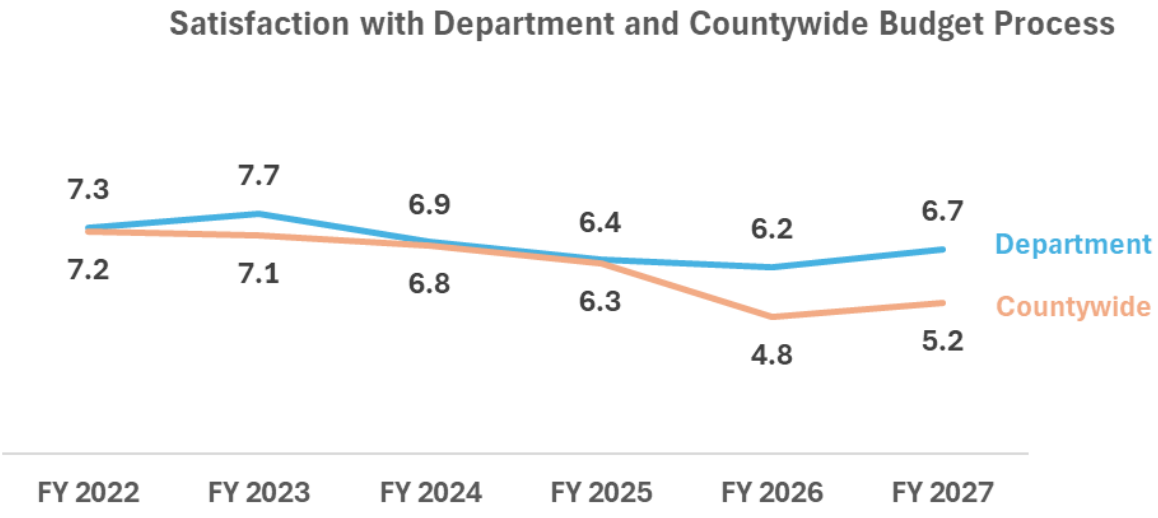


# Countywide Budget Process

Over half of survey respondents replied that the FY 2027 Countywide budget process was about the same (54%) as the previous year. A third of respondents (33%) replied that the FY 2027 process was worse,  and 13% responded that the process was better than last year.




Survey respondents were asked to rate their overall satisfaction with the FY 2027 Countywide and Department budget process on a scale of 1 to 10 with higher scores indicating greater satisfaction. Between FY 2022 and FY 2025 the average satisfaction score was comparable between the Department and Countywide budgeting process. Beginning in FY 2026 and continuing to FY 2027, satisfaction with the Countywide budgeting process declined while satisfaction with the Department budgeting process remained stable.



One major concern expressed in comments about the Countywide Budget Process is the amount of time and resources devoted to producing an annual budget. Many respondents expressed that changes seem to be made up until deadlines, which leads to frantic scrambling at the last minute. This was exemplified by the Board adopting the budget well into the late evening. One respondent suggested moving to a 2-year budget cycle to potentially reduce the impacts of budget development on employees.

Sample Comment:

*"The countywide budget process is extremely time consuming for organizational leaders. This has gotten worse over time."*

Other concerns included that the Board of Commissioners seem to lack of respect for employees with expertise, particularly when Board members or staff did not always seem to know what programs actually do. Some respondents expressed that many amendments and questions from the Board come at the last minute, contributing to the hectic nature of the budget process.

Sample Comment:

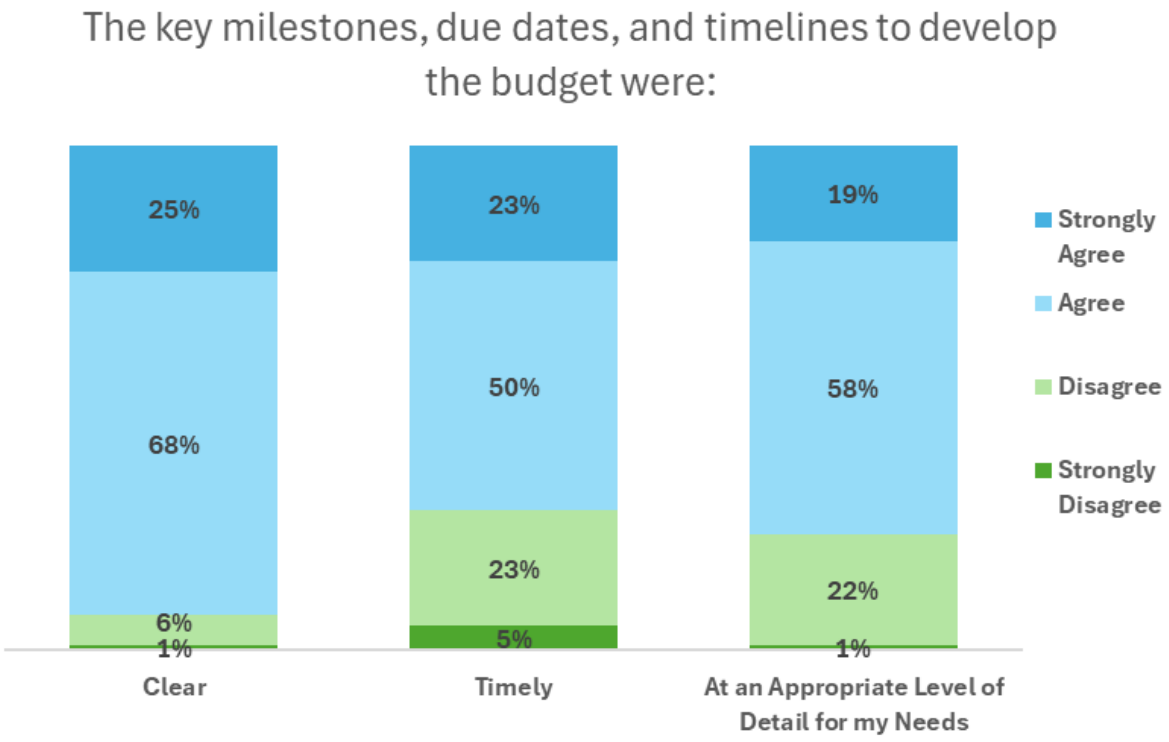
*"The Board (and their staff) needs to be given better guidance on what programs actually do."*

Some respondents stated that they want the budget to be implemented more strategically towards County goals or outcomes. Some respondents said that with budget constraints, departments or divisions feel pitted against each other instead of operating as "One County".

# Central Budget Office Performance

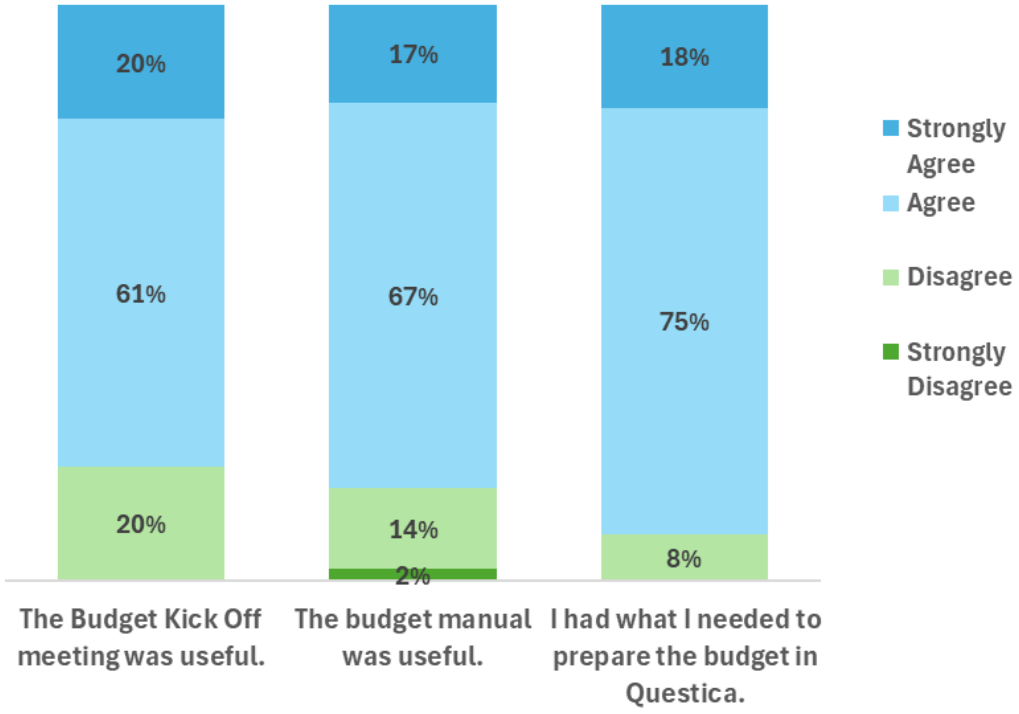
## Budget Calendar

The majority of respondents agreed or strongly agreed that the key milestones, due dates, and timelines used to develop the budget were clear (93%), timely (73%), and at an appropriate level of detail (77%).



