Fiscal Year 2027

Executive Budget

Proposed by Chair Jessica Vega Pederson

Volume 1:
Proposed Policy & Legal Detail

April 16, 2026

Multnomah County

Cover image by Adam Wickham

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

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Structure of Budget Document

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

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

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

Program Information by Department - Volume 2 begins with a Readers's Guide and contains 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 Human Services including Preschool for All
  - County Management
  - District Attorney's Office
  - Health Department
  - Homeless Services Department
  - Library
  - Nondepartmental
  - Sheriff's Office

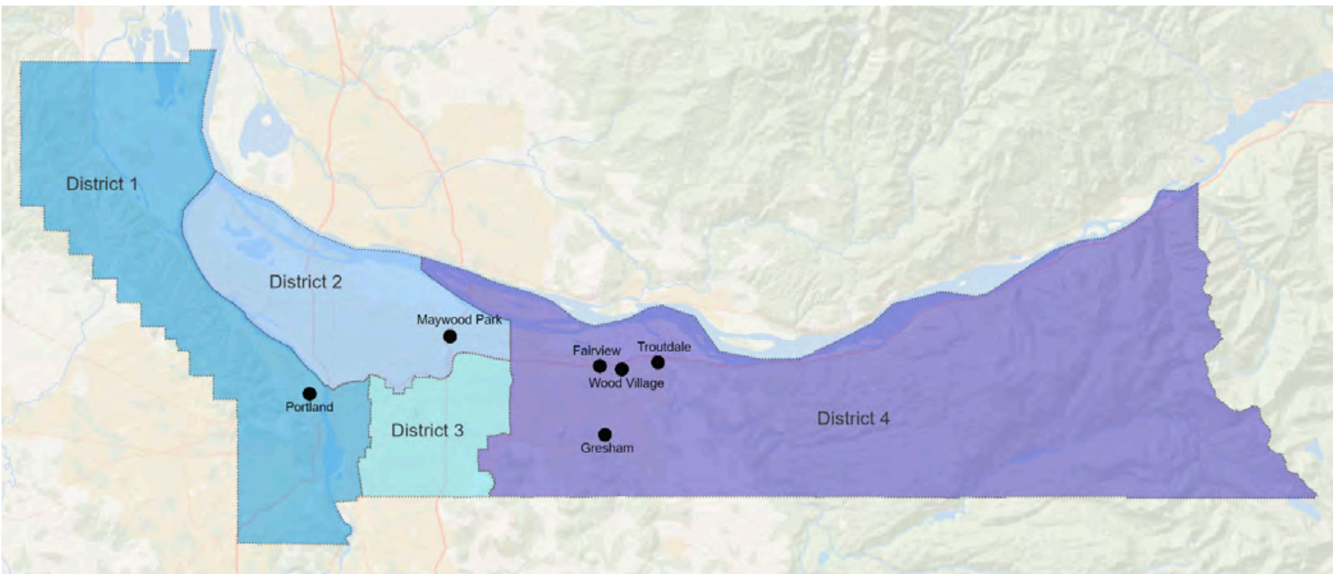
FISCAL YEAR 2027

EXECUTIVE BUDGET

Proposed by
Chair Jessica Vega Pederson

April 16, 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 Executive Budget. This is the fourth and final Executive Budget I am presenting as County Chair, and the last I will be voting on as a member of the Board of Commissioners after nearly ten years in office.

Our world has gone through immense change in that time, 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.

Nevertheless, a budget deficit of this magnitude – $11 million for the County General Fund and a $67 million funding gap for homeless services – 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, my budget makes an ongoing commitment to rent assistance and homelessness prevention services that keep people housed. My budget also improves services that will move people from shelter into housing more efficiently. To do this I 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. My 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. My budget invests in maintaining jail capacity while providing pathways away from jail and towards treatment. I'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,

Jessica Vega Pederson
Multnomah County Chair

EQUITY & ENGAGEMENT

This FY 2027 Executive 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.

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 $3 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 10% of the 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 dedicates $11 million toward the SUN system. While this preserves 90% of current sites, 9 of the 92 locations will close. This hard decision was not taken lightly, and was made with consideration to equity, geography, and youth served.

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 Chair’s 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 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 maintaining investments in a range of interventions that prevent disease outbreaks and address emerging public health risks.

$4.7 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.

The budget allocates $8.4 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 $218 million in federal funding and billing 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 $37 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 $6 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. HSD 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 $10 million in one-time funding to the Homeless Services Department to help **move people through shelter to housing faster**. 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 is expected to place nearly 800 more people into their own home from shelter and 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 nearly 1,700 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 $70.9 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 community 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 ensures no reduction in 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 programs. An example is the **Homeless Mobile Intake Team (HMIT)**. HMIT helps individuals with mental health needs navigate barriers to accessing benefits and services available to them.

These outreach teams make thousands of connections to people living outside every year, often serving as the starting point of a journey through the system of services designed to end people's experience with homelessness.

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 approximately 50% 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 $19 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 $30 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. This includes a $150,000 allocation of one-time-only funding for **behavioral health focused outreach** to engage people around the perimeter of the Central Library.

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 District Attorney's Office and funds the DA's highest priority programs, despite a proposed reduction commensurate with other Departments this fiscal year. It provides long-term stability by turning some temporary, one-time funding into an ongoing commitment. The Chair's budget allocates a total of $1.3 million to expand the **Digital Evidence Management Unit** that ensures body-camera footage documenting the work of law enforcement is reviewed and prepared for legal purposes.

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 Chair's 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 0.5% of the total MCSO budget of $234.3 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 **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 million in one-time funds 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 constitutions 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.

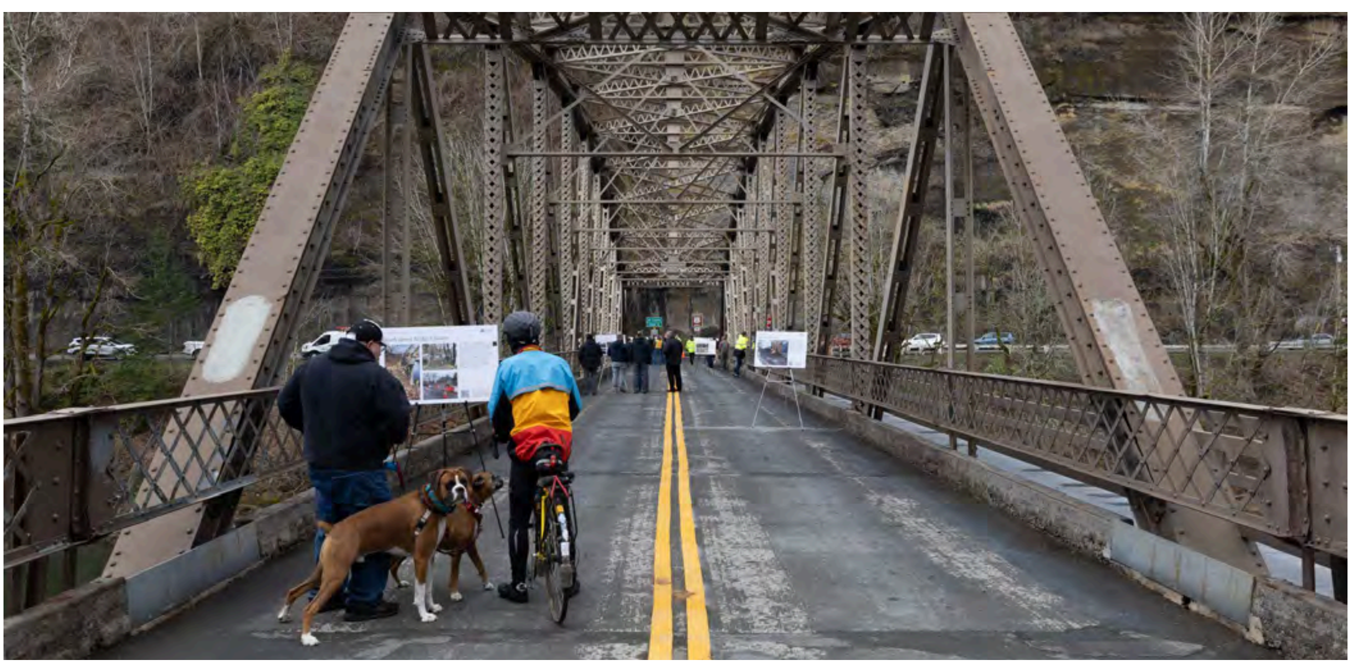
Last fiscal year, an increase in the Division's budget led to a significant reduction in permit wait times. To continue this momentum, this budget invests $3 million in the **Land Use Planning Division**, maintaining increased staff capacity so that this small-but-mighty team can continue with improvements 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 $21.5 million in grants and $5.7 million in loans to 63 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 $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 $15.7 million to MCAS. That includes a small reduction while preserving

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 takes Multnomah County from crafting a shared vision, mission, values, and strategic plan to operationalizing them.

That's 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, 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:

Chair's Office: *Jenny Smith · Stacy Borke · Sara Ryan · An Bui · Stephan Herrera · Renee Huizinga · Heather Lyons · Melissa Maebori · Matt McNally · Natalie Minas · Garet Prior*

Budget Office: *Christian Elkin · Jeff Renfro · Brooke Chilton Timmons · Althea Gregory · Leah Isaac · Dianna Kaady · Aaron Kaufman · Evan Kersten · Ash Manning · Erin Russell · Anchal Sharda · Chris Yager*

County Leadership: *Christopher Neal · Jeston Black · Sara Morrissey · Tracey Massey · Rachael Banks · Margi Bradway · Annie Lewis · Rachel Pearl · Denise Peña · Anna Plumb · Amara Pérez · Laura Shepherd · Eric Arellano · Jenny Madkour · Cessa Diaz · Denis Theriault · Samuel Ashby · Sherysse Morris · John Wasiutynski · Stacy Cowan · Chris Voss · Sarah Mullen · Nicole Morrisey O'Donnell · Nathan Vasquez · Jennifer McGuirk*

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 $3.9 billion FY 2027 Proposed 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 is taking place during a period of significant fiscal headwinds. While we continue to prioritize community well-being and safety, we are navigating a complex economic environment characterized by declining revenues and growing expenses which is creating an $11.1 million deficit in the General Fund, alongside a sharp $67 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 year 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

Based on the March 2026 General Fund Forecast update, the starting point for the Chair's decision making process was a $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 DA's Digital Evidence Expansion, and MCSO's HR Expansion to ongoing funding, as well as backfilling MCSO's 1145 cuts. A detailed list of cuts, adds, and reallocations by department are found later in the Budget Director's Message. The following table shows how the General Fund was balanced.[1]

[1] This summary table is slightly different than the sum of the departmental tables later in the Budget Director's Message because the component parts of reallocations have been treated as separate adds and cuts.

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**

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 Investor Services 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.

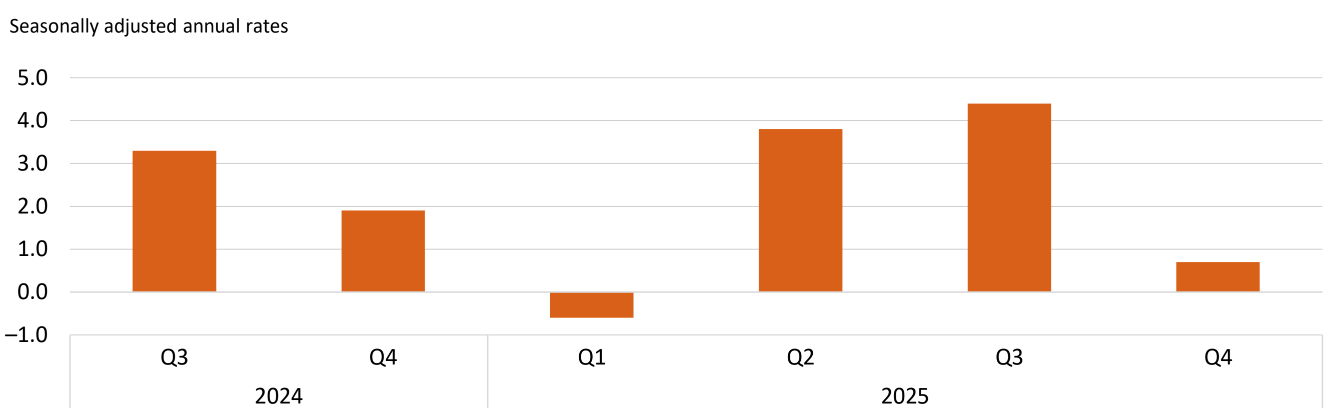
Economic Climate

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 0.7% in the last quarters 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.

Real GDP, Percent Change From Preceding Quarter



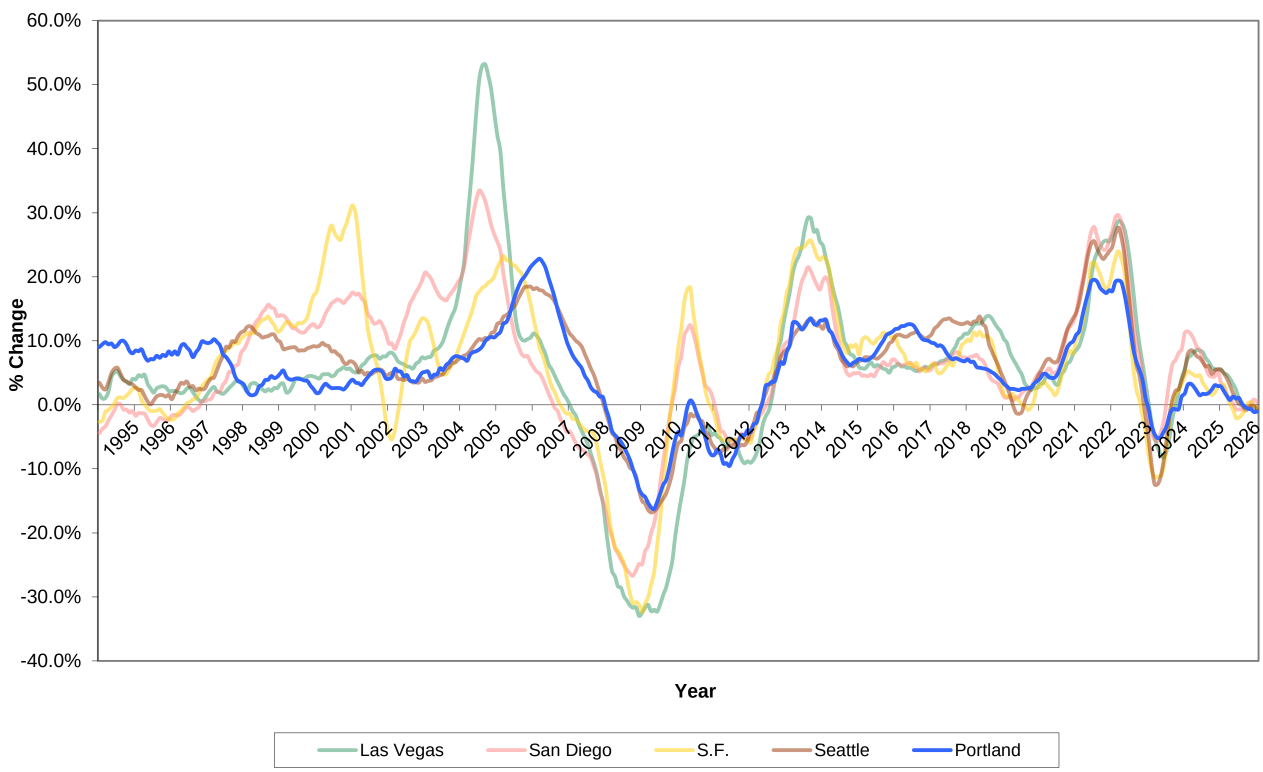
GDP Gross domestic product
U.S. Bureau of Economic Analysis

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

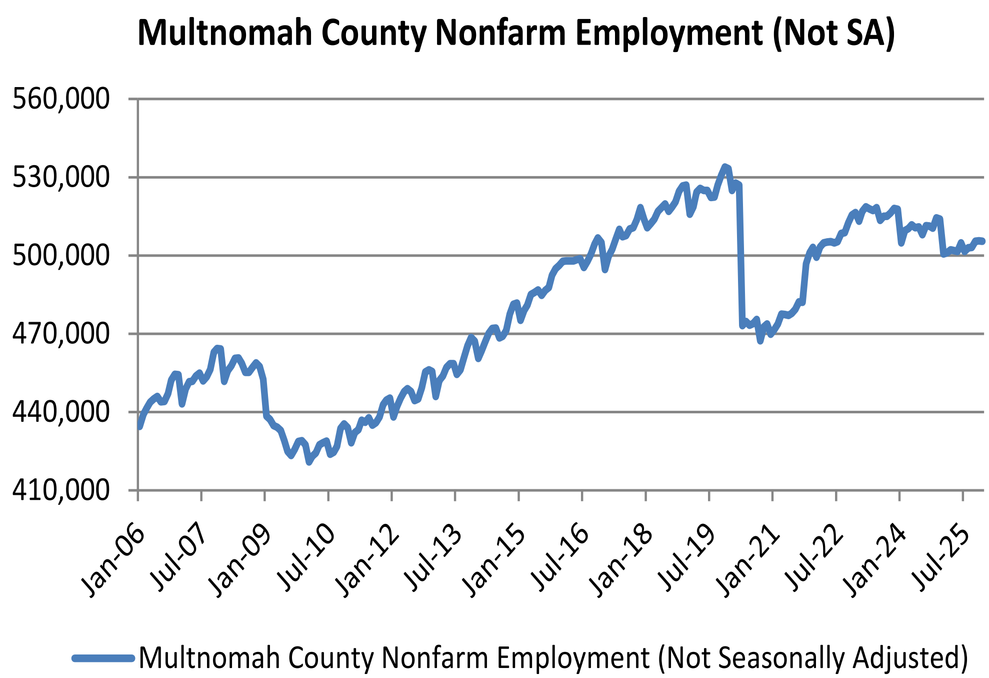


Population

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.

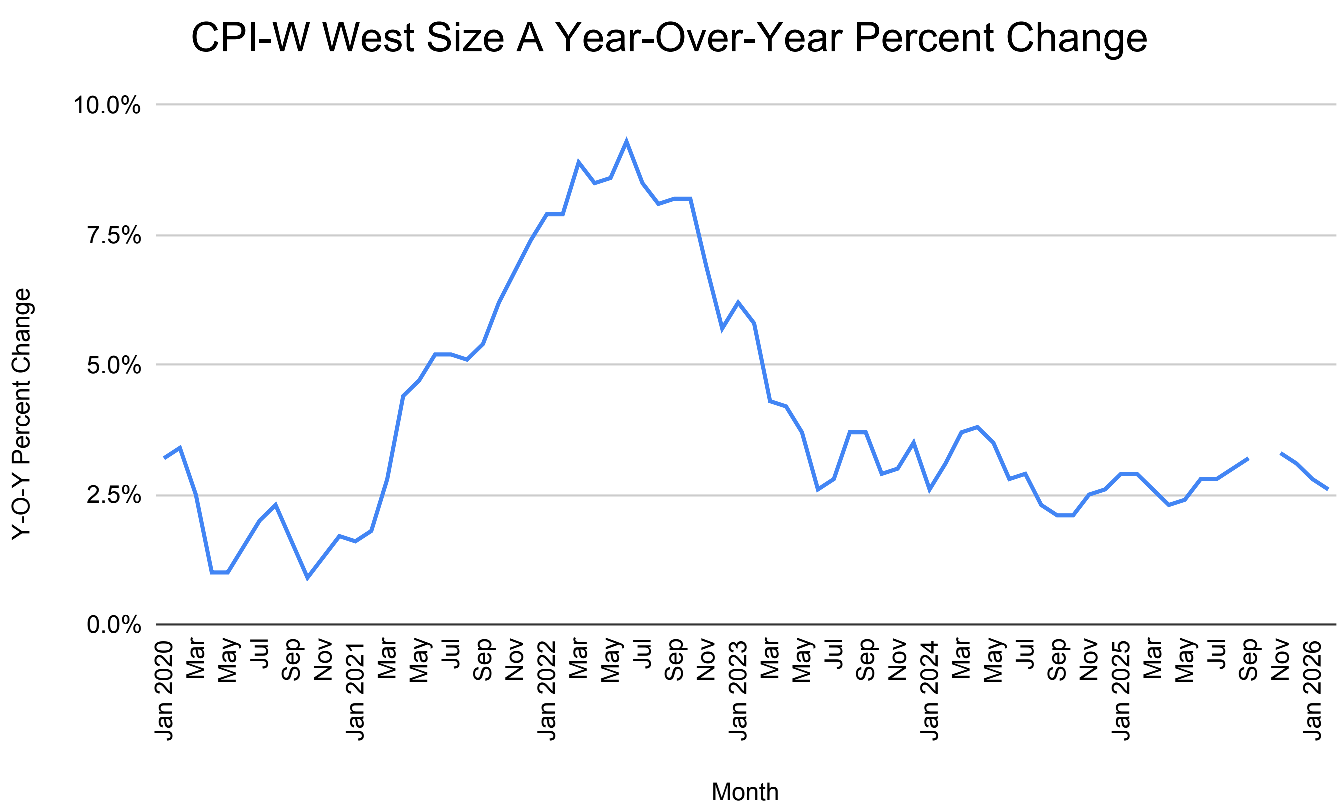
Employment

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.



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 create 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 February 2026 was 2.6% compared to 2.9% a year earlier, but increasing oil prices have not yet shown up in the data.



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 2025 five-year forecast update made relatively small changes to the assumptions which left the expected FY 2027 deficit at $11.1 million. 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.

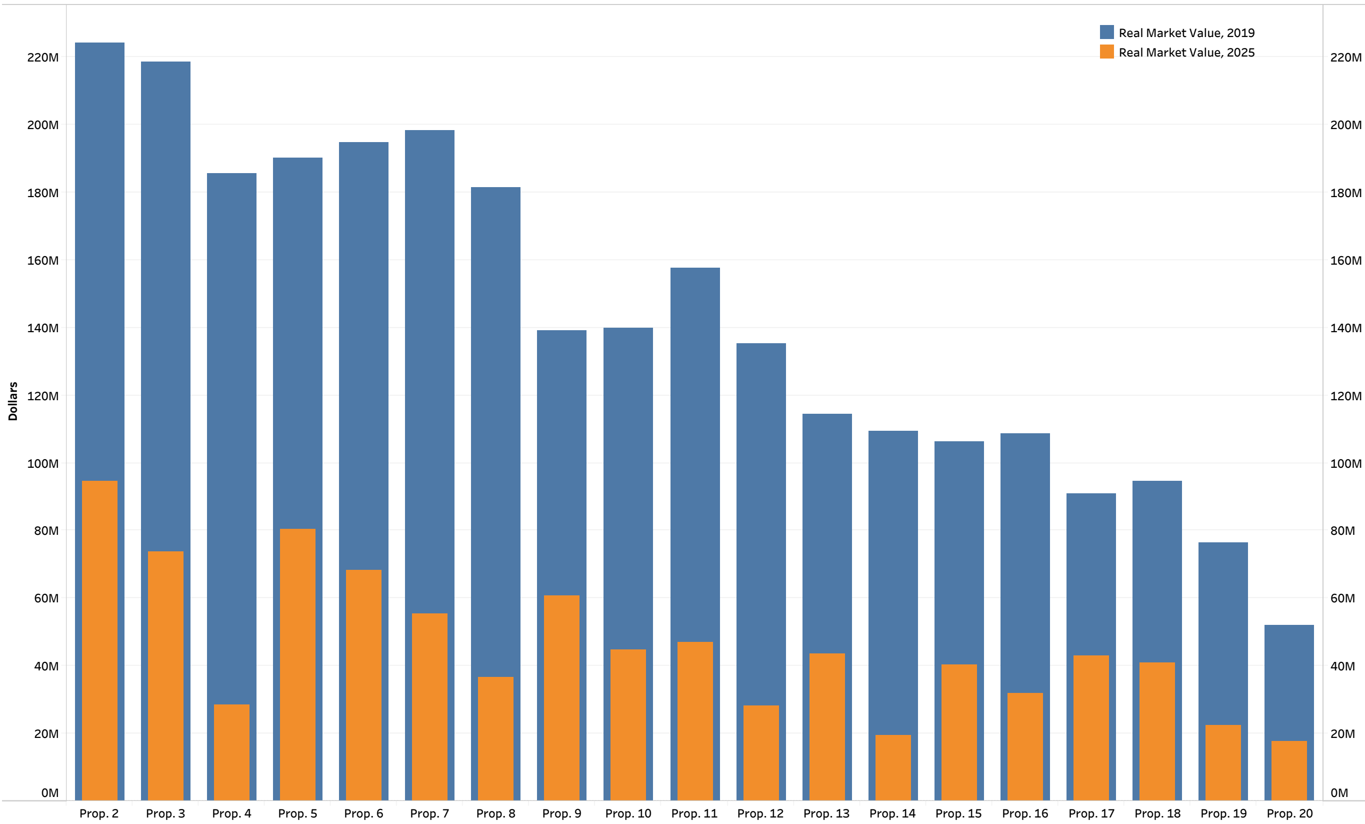
Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

	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)**
*Bargaining Impacts**	*(4,809,824)*	*(4,466,716)*	*(4,645,384)*	*(4,831,200)*	*(5,024,448)*
USM/Liquor Reduction	*(702,757)*	*(702,757)*	*(702,757)*	*(702,757)*	*(702,757)*
DCA ISR Constraint	*2,897,000*	*3,012,880*	*3,133,395*	*3,258,731*	*3,389,080*
Post-Submittal Validation	*2,036,380*	*2,117,835*	*2,202,549*	*2,290,651*	*2,382,277*
March 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 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. 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](#).

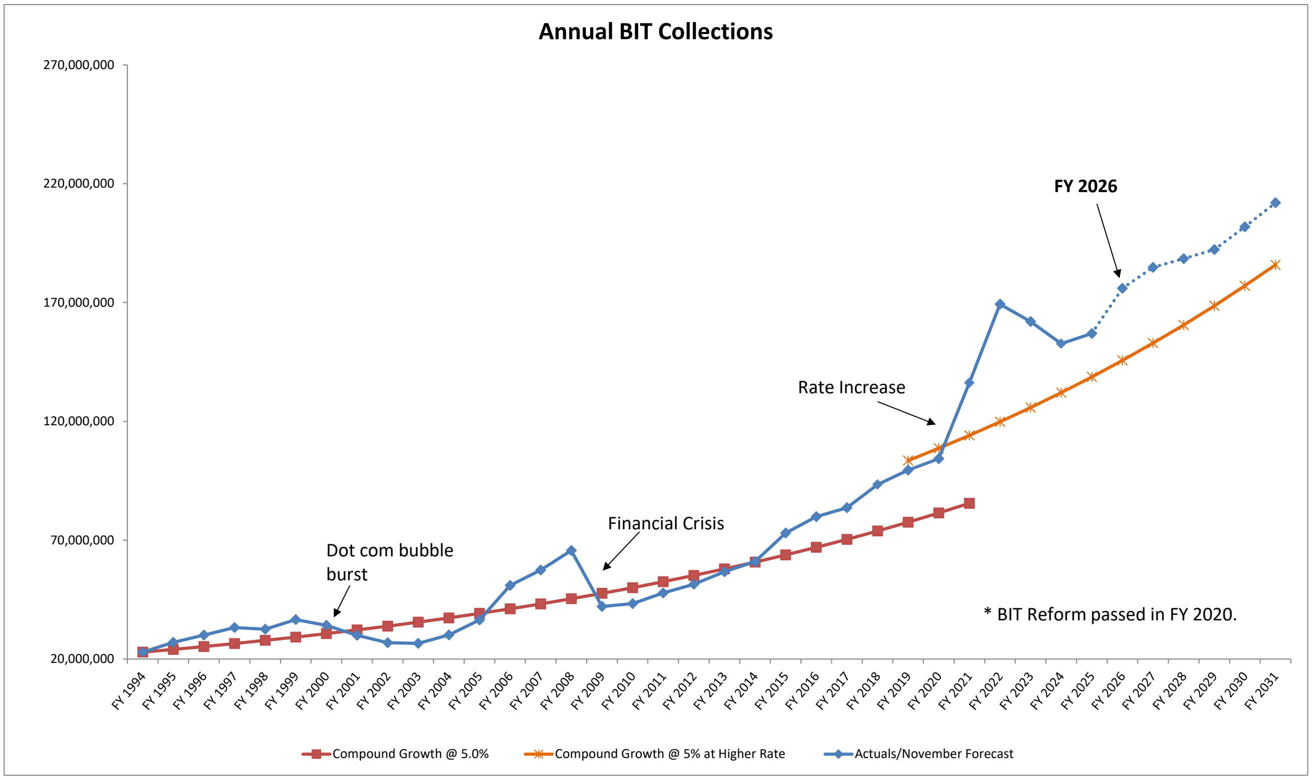
Local Revenues

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:

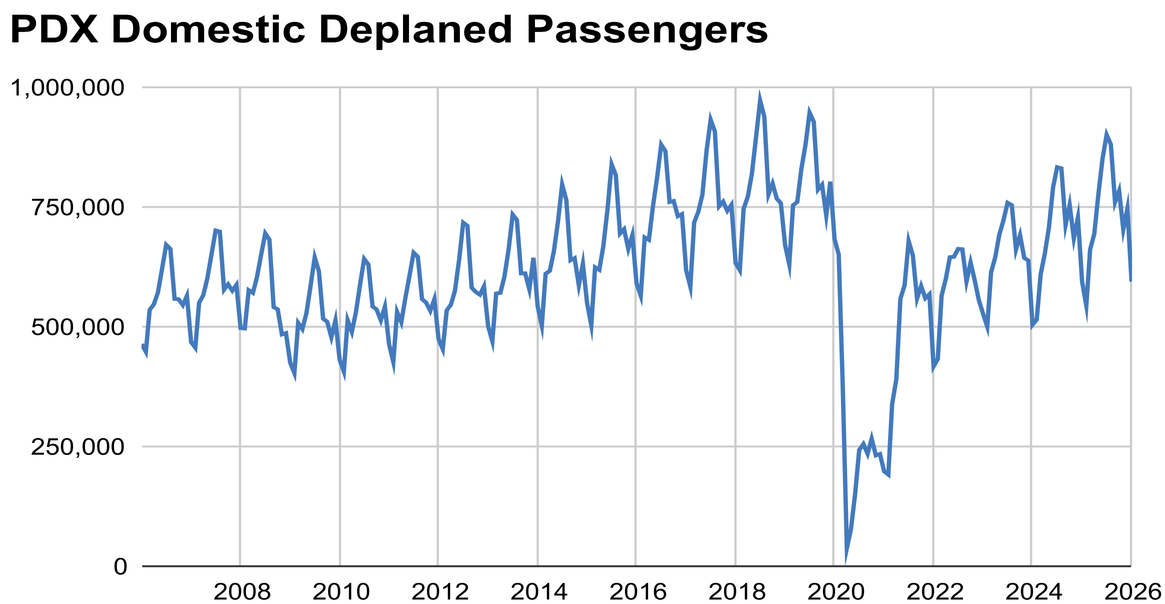
- Property Tax – An increase of 4.4% (includes the return of the last major URA)
- Business Income Tax (BIT) – An increase of 5.0%
- Motor Vehicle Rental Tax – An increase of 2.5%
- Recording Fees/CAFFA Grant – A increase of 12.9%
- U.S. Marshal Jail Bed Rental – A decrease of 20.0%

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.



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 3.1% 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%.

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.

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 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 Proposed budget.

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 reductions in Other Funds.

Health and Human Services

Department of County Human Services (DCHS)

New Ongoing and One-Time-Only Programs

The Department of County Human Services (DCHS) reduced their ongoing General Fund budget by $4.8 million and added $2.5 million in new ongoing programming for a net General Fund reduction of $2.3 million. Their budget also includes $0.6 million in one-time-only programs (see tables below).

The budget adds $3.5 million in new ongoing funding for Eviction Prevention ($2.5 million in General Fund and $1.0 million in Supportive Housing Services funding), to provide 500 households with emergency rent assistance and case management (25133B).

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.

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
25004	Immigrant Family Resilience and Stability Program	0	350,000	350,000	0.00
25133B	YFS - Eviction Prevention	2,500,000	0	2,500,000	3.50
25133D	Medicaid 1115 Health Related Social Needs Rapid Rehousing	0	200,000	200,000	0.00
Total		**2,500,000**	**550,000**	**3,050,000**	**3.50**

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	1,000,000	0	1,000,000	0.00
25133C	Medicaid 1115 Health Related Social Needs Housing Waiver	0	4,525,088	4,525,088	0.00
Total		**1,000,000**	**13,728,006**	**14,728,006**	**28.10**

[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.

Reductions - General Fund

This first table below reflects $2.5 million in reductions taken due to Countywide budget reductions. The Youth and Family Services Division had the largest amount in reductions which includes eliminating 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). SUN Community Schools is decreased by $1.2 million and eliminates 9 SUN Community School Sites, reducing the total number of SUN Community School sites from 92 to 83 (25145).

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
25145	YFS - SUN Community Schools	(1,247,631)	0.00
Total		**(2,521,521)**	**0.00**

The second table below reflects $2.3 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 $1.8 million, primarily because it reduces General Fund Match that is used to purchase Title XIX Medicaid dollars. The reductions in General Fund due to decreased department indirect by division are as follows:

- $0.1 million - DCHS Administration
- $0.5 million - Intellectual and Developmental Disabilities Services Division (IDDSD)
- $1.2 million - Aging, Disability, and Veterans Services Division (ADVSD)
- $0.4 million - Youth and Family Services Division (YFS)

Prog. #	Program Offer Name	General Fund Indirect Reductions	Other Funds Reductions	Total Reductions	FTE Red.
25002	DCHS Business Services	(142,764)	0	(142,764)	(1.00)
25012	IDDSD Services for Adults	(281,832)	0	(281,832)	0.00
25013	IDDSD Services for Children and Young Adults	(161,416)	0	(161,416)	0.00
Multiple	General Fund Match Project across multiple Intellectual and Developmental Disabilities Services Division (IDDSD) programs.	(87,889)	0	(87,889)	0.00
25022	ADVSD Adult Care Home Program	(124,365)	(318,885)	(443,250)	(2.00)
25023	ADVSD Long Term Services & Supports (Medicaid)	(171,489)	(439,715)	(611,204)	(3.00)
25024	ADVSD Adult Protective Services	(96,904)	(248,472)	(345,376)	(2.00)
25027	ADVSD Administration	(108,742)	(147,951)	(256,693)	(1.00)
25028	ADVSD Multi-Disciplinary Team	(147,601)	(148,944)	(296,545)	(1.00)
25029A	ADVSD LTSS Nursing Homes and Home-less Services (Medicaid)	(112,413)	(288,239)	(400,652)	(2.00)
25035	ADVSD Case Management & In-Home Services (Community Services)	(237,242)	(46,768)	(284,010)	(1.00)
25036	ADVSD Safety Net Program	(79,334)	0	(79,334)	0.00
25039	ADVSD Family Caregiver Program	(33,553)	0	(33,553)	0.00
Multiple	Materials & Supplies (M&S) across Multiple Aging, Disability, and Veterans Services Division (ADVSD) programs.	(108,926)	(116,495)	(225,421)	0.00
25044	YFS - Domestic and Sexual Violence Coordination	(36,706)	0	(36,706)	(0.20)
25118	YFS - Youth & Family Services Administration	(129,161)	0	(129,161)	(1.00)
25160*	YFS - Data and Evaluation Services	(237,774)	0	(237,774)	(1.00)
Total		**(2,298,111)**	**(1,755,469)**	**(4,053,580)**	**(15.20)**

* Program centralized and moved to the DCHS Administration Division (25009)

Reductions - Other Funds

Additional reductions include $1.0 million in Supportive Housing Services (SHS) funding, a transfer of $3.9 million back to the Homeless Services Department who will administer the Regional Long-Term Rental Assistance program 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.

Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
25012[1]	IDDSD Services for Adults	(172,096)	0	(172,096)	(1.00)
25025	ADVSD Veterans Services	0	(2,089,005)	(2,089,005)	0.00
25029A[1]	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
25139[2]	YFS - Multnomah Stability Initiative (MSI)	(3,867,515)	0	(3,867,515)	0.00
Total		**(4,836,036)**	**(2,280,372)**	**(7,116,408)**	**(2.00)**

[1] DCHS reallocated General Fund in order to maintain these services in FY 2027.

[2] Not a reduction countywide. In FY 2027, SHS funding for the Regional Long-Term Rent Assistance (RLRA) housing vouchers moved to the Homeless Services Department (HSD).

Reallocations

DCHS made a variety of reallocations, as shown in the tables on the next page. DCHS 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).

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.

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
County Human Services			
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
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**

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
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 the decrease in available carryover funding from the Supportive Housing Services Measure.

New One-Time-Only Programs

The budget allocates $10.0 million of one-time-only County General Fund to increase the number of people placed in permanent housing from shelters. This investment is designed to increase shelter efficiency and ensure that more people move into housing after exiting a shelter.

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	FTE Addition
30302B	Housing Placement & Retention - Additional Placement out of Shelter	0	10,000,000	0.00
Total		**0**	**10,000,000**	**0.00**

Reductions - General Fund

This table reflects $2.4 million of reductions taken due to Countywide budget reductions. HSD's General Fund reductions were all in one program. The Proposed budget also added $947,830 of SHS funding to this program.

Prog. #	Program Offer Name	General Fund Reductions	FTE Red.
30600	Employment Programs	(2,437,850)	0.00
Total		**(2,437,850)**	**0.00**

Reductions - Other Funds

The Homeless Services budget includes $67.5 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	0	(498,791)	(498,791)	(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	(1,533,124)	0	(1,533,124)	(2.00)
30100	System Access, Assessment, & Navigation	(498,430)	(153,385)	(651,815)	0.00
30200A	Adult Shelter	(15,222,252)	(14,253,794)	(29,476,046)	(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
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)

Prog. #	Program Offer Name	SHS Reductions	Other Reductions	Total Reductions	FTE Red.
30400C	Local Bond Units and Site-Based Commitments	(179,990)	0	(179,990)	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
30600	Employment Programs	(2,739,800)	0	(2,739,800)	0.00
Total Homeless Services Dept. Reductions		**(34,442,973)**	**(25,559,472)**	**(60,002,445)**	
30999	Supportive Housing Services Revenue for Other Departments	(7,513,041)	0	(7,513,041)	0.00
Total		**(41,956,014)**	**(25,559,472)**	**(67,515,486)**	**(16.00)**

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 $150,000 for Specialized Street-based Outreach Services. The budget also adds $1.0 million of funding to backfill the loss of other funds in Gun Violence response 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
40106	Specialized Street-based Outreach Services	0	150,000	0.00
Total		**0**	**512,000**	**0.00**

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	541,320	0	3.00
40082	School Based Mental Health Services	417,808	0	2.84
Total		**1,636,151**	**0**	**10.84**

*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.

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.

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	(203,632)	(1.00)
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)
40069	Behavioral Health Crisis Services	(77,621)	0.00
40080	Community Based Mental Health Services for Children & Families	(657,761)	(3.90)
40084A	Culturally Specific Mental Health Services	(105,393)	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		**(6,313,945)**	**(24.49)**

*Program has been eliminated

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)**

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	(556,970)	0	(556,970)	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
40091*	Family Involvement Team	0	(331,995)	(331,995)	0.00

Prog. #	Program Offer Name	SHS Reductions	Other Funds Reductions	Total Reductions	FTE Red.
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		**(10,764,179)**	**(13,915,813)**	**(24,679,992)**	**(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		
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
	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

Prog. #	Program Offer Name and Description	General Fund Reallocated	FTE Reallocated
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)	0.00
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)**	**(15.10)**

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 additional ongoing funding expands the investigation capacity for body-worn camera footage and other digital evidence. Expanded capacity for Digital Evidence Management was previously funded with one-time-only funding.

Prog. #	Program Offer Name	General Fund Additions Ongoing	General Fund Additions OTO	FTE Addition
15403B	Digital Evidence Management Unit - Expansion	870,000	0	2.75
Total		**870,000**	**0**	**2.75**

Reductions

The District Attorney’s Office (MCDA) reduced their ongoing General Fund budget by $2.3 million and 10.00 FTE. Reductions include 3.00 FTE Legal Assistant Seniors and 6.00 FTE Deputy District Attorneys, and 1.00 FTE Finance Specialist Senior.

Prog. #	Program Offer Name	General Fund Reductions	Other Funds Reductions	Total Reductions	FTE Red.
15003	Finance Unit	(189,115)	0	(189,115)	(1.00)
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)
15206	Strategic Prosecution Unit	(1,033,588)	0	(1,033,588)	(3.00)
15209	Treatment Court Unit	(222,680)	0	(222,680)	(1.00)
15302	Robbery, Traffic, & Guns Unit	(128,701)	0	(128,701)	(1.00)
Total		**(2,263,375)**	**0**	**(2,263,375)**	**(10.00)**

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 (budgeted in the Video Lottery fund) in the Adult Stabilization and Readiness Program (SARP 50041) . This program was previously funded with one-time-only General Fund.

Prog. #	Program Offer Name or Addition Description	General 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**

* Budgeted in the Video Lottery Fund

Reductions

The Department of Community Justice reduced their ongoing General Fund budget by $4.1 million and 27.00 FTE and eliminated two whole 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. The Recognizance and Pre-sentence Investigations functions of pretrial services will be reallocated to Adult Custody and Release Services (50019). An additional $445,388 and 4.00 FTE that previously supported pretrial services will be reduced from Adult Records and Administrative Services (50017). See the NOND program offer Pretrial Transition and Monitoring (10031) 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	Other Funds Reductions	Total Reductions	FTE Red.
50000	DCJ Director's Office	(115,697)	0	(115,697)	0.00
50001	DCJ Business Services	(140,378)	0	(140,378)	(1.00)
50002	DCJ Business Applications and Technology	(25,668)	0	(25,668)	0.00
50003	DCJ Victim and Survivor Services	(142,332)	0	(142,332)	(1.00)
50013	Adult Culturally Responsive Supervision	(4,976)	0	(4,976)	(0.02)
50017	Adult Records and Administrative Services	(713,880)	0	(713,880)	(6.00)

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Funds Reductions	Total Reductions	FTE Red.
50018*	Adult Pretrial Services Program (PSP)	(1,314,387)	0	(1,314,387)	(9.00)
50019	Adult Custody Release Services (CRS)	(287,833)	0	(287,833)	(2.00)
50027	Adult Women and Family Services Unit	(119,387)	0	(119,387)	(0.48)
50029	Adult Electronic Monitoring	(270,566)	0	(270,566)	(2.00)
50030	Adult Specialty Treatment Courts	(131,894)	0	(131,894)	(1.00)
50031	Adult and Juvenile Community Service	(124,367)	0	(124,367)	(0.50)
50057	Juvenile Pre-Adjudication and Informal Supervision Unit	(145,810)	0	(145,810)	(1.00)
50064*	Juvenile Culturally Responsive Youth and Family Treatment Services	(514,665)	0	(514,665)	(3.00)
Total		**(4,051,840)**	**0**	**(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**

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 $0.5 million for an expansion to Human Resources. This expansion was funded with one-time-only American Rescue Plan interest earnings in FY 2026. 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 Additions Ongoing	General Fund Additions OTO	FTE Addition
60125B	Human Resources Expansion	482,568	0	3.00
Total		**482,568**	**0**	**3.00**

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 $0.8 million of Other Funds is budgeted as rampdown funding.

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)
60430	MCSO Records	(274,764)	(1.00)
60560	Homeless Outreach and Programs Engagement (HOPE) Team (1.00 FTE moved to Trimet Funding, not eliminated)	(668,987)	(3.00)

Prog. #	Program Offer Name and Description	General Fund Reallocated & Reduced	FTE Reallocated & Reduced
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 $0.7 million and added $0.7 million in new ongoing programming for a net General Fund reduction of $48,462 (see tables below). In addition, the Transportation division added 2.00 FTE in Maintenance and Operations (90015).

New One-Time-Only Programs

Investment in Elections Ranked Choice Voting include the 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.