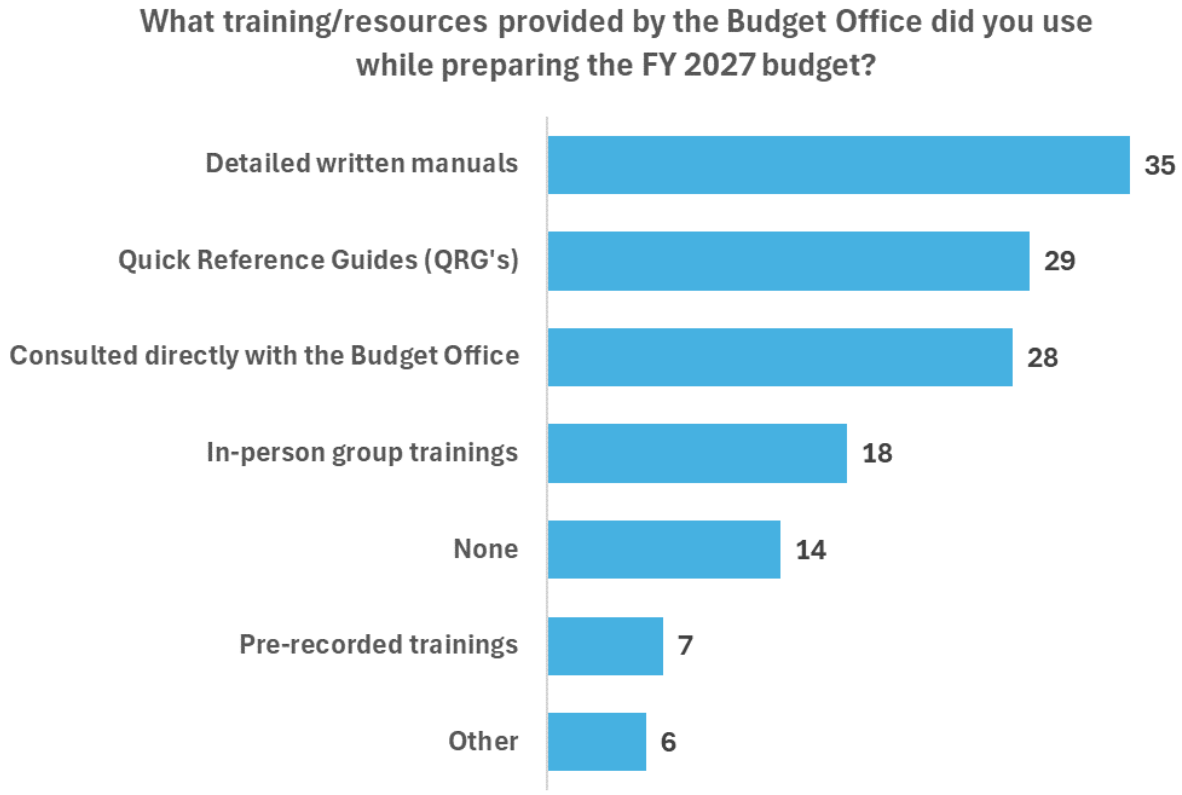
## Training and Preparation

Overall, respondents felt adequately prepared for the FY 2027 budget process. Most survey respondents agreed that the Budget Kick Off meeting was useful (81%). Furthermore, survey respondents agreed that the budget manual was useful (84%) and that they had what they needed to prepare the budget in Questica (93%).