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 $0.7 million and 4.00 FTE.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Funds Reductions	Total Reductions	FTE Red.
90001	Human Resources	(193,697)	0	(193,697)	(1.00)
90005	Animal Services Client Services	(118,534)	0	(118,534)	(1.00)
90006	Animal Services Field Services	(121,874)	0	(121,874)	(1.00)
90007	Animal Service Animal Care	(170,654)	0	(170,654)	(1.00)
90010A	Elections	(42,000)	0	(42,000)	0.00
90000, 90001, 90002	Professional Services, Travel & Training and Materials & Supplies	(102,218)	0	(102,218)	0.00
Total		**(748,977)**	**0**	**(748,977)**	**(4.00)**

Reallocations

A management analyst position was reallocated from the director’s office to the transportation division.

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
Total		**(208,174)**	**208,174**	**0.00**

Department of County Management (DCM)

In addition to the reductions and reallocations below, DCM added 2.00 new FTE (1.00 HR Analyst Sr and 1.00 HR Analyst 2) in the newly created centrally administered Americans with Disabilities Act (ADA) compliance team in Central HR Employee Benefits & Wellness Program (72020). The new positions are funded in the Risk Fund.

Reductions

The Department of County Management reduced their ongoing General Fund budget by $1.3 million and 5.00 FTE. DCM chose to make smaller reductions across a wide range of programs.

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Other Funds Reductions	Total Reductions	FTE Red.
72000	Office of the COO/DCM Director	(106,510)	0	(106,510)	0.00
72001	Budget Office	(225,753)	0	(225,753)	(1.00)
72004	FRM General Ledger	(41,000)	0	(41,000)	0.00
72005	FRM Purchasing	(202,986)	0	(202,986)	(1.00)
72014	Evaluation & Research Unit	(8,000)	0	(8,000)	0.00
72015	DCM Business Services	(143,730)	0	(143,730)	(1.00)
72017	Central HR Services	(276,133)	0	(276,133)	(1.00)
72022	Workday Support - Central Human Resources	(11,525)	0	(11,525)	0.00
72049	DCM/NonD Human Resource Team	(167,617)	0	(167,617)	(1.00)
72051	College to County Interns	(130,000)	0	(130,000)	0.00
Total		**(1,313,254)**	**0**	**(1,313,254)**	**(5.00)**

Reallocations

A 1.00 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 to the Department of County Management (72051B) at $604,589. 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	General 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**

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 $2.0 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, 80020	Human Resources/Integrated Services - 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 $321K and added $30K in new ongoing programming for a net General Fund reduction of $291K. Their budget also includes $1.7 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 Transition and Monitoring (10031) provides $1.0 million in one-time-only General Fund for monitoring services and the transition of monitoring responsibilities from the County to the Multnomah County Circuit Court, with a percentage of funds reserved for victim/survivor services.

Prog. #	Program Offer Name or Addition Description	General Fund Additions Ongoing	General Fund Additions OTO	Total Additions	FTE Addition
10010B	Charter Review Committee Support	0	214,900	214,900	0.00
10016B	Local Tribal Nations Summit	0	20,000	20,000	0.00
10018	Office of Sustainability - Sustainability Coordinator	29,700	0	29,700	0.25
10030	Elected Official Office Transition	0	475,000	475,000	0.00
10031	Pretrial Transition and Monitoring	0	1,000,000	1,000,000	0.00
Total		**29,700**	**1,709,900**	**1,739,600**	**0.25**

Reductions

The Chair's Office reduction includes 1.00 FTE Senior Policy Advisor and $50,000 in contractual services for the Chair's security detail (10000A).

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 $0.6 million, 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	General Fund Reductions	SHS Reductions	Total Reductions	FTE Red.
10000A	Chair's Office	(258,167)	0	(258,167)	(1.00)
10012B	Logistics	0	(1,468,092)	(1,468,092)	(5.00)
10012C	Countywide Severe Weather Response	0	(625,697)	(625,697)	0.00
10021	State Mandated Expenses	(63,004)	0	(63,004)	0.00
Total		**(321,171)**	**(2,093,789)**	**(2,414,960)**	**(6.00)**

Reallocations

In FY 2027 the Youth Opportunity and Workforce Development program (10009C) is moving to the Department of County Management (72051B) at $604,589. This program is budgeted in the Video Lottery Fund. There is no reduction to this program.

Prog. #	Program Offer Name	General 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 Budget invests $15.1 million of one-time-only General Funds for capital investments shown below.

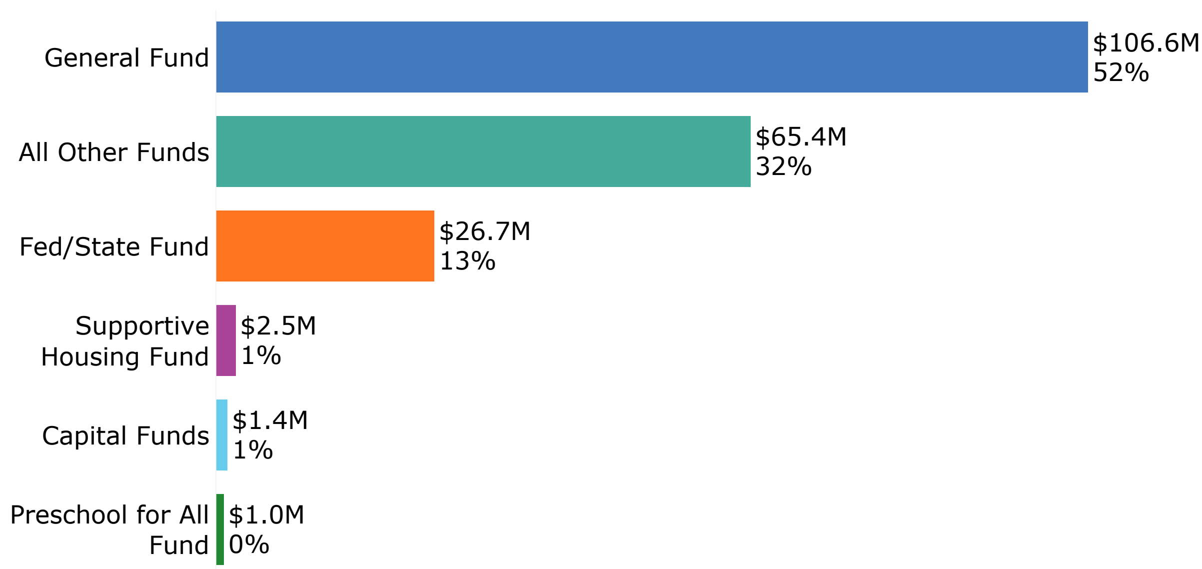
The table below shows only new funding for these programs.

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
78256	Vector Control Relocation Project	0	2,500,000	0.00
Total		**0**	**15,147,579**	**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.



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 was reduced by $3.6 million and 4.00 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)**	(2.00)
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)**	**(4.00)**
78303	IT Help Desk Services	0	(80,000)	**(80,000)**	0.00
78304	IT Telecommunications Services	0	(200,000)	**(200,000)**	0.00

Prog. #	Program Offer Name or Reduction Description	General Fund Reductions	Internal Service Funds Reductions	Total Reductions	FTE Reductions
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)**	**(16.00)**

Video Lottery

For budgeting purposes, the County maintains Video Lottery funds in a dedicated, separate fund. However, for long-range planning and forecasting, these resources are treated as part of the County General Fund and are integrated into all General Fund discussions and projections throughout this document.

The County receives these funds as a pass-through from the State specifically for economic development. While they 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
30300A	Housing Placement & Retention - Adults & Women Households	717,850
30100	System Access, Assessment & Navigation (Housing Access)	1,401,427
30200A	Safety Off the Streets - Adult Shelter (Bud Clark Commons)	295,685
50034	Adult Transition Services Units (TSU) (Flip the Script)	413,200
50041	Adult Stabilization and Readiness Program (SARP)	1,154,090
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 $3.9 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	**2,896,126,498**
Contingency (All Funds)	153,854,607
Internal Cash Transfers	26,464,962
Reserves (Unappropriated Balances)	855,631,004
Total Budget	**3,932,077,071**

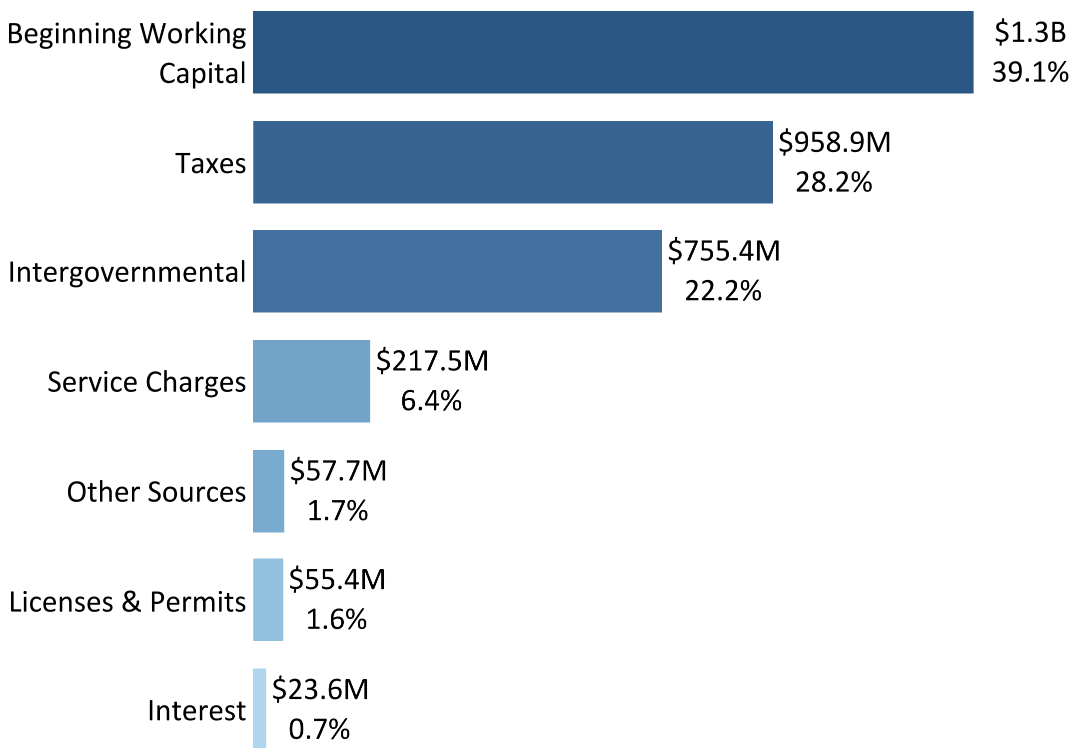
Department Revenues All Funds ($3.4 billion)

Total direct resources, or “revenues,” for FY 2027 are $3.4 billion, a $56.8 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 $755.4 million or 22.2%. This reflects a $99.4 million or 11.6% 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 experienced large decreases, including a $35.0M decrease in Federal/State Funding. This is primarily due to a mid-year State revenue reduction in FY 2026. In addition, the HSD does not anticipate receiving any City of Portland funds for FY 2027, resulting in a $29.6M 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 28.2% 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 39.1%. 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.



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

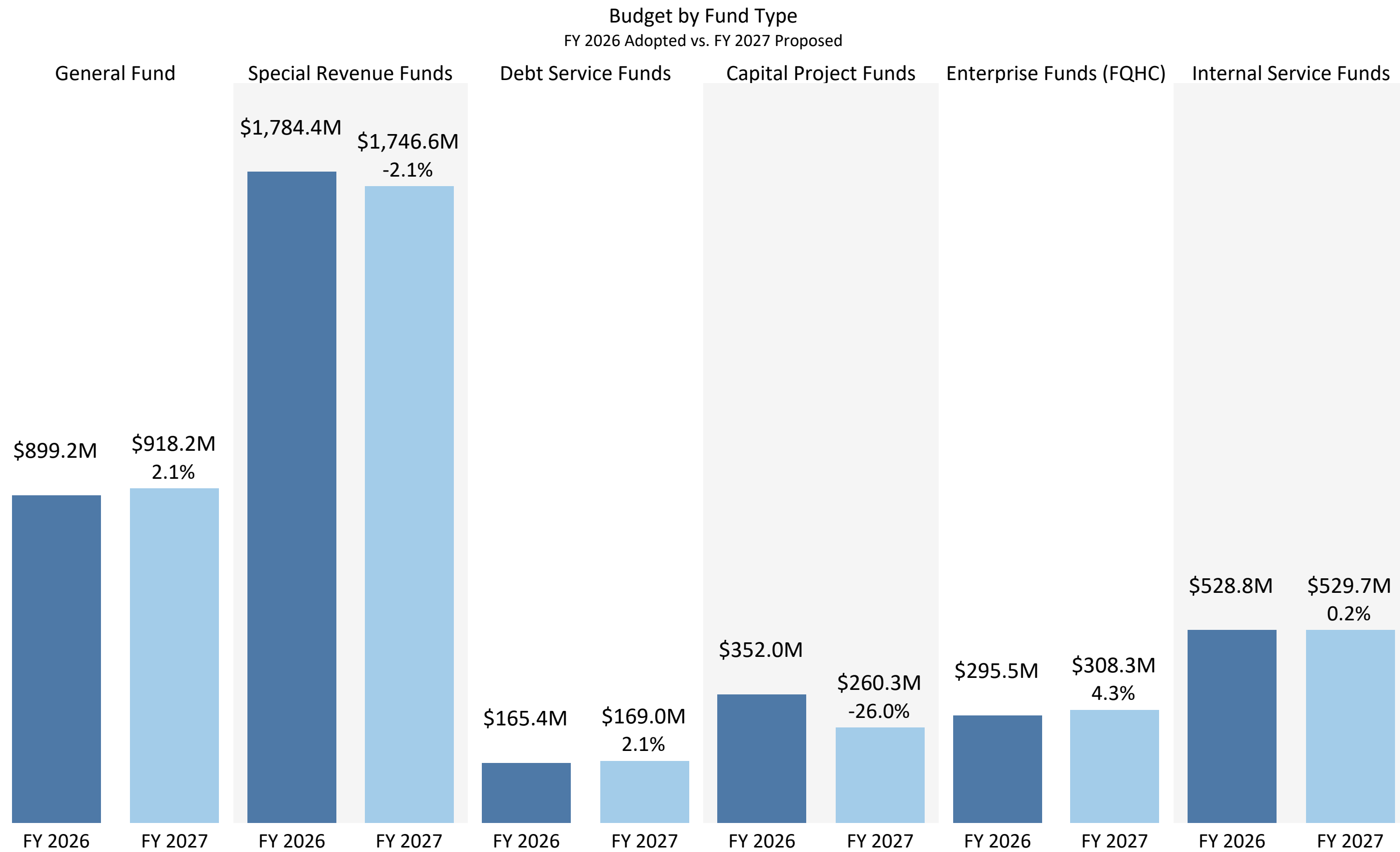
Revenue Type	FY 2026 Adopted	FY 2027 Proposed	Change from FY 2026	% Change
Beginning Working Capital	1,342,600,741	1,329,874,477	(12,726,264)	(0.9%)
Taxes	916,226,201	958,945,137	42,718,936	4.7%
Intergovernmental	854,830,110	755,433,626	(99,396,484)	(11.6%)
Service Charges	205,881,092	217,466,541	11,585,449	5.6%
Licenses & Permits	53,820,706	55,429,577	1,608,871	3.0%
Other Sources	61,013,671	57,687,542	(3,326,129)	(5.5%)
Interest	20,878,586	23,640,500	2,761,914	13.2%
Total Revenue	**3,455,251,107**	**3,398,477,400**	**(56,773,707)**	**(1.6%)**

Fund Comparison: Year over Year

The FY 2027 budget (including internal charges, transfers, and loans) has decreased by $93.3 million (2.3%) under 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 $94.2 million decrease is primarily from a $64.7 million decrease in the Homeless Services Department (HSD) and a $29.8 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).



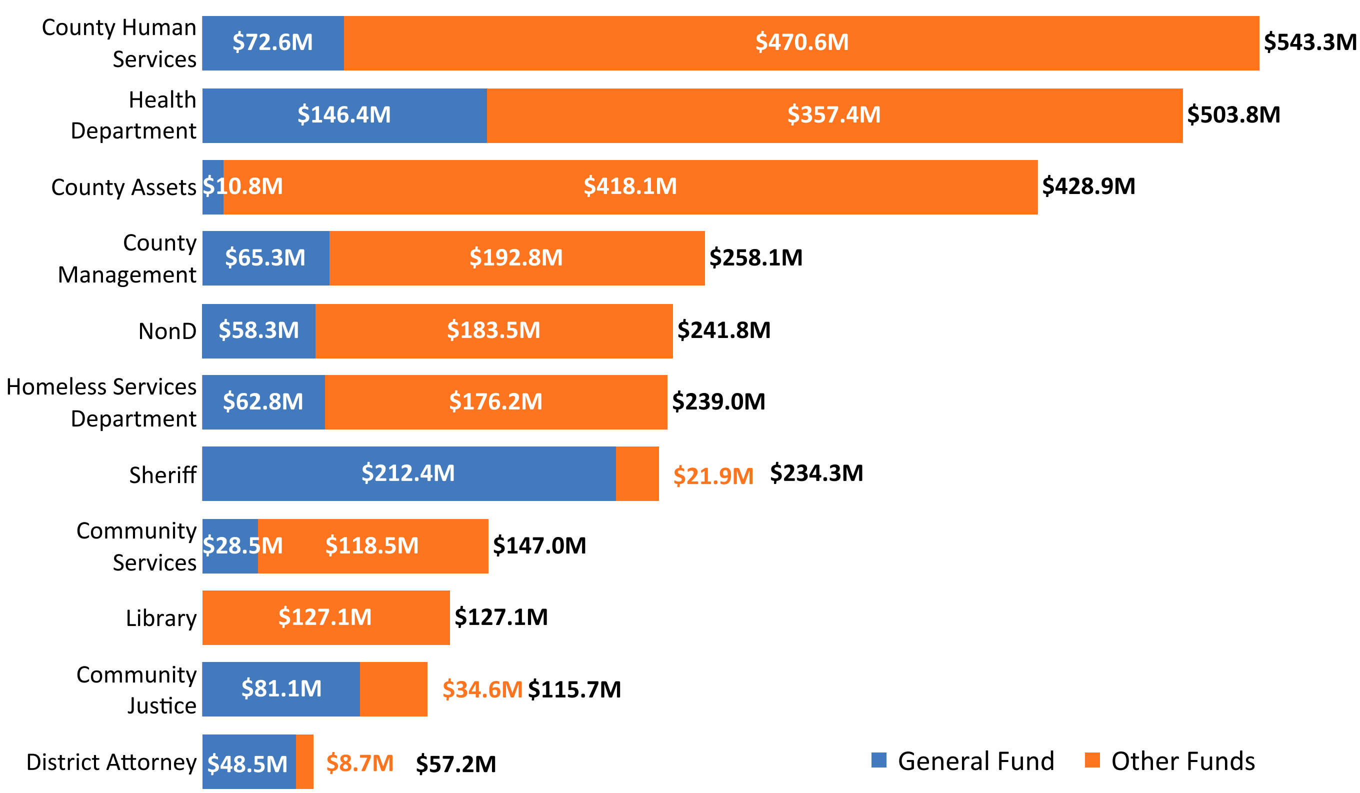
Budget by Fund Type
FY 2026 Adopted vs. FY 2027 Proposed
General Fund
Special Revenue Funds
Debt Service Funds
Capital Project Funds
Enterprise Funds (FQHC)
Internal Service Funds
$899.2M
$918.2M
2.1%
$1,784.4M
$1,746.6M
-2.1%
$165.4M
$169.0M
2.1%
$352.0M
$260.3M
-26.0%
$295.5M
$308.3M
4.3%
$528.8M
$529.7M
0.2%
FY 2026
FY 2027
FY 2026
FY 2027
FY 2026
FY 2027
FY 2026
FY 2027
FY 2026
FY 2027
FY 2026
FY 2027

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 $218.7 million in the Federally Qualified Health Center (FQHC) enterprise fund that accounts for the County's community health clinics.



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.

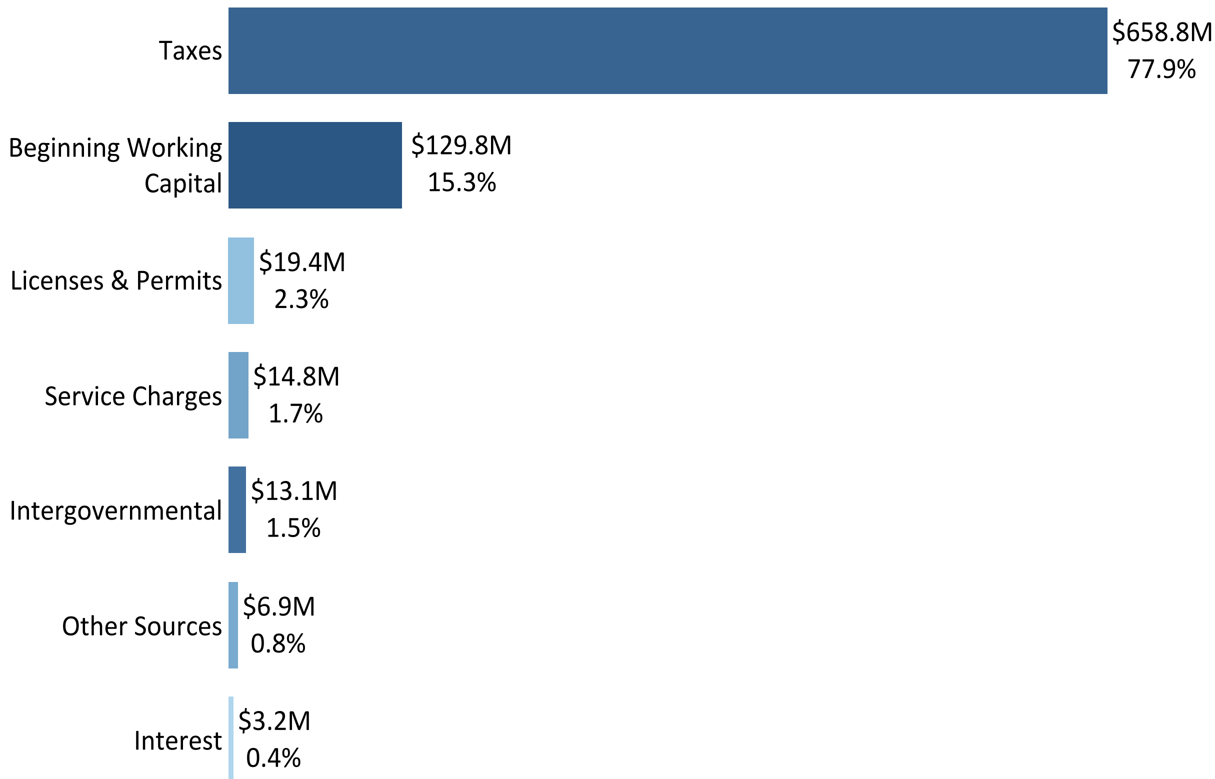
Restricted funds can only be used for specific purposes outlined in the law. For example, vehicle registration fees can only be spent on roads and bridges, but General Fund revenues have fewer restrictions and can be used to fund services to address the County's needs. In Multnomah County, nearly 50% 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 ($845.9 million)

General Fund resources for FY 2027 (excluding $72.2 million of service reimbursements and cash transfers) have increased by 2.4% from FY 2026. Direct resources are budgeted at $845.9 million – a $20.2 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:

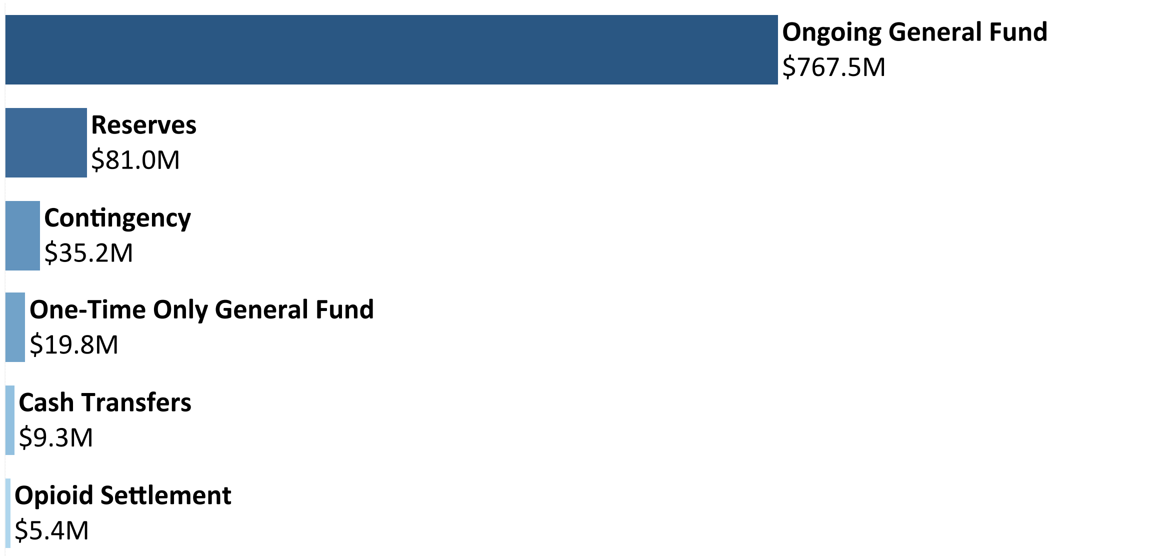
- **Property taxes**, accounting for $431.3 million, are budgeted to increase by $18.3 million or 4.4%. Underlying Assessed Value (AV) growth is expected to be slow indefinitely due to slowing development and declining downtown property values.
- **Business income taxes (BIT**), accounting for $184.8 million, are budgeted to be up $12.8 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.



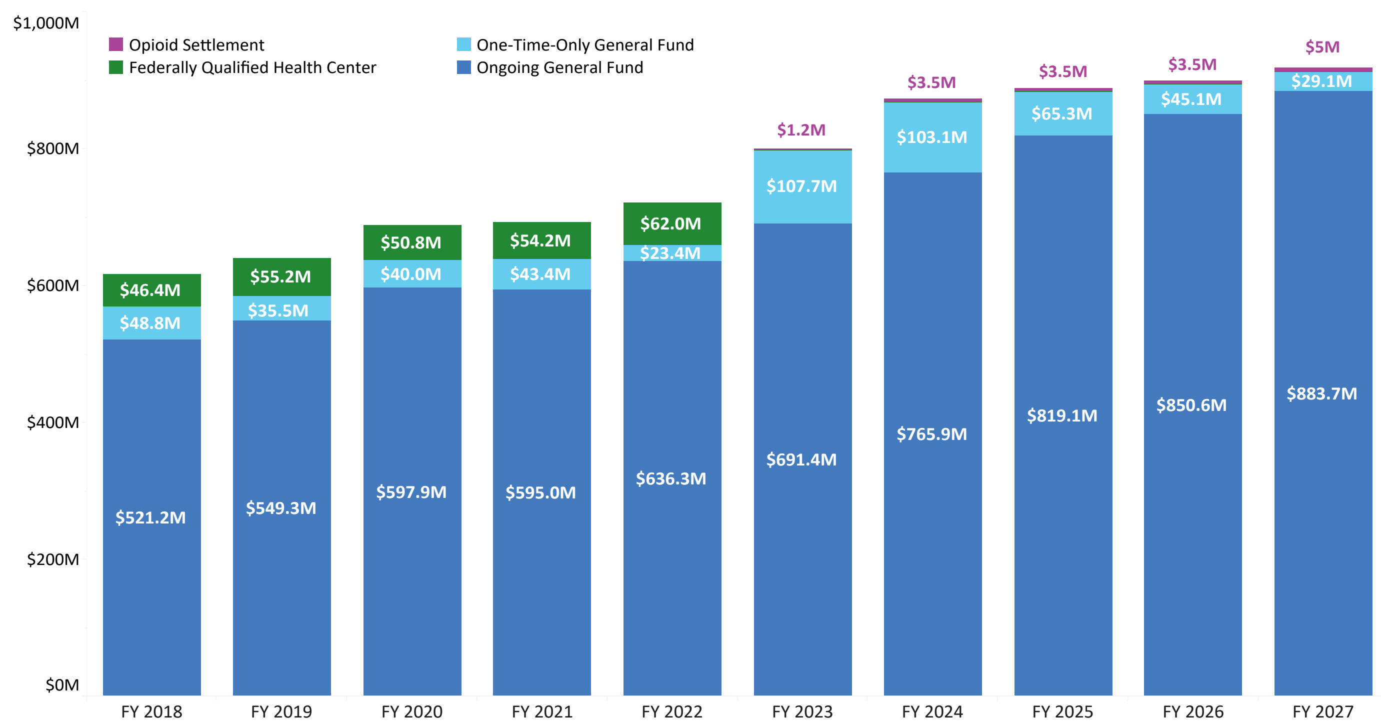
General Fund Expenditures and Reserves ($918.2 million)

The $918.2 million General Fund comprises 23.4% 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 $5.4 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.

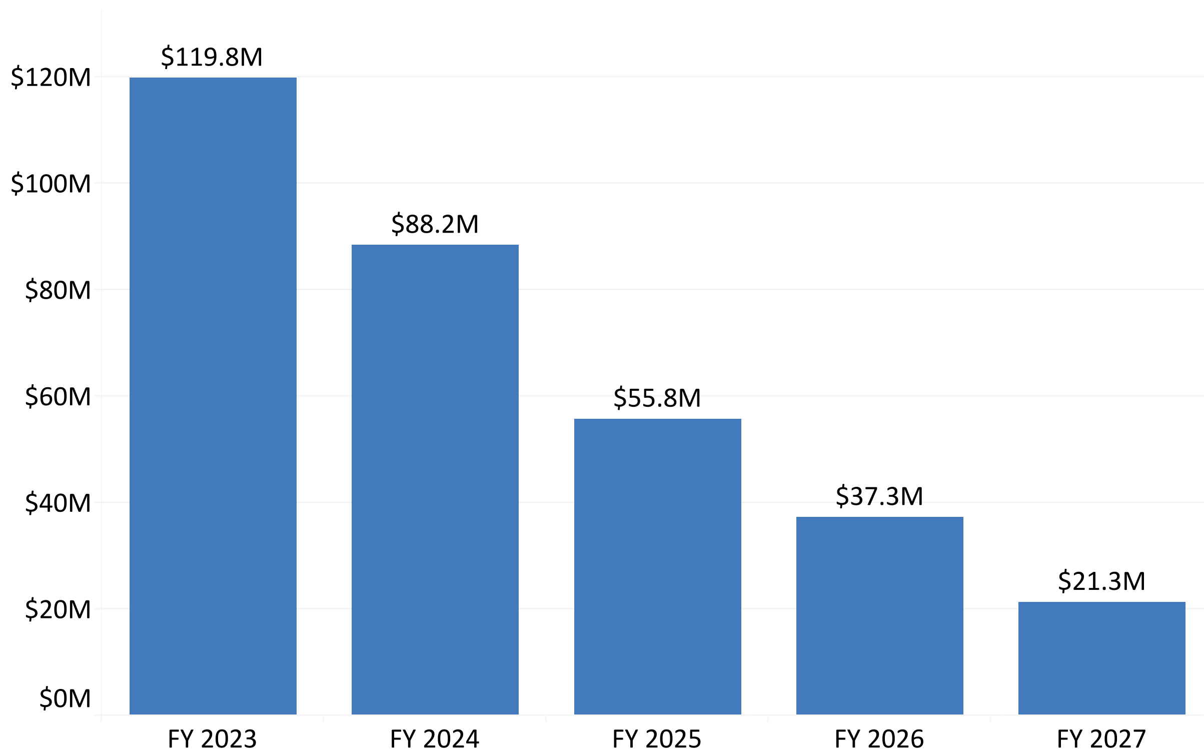


The following graph shows total General Fund "spending," including cash transfers, service reimbursements, contingencies, and unappropriated balances (reserves), from FY 2018 through FY 2027. The graph details how much one-time-only (OTO) and ongoing funding was budgeted. Combining each segment provides 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 $81.0 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 $29.1 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 $29.1 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

& 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 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 $2.0 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		2,000,000
	~Contingency for Severe Weather Earmark		500,000
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) - $15.1 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
95000	**General Fund Cash Transfers***	**Countywide**	
	~Walnut Park Redevelopment (78235)		250,000
	~Vector Control Relocation (78256)		2,500,000
	~Sobering and Crisis Intervention Center (78249B)		12,397,579
	Total One-Time-Only for Capital Projects		**15,147,579**

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

One-Time-Only Resources for One-Time Expenditures - $13.5 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.	OTO General Fund
10010B	Charter Review Committe Support	NOND	214,900
10016B	Local Tribal Nations Summit	NOND	20,000
10030	Elected Official Office Transition	NOND	475,000
10031	Pretrial Transition and Monitoring	NOND	1,000,000
25004	Immigrant Family Resilience and Stability Program	DCHS	350,000
25133D	Medicaid 1115 Health Related Social Needs Rapid Rehousing	DCHS	200,000
30302B	Housing Placement & Retention - Additional Placement out of Shelter	HSD	10,000,000
40004B	Ambulance Service Plan Continuation	HD	362,000
40106	Specialized Street-based Outreach Services	HD	150,000
90010C	Elections Ranked Choice Voting Ballots	DCS	340,000
90010D	Elections Ranked Choice Voting	DCS	260,515
90021B	LUP Zoning Code Improvement Project	DCS	100,000
	Total One-Time-Only		**13,472,415**

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	280,364,977	561,264,014	**841,628,991**
Library Capital Bond	55,117,144	0	**55,117,144**

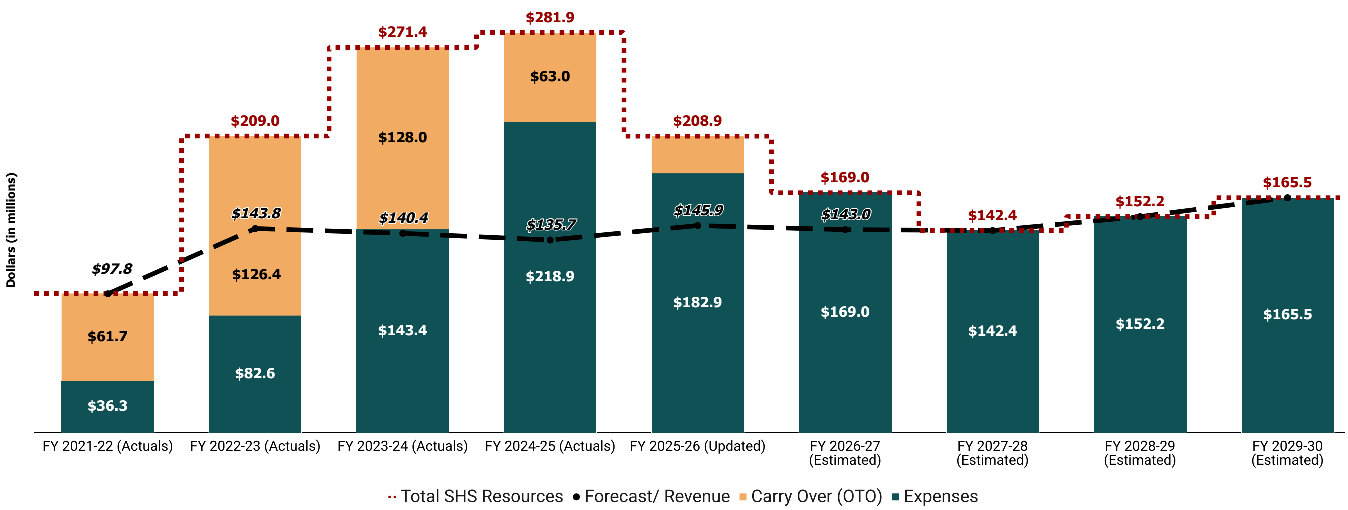
Metro Supportive Housing Services Measure (SHS Measure) - $172.0 million

The Metro Supportive Housing Services (SHS) Measure provides ongoing funding to reduce chronic and episodic homelessness through strategies that lead with racial equity. The $20.4 million decrease from the FY 2026 Adopted budget is primarily a reduction in one-time-only carryover. Beginning working capital decreased by $26.8 million[1] and ongoing revenue increased by $6.4 million. For FY 2027 Metro is forecasting $143.0 million ongoing revenue.

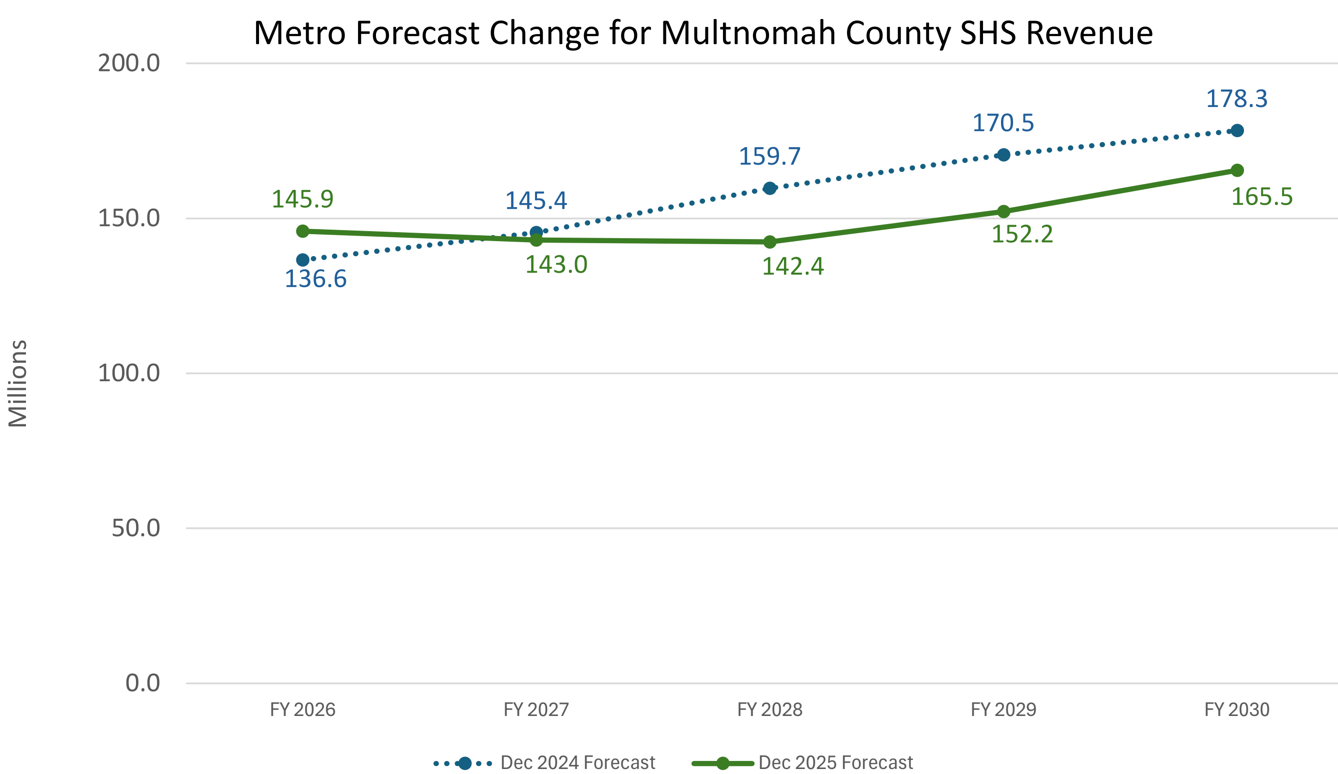
This is the second year in a row of major reductions for the SHS fund and the Homeless Services Department (HSD). With revenue forecasts decreasing and community needs increasing, HSD has used significant amounts of SHS carryover to fund services in recent fiscal years. These one-time-only funds are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

You can see the decreasing amount of SHS carryover in the chart below. The total SHS fund for each fiscal year is the red dotted line at the top of the bar and the black dashed line shows the ongoing revenue for that year. The dark green section of each bar is the expenses for that year. The yellow section of the bar shows how much of that year's funding will be unspent and carried over to the next fiscal year.

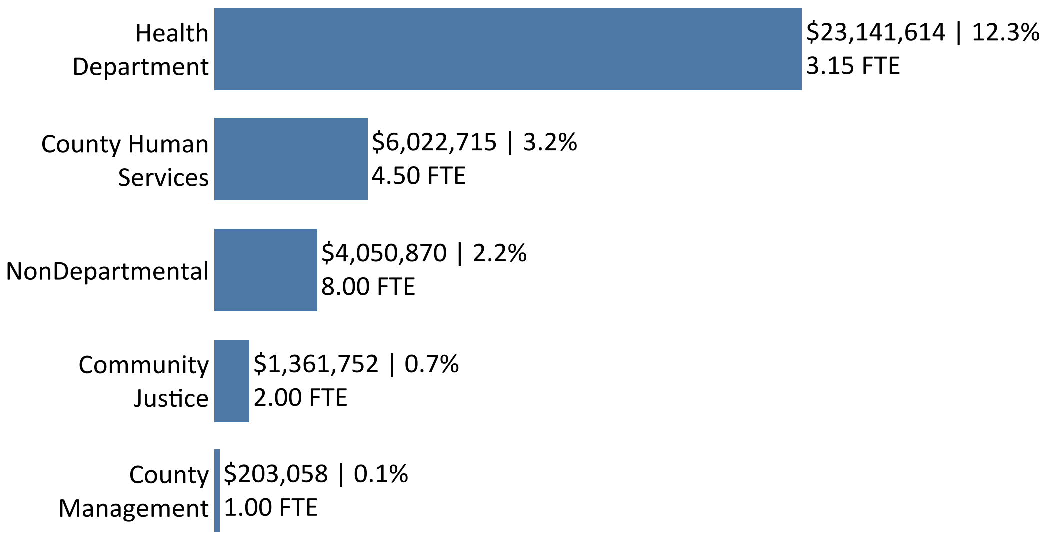
[1] $3.0 million is Multnomah County's Visitor Development Fund allocation. The FY 2027 budgeted amount is technically accounted for as beginning working capital, but will be an ongoing resource.



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, $155.3 million (90%) is budgeted in the Homeless Services Department and $16.8 million (10%) budgeted in partner departments.



Supportive Housing Services - Partner Departments

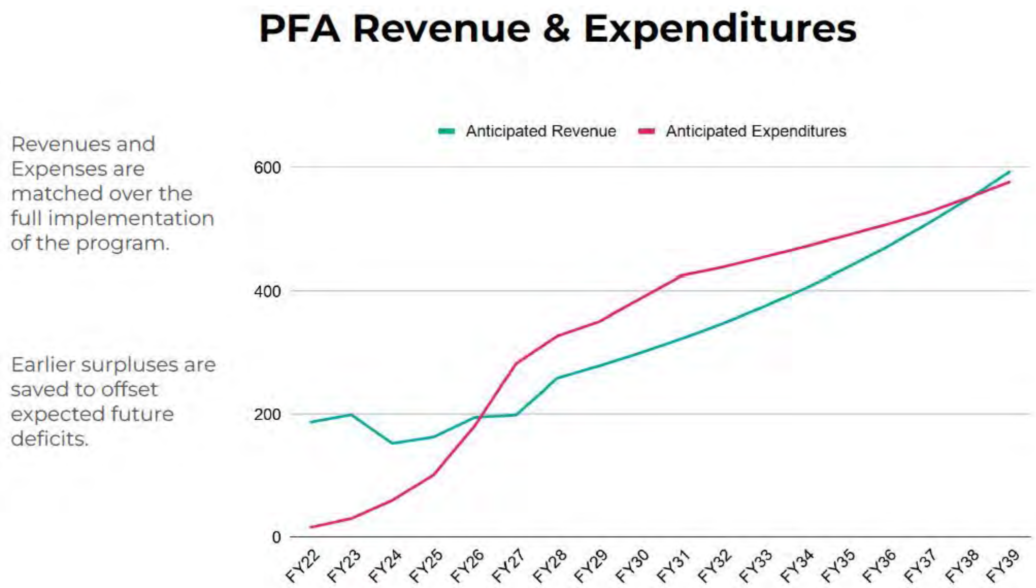
Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
Nondepartmental						
10000B	Homelessness Response System and Action Plan	686,631	0	0	686,631	2.00
10012B	Logistics	999,959	1,019,854	0	2,019,813	1.00
10012C	Countywide Severe Weather Response	250,000	0	0	250,000	0.00
	Total Nondepartmental	**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	IDDSD Budget and Operations Support	450,885	650,855	6,596,049	7,697,789	1.00
25012	IDDSD 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	664,692	7,171,669	8,139,596	0.00

Prog. #	Program Name	SHS Fund	General Fund	Other Funds	Total Cost	SHS FTE
25050	YFS - Gateway Center	151,405	1,133,595	1,111,039	2,396,039	1.00
25133B	YFS - Eviction Prevention	1,000,000	2,500,000		3,500,000	0.00
	Total County Human Services	**2,193,920**	**7,979,323**	**25,781,439**	**35,954,682**	**3.50**
Health						
40069	Behavioral Health Crisis Services	451,205	2,840,380	15,846,210	19,137,795	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	1.00
	Total Health	**12,443,960**	**6,927,687**	**24,053,243**	**43,424,890**	**1.00**
County Management						
72012B	FRM Fiscal Compliance Supportive Housing Services	**181,747**	**0**	**0**	**181,747**	**1.00**
	Total All Partner Departments	**16,756,217**	**15,926,864**	**49,834,682**	**82,517,763**	**8.50**

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.

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.

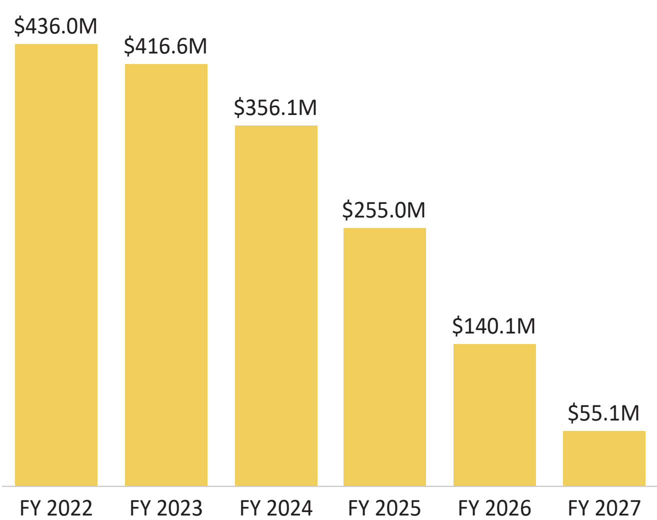


Multnomah County - Library General Obligation Bond - $55.1 million

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, and Northwest Libraries.

In FY 2027, three major library projects are expected to be completed: Belmont, East County, and St. Johns.

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.

Federal Landscape

In FY 2027, the County budget estimates it will receive $107.5 million from the Federal Government (either directly or passed-through the State, not 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. More information can be found on the Federal Impacts website.

State Funding Update - Mid-Year Rebalance

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 Proposed budget, we have not listed them in detail in the department sections since the actions have already been completed.

Department	FY 2026 Fed/State/Other Change	FTE Change
Health Department		
CareOregon Reductions (Annualized)	*(8,561,220)*	*(21.50)*
Behavioral Health Division	*977,342*	*(0.20)*
Integrated Clinical Services Division	*(353,109)*	*(0.83)*
Public Health Division	*(513,671)*	*0.01*
Health Department Total	**(8,450,658)**	**(22.52)**
Homeless Services Department	**(28,031,277)**	**0.00**
County Human Services		
Aging, Disability, and Veterans Services Division (ADVSD)	*1,748,073*	*10.80*
Intellectual and Developmental Disabilities Services Division (IDDSD)	*3,770,673*	*4.00*
Youth and Family Services Division (YFS)	*(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)**

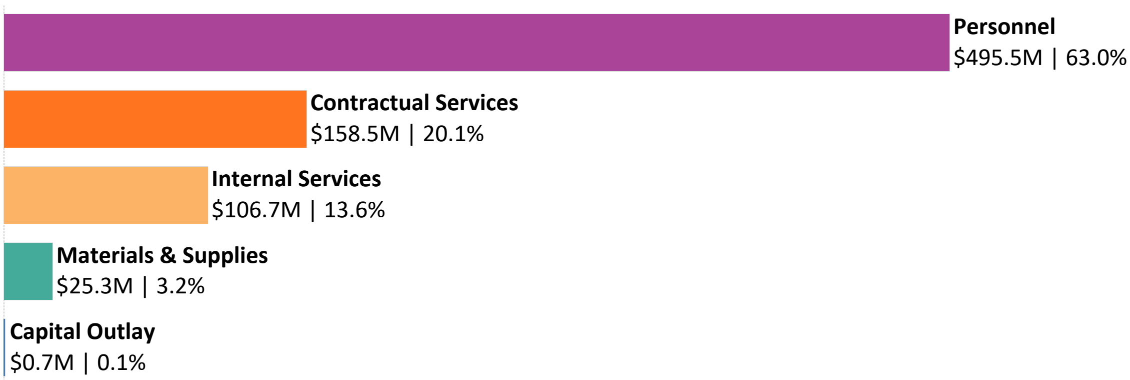
Pretrial Redesign

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.

Labor and Personnel Costs

Personnel costs make up 63.2% of General Fund expenses. Approximately half of Contracted Services go to community partners where it mostly supports staff salaries, and even 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 Expenses



The FY 2027 budget includes costs related to recently settled bargaining contracts for: Multnomah County Prosecuting Attorneys and AFSCME Local 88, Physicians, and Pharmacists. Additionally, the County currently has five open labor contracts: Multnomah County Corrections Deputies, Multnomah County Deputy Sheriff's Association, Oregon Nurses Association(reached tentative agreement as this budget is going to the printer), Juvenile Custody Specialists, and Dentists.

Deflection and Sobering Services

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.

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.

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 the infrastructure, practices and other improvements. plan. It consists of 33 action benchmarks across eight categories to be implemented over the course of a four-year cycle.

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 & Resilence** 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.

Burnside Bridge Replacement

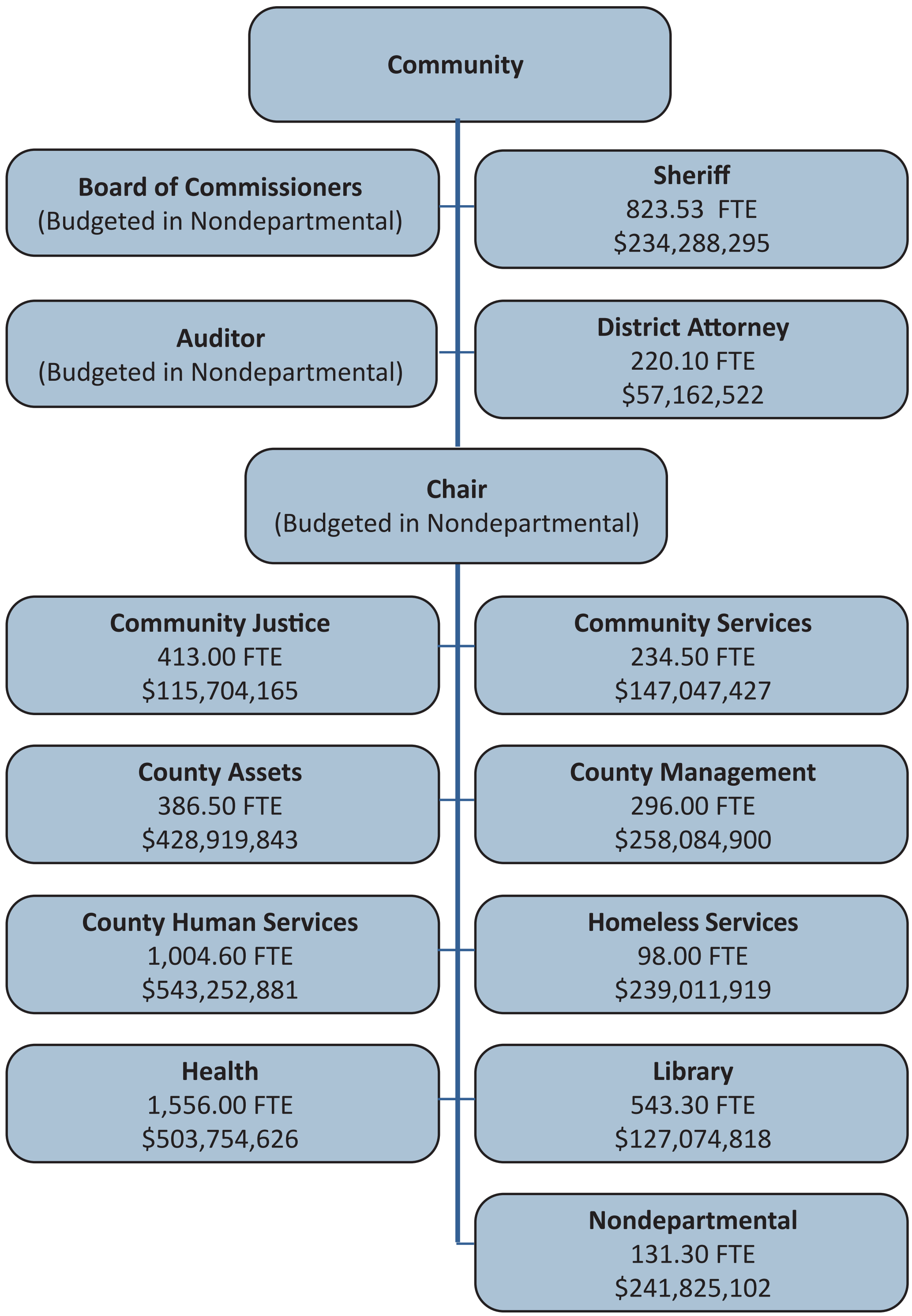
More project information can be found on the Earthquake Ready Burnside Bridge website.

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.

While Multnomah County works to complete key design work for the Earthquake Ready Burnside Bridge Project, the County will need to push out the start of construction in light of ongoing uncertainty around the availability of federal funds. Previously the County assumed construction would start in 2028; a new date has not yet been determined. The project in the meantime will reach the 60% design milestone by summer 2026. Completing this work will ensure the project is construction-ready. It’s a proactive approach that will ensure the County is well-prepared to move quickly once the necessary federal funding becomes available. Receiving federal funding is a necessary step that will allow the project to bring family wage jobs to the region and improve seismic resiliency on a regional lifeline route.

Multnomah County Organization Chart

Multnomah County delivers its services through 11 departments, including two managed by independently elected officials, Sheriff Nicole Morrisey O'Donnell and District Attorney Nathan Vasquez, and County Auditor Jennifer McGuirk (whose office resides in Nondepartmental). There are 5,706.83 full time equivalent (FTE) positions in this budget.



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, 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 Morrisey 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:

> 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 a profound 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

Christopher P. Morrill
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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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 Volume 2 and in the FY 2027 Budgeting for Results guide provided to departments.

Multnomah County Annual Budget Process

MULTNOMAH COUNTY **BUDGETING TIMELINE**

NOV. 21 **PREPARE**	FEB. 6 **REQUEST**	APRIL 16 **PROPOSE**	APRIL 23 **APPROVE**	JUNE 4 **ADOPT**	JULY 1 **IMPLEMENT**
General Fund Forecast; Budget Manual; Chair's Policy Guidance; Internal Service Rates	Departments prioritize reductions, reallocations, and new requests.	Balanced budget released for Board to begin public deliberation.	Board review: first opportunity for amendments; 10% rule applies after approval.	Department and Board amendments; budget notes; resolutions; TSCC hearing.	Budget modifications; program and budget monitoring.
ALL DEPARTMENTS	ALL DEPARTMENTS	COUNTY CHAIR	COMMISSIONERS	COMMISSIONERS	COMMISSIONERS
11 weeks	10 weeks	1 week	6 weeks		
		• Preliminary Work Sessions	• Department Work Sessions • Public Hearings		• Board Briefings & Meetings

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 review and make 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 also 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 (and will continue to reach 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, and plans to hold an additional workshop following the release of the Chair's Executive budget in mid-April. 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 will hold a series of countywide and department budget work sessions to review budget proposals. All budget work sessions will be held in person at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon) and will be available to watch virtually on the Board's YouTube channel. The schedule is on the Budget Calendar website. Public comment does not occur during the budget work sessions, but can be heard at the regular Thursday morning Board meetings.

Budget Approval Hearing

The community will be 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 can attend Board meetings in person, by phone, or virtually, and are able to provide virtual or in-person testimony on non-agenda items, including the budget. Community members may also submit written testimony regarding the budget via e-mail. Further information can be found on the Budget Office website.

Community Listening Sessions

The Board will hold three Community Listening Sessions (public hearings) after the approval of the Chair's budget and before the final budget adoption. The sessions are 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 will hold a public hearing on the budget at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon). Community members can provide public comment at the hearing, although they would primarily be speaking to the TSCC board, not the Board of County Commissioners.

Budget Adoption Hearing

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

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.

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** - Restricted or committed specific revenue sources will comprise a substantial portion of the fund's resources, but the special revenue fund may also include other restricted, committed, and assigned resources. The County will establish a Special Revenue Fund when 30% or more of the resources in the fund are restricted or committed.
- **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 projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- **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 will be reported in debt service funds.

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.

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.)

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.tsccmultco.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 Proposed Budget Dashboard provides an interactive, visual representation of County budget data, which can be filtered by department, division, program offer, fund, and various characteristics (such as program offer type or ongoing/one-time-only). Individual program offers are available by searching the FY 2027 Program Offers website.

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Important note: The following pages contain the policies from the FY 2026 Adopted budget. The Board of County Commissioners will be considering and updating the Financial and Budget Policies during the FY 2027 budget process; updated policies will be provided in the FY 2027 Adopted budget.

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 19, 2024, and presented a forecast update on March 18, 2025, and May 28, 2025.

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:

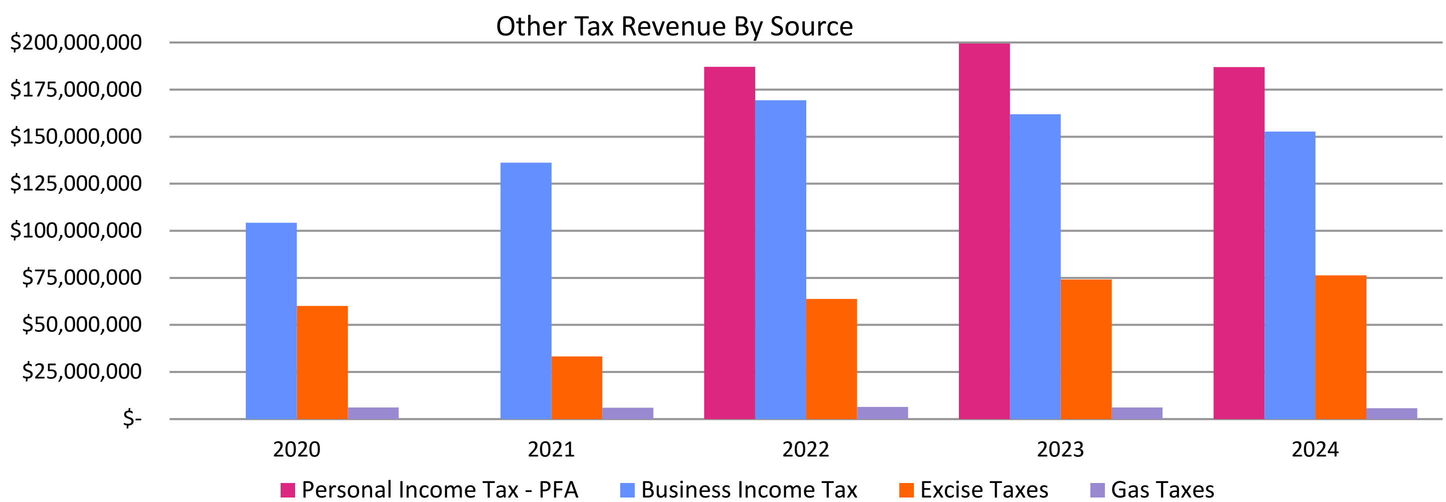
- The ability of taxpayers to pay the taxes;
- The impact of taxes imposed by the County on other local governments;
- The effect of taxes on the County economy;
- The administrative and collection costs of the taxes; and
- The ease with which the taxes can be understood by taxpayers.

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.

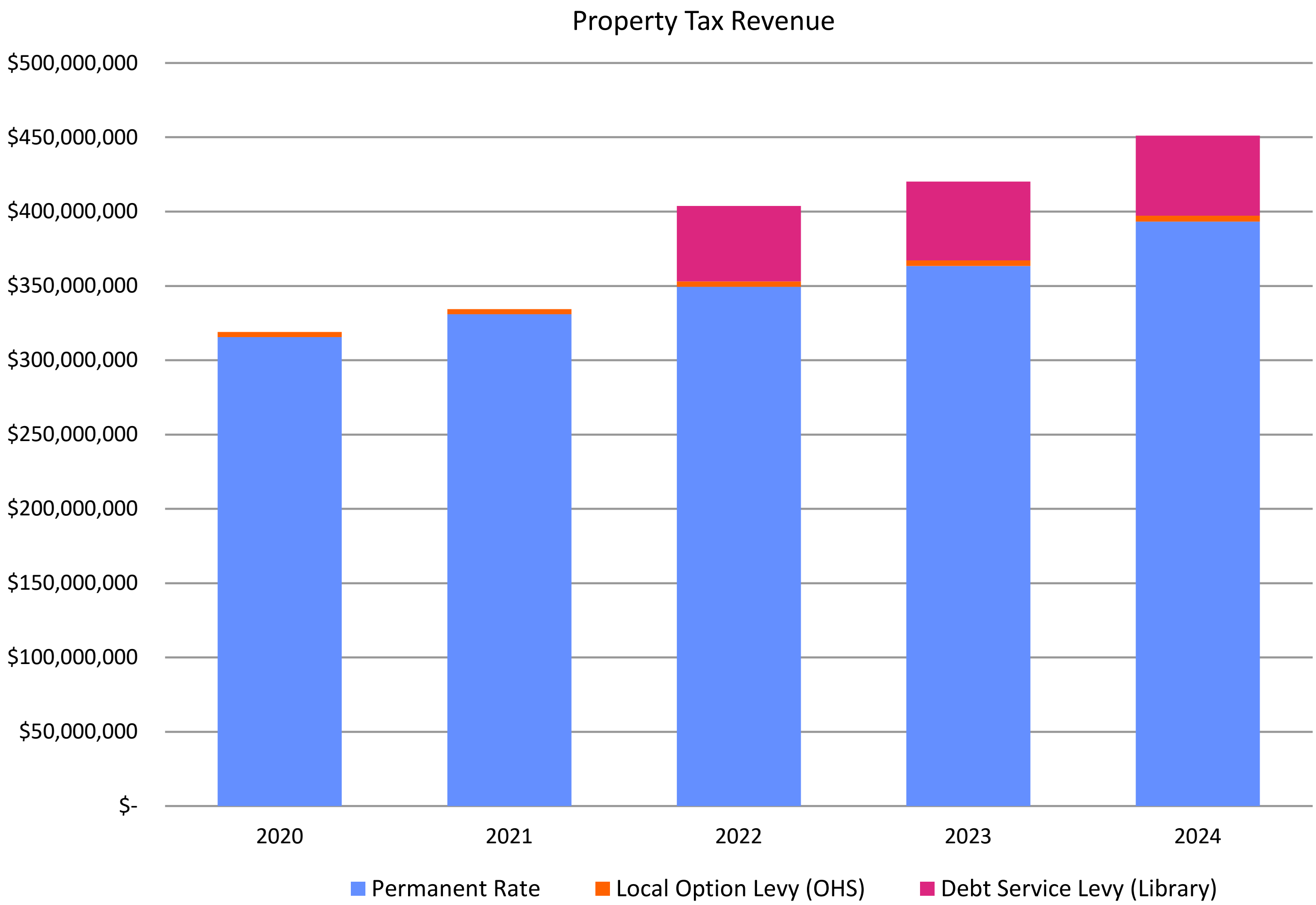
All decisions to levy taxes are made in an atmosphere of intense public and internal debate, particularly with regard to the progressivity of the tax, its administrative cost, its impact on the regional economy, its effect on other local governments, and the degree to which the tax might be acceptable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

Status

The County's tax revenues represent about 42% of the total Governmental Fund Type revenues (General Fund, Special Revenue Funds, Capital Funds, etc.) as of June 30, 2024. 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	2020	2021	2022	2023	2024
Personal Income Tax - PFA	0	0	187,112,049	199,477,581	187,041,786
Business Income Tax	104,300,000	136,241,713	169,300,000	162,000,000	152,700,000
Excise Taxes	60,101,730	33,200,389	63,752,797	74,145,132	76,386,277
Gas Taxes	6,156,506	5,996,636	6,407,897	6,184,068	5,730,236
Total Other Tax Revenues	**$170,558,236**	**$175,438,738**	**$426,572,743**	**$441,806,782**	**$421,858,300**



Property Tax Revenue	**2020**	**2021**	**2022**	**2023**	**2024**
Permanent Rate	315,610,360	330,946,084	349,410,845	363,369,835	393,277,836
Local Option Levy (OHS)	3,360,529	3,454,116	3,569,001	3,802,982	3,891,509
Debt Service Levy	0	0	50,821,660	52,994,375	53,869,962
Total Property Taxes	**$318,970,888**	**$334,400,200**	**$403,801,506**	**$420,167,193**	**$451,039,308**

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/finance/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. The FY 2026 General Fund forecast identified a goal of $18.6 million as 50% of one-time-only resources for the Board to consider allocating to capital projects. In FY 2026, the Board allocated $12.0 million of one-time-only resources to the capitalization or recapitalization of major facilities/information technology projects, 64% of the goal.

User Fees, Sales, and Service Charges

State and local governments use charges and fees to fund the provision of goods and services. Charges are voluntary payments that are used to finance traditional governmental services. 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 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 if the cost of service increases faster than revenue from fee 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 collected by County agencies will be periodically reviewed. Based on this review, the Chair will make recommendations to the Board regarding proposed changes to fee or service charge schedules. 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 provides an annual comprehensive review of fees and charges (more information can be found at www.multco.us/budget/multnomah-county-fee-schedule). 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 84% 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.

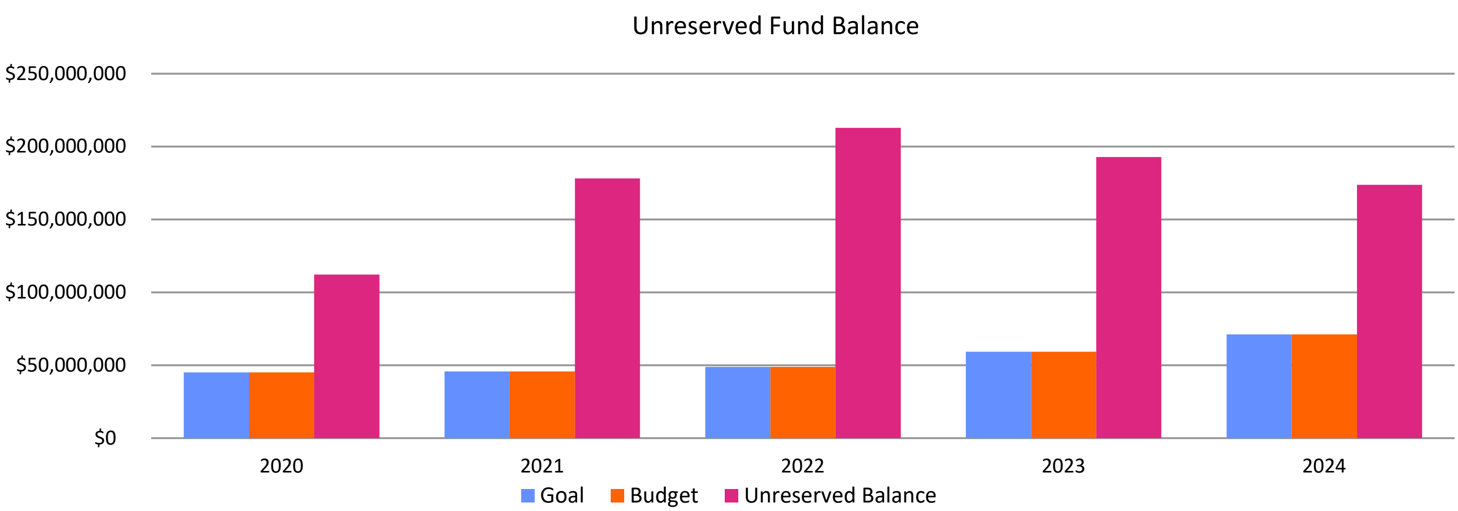
The budgeted reserve account in the General Fund is to be used when annual actual revenues fall below budgeted estimates. In years when revenues fall below budgeted estimates, the Board will reduce the unappropriated fund balance to continue high priority services that could not otherwise be funded by current revenues. If the reserve account is so 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 2026 budgeted stabilization reserve is $21.1 million and is budgeted in General Fund Contingency.

Status

FY 2024 General Fund reserves met the established policy goal. In FY 2025, the reserve benchmark was 12% ($75.1 million) and remained at 12% in FY 2026 ($77.8 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.



General Fund Reserves	2020	2021	2022	2023	2024
Goal	$45,079,539	$45,786,659	$48,862,844	$59,218,827	$71,132,495
Budget	$45,079,539	$45,786,659	$48,862,844	$59,218,827	$71,132,495
Unreserved Balance	$112,174,102	$178,150,900	$212,825,487	$192,725,771	$173,781,773

Budgeted Other Fund Reserves

On November 3, 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. On May 19, 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 will be 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 so 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 2026 PFA budgeted stabilization reserve is set at 15% ($26.3 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. Reserve must be fully restored within 3 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. The funding of contingency will be adjusted annually according 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. Allows 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.

The Chief Operating Officer in partnership with the County Budget Office 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 County Departments administer each contract 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 that the County awards 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.

Status

The Multnomah County Contract Administration Manual was completed in FY 2025 and implementation is planned from April-October 2025, including a pilot roll out from April-June 2025.

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 the end of fiscal year 2024, Multnomah County owned 91 buildings (and 3 new buildings under construction) with a historical cost of approximately $1.02 billion, and an estimated replacement cost of $2.7 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

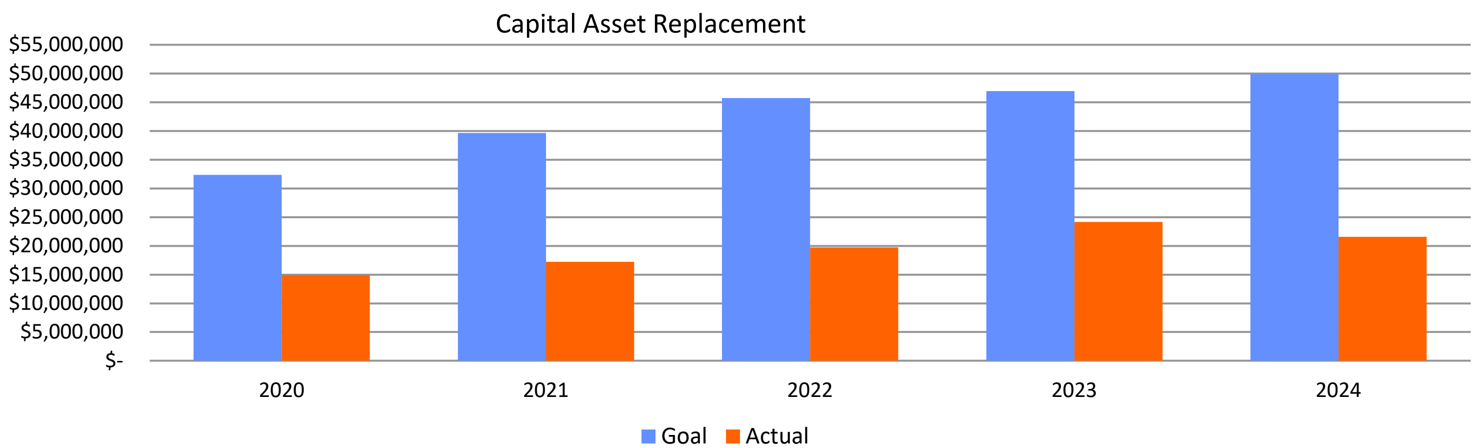
The Plan will be reviewed and updated annually between July and December in to order to inform the County budget process. The Capital Improvement Plan will be submitted to the Board of County Commissioners as part of the annual budget (see Five Year Capital Improvement Plan).

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	2020	2021	2022	2023	2024
Goal	$32,360,255	$39,645,009	$45,752,457	$46,940,642	$49,907,106
Actual	$14,889,710	$17,230,807	$19,712,596	$24,188,483	$21,582,973

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, 2023 measurement date (using December 31, 2021 actuarial valuation), the County's net unfunded PERS liability is approximately $666.3 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, 2024, the County's unfunded OPEB liability is approximately $136.8 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, 2024, the County has funded approximately 65% of the OPEB actuarial liability.

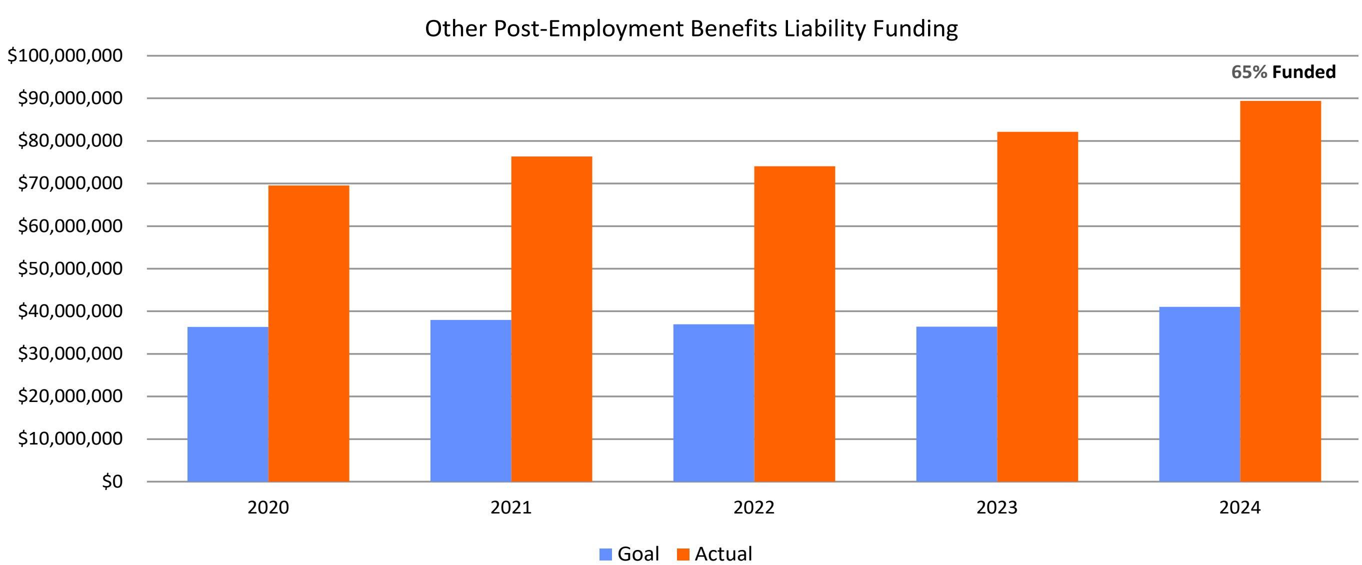
The County receives actuarial valuations for PERS and OPEB liabilities every two years. In connection with the County's OPEB actuarial valuations, the Chief Financial Officer and the County's actuaries will present the actuarial valuation on OPEB liabilities to the Board along with the Annual Comprehensive 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, 2024, funding level of each liability:

Liability Description	Total Liability	Target Funding Level	Amount Funded	Percent Funded
Self Insurance[1]	$13,327,000	$24,201,142	$24,086,882	99.5%
Other Post Employment[2]	$136,788,000	$136,788,000	$89,399,183	65.4%

[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 target funding level.

[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.



OPEB Liability Funding	2020	2021	2022	2023	2024
Goal	$36,327,300	$37,989,900	$36,948,600	$36,363,000	$41,036,400
Actual	$69,546,869	$76,351,483	$74,076,525	$82,120,849	$89,399,183

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, 2024. The County is in compliance with this policy.

Governmental Funds	Balances at June 30, 2024
Nonspendable	$28,709,222
Restricted	$952,552,071
Committed	$260,680,841
Assigned	$53,518,246
Unassigned (GF)	$56,423,189
Total fund balances	**$1,351,883,569**

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 fund is to ensure services can be provided at relatively constant level 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 consider a prepayment for services or goods, written approval from Chief Financial Officer will be required before prepayment is processed. The County will consider general liability, 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 Available
Statutory - GO Bonds	2% of RMV	$206,698,235,737	$3,919,844,715
Statutory - All Other	1% of RMV	$206,698,235,737	$1,865,969,571
County Policy*	5% of GF Revenues	N/A	$340,000,000

*Estimated principal calculated at 5.50% annual interest rate amortized over 20 years

FY 2026 County General Fund Debt Capacity Limit		
	As of 6/30/2025 Principal Outstanding	2025-26 Debt Service
Total Debt Subject to Financial Policy	**$201,293,447**	**$23,854,814**
(Less) Non General Fund Supported Debt		
Road Fund (Oregon Transportation Infrastructure Bank loan)	(280,661)	(291,831)
Sellwood Bridge (Series 2021 FFCO)	(64,495,000)	(8,582,523)
Burnside Bridge National Environmental Policy Act phase (Series 2019 FFCO)	(6,942,248)	(1,811,710)
Burnside Bridge Design & Right-of-Way (Series 2022 FFCO)	(19,100,538)	(3,080,796)
Total General Fund Obligation	**$110,475,000**	**$10,087,955**
(Less) Annual Payment From Other Sources		(772,526)
Net FY 2026 General Fund Obligation		**$9,315,429**
REMAINING BORROWING CAPACITY		
Debt Capacity (Supported by General Government Fund Types Only)		
FY 2026 General Fund Revenues[1]	$753,283,296	
Policy Limitation (5% of General Fund Revenues)	x 5.00%	
Maximum Debt Service per Policy	**$37,664,165**	
(Less) Current General Fund Commitment		(9,315,429)
Annual Debt Service Payment Available	28,348,735	
Estimated Principal Value Available[2]	**$340,000,000**	

[1] General Fund Revenues for this calculation do not include Beginning Working Capital
[2] Estimated Principal calculated at 5.50% 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, 2025, can be found in Volume One of the FY 2026 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
- 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 not reported in the Annual Comprehensive Financial Report. Conduit debt does not count against the County's statutory debt capacity. Of the total $266 million principal outstanding on conduit bonds as of June 30th, 2024, 98% was issued on behalf of four hospital facilities and the other 2% 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, 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 Proposed Budget

Fund		Beginning Working Capital	Taxes	Intergovern-mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse-ment	Cash Transfers	Total Resources
General Fund	1000	129,840,535	658,821,021	13,061,313	19,364,534	14,795,157	3,185,000	6,882,092	**845,949,652**	66,657,231	5,587,358	**918,194,241**
Road Fund	1501	9,775,860	5,825,000	59,248,247	110,000	510,000	500,000	0	**75,969,107**	1,649,551	0	**77,618,658**
Bicycle Path Construction Fund	1503	469,121	0	106,000	0	0	15,000	0	**590,121**	0	0	**590,121**
Recreation Fund	1504	0	40,000	0	0	0	0	0	**40,000**	0	0	**40,000**
Federal/State Program Fund	1505	8,913,043	0	382,704,894	856,164	4,525,238	28,500	3,636,193	**400,664,032**	0	0	**400,664,032**
County School Fund	1506	0	45,000	25,000	0	0	0	0	**70,000**	0	0	**70,000**
Animal Control Fund	1508	1,134,000	0	0	1,455,000	0	42,000	175,000	**2,806,000**	0	0	**2,806,000**
Willamette River Bridges Fund	1509	28,088,319	0	4,432,552	14,926,799	0	750,000	0	**48,197,670**	480,216	0	**48,677,886**
Library Fund	1510	0	0	126,999,626	0	0	0	0	**126,999,626**	75,192	0	**127,074,818**
Special Excise Tax Fund	1511	129,305	43,459,986	0	0	0	10,000	0	**43,599,291**	0	0	**43,599,291**
Land Corner Preservation Fund	1512	2,062,000	0	0	0	625,000	65,000	1,000,000	**3,752,000**	70,000	0	**3,822,000**
Inmate Welfare Fund	1513	0	0	0	0	15,000	0	1,835,000	**1,850,000**	0	0	**1,850,000**
Coronavirus (COVID-19) Response Fund	1515	0	0	884,874	0	0	0	0	**884,874**	0	0	**884,874**
Justice Services Special Ops Fund	1516	513,000	0	1,286,335	1,393,879	9,055,118	0	1,089,083	**13,337,415**	261,367	0	**13,598,782**
Oregon Historical Society Levy Fund	1518	22,386	3,950,000	0	0	0	5,000	0	**3,977,386**	0	0	**3,977,386**
Video Lottery Fund	1519	826,687	0	6,838,255	0	0	0	0	**7,664,942**	0	0	**7,664,942**
Supportive Housing Fund	1521	29,036,528	0	142,976,333	0	0	0	0	**172,012,861**	0	0	**172,012,861**
Preschool for All Program Fund	1522	642,628,991	189,000,000	0	0	0	10,000,000	0	**841,628,991**	0	0	**841,628,991**
Capital Debt Retirement Fund	2002	1,422,726	0	139,736	0	0	40,000	750,000	**2,352,462**	22,638,342	0	**24,990,804**
General Obligation Bond Fund	2003	3,531,532	57,804,130	0	0	0	300,000	0	**61,635,662**	0	0	**61,635,662**
PERS Bond Sinking Fund	2004	48,443,288	0	0	0	0	1,400,000	0	**49,843,288**	32,505,287	0	**82,348,575**
Asset Replacement Revolving Fund	2503	602,579	0	0	0	0	0	0	**602,579**	0	0	**602,579**
Library Capital Construction Fund	2506	9,227,367	0	0	0	0	150,000	0	**9,377,367**	5,015,796	0	**14,393,163**
Capital Improvement Fund	2507	23,224,423	0	1,666,279	0	425,679	300,000	8,545,000	**34,161,381**	6,975,320	655,261	**41,791,962**
Information Technology Capital Fund	2508	11,163,139	0	0	0	1,129,500	0	0	**12,292,639**	416,320	1,854,750	**14,563,709**
Asset Preservation Fund	2509	32,278,134	0	0	0	0	500,000	0	**32,778,134**	13,676,075	45,989	**46,500,198**

Summary of Resources continued on next page

Summary of Resources

FY 2027 Proposed Budget

Fund		Beginning Working Capital	Taxes	Intergovern-mental	Licenses & Permits	Service Charges	Interest	Other Sources	Direct Resources	Service Reimburse-ment	Cash Transfers	Total Resources
Sellwood Bridge Replacement Fund	2511	467,120	0	0	8,094,003	0	25,000	0	**8,586,123**	0	0	**8,586,123**
Burnside Bridge Fund	2515	23,382,560	0	0	9,229,198	0	165,000	0	**32,776,758**	0	0	**32,776,758**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	52,592,090	0	0	0	0	2,460,000	65,054	**55,117,144**	0	0	**55,117,144**
Justice Center Capital Fund	2518	3,879,961	0	0	0	4,320,024	0	0	**8,199,985**	0	2,500,000	**10,699,985**
Homeless Services Capital Fund	2519	2,473,758	0	0	0	0	0	0	**2,473,758**	0	0	**2,473,758**
Animal Services Facility Capital Fund	2520	3,304,926	0	0	0	0	0	0	**3,304,926**	0	0	**3,304,926**
Sobering and Crisis Intervention Capital Fund	2521	11,546,206	0	0	0	0	0	0	**11,546,206**	0	12,953,792	**24,499,998**
Vector Control Relocation Capital Fund	2522	0	0	0	0	2,500,000	0	0	**2,500,000**	0	2,500,000	**5,000,000**
Behavioral Health Managed Care Fund	3002	46,639	0	0	0	0	0	0	**46,639**	0	0	**46,639**
Health Department FQHC Fund	3003	102,168,848	0	15,064,182	0	176,708,176	0	14,282,116	**308,223,322**	0	0	**308,223,322**
Risk Management Fund	3500	123,025,480	0	0	0	17,120	3,700,000	19,228,004	**145,970,604**	170,023,813	0	**315,994,417**
Fleet Management Fund	3501	1,139,071	0	0	0	96,116	0	0	**1,235,187**	7,652,544	0	**8,887,731**
Fleet Asset Replacement Fund	3502	11,494,209	0	0	0	0	0	0	**11,494,209**	4,057,894	367,812	**15,919,915**
Information Technology Fund	3503	7,258,296	0	0	0	10,097	0	0	**7,268,393**	80,329,078	0	**87,597,471**
Mail Distribution Fund	3504	499,350	0	0	0	20,471	0	0	**519,821**	5,009,241	0	**5,529,062**
Facilities Management Fund	3505	3,263,000	0	0	0	2,713,845	0	200,000	**6,176,845**	89,641,442	0	**95,818,287**
Total All Funds		**1,329,874,477**	**958,945,137**	**755,433,626**	**55,429,577**	**217,466,541**	**23,640,500**	**57,687,542**	**3,398,477,400**	**507,134,709**	**26,464,962**	**3,932,077,071**

Summary of Departmental Expenditures

FY 2027 Proposed Budget

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	58,316,353	48,464,958	72,647,404	62,814,220	146,368,462	81,107,459	212,386,068	65,319,123	10,789,992	0	28,520,889	**786,734,928**
Road Fund	1501	0	0	0	0	0	0	0	0	0	0	71,340,747	**71,340,747**
Recreation Fund	1504	0	0	0	0	0	0	0	40,000	0	0	0	**40,000**
Federal/State Program Fund	1505	2,999,199	8,695,564	196,212,196	24,450,565	125,924,408	31,523,581	7,961,280	0	126,000	0	2,538,199	**400,430,992**
County School Fund	1506	70,000	0	0	0	0	0	0	0	0	0	0	**70,000**
Animal Control Fund	1508	0	0	0	0	0	0	0	0	0	0	934,430	**934,430**
Willamette River Bridges Fund	1509	0	0	0	0	0	0	0	0	0	0	13,826,902	**13,826,902**
Library Fund	1510	0	0	0	0	0	0	0	0	0	127,074,818	0	**127,074,818**
Special Excise Tax Fund	1511	43,599,291	0	0	0	0	0	0	0	0	0	0	**43,599,291**
Land Corner Preservation Fund	1512	0	0	0	0	0	0	0	0	0	0	2,638,505	**2,638,505**
Inmate Welfare Fund	1513	0	0	0	0	0	0	1,850,000	0	0	0	0	**1,850,000**
Coronavirus (COVID-19) Response Fund	1515	0	0	0	0	0	0	0	0	0	0	884,874	**884,874**
Justice Services Special Ops Fund	1516	0	2,000	0	0	0	1,505,835	12,090,947	0	0	0	0	**13,598,782**
Oregon Historical Society Levy Fund	1518	3,977,386	0	0	0	0	0	0	0	0	0	0	**3,977,386**
Video Lottery Fund	1519	1,761,232	0	428,250	2,414,962	0	1,567,290	0	809,382	0	0	0	**6,981,116**
Supportive Housing Fund	1521	1,936,590	0	2,193,920	149,332,172	12,443,960	0	0	181,747	0	0	0	**166,088,389**
Preschool for All Program Fund	1522	412,293	0	271,771,111	0	247,012	0	0	7,934,561	0	0	0	**280,364,977**
Capital Debt Retirement Fund	2002	23,529,078	0	0	0	0	0	0	0	0	0	0	**23,529,078**
General Obligation Bond Fund	2003	58,804,130	0	0	0	0	0	0	0	0	0	0	**58,804,130**
PERS Bond Sinking Fund	2004	37,250,700	0	0	0	0	0	0	0	0	0	0	**37,250,700**
Asset Replacement Revolving Fund	2503	0	0	0	0	0	0	0	0	602,579	0	0	**602,579**
Library Capital Construction Fund	2506	0	0	0	0	0	0	0	0	14,393,163	0	0	**14,393,163**