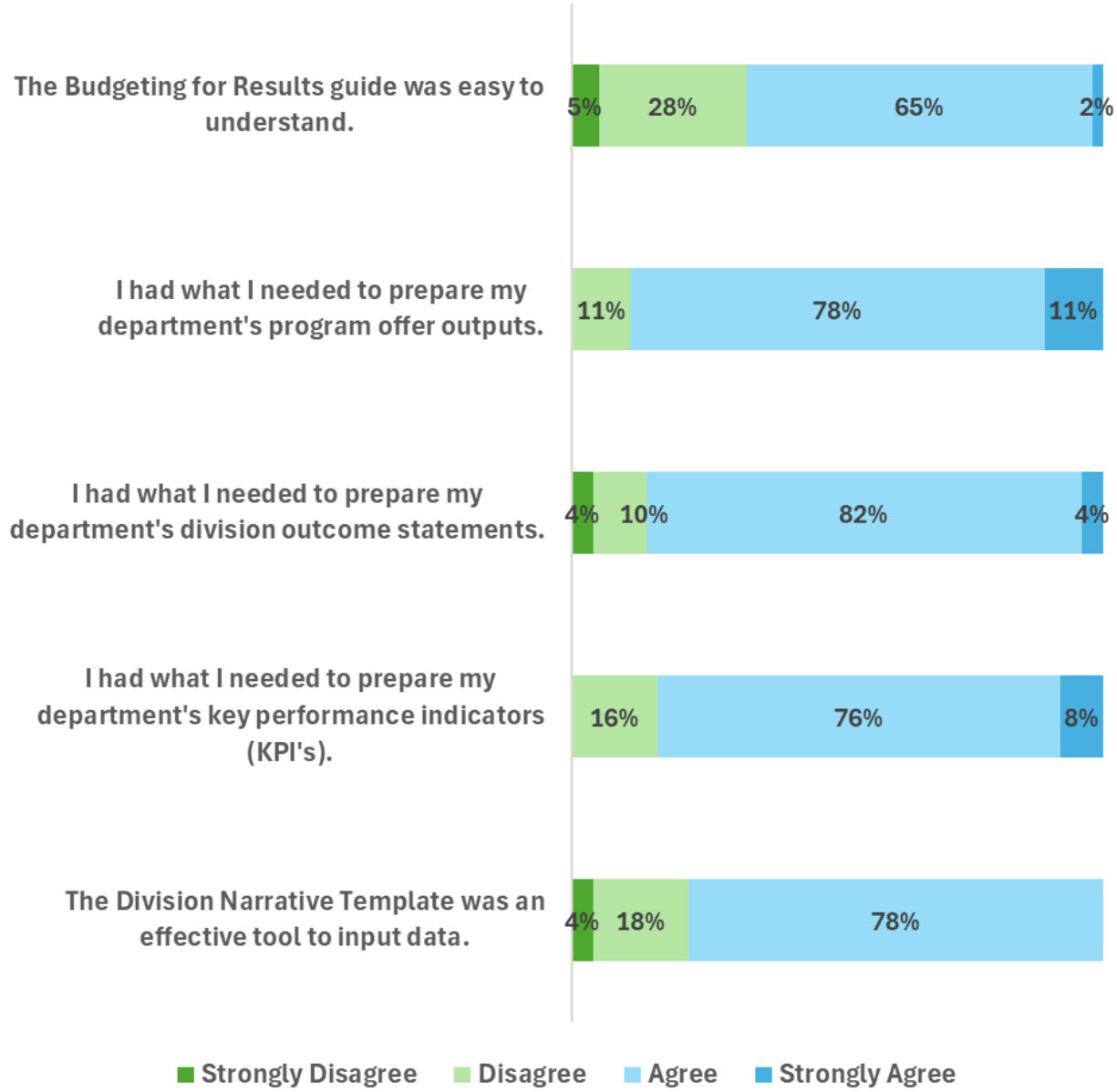
Respondents used a variety of tools from the Budget Office while preparing the FY 2027 budget. Survey respondents could select multiple tools that they used. The most common tools used were written manuals, Quick Reference Guides, or consulting directly with the Budget Office. Fourteen respondents responded that they did not use any training or resources while preparing the FY 2027 budget.

Other resources used by survey respondents include the program offer manual, equity team, websites, and dashboards. Some respondents thought it would be helpful to have a centralized location for finding information about the budget, including training resources, FAQs, or a resource to find changes to the budget process.



## Budgeting for Results

The majority of respondents felt adequately prepared for the Budgeting for Results process (all over 67%).