Summary of Departmental Expenditures continued on next page

Summary of Departmental Expenditures

FY 2027 Proposed Budget

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Total Department Expenditure
Capital Improvement Fund	2507	0	0	0	0	0	0	0	0	37,835,611	0	0	**37,835,611**
Information Technology Capital Fund	2508	0	0	0	0	0	0	0	0	14,563,709	0	0	**14,563,709**
Asset Preservation Fund	2509	0	0	0	0	0	0	0	0	43,200,198	0	0	**43,200,198**
Sellwood Bridge Replacement Fund	2511	0	0	0	0	0	0	0	0	0	0	8,586,123	**8,586,123**
Burnside Bridge Fund	2515	0	0	0	0	0	0	0	0	0	0	17,776,758	**17,776,758**
Multnomah County Library Capital Construction (GO Bond) Fund	2517	0	0	0	0	0	0	0	0	55,117,144	0	0	**55,117,144**
Justice Center Capital Fund	2518	0	0	0	0	0	0	0	0	10,699,985	0	0	**10,699,985**
Homeless Services Capital Fund	2519	0	0	0	0	0	0	0	0	2,473,758	0	0	**2,473,758**
Animal Services Facility Capital Fund	2520	0	0	0	0	0	0	0	0	3,304,926	0	0	**3,304,926**
Sobering and Crisis Intervention Capital Fund	2521	0	0	0	0	0	0	0	0	24,499,998	0	0	**24,499,998**
Vector Control Relocation Capital Fund	2522	0	0	0	0	0	0	0	0	5,000,000	0	0	**5,000,000**
Behavioral Health Managed Care Fund	3002	0	0	0	0	46,639	0	0	0	0	0	0	**46,639**
Health Department FQHC Fund	3003	0	0	0	0	218,724,145	0	0	0	0	0	0	**218,724,145**
Risk Management Fund	3500	9,168,850	0	0	0	0	0	0	183,800,087	0	0	0	**192,968,937**
Fleet Management Fund	3501	0	0	0	0	0	0	0	0	7,713,230	0	0	**7,713,230**
Fleet Asset Replacement Fund	3502	0	0	0	0	0	0	0	0	15,919,915	0	0	**15,919,915**
Information Technology Fund	3503	0	0	0	0	0	0	0	0	85,105,005	0	0	**85,105,005**
Mail Distribution Fund	3504	0	0	0	0	0	0	0	0	5,029,712	0	0	**5,029,712**
Facilities Management Fund	3505	0	0	0	0	0	0	0	0	92,544,918	0	0	**92,544,918**
Total All Funds		**241,825,102**	**57,162,522**	**543,252,881**	**239,011,919**	**503,754,626**	**115,704,165**	**234,288,295**	**258,084,900**	**428,919,843**	**127,074,818**	**147,047,427**	**2,896,126,498**

Summary of Departmental Requirements

FY 2027 Proposed Budget

Department	Personnel Services	Contractual Services	Materials & Supplies	Debt Service	Capital Outlay	Total Direct Expenditure	Service Reimbursements*	Total Spending	FTE
Nondepartmental	31,823,385	68,370,140	2,716,297	119,130,208	0	**222,040,030**	19,785,072	**241,825,102**	131.30
District Attorney	47,533,438	1,262,623	2,515,856	0	0	**51,311,917**	5,850,605	**57,162,522**	220.10
County Human Services	156,718,605	348,961,647	2,985,535	0	0	**508,665,787**	34,587,094	**543,252,881**	1,004.60
Homeless Services Department	20,383,262	194,719,048	8,916,053	0	0	**224,018,363**	14,993,556	**239,011,919**	98.00
Health	292,407,860	86,415,465	44,042,039	0	520,000	**423,385,364**	80,369,262	**503,754,626**	1,556.00
Community Justice	74,250,437	16,772,746	2,274,125	0	11,000	**93,308,308**	22,395,857	**115,704,165**	413.00
Sheriff	183,651,179	7,188,062	8,409,649	0	5,378,043	**204,626,933**	29,661,362	**234,288,295**	823.53
County Management	60,348,651	17,959,429	173,053,391	0	0	**251,361,471**	6,723,429	**258,084,900**	296.00
County Assets	89,330,502	216,540,473	73,157,968	0	21,600,227	**400,629,170**	28,290,673	**428,919,843**	386.50
Library	81,393,980	4,107,129	11,493,616	0	350,000	**97,344,725**	29,730,093	**127,074,818**	543.30
Community Services	40,892,981	71,765,873	4,795,639	0	290,000	**117,744,493**	29,302,934	**147,047,427**	234.50
Total	**1,078,734,280**	**1,034,062,635**	**334,360,168**	**119,130,208**	**28,149,270**	**2,594,436,561**	**301,689,937**	**2,896,126,498**	**5,706.83**

*Excludes personnel related service reimbursements

Fund Level Transactions

FY 2027 Proposed Budget

Fund		Total Department Expenditure	Cash Transfers	Contingency	Unappropriated Balance	Total Requirements
General Fund	1000	786,734,928	15,147,579	35,270,703	81,041,031	918,194,241
Road Fund	1501	71,340,747	0	6,277,911	0	77,618,658
Bicycle Path Construction Fund	1503	0	0	590,121	0	590,121
Recreation Fund	1504	40,000	0	0	0	40,000
Federal/State Program Fund	1505	400,430,992	0	34,000	199,040	400,664,032
County School Fund	1506	70,000	0	0	0	70,000
Animal Control Fund	1508	934,430	1,387,220	484,350	0	2,806,000
Willamette River Bridges Fund	1509	13,826,902	0	34,850,984	0	48,677,886
Library Fund	1510	127,074,818	0	0	0	127,074,818
Special Excise Tax Fund	1511	43,599,291	0	0	0	43,599,291
Land Corner Preservation Fund	1512	2,638,505	0	0	1,183,495	3,822,000
Inmate Welfare Fund	1513	1,850,000	0	0	0	1,850,000
Coronavirus (COVID-19) Response Fund	1515	884,874	0	0	0	884,874
Justice Services Special Ops Fund	1516	13,598,782	0	0	0	13,598,782
Oregon Historical Society Levy Fund	1518	3,977,386	0	0	0	3,977,386
Video Lottery Fund	1519	6,981,116	0	683,826	0	7,664,942
Supportive Housing Fund	1521	166,088,389	1,854,750	4,069,722	0	172,012,861
Preschool for All Program Fund	1522	280,364,977	0	18,900,000	542,364,014	841,628,991
Capital Debt Retirement Fund	2002	23,529,078	0	0	1,461,726	24,990,804
General Obligation Bond Fund	2003	58,804,130	0	0	2,831,532	61,635,662
PERS Bond Sinking Fund	2004	37,250,700	0	0	45,097,875	82,348,575
Asset Replacement Revolving Fund	2503	602,579	0	0	0	602,579
Library Capital Construction Fund	2506	14,393,163	0	0	0	14,393,163
Capital Improvement Fund	2507	37,835,611	3,956,351	0	0	41,791,962
Information Technology Capital Fund	2508	14,563,709	0	0	0	14,563,709
Asset Preservation Fund	2509	43,200,198	3,300,000	0	0	46,500,198
Sellwood Bridge Replacement Fund	2511	8,586,123	0	0	0	8,586,123
Burnside Bridge Fund	2515	17,776,758	0	15,000,000	0	32,776,758
Multnomah County Library Capital Construction (GO Bond) Fund	2517	55,117,144	0	0	0	55,117,144
Justice Center Capital Fund	2518	10,699,985	0	0	0	10,699,985
Homeless Services Capital Fund	2519	2,473,758	0	0	0	2,473,758
Animal Services Facility Capital Fund	2520	3,304,926	0	0	0	3,304,926
Sobering and Crisis Intervention Capital Fund	2521	24,499,998	0	0	0	24,499,998
Vector Control Relocation Capital Fund	2522	5,000,000	0	0	0	5,000,000
Behavioral Health Managed Care Fund	3002	46,639	0	0	0	46,639
Health Department FQHC Fund	3003	218,724,145	0	12,618,544	76,880,633	308,223,322
Risk Management Fund	3500	192,968,937	0	18,453,822	104,571,658	315,994,417
Fleet Management Fund	3501	7,713,230	367,812	806,689	0	8,887,731
Fleet Asset Replacement Fund	3502	15,919,915	0	0	0	15,919,915
Information Technology Fund	3503	85,105,005	0	2,492,466	0	87,597,471
Mail Distribution Fund	3504	5,029,712	0	499,350	0	5,529,062
Facilities Management Fund	3505	92,544,918	451,250	2,822,119	0	95,818,287
Total All Funds		**2,896,126,498**	**26,464,962**	**153,854,607**	**855,631,004**	**3,931,625,821**

Fund Comparison: Year over Year

FY 2027 Proposed Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Proposed	Change	% Change	Description
1000	General Fund	$899,187,532	$918,194,241	$19,006,709	2.1%	Beginning Working Capital ($11.2M), Taxes +$28.2M, Financing Sources ($1.7M), Fees +$1.6M, Interest ($1.0M), Intergov +$0.8M, Other/ Misc & Service Charges ($2.3M)
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	400,664,032	(94,160,264)	(19.0%)	Beginning Working Capital ($3.1M), Fees ($0.5), Intergov ($88.3M), 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	127,074,818	1,851,229	1.5%	
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 +$14M
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	14,393,163	1,096,720	8.2%	

Fund Comparison: Year over Year continued on next page

Fund Comparison: Year over Year

FY 2027 Proposed Budget

Fund	Fund Name	FY 2026 Adopted	FY 2027 Proposed	Change	% Change	Description
2507	Capital Improvement Fund	45,491,471	41,791,962	(3,699,509)	(8.1%)	
2508	Information Technology Capital Fund	14,634,224	14,563,709	(70,515)	(0.5%)	
2509	Asset Preservation Fund	47,358,677	46,500,198	(858,479)	(1.8%)	
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	55,117,144	(84,984,025)	(60.7%)	Beginning Working Capital ($78.1M), Interest ($0.9M), Intergov ($3.5M), Other & Service Charges ($2.5M)
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	2,473,758	(13,911,587)	(84.9%)	Beginning Working Capital ($12.2M), 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	24,499,998	9,759,998	66.2%	Beginning Working Capital $10.2M, Financing Sources ($0.4M)
2522	Vector Control Relocation Capital Fund	0	5,000,000	5,000,000	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	308,223,322	13,347,492	4.5%	
3500	Risk Management Fund	317,141,882	315,994,417	(1,147,465)	(0.4%)	
3501	Fleet Management Fund	8,415,600	8,887,731	472,131	5.6%	
3502	Fleet Asset Replacement Fund	16,695,365	15,919,915	(775,450)	(4.6%)	
3503	Information Technology Fund	85,158,855	87,597,471	2,438,616	2.9%	
3504	Mail Distribution Fund	5,406,073	5,529,062	122,989	2.3%	
3505	Facilities Management Fund	95,973,183	95,818,287	(154,896)	(0.2%)	
	Total	**4,025,342,446**	**3,932,077,071**	**(93,265,375)**	**(2.3%)**	

"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, 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 Proposed 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 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.

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		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	683,526	1,281,184	900,637	239,103	2,922,299	1,497,354	5,104,436	1,609,750	311,544		554,610	**15,104,445**
Road Fund	1501											367,383	**367,383**
Federal/State Program Fund	1505	29,327	195,680	3,361,850	29,992	1,878,432	655,773	68,213				5,526	**6,224,792**
Animal Control Fund	1508											3,943	**3,943**
Willamette River Bridges Fund	1509											222,875	**222,875**
Library Fund	1510										2,367,638		**2,367,638**
Land Corner Preservation Fund	1512											56,877	**56,877**
Inmate Welfare Fund	1513							14,531					**14,531**
Justice Services Special Ops Fund	1516						32,716	294,592					**327,307**
Video Lottery Fund	1519						31,623						**31,623**
Supportive Housing Fund	1521	24,578		14,338	309,317	3,797			5,255				**357,286**
Preschool for All Program Fund	1522	12,837		387,473		6,959			6,437				**413,705**
Information Technology Capital Fund	2508									8,659			**8,659**
Asset Preservation Fund	2509									86,095			**86,095**
Burnside Bridge Fund	2515											7,785	**7,785**
Multnomah County Library Capital Construction (GO Bond) Fund	2517									106,401			**106,401**
Health Department FQHC Fund	3003					4,055,222							**4,055,222**
Risk Management Fund	3500	257,286							244,750				**502,036**
Fleet Management Fund	3501									71,292			**71,292**
Information Technology Fund	3503									1,473,480			**1,473,480**
Mail Distribution Fund	3504									58,469			**58,469**
Facilities Management Fund	3505									643,443			**643,443**
Total		**1,007,554**	**1,476,865**	**4,664,299**	**578,411**	**8,866,708**	**2,217,466**	**5,481,772**	**1,866,192**	**2,759,383**	**2,367,638**	**1,218,998**	**32,505,287**

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		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	County Assets	Library	Community Services	Fund Total
General Fund	1000	3,125,749	5,897,751	4,965,830	1,209,409	15,735,342	8,729,576	26,157,305	8,106,537	1,442,444		3,442,265	**78,812,208**
Road Fund	1501											2,125,210	**2,125,210**
Federal/State Program Fund	1505	188,639	1,138,091	22,391,838	154,409	10,572,961	3,553,827	378,426				30,218	**38,408,409**
Animal Control Fund	1508											30,545	**30,545**
Willamette River Bridges Fund	1509											1,243,037	**1,243,037**
Library Fund	1510										15,511,227		**15,511,227**
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						204,381		3,323				**207,704**
Supportive Housing Fund	1521	98,898		99,051	1,914,311	28,314			30,102				**2,170,676**
Preschool for All Program Fund	1522	61,864		2,206,580		36,922			31,551				**2,336,917**
Information Technology Capital Fund	2508									369,545			**369,545**
Asset Preservation Fund	2509									467,535			**467,535**
Burnside Bridge Fund	2515											32,299	**32,299**
Multnomah County Library Capital Construction (GO Bond) Fund	2517									525,795			**525,795**
Health Department FQHC Fund	3003					22,765,705							**22,765,705**
Risk Management Fund	3500	883,048							1,140,047				**2,023,095**
Fleet Management Fund	3501									422,478			**422,478**
Information Technology Fund	3503									6,269,157			**6,269,157**
Mail Distribution Fund	3504									371,866			**371,866**
Facilities Management Fund	3505									3,384,354			**3,384,354**
Total		**4,358,198**	**7,035,842**	**29,663,299**	**3,278,129**	**49,139,244**	**12,667,317**	**28,200,935**	**9,311,560**	**13,23,174**	**15,511,227**	**7,212,892**	**179,631,817**

Indirect Costs (60350)

Paid to the General Fund (1000) *to cover the administrative and overhead costs billed to grants and other dedicated revenues.*

Fund		Nond	District Attorney	County Human Services	Homeless Services	Health	Community Justice	Sheriff	County Management	Library	Community Services	Fund Total
Road Fund	1501										1,725,179	**1,725,179**
Federal/State Program Fund	1505	53,108	1,284,367	11,652,367	712,481	5,263,193	4,378,534	256,796			28,729	**23,629,575**
Willamette River Bridges Fund	1509										1,042,931	**1,042,931**
Library Fund	1510									3,035,996		**3,035,996**
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		51,800	8,779,582	18,717			6,248			**8,884,104**
Preschool for All Program Fund	1522	14,826		475,563		8,163			7,454			**506,006**
Health Department FQHC Fund	3003					19,478,261						**19,478,261**
Total		**124,691**	**1,284,367**	**12,179,730**	**9,492,063**	**24,768,334**	**4,603,875**	**1,402,166**	**13,702**	**3,035,996**	**3,094,262**	**59,999,186**

Telecommunication Costs (60370)

Paid to the Information Technology Fund (3503) *to cover the costs of services provided by the County-owned telecommunications system.*

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**

Data Processing Costs (60380)

Paid to the Information Technology Fund (3503) *to cover the costs of developing, maintaining, and operating computer systems.*

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**

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		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	639,713	843,397	4,549,147	10,222	858		356,297	**6,897,038**
Road Fund	1501											1,611,227	**1,611,227**
Federal/State Program Fund	1505	400	12,518	589,345		307,306							**909,569**
Willamette River Bridges Fund	1509											262,104	**262,104**
Library Fund	1510										211,771		**211,771**
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**	**211,771**	**2,249,348**	**11,710,438**

Building Management (60430/60432)

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		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**

Capital Debt Retirement Fund (60450)

Paid to the Capital Lease Retirement Fund (2002) *to repay non-voter approved debt.*

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		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 Proposed Budget

From (Fund)	To (Fund)	To (Dept.)	Amount	Description
General Fund	Capital Improvement Fund	DCA	250,000	Walnut Park
General Fund	Sobering and Crisis Intervention Capital Fund	DCA	12,397,579	Sobering Center
General Fund	Vector Control Relocation Capital Fund	DCA	2,500,000	Vector Control
Animal Control Fund	General Fund	DCS	1,163,864	Animal Services Client Services
Animal Control Fund	General Fund	DCS	10,000	Animal Services Field Services
Animal Control Fund	General Fund	DCS	208,356	Animal Services Animal Care
Animal Control Fund	General Fund	DCS	5,000	Animal Services Animal Health
Supportive Housing Fund	Information Technology Capital Fund	DCA	1,854,750	Homeless Mangement Information System (HMIS)
Capital Improvement Fund	General Fund	Overall County	2,000,000	Transfer from DCJ East Project
Capital Improvement Fund	General Fund	Overall County	1,400,138	Transfer from Hansen Deconstruction Project
Capital Improvement Fund	Sobering and Crisis Intervention Capital Fund	DCA	556,213	Balance from Coordinated Care Pathway Center project
Asset Preservation Fund	General Fund	Overall County	800,000	Transfer from Juvenile Justice Complex Foyer project
Asset Preservation Fund	Justice Center Capital Fund	DCA	2,500,000	Transfer to Justice Center Capital Fund for Bus Duct project
Fleet Management Fund	Fleet Asset Replacement Fund	DCA	367,812	Transfer of revenue from FY 2025
Facilities Management Fund	Capital Improvement Fund	DCA	405,261	External Tenant capital fees
Facilities Management Fund	Asset Preservation Fund	DCA	45,989	External Tenant capital fees

Debt Amortization Schedule

FY 2027 Proposed Budget

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**

Lease Obligations

FY 2027 Proposed Budget

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
Sherriff'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.*

$279.6 million

Proposed Capital Budget

Includes $26.1 million in cash transfers, contingencies, and unappropriated balances

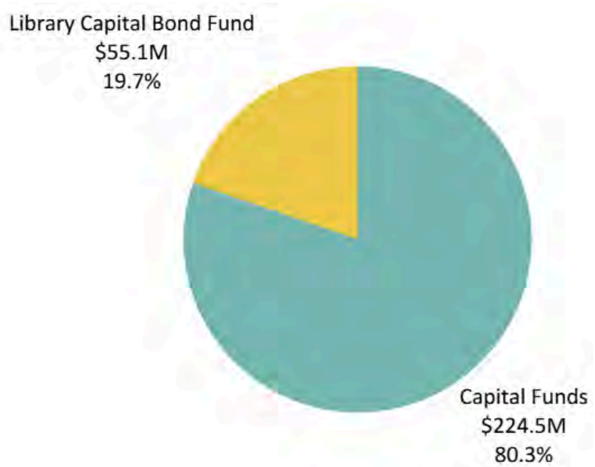
36.68 FTE

Total Proposed Staffing

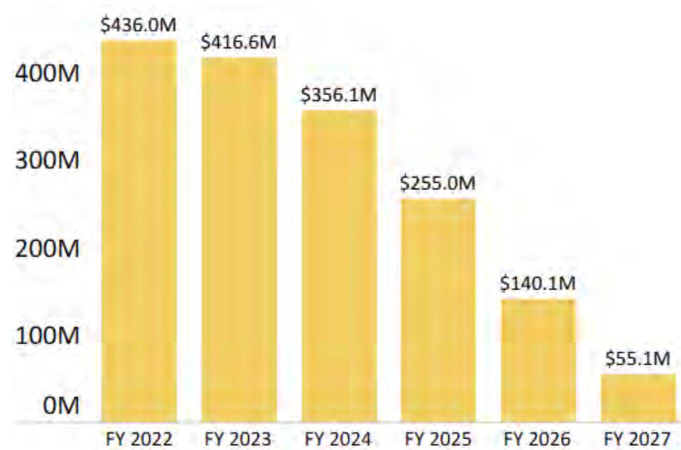
General Fund

$15.1 million

New One-Time Only Programs[1]



Library Capital Bond Fund History



[1] New One-Time-Only investments originate as General Funds and are cash transferred to internal service funds.

Table of Capital Program Offers

County budget and financial policies state that, after funding reserves, 50% of one-time-only General Fund resources will be allocated to the capitalization or recapitalization of major County facilities and/or information technology projects. In compliance with this policy, General Fund resources allocated to capital funds may appear as Other Funds in the tables below.

Facilities & Property Management will manage $15.1 million of new One-Time-Only investments from County General Funds for three projects[2].

- Walnut Park Redevelopment Planning (78235) $250,000
- Sobering and Crisis Intervention Center (78249B) - FY 2027 Investment $12,397,579
- Vector Control Relocation Project (78256) $2,500,000

The following table shows the programs by division that make up the County's total capital budget. Additional information is available in the programs shared in Volume 2. Figures shown by program offer include cash transfers, contingency, and unappropriated balances.

Prog. #	Program Name	General Fund	Other Funds	Total Cost	FTE
Facilities & Property Management Division					
78228A	Library Capital Bond Construction		32,175,950	32,175,950	9.00
78228G	Library Capital Bond Construction: East County Library		16,831,786	16,831,786	0
78228H	Library Capital Bond Construction: Belmont Library		4,157,606	4,157,606	0
78228I	Library Capital Bond Construction: Northwest Library		692,095	692,095	0
78228J	Library Capital Bond Construction: St. Johns Library		1,259,707	1,259,707	0
78233	Justice Center Electrical System Upgrade - Bus Duct Replacement Phase 2		10,699,985	10,699,985	0
78234	New Animal Services Facility - Design Phase		3,304,926	3,304,926	0
78235	Walnut Park Redevelopment Planning		326,068	326,068	0
78237	Rockwood Community Health Center		2,266,957	2,266,957	0

[2] Note General Funds are cash transferred in the Budget to the respective Internal Service Funds.

Prog. #	Program Name	General Fund	Other Funds	Total Cost	FTE
78240	Hansen Complex Deconstruction Phase 1		1,450,138	1,450,138	0
78243	Homeless Services Department (HSD) Capital Program		2,473,758	2,473,758	0
78245	Facilities Capital Improvement Program		97,842,195	97,842,195	14.00
78249	Sobering and Crisis Intervention Center		12,102,419	12,102,419	0
78249B	Sobering and Crisis Intervention Center - FY 2027 Investment		12,397,579	12,397,579	0
78250	Vance Pit Security Fence		124,783	124,783	0
78251	DCJ East Campus Expansion		854,406	854,406	0
78252	Downtown Real Estate Options Analysis		125,000	125,000	0
78253	FPM Prophet Center Relocation Options Analysis		119,730	119,730	0
78255	ADA All-Gender Restroom Multnomah Building		178,625	178,625	0
78256	Vector Control Relocation Project		5,000,000	5,000,000	0
	Total Facilities & Property Management	**0**	**204,383,713**	**204,383,713**	**23.00**
Information Technology					
78301	IT Technology Improvement Program		2,946,176	2,946,176	1.00
78330	CEDARS Replacement		3,702,490	3,702,490	0
78331	Homeless Management Information System (HMIS)		2,984,250	2,984,250	0
78332	Public Website and Digital Services Transformation		1,162,291	1,162,291	0
78335	Preschool For All - Preschool Early Learning Technology		416,320	416,320	0
78336	Radio System Replacement		1,616,638	1,616,638	0
78337	Network Access Control		310,000	310,000	0
78339	DCHS Workflow Software		500,000	500,000	0
78340	Enterprise Resource Planning Historical Data Retention		725,544	725,544	0
78345	Lobbying Reporting Software		200,000	200,000	0
	Total Information Technology	**0**	**14,563,709**	**14,563,709**	**1.00**

Prog. #	Program Name	General Fund	Other Funds	Total Cost	FTE
Transportation					
90018	Transportation Capital		27,873,425	27,873,425	11.83
90019	Earthquake Ready Burnside Bridge		32,776,758	32,776,758	0.85
	Total Transportation	**0**	**60,650,183**	**60,650,183**	**12.68**
	Total Capital	**0**	**279,597,605**	**279,597,605**	**36.68**

Capital Programs by Fund

Figures shown by fund include cash transfers, contingency, and unappropriated balances.

Fund	Fund Name	Total Budget	Total FTE
1501	Road Fund	17,367,481	7.30
1503	Bicycle Path Construction Fund	590,121	0
1509	Willamette River Bridges Fund	1,329,700	4.53
2503	Asset Replacement Revolving Fund	602,579	0
2506	Library Capital Construction Fund	14,393,163	0
2507	Capital Improvement Fund	41,791,962	0
2508	Information Technology Capital Fund	14,563,709	1.00
2509	Asset Preservation Fund	46,500,198	14.00
2511	Sellwood Bridge Replacement Fund	8,586,123	0
2515	Burnside Bridge Fund	32,776,758	0.85
2517	Multnomah County Library Capital Construction (GO Bond) Fund	55,117,144	9.00
2518	Justice Center Capital Fund	10,699,985	0
2519	Homeless Services Capital Fund	2,473,758	0
2520	Animal Services Facility Capital Fund	3,304,926	0
2521	Sobering and Crisis Intervention Capital Fund	24,499,998	0
2522	Vector Control Relocation Capital Fund	5,000,000	0
	Total Capital by Fund	**279,597,605**	**36.68**

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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	0	0
2,593,617	2,225,337	736,074	750,767	60100 - Temporary	849,669	0	0
1,608,907	1,469,101	347,350	347,350	60110 - Overtime	338,488	0	0
1,001,550	1,005,974	532,069	531,560	60120 - Premium	632,905	0	0
11,320,153	11,276,382	14,075,147	14,170,001	60130 - Salary Related	12,238,150	0	0
931,266	803,467	122,578	124,125	60135 - Non Base Fringe	170,160	0	0
8,262,981	8,488,330	10,023,606	10,171,900	60140 - Insurance Benefits	8,638,830	0	0
222,619	153,796	63,505	63,806	60145 - Non Base Insurance	90,746	0	0
51,870,621	**51,480,065**	**57,677,646**	**58,182,023**	**TOTAL Personnel**	**50,443,255**	**0**	**0**
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	0	0
9,756,283	8,250,540	9,942,558	8,936,256	60160 - Pass-Through & Program Support	9,019,919	0	0
1,321,741	1,978,505	1,359,197	1,361,809	60170 - Professional Services	1,330,304	0	0
11,728,208	**10,626,762**	**11,969,012**	**11,026,071**	**TOTAL Contractual Services**	**11,011,844**	**0**	**0**
2,609	1,962	0	0	60190 - Utilities	0	0	0
19,439	18,304	21,299	21,299	60200 - Communications	1,259	0	0
168,551	162,054	152,000	152,000	60210 - Rentals	153,500	0	0
37,957	16,241	36,258	36,258	60220 - Repairs & Maintenance	36,258	0	0
757,827	510,242	776,294	1,152,631	60240 - Supplies	1,174,201	0	0
43,103	29,749	3,074	3,074	60246 - Medical & Dental Supplies	23,389	0	0
232,711	224,940	189,153	189,153	60250 - Food	191,233	0	0
210,580	281,942	368,929	379,577	60260 - Training & Non-Local Travel	326,638	0	0
90,925	66,987	74,034	74,034	60270 - Local Travel	59,205	0	0
277	0	5,550	5,550	60280 - Insurance	5,550	0	0
67,547	69,876	74,243	74,243	60290 - Software, Subscription Computing, Maintenance	62,243	0	0
7,834	0	10,000	10,000	60310 - Pharmaceuticals	10,000	0	0
52,371	68,352	67,906	67,906	60340 - Dues & Subscriptions	68,406	0	0
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**	**0**	**0**
0	-52	0	0	60350 - Indirect Expense	0	0	0
652,821	653,724	771,343	771,343	60370 - Internal Service Telecommunications	720,099	0	0
7,269,410	7,084,914	7,421,359	7,421,359	60380 - Internal Service Data Processing	7,005,415	0	0
684,137	695,380	750,848	750,848	60411 - Internal Service Fleet Services	840,147	0	0
949	1,407	6,842	6,842	60412 - Internal Service Motor Pool	3,250	0	0
6,287,611	5,948,028	5,815,188	5,815,188	60430 - Internal Service Facilities & Property Management	6,017,672	0	0
927,679	993,310	1,869,740	1,869,740	60432 - Internal Service Enhanced Building Services	1,838,216	0	0
386,592	411,496	416,000	416,000	60435 - Internal Service Facilities Service Requests	416,000	0	0
79,878	93,113	100,000	100,000	60440 - Internal Service Other	0	0	0
61,987	68,938	75,181	75,181	60461 - Internal Service Distribution	64,184	0	0
364,004	791,325	594,982	594,982	60462 - Internal Service Records	624,495	0	0

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**	**0**	**0**
19,285	0	11,000	11,000	60550 - Capital Equipment - Expenditure	11,000	0	0
19,285	**0**	**11,000**	**11,000**	**TOTAL Capital Outlay**	**11,000**	**0**	**0**
82,024,913	**80,281,780**	**89,257,881**	**89,206,302**	**TOTAL FUND 1000: General Fund**	**81,107,459**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
10.00	622,522	11.80	747,715	11.00	707,473	6002 - Office Assistant Senior	29.22	35.78	10.00	696,245	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	192,477	2.00	193,631	2.00	195,995	6026 - Budget Analyst	42.60	52.41	2.00	207,081	0.00	0	0.00	0
3.00	206,386	3.00	220,309	4.00	304,268	6029 - Finance Specialist 1	31.88	39.04	4.00	305,416	0.00	0	0.00	0
1.00	83,068	1.00	74,834	1.00	78,787	6030 - Finance Specialist 2	36.81	45.18	1.00	83,332	0.00	0	0.00	0
3.00	297,463	3.00	311,581	3.00	321,799	6031 - Contract Specialist Senior	43.91	53.98	3.00	334,589	0.00	0	0.00	0
2.00	190,473	3.00	290,712	3.00	303,643	6032 - Finance Specialist Senior	43.91	53.98	3.00	336,764	0.00	0	0.00	0
1.80	155,372	1.80	161,160	0.00	0	6033 - Administrative Analyst	36.81	45.18	1.00	94,336	0.00	0	0.00	0
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	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
3.00	289,960	4.00	412,806	3.00	336,952	6063 - Project Manager Represented	46.53	57.28	3.00	341,592	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.80	357,732	4.80	471,049	6.40	638,608	6088 - Program Specialist Senior	45.18	55.62	5.76	612,340	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	89,812	1.00	101,101	1.00	106,523	6200 - Program Communications Coordinator	43.91	53.98	1.00	112,710	0.00	0	0.00	0
5.00	342,704	5.00	350,526	5.00	362,339	6247 - Victim Advocate	31.88	39.04	4.00	292,859	0.00	0	0.00	0
5.00	277,982	5.00	297,859	5.00	306,350	6260 - Cook	25.28	30.97	5.00	317,818	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	422,070	6.00	437,730	5.97	434,591	6267 - Community Works Leader	30.12	36.81	6.97	519,078	0.00	0	0.00	0
10.00	813,364	8.00	711,966	11.00	981,991	6268 - Corrections Counselor	40.20	49.40	10.00	931,022	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	79,657	1.00	81,495	6285 - Juvenile Counseling Assistant	32.82	40.20	1.00	83,938	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	416,822	4.00	454,123	3.00	349,907	6501 - Business Analyst Senior	47.95	59.04	4.00	483,443	0.00	0	0.00	0
3.00	262,148	3.00	274,228	3.00	267,660	9006 - Administrative Analyst (NR)	32.37	48.56	3.00	280,914	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	198,172	2.00	250,286	2.00	250,675	9335 - Finance Supervisor	42.44	65.03	2.00	261,863	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	130,145	1.00	134,960	1.00	138,604	9364 - Manager 2	48.58	72.88	1.00	152,165	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	128,661	1.00	137,424	1.00	141,134	9366 - Quality Manager	52.47	78.71	1.00	148,716	0.00	0	0.00	0
2.00	320,207	2.00	335,936	2.00	349,484	9602 - Division Director 2	58.85	94.16	1.00	187,244	0.00	0	0.00	0
1.00	209,859	1.00	217,624	1.00	229,264	9610 - Department Director 1	75.50	120.81	1.00	243,222	0.00	0	0.00	0
1.00	124,272	1.00	128,870	1.00	138,070	9615 - Manager 1	45.41	68.11	0.85	120,878	0.00	0	0.00	0
1.00	171,422	1.00	183,098	1.00	188,042	9619 - Deputy Director	63.56	101.69	1.00	210,415	0.00	0	0.00	0
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	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	124,272	1.00	128,870	1.00	131,839	9790 - Public Relations Coordinator	42.44	65.03	1.00	120,372	0.00	0	0.00	0
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	0	0.00	0
364.27	**30,762,537**	**355.37**	**31,686,156**	**340.80**	**31,777,317**	**TOTAL BUDGET**			**284.55**	**27,484,307**	**0.00**	**0**	**0.00**	**0**

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	0	0
119,961	164,785	50,658	49,832	60100 - Temporary	26,464	0	0
245,588	274,024	0	0	60110 - Overtime	0	0	0
310,925	368,922	209,161	209,161	60120 - Premium	187,404	0	0
3,349,640	3,770,103	4,114,244	3,941,908	60130 - Salary Related	5,769,725	0	0
42,133	60,336	12,709	12,441	60135 - Non Base Fringe	3,966	0	0
2,220,288	2,517,750	2,717,334	2,513,970	60140 - Insurance Benefits	3,552,203	0	0
6,016	23,637	3,254	3,265	60145 - Non Base Insurance	1,624	0	0
13,620,255	**15,411,864**	**15,907,372**	**15,090,313**	**TOTAL Personnel**	**21,726,501**	**0**	**0**
38,587	54,382	94,763	163,944	60155 - Direct Client Assistance	84,020	0	0
6,723,696	7,599,091	6,742,148	6,269,364	60160 - Pass-Through & Program Support	5,137,829	0	0
170,138	85,939	94,306	142,141	60170 - Professional Services	58,226	0	0
6,932,421	**7,739,411**	**6,931,217**	**6,575,449**	**TOTAL Contractual Services**	**5,280,075**	**0**	**0**
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	0	0
126,825	113,447	145,800	145,800	60250 - Food	113,200	0	0
26,208	27,032	28,648	38,187	60260 - Training & Non-Local Travel	1,038	0	0
0	550	0	0	60270 - Local Travel	0	0	0
155,971	**150,098**	**192,647**	**198,381**	**TOTAL Materials & Supplies**	**138,471**	**0**	**0**
2,271,450	2,899,422	3,041,713	2,869,649	60350 - Indirect Expense	4,378,534	0	0
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**	**0**	**0**
22,990,045	**26,210,492**	**26,084,114**	**24,744,957**	**TOTAL FUND 1505: Federal/State Program Fund**	**31,523,581**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
10.20	628,418	9.07	614,934	8.50	597,281	6157 - Records Technician	30.12	36.81	10.55	770,965	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	72,621	1.03	76,864	6267 - Community Works Leader	30.12	36.81	0.03	2,306	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9602 - Division Director 2	58.85	94.16	1.00	174,880	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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**

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	0	0
0	0	7,902	9,733	60100 - Temporary	4,561	0	0
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	0	0
0	0	1,300	1,811	60135 - Non Base Fringe	958	0	0
125,133	111,640	116,102	170,697	60140 - Insurance Benefits	179,225	0	0
0	0	36	364	60145 - Non Base Insurance	308	0	0
722,263	**632,731**	**676,066**	**998,114**	**TOTAL Personnel**	**1,044,218**	**0**	**0**
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	0	0
59,863	**43,997**	**74,200**	**74,200**	**TOTAL Contractual Services**	**50,000**	**0**	**0**
480	480	0	0	60200 - Communications	0	0	0
34	92	112	1,612	60240 - Supplies	2,172	0	0
12,190	16,664	39,712	38,212	60260 - Training & Non-Local Travel	20,000	0	0
0	109	317	317	60270 - Local Travel	100	0	0
0	831	1,894	1,894	60340 - Dues & Subscriptions	1,500	0	0
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**	**0**	**0**
132,391	130,786	142,000	209,792	60350 - Indirect Expense	225,341	0	0
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	0	0
5,089	7,989	17,727	17,727	60432 - Internal Service Enhanced Building Services	20,141	0	0
0	0	5,000	5,000	60435 - Internal Service Facilities Service Requests	5,000	0	0
7,405	8,277	9,100	9,100	60461 - Internal Service Distribution	8,168	0	0
291,540	**298,325**	**303,974**	**371,766**	**TOTAL Internal Services**	**387,845**	**0**	**0**
1,086,370	**983,229**	**1,096,275**	**1,486,115**	**TOTAL FUND 1516: Justice Services Special Ops Fund**	**1,505,835**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	1.00	95,724	0.40	40,361	6088 - Program Specialist Senior	45.18	55.62	0.24	25,696	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	0.15	21,331	0.00	0	0.00	0
4.45	**404,623**	**4.50**	**434,279**	**3.92**	**391,330**	**TOTAL BUDGET**			**5.88**	**607,900**	**0.00**	**0**	**0.00**	**0**

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
0	0	0	0	60000 - Permanent	587,602	0	0
0	0	0	0	60130 - Salary Related	244,480	0	0
0	0	0	0	60140 - Insurance Benefits	204,381	0	0
0	**0**	**0**	**0**	**TOTAL Personnel**	**1,036,463**	**0**	**0**
0	0	0	0	60155 - Direct Client Assistance	17,627	0	0
0	0	0	0	60160 - Pass-Through & Program Support	413,200	0	0
0	**0**	**0**	**0**	**TOTAL Contractual Services**	**430,827**	**0**	**0**
0	0	0	0	60440 - Internal Service Other	100,000	0	0
0	**0**	**0**	**0**	**TOTAL Internal Services**	**100,000**	**0**	**0**
0	**0**	**0**	**0**	**TOTAL FUND 1519: Video Lottery Fund**	**1,567,290**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6266 - Corrections Technician	32.82	40.20	2.00	145,116	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6268 - Corrections Counselor	40.20	49.40	3.00	260,050	0.00	0	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	0.00	0	0.00	0
0.00	**0**	**0.00**	**0**	**0.00**	**0**	**TOTAL BUDGET**			**7.00**	**587,602**	**0.00**	**0**	**0.00**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
872,455	863,045	869,000	869,000	60100 - Temporary	913,000	0	0
318,606	420,341	329,078	329,078	60110 - Overtime	250,000	0	0
47,319	50,540	41,000	41,000	60120 - Premium	19,700	0	0
2,848,509	3,213,130	3,967,591	3,967,591	60130 - Salary Related	4,147,334	0	0
203,070	220,614	116,500	116,500	60135 - Non Base Fringe	128,000	0	0
2,568,498	2,911,721	3,382,914	3,382,914	60140 - Insurance Benefits	3,398,974	0	0
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	0	0
14,678,233	**16,227,308**	**18,510,239**	**18,510,239**	**TOTAL Personnel**	**18,955,676**	**0**	**0**
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	0	0
3,805,527	**6,525,253**	**3,131,776**	**3,131,776**	**TOTAL Contractual Services**	**3,390,013**	**0**	**0**
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	0	0
39,436	42,488	96,000	96,000	60220 - Repairs & Maintenance	96,000	0	0
436,509	458,431	716,225	716,225	60240 - Supplies	664,544	0	0
214,130	257,752	80,000	80,000	60246 - Medical & Dental Supplies	80,000	0	0
54,858	63,571	20,000	20,000	60250 - Food	20,000	0	0
67,643	50,905	111,000	111,000	60260 - Training & Non-Local Travel	86,000	0	0
377	157	5,600	5,600	60270 - Local Travel	4,600	0	0
174,400	276,133	515,800	515,800	60290 - Software, Subscription Computing, Maintenance	421,843	0	0
16,233	11,993	6,000	6,000	60310 - Pharmaceuticals	6,000	0	0
8,070	21,313	7,000	7,000	60320 - Refunds	7,000	0	0
12,656	10,842	22,700	22,700	60340 - Dues & Subscriptions	27,700	0	0
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**	**0**	**0**
116,235	130,976	164,147	164,147	60370 - Internal Service Telecommunications	162,808	0	0
1,530,570	1,458,349	1,478,387	1,478,387	60380 - Internal Service Data Processing	1,625,100	0	0
212,059	290,042	289,159	289,159	60411 - Internal Service Fleet Services	292,142	0	0
69,438	76,778	44,410	44,410	60412 - Internal Service Motor Pool	64,155	0	0
1,832,900	1,562,569	1,753,788	1,753,788	60430 - Internal Service Facilities & Property Management	1,897,763	0	0
22,109	144,458	330,301	330,301	60432 - Internal Service Enhanced Building Services	324,122	0	0
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	0	0
81,565	96,940	56,924	56,924	60461 - Internal Service Distribution	82,884	0	0
35,643	38,494	68,118	68,118	60462 - Internal Service Records	69,239	0	0

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**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	122,261	2.00	130,985	1.50	95,063	6020 - Program Technician	29.24	35.81	1.50	99,899	0.00	0	0.00	0
7.00	575,817	6.00	515,496	6.00	535,240	6021 - Program Specialist	40.20	49.40	5.00	467,986	0.00	0	0.00	0
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	0.00	0	0.00	0
10.00	470,305	10.00	465,224	10.00	464,094	6062 - Animal Technician 1	21.96	26.80	10.00	488,516	0.00	0	0.00	0
2.00	182,843	2.00	214,107	3.00	319,313	6063 - Project Manager Represented	46.53	57.28	3.00	346,460	0.00	0	0.00	0
14.00	767,777	14.00	753,908	16.00	870,077	6065 - Animal Technician 2	25.28	30.97	16.00	913,052	0.00	0	0.00	0
4.00	258,126	4.00	267,804	4.00	259,037	6066 - Veterinary Technician	30.12	36.81	4.00	273,560	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	76,264	1.00	81,589	2.00	157,390	6068 - Planner 1	35.81	43.91	2.00	163,887	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	169,796	3.00	178,075	3.00	184,503	6072 - Animal Control Dispatcher	26.02	31.88	2.00	125,160	0.00	0	0.00	0
2.77	242,878	2.77	257,054	2.79	257,878	6075 - Planner 2	40.20	49.40	2.79	264,892	0.00	0	0.00	0
3.00	312,968	2.00	220,410	2.00	225,504	6078 - Planner Senior	45.18	55.62	2.00	227,479	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	298,175	4.00	403,708	3.00	299,690	6088 - Program Specialist Senior	45.18	55.62	3.00	322,508	0.00	0	0.00	0
2.00	196,620	2.00	206,830	2.00	214,667	6200 - Program Communications Coordinator	43.91	53.98	2.35	249,704	0.00	0	0.00	0
1.00	81,369	1.00	84,397	1.00	86,360	6232 - Engineering Technician 2	34.75	42.60	1.00	88,949	0.00	0	0.00	0
1.00	96,524	1.00	102,961	1.00	105,334	9005 - Administrative Analyst Senior	37.06	55.60	1.00	95,759	0.00	0	0.00	0
0.00	0	1.00	77,396	1.00	79,486	9025 - Operations Supervisor	34.64	51.96	1.00	82,109	0.00	0	0.00	0
1.00	124,441	2.00	245,709	2.00	244,354	9146 - Planner Principal	48.58	72.88	2.00	261,815	0.00	0	0.00	0
1.00	146,003	1.00	155,947	1.00	164,326	9338 - Finance Manager Senior	58.85	94.16	1.00	174,330	0.00	0	0.00	0
4.00	376,258	4.00	374,971	5.00	497,990	9361 - Program Supervisor	42.44	65.03	5.00	501,168	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	209,859	1.00	217,574	1.00	243,296	9610 - Department Director 1	75.50	120.81	1.00	252,245	0.00	0	0.00	0
3.00	344,140	2.50	285,160	2.50	301,620	9615 - Manager 1	45.41	68.11	2.50	317,809	0.00	0	0.00	0
1.00	178,206	1.00	162,620	1.00	171,357	9619 - Deputy Director	63.56	101.69	1.00	181,790	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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	139,256	1.00	144,409	1.00	156,733	9666 - Elections Manager	52.47	78.71	1.00	164,337	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	113,674	1.50	167,249	1.50	171,531	9710 - Management Analyst	39.66	59.49	0.50	62,106	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	136,094	1.00	145,364	1.50	210,613	9746 - Veterinarian	56.67	85.00	1.50	254,023	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	-6,813	0.00	-97,846	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	57,522	0.00	0	0.00	0
112.77	**8,951,378**	**115.77**	**9,378,786**	**118.79**	**9,766,639**	**TOTAL BUDGET**			**114.14**	**10,055,377**	**0.00**	**0**	**0.00**	**0**

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	0	0
64,425	110,867	102,751	102,751	60100 - Temporary	236,742	0	0
237,000	180,222	204,500	204,500	60110 - Overtime	228,500	0	0
17,182	7,861	9,500	9,500	60120 - Premium	12,476	0	0
1,687,295	1,720,582	2,521,894	2,521,894	60130 - Salary Related	2,821,440	0	0
15,517	24,695	8,713	8,713	60135 - Non Base Fringe	54,401	0	0
1,353,148	1,391,409	1,913,360	1,913,360	60140 - Insurance Benefits	2,091,392	0	0
1,391	17,648	2,261	2,261	60145 - Non Base Insurance	33,818	0	0
7,705,617	**7,838,752**	**10,721,607**	**10,721,607**	**TOTAL Personnel**	**12,076,728**	**0**	**0**
36,731,085	36,725,539	38,330,939	38,330,939	60150 - County Match & Sharing	36,371,441	0	0
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	0	0
44,818,429	**43,463,083**	**51,250,485**	**51,250,485**	**TOTAL Contractual Services**	**49,685,493**	**0**	**0**
46,372	168,766	20,000	20,000	60190 - Utilities	21,000	0	0
13,901	10,719	11,616	11,616	60200 - Communications	5,824	0	0
12,053	24,528	22,800	22,800	60210 - Rentals	28,500	0	0
0	413	352,000	352,000	60220 - Repairs & Maintenance	525,000	0	0
1,072,727	1,174,132	992,541	992,541	60240 - Supplies	1,130,273	0	0
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	0	0
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	0	0
456	494	0	0	60320 - Refunds	0	0	0
16,755	20,726	18,530	18,530	60340 - Dues & Subscriptions	8,900	0	0
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**	**0**	**0**
1,270,099	1,058,117	1,733,664	1,733,664	60350 - Indirect Expense	1,725,179	0	0
68,226	77,956	75,841	75,841	60370 - Internal Service Telecommunications	71,041	0	0
789,870	777,671	785,366	785,366	60380 - Internal Service Data Processing	784,534	0	0
1,306,388	1,649,540	1,845,322	1,845,322	60411 - Internal Service Fleet Services	1,606,534	0	0
4,364	3,070	5,620	5,620	60412 - Internal Service Motor Pool	4,693	0	0
987,040	1,214,985	1,659,201	1,659,201	60430 - Internal Service Facilities & Property Management	1,694,672	0	0
2,395	58,925	128,112	128,112	60432 - Internal Service Enhanced Building Services	122,300	0	0
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	0	0
291,832	291,832	291,832	291,832	60450 - Internal Service Capital Debt Retirement Fund	0	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
3,912	9,470	6,189	6,189	60461 - Internal Service Distribution	5,110	0	0
5,698	13,882	15,786	15,786	60462 - Internal Service Records	12,615	0	0
4,801,309	**5,538,257**	**7,800,950**	**7,800,950**	**TOTAL Internal Services**	**7,289,129**	**0**	**0**
0	0	125,000	125,000	60520 - Land - Expenditure	180,000	0	0
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**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.10	6,242	0.00	0	0.50	29,639	6020 - Program Technician	29.24	35.81	0.50	30,527	0.00	0	0.00	0
1.00	87,397	1.10	102,548	1.05	102,851	6021 - Program Specialist	40.20	49.40	1.05	107,842	0.00	0	0.00	0
2.00	148,686	2.00	154,720	2.00	158,312	6029 - Finance Specialist 1	31.88	39.04	2.00	163,032	0.00	0	0.00	0
1.00	97,021	1.00	103,857	1.00	109,432	6031 - Contract Specialist Senior	43.91	53.98	0.99	111,583	0.00	0	0.00	0
2.00	197,764	2.00	208,821	1.85	200,651	6032 - Finance Specialist Senior	43.91	53.98	1.85	208,514	0.00	0	0.00	0
0.45	41,334	1.43	143,309	1.50	157,724	6063 - Project Manager Represented	46.53	57.28	1.50	167,290	0.00	0	0.00	0
2.15	198,262	2.45	240,132	2.35	242,545	6076 - Transportation Planning Specialist	43.91	53.98	2.45	257,957	0.00	0	0.00	0
1.70	167,174	2.00	197,252	0.96	100,289	6078 - Planner Senior	45.18	55.62	1.00	110,798	0.00	0	0.00	0
1.00	106,279	0.75	82,653	0.75	84,564	6088 - Program Specialist Senior	45.18	55.62	0.75	87,101	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6092 - Maintenance Worker	24.57	30.12	1.00	60,176	0.00	0	0.00	0
6.00	438,804	6.00	464,514	6.00	481,615	6096 - Maintenance Specialist Senior	34.75	42.60	6.00	508,148	0.00	0	0.00	0
3.00	207,109	3.00	216,860	3.00	223,875	6098 - Striper Operator	30.12	36.81	3.00	230,577	0.00	0	0.00	0
1.00	70,345	1.00	75,210	1.00	71,691	6105 - Vegetation Specialist	33.79	41.37	1.00	75,989	0.00	0	0.00	0
1.00	97,259	1.00	103,857	1.00	109,432	6111 - Procurement Analyst Senior	43.91	53.98	1.00	108,118	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	76,818	1.00	79,657	1.00	81,495	6177 - Maintenance Specialist 2	32.82	40.20	1.00	79,809	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	149,706	1.00	82,580	1.10	93,635	6232 - Engineering Technician 2	34.75	42.60	1.75	146,742	0.00	0	0.00	0
3.00	283,195	2.50	244,713	3.60	347,283	6233 - Engineering Technician 3	40.20	49.40	4.50	438,127	0.00	0	0.00	0
1.00	109,432	1.00	113,504	1.00	116,114	6234 - Transportation Project Specialist	46.53	57.28	1.00	119,600	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6235 - Engineer 1	46.53	57.28	0.60	68,482	0.00	0	0.00	0
3.30	384,609	3.23	393,947	3.05	383,671	6236 - Engineer 2	53.98	66.44	3.05	423,117	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	92,779	1.00	102,103	1.00	107,581	6501 - Business Analyst Senior	47.95	59.04	1.00	114,137	0.00	0	0.00	0
0.50	47,475	0.50	35,350	0.50	36,305	9005 - Administrative Analyst Senior	37.06	55.60	0.50	50,207	0.00	0	0.00	0
0.67	82,009	1.25	155,767	1.49	196,484	9146 - Planner Principal	48.58	72.88	1.48	202,671	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9335 - Finance Supervisor	42.44	65.03	0.99	115,869	0.00	0	0.00	0
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

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	126,938	9364 - Manager 2	48.58	72.88	1.00	128,564	0.00	0	0.00	0
0.80	103,988	0.50	72,033	0.50	73,978	9365 - Manager Senior	52.47	78.71	0.49	75,273	0.00	0	0.00	0
0.00	0	0.25	32,218	0.25	34,518	9615 - Manager 1	45.41	68.11	0.25	35,552	0.00	0	0.00	0
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	0.00	0	0.00	0
0.40	77,726	0.38	75,564	0.35	72,151	9676 - County Engineer	68.64	109.82	0.48	106,997	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9710 - Management Analyst	39.66	59.49	1.25	155,265	0.00	0	0.00	0
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	0	0.00	0
63.52	**5,433,367**	**63.28**	**5,621,659**	**64.45**	**5,958,628**	**TOTAL BUDGET**			**68.03**	**6,597,959**	**0.00**	**0**	**0.00**	**0**

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	0
0	**0**	**462,551**	**462,551**	**TOTAL Contractual Services**	**0**	**0**	**0**
0	**0**	**462,551**	**462,551**	**TOTAL FUND 1503: Bicycle Path Construction Fund**	**0**	**0**	**0**

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	0	0
0	297	0	0	60110 - Overtime	0	0	0
23,049	23,467	37,648	37,648	60130 - Salary Related	41,869	0	0
18,535	19,146	27,843	27,843	60140 - Insurance Benefits	30,218	0	0
103,967	**106,107**	**159,212**	**159,212**	**TOTAL Personnel**	**174,758**	**0**	**0**
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	0	0
16,490	230,759	237,075	237,075	60568 - External Loans Remittances	240,000	0	0
915,768	**1,273,563**	**1,860,380**	**1,860,380**	**TOTAL Contractual Services**	**2,179,889**	**0**	**0**
1,365	0	17,796	17,796	60240 - Supplies	83,409	0	0
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**	**0**	**0**
18,174	15,248	28,991	28,991	60350 - Indirect Expense	28,729	0	0
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	0	0
31,232	**15,248**	**90,187**	**90,187**	**TOTAL Internal Services**	**100,143**	**0**	**0**
1,086,162	**1,436,307**	**2,127,575**	**2,127,575**	**TOTAL FUND 1505: Federal/State Program Fund**	**2,538,199**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6031 - Contract Specialist Senior	43.91	53.98	0.01	1,128	0.00	0	0.00	0
0.00	0	0.00	0	0.15	16,098	6032 - Finance Specialist Senior	43.91	53.98	0.15	16,907	0.00	0	0.00	0
0.23	20,052	0.23	20,487	0.21	19,280	6075 - Planner 2	40.20	49.40	0.21	19,578	0.00	0	0.00	0
0.80	71,524	0.50	47,621	0.50	50,197	6076 - Transportation Planning Specialist	43.91	53.98	0.50	53,271	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9335 - Finance Supervisor	42.44	65.03	0.01	1,170	0.00	0	0.00	0
1.08	**97,696**	**0.73**	**68,108**	**0.93**	**93,721**	**TOTAL BUDGET**			**0.98**	**102,671**	**0.00**	**0**	**0.00**	**0**

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	0	0
10,195	109,873	118,607	118,607	60100 - Temporary	50,000	0	0
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	0	0
1,268	38,984	40,363	40,363	60135 - Non Base Fringe	16,500	0	0
27,642	27,768	30,573	30,573	60140 - Insurance Benefits	20,395	0	0
223	29,229	29,637	29,637	60145 - Non Base Insurance	10,150	0	0
185,622	**340,097**	**372,527**	**372,527**	**TOTAL Personnel**	**200,124**	**0**	**0**
630,799	136,698	655,800	655,800	60170 - Professional Services	471,986	0	0
630,799	**136,698**	**655,800**	**655,800**	**TOTAL Contractual Services**	**471,986**	**0**	**0**
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	0	0
0	2,475	80,000	80,000	60246 - Medical & Dental Supplies	80,000	0	0
981	0	10,000	10,000	60250 - Food	10,000	0	0
0	0	2,000	2,000	60290 - Software, Subscription Computing, Maintenance	2,000	0	0
0	0	20,000	20,000	60310 - Pharmaceuticals	20,000	0	0
29,971	23,840	40,909	40,909	60320 - Refunds	45,294	0	0
-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**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	**102,898**	**1.00**	**106,968**	**1.00**	**109,432**	**TOTAL BUDGET**			**0.65**	**73,262**	**0.00**	**0**	**0.00**	**0**

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	0	0
182,788	115,993	143,920	143,920	60100 - Temporary	143,920	0	0
110,283	129,798	235,000	235,000	60110 - Overtime	131,000	0	0
111,079	93,616	102,500	102,500	60120 - Premium	103,460	0	0
1,120,662	1,271,903	1,544,590	1,544,590	60130 - Salary Related	1,769,421	0	0
80,770	52,424	12,204	12,204	60135 - Non Base Fringe	38,116	0	0
853,128	1,008,792	1,104,261	1,104,261	60140 - Insurance Benefits	1,239,871	0	0
5,050	3,419	3,166	3,166	60145 - Non Base Insurance	3,166	0	0
5,214,842	**5,881,079**	**6,562,124**	**6,562,124**	**TOTAL Personnel**	**7,439,260**	**0**	**0**
5,070,580	8,041,119	23,220,375	23,220,375	60170 - Professional Services	2,676,754	0	0
5,070,580	**8,041,119**	**23,220,375**	**23,220,375**	**TOTAL Contractual Services**	**2,676,754**	**0**	**0**
102,677	96,475	100,000	100,000	60190 - Utilities	80,000	0	0
12,746	3,204	1,944	1,944	60200 - Communications	1,960	0	0
50,685	48,182	40,000	40,000	60210 - Rentals	40,000	0	0
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	0	0
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	0	0
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	0	0
200	0	0	0	60320 - Refunds	0	0	0
2,369	3,972	100,150	100,150	60340 - Dues & Subscriptions	10,000	0	0
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**	**0**	**0**
850,373	762,709	1,023,710	1,023,710	60350 - Indirect Expense	1,042,931	0	0
35,227	39,169	38,951	38,951	60370 - Internal Service Telecommunications	38,001	0	0
491,880	430,970	444,091	444,091	60380 - Internal Service Data Processing	443,289	0	0
223,768	304,556	243,823	243,823	60411 - Internal Service Fleet Services	262,036	0	0
862	919	1,862	1,862	60412 - Internal Service Motor Pool	68	0	0
423,405	412,533	497,332	497,332	60430 - Internal Service Facilities & Property Management	503,497	0	0
11	19,236	48,488	48,488	60432 - Internal Service Enhanced Building Services	110,431	0	0
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	0	0
7,401	11,160	9,100	9,100	60461 - Internal Service Distribution	8,168	0	0
8,014	11,820	19,097	19,097	60462 - Internal Service Records	12,139	0	0
2,088,879	**2,027,731**	**3,085,731**	**3,085,731**	**TOTAL Internal Services**	**3,012,966**	**0**	**0**
104,258	53,373	0	0	60550 - Capital Equipment - Expenditure	0	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
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	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.70	40,045	0.25	14,323	0.35	21,260	6002 - Office Assistant Senior	29.22	35.78	0.29	18,811	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	74,604	1.00	77,360	1.00	79,156	6029 - Finance Specialist 1	31.88	39.04	1.00	81,516	0.00	0	0.00	0
1.00	103,147	1.00	106,968	1.00	109,432	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
7.00	359,104	7.00	376,795	7.00	387,926	6059 - Bridge Operator	23.23	28.40	7.00	397,483	0.00	0	0.00	0
9.00	668,956	8.00	631,532	8.00	644,566	6060 - Bridge Maintenance Specialist	33.79	41.37	10.00	824,276	0.00	0	0.00	0
0.45	41,334	0.43	41,706	0.50	51,722	6063 - Project Manager Represented	46.53	57.28	0.50	54,853	0.00	0	0.00	0
0.05	4,674	0.05	5,005	0.15	15,824	6076 - Transportation Planning Specialist	43.91	53.98	0.05	5,595	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	70,950	1.00	72,579	6176 - Maintenance Specialist 1	29.24	35.81	1.00	74,771	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6211 - Right Of Way Agent Senior	46.53	57.28	0.25	26,570	0.00	0	0.00	0
1.00	72,516	1.00	77,360	0.90	65,474	6232 - Engineering Technician 2	34.75	42.60	0.25	19,264	0.00	0	0.00	0
3.00	257,138	3.50	320,842	2.40	231,566	6233 - Engineering Technician 3	40.20	49.40	1.50	152,775	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6234 - Transportation Project Specialist	46.53	57.28	1.00	106,280	0.00	0	0.00	0
2.10	212,693	2.15	228,138	2.00	221,439	6235 - Engineer 1	46.53	57.28	2.20	261,482	0.00	0	0.00	0
1.75	196,951	1.97	233,595	1.75	215,616	6236 - Engineer 2	53.98	66.44	1.95	265,432	0.00	0	0.00	0
0.90	107,678	1.00	127,744	0.75	107,177	6311 - Engineer 3	60.75	74.74	1.00	156,058	0.00	0	0.00	0
0.50	47,475	0.50	35,350	0.50	36,305	9005 - Administrative Analyst Senior	37.06	55.60	0.50	50,207	0.00	0	0.00	0
0.28	34,272	0.75	93,757	0.48	63,478	9146 - Planner Principal	48.58	72.88	0.48	66,642	0.00	0	0.00	0
1.00	113,674	1.00	117,880	1.00	127,940	9361 - Program Supervisor	42.44	65.03	1.00	135,730	0.00	0	0.00	0
0.20	25,997	0.50	72,033	0.50	73,978	9365 - Manager Senior	52.47	78.71	0.49	75,273	0.00	0	0.00	0
1.00	124,272	0.90	115,984	1.10	151,878	9615 - Manager 1	45.41	68.11	1.25	177,761	0.00	0	0.00	0
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	0.00	0	0.00	0
0.40	77,726	0.38	75,564	0.35	72,151	9676 - County Engineer	68.64	109.82	0.48	106,997	0.00	0	0.00	0
0.00	0	0.00	0	0.25	30,149	9710 - Management Analyst	39.66	59.49	0.25	31,053	0.00	0	0.00	0
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	0	0.00	0
36.13	**3,041,055**	**37.92**	**3,460,532**	**36.38**	**3,416,483**	**TOTAL BUDGET**			**39.83**	**4,010,306**	**0.00**	**0**	**0.00**	**0**

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	0	0
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	0	0
250,277	265,078	298,491	298,491	60140 - Insurance Benefits	309,318	0	0
1,414,780	**1,497,763**	**1,706,196**	**1,706,196**	**TOTAL Personnel**	**1,809,143**	**0**	**0**
1,900	2,178	29,999	29,999	60170 - Professional Services	10,000	0	0
1,900	**2,178**	**29,999**	**29,999**	**TOTAL Contractual Services**	**10,000**	**0**	**0**
440	0	0	0	60200 - Communications	0	0	0
1,045	2,116	3,000	3,000	60210 - Rentals	6,000	0	0
0	0	10,000	10,000	60220 - Repairs & Maintenance	10,000	0	0
9,655	16,294	15,252	15,252	60240 - Supplies	30,004	0	0
157	3,950	5,000	5,000	60246 - Medical & Dental Supplies	5,000	0	0
2,609	2,350	10,000	10,000	60260 - Training & Non-Local Travel	10,000	0	0
3,818	4,023	14,000	14,000	60290 - Software, Subscription Computing, Maintenance	14,000	0	0
2,072	1,904	4,000	4,000	60340 - Dues & Subscriptions	4,000	0	0
140,977	162,874	138,754	138,754	60355 - Project Overhead	179,136	0	0
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	0	0
14,623	**9,913**	**61,252**	**61,252**	**TOTAL Materials & Supplies**	**79,004**	**0**	**0**
247,304	215,264	310,699	310,699	60350 - Indirect Expense	297,423	0	0
7,829	6,848	8,522	8,522	60370 - Internal Service Telecommunications	8,684	0	0
121,208	106,685	104,781	104,781	60380 - Internal Service Data Processing	127,382	0	0
11,788	15,895	15,477	15,477	60411 - Internal Service Fleet Services	19,665	0	0
19	0	76	76	60412 - Internal Service Motor Pool	55	0	0
97,633	93,292	113,704	113,704	60430 - Internal Service Facilities & Property Management	115,363	0	0
95	3,996	12,351	12,351	60432 - Internal Service Enhanced Building Services	13,286	0	0
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	0	0
1,467	1,642	1,820	1,820	60461 - Internal Service Distribution	1,635	0	0
15	2,239	2,200	2,200	60462 - Internal Service Records	1,865	0	0
490,503	**466,962**	**614,630**	**614,630**	**TOTAL Internal Services**	**630,358**	**0**	**0**
145,978	0	0	0	60550 - Capital Equipment - Expenditure	110,000	0	0
10,043	0	0	0	60555 - Capital Software	0	0	0
156,021	**0**	**0**	**0**	**TOTAL Capital Outlay**	**110,000**	**0**	**0**
2,077,827	**1,976,815**	**2,412,077**	**2,412,077**	**TOTAL FUND 1512: Land Corner Preservation Fund**	**2,638,505**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	106,279	1.00	110,205	1.00	112,752	6091 - Survey Specialist	46.53	57.28	1.00	119,600	0.00	0	0.00	0
3.00	239,556	3.00	237,656	3.00	245,299	6232 - Engineering Technician 2	34.75	42.60	3.00	262,037	0.00	0	0.00	0
3.00	265,764	3.00	268,390	3.00	281,128	6233 - Engineering Technician 3	40.20	49.40	3.00	297,506	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9365 - Manager Senior	52.47	78.71	0.02	2,293	0.00	0	0.00	0
1.00	139,256	1.00	148,741	1.00	156,734	9649 - County Surveyor	52.47	78.71	1.00	164,337	0.00	0	0.00	0
1.00	119,889	1.00	128,054	1.00	134,935	9674 - Survey Supervisor	45.41	68.11	1.00	142,209	0.00	0	0.00	0
10.00	**928,015**	**10.00**	**954,715**	**10.00**	**995,792**	**TOTAL BUDGET**			**10.02**	**1,056,847**	**0.00**	**0**	**0.00**	**0**

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	0	0
301,115	**1,784,150**	**869,903**	**869,903**	**TOTAL Contractual Services**	**884,874**	**0**	**0**
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**	**0**	**0**

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**

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	0	0
8,585,332	**8,585,173**	**8,583,523**	**8,583,523**	**TOTAL Internal Services**	**8,586,123**	**0**	**0**
8,586,742	**8,585,173**	**8,583,523**	**8,583,523**	**TOTAL FUND 2511: Sellwood Bridge Replacement Fund**	**8,586,123**	**0**	**0**

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	0	0
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	0	0
91,487	119,699	171,496	171,496	60140 - Insurance Benefits	32,299	0	0
642,916	**798,040**	**1,216,903**	**1,216,903**	**TOTAL Personnel**	**237,292**	**0**	**0**
13,882,143	27,292,725	25,976,942	25,976,942	60170 - Professional Services	12,466,864	0	0
13,882,143	**27,292,725**	**25,976,942**	**25,976,942**	**TOTAL Contractual Services**	**12,466,864**	**0**	**0**
1,800	195	0	0	60210 - Rentals	0	0	0
18,684	9,512	12,123	12,123	60240 - Supplies	900	0	0
5,119	5,816	0	0	60290 - Software, Subscription Computing, Maintenance	50,000	0	0
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**	**0**	**0**
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	0	0
0	75	523,744	523,744	60440 - Internal Service Other	84,196	0	0
4,892,506	4,893,505	4,892,506	4,892,506	60450 - Internal Service Capital Debt Retirement Fund	4,892,506	0	0
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**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.35	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	0.00	0	0.00	0
0.20	38,863	0.25	50,376	0.30	61,844	9676 - County Engineer	68.64	109.82	0.05	11,263	0.00	0	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	0	0.00	0
3.50	**423,502**	**5.30**	**691,399**	**4.95**	**699,515**	**TOTAL BUDGET**			**0.85**	**144,653**	**0.00**	**0**	**0.00**	**0**

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	0	0
277,451	341,689	63,084	63,084	60100 - Temporary	20,881	0	0
54,157	55,537	88,676	88,676	60110 - Overtime	69,385	0	0
11,234	3,501	0	0	60120 - Premium	6,024	0	0
1,826,444	2,067,400	2,366,404	2,366,404	60130 - Salary Related	2,385,508	0	0
53,061	108,844	12,073	12,073	60135 - Non Base Fringe	1,855	0	0
1,236,266	1,378,360	1,490,507	1,490,507	60140 - Insurance Benefits	1,442,049	0	0
43,820	25,580	23,513	23,513	60145 - Non Base Insurance	395	0	0
8,330,954	**9,284,450**	**9,805,771**	**9,805,771**	**TOTAL Personnel**	**9,645,611**	**0**	**0**
41,373	26,438	60,668	60,668	60170 - Professional Services	149,777	0	0
41,373	**26,438**	**60,668**	**60,668**	**TOTAL Contractual Services**	**149,777**	**0**	**0**
20,225	17,356	27,183	27,183	60200 - Communications	36,715	0	0
7,072	13,945	6,584	6,584	60210 - Rentals	6,979	0	0
46,371	26,245	60,542	60,542	60240 - Supplies	69,015	0	0
13,480	6,566	66,220	66,220	60260 - Training & Non-Local Travel	57,373	0	0
48	13	1,022	1,022	60270 - Local Travel	1,053	0	0
8,273	2,010	2,555	2,555	60290 - Software, Subscription Computing, Maintenance	2,708	0	0
25	0	0	0	60330 - Claims Paid	0	0	0
2,246	2,296	3,820	3,820	60340 - Dues & Subscriptions	4,049	0	0
97,740	**68,432**	**167,926**	**167,926**	**TOTAL Materials & Supplies**	**177,892**	**0**	**0**
61,960	52,790	70,840	70,840	60370 - Internal Service Telecommunications	73,206	0	0
539,515	627,789	701,585	701,585	60380 - Internal Service Data Processing	624,378	0	0
336	483	376	376	60412 - Internal Service Motor Pool	858	0	0
85,283	83,284	70,272	70,272	60430 - Internal Service Facilities & Property Management	75,810	0	0
19,366	15,612	20,291	20,291	60432 - Internal Service Enhanced Building Services	19,757	0	0
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	0	0
18,617	26,880	22,214	22,214	60462 - Internal Service Records	22,654	0	0
961,224	**811,731**	**885,614**	**885,614**	**TOTAL Internal Services**	**816,712**	**0**	**0**
9,431,291	**10,191,051**	**10,919,979**	**10,919,979**	**TOTAL FUND 1000: General Fund**	**10,789,992**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
4.00	338,778	4.00	340,977	3.00	256,528	6030 - Finance Specialist 2	36.81	45.18	2.00	179,902	0.00	0	0.00	0
4.00	369,418	4.00	383,180	5.00	511,799	6031 - Contract Specialist Senior	43.91	53.98	5.00	532,003	0.00	0	0.00	0
4.00	389,084	4.00	406,615	5.00	519,324	6032 - Finance Specialist Senior	43.91	53.98	6.00	658,190	0.00	0	0.00	0
5.00	539,514	5.00	554,866	4.00	454,600	6063 - Project Manager Represented	46.53	57.28	4.00	471,513	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	509,370	5.00	511,518	4.00	420,990	6111 - Procurement Analyst Senior	43.91	53.98	3.00	324,057	0.00	0	0.00	0
2.00	165,615	2.00	176,603	2.00	178,625	6112 - Procurement Analyst	37.95	46.53	2.00	186,560	0.00	0	0.00	0
1.00	92,793	1.00	96,226	1.00	98,443	9006 - Administrative Analyst (NR)	32.37	48.56	1.00	101,395	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	277,186	2.00	277,705	2.00	290,266	9336 - Finance Manager	52.47	78.71	2.00	323,263	0.00	0	0.00	0
2.00	324,859	2.00	336,876	2.00	365,072	9338 - Finance Manager Senior	58.85	94.16	2.00	381,671	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	230,846	1.00	239,387	1.00	259,816	9613 - Department Director 2	83.05	132.89	1.00	277,469	0.00	0	0.00	0
1.00	178,448	1.00	186,577	1.00	200,843	9619 - Deputy Director	63.56	101.69	1.00	212,326	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	113,674	1.00	112,152	1.00	118,177	9710 - Management Analyst	39.66	59.49	1.00	124,212	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	248,544	3.00	376,424	3.00	388,739	9730 - Budget Analyst Senior	42.44	65.03	3.00	404,259	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	-263,403	0.00	-17,276	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	7,382	0.00	0	0.00	0
49.00	**5,396,719**	**51.00**	**5,565,478**	**48.00**	**5,761,514**	**TOTAL BUDGET**			**45.00**	**5,719,514**	**0.00**	**0**	**0.00**	**0**

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	126,000	126,000	60550 - Capital Equipment - Expenditure	126,000	0	0
0	**0**	**126,000**	**126,000**	**TOTAL Capital Outlay**	**126,000**	**0**	**0**
22,327	**17,263**	**126,000**	**126,000**	**TOTAL FUND 1505: Federal/State Program Fund**	**126,000**	**0**	**0**

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**

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	0	0
0	**0**	**580,027**	**580,027**	**TOTAL Capital Outlay**	**602,579**	**0**	**0**
0	**0**	**580,027**	**580,027**	**TOTAL FUND 2503: Asset Replacement Revolving Fund**	**602,579**	**0**	**0**

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	0	0
3,599,716	**1,611,908**	**13,296,443**	**13,296,443**	**TOTAL Contractual Services**	**14,393,163**	**0**	**0**
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**	**0**	**0**

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	0	0
4,817,866	**20,601,691**	**45,491,471**	**45,491,471**	**TOTAL Contractual Services**	**37,835,611**	**0**	**0**
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**	**0**	**0**

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	0	0
124,794	207,600	327,245	327,245	60100 - Temporary	1,088,350	0	0
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	0	0
31,416	44,977	134,361	134,361	60135 - Non Base Fringe	344,081	0	0
136,940	191,273	134,043	134,043	60140 - Insurance Benefits	34,276	0	0
26,889	44,826	90,190	90,190	60145 - Non Base Insurance	335,269	0	0
1,202,958	**1,651,937**	**1,556,737**	**1,556,737**	**TOTAL Personnel**	**2,028,364**	**0**	**0**
1,693,752	2,447,924	12,877,487	12,877,487	60170 - Professional Services	11,669,025	0	0
1,693,752	**2,447,924**	**12,877,487**	**12,877,487**	**TOTAL Contractual Services**	**11,669,025**	**0**	**0**
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	0	0
75,717	**1,719**	**200,000**	**200,000**	**TOTAL Materials & Supplies**	**866,320**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
27,810	52,033	116,114	116,114	60100 - Temporary	109,432	0	0
4,520	22,431	2,000	2,000	60110 - Overtime	2,000	0	0
11,712	17,688	10,000	10,000	60120 - Premium	10,000	0	0
326,260	375,952	620,347	620,347	60130 - Salary Related	676,086	0	0
3,371	7,869	46,596	46,596	60135 - Non Base Fringe	44,539	0	0
237,758	275,799	405,744	405,744	60140 - Insurance Benefits	436,655	0	0
5,863	13,034	30,774	30,774	60145 - Non Base Insurance	30,880	0	0
1,495,815	**1,728,506**	**2,717,429**	**2,717,429**	**TOTAL Personnel**	**2,907,352**	**0**	**0**
10,439,907	9,324,259	42,964,414	42,964,414	60170 - Professional Services	38,637,883	0	0
10,439,907	**9,324,259**	**42,964,414**	**42,964,414**	**TOTAL Contractual Services**	**38,637,883**	**0**	**0**
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	0	0
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	0	0
297,256	459,578	1,171,671	1,171,671	60355 - Project Overhead	1,084,004	0	0
-750,974	-837,580	-1,171,671	-1,171,671	69000 - Offset, Project Overhead	-1,084,004	0	0
-212,380	**-230,550**	**121,866**	**121,866**	**TOTAL Materials & Supplies**	**92,000**	**0**	**0**
907,643	948,445	1,116,373	1,116,373	60360 - Internal Service Administrative Hub	1,104,576	0	0
11,024	13,382	12,722	12,722	60370 - Internal Service Telecommunications	14,586	0	0
148,382	132,802	216,936	216,936	60380 - Internal Service Data Processing	212,541	0	0
47,428	42,441	46,459	46,459	60411 - Internal Service Fleet Services	49,459	0	0
144,411	146,198	162,478	162,478	60430 - Internal Service Facilities & Property Management	181,801	0	0
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**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	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
0.00	0	0.00	0	2.00	232,228	6220 - Construction Project Manager	46.53	57.28	11.00	1,251,925	0.00	0	0.00	0
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	0.00	0	0.00	0
0.50	44,676	0.50	47,719	0.50	50,283	9005 - Administrative Analyst Senior	37.06	55.60	0.50	53,345	0.00	0	0.00	0
0.80	99,418	1.00	125,609	1.00	136,377	9615 - Manager 1	45.41	68.11	1.00	142,209	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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**

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**

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	0	0
67,907	201,019	586,875	586,875	60100 - Temporary	115,593	0	0
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	0	0
8,331	55,741	230,880	230,880	60135 - Non Base Fringe	47,046	0	0
614,274	590,759	568,638	568,638	60140 - Insurance Benefits	481,007	0	0
15,958	50,059	163,914	163,914	60145 - Non Base Insurance	44,788	0	0
4,271,270	**4,231,120**	**4,864,218**	**4,864,218**	**TOTAL Personnel**	**3,483,473**	**0**	**0**
0	0	0	0	60160 - Pass-Through & Program Support	5,020,000	0	0
111,395,318	104,472,927	116,662,073	116,462,073	60170 - Professional Services	33,764,851	0	0
111,395,318	**104,472,927**	**116,662,073**	**116,462,073**	**TOTAL Contractual Services**	**38,784,851**	**0**	**0**
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	0	0
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	0	0
1,146	1,838	1,500	1,500	60270 - Local Travel	250	0	0
54,611	26,430	18,100	18,100	60290 - Software, Subscription Computing, Maintenance	100,971	0	0
412,268	376,514	436,115	436,115	60355 - Project Overhead	425,813	0	0
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	0	0
8,783,485	**4,847,380**	**14,936,592**	**15,016,592**	**TOTAL Materials & Supplies**	**10,756,586**	**0**	**0**
55,948	91,759	366,109	366,109	60360 - Internal Service Administrative Hub	362,950	0	0
10,712	11,882	15,541	15,541	60370 - Internal Service Telecommunications	18,739	0	0
149,449	169,020	140,367	140,367	60380 - Internal Service Data Processing	106,270	0	0
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	0	0
37,607	20,026	25,538	25,538	60432 - Internal Service Enhanced Building Services	12,440	0	0
768,766	845,946	715,300	715,300	60435 - Internal Service Facilities Service Requests	655,919	0	0
1,850,765	91,788	104,260	104,260	60440 - Internal Service Other	761,600	0	0
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**	**0**	**0**
2,295,357	620,907	2,047,560	2,167,560	60550 - Capital Equipment - Expenditure	125,000	0	0

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	0	0
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	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	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	85,518	1.00	91,315	1.00	96,243	6021 - Program Specialist	40.20	49.40	1.00	96,215	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	2.00	220,925	6221 - Construction Project Manager Senior	52.41	64.47	1.00	117,001	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	174,202	1.00	186,067	1.00	190,875	9453 - IT Manager 2	58.85	94.16	1.00	196,598	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
18.00	**2,786,033**	**14.00**	**2,700,870**	**12.00**	**2,325,844**	**TOTAL BUDGET**			**9.00**	**1,977,068**	**0.00**	**0**	**0.00**	**0**

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	0	0
122,823	**3,024,932**	**13,229,831**	**13,229,831**	**TOTAL Contractual Services**	**10,619,281**	**0**	**0**
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	0	0
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**	**0**	**0**
192,005	**3,220,194**	**13,407,092**	**13,407,092**	**TOTAL FUND 2518: Justice Center Capital Fund**	**10,699,985**	**0**	**0**

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	0	0
5,865,418	**5,069,907**	**10,492,017**	**4,102,537**	**TOTAL Contractual Services**	**2,473,758**	**0**	**0**
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**	**0**	**0**

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	0	0
0	**42,670**	**3,446,128**	**3,446,128**	**TOTAL Contractual Services**	**3,304,926**	**0**	**0**
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**	**0**	**0**

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	0	0
0	**633,050**	**14,740,000**	**14,740,000**	**TOTAL Contractual Services**	**24,497,032**	**0**	**0**
0	0	0	0	60240 - Supplies	213	0	0
0	2,970	0	0	60355 - Project Overhead	0	0	0
0	**2,970**	**0**	**0**	**TOTAL Materials & Supplies**	**213**	**0**	**0**
0	0	0	0	60432 - Internal Service Enhanced Building Services	2,753	0	0
0	64,361	0	0	60435 - Internal Service Facilities Service Requests	0	0	0
0	**64,361**	**0**	**0**	**TOTAL Internal Services**	**2,753**	**0**	**0**
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**	**0**	**0**

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	0	0
0	**0**	**0**	**0**	**TOTAL Contractual Services**	**5,000,000**	**0**	**0**
0	**0**	**0**	**0**	**TOTAL FUND 2522: Vector Control Relocation Capital Fund**	**5,000,000**	**0**	**0**

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	0	0
2,622	2,592	0	0	60100 - Temporary	0	0	0
83,906	73,729	25,163	25,163	60110 - Overtime	31,255	0	0
14,654	13,015	16,370	16,370	60120 - Premium	11,667	0	0
418,827	457,475	506,183	506,183	60130 - Salary Related	539,133	0	0
268	230	0	0	60135 - Non Base Fringe	0	0	0
340,879	370,577	408,473	408,473	60140 - Insurance Benefits	422,478	0	0
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**	**0**	**0**
233,179	280,526	394,574	394,574	60170 - Professional Services	430,671	0	0
233,179	**280,526**	**394,574**	**394,574**	**TOTAL Contractual Services**	**430,671**	**0**	**0**
1,121,467	1,182,815	1,149,116	1,149,116	60190 - Utilities	1,287,734	0	0
1,153	0	480	480	60200 - Communications	509	0	0
2,955	3,056	3,852	3,852	60210 - Rentals	4,083	0	0
412,133	530,258	438,544	438,544	60220 - Repairs & Maintenance	574,825	0	0
829,797	608,826	647,262	647,262	60240 - Supplies	672,956	0	0
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	0	0
24	0	675	675	60270 - Local Travel	715	0	0
19,634	25,808	19,634	19,634	60290 - Software, Subscription Computing, Maintenance	27,356	0	0
0	555	761	761	60340 - Dues & Subscriptions	784	0	0
2,397,864	**2,364,501**	**2,264,728**	**2,264,728**	**TOTAL Materials & Supplies**	**2,590,174**	**0**	**0**
912,883	981,605	1,031,168	1,031,168	60360 - Internal Service Administrative Hub	1,054,115	0	0
16,321	18,969	18,582	18,582	60370 - Internal Service Telecommunications	26,207	0	0
202,825	193,166	229,697	229,697	60380 - Internal Service Data Processing	188,925	0	0
773,808	60,170	128,843	128,843	60411 - Internal Service Fleet Services	33,662	0	0
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	0	0
2,916	49,265	79,025	79,025	60432 - Internal Service Enhanced Building Services	86,524	0	0
31,710	44,845	18,900	18,900	60435 - Internal Service Facilities Service Requests	12,402	0	0
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	0	0
1,851	3,042	3,875	3,875	60462 - Internal Service Records	4,720	0	0
2,788,798	**2,358,119**	**2,481,716**	**2,481,716**	**TOTAL Internal Services**	**2,394,416**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED FTE	FY24 ADOPTED BASE AMT	FY25 ADOPTED FTE	FY25 ADOPTED BASE AMT	FY26 ADOPTED FTE	FY26 ADOPTED BASE AMT	POSITION DETAIL	SALARY MIN	SALARY MAX	FY27 PROPOSED FTE	FY27 PROPOSED BASE AMT	FY27 APPROVED FTE	FY27 APPROVED BASE AMT	FY27 ADOPTED FTE	FY27 ADOPTED 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	0.00	0	0.00	0
1.00	52,722	1.00	54,664	1.00	55,917	6125 - Motor Pool Attendant	22.61	27.59	1.00	57,608	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	96,067	1.00	102,855	1.00	108,374	6456 - Data Analyst Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
0.25	24,855	0.25	26,548	0.25	27,974	9361 - Program Supervisor	42.44	65.03	0.25	29,677	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	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**	**0.00**	**0**	**0.00**	**0**

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	0	0
2,171,947	**3,473,383**	**16,695,365**	**16,695,365**	**TOTAL Capital Outlay**	**15,919,915**	**0**	**0**
2,182,392	**3,758,523**	**16,695,365**	**16,695,365**	**TOTAL FUND 3502: Fleet Asset Replacement Fund**	**15,919,915**	**0**	**0**