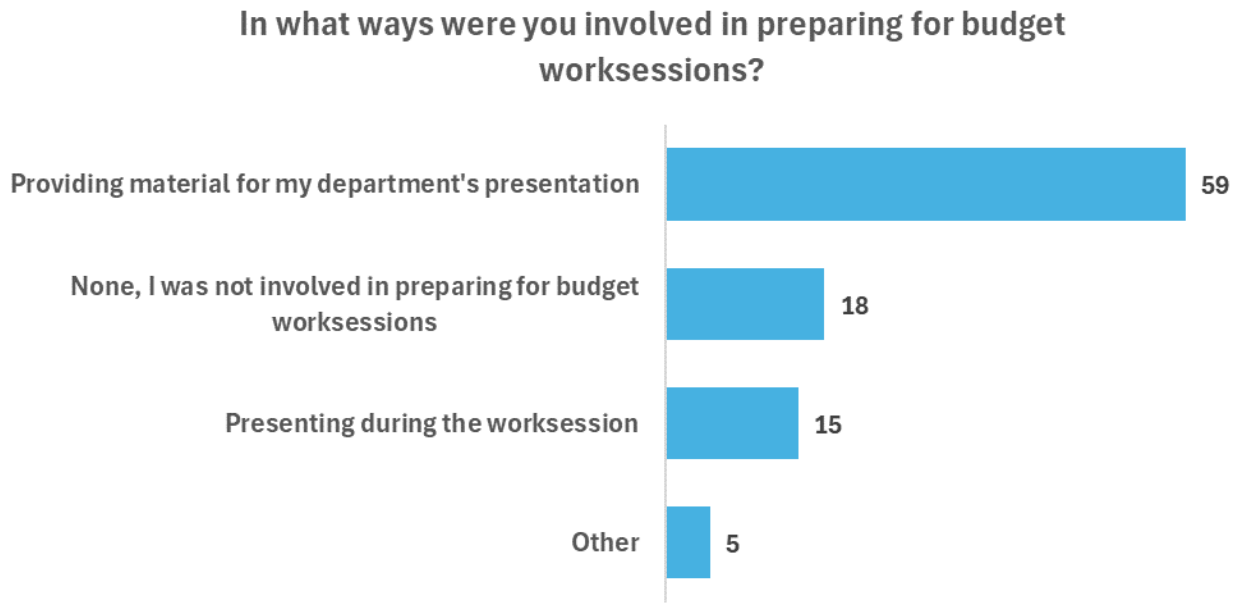



One common theme when asked about Budgeting for Results was the need for the budget and performance data to be connected to KPIs and outputs. More and better data are needed to strengthen the relationship to KPIs, as some outputs don't have good quality data or are not produced on an annual basis.

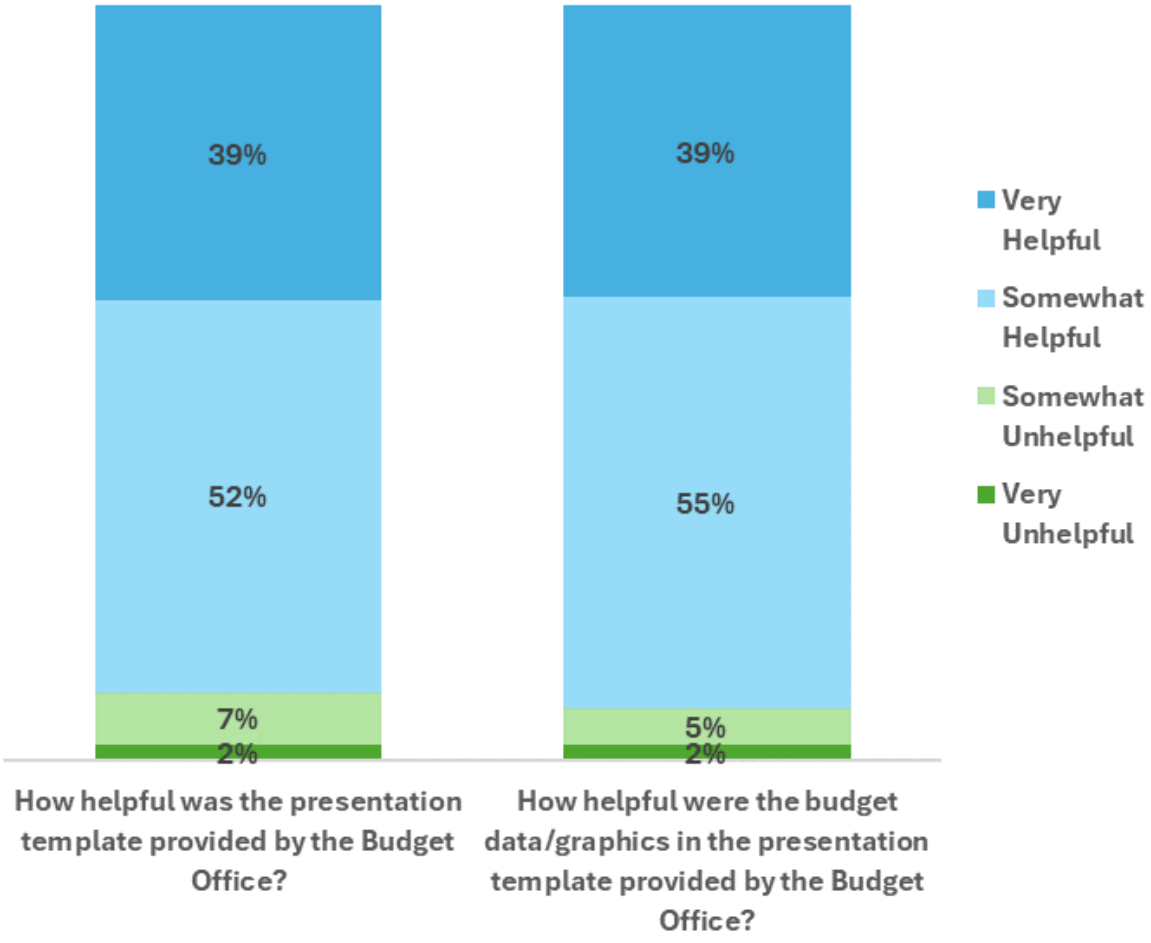
Other specific recommendations include removing lengthy narrative sections or collating all the narratives into a single document. One respondent stated that they refer to the previous year's budget as a guide so changes to the budget process year over year creates a lengthier process for those involved in the budget process.