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	0	0
788,909	1,051,540	943,871	943,871	60100 - Temporary	1,052,794	0	0
192,052	181,365	45,000	45,000	60110 - Overtime	150,000	0	0
104,148	132,674	128,246	128,246	60120 - Premium	30,500	0	0
8,300,490	8,656,528	10,949,189	10,953,062	60130 - Salary Related	11,267,883	0	0
286,294	298,571	342,125	342,125	60135 - Non Base Fringe	346,997	0	0
4,963,297	5,255,310	6,115,975	6,116,762	60140 - Insurance Benefits	6,126,317	0	0
146,410	182,521	142,554	142,554	60145 - Non Base Insurance	142,840	0	0
36,539,615	**38,540,459**	**45,478,647**	**45,494,393**	**TOTAL Personnel**	**46,346,507**	**0**	**0**
6,785,167	7,790,828	5,065,215	5,049,469	60170 - Professional Services	4,919,120	0	0
6,785,167	**7,790,828**	**5,065,215**	**5,049,469**	**TOTAL Contractual Services**	**4,919,120**	**0**	**0**
50,322	51,531	122,000	122,000	60190 - Utilities	81,760	0	0
1,276,831	1,019,435	2,387,642	2,387,642	60200 - Communications	2,490,083	0	0
70,958	72,416	171,700	171,700	60210 - Rentals	84,704	0	0
2,825	3,160	444,646	444,646	60220 - Repairs & Maintenance	752,213	0	0
2,431,414	3,231,885	3,357,972	3,357,972	60240 - Supplies	2,126,567	0	0
160,871	169,846	170,280	170,280	60260 - Training & Non-Local Travel	172,589	0	0
5,037	3,543	5,400	5,400	60270 - Local Travel	7,832	0	0
11,844,282	13,377,590	15,940,680	15,940,680	60290 - Software, Subscription Computing, Maintenance	16,946,812	0	0
219,643	18,019	6,575	6,575	60340 - Dues & Subscriptions	3,975	0	0
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**	**0**	**0**
3,728,634	4,382,065	4,843,564	4,843,564	60360 - Internal Service Administrative Hub	5,182,613	0	0
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	0	0
753,978	856,696	777,140	777,140	60430 - Internal Service Facilities & Property Management	847,705	0	0
125,234	125,198	195,517	195,517	60432 - Internal Service Enhanced Building Services	190,544	0	0
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	0	0
7,254	27,826	43,117	43,117	60462 - Internal Service Records	46,135	0	0
4,735,095	**5,645,263**	**5,944,345**	**5,944,345**	**TOTAL Internal Services**	**6,346,110**	**0**	**0**
470,553	58,194	3,611,055	3,611,055	60550 - Capital Equipment - Expenditure	4,826,733	0	0
470,553	**58,194**	**3,611,055**	**3,611,055**	**TOTAL Capital Outlay**	**4,826,733**	**0**	**0**
64,592,224	**69,975,914**	**82,706,157**	**82,706,157**	**TOTAL FUND 3503: Information Technology Fund**	**85,105,005**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	112,533	2.00	237,385	3.00	384,777	6064 - Business Systems Analyst	53.98	66.44	3.00	387,725	0.00	0	0.00	0
0.00	0	0.00	0	1.00	72,579	6110 - Inventory/Stores Specialist 2	29.24	35.81	1.00	74,771	0.00	0	0.00	0
2.00	198,022	2.00	208,570	1.00	107,052	6111 - Procurement Analyst Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
1.00	116,093	2.00	240,788	2.00	244,162	6405 - Development Analyst	53.98	66.44	1.00	121,744	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	5.00	591,892	5.00	627,821	6414 - Systems Administrator	53.98	66.44	5.00	643,132	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	318,837	1.00	102,855	2.00	211,563	6417 - Information Specialist 3	45.18	55.62	2.00	231,128	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9455 - Chief Information Officer	83.05	132.89	1.00	250,577	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
5,418	5,334	0	0	60100 - Temporary	0	0	0
913	266	62,531	62,531	60110 - Overtime	22,254	0	0
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	0	0
480	473	0	0	60135 - Non Base Fringe	0	0	0
292,612	342,406	385,849	385,849	60140 - Insurance Benefits	371,866	0	0
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**	**0**	**0**
867,697	1,065,187	904,499	904,499	60170 - Professional Services	1,091,629	0	0
867,697	**1,065,187**	**904,499**	**904,499**	**TOTAL Contractual Services**	**1,091,629**	**0**	**0**
40,000	0	0	0	60190 - Utilities	0	0	0
5,035	2,020	1,550	1,550	60200 - Communications	2,500	0	0
9,917	18,841	10,900	10,900	60210 - Rentals	11,600	0	0
1,975	882	5,361	5,361	60220 - Repairs & Maintenance	5,443	0	0
17,265	54,481	10,138	10,138	60240 - Supplies	16,476	0	0
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	0	0
96,965	103,510	142,443	142,443	60290 - Software, Subscription Computing, Maintenance	144,550	0	0
1,680	1,395	2,488	2,488	60340 - Dues & Subscriptions	2,495	0	0
97	0	0	0	60355 - Project Overhead	0	0	0
182,358	**187,237**	**192,792**	**192,792**	**TOTAL Materials & Supplies**	**201,941**	**0**	**0**
472,003	593,725	613,558	613,558	60360 - Internal Service Administrative Hub	571,587	0	0
9,770	11,470	19,747	19,747	60370 - Internal Service Telecommunications	22,251	0	0
160,125	181,093	216,937	216,937	60380 - Internal Service Data Processing	188,926	0	0
131,748	152,870	125,288	125,288	60411 - Internal Service Fleet Services	113,905	0	0
543	1,574	966	966	60412 - Internal Service Motor Pool	8,535	0	0
708,073	770,577	805,079	805,079	60430 - Internal Service Facilities & Property Management	862,642	0	0
2,461	37,222	62,152	62,152	60432 - Internal Service Enhanced Building Services	69,952	0	0
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**	**0**	**0**
3,985,215	**4,642,367**	**4,905,812**	**4,905,812**	**TOTAL FUND 3504: Mail Distribution Fund**	**5,029,712**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	86,318	1.00	89,533	1.00	84,910	6073 - Data Analyst	36.81	45.18	1.00	90,089	0.00	0	0.00	0
1.00	65,960	1.00	70,602	1.00	72,580	6074 - Data Technician	29.24	35.81	1.00	66,408	0.00	0	0.00	0
1.00	59,449	1.00	63,183	1.00	64,624	6116 - Records Administration Assistant	26.02	31.88	1.00	66,565	0.00	0	0.00	0
6.00	311,958	6.00	325,144	6.00	337,224	6124 - Driver	23.88	29.24	5.00	297,825	0.00	0	0.00	0
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	0.00	0	0.00	0
0.50	49,710	0.50	53,096	0.75	83,923	9361 - Program Supervisor	42.44	65.03	0.75	89,032	0.00	0	0.00	0
1.00	104,788	1.00	108,665	1.00	127,632	9615 - Manager 1	45.41	68.11	1.00	135,402	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
307,555	485,482	176,379	176,379	60100 - Temporary	125,001	0	0
392,386	413,681	342,909	342,909	60110 - Overtime	410,096	0	0
302,443	273,217	138,194	138,194	60120 - Premium	138,194	0	0
4,225,900	4,525,875	4,988,529	4,988,529	60130 - Salary Related	5,084,884	0	0
86,015	138,484	30,076	30,076	60135 - Non Base Fringe	34,446	0	0
2,973,909	3,167,541	3,365,001	3,365,001	60140 - Insurance Benefits	3,356,247	0	0
47,199	78,984	24,365	24,365	60145 - Non Base Insurance	28,107	0	0
18,849,373	**20,002,342**	**20,518,376**	**20,518,376**	**TOTAL Personnel**	**20,722,882**	**0**	**0**
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	0	0
18,854,812	**18,244,884**	**23,042,813**	**23,595,497**	**TOTAL Contractual Services**	**22,733,746**	**0**	**0**
7,748,382	8,525,818	9,342,160	9,342,160	60190 - Utilities	9,985,891	0	0
21,740	1,379	45,248	45,248	60200 - Communications	43,087	0	0
10,994,720	11,389,391	11,787,114	11,976,004	60210 - Rentals	11,140,053	0	0
8,071,049	9,181,407	12,071,402	12,071,402	60220 - Repairs & Maintenance	12,808,310	0	0
4,272,761	4,863,371	1,692,594	1,692,594	60240 - Supplies	1,253,611	0	0
53,923	36,657	76,586	76,586	60260 - Training & Non-Local Travel	96,500	0	0
47,088	43,794	6,670	6,670	60270 - Local Travel	8,000	0	0
202,119	231,763	222,331	222,331	60280 - Insurance	292,257	0	0
66,512	106,626	95,599	95,599	60290 - Software, Subscription Computing, Maintenance	161,181	0	0
-1,856	-20,250	0	0	60320 - Refunds	0	0	0
18,710	14,407	15,714	15,714	60340 - Dues & Subscriptions	17,417	0	0
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**	**0**	**0**
1,790,021	1,775,988	1,977,557	1,977,557	60360 - Internal Service Administrative Hub	2,004,871	0	0
160,548	177,060	198,942	198,942	60370 - Internal Service Telecommunications	236,390	0	0
1,654,621	1,895,441	2,092,790	2,092,790	60380 - Internal Service Data Processing	1,859,679	0	0
1,357,274	986,792	1,188,216	1,188,216	60411 - Internal Service Fleet Services	1,405,028	0	0
4,990	7,185	8,193	8,193	60412 - Internal Service Motor Pool	40,702	0	0
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	0	0
5,974,731	7,580,481	7,576,731	7,576,731	60450 - Internal Service Capital Debt Retirement Fund	7,428,481	0	0
681	8,521	9,000	9,000	60461 - Internal Service Distribution	9,706	0	0
8,503	29,651	33,406	33,406	60462 - Internal Service Records	35,759	0	0
11,170,598	**12,681,208**	**13,328,393**	**13,328,393**	**TOTAL Internal Services**	**13,281,983**	**0**	**0**
491,963	210,874	0	0	60550 - Capital Equipment - Expenditure	0	0	0

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	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.50	27,134	0.50	28,136	0.50	28,783	6001 - Office Assistant 2	26.02	31.81	0.50	31,111	0.00	0	0.00	0
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	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
5.00	426,668	5.00	458,129	4.00	384,135	6017 - Facilities Specialist 2	42.60	52.41	3.00	306,459	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
0.00	0	1.00	80,043	1.00	84,289	6033 - Administrative Analyst	36.81	45.18	1.00	89,405	0.00	0	0.00	0
3.00	328,296	3.00	340,512	3.00	324,065	6063 - Project Manager Represented	46.53	57.28	3.00	336,460	0.00	0	0.00	0
1.00	114,181	1.00	122,232	1.00	128,819	6064 - Business Systems Analyst	53.98	66.44	1.00	136,670	0.00	0	0.00	0
8.00	603,203	8.00	637,286	7.00	589,689	6097 - Facilities Maintenance	35.81	43.91	7.00	619,850	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
10.00	857,750	10.00	889,490	10.00	910,160	6121 - HVAC Engineer Senior	44.89	44.89	10.00	937,300	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	184,098	3.00	190,926	3.00	195,312	6123 - HVAC Assistant	32.12	32.12	3.00	201,201	0.00	0	0.00	0
3.00	241,791	3.00	250,749	3.00	256,512	6126 - HVAC Engineer	42.18	42.18	3.00	264,216	0.00	0	0.00	0
0.00	0	0.00	0	1.00	73,790	6141 - Building Maintenance Electrical	36.40	43.49	1.00	76,003	0.00	0	0.00	0
6.00	585,788	6.00	644,814	6.00	659,598	6143 - Electronic Technician	52.63	54.23	6.00	679,392	0.00	0	0.00	0
1.00	106,634	1.00	116,782	1.00	119,851	6144 - Electronic Technician Chief	57.27	59.12	1.00	123,443	0.00	0	0.00	0
11.00	901,494	11.00	957,077	11.00	979,121	6147 - Carpenter	42.60	43.91	11.00	1,008,524	0.00	0	0.00	0
3.00	228,977	3.00	238,971	3.00	244,485	6149 - Locksmith	39.04	40.20	3.00	251,814	0.00	0	0.00	0
7.00	623,152	7.00	682,617	7.00	698,642	6155 - Alarm Technician	47.77	49.23	7.00	719,544	0.00	0	0.00	0
1.00	134,697	1.00	139,687	1.00	142,903	6311 - Engineer 3	60.75	74.74	1.00	156,057	0.00	0	0.00	0
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	0.00	0	0.00	0
1.50	139,166	1.50	148,644	1.50	155,617	9005 - Administrative Analyst Senior	37.06	55.60	1.50	166,167	0.00	0	0.00	0
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	0.00	0	0.00	0
1.25	138,529	1.25	144,428	2.00	213,966	9361 - Program Supervisor	42.44	65.03	2.00	224,335	0.00	0	0.00	0
2.00	278,512	2.00	288,818	2.00	313,466	9365 - Manager Senior	52.47	78.71	2.00	328,674	0.00	0	0.00	0
5.20	627,624	5.00	636,772	5.00	637,576	9615 - Manager 1	45.41	68.11	5.00	672,126	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
1,035,035	711,987	232,018	583,405	60100 - Temporary	156,451	0	0
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	0	0
262,771	204,368	0	30,800	60135 - Non Base Fringe	39,306	0	0
4,472,906	4,734,464	4,786,736	4,783,870	60140 - Insurance Benefits	4,936,746	0	0
185,488	151,671	0	5,084	60145 - Non Base Insurance	29,084	0	0
26,648,754	**27,663,991**	**27,366,684**	**27,749,174**	**TOTAL Personnel**	**28,843,809**	**0**	**0**
4,026,589	4,085,846	6,019,083	6,519,083	60150 - County Match & Sharing	5,001,900	0	0
1,328,528	4,366,472	3,110,293	2,687,969	60155 - Direct Client Assistance	2,406,826	0	0
27,554,052	32,430,631	34,056,484	34,253,808	60160 - Pass-Through & Program Support	29,774,118	0	0
2,603,633	3,974,156	725,125	731,741	60170 - Professional Services	843,866	0	0
-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**	**0**	**0**
1,298	0	0	0	60190 - Utilities	0	0	0
39,302	49,654	77,723	77,723	60200 - Communications	89,008	0	0
78,694	64,396	68,278	68,278	60210 - Rentals	58,093	0	0
0	95,937	0	0	60220 - Repairs & Maintenance	0	0	0
603,824	632,619	281,308	286,259	60240 - Supplies	294,098	0	0
133,326	114,859	139,775	139,775	60260 - Training & Non-Local Travel	172,824	0	0
15,005	13,533	18,529	18,529	60270 - Local Travel	23,629	0	0
262,703	214,086	8,830	8,830	60290 - Software, Subscription Computing, Maintenance	218,045	0	0
101	578	0	0	60310 - Pharmaceuticals	0	0	0
7,831	61,088	72,840	65,494	60340 - Dues & Subscriptions	82,199	0	0
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**	**0**	**0**
-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	0	0
1,902,408	2,193,603	2,272,057	2,272,057	60380 - Internal Service Data Processing	2,368,483	0	0
41,160	45,568	49,943	49,943	60411 - Internal Service Fleet Services	51,598	0	0
107,668	42,643	36,133	36,133	60412 - Internal Service Motor Pool	56,552	0	0
1,704,165	1,888,526	1,859,151	1,859,151	60430 - Internal Service Facilities & Property Management	1,743,821	0	0
169,542	236,489	450,771	450,771	60432 - Internal Service Enhanced Building Services	230,624	0	0
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	0	0
62,376	27,559	78,785	78,785	60462 - Internal Service Records	71,067	0	0
4,460,346	**4,993,773**	**5,036,352**	**5,036,352**	**TOTAL Internal Services**	**4,838,989**	**0**	**0**
67,679,080	**79,284,394**	**76,981,304**	**77,643,015**	**TOTAL FUND 1000: General Fund**	**72,647,404**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
5.21	301,173	4.65	283,034	4.25	270,156	6002 - Office Assistant Senior	29.22	35.78	3.45	231,801	0.00	0	0.00	0
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	0.00	0	0.00	0
2.21	134,047	1.58	100,180	3.14	200,700	6013 - Community Information Specialist	29.24	35.81	2.82	193,916	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	291,491	3.00	305,359	3.00	315,451	6026 - Budget Analyst	42.60	52.41	3.00	328,033	0.00	0	0.00	0
4.00	272,042	4.00	288,089	4.00	301,052	6029 - Finance Specialist 1	31.88	39.04	4.00	316,264	0.00	0	0.00	0
1.00	72,690	1.00	77,552	1.00	81,693	6030 - Finance Specialist 2	36.81	45.18	1.00	86,595	0.00	0	0.00	0
5.00	492,695	5.00	523,753	5.00	540,882	6031 - Contract Specialist Senior	43.91	53.98	5.00	561,365	0.00	0	0.00	0
6.00	572,688	6.15	641,665	6.15	662,568	6032 - Finance Specialist Senior	43.91	53.98	6.15	688,796	0.00	0	0.00	0
2.15	177,573	2.15	182,046	2.15	171,642	6033 - Administrative Analyst	36.81	45.18	2.15	183,783	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	127,041	3.00	177,928	2.00	125,502	6074 - Data Technician	29.24	35.81	2.50	167,024	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	97,021	1.00	103,607	1.00	109,168	6111 - Procurement Analyst Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
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	0.00	0	0.00	0
7.00	451,076	8.09	548,327	8.15	565,380	6247 - Victim Advocate	31.88	39.04	8.22	593,045	0.00	0	0.00	0
3.00	212,228	3.00	228,245	2.40	191,786	6290 - Veterans Services Officer	35.81	43.91	2.40	203,328	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	395,649	5.00	431,003	5.00	454,290	6292 - Deputy Public Guardian	40.20	49.40	5.00	481,925	0.00	0	0.00	0
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	0.00	0	0.00	0
6.06	468,755	6.21	502,518	6.19	495,122	6296 - Case Manager Senior	34.75	42.60	6.19	520,950	0.00	0	0.00	0
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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	97,259	1.00	100,850	1.00	103,189	6365 - Mental Health Consultant	41.37	50.90	1.00	106,279	0.00	0	0.00	0
2.00	192,162	2.00	202,710	3.00	308,669	6374 - Emergency Management Analyst	46.53	57.28	3.00	327,513	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
4.45	418,793	4.15	409,962	4.65	473,504	6456 - Data Analyst Senior	43.91	53.98	4.65	494,042	0.00	0	0.00	0
0.00	0	0.15	16,248	0.15	17,123	6501 - Business Analyst Senior	47.95	59.04	0.15	18,170	0.00	0	0.00	0
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	0.00	0	0.00	0
1.15	110,877	1.15	110,095	1.15	115,467	9063 - Project Manager (NR)	39.66	59.49	1.15	119,223	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	226,712	2.00	242,154	1.00	123,386	9335 - Finance Supervisor	42.44	65.03	1.00	130,898	0.00	0	0.00	0
1.00	139,256	1.00	144,409	2.00	288,509	9336 - Finance Manager	52.47	78.71	2.00	328,674	0.00	0	0.00	0
1.00	162,429	1.00	168,438	1.00	182,813	9338 - Finance Manager Senior	58.85	94.16	1.00	193,943	0.00	0	0.00	0
6.58	632,608	4.40	423,289	3.20	337,014	9361 - Program Supervisor	42.44	65.03	3.70	413,875	0.00	0	0.00	0
1.02	132,613	1.00	134,960	1.75	236,354	9364 - Manager 2	48.58	72.88	1.78	268,197	0.00	0	0.00	0
1.02	141,873	1.03	148,687	0.85	133,223	9365 - Manager Senior	52.47	78.71	0.85	139,687	0.00	0	0.00	0
0.15	20,888	0.15	21,661	0.15	23,510	9366 - Quality Manager	52.47	78.71	0.15	24,651	0.00	0	0.00	0
1.65	260,234	1.65	272,147	1.65	283,065	9602 - Division Director 2	58.85	94.16	1.65	282,320	0.00	0	0.00	0
1.00	230,846	1.00	239,387	1.00	259,816	9613 - Department Director 2	83.05	132.89	1.00	275,635	0.00	0	0.00	0
4.95	566,853	8.20	947,911	7.45	908,635	9615 - Manager 1	45.41	68.11	6.65	869,532	0.00	0	0.00	0
1.00	179,920	1.00	186,577	1.00	202,499	9619 - Deputy Director	63.56	101.69	1.00	209,181	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
178.82	**15,744,794**	**178.44**	**16,146,268**	**166.20**	**15,853,949**	**TOTAL BUDGET**			**165.23**	**16,735,007**	**0.00**	**0**	**0.00**	**0**

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	0	0
1,496,108	2,075,884	444,371	2,497,422	60100 - Temporary	3,339,581	0	0
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	0	0
439,783	579,676	178,330	986,351	60135 - Non Base Fringe	754,817	0	0
17,458,073	18,865,970	20,934,560	21,238,653	60140 - Insurance Benefits	21,912,456	0	0
264,732	496,315	164,507	914,812	60145 - Non Base Insurance	479,382	0	0
89,830,485	**97,336,445**	**104,385,071**	**109,403,442**	**TOTAL Personnel**	**114,651,199**	**0**	**0**
1,113,889	798,224	974,977	974,977	60150 - County Match & Sharing	847,359	0	0
18,205,587	22,260,265	36,792,254	37,682,166	60155 - Direct Client Assistance	36,560,989	0	0
30,035,709	27,284,688	19,118,378	13,707,472	60160 - Pass-Through & Program Support	13,137,069	0	0
3,701,599	4,072,144	2,327,428	2,265,681	60170 - Professional Services	1,324,294	0	0
-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**	**0**	**0**
1,455	71,996	0	0	60190 - Utilities	0	0	0
187,263	186,919	83,284	83,284	60200 - Communications	84,302	0	0
124,995	140,638	154,847	154,847	60210 - Rentals	197,937	0	0
1,606	300	0	0	60220 - Repairs & Maintenance	0	0	0
411,487	710,102	621,291	1,043,591	60240 - Supplies	726,736	0	0
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	0	0
119,103	122,189	117,161	117,161	60270 - Local Travel	108,499	0	0
0	0	375	375	60280 - Insurance	375	0	0
21,921	22,580	32,867	32,867	60290 - Software, Subscription Computing, Maintenance	32,867	0	0
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	0	0
-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**	**0**	**0**
10,575,383	13,538,198	14,204,141	14,749,015	60350 - Indirect Expense	11,652,367	0	0
885,604	939,875	1,177,912	1,177,912	60370 - Internal Service Telecommunications	1,100,312	0	0
7,239,351	7,623,830	8,425,308	8,425,308	60380 - Internal Service Data Processing	8,875,790	0	0
235,726	265,246	266,366	266,366	60411 - Internal Service Fleet Services	275,911	0	0
295,251	226,866	397,717	397,717	60412 - Internal Service Motor Pool	313,434	0	0
3,291,133	3,561,170	3,822,778	3,822,778	60430 - Internal Service Facilities & Property Management	4,008,363	0	0
918,209	818,552	1,227,758	1,227,758	60432 - Internal Service Enhanced Building Services	1,230,166	0	0
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
105,506	120,683	104,756	104,756	60461 - Internal Service Distribution	83,974	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
312,665	290,688	320,631	320,631	60462 - Internal Service Records	271,330	0	0
24,349,834	**27,677,532**	**29,947,367**	**30,492,241**	**TOTAL Internal Services**	**27,811,647**	**0**	**0**
168,441,181	**181,159,999**	**195,104,196**	**196,507,000**	**TOTAL FUND 1505: Federal/State Program Fund**	**196,212,196**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	60,632	1.00	67,261	1.00	64,011	6003 - Clerical Unit Coordinator	30.12	36.81	1.00	67,874	0.00	0	0.00	0
1.00	72,335	1.00	75,210	1.00	76,943	6005 - Executive Specialist	30.97	37.95	1.00	79,240	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.85	90,923	0.85	93,017	6032 - Finance Specialist Senior	43.91	53.98	0.85	95,804	0.00	0	0.00	0
0.85	73,370	0.85	76,103	0.85	77,843	6033 - Administrative Analyst	36.81	45.18	0.85	80,185	0.00	0	0.00	0
4.83	379,627	5.85	476,942	5.85	496,840	6073 - Data Analyst	36.81	45.18	5.00	444,151	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.98	67,055	0.00	0	1.00	74,114	6178 - Program Communications Specialist	36.88	45.23	1.00	81,009	0.00	0	0.00	0
0.00	0	1.00	88,902	1.85	171,665	6200 - Program Communications Coordinator	43.91	53.98	1.85	179,817	0.00	0	0.00	0
5.00	333,513	4.91	337,310	4.85	346,802	6247 - Victim Advocate	31.88	39.04	4.78	361,781	0.00	0	0.00	0
2.00	141,486	2.00	152,163	1.60	127,856	6290 - Veterans Services Officer	35.81	43.91	1.60	135,550	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.55	417,760	2.85	280,528	3.35	330,087	6456 - Data Analyst Senior	43.91	53.98	3.35	345,930	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	86,444	1.00	92,332	1.00	94,825	9005 - Administrative Analyst Senior	37.06	55.60	1.00	103,880	0.00	0	0.00	0
1.00	71,580	0.00	0	1.50	116,305	9025 - Operations Supervisor	34.64	51.96	1.50	123,386	0.00	0	0.00	0
0.85	96,623	0.85	100,198	0.85	102,507	9063 - Project Manager (NR)	39.66	59.49	1.85	209,090	0.00	0	0.00	0
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	0.00	0	0.00	0
0.98	120,927	1.00	131,800	1.25	170,434	9364 - Manager 2	48.58	72.88	1.22	180,264	0.00	0	0.00	0
2.98	413,189	2.97	428,289	2.15	328,551	9365 - Manager Senior	52.47	78.71	2.15	344,790	0.00	0	0.00	0
1.85	247,979	1.85	261,187	1.85	279,101	9366 - Quality Manager	52.47	78.71	1.85	294,445	0.00	0	0.00	0
1.35	211,506	1.35	221,615	1.35	238,048	9602 - Division Director 2	58.85	94.16	1.35	250,237	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0
754.41	**53,853,419**	**748.06**	**56,257,085**	**756.80**	**58,777,310**	**TOTAL BUDGET**			**764.87**	**62,467,548**	**0.00**	**0**	**0.00**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
0	**0**	**0**	**0**	**TOTAL Contractual Services**	**428,250**	**0**	**0**
0	**0**	**0**	**0**	**TOTAL FUND 1519: Video Lottery Fund**	**428,250**	**0**	**0**

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	0	0
0	50,910	0	0	60100 - Temporary	0	0	0
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	0	0
0	17,216	0	0	60135 - Non Base Fringe	0	0	0
0	471,837	123,559	123,559	60140 - Insurance Benefits	99,051	0	0
0	764	0	0	60145 - Non Base Insurance	0	0	0
0	**2,403,238**	**594,356**	**594,356**	**TOTAL Personnel**	**473,913**	**0**	**0**
0	454,363	1,006,059	920,895	60155 - Direct Client Assistance	1,165,830	0	0
0	4,699,727	4,336,711	4,421,875	60160 - Pass-Through & Program Support	500,000	0	0
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**	**0**	**0**
0	4,390	0	0	60200 - Communications	0	0	0
0	2,065	0	0	60240 - Supplies	2,377	0	0
0	776	0	0	60270 - Local Travel	0	0	0
0	**7,231**	**0**	**0**	**TOTAL Materials & Supplies**	**2,377**	**0**	**0**
0	353,757	85,589	85,589	60350 - Indirect Expense	51,800	0	0
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**	**0**	**0**
0	**7,922,303**	**6,022,715**	**6,022,715**	**TOTAL FUND 1521: Supportive Housing Fund**	**2,193,920**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.50	27,948	1.50	89,846	0.50	30,599	6074 - Data Technician	29.24	35.81	0.50	31,889	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
74,845	96,185	0	0	60100 - Temporary	275,052	0	0
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	0	0
6,641	36,286	0	0	60135 - Non Base Fringe	118,795	0	0
807,171	1,145,003	1,569,444	1,569,444	60140 - Insurance Benefits	2,118,831	0	0
14,941	23,000	0	0	60145 - Non Base Insurance	87,749	0	0
5,015,235	**6,740,775**	**9,077,609**	**9,077,609**	**TOTAL Personnel**	**12,749,684**	**0**	**0**
-3	550	0	0	60155 - Direct Client Assistance	10,000	0	0
46,181,773	24,288,057	37,680,561	37,680,561	60160 - Pass-Through & Program Support	56,054,704	0	0
145,591	57,920,165	114,198,919	114,198,919	60170 - Professional Services	200,906,442	0	0
46,327,362	**82,208,772**	**151,879,480**	**151,879,480**	**TOTAL Contractual Services**	**256,971,146**	**0**	**0**
12,365	19,440	18,036	18,036	60200 - Communications	22,000	0	0
1,357	1,442	1,813	1,813	60210 - Rentals	1,813	0	0
44,480	137,817	87,479	87,479	60240 - Supplies	72,000	0	0
47,590	68,452	78,510	78,510	60260 - Training & Non-Local Travel	64,000	0	0
559	127	810	810	60270 - Local Travel	810	0	0
47,533	151,406	170,610	170,610	60290 - Software, Subscription Computing, Maintenance	5,000	0	0
153,885	**378,683**	**357,258**	**357,258**	**TOTAL Materials & Supplies**	**165,623**	**0**	**0**
179,516	277,066	379,444	379,444	60350 - Indirect Expense	475,563	0	0
21,799	46,272	33,320	33,320	60370 - Internal Service Telecommunications	39,728	0	0
384,595	375,799	449,312	449,312	60380 - Internal Service Data Processing	598,781	0	0
301,496	373,593	331,875	331,875	60430 - Internal Service Facilities & Property Management	340,541	0	0
0	14,058	11,743	11,743	60432 - Internal Service Enhanced Building Services	13,725	0	0
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	0	0
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**	**0**	**0**
52,391,562	**90,423,296**	**162,977,210**	**162,977,210**	**TOTAL FUND 1522: Preschool for All Program Fund**	**271,771,111**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6011 - Contract Technician	31.88	39.04	1.00	66,565	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	87,828	1.00	93,838	1.00	98,914	6032 - Finance Specialist Senior	43.91	53.98	1.00	104,974	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6063 - Project Manager Represented	46.53	57.28	1.00	97,155	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	456,818	5.00	486,887	7.00	696,315	6088 - Program Specialist Senior	45.18	55.62	7.00	761,767	0.00	0	0.00	0
1.00	68,424	1.00	74,646	2.00	167,614	6178 - Program Communications Specialist	36.88	45.23	2.00	180,262	0.00	0	0.00	0
1.00	93,473	2.00	186,869	1.00	105,235	6200 - Program Communications Coordinator	43.91	53.98	1.00	111,618	0.00	0	0.00	0
1.00	83,917	1.00	91,538	1.00	96,481	6456 - Data Analyst Senior	43.91	53.98	1.00	102,390	0.00	0	0.00	0
2.00	142,861	3.00	260,727	5.00	437,670	6500 - Business Analyst	41.37	50.90	8.00	722,092	0.00	0	0.00	0
2.00	192,597	2.00	217,347	2.00	225,431	6501 - Business Analyst Senior	47.95	59.04	2.00	235,440	0.00	0	0.00	0
4.00	406,509	4.00	411,506	5.00	542,548	9361 - Program Supervisor	42.44	65.03	5.00	571,735	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	120,340	1.00	148,566	9366 - Quality Manager	52.47	78.71	1.00	157,611	0.00	0	0.00	0
1.00	146,881	1.00	156,885	1.00	165,314	9602 - Division Director 2	58.85	94.16	1.00	170,769	0.00	0	0.00	0
1.00	102,680	0.00	0	0.00	0	9615 - Manager 1	45.41	68.11	1.00	118,508	0.00	0	0.00	0
1.00	113,674	1.00	117,880	1.00	114,735	9710 - Management Analyst	39.66	59.49	1.00	121,721	0.00	0	0.00	0
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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
1,177,413	701,983	317,809	317,809	60100 - Temporary	281,579	0	0
70,515	62,623	37,464	37,464	60110 - Overtime	37,350	0	0
23,021	27,579	9,115	9,115	60120 - Premium	78,482	0	0
9,603,805	10,423,386	12,019,962	12,019,962	60130 - Salary Related	12,442,042	0	0
290,770	201,550	80,931	80,931	60135 - Non Base Fringe	75,414	0	0
6,990,001	7,558,850	8,017,386	8,017,386	60140 - Insurance Benefits	8,101,045	0	0
200,302	88,935	49,521	49,521	60145 - Non Base Insurance	5,492	0	0
43,599,987	**46,432,024**	**49,705,454**	**49,705,454**	**TOTAL Personnel**	**50,895,313**	**0**	**0**
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	0	0
5,816,897	5,979,777	6,952,794	7,027,794	60170 - Professional Services	6,509,046	0	0
5,997,629	**6,033,929**	**7,112,094**	**7,187,094**	**TOTAL Contractual Services**	**6,665,346**	**0**	**0**
1,187	0	2,500	2,500	60190 - Utilities	2,500	0	0
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	0	0
14,962	11,608	30,023	30,023	60220 - Repairs & Maintenance	29,538	0	0
205,299	280,203	296,712	296,712	60240 - Supplies	308,987	0	0
235,408	168,923	340,313	340,313	60260 - Training & Non-Local Travel	313,042	0	0
27,786	22,476	54,469	54,469	60270 - Local Travel	54,469	0	0
984	-420	0	0	60280 - Insurance	0	0	0
798,659	800,522	821,644	821,644	60290 - Software, Subscription Computing, Maintenance	904,368	0	0
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	0	0
-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**	**0**	**0**
220,247	257,692	272,137	272,137	60370 - Internal Service Telecommunications	267,320	0	0
3,408,172	3,326,399	3,537,579	3,537,579	60380 - Internal Service Data Processing	3,622,679	0	0
6,785	5,854	13,019	13,019	60412 - Internal Service Motor Pool	10,222	0	0
1,110,535	1,087,365	1,032,255	1,032,255	60430 - Internal Service Facilities & Property Management	1,107,445	0	0
252,361	205,420	294,662	294,662	60432 - Internal Service Enhanced Building Services	279,288	0	0
1,400,618	196,989	121,000	121,000	60435 - Internal Service Facilities Service Requests	121,000	0	0
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	0	0
89,096	79,579	98,701	98,701	60462 - Internal Service Records	93,162	0	0
7,030,198	**5,561,260**	**5,754,938**	**5,754,938**	**TOTAL Internal Services**	**5,905,087**	**0**	**0**
58,270,101	**60,354,340**	**65,408,764**	**65,483,764**	**TOTAL FUND 1000: General Fund**	**65,319,123**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.50	28,085	0.50	29,978	0.50	31,546	6002 - Office Assistant Senior	29.22	35.78	0.50	33,439	0.00	0	0.00	0
1.00	71,250	1.00	75,210	1.00	76,942	6005 - Executive Specialist	30.97	37.95	1.00	79,240	0.00	0	0.00	0
3.00	267,202	3.00	285,422	3.00	283,389	6021 - Program Specialist	40.20	49.40	3.00	297,601	0.00	0	0.00	0
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	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	1.00	109,432	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	478,121	5.00	511,180	5.00	536,474	6031 - Contract Specialist Senior	43.91	53.98	5.00	544,734	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	389,821	4.00	413,419	4.00	427,455	6044 - Property Appraiser 3	43.91	53.98	4.00	425,226	0.00	0	0.00	0
4.00	339,937	4.00	355,388	4.00	366,106	6045 - Tax Exemption Specialist	36.81	45.18	4.00	365,735	0.00	0	0.00	0
7.00	467,181	7.00	497,214	7.00	531,651	6051 - Property Appraiser 1	32.82	40.20	7.00	512,120	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	209,593	2.00	208,821	2.00	215,690	6063 - Project Manager Represented	46.53	57.28	2.00	232,586	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	157,415	2.00	168,112	2.00	177,084	6082 - GIS Technician Senior	36.81	45.18	2.00	186,020	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	324,085	4.00	337,576	3.00	258,422	6112 - Procurement Analyst	37.95	46.53	3.00	265,585	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	339,253	3.00	342,641	3.00	356,389	6405 - Development Analyst	53.98	66.44	3.00	378,125	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	513,745	5.00	534,840	5.00	538,885	6456 - Data Analyst Senior	43.91	53.98	5.00	558,170	0.00	0	0.00	0
2.00	196,017	4.00	401,809	3.00	308,586	9005 - Administrative Analyst Senior	37.06	55.60	3.00	328,131	0.00	0	0.00	0
1.00	92,793	0.00	0	1.00	98,443	9006 - Administrative Analyst (NR)	32.37	48.56	1.00	101,395	0.00	0	0.00	0
0.00	0	0.00	0	1.00	77,972	9040 - Research Evaluation Analyst (NR)	37.06	55.60	1.00	82,104	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	230,642	2.00	227,598	3.00	372,852	9335 - Finance Supervisor	42.44	65.03	3.00	391,057	0.00	0	0.00	0
6.00	828,568	6.00	860,756	5.00	765,403	9336 - Finance Manager	52.47	78.71	5.00	781,159	0.00	0	0.00	0
1.00	83,659	1.00	87,696	1.00	89,785	9337 - Payroll Tax Specialist	31.64	44.30	1.00	92,488	0.00	0	0.00	0
2.90	471,044	2.90	488,470	3.90	703,663	9338 - Finance Manager Senior	58.85	94.16	3.00	558,929	0.00	0	0.00	0
6.00	610,718	6.00	609,555	5.00	549,816	9361 - Program Supervisor	42.44	65.03	5.00	548,134	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9366 - Quality Manager	52.47	78.71	1.00	153,801	0.00	0	0.00	0
1.00	194,314	1.00	201,503	1.00	222,638	9605 - County Assessor	68.64	109.82	1.00	229,313	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	154,908	1.00	165,458	1.00	172,319	9618 - Deputy County Assessor	56.67	85.00	1.00	177,486	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	139,256	1.00	144,410	1.00	156,734	9630 - Chief Appraiser	52.47	78.71	1.00	164,338	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	803,184	6.00	856,012	5.00	742,412	9717 - Workday Administrator	52.47	78.71	5.00	782,684	0.00	0	0.00	0
2.00	297,930	2.00	335,672	2.00	353,889	9718 - Workday Manager	58.85	94.16	2.00	375,435	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9728 - Budget Technician	31.64	44.30	1.00	79,277	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	150,395	1.00	155,960	1.00	159,553	9731 - Economist	58.85	94.16	1.00	186,194	0.00	0	0.00	0
2.00	269,846	2.00	283,979	2.00	295,472	9734 - Budget Analyst Principal	52.47	78.71	1.00	164,337	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	230,000	9805 - Director of Strategic Initiatives	63.56	101.69	1.00	230,000	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	9806 - Deputy Chief Financial Officer	68.64	109.82	0.90	183,277	0.00	0	0.00	0
1.00	125,066	1.00	133,585	1.00	138,070	9807 - Investment Officer	48.58	72.88	1.00	149,332	0.00	0	0.00	0
1.00	179,920	1.00	186,577	1.00	202,499	9808 - Budget Director	63.56	101.69	1.00	212,326	0.00	0	0.00	0
0.75	163,196	0.75	174,311	0.75	183,677	9810 - Chief Financial Officer	83.05	132.89	0.75	194,859	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
266.13	**26,402,145**	**277.63**	**29,307,248**	**263.63**	**29,173,266**	**TOTAL BUDGET**			**258.63**	**29,873,909**	**0.00**	**0**	**0.00**	**0**

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	0	0
34,794	**36,249**	**40,000**	**40,000**	**TOTAL Contractual Services**	**40,000**	**0**	**0**
34,794	**36,249**	**40,000**	**40,000**	**TOTAL FUND 1504: Recreation Fund**	**40,000**	**0**	**0**

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**

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	0	0
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	0	0
0	4,717	5,616	5,616	60145 - Non Base Insurance	3,323	0	0
0	**278,560**	**318,038**	**318,038**	**TOTAL Personnel**	**188,067**	**0**	**0**
0	923	500	500	60170 - Professional Services	605,089	0	0
0	**923**	**500**	**500**	**TOTAL Contractual Services**	**605,089**	**0**	**0**
0	4,796	13,167	13,167	60240 - Supplies	13,165	0	0
0	118	0	0	60270 - Local Travel	0	0	0
0	**4,914**	**13,167**	**13,167**	**TOTAL Materials & Supplies**	**13,165**	**0**	**0**
0	641	1,283	1,283	60370 - Internal Service Telecommunications	2,920	0	0
0	122	0	0	60412 - Internal Service Motor Pool	141	0	0
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**	**0**	**0**
0	**286,342**	**332,988**	**332,988**	**TOTAL FUND 1519: Video Lottery Fund**	**809,382**	**0**	**0**

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	0	0
0	42,299	0	0	60100 - Temporary	0	0	0
0	12,934	47,034	47,034	60130 - Salary Related	39,743	0	0
0	5,966	0	0	60135 - Non Base Fringe	0	0	0
0	11,063	30,300	30,300	60140 - Insurance Benefits	30,102	0	0
0	13,368	0	0	60145 - Non Base Insurance	0	0	0
0	**120,241**	**186,766**	**186,766**	**TOTAL Personnel**	**167,494**	**0**	**0**
0	0	480	480	60200 - Communications	0	0	0
0	0	3,290	3,290	60240 - Supplies	3,290	0	0
0	0	3,000	3,000	60260 - Training & Non-Local Travel	3,000	0	0
0	0	1,430	1,430	60290 - Software, Subscription Computing, Maintenance	1,430	0	0
0	0	285	285	60340 - Dues & Subscriptions	285	0	0
0	**0**	**8,485**	**8,485**	**TOTAL Materials & Supplies**	**8,005**	**0**	**0**
0	4,942	7,807	7,807	60350 - Indirect Expense	6,248	0	0
0	**4,942**	**7,807**	**7,807**	**TOTAL Internal Services**	**6,248**	**0**	**0**
0	**125,182**	**203,058**	**203,058**	**TOTAL FUND 1521: Supportive Housing Fund**	**181,747**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	**0**	**1.00**	**106,968**	**1.00**	**109,432**	**TOTAL BUDGET**			**1.00**	**97,649**	**0.00**	**0**	**0.00**	**0**

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	0	0
40,910	43,514	46,596	46,596	60130 - Salary Related	48,677	0	0
27,540	29,727	30,774	30,774	60140 - Insurance Benefits	31,551	0	0
174,998	**186,307**	**193,484**	**193,484**	**TOTAL Personnel**	**199,829**	**0**	**0**
5,633,405	6,477,599	6,815,630	6,815,630	60170 - Professional Services	7,707,482	0	0
5,633,405	**6,477,599**	**6,815,630**	**6,815,630**	**TOTAL Contractual Services**	**7,707,482**	**0**	**0**
0	2,426	5,016	5,016	60240 - Supplies	5,000	0	0
0	85	0	0	60340 - Dues & Subscriptions	0	0	0
0	**2,510**	**5,016**	**5,016**	**TOTAL Materials & Supplies**	**5,000**	**0**	**0**
6,274	7,667	8,088	8,088	60350 - Indirect Expense	7,454	0	0
471	641	641	641	60370 - Internal Service Telecommunications	1,168	0	0
8,588	8,992	9,783	9,783	60380 - Internal Service Data Processing	10,132	0	0
6,733	3,534	2,337	2,337	60430 - Internal Service Facilities & Property Management	2,606	0	0
1,518	666	675	675	60432 - Internal Service Enhanced Building Services	708	0	0
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	0	0
97,995	**127,948**	**21,736**	**21,736**	**TOTAL Internal Services**	**22,250**	**0**	**0**
5,906,398	**6,794,365**	**7,035,866**	**7,035,866**	**TOTAL FUND 1522: Preschool for All Program Fund**	**7,934,561**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	**107,067**	**1.00**	**113,504**	**1.00**	**116,114**	**TOTAL BUDGET**			**1.00**	**119,601**	**0.00**	**0**	**0.00**	**0**

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	0	0
204,071	70,046	134,799	134,799	60100 - Temporary	9,000	0	0
26,269	20,525	0	0	60110 - Overtime	0	0	0
19,793	8,664	0	0	60120 - Premium	8,712	0	0
1,337,686	1,441,985	1,701,260	1,703,436	60130 - Salary Related	1,908,665	0	0
65,587	22,063	55,442	55,442	60135 - Non Base Fringe	3,753	0	0
891,078	964,519	1,043,157	1,043,533	60140 - Insurance Benefits	1,137,482	0	0
1,187,175	1,280,008	1,280,000	1,280,000	60141 - Insurance Benefits - Medical Credits/Refunds	1,280,000	0	0
61,544	14,591	35,289	35,289	60145 - Non Base Insurance	2,565	0	0
7,200,256	**7,523,576**	**8,353,113**	**8,360,955**	**TOTAL Personnel**	**8,897,948**	**0**	**0**
348,049	378,008	370,000	370,000	60150 - County Match & Sharing	390,000	0	0
2,458,483	2,702,053	2,587,752	2,579,910	60170 - Professional Services	2,551,512	0	0
2,806,532	**3,080,061**	**2,957,752**	**2,949,910**	**TOTAL Contractual Services**	**2,941,512**	**0**	**0**
11,243	8,472	8,112	8,112	60200 - Communications	0	0	0
696	6,929	7,055	7,055	60210 - Rentals	7,055	0	0
10,459	9,013	28,035	28,035	60220 - Repairs & Maintenance	26,535	0	0
708,496	765,213	1,636,001	1,636,001	60240 - Supplies	1,641,972	0	0
2,895	136	800	800	60246 - Medical & Dental Supplies	400	0	0
37,483	29,123	71,910	71,910	60260 - Training & Non-Local Travel	71,910	0	0
191	74	2,770	2,770	60270 - Local Travel	2,770	0	0
87,570,065	92,754,644	99,437,556	99,437,556	60280 - Insurance	106,218,522	0	0
190,639	245,928	208,020	208,020	60290 - Software, Subscription Computing, Maintenance	214,161	0	0
13,847	2,932	500	500	60320 - Refunds	500	0	0
51,832,120	61,134,601	76,339,833	77,124,213	60330 - Claims Paid	62,977,564	0	0
5,987	5,882	12,455	12,455	60340 - Dues & Subscriptions	12,455	0	0
-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**	**0**	**0**
26,980	33,294	30,188	30,188	60370 - Internal Service Telecommunications	29,448	0	0
247,978	261,109	316,793	316,793	60380 - Internal Service Data Processing	362,831	0	0
4,154	4,370	4,865	4,865	60412 - Internal Service Motor Pool	7,495	0	0
233,907	240,946	228,692	228,692	60430 - Internal Service Facilities & Property Management	257,430	0	0
41,703	38,042	73,161	73,161	60432 - Internal Service Enhanced Building Services	73,133	0	0
43,850	25,714	3,500	3,500	60435 - Internal Service Facilities Service Requests	3,500	0	0
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	0	0
12,344	33,276	41,517	41,517	60462 - Internal Service Records	48,195	0	0
618,112	**639,441**	**706,703**	**706,703**	**TOTAL Internal Services**	**786,783**	**0**	**0**
0	0	0	4,000,000	60565 - Internal Loans Remittances	0	0	0

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	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	65,808	1.00	72,288	1.00	73,944	6101 - Human Resources Technician	30.97	37.95	1.00	78,448	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9806 - Deputy Chief Financial Officer	68.64	109.82	0.10	20,364	0.00	0	0.00	0
0.25	54,399	0.25	58,104	0.25	61,226	9810 - Chief Financial Officer	83.05	132.89	0.25	64,953	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
475,981	544,353	619,853	619,853	60100 - Temporary	707,565	0	0
151,552	112,453	80,000	80,000	60110 - Overtime	15,000	0	0
164,106	163,449	91,070	91,070	60120 - Premium	168,042	0	0
8,030,606	8,794,244	10,518,056	10,518,056	60130 - Salary Related	10,556,331	0	0
103,564	90,445	64,811	64,811	60135 - Non Base Fringe	59,887	0	0
5,328,142	5,738,297	6,156,936	6,156,936	60140 - Insurance Benefits	5,885,321	0	0
29,845	31,761	20,302	20,302	60145 - Non Base Insurance	12,430	0	0
35,309,574	**37,760,247**	**41,556,245**	**41,556,245**	**TOTAL Personnel**	**41,195,650**	**0**	**0**
27,450	24,450	25,200	25,200	60155 - Direct Client Assistance	26,300	0	0
1,556,286	1,283,585	756,916	756,916	60170 - Professional Services	514,700	0	0
1,583,736	**1,308,035**	**782,116**	**782,116**	**TOTAL Contractual Services**	**541,000**	**0**	**0**
147,507	164,999	279,000	279,000	60200 - Communications	149,000	0	0
140,456	142,575	116,704	116,704	60210 - Rentals	156,000	0	0
4,803	1,325	15,000	15,000	60220 - Repairs & Maintenance	2,500	0	0
313,820	352,018	367,304	367,304	60240 - Supplies	363,917	0	0
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	0	0
17,129	14,147	15,500	15,500	60270 - Local Travel	17,000	0	0
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	0	0
1,214	0	0	0	60310 - Pharmaceuticals	0	0	0
154,018	247,573	113,000	113,000	60340 - Dues & Subscriptions	235,000	0	0
-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**	**0**	**0**
0	0	0	0	60350 - Indirect Expense	0	0	0
158,387	172,537	40,373	40,373	60370 - Internal Service Telecommunications	49,707	0	0
1,138,165	1,098,273	1,076,251	1,076,251	60380 - Internal Service Data Processing	1,089,587	0	0
189,372	223,860	226,305	226,305	60411 - Internal Service Fleet Services	241,557	0	0
4,598	5,334	519	519	60412 - Internal Service Motor Pool	5,000	0	0
2,374,786	2,457,282	2,303,375	2,303,375	60430 - Internal Service Facilities & Property Management	2,230,414	0	0
78,286	117,808	297,896	297,896	60432 - Internal Service Enhanced Building Services	322,969	0	0
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	0	0
517,000	164,657	316,088	316,088	60462 - Internal Service Records	286,423	0	0
4,664,053	**4,649,370**	**4,366,456**	**4,366,456**	**TOTAL Internal Services**	**4,288,672**	**0**	**0**
0	0	12,092	12,092	60550 - Capital Equipment - Expenditure	0	0	0

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	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	41,899	1.00	44,377	1.00	46,667	6000 - Office Assistant 1	22.43	26.05	1.00	50,947	0.00	0	0.00	0
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	0.00	0	0.00	0
2.21	126,853	2.00	121,313	2.00	125,823	6002 - Office Assistant Senior	29.22	35.78	3.00	187,520	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	86,318	2.00	159,316	2.00	167,759	6030 - Finance Specialist 2	36.81	45.18	2.00	177,912	0.00	0	0.00	0
2.00	189,169	2.00	207,999	2.00	218,071	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	77,562	1.00	82,782	1.00	76,943	6112 - Procurement Analyst	37.95	46.53	1.00	82,323	0.00	0	0.00	0
6.00	419,548	6.00	449,543	7.00	550,557	6241 - Legal Assistant Senior	33.79	41.37	6.00	488,230	0.00	0	0.00	0
10.50	592,805	11.50	682,708	11.50	693,802	6243 - Legal Assistant 1	26.80	32.82	13.50	849,929	0.00	0	0.00	0
8.75	581,768	9.00	611,861	9.00	611,277	6246 - Legal Assistant 2	30.97	37.95	8.00	572,333	0.00	0	0.00	0
4.76	318,860	3.75	256,166	4.63	315,052	6247 - Victim Advocate	31.88	39.04	3.79	272,240	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	277,328	2.00	287,602	2.00	306,967	6406 - Development Analyst Senior	62.61	77.06	2.00	321,802	0.00	0	0.00	0
2.00	215,711	2.00	227,471	2.00	241,451	6414 - Systems Administrator	53.98	66.44	2.00	239,137	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	1.00	105,235	6501 - Business Analyst Senior	47.95	59.04	1.00	111,618	0.00	0	0.00	0
0.00	0	0.00	0	1.00	101,642	9005 - Administrative Analyst Senior	37.06	55.60	1.00	107,830	0.00	0	0.00	0
4.00	306,320	4.00	319,083	4.00	342,870	9025 - Operations Supervisor	34.64	51.96	3.98	362,116	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9366 - Quality Manager	52.47	78.71	1.00	135,507	0.00	0	0.00	0
3.00	468,242	3.00	494,680	4.00	727,180	9400 - Staff Assistant	N/A	N/A	4.00	800,906	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	163,140	1.00	140,189	1.00	147,722	9453 - IT Manager 2	58.85	94.16	1.00	156,715	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	144,195	1.00	158,169	9621 - Human Resources Manager 2	56.67	85.00	1.00	177,485	0.00	0	0.00	0
2.00	288,082	1.00	155,960	1.00	159,553	9664 - District Attorney Administrative	52.47	78.71	1.00	164,337	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0	0.00	0
179.56	**20,812,757**	**193.69**	**22,974,107**	**196.75**	**24,005,217**	**TOTAL BUDGET**			**181.96**	**23,791,074**	**0.00**	**0**	**0.00**	**0**

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	0	0
44,395	6,731	74,291	74,291	60100 - Temporary	6,000	0	0
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	0	0
12,737	540	33,729	33,729	60135 - Non Base Fringe	3,000	0	0
938,934	1,149,823	1,072,683	1,072,683	60140 - Insurance Benefits	1,135,091	0	0
14,695	95	17,850	17,850	60145 - Non Base Insurance	3,000	0	0
5,008,554	**6,070,624**	**5,717,210**	**5,717,210**	**TOTAL Personnel**	**6,337,788**	**0**	**0**
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	0	0
24,845	22,445	37,527	37,527	60170 - Professional Services	27,940	0	0
650,200	**664,324**	**784,624**	**784,624**	**TOTAL Contractual Services**	**721,623**	**0**	**0**
18,256	15,520	20,000	20,000	60200 - Communications	16,000	0	0
8,960	8,162	10,000	10,000	60210 - Rentals	10,000	0	0
6,078	10,043	15,301	15,301	60240 - Supplies	16,850	0	0
25,249	36,199	27,385	27,385	60260 - Training & Non-Local Travel	13,828	0	0
1,090	1,856	1,500	1,500	60270 - Local Travel	1,500	0	0
0	0	7,500	7,500	60290 - Software, Subscription Computing, Maintenance	13,542	0	0
2,026	460	3,900	3,900	60340 - Dues & Subscriptions	2,500	0	0
61,660	**72,241**	**85,586**	**85,586**	**TOTAL Materials & Supplies**	**74,220**	**0**	**0**
1,021,879	1,142,650	1,154,244	1,154,244	60350 - Indirect Expense	1,284,367	0	0
13,999	13,245	13,462	13,462	60370 - Internal Service Telecommunications	7,205	0	0
19,438	46,260	116,279	116,279	60380 - Internal Service Data Processing	53,033	0	0
4,941	0	11,463	11,463	60411 - Internal Service Fleet Services	12,518	0	0
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	0	0
7,327	11,701	42,920	42,920	60432 - Internal Service Enhanced Building Services	41,666	0	0
4,132	16,271	0	0	60435 - Internal Service Facilities Service Requests	8,500	0	0
22,281	23,929	11,965	11,965	60461 - Internal Service Distribution	6,457	0	0
20,811	8,878	35,774	35,774	60462 - Internal Service Records	10,764	0	0
1,364,092	**1,449,665**	**1,462,617**	**1,462,617**	**TOTAL Internal Services**	**1,561,933**	**0**	**0**
7,084,506	**8,256,853**	**8,050,037**	**8,050,037**	**TOTAL FUND 1505: Federal/State Program Fund**	**8,695,564**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.79	44,217	1.00	59,387	1.00	55,520	6002 - Office Assistant Senior	29.22	35.78	1.00	64,180	0.00	0	0.00	0
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	0.00	0	0.00	0
0.50	26,298	0.50	32,521	0.50	33,272	6243 - Legal Assistant 1	26.80	32.82	0.50	33,615	0.00	0	0.00	0
1.00	62,275	2.00	137,053	3.00	200,831	6246 - Legal Assistant 2	30.97	37.95	2.00	143,943	0.00	0	0.00	0
10.94	747,535	10.25	726,267	7.37	533,480	6247 - Victim Advocate	31.88	39.04	8.21	603,967	0.00	0	0.00	0
1.00	88,260	1.68	153,395	0.55	50,251	6249 - District Attorney Investigator	47.95	59.04	1.41	151,654	0.00	0	0.00	0
10.33	723,875	11.00	799,003	10.91	811,218	6250 - Support Enforcement Agent	30.97	37.95	11.00	848,500	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	168,626	2.00	174,866	1.00	94,894	9025 - Operations Supervisor	34.64	51.96	1.02	102,302	0.00	0	0.00	0
1.00	102,072	1.00	92,392	1.00	97,356	9361 - Program Supervisor	42.44	65.03	1.00	103,283	0.00	0	0.00	0
1.00	118,435	1.00	126,678	1.00	133,484	9615 - Manager 1	45.41	68.11	1.00	141,611	0.00	0	0.00	0
0.00	3,214	0.00	0	0.00	0	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	19	0.00	0	0.00	0
38.90	**3,128,116**	**40.21**	**3,337,234**	**37.85**	**3,187,444**	**TOTAL BUDGET**			**38.14**	**3,635,997**	**0.00**	**0**	**0.00**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	MIN	MAX	FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT
0.00	0	0.00	0	0.00	0	6249 - District Attorney Investigator	47.95	59.04	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6252 - Deputy District Attorney 2	60.03	76.67	0.00	0	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6253 - Deputy District Attorney 3	73.02	108.16	0.00	0	0.00	0	0.00	0
0.00	**0**	**0.00**	**0**	**0.00**	**0**	**TOTAL BUDGET**			**0.00**	**0**	**0.00**	**0**	**0.00**	**0**

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	0	0
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**	**0**	**0**
0	**5,929**	**2,000**	**2,000**	**TOTAL FUND 1516: Justice Services Special Ops Fund**	**2,000**	**0**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
2,916,881	3,297,291	1,304,453	1,303,143	60100 - Temporary	1,395,194	0	0
2,778,736	2,613,747	270,663	270,663	60110 - Overtime	851,428	0	0
1,927,500	2,303,040	1,251,796	1,236,122	60120 - Premium	1,242,577	0	0
17,366,515	19,003,624	23,037,664	23,056,643	60130 - Salary Related	22,841,385	0	0
902,544	1,022,789	380,895	380,369	60135 - Non Base Fringe	441,186	0	0
12,952,912	14,327,717	16,361,084	16,364,508	60140 - Insurance Benefits	15,646,613	0	0
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	0	0
82,483,606	**90,595,032**	**97,637,716**	**97,696,225**	**TOTAL Personnel**	**95,955,309**	**0**	**0**
709,596	738,224	1,050,528	1,050,528	60150 - County Match & Sharing	1,045,279	0	0
468,746	262,805	401,413	368,575	60155 - Direct Client Assistance	245,317	0	0
9,700,682	10,115,907	17,421,741	17,230,897	60160 - Pass-Through & Program Support	13,955,834	0	0
14,109,795	15,642,846	5,000,761	4,982,242	60170 - Professional Services	6,400,646	0	0
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**	**0**	**0**
11,484	6,238	0	0	60190 - Utilities	0	0	0
117,774	120,874	173,285	165,814	60200 - Communications	60,807	0	0
203,298	193,984	51,080	49,901	60210 - Rentals	47,166	0	0
3,380	29,029	1,965	1,965	60220 - Repairs & Maintenance	3,822	0	0
989,396	1,068,024	1,083,973	1,028,278	60240 - Supplies	1,074,911	0	0
782,336	703,256	729,856	729,856	60246 - Medical & Dental Supplies	505,144	0	0
239,958	430,077	318,250	295,989	60260 - Training & Non-Local Travel	350,307	0	0
58,566	57,997	88,013	88,013	60270 - Local Travel	95,482	0	0
654,692	688,995	77,275	77,275	60280 - Insurance	79,825	0	0
1,536,381	2,320,001	2,245,563	2,245,563	60290 - Software, Subscription Computing, Maintenance	2,278,390	0	0
2,039,308	2,858,452	1,522,524	1,522,524	60310 - Pharmaceuticals	2,947,422	0	0
75,444	48,381	0	0	60320 - Refunds	0	0	0
49,131	177,428	163,264	163,264	60340 - Dues & Subscriptions	237,279	0	0
-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**	**0**	**0**
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	0	0
5,006,078	6,382,057	8,061,513	8,072,439	60380 - Internal Service Data Processing	7,358,636	0	0
349,155	609,192	462,007	462,007	60411 - Internal Service Fleet Services	534,852	0	0
125,262	179,725	101,999	101,999	60412 - Internal Service Motor Pool	104,861	0	0
6,681,352	7,746,663	7,405,921	7,405,921	60430 - Internal Service Facilities & Property Management	7,839,728	0	0
1,431,460	2,103,881	3,488,698	3,488,698	60432 - Internal Service Enhanced Building Services	3,269,560	0	0
453,820	965,119	132,285	132,285	60435 - Internal Service Facilities Service Requests	472,940	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
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	0	0
190,139	342,173	396,238	396,238	60462 - Internal Service Records	446,985	0	0
15,506,158	**19,485,646**	**21,269,678**	**21,285,597**	**TOTAL Internal Services**	**21,085,522**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.80	329,785	3.05	212,061	5.08	363,584	6005 - Executive Specialist	30.97	37.95	4.74	359,427	0.00	0	0.00	0
2.80	162,116	2.00	124,760	3.08	199,585	6012 - Medical Assistant	26.80	32.82	1.10	75,381	0.00	0	0.00	0
0.00	0	0.00	0	0.80	48,724	6013 - Community Information Specialist	29.24	35.81	1.00	71,723	0.00	0	0.00	0
1.46	85,164	2.06	133,428	4.00	282,141	6020 - Program Technician	29.24	35.81	3.00	221,098	0.00	0	0.00	0
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	0.00	0	0.00	0
0.50	33,608	0.38	27,417	2.76	181,648	6024 - Disease Intervention Specialist	31.92	39.02	1.53	115,562	0.00	0	0.00	0
5.00	482,317	4.00	402,552	3.00	309,474	6026 - Budget Analyst	42.60	52.41	3.00	321,759	0.00	0	0.00	0
2.00	123,951	2.00	130,082	1.00	66,545	6027 - Finance Technician	26.80	32.82	2.00	121,573	0.00	0	0.00	0
8.00	565,847	8.00	590,787	8.00	572,624	6029 - Finance Specialist 1	31.88	39.04	8.00	599,836	0.00	0	0.00	0
8.00	642,821	7.00	598,718	7.00	624,067	6030 - Finance Specialist 2	36.81	45.18	7.00	635,724	0.00	0	0.00	0
7.50	706,954	8.50	821,621	5.50	557,715	6031 - Contract Specialist Senior	43.91	53.98	5.50	559,709	0.00	0	0.00	0
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	0.00	0	0.00	0
6.84	547,643	5.84	456,173	4.51	369,396	6033 - Administrative Analyst	36.81	45.18	4.67	399,505	0.00	0	0.00	0
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	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	183,033	3.00	289,623	3.00	305,288	6111 - Procurement Analyst Senior	43.91	53.98	2.00	215,487	0.00	0	0.00	0
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	0.00	0	0.00	0
6.80	665,960	8.40	853,885	9.65	989,708	6200 - Program Communications Coordinator	43.91	53.98	7.80	855,943	0.00	0	0.00	0
0.95	56,195	1.95	112,962	0.95	49,871	6270 - Peer Support Specialist	25.28	30.97	0.95	52,903	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	74,604	1.00	77,360	1.00	79,156	6286 - Pathologist Assistant	31.88	39.04	1.00	81,516	0.00	0	0.00	0
1.00	57,545	1.00	59,675	1.00	61,053	6294 - Health Assistant 2	24.57	30.12	1.00	62,891	0.00	0	0.00	0
6.73	595,874	6.73	623,889	6.45	613,784	6295 - Clinical Services Specialist	41.37	50.90	4.18	431,298	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
6.00	410,544	6.00	395,162	0.00	0	6297 - Case Manager 2	32.82	40.20	1.00	83,938	0.00	0	0.00	0
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	0.00	0	0.00	0
11.40	660,456	9.70	584,194	9.60	596,702	6304 - Medication Aide (CNA)	25.28	30.97	8.00	512,831	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6335 - Medical Technologist	33.79	41.37	0.20	17,276	0.00	0	0.00	0
1.36	108,081	1.36	114,416	2.40	210,353	6340 - Dietitian (Nutritionist)	36.81	45.18	3.80	338,687	0.00	0	0.00	0
1.65	94,901	2.65	161,304	5.10	314,862	6342 - Nutrition Assistant	27.59	33.79	6.15	399,987	0.00	0	0.00	0
1.00	64,272	1.00	66,941	1.00	68,486	6346 - Dental Assistant (EFDA)	27.59	33.79	1.00	70,554	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	86,318	1.00	89,534	1.00	91,580	6355 - Public Health Ecologist	40.12	49.24	1.00	98,190	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.05	4,263	0.20	18,316	6360 - Epidemiologist	40.20	49.40	1.80	169,805	0.00	0	0.00	0
3.00	292,212	2.00	204,510	2.00	215,518	6361 - Epidemiologist Senior	46.53	57.28	1.00	119,601	0.00	0	0.00	0
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	0.00	0	0.00	0
1.04	92,913	0.04	4,279	0.04	4,645	6374 - Emergency Management Analyst	46.53	57.28	1.00	97,155	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
3.00	341,093	3.56	414,486	1.56	193,846	6405 - Development Analyst	53.98	66.44	1.00	137,698	0.00	0	0.00	0
1.86	187,100	1.30	136,528	0.80	87,546	6456 - Data Analyst Senior	43.91	53.98	1.04	115,111	0.00	0	0.00	0
2.80	210,990	2.03	183,879	3.00	271,527	6500 - Business Analyst	41.37	50.90	3.00	278,343	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	165,286	1.00	87,007	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	0.00	0	0.00	0
1.00	65,561	2.00	175,626	2.00	192,569	9005 - Administrative Analyst Senior	37.06	55.60	2.00	201,369	0.00	0	0.00	0
3.00	231,167	3.00	246,833	4.00	346,781	9025 - Operations Supervisor	34.64	51.96	1.25	125,651	0.00	0	0.00	0
2.00	219,876	2.00	268,236	2.00	276,140	9041 - Research Evaluation Scientist	48.58	72.88	2.00	296,603	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	233,321	2.00	240,497	2.00	253,418	9062 - Environmental Health Supervisor	42.44	65.03	2.00	268,847	0.00	0	0.00	0
2.00	227,348	2.00	216,113	2.00	201,304	9063 - Project Manager (NR)	39.66	59.49	2.00	228,025	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	134,960	1.00	138,070	9065 - Environmental Health Manager	45.41	68.11	1.00	142,209	0.00	0	0.00	0
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	0.00	0	0.00	0
7.00	776,733	6.00	693,426	6.00	719,279	9335 - Finance Supervisor	42.44	65.03	4.00	482,953	0.00	0	0.00	0
6.00	825,787	6.00	857,718	5.00	767,681	9336 - Finance Manager	52.47	78.71	4.00	656,944	0.00	0	0.00	0
2.00	324,858	2.00	336,876	2.00	337,312	9338 - Finance Manager Senior	58.85	94.16	2.00	370,928	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.78	238,378	2.05	290,509	3.91	585,584	9366 - Quality Manager	52.47	78.71	4.40	701,653	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	2.95	439,082	2.75	438,771	9509 - Nursing Manager	52.47	78.71	2.15	353,325	0.00	0	0.00	0
3.93	439,004	5.95	842,466	3.42	505,257	9517 - Nursing Supervisor	48.58	72.88	3.24	493,015	0.00	0	0.00	0
1.00	124,272	1.00	128,870	1.00	131,839	9518 - Nursing Development Consultant	45.41	68.11	1.00	139,866	0.00	0	0.00	0
0.00	0	1.00	168,438	1.00	172,319	9519 - Nursing Director	56.67	85.00	1.00	177,485	0.00	0	0.00	0
1.02	313,401	1.02	332,723	1.02	338,596	9520 - Medical Director	100.50	160.79	1.22	367,224	0.00	0	0.00	0
1.00	251,473	1.00	289,657	1.00	296,331	9521 - Health Department Director	91.36	146.18	1.00	305,215	0.00	0	0.00	0
0.70	195,525	0.70	202,760	0.70	207,432	9530 - EMS Medical Director	91.36	146.18	1.20	352,566	0.00	0	0.00	0
1.00	194,314	1.00	201,503	1.00	206,145	9531 - Public Health Director	63.56	101.69	1.00	210,000	0.00	0	0.00	0
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	0.00	0	0.00	0
0.74	227,369	0.82	261,271	0.82	263,029	9550 - Health Officer	100.50	160.79	0.82	275,304	0.00	0	0.00	0

FY24 ADOPTED FTE	FY24 ADOPTED BASE AMT	FY25 ADOPTED FTE	FY25 ADOPTED BASE AMT	FY26 ADOPTED FTE	FY26 ADOPTED BASE AMT	POSITION DETAIL	SALARY MIN	SALARY MAX	FY27 PROPOSED FTE	FY27 PROPOSED BASE AMT	FY27 APPROVED FTE	FY27 APPROVED BASE AMT	FY27 ADOPTED FTE	FY27 ADOPTED 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	0.00	0	0.00	0
1.00	103,129	1.00	168,438	1.00	172,986	9602 - Division Director 2	58.85	94.16	1.00	178,695	0.00	0	0.00	0
11.27	1,256,301	7.12	845,575	7.70	950,417	9615 - Manager 1	45.41	68.11	5.05	641,792	0.00	0	0.00	0
2.00	359,840	2.00	373,154	2.00	383,230	9619 - Deputy Director	63.56	101.69	2.00	420,897	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	525,931	5.00	584,685	1.81	218,279	9710 - Management Analyst	39.66	59.49	2.00	243,017	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9720 - Operations Administrator	37.06	55.60	0.20	19,856	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	3.85	542,007	3.00	429,489	9724 - Behavioral Health Manager	48.58	72.88	1.25	178,528	0.00	0	0.00	0
0.00	0	0.40	62,384	1.05	167,530	9736 - Behavioral Health Manager Senior	52.47	78.71	1.20	197,205	0.00	0	0.00	0
0.33	64,124	1.33	267,999	1.33	274,173	9744 - Mental Health Director	63.56	101.69	0.49	104,040	0.00	0	0.00	0
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	0.00	0	0.00	0
0.80	129,943	0.70	117,906	0.75	129,240	9797 - Principal Investigator Manager	56.67	85.00	0.50	88,743	0.00	0	0.00	0
0.68	68,179	0.80	115,356	1.80	281,107	9798 - Principal Investigator	52.47	78.71	1.80	293,291	0.00	0	0.00	0
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	0	0.00	0
536.89	**51,068,476**	**581.19**	**58,349,269**	**536.26**	**54,920,083**	**TOTAL BUDGET**			**491.85**	**53,448,197**	**0.00**	**0**	**0.00**	**0**

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	0	0
1,384,347	1,732,215	1,906,682	1,780,609	60100 - Temporary	1,314,158	0	0
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	0	0
10,956,384	12,984,602	14,744,620	14,255,266	60130 - Salary Related	14,586,280	0	0
387,533	437,927	495,294	466,347	60135 - Non Base Fringe	335,140	0	0
8,633,340	10,370,852	11,015,260	10,643,034	60140 - Insurance Benefits	10,498,865	0	0
209,222	256,943	209,807	170,804	60145 - Non Base Insurance	74,096	0	0
51,483,704	**61,208,450**	**64,810,007**	**62,585,125**	**TOTAL Personnel**	**62,334,949**	**0**	**0**
276,448	130,957	7,000	7,000	60150 - County Match & Sharing	5,000	0	0
751,695	1,988,980	2,402,882	2,427,592	60155 - Direct Client Assistance	649,895	0	0
45,086,326	49,073,798	49,170,492	49,992,931	60160 - Pass-Through & Program Support	41,174,007	0	0
3,247,373	8,417,843	2,634,881	2,415,247	60170 - Professional Services	3,625,345	0	0
-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**	**0**	**0**
17,364	3,841	0	0	60190 - Utilities	0	0	0
95,814	109,064	79,215	79,935	60200 - Communications	36,986	0	0
51,177	64,361	28,908	28,908	60210 - Rentals	10,801	0	0
594	1,786	88,215	88,215	60220 - Repairs & Maintenance	8,224	0	0
526,308	617,058	1,323,436	1,116,935	60240 - Supplies	916,340	0	0
214,226	170,953	223,197	223,197	60246 - Medical & Dental Supplies	144,835	0	0
-10	0	0	0	60250 - Food	0	0	0
236,084	513,523	741,311	728,390	60260 - Training & Non-Local Travel	410,377	0	0
44,146	62,350	84,264	87,664	60270 - Local Travel	67,090	0	0
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	0	0
2,066,707	1,189,750	571,816	571,816	60310 - Pharmaceuticals	96,032	0	0
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	0	0
-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**	**0**	**0**
4,917,041	6,734,862	6,968,023	6,636,269	60350 - Indirect Expense	5,263,193	0	0
467,811	528,314	822,696	817,703	60370 - Internal Service Telecommunications	406,986	0	0
3,016,468	3,883,987	4,281,815	4,270,889	60380 - Internal Service Data Processing	4,530,023	0	0
37,359	12,428	48,656	48,656	60411 - Internal Service Fleet Services	32,799	0	0
201,788	169,109	276,800	276,800	60412 - Internal Service Motor Pool	274,507	0	0
2,195,214	2,182,623	2,693,937	2,882,827	60430 - Internal Service Facilities & Property Management	2,612,143	0	0
2,027,435	1,741,479	1,078,137	1,078,137	60432 - Internal Service Enhanced Building Services	1,111,606	0	0
146,311	302,923	449,756	449,756	60435 - Internal Service Facilities Service Requests	480,167	0	0
9,820	12,189	0	0	60440 - Internal Service Other	1,385,427	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
57,216	53,378	39,064	39,064	60461 - Internal Service Distribution	15,330	0	0
77,045	45,876	102,569	102,569	60462 - Internal Service Records	69,603	0	0
13,153,507	**15,667,169**	**16,761,453**	**16,602,670**	**TOTAL Internal Services**	**16,181,784**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
11.40	684,187	11.55	728,833	11.73	760,821	6002 - Office Assistant Senior	29.22	35.78	11.15	781,321	0.00	0	0.00	0
1.00	72,001	0.75	56,406	0.92	61,302	6005 - Executive Specialist	30.97	37.95	0.76	56,949	0.00	0	0.00	0
1.20	72,272	2.00	125,562	0.92	61,221	6012 - Medical Assistant	26.80	32.82	0.90	61,676	0.00	0	0.00	0
1.00	88,691	1.00	78,126	1.00	82,288	6015 - Contract Specialist	37.95	46.53	1.00	87,237	0.00	0	0.00	0
2.54	167,265	1.94	133,951	0.00	0	6020 - Program Technician	29.24	35.81	1.00	73,665	0.00	0	0.00	0
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	0.00	0	0.00	0
6.50	425,830	5.62	392,499	6.24	439,380	6024 - Disease Intervention Specialist	31.92	39.02	4.47	353,451	0.00	0	0.00	0
0.00	0	1.00	68,862	1.00	72,579	6029 - Finance Specialist 1	31.88	39.04	1.00	76,859	0.00	0	0.00	0
0.50	50,081	0.50	53,484	0.50	54,716	6031 - Contract Specialist Senior	43.91	53.98	0.50	56,355	0.00	0	0.00	0
1.00	103,147	1.00	106,968	0.44	48,150	6032 - Finance Specialist Senior	43.91	53.98	0.40	45,085	0.00	0	0.00	0
2.16	178,598	2.16	186,774	1.49	136,454	6033 - Administrative Analyst	36.81	45.18	1.33	125,467	0.00	0	0.00	0
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	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
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	0.00	0	0.00	0
2.00	147,162	4.56	384,883	4.38	384,122	6073 - Data Analyst	36.81	45.18	1.00	87,451	0.00	0	0.00	0
0.50	28,704	0.90	59,442	0.50	32,712	6074 - Data Technician	29.24	35.81	2.00	135,937	0.00	0	0.00	0
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	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.85	219,687	1.90	155,983	1.05	84,323	6178 - Program Communications Specialist	36.88	45.23	0.50	43,537	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.88	136,493	3.88	288,848	3.82	299,381	6296 - Case Manager Senior	34.75	42.60	6.62	551,019	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.17	49,915	0.17	52,644	6323 - Psychiatrist Rep	120.08	157.95	0.04	13,192	0.00	0	0.00	0
0.00	0	0.00	0	1.00	83,874	6335 - Medical Technologist	33.79	41.37	0.80	69,105	0.00	0	0.00	0
2.44	191,263	2.44	203,263	2.40	208,523	6340 - Dietitian (Nutritionist)	36.81	45.18	1.00	90,772	0.00	0	0.00	0
16.35	977,774	15.35	944,480	12.90	803,884	6342 - Nutrition Assistant	27.59	33.79	11.85	813,176	0.00	0	0.00	0
4.25	298,581	4.10	323,136	2.00	158,323	6352 - Health Educator	35.81	43.91	1.00	84,142	0.00	0	0.00	0
1.19	86,745	0.19	17,011	0.20	18,316	6356 - Environmental Health Specialist	36.81	45.18	0.20	18,867	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	98,226	1.00	105,153	1.00	110,815	6361 - Epidemiologist Senior	46.53	57.28	1.00	117,579	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.96	96,155	0.96	102,689	0.96	111,469	6374 - Emergency Management Analyst	46.53	57.28	1.00	119,600	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	1.44	162,397	2.44	287,924	6405 - Development Analyst	53.98	66.44	3.00	373,588	0.00	0	0.00	0
4.84	476,680	4.20	425,550	4.10	408,267	6456 - Data Analyst Senior	43.91	53.98	3.76	376,479	0.00	0	0.00	0
0.00	0	0.56	50,728	1.00	97,687	6500 - Business Analyst	41.37	50.90	1.00	103,669	0.00	0	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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	86,137	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9005 - Administrative Analyst Senior	37.06	55.60	1.00	96,739	0.00	0	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	0.00	0	0.00	0
1.50	193,066	1.50	200,987	2.98	365,428	9041 - Research Evaluation Scientist	48.58	72.88	3.00	447,474	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.22	168,769	0.95	137,186	1.09	165,938	9366 - Quality Manager	52.47	78.71	0.60	94,567	0.00	0	0.00	0
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	0.00	0	0.00	0
3.72	462,290	2.03	293,150	1.38	203,876	9517 - Nursing Supervisor	48.58	72.88	1.56	237,378	0.00	0	0.00	0
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

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	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	0.00	0	0.00	0
0.26	79,886	0.18	57,352	0.18	57,738	9550 - Health Officer	100.50	160.79	0.18	60,433	0.00	0	0.00	0
0.67	100,764	0.67	104,493	0.67	114,844	9601 - Division Director 1	56.67	85.00	1.51	267,789	0.00	0	0.00	0
7.15	761,210	6.58	763,601	4.30	500,561	9615 - Manager 1	45.41	68.11	3.95	501,021	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	87,690	1.00	88,811	1.00	93,582	9720 - Operations Administrator	37.06	55.60	0.80	79,424	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.90	268,330	5.00	667,337	9724 - Behavioral Health Manager	48.58	72.88	5.75	862,631	0.00	0	0.00	0
0.00	0	1.60	249,536	1.95	311,128	9736 - Behavioral Health Manager Senior	52.47	78.71	1.80	295,806	0.00	0	0.00	0
0.67	130,191	0.67	135,007	0.67	138,117	9744 - Mental Health Director	63.56	101.69	0.51	108,286	0.00	0	0.00	0
0.20	32,486	0.30	50,532	0.25	43,080	9797 - Principal Investigator Manager	56.67	85.00	0.50	88,743	0.00	0	0.00	0
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	0	0.00	0
356.13	**31,800,511**	**389.73**	**36,416,096**	**371.13**	**35,918,723**	**TOTAL BUDGET**			**340.73**	**34,903,704**	**0.00**	**0**	**0.00**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
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	0	0
0	198,477	95,344	95,344	60140 - Insurance Benefits	28,314	0	0
0	**1,120,751**	**580,257**	**580,257**	**TOTAL Personnel**	**127,583**	**0**	**0**
0	264,884	111,238	111,238	60155 - Direct Client Assistance	190,000	0	0
0	13,684,550	22,358,478	22,358,478	60160 - Pass-Through & Program Support	12,107,660	0	0
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**	**0**	**0**
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	0	0
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**	**0**	**0**
0	**15,871,904**	**23,141,614**	**23,141,614**	**TOTAL FUND 1521: Supportive Housing Fund**	**12,443,960**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	6297 - Case Manager 2	32.82	40.20	1.00	70,554	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
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	0	0
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	0	0
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**	**0**	**0**
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	0	0
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**	**0**	**0**
56,071	69,835	77,938	77,938	60350 - Indirect Expense	8,163	0	0
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**	**0**	**0**
1,707,642	**1,829,664**	**2,016,968**	**2,016,968**	**TOTAL FUND 1522: Preschool for All Program Fund**	**247,012**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
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**	**0**	**0**
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	0	0
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**	**0**	**0**
993,385	**0**	**637,000**	**637,000**	**TOTAL FUND 3002: Behavioral Health Managed Care Fund**	**46,639**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
3,762,193	4,680,032	4,173,922	4,015,693	60100 - Temporary	2,608,530	0	0
631,011	645,146	446,266	432,801	60110 - Overtime	415,706	0	0
1,094,982	1,186,324	959,604	929,873	60120 - Premium	1,053,818	0	0
20,752,301	22,616,027	29,911,176	29,966,767	60130 - Salary Related	31,393,914	0	0
964,427	1,227,248	1,400,333	1,358,616	60135 - Non Base Fringe	597,903	0	0
16,191,415	18,090,771	21,884,636	21,944,213	60140 - Insurance Benefits	22,389,766	0	0
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	0	0
99,259,477	**109,343,134**	**132,275,100**	**132,294,512**	**TOTAL Personnel**	**133,771,170**	**0**	**0**
61,929	53,287	100,950	93,650	60155 - Direct Client Assistance	61,480	0	0
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	0	0
8,290,949	**9,514,539**	**7,940,257**	**7,911,138**	**TOTAL Contractual Services**	**7,016,482**	**0**	**0**
17,634	15,694	0	0	60190 - Utilities	0	0	0
34,176	44,427	46,262	45,040	60200 - Communications	42,996	0	0
242,379	235,337	137,438	132,038	60210 - Rentals	116,151	0	0
68,589	128,855	117,178	117,178	60220 - Repairs & Maintenance	180,465	0	0
493,226	716,757	1,412,963	1,394,855	60240 - Supplies	1,906,548	0	0
1,884,482	2,949,862	2,173,669	2,307,796	60246 - Medical & Dental Supplies	2,359,323	0	0
187,930	323,732	768,720	768,070	60260 - Training & Non-Local Travel	758,515	0	0
60,175	76,370	99,482	97,869	60270 - Local Travel	99,967	0	0
335,395	416,656	854,661	854,661	60290 - Software, Subscription Computing, Maintenance	479,499	0	0
25,883,065	28,832,356	28,941,287	28,941,287	60310 - Pharmaceuticals	28,280,678	0	0
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	0	0
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**	**0**	**0**
13,734,034	18,255,281	20,542,949	20,527,960	60350 - Indirect Expense	19,478,261	0	0
765,062	828,390	617,543	617,543	60370 - Internal Service Telecommunications	1,184,906	0	0
9,262,908	9,725,431	11,460,982	11,460,982	60380 - Internal Service Data Processing	11,952,269	0	0
71,600	82,030	95,121	95,121	60411 - Internal Service Fleet Services	102,271	0	0
6,638	3,900	4,504	4,504	60412 - Internal Service Motor Pool	1,891	0	0
4,427,397	4,988,506	4,867,351	4,867,351	60430 - Internal Service Facilities & Property Management	5,144,470	0	0
1,516,748	2,172,729	3,352,542	3,352,542	60432 - Internal Service Enhanced Building Services	3,619,829	0	0
589,594	609,811	608,824	608,824	60435 - Internal Service Facilities Service Requests	629,668	0	0
277,124	6,729,158	0	0	60440 - Internal Service Other	0	0	0
538,339	616,576	638,201	638,201	60461 - Internal Service Distribution	800,035	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
90,659	122,770	128,502	128,502	60462 - Internal Service Records	135,737	0	0
31,280,104	**44,134,582**	**42,316,519**	**42,301,530**	**TOTAL Internal Services**	**43,049,337**	**0**	**0**
269,611	79,517	0	0	60550 - Capital Equipment - Expenditure	520,000	0	0
269,611	**79,517**	**0**	**0**	**TOTAL Capital Outlay**	**520,000**	**0**	**0**
168,412,986	**196,957,198**	**217,234,613**	**217,310,298**	**TOTAL FUND 3003: Health Department FQHC Fund**	**218,724,145**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	70,345	1.00	72,955	1.00	74,625	6003 - Clerical Unit Coordinator	30.12	36.81	1.00	76,859	0.00	0	0.00	0
1.00	60,928	1.00	69,906	1.00	73,602	6005 - Executive Specialist	30.97	37.95	1.00	78,049	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	21.80	1,378,768	6013 - Community Information Specialist	29.24	35.81	27.80	1,842,251	0.00	0	0.00	0
8.25	658,277	7.23	611,538	7.00	628,972	6021 - Program Specialist	40.20	49.40	7.00	658,675	0.00	0	0.00	0
5.00	323,014	6.00	407,117	6.00	429,413	6029 - Finance Specialist 1	31.88	39.04	6.00	446,595	0.00	0	0.00	0
5.00	467,935	5.00	473,620	4.00	403,068	6032 - Finance Specialist Senior	43.91	53.98	3.00	285,151	0.00	0	0.00	0
4.00	308,593	5.00	399,874	4.00	352,801	6033 - Administrative Analyst	36.81	45.18	3.00	282,345	0.00	0	0.00	0
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	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
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6109 - Inventory/Stores Specialist 1	25.28	30.97	1.00	56,508	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	50,112	3.00	153,780	6270 - Peer Support Specialist	25.28	30.97	1.00	52,785	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6293 - Health Assistant 1	23.23	28.40	5.00	242,520	0.00	0	0.00	0
3.60	178,236	2.80	149,067	2.80	157,545	6294 - Health Assistant 2	24.57	30.12	2.80	165,541	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	243,712	8.00	511,513	8.00	526,648	6297 - Case Manager 2	32.82	40.20	7.00	517,578	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.80	203,067	0.80	93,593	0.80	95,747	6318 - Clinical Psychologist	47.95	59.04	0.80	98,621	0.00	0	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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	29.93	5,131,025	32.50	5,587,560	6325 - Pharmacist	68.51	90.12	29.50	5,395,881	0.00	0	0.00	0
6.00	439,606	7.00	544,632	7.00	563,981	6333 - Medical Laboratory Technician	32.82	40.20	7.00	574,428	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	71,250	1.00	76,106	1.00	80,130	6352 - Health Educator	35.81	43.91	1.00	84,956	0.00	0	0.00	0
3.00	345,547	5.00	562,204	6.00	701,199	6405 - Development Analyst	53.98	66.44	7.00	874,049	0.00	0	0.00	0
5.20	391,837	5.41	483,861	4.00	361,745	6500 - Business Analyst	41.37	50.90	4.00	351,932	0.00	0	0.00	0
3.25	329,661	3.78	406,573	6.00	614,726	6501 - Business Analyst Senior	47.95	59.04	6.00	654,603	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	208,072	2.00	233,855	2.00	241,192	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	0.00	0	0.00	0
1.00	81,088	1.00	84,088	2.00	172,052	9335 - Finance Supervisor	42.44	65.03	1.00	121,330	0.00	0	0.00	0
2.00	278,512	2.00	288,818	2.00	313,466	9336 - Finance Manager	52.47	78.71	2.00	328,674	0.00	0	0.00	0
1.00	162,429	1.00	168,438	1.00	155,097	9338 - Finance Manager Senior	58.85	94.16	1.00	159,736	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	380,091	2.00	269,920	2.00	274,249	9364 - Manager 2	48.58	72.88	2.00	287,715	0.00	0	0.00	0
5.00	685,929	5.00	722,032	5.00	775,227	9365 - Manager Senior	52.47	78.71	5.00	755,758	0.00	0	0.00	0
2.00	277,186	2.00	288,798	2.00	308,880	9366 - Quality Manager	52.47	78.71	2.00	325,747	0.00	0	0.00	0
1.00	147,130	1.00	152,574	1.00	172,202	9452 - IT Manager 1	56.67	85.00	1.00	118,323	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	230,846	1.00	239,387	1.00	259,816	9499 - Dental Director	83.05	132.89	1.00	275,635	0.00	0	0.00	0
0.50	104,930	0.50	108,812	1.00	244,902	9501 - Deputy Dental Director	75.50	120.81	1.00	252,246	0.00	0	0.00	0
0.00	0	3.00	467,880	3.00	474,013	9509 - Nursing Manager	52.47	78.71	3.00	493,011	0.00	0	0.00	0
1.80	223,689	2.80	404,344	2.80	413,661	9517 - Nursing Supervisor	48.58	72.88	2.80	426,062	0.00	0	0.00	0
1.00	121,564	1.50	177,247	1.50	173,339	9518 - Nursing Development Consultant	45.41	68.11	1.00	126,110	0.00	0	0.00	0
1.00	100,263	1.00	168,438	1.00	171,819	9519 - Nursing Director	56.67	85.00	1.00	177,485	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.90	530,711	1.90	550,348	1.90	563,029	9541 - Deputy Medical Director	91.36	146.18	0.90	274,694	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	123,397	1.00	128,870	1.00	131,839	9552 - Laboratory Director	42.44	65.03	1.00	135,792	0.00	0	0.00	0
1.00	179,920	1.00	186,577	1.00	202,499	9553 - Deputy Director of Pharmacy	63.56	101.69	1.00	212,326	0.00	0	0.00	0
1.00	150,395	1.00	155,960	1.00	160,171	9601 - Division Director 1	56.67	85.00	1.00	165,457	0.00	0	0.00	0
9.40	1,103,229	5.37	636,617	5.00	628,572	9615 - Manager 1	45.41	68.11	5.00	682,082	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	109,127	1.00	98,233	1.00	115,637	9710 - Management Analyst	39.66	59.49	1.00	93,673	0.00	0	0.00	0
0.00	0	1.00	127,488	1.00	134,337	9723 - Behavioral Health Supervisor	45.41	68.11	1.00	142,209	0.00	0	0.00	0
0.00	0	1.00	137,151	1.00	144,520	9724 - Behavioral Health Manager	48.58	72.88	1.00	152,165	0.00	0	0.00	0
0.00	-5,264	0.00	-125,270	0.00	22	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	14	0.00	0	0.00	0
660.27	**62,009,831**	**692.66**	**67,779,018**	**726.53**	**72,303,252**	**TOTAL BUDGET**			**721.22**	**74,935,594**	**0.00**	**0**	**0.00**	**0**

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	0	0
202,196	102,674	266,490	266,490	60100 - Temporary	255,689	0	0
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	0	0
123,905	31,009	106,942	106,942	60135 - Non Base Fringe	101,898	0	0
1,019,262	1,235,851	1,244,740	1,244,740	60140 - Insurance Benefits	1,158,388	0	0
-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	0	0
6,484,590	**7,754,883**	**8,194,903**	**8,194,903**	**TOTAL Personnel**	**7,835,917**	**0**	**0**
108,182	237,297	209,700	209,700	60155 - Direct Client Assistance	216,620	0	0
36,418,289	20,483,377	51,500,449	56,386,194	60160 - Pass-Through & Program Support	51,289,379	0	0
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**	**0**	**0**
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	0	0
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	0	0
-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**	**0**	**0**
0	-99	0	0	60350 - Indirect Expense	0	0	0
43,380	39,030	74,966	74,966	60370 - Internal Service Telecommunications	84,415	0	0
400,172	1,534,546	1,171,740	1,171,740	60380 - Internal Service Data Processing	1,296,452	0	0
454	2,958	5,743	5,743	60412 - Internal Service Motor Pool	5,716	0	0
2,061,672	2,081,627	2,439,810	2,439,810	60430 - Internal Service Facilities & Property Management	1,611,449	0	0
0	104,767	293,745	293,745	60432 - Internal Service Enhanced Building Services	162,108	0	0
1,206,283	415,521	397,800	397,800	60435 - Internal Service Facilities Service Requests	218,100	0	0
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	0	0
182	21,769	24,949	24,949	60462 - Internal Service Records	30,838	0	0
4,089,947	**4,381,092**	**4,417,854**	**4,417,854**	**TOTAL Internal Services**	**3,417,251**	**0**	**0**
63,408,840	**34,382,082**	**64,537,640**	**70,927,120**	**TOTAL FUND 1000: General Fund**	**62,814,220**	**0**	**0**