## Budget Worksessions

Most survey respondents (59) were involved with providing materials for their department presentation. Fifteen survey respondents also presented those materials during worksessions. Eighteen survey respondents were not directly involved in preparing budget work sessions.

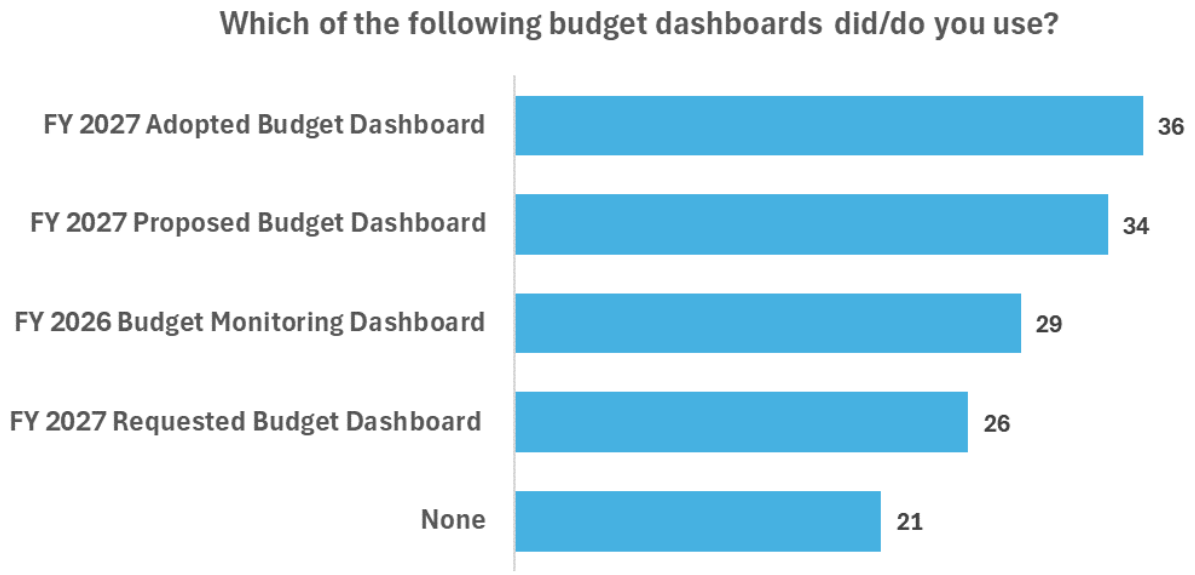


Over 90% of survey respondents believed that the presentation template and budget graphics provided by the Budget Office were useful.



## Budget Dashboards

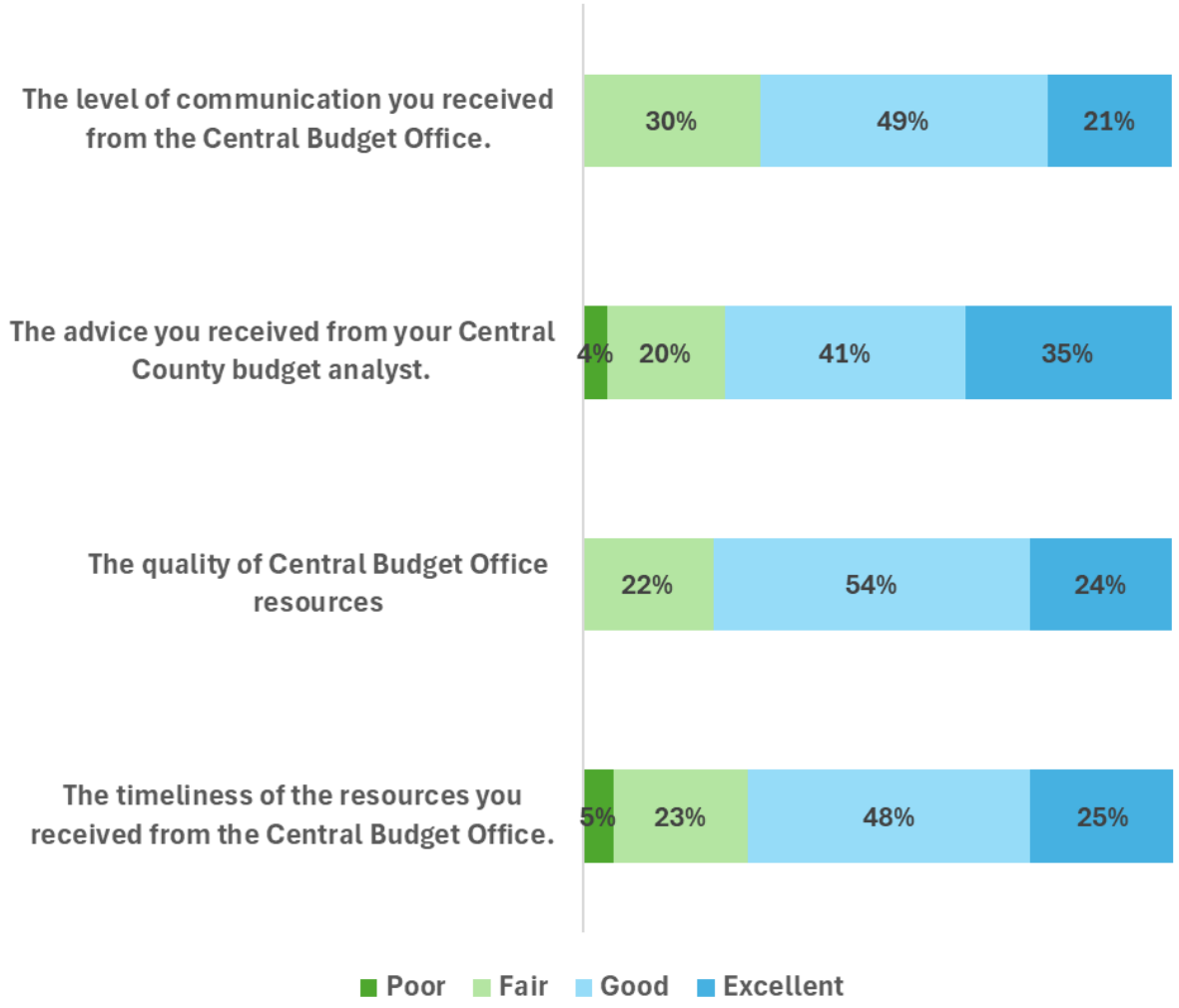
The most common dashboards used were the FY 2027 Adopted Budget Dashboard and the FY 2027 Proposed Budget Dashboard. Only 21 respondents said that they did not use any budget dashboards.



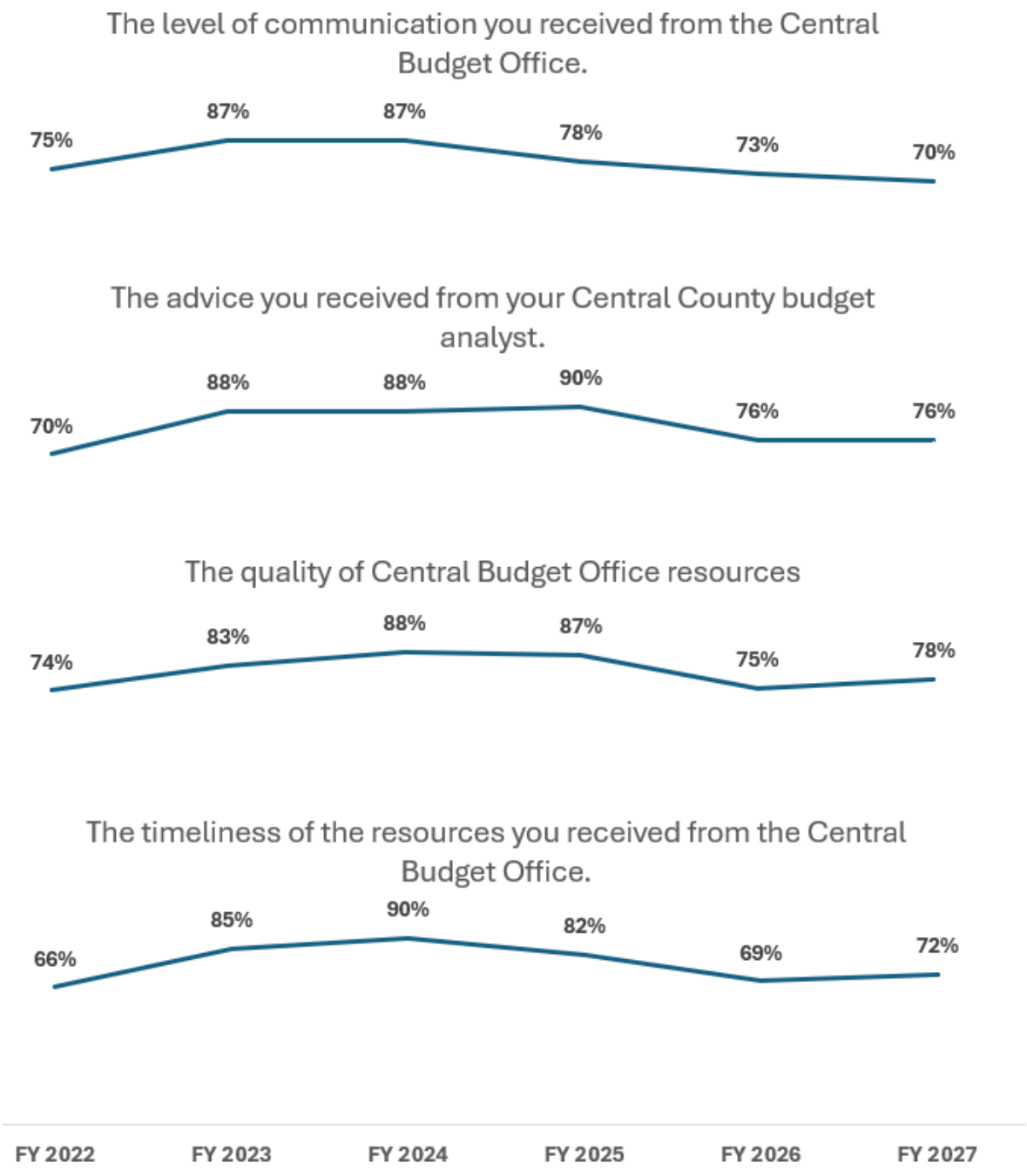

Specific suggestions for future dashboards include using real time data (e.g. Workday data), the ability to easily discern the number of impacted staff in the budget, and having curved spending prediction lines rather than straight prediction lines.

## Central Budget Office Performance

Survey respondents gave good performance reviews to the Central Budget Office. The majority of respondents indicated that the level of communication from the budget office, the quality of Central Budget Office resources, the timeliness of resources, and the advice from Central County Budget Office analysts were either “excellent” or “good” (all over 70%).



The percentage of respondents that rated the Central Budget Office efforts as “Excellent” or “Good” are displayed below from FY 2022 through FY 2026. Although the proportion of respondents rating Central Budget Office efforts as “Excellent” or “Good” has subtly declined since FY 2025, perceived Central Budget Office performance remains high.




Generally respondents had very positive comments regarding Central Budget Office staff. Several individual employees were given praise by name. Although the comments

towards the Central Budget Office were predominately positive, some respondents did express concerns about the short turnaround time to produce the budget and desired appropriate materials sooner.