FY24 ADOPTED FTE	FY24 ADOPTED BASE AMT	FY25 ADOPTED FTE	FY25 ADOPTED BASE AMT	FY26 ADOPTED FTE	FY26 ADOPTED BASE AMT	POSITION DETAIL	SALARY MIN	SALARY MAX	FY27 PROPOSED FTE	FY27 PROPOSED BASE AMT	FY27 APPROVED FTE	FY27 APPROVED BASE AMT	FY27 ADOPTED FTE	FY27 ADOPTED 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	0.00	0	0.00	0
1.00	67,422	2.00	132,809	1.00	73,773	6005 - Executive Specialist	30.97	37.95	1.00	78,248	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
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	0.00	0	0.00	0
1.00	81,369	2.00	193,390	2.00	199,216	6026 - Budget Analyst	42.60	52.41	2.00	208,069	0.00	0	0.00	0
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	0.00	0	0.00	0
1.25	124,176	3.00	275,769	3.00	276,624	6031 - Contract Specialist Senior	43.91	53.98	3.00	293,478	0.00	0	0.00	0
2.30	226,442	3.00	297,803	4.00	417,970	6032 - Finance Specialist Senior	43.91	53.98	5.00	546,547	0.00	0	0.00	0
0.30	21,755	2.00	151,137	2.00	153,976	6033 - Administrative Analyst	36.81	45.18	1.00	84,141	0.00	0	0.00	0
0.50	45,811	0.50	48,943	0.50	53,129	6063 - Project Manager Represented	46.53	57.28	0.50	56,355	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.30	31,472	1.00	112,051	2.00	227,003	9335 - Finance Supervisor	42.44	65.03	1.00	121,967	0.00	0	0.00	0
0.25	34,483	1.00	140,930	1.00	148,502	9336 - Finance Manager	52.47	78.71	1.00	157,543	0.00	0	0.00	0
1.00	158,901	1.00	170,550	1.00	190,875	9338 - Finance Manager Senior	58.85	94.16	1.00	196,598	0.00	0	0.00	0
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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
3.50	379,211	2.50	295,948	2.50	311,849	9615 - Manager 1	45.41	68.11	2.50	346,403	0.00	0	0.00	0
1.00	170,716	1.00	176,238	1.00	185,707	9619 - Deputy Director	63.56	101.69	1.00	191,835	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	-7,012	0.00	-87,828	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	7,726	0.00	0	0.00	0
34.40	**3,310,472**	**46.40**	**4,900,974**	**42.40**	**4,648,897**	**TOTAL BUDGET**			**37.51**	**4,442,837**	**0.00**	**0**	**0.00**	**0**

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	0	0
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	0	0
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	0	0
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**	**0**	**0**
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	0	0
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**	**0**	**0**
0	32,659	0	0	60190 - Utilities	0	0	0
4,914	6,241	1,935	1,935	60200 - Communications	1,349	0	0
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	0	0
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	0	0
2,815	199,714	264,034	264,034	60290 - Software, Subscription Computing, Maintenance	298,358	0	0
174,957	**555,497**	**5,458,122**	**284,065**	**TOTAL Materials & Supplies**	**302,714**	**0**	**0**
537,926	986,520	1,017,709	1,017,709	60350 - Indirect Expense	712,481	0	0
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**	**0**	**0**
63,752,024	**70,117,644**	**89,086,949**	**60,493,374**	**TOTAL FUND 1505: Federal/State Program Fund**	**24,450,565**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
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**	**0**	**0**
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**	**0**	**0**

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	0	0
347,131	885,230	917,207	917,207	60100 - Temporary	1,140,736	0	0
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	0	0
93,281	315,927	368,075	368,075	60135 - Non Base Fringe	451,058	0	0
1,691,952	1,370,674	1,746,990	1,746,990	60140 - Insurance Benefits	1,661,201	0	0
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	0	0
10,427,470	**8,882,688**	**11,398,552**	**11,398,552**	**TOTAL Personnel**	**11,605,532**	**0**	**0**
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	0	0
16,607,360	1,638,937	1,848,101	1,848,101	60170 - Professional Services	448,117	0	0
122,988,324	**161,552,242**	**122,778,361**	**127,136,115**	**TOTAL Contractual Services**	**118,304,530**	**0**	**0**
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	0	0
61,269	0	80,000	110,031	60220 - Repairs & Maintenance	110,000	0	0
422,418	181,563	27,759	27,759	60240 - Supplies	27,586	0	0
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	0	0
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**	**0**	**0**
2,564,374	3,837,047	5,548,819	5,548,819	60350 - Indirect Expense	8,779,582	0	0
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	0	0
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	0	0
0	69,660	68,878	68,878	60432 - Internal Service Enhanced Building Services	30,407	0	0
385,292	549,451	624,500	624,500	60435 - Internal Service Facilities Service Requests	194,150	0	0
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**	**0**	**0**
141,377,688	**187,260,482**	**153,487,493**	**160,605,805**	**TOTAL FUND 1521: Supportive Housing Fund**	**149,332,172**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	193,803	2.00	199,550	2.00	210,304	6063 - Project Manager Represented	46.53	57.28	0.50	56,355	0.00	0	0.00	0
1.00	70,345	2.50	210,166	0.50	40,065	6073 - Data Analyst	36.81	45.18	1.00	84,956	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	68,424	1.00	80,043	1.00	84,289	7232 - Creative Media Coordinator	36.88	45.23	1.00	89,412	0.00	0	0.00	0
0.50	53,535	0.50	55,516	1.50	177,611	9063 - Project Manager (NR)	39.66	59.49	2.00	248,424	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	118,562	1.00	133,156	1.00	140,310	9364 - Manager 2	48.58	72.88	1.00	148,852	0.00	0	0.00	0
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	0.00	0	0.00	0
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

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**	**0.00**	**0**	**0.00**	**0**

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	0	0
757,118	1,580,208	4,677,243	4,603,863	60100 - Temporary	2,539,774	0	0
105,957	183,258	30,100	30,100	60110 - Overtime	19,900	0	0
1,510,956	703,713	738,859	738,859	60120 - Premium	804,741	0	0
13,167,749	14,575,185	16,965,537	16,978,062	60130 - Salary Related	18,516,673	0	0
209,568	460,408	60,000	60,000	60135 - Non Base Fringe	27,764	0	0
11,797,571	13,342,676	14,913,594	14,912,599	60140 - Insurance Benefits	15,506,811	0	0
36,309	337,934	200,000	200,000	60145 - Non Base Insurance	4,416	0	0
60,828,948	**68,486,572**	**78,183,942**	**78,188,550**	**TOTAL Personnel**	**81,393,980**	**0**	**0**
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	0	0
2,412,809	**3,111,100**	**4,610,192**	**4,610,192**	**TOTAL Contractual Services**	**4,107,129**	**0**	**0**
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	0	0
4,682	2,156	4,185	4,185	60220 - Repairs & Maintenance	4,185	0	0
1,877,682	1,989,482	2,706,787	2,782,994	60240 - Supplies	1,493,644	0	0
7,796,809	7,240,910	7,357,787	7,357,787	60245 - Library Books & Materials	7,113,400	0	0
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	0	0
17,149	11,863	20,515	20,515	60270 - Local Travel	21,615	0	0
1,980,283	1,411,439	2,385,574	2,385,574	60290 - Software, Subscription Computing, Maintenance	2,293,250	0	0
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	0	0
-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**	**0**	**0**
2,177,089	2,813,800	3,275,404	3,275,597	60350 - Indirect Expense	3,035,996	0	0
372,541	419,470	479,786	479,786	60370 - Internal Service Telecommunications	447,124	0	0
7,810,563	8,435,414	9,591,479	9,591,479	60380 - Internal Service Data Processing	9,856,813	0	0
210,893	238,887	183,314	183,314	60411 - Internal Service Fleet Services	210,176	0	0
665	1,803	1,160	1,160	60412 - Internal Service Motor Pool	1,595	0	0
9,506,399	11,323,123	11,346,647	11,346,647	60430 - Internal Service Facilities & Property Management	12,914,979	0	0
440,160	881,535	2,201,688	2,201,688	60432 - Internal Service Enhanced Building Services	2,539,904	0	0
530,617	560,126	447,520	447,520	60435 - Internal Service Facilities Service Requests	562,082	0	0
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	0	0
25,268	138,510	154,258	154,258	60462 - Internal Service Records	153,251	0	0
21,097,695	**24,822,725**	**27,690,556**	**27,690,749**	**TOTAL Internal Services**	**29,730,093**	**0**	**0**
8,165	1,200,000	1,467,500	1,509,415	60550 - Capital Equipment - Expenditure	350,000	0	0

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	TOTAL Capital Outlay	350,000	0	0
97,102,548	109,802,353	125,223,589	125,346,512	TOTAL FUND 1510: Library Fund	127,074,818	0	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	272,479	4.00	288,708	4.00	299,712	6005 - Executive Specialist	30.97	37.95	3.00	233,800	0.00	0	0.00	0
4.00	398,077	4.00	430,256	4.00	448,457	6016 - Facilities Specialist 3	46.53	57.28	4.00	465,345	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	65,347	1.00	69,906	3.00	204,506	6020 - Program Technician	29.24	35.81	3.00	217,870	0.00	0	0.00	0
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	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	1.00	109,432	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	200,168	2.00	210,575	2.00	218,600	6031 - Contract Specialist Senior	43.91	53.98	2.00	225,420	0.00	0	0.00	0
1.00	92,316	1.00	98,627	1.00	103,956	6032 - Finance Specialist Senior	43.91	53.98	1.00	110,252	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	137,126	2.00	146,410	2.00	154,202	6115 - Procurement Associate	31.88	39.04	2.00	161,894	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	1.00	72,955	1.00	80,910	6178 - Program Communications Specialist	36.88	45.23	1.00	88,338	0.00	0	0.00	0
4.00	395,767	4.00	408,610	3.00	314,594	6200 - Program Communications Coordinator	43.91	53.98	2.00	217,672	0.00	0	0.00	0
2.00	276,997	2.00	287,602	2.00	302,683	6406 - Development Analyst Senior	62.61	77.06	2.00	321,399	0.00	0	0.00	0
1.00	103,147	2.00	201,273	2.00	208,836	6456 - Data Analyst Senior	43.91	53.98	2.00	218,206	0.00	0	0.00	0
1.00	86,318	2.00	195,155	2.00	198,318	6500 - Business Analyst	41.37	50.90	2.00	210,470	0.00	0	0.00	0
0.00	0	0.00	0	1.00	113,873	6501 - Business Analyst Senior	47.95	59.04	2.00	242,877	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
8.75	637,042	7.50	582,505	6.00	484,346	7223 - Library Outreach Specialist	33.79	41.37	5.00	421,956	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.50	25,609	0.50	26,559	0.50	27,165	7230 - Production Assistant	21.96	26.80	0.50	27,979	0.00	0	0.00	0
2.00	157,651	1.00	87,007	1.00	89,011	7232 - Creative Media Coordinator	36.88	45.23	1.00	94,440	0.00	0	0.00	0
1.00	110,881	1.00	117,880	1.00	120,596	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	124,777	1.00	133,276	1.00	151,081	9336 - Finance Manager	52.47	78.71	1.00	160,280	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	185,082	0.00	0	0.00	0
5.00	540,398	5.00	558,752	5.00	598,277	9361 - Program Supervisor	42.44	65.03	5.00	634,703	0.00	0	0.00	0
1.00	130,145	1.00	134,960	1.00	143,633	9364 - Manager 2	48.58	72.88	1.00	152,165	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	317,058	3.00	351,209	3.00	372,355	9615 - Manager 1	45.41	68.11	3.00	390,757	0.00	0	0.00	0
1.00	154,015	1.00	164,505	1.00	186,197	9619 - Deputy Director	63.56	101.69	1.00	187,262	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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	92,793	1.00	92,926	1.00	97,918	9677 - Production Supervisor	32.37	48.56	1.00	101,395	0.00	0	0.00	0
1.00	90,994	2.00	215,072	2.00	231,184	9710 - Management Analyst	39.66	59.49	1.00	117,321	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
5.00	708,900	5.00	761,150	5.00	791,195	9782 - Library Manager Senior	52.47	78.71	5.00	819,644	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	80,706	0.00	0	8.00	655,010	9784 - Library Supervisor	34.64	51.96	9.00	832,065	0.00	0	0.00	0
1.00	106,952	2.00	243,107	2.00	252,214	9790 - Public Relations Coordinator	42.44	65.03	1.50	195,599	0.00	0	0.00	0
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	0	0.00	0
549.00	**37,868,310**	**539.25**	**39,340,347**	**543.30**	**40,598,609**	**TOTAL BUDGET**			**543.30**	**43,973,901**	**0.00**	**0**	**0.00**	**0**

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**

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	0	0
504,355	281,725	149,719	149,719	60100 - Temporary	342,331	0	0
51,445	51,877	25,530	25,530	60110 - Overtime	26,920	0	0
9,384,482	459,735	12,694	12,694	60120 - Premium	27,487	0	0
7,540,375	4,476,791	4,747,058	4,738,943	60130 - Salary Related	5,196,762	0	0
223,073	66,139	11,180	11,180	60135 - Non Base Fringe	62,121	0	0
3,350,040	2,957,748	2,950,984	2,948,670	60140 - Insurance Benefits	3,090,009	0	0
196,427	50,669	4,410	4,410	60145 - Non Base Insurance	35,740	0	0
32,439,803	**19,997,316**	**19,680,408**	**19,634,935**	**TOTAL Personnel**	**21,455,260**	**0**	**0**
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	0	0
2,323,278	1,826,587	2,587,920	2,587,920	60170 - Professional Services	2,221,122	0	0
19,112,717	**16,640,535**	**18,634,475**	**18,634,475**	**TOTAL Contractual Services**	**19,185,612**	**0**	**0**
0	101	0	0	60190 - Utilities	0	0	0
22,177	12,834	21,400	21,400	60200 - Communications	11,211	0	0
49,524	37,673	46,850	46,850	60210 - Rentals	56,870	0	0
0	0	120,478	120,478	60220 - Repairs & Maintenance	64,047	0	0
333,319	286,589	549,266	594,739	60240 - Supplies	581,279	0	0
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	0	0
6,280	14,950	42,700	42,700	60270 - Local Travel	36,360	0	0
750	0	0	0	60280 - Insurance	0	0	0
111,521	257,973	55,335	55,335	60290 - Software, Subscription Computing, Maintenance	233,490	0	0
-58	-550	0	0	60320 - Refunds	0	0	0
257,264	246,450	267,430	267,430	60340 - Dues & Subscriptions	282,200	0	0
929,454	**989,371**	**1,443,071**	**1,488,544**	**TOTAL Materials & Supplies**	**1,610,816**	**0**	**0**
-46	0	0	0	60350 - Indirect Expense	0	0	0
109,899	122,401	119,283	119,283	60370 - Internal Service Telecommunications	121,861	0	0
1,704,512	1,761,384	1,801,448	1,801,448	60380 - Internal Service Data Processing	1,838,735	0	0
84,308	78,704	71,894	71,894	60411 - Internal Service Fleet Services	85,336	0	0
52,201	33,005	40,727	40,727	60412 - Internal Service Motor Pool	51,645	0	0
13,227,688	12,566,764	11,770,735	11,770,735	60430 - Internal Service Facilities & Property Management	11,756,869	0	0
598,937	956,431	1,989,745	1,989,745	60432 - Internal Service Enhanced Building Services	2,092,064	0	0
445,828	364,240	40,100	40,100	60435 - Internal Service Facilities Service Requests	70,600	0	0
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	0	0
24,152	27,083	29,686	29,686	60462 - Internal Service Records	30,096	0	0
16,265,922	**15,934,453**	**15,891,146**	**15,891,146**	**TOTAL Internal Services**	**16,064,665**	**0**	**0**
68,747,895	**53,561,674**	**55,649,100**	**55,649,100**	**TOTAL FUND 1000: General Fund**	**58,316,353**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
1.00	143,577	1.00	157,957	1.00	171,248	3005 - TSCC Executive Director	N/A	N/A	1.00	182,576	0.00	0	0.00	0
1.00	217,861	1.00	247,554	1.00	254,238	5001 - County Chair	N/A	N/A	1.00	261,861	0.00	0	0.00	0
4.00	524,648	4.00	596,159	4.00	612,252	5010 - County Commissioner	N/A	N/A	4.00	630,608	0.00	0	0.00	0
1.00	137,320	1.00	143,848	1.00	150,636	5014 - County Auditor	N/A	N/A	1.00	170,674	0.00	0	0.00	0
0.00	0	0.50	30,683	0.50	32,159	6020 - Program Technician	29.24	35.81	1.50	100,666	0.00	0	0.00	0
1.00	79,824	1.00	82,379	1.00	86,802	6021 - Program Specialist	40.20	49.40	1.00	92,126	0.00	0	0.00	0
5.00	507,735	5.00	524,546	5.00	546,533	6088 - Program Specialist Senior	45.18	55.62	4.00	463,398	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	6104 - Inventory/Stores Specialist 3	30.97	37.95	0.80	63,392	0.00	0	0.00	0
0.00	0	0.60	32,245	1.20	66,979	6124 - Driver	23.88	29.24	1.00	58,454	0.00	0	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	0.00	0	0.00	0
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	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	122,198	1.00	128,870	1.00	131,839	9043 - Research Evaluation Analyst Senior	45.41	68.11	1.00	142,209	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9063 - Project Manager (NR)	39.66	59.49	1.00	124,212	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	2.20	277,815	2.20	292,741	9639 - Emergency Management Manager	48.58	72.88	2.20	310,567	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.00	0	0.00	0	9760 - Chief Diversity and Equity Officer	68.64	109.82	1.00	223,438	0.00	0	0.00	0
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	0	0.00	0
99.56	**11,045,571**	**106.26**	**12,468,697**	**98.51**	**11,778,833**	**TOTAL BUDGET**			**97.76**	**12,673,890**	**0.00**	**0**	**0.00**	**0**

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	0	0
28,685	41,555	560,669	560,669	60100 - Temporary	337,144	0	0
700	628	0	0	60110 - Overtime	0	0	0
3,057	210	0	0	60120 - Premium	1,680	0	0
238,017	227,124	204,188	204,188	60130 - Salary Related	226,889	0	0
3,649	8,931	147,652	147,652	60135 - Non Base Fringe	124,520	0	0
145,996	143,442	117,483	117,483	60140 - Insurance Benefits	121,718	0	0
1,194	5,176	97,924	97,924	60145 - Non Base Insurance	66,921	0	0
1,039,835	**1,025,438**	**1,631,266**	**1,631,266**	**TOTAL Personnel**	**1,423,800**	**0**	**0**
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	0	0
598,536	1,275,798	1,174,806	1,174,806	60170 - Professional Services	565,308	0	0
687,310	**1,682,033**	**1,372,606**	**1,372,606**	**TOTAL Contractual Services**	**591,131**	**0**	**0**
1,429	1,502	1,440	1,440	60200 - Communications	0	0	0
57	0	500	500	60210 - Rentals	500	0	0
128,678	28,461	125,342	125,342	60240 - Supplies	155,668	0	0
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	0	0
33	0	100	100	60270 - Local Travel	100	0	0
0	707	100	100	60290 - Software, Subscription Computing, Maintenance	100	0	0
180	20	200	200	60340 - Dues & Subscriptions	200	0	0
151,943	**43,012**	**147,682**	**147,682**	**TOTAL Materials & Supplies**	**189,968**	**0**	**0**
30,042	33,793	68,187	68,187	60350 - Indirect Expense	53,108	0	0
4,888	5,696	3,879	3,879	60370 - Internal Service Telecommunications	3,378	0	0
0	25,054	36,567	36,567	60380 - Internal Service Data Processing	34,714	0	0
497	171	400	400	60412 - Internal Service Motor Pool	400	0	0
0	5,077	4,209	4,209	60430 - Internal Service Facilities & Property Management	4,691	0	0
2,277	957	1,215	1,215	60432 - Internal Service Enhanced Building Services	1,275	0	0
52,839	1,127	100	100	60435 - Internal Service Facilities Service Requests	696,734	0	0
75	740	0	0	60440 - Internal Service Other	0	0	0
90,618	**72,616**	**114,557**	**114,557**	**TOTAL Internal Services**	**794,300**	**0**	**0**
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**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	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
3.01	382,146	3.20	456,744	3.20	468,596	9400 - Staff Assistant	N/A	N/A	3.09	496,038	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
0	0	0	0	60170 - Professional Services	0	0	0
52,348	**26,420**	**70,025**	**70,025**	**TOTAL Contractual Services**	**70,000**	**0**	**0**
52,348	**26,420**	**70,025**	**70,025**	**TOTAL FUND 1506: County School Fund**	**70,000**	**0**	**0**

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	0	0
108,318	94,786	97,346	97,346	60170 - Professional Services	120,000	0	0
39,151,425	**38,936,056**	**44,421,215**	**44,421,215**	**TOTAL Contractual Services**	**43,599,291**	**0**	**0**
39,151,425	**38,936,056**	**44,421,215**	**44,421,215**	**TOTAL FUND 1511: Special Excise Tax Fund**	**43,599,291**	**0**	**0**

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**

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	0	0
3,873,203	**3,808,314**	**3,815,422**	**3,815,422**	**TOTAL Contractual Services**	**3,948,386**	**0**	**0**
29,000	29,000	29,000	29,000	60350 - Indirect Expense	29,000	0	0
29,000	**29,000**	**29,000**	**29,000**	**TOTAL Internal Services**	**29,000**	**0**	**0**
3,902,203	**3,837,314**	**3,844,422**	**3,844,422**	**TOTAL FUND 1518: Oregon Historical Society Levy Fund**	**3,977,386**	**0**	**0**

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	0	0
0	**30,000**	**30,000**	**30,000**	**TOTAL Materials & Supplies**	**30,000**	**0**	**0**
1,765,188	1,744,212	1,739,697	1,739,697	60450 - Internal Service Capital Debt Retirement Fund	1,731,232	0	0
1,765,188	**1,744,212**	**1,739,697**	**1,739,697**	**TOTAL Internal Services**	**1,731,232**	**0**	**0**
1,765,188	**2,583,218**	**2,354,972**	**2,354,972**	**TOTAL FUND 1519: Video Lottery Fund**	**1,761,232**	**0**	**0**

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	0	0
0	8,830	77,030	77,030	60100 - Temporary	0	0	0
0	217,569	8,530	8,530	60110 - Overtime	700	0	0
0	55,398	1,075	1,075	60120 - Premium	1,130	0	0
0	534,655	347,894	347,894	60130 - Salary Related	187,424	0	0
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	0	0
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**	**0**	**0**
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	0	0
4,000,000	**187,830**	**317,700**	**317,700**	**TOTAL Contractual Services**	**178,500**	**0**	**0**
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	0	0
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	0	0
0	132	0	0	60246 - Medical & Dental Supplies	0	0	0
0	0	60,000	60,000	60250 - Food	40,000	0	0
0	7,463	10,000	10,000	60260 - Training & Non-Local Travel	7,500	0	0
0	369	0	0	60270 - Local Travel	0	0	0
0	724	2,650	2,650	60290 - Software, Subscription Computing, Maintenance	2,740	0	0
0	-588	0	0	60320 - Refunds	0	0	0
0	**458,581**	**1,298,610**	**1,298,610**	**TOTAL Materials & Supplies**	**609,495**	**0**	**0**
0	97,232	65,782	65,782	60350 - Indirect Expense	27,757	0	0
0	11,812	2,578	2,578	60370 - Internal Service Telecommunications	2,673	0	0
0	0	36,568	36,568	60380 - Internal Service Data Processing	39,344	0	0
0	1,698	0	0	60411 - Internal Service Fleet Services	0	0	0
0	84	500	500	60412 - Internal Service Motor Pool	500	0	0
0	227,612	642,454	642,454	60430 - Internal Service Facilities & Property Management	269,903	0	0
0	15,153	43,646	43,646	60432 - Internal Service Enhanced Building Services	33,272	0	0
0	221,335	69,300	69,300	60435 - Internal Service Facilities Service Requests	31,000	0	0
0	**574,927**	**860,828**	**860,828**	**TOTAL Internal Services**	**404,449**	**0**	**0**
4,000,000	**3,586,876**	**4,050,870**	**4,050,870**	**TOTAL FUND 1521: Supportive Housing Fund**	**1,936,590**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
0.00	0	0.80	97,412	0.80	102,645	9639 - Emergency Management Manager	48.58	72.88	0.80	108,894	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
0	0	86,553	86,553	60130 - Salary Related	97,079	0	0
0	0	59,296	59,296	60140 - Insurance Benefits	61,864	0	0
0	**0**	**361,531**	**361,531**	**TOTAL Personnel**	**397,467**	**0**	**0**
0	0	15,111	15,111	60350 - Indirect Expense	14,826	0	0
0	**0**	**15,111**	**15,111**	**TOTAL Internal Services**	**14,826**	**0**	**0**
0	**0**	**376,642**	**376,642**	**TOTAL FUND 1522: Preschool for All Program Fund**	**412,293**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.50	61,446	1.00	115,542	9400 - Staff Assistant	N/A	N/A	1.00	132,245	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
0	**3,690**	**3,000**	**3,000**	**TOTAL Contractual Services**	**3,000**	**0**	**0**
23,402,680	17,354,506	17,769,526	17,769,526	60490 - Principal	17,916,002	0	0
7,301,249	6,540,033	6,085,289	6,085,289	60500 - Interest Expense	5,610,076	0	0
30,703,929	**23,894,538**	**23,854,815**	**23,854,815**	**TOTAL Debt Service**	**23,526,078**	**0**	**0**
30,703,929	**23,898,228**	**23,857,815**	**23,857,815**	**TOTAL FUND 2002: Capital Debt Retirement Fund**	**23,529,078**	**0**	**0**

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	0	0
8,658,115	8,454,940	8,220,090	8,220,090	60500 - Interest Expense	7,829,130	0	0
53,808,115	**55,424,940**	**57,090,090**	**57,090,090**	**TOTAL Debt Service**	**58,804,130**	**0**	**0**
53,808,115	**55,424,940**	**57,090,090**	**57,090,090**	**TOTAL FUND 2003: General Obligation Bond Fund**	**58,804,130**	**0**	**0**

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	0	0
0	1,927	700	700	60170 - Professional Services	700	0	0
0	**1,927**	**450,700**	**450,700**	**TOTAL Contractual Services**	**450,700**	**0**	**0**
4,881,062	4,774,525	4,669,707	4,669,707	60490 - Principal	4,565,776	0	0
26,443,939	28,285,475	30,215,293	30,215,293	60500 - Interest Expense	32,234,224	0	0
31,325,000	**33,060,000**	**34,885,000**	**34,885,000**	**TOTAL Debt Service**	**36,800,000**	**0**	**0**
31,325,000	**33,061,927**	**35,335,700**	**35,335,700**	**TOTAL FUND 2004: PERS Bond Sinking Fund**	**37,250,700**	**0**	**0**

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	0	0
7,825	4,175	160,393	160,393	60100 - Temporary	169,084	0	0
736	1,115	0	0	60110 - Overtime	0	0	0
500	0	0	0	60120 - Premium	1,200	0	0
1,595,321	1,590,648	1,878,694	1,878,694	60130 - Salary Related	1,968,670	0	0
693	370	0	0	60135 - Non Base Fringe	0	0	0
781,969	803,601	869,099	869,099	60140 - Insurance Benefits	883,048	0	0
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**	**0**	**0**
1,404	3,367	332,540	332,540	60170 - Professional Services	343,520	0	0
1,404	**3,367**	**332,540**	**332,540**	**TOTAL Contractual Services**	**343,520**	**0**	**0**
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	0	0
15,465	12,414	49,587	49,587	60240 - Supplies	51,230	0	0
23,333	22,271	42,600	43,720	60260 - Training & Non-Local Travel	45,170	0	0
28	409	9,770	9,770	60270 - Local Travel	10,100	0	0
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	0	0
33,594	24,214	61,160	61,160	60340 - Dues & Subscriptions	63,180	0	0
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**	**0**	**0**
16,098	22,564	32,569	32,569	60370 - Internal Service Telecommunications	31,598	0	0
215,378	225,736	273,778	273,778	60380 - Internal Service Data Processing	333,460	0	0
6,674	2,254	5,797	5,797	60412 - Internal Service Motor Pool	7,000	0	0
266,866	261,716	216,186	216,186	60430 - Internal Service Facilities & Property Management	237,891	0	0
60,174	49,337	62,429	62,429	60432 - Internal Service Enhanced Building Services	60,258	0	0
2,022	22,533	3,800	3,800	60435 - Internal Service Facilities Service Requests	3,800	0	0
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	0	0
35,669	24,344	36,220	36,220	60462 - Internal Service Records	39,243	0	0
618,792	**625,911**	**641,855**	**641,855**	**TOTAL Internal Services**	**746,600**	**0**	**0**
7,415,962	**7,524,713**	**8,776,000**	**8,776,000**	**TOTAL FUND 3500: Risk Management Fund**	**9,168,850**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	288,745	1.00	308,412	1.00	324,983	9510 - County Attorney	100.50	160.79	1.00	335,737	0.00	0	0.00	0
2.00	453,793	2.00	477,519	2.00	489,804	9631 - Deputy County Attorney	75.50	120.81	2.00	504,490	0.00	0	0.00	0
25.00	**4,299,002**	**25.00**	**4,524,336**	**25.00**	**4,634,062**	**TOTAL BUDGET**			**25.00**	**4,780,710**	**0.00**	**0**	**0.00**	**0**

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**

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**

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**

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	0	0
798,479	893,247	935,000	935,000	60100 - Temporary	990,000	0	0
15,799,575	17,861,267	9,401,099	10,268,476	60110 - Overtime	10,613,046	0	0
3,331,505	3,488,906	2,638,000	2,638,000	60120 - Premium	2,760,002	0	0
34,641,820	36,023,271	41,163,081	42,029,668	60130 - Salary Related	45,439,962	0	0
267,792	288,095	111,506	111,506	60135 - Non Base Fringe	84,052	0	0
20,844,736	21,609,134	24,318,648	24,659,594	60140 - Insurance Benefits	26,121,665	0	0
29,994	35,206	37,780	37,780	60145 - Non Base Insurance	35,640	0	0
140,295,969	**145,659,175**	**155,673,402**	**158,707,271**	**TOTAL Personnel**	**170,278,393**	**0**	**0**
0	0	7,002	7,002	60160 - Pass-Through & Program Support	7,002	0	0
6,195,185	5,990,586	6,753,399	6,753,399	60170 - Professional Services	6,363,000	0	0
6,195,185	**5,990,586**	**6,760,401**	**6,760,401**	**TOTAL Contractual Services**	**6,370,002**	**0**	**0**
61,154	58,996	109,000	109,000	60190 - Utilities	109,000	0	0
180,511	180,819	241,880	241,880	60200 - Communications	295,000	0	0
272,930	303,775	306,000	306,000	60210 - Rentals	322,000	0	0
164,297	188,371	232,000	232,000	60220 - Repairs & Maintenance	133,000	0	0
2,250,471	2,295,803	3,469,050	3,012,182	60240 - Supplies	3,236,892	0	0
69,677	147,707	131,000	131,000	60246 - Medical & Dental Supplies	92,000	0	0
3,900	3,102	6,000	6,000	60250 - Food	6,000	0	0
299,983	349,923	496,000	496,000	60260 - Training & Non-Local Travel	528,000	0	0
1,322	1,050	7,000	7,000	60270 - Local Travel	9,000	0	0
21,019	21,890	68,000	68,000	60280 - Insurance	68,000	0	0
1,139,204	1,011,006	1,274,000	1,274,000	60290 - Software, Subscription Computing, Maintenance	2,047,000	0	0
4,229	3,357	4,000	4,000	60320 - Refunds	3,000	0	0
15,326	17,007	35,000	35,000	60340 - Dues & Subscriptions	41,000	0	0
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**	**0**	**0**
285,137	287,807	324,188	324,188	60370 - Internal Service Telecommunications	310,422	0	0
4,228,700	4,539,553	4,897,989	4,897,989	60380 - Internal Service Data Processing	5,069,920	0	0
3,487,910	4,261,350	4,297,932	4,297,932	60411 - Internal Service Fleet Services	4,540,559	0	0
6,263	12,897	5,927	5,927	60412 - Internal Service Motor Pool	8,588	0	0
14,896,615	14,467,717	15,537,760	15,537,760	60430 - Internal Service Facilities & Property Management	15,697,560	0	0
415,607	378,988	1,069,235	1,069,235	60432 - Internal Service Enhanced Building Services	1,285,383	0	0
519,798	620,836	530,000	530,000	60435 - Internal Service Facilities Service Requests	623,000	0	0
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	0	0
187,675	279,310	343,600	343,600	60462 - Internal Service Records	449,240	0	0
24,161,446	**24,983,228**	**27,130,254**	**27,130,254**	**TOTAL Internal Services**	**28,122,781**	**0**	**0**
63,551	378,829	725,000	725,000	60550 - Capital Equipment - Expenditure	725,000	0	0

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	EXPENDITURE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
63,551	378,829	725,000	725,000	TOTAL Capital Outlay	725,000	0	0
175,212,537	181,593,177	196,667,987	199,244,988	TOTAL FUND 1000: General Fund	212,386,068	0	0

FY24 ADOPTED FTE	FY24 ADOPTED BASE AMT	FY25 ADOPTED FTE	FY25 ADOPTED BASE AMT	FY26 ADOPTED FTE	FY26 ADOPTED BASE AMT	POSITION DETAIL	SALARY MIN	SALARY MAX	FY27 PROPOSED FTE	FY27 PROPOSED BASE AMT	FY27 APPROVED FTE	FY27 APPROVED BASE AMT	FY27 ADOPTED FTE	FY27 ADOPTED 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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	217,861	1.00	247,554	1.00	254,238	5004 - Sheriff	N/A	N/A	1.00	261,861	0.00	0	0.00	0
2.00	106,609	2.00	104,399	2.00	98,969	6001 - Office Assistant 2	26.02	31.81	2.00	113,584	0.00	0	0.00	0
7.90	468,019	5.90	354,739	5.90	358,982	6002 - Office Assistant Senior	29.22	35.78	6.90	451,080	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	96,306	1.00	102,855	1.00	108,374	6031 - Contract Specialist Senior	43.91	53.98	1.00	93,452	0.00	0	0.00	0
2.00	194,519	2.00	204,853	2.00	212,621	6032 - Finance Specialist Senior	43.91	53.98	1.00	112,710	0.00	0	0.00	0
1.00	117,868	1.00	122,538	1.00	129,134	6064 - Business Systems Analyst	53.98	66.44	1.00	137,013	0.00	0	0.00	0
0.00	0	1.00	74,082	3.00	248,785	6073 - Data Analyst	36.81	45.18	3.00	261,001	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	273,755	5.00	434,715	6.00	603,926	6088 - Program Specialist Senior	45.18	55.62	7.00	746,658	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	217,548	3.00	225,630	4.00	297,374	6108 - Logistics Evidence Technician	30.97	37.95	4.00	303,652	0.00	0	0.00	0
1.00	88,476	1.00	94,538	1.00	99,650	6111 - Procurement Analyst Senior	43.91	53.98	2.00	203,900	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	89,359	1.00	98,380	1.00	103,701	6200 - Program Communications Coordinator	43.91	53.98	1.00	97,155	0.00	0	0.00	0
1.00	46,959	1.00	50,112	1.00	52,743	6245 - Sewing Specialist	22.61	27.59	1.00	55,958	0.00	0	0.00	0
4.00	347,611	4.00	365,720	8.00	730,008	6248 - Background Investigator	39.04	47.95	8.00	762,075	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	183,242	2.00	190,008	2.00	194,392	6264 - Corrections Hearings Officer	39.04	47.95	2.00	200,240	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	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
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	0.00	0	0.00	0
3.00	415,992	3.00	431,403	3.00	460,060	6412 - Systems Administrator Senior	62.61	77.06	3.00	482,703	0.00	0	0.00	0
2.00	239,284	2.00	225,421	3.00	359,820	6414 - Systems Administrator	53.98	66.44	3.00	381,873	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	112,592	1.00	116,758	1.00	113,832	9335 - Finance Supervisor	42.44	65.03	2.00	240,762	0.00	0	0.00	0
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	0.00	0	0.00	0
4.00	382,502	4.00	402,697	5.00	539,065	9361 - Program Supervisor	42.44	65.03	8.00	837,474	0.00	0	0.00	0
2.00	251,168	3.00	393,494	2.00	263,883	9364 - Manager 2	48.58	72.88	2.00	276,247	0.00	0	0.00	0
1.00	132,601	1.00	144,394	2.00	304,849	9365 - Manager Senior	52.47	78.71	1.00	153,187	0.00	0	0.00	0
1.00	134,486	1.00	132,844	1.00	139,981	9366 - Quality Manager	52.47	78.71	1.00	148,503	0.00	0	0.00	0
5.00	656,179	5.00	700,872	6.00	903,649	9400 - Staff Assistant	N/A	N/A	7.00	1,145,517	0.00	0	0.00	0
1.00	179,920	1.00	186,577	1.00	190,875	9453 - IT Manager 2	58.85	94.16	1.00	196,598	0.00	0	0.00	0
2.00	214,332	3.00	335,177	3.00	363,782	9615 - Manager 1	45.41	68.11	3.00	387,021	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	624,405	3.00	623,506	3.00	650,328	9625 - Chief Deputy	68.64	109.82	3.00	675,522	0.00	0	0.00	0
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	0.00	0	0.00	0
2.00	146,517	1.00	81,432	1.00	83,631	9634 - Administrative Specialist (NR)	29.56	41.39	1.00	86,391	0.00	0	0.00	0
12.00	1,844,585	4.00	627,023	4.00	654,468	9647 - Lieutenant	58.85	94.16	4.00	706,532	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	113,674	2.00	235,760	2.00	241,192	9710 - Management Analyst	39.66	59.49	1.00	124,212	0.00	0	0.00	0
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	0.00	0	0.00	0

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
0.00	0	0.00	-271,227	0.00	-216,483	SALARY/ACTG ADJUSTMENTS	N/A	N/A	0.00	140,984	0.00	0	0.00	0
709.41	**70,872,342**	**728.45**	**74,279,025**	**733.45**	**77,068,288**	**TOTAL BUDGET**			**763.95**	**84,234,026**	**0.00**	**0**	**0.00**	**0**

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	0	0
54,945	0	29,827	29,827	60100 - Temporary	494,508	0	0
538,799	1,058,907	162,804	249,550	60110 - Overtime	155,285	0	0
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	0	0
23,108	0	4,186	4,186	60135 - Non Base Fringe	238,818	0	0
973,514	1,189,986	1,497,918	1,243,469	60140 - Insurance Benefits	339,280	0	0
17,708	0	9,514	9,514	60145 - Non Base Insurance	39,146	0	0
7,267,518	**8,948,605**	**9,738,206**	**8,257,097**	**TOTAL Personnel**	**2,976,138**	**0**	**0**
0	0	294,000	294,000	60160 - Pass-Through & Program Support	144,000	0	0
239,079	310,958	502,704	502,704	60170 - Professional Services	324,022	0	0
239,079	**310,958**	**796,704**	**796,704**	**TOTAL Contractual Services**	**468,022**	**0**	**0**
6,920	0	43,992	30,825	60240 - Supplies	253,324	0	0
0	95	7,000	7,000	60260 - Training & Non-Local Travel	7,000	0	0
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**	**0**	**0**
962,376	1,283,069	1,398,653	1,204,263	60350 - Indirect Expense	256,796	0	0
962,376	**1,283,069**	**1,398,653**	**1,204,263**	**TOTAL Internal Services**	**256,796**	**0**	**0**
0	0	2,800,000	2,800,000	60550 - Capital Equipment - Expenditure	4,000,000	0	0
0	**0**	**2,800,000**	**2,800,000**	**TOTAL Capital Outlay**	**4,000,000**	**0**	**0**
8,483,393	**10,542,727**	**14,784,555**	**13,095,889**	**TOTAL FUND 1505: Federal/State Program Fund**	**7,961,280**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
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	0.00	0	0.00	0
3.00	223,981	3.00	245,925	3.00	259,080	6268 - Corrections Counselor	40.20	49.40	3.00	263,224	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
1.00	102,308	1.00	109,276	1.00	115,147	9361 - Program Supervisor	42.44	65.03	1.00	122,158	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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	0	0
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	0	0
20,004	7,592	10,000	10,000	60120 - Premium	10,000	0	0
121,373	116,724	117,658	117,658	60130 - Salary Related	122,582	0	0
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	0	0
1,928	231	216	216	60145 - Non Base Insurance	0	0	0
611,409	**523,456**	**496,717**	**496,717**	**TOTAL Personnel**	**506,124**	**0**	**0**
40,607	46,470	215,000	215,000	60170 - Professional Services	215,000	0	0
40,607	**46,470**	**215,000**	**215,000**	**TOTAL Contractual Services**	**215,000**	**0**	**0**
53	0	1,000	1,000	60200 - Communications	1,000	0	0
1,049	1,553	2,000	2,000	60210 - Rentals	2,000	0	0
14,350	238	2,000	2,000	60220 - Repairs & Maintenance	2,000	0	0
662,753	684,788	924,491	924,491	60240 - Supplies	930,398	0	0
3,193	3,944	4,000	4,000	60246 - Medical & Dental Supplies	4,000	0	0
681,397	**690,523**	**933,491**	**933,491**	**TOTAL Materials & Supplies**	**939,398**	**0**	**0**
94,417	85,480	80,617	80,617	60350 - Indirect Expense	69,035	0	0
15,323	16,109	18,150	18,150	60370 - Internal Service Telecommunications	16,397	0	0
0	4,576	4,523	4,523	60430 - Internal Service Facilities & Property Management	25,154	0	0
0	237	227	227	60432 - Internal Service Enhanced Building Services	1,384	0	0
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	0	0
1,834	2,051	2,275	2,275	60461 - Internal Service Distribution	2,316	0	0
152,897	**150,921**	**140,792**	**140,792**	**TOTAL Internal Services**	**189,478**	**0**	**0**
1,486,311	**1,411,369**	**1,786,000**	**1,786,000**	**TOTAL FUND 1513: Inmate Welfare Fund**	**1,850,000**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
3.30	232,138	3.30	240,751	3.30	246,263	6107 - Equipment/Property Technician	30.12	36.81	3.30	253,635	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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**

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	0	0
18,616	7,683	10,000	10,000	60100 - Temporary	12,000	0	0
627,351	661,556	560,000	560,000	60110 - Overtime	560,000	0	0
170,511	180,030	210,000	210,000	60120 - Premium	219,000	0	0
1,313,712	1,564,372	2,479,866	2,479,866	60130 - Salary Related	2,622,940	0	0
3,595	1,962	848	848	60135 - Non Base Fringe	1,019	0	0
820,225	996,679	1,503,925	1,503,925	60140 - Insurance Benefits	1,561,237	0	0
685	286	360	360	60145 - Non Base Insurance	432	0	0
5,351,334	**6,364,771**	**9,430,605**	**9,430,605**	**TOTAL Personnel**	**9,890,524**	**0**	**0**
507,489	986,271	115,000	115,000	60160 - Pass-Through & Program Support	115,000	0	0
29,774	13,702	18,600	18,600	60170 - Professional Services	20,038	0	0
537,263	**999,973**	**133,600**	**133,600**	**TOTAL Contractual Services**	**135,038**	**0**	**0**
23,168	21,883	46,000	46,000	60190 - Utilities	46,000	0	0
3,615	12,825	1,000	1,000	60200 - Communications	1,000	0	0
11,376	13,153	13,000	13,000	60210 - Rentals	13,000	0	0
271	390	1,000	1,000	60220 - Repairs & Maintenance	1,000	0	0
105,325	20,118	250,523	250,523	60240 - Supplies	218,035	0	0
12,936	6,179	12,000	12,000	60260 - Training & Non-Local Travel	14,000	0	0
25,754	40,775	25,000	25,000	60290 - Software, Subscription Computing, Maintenance	25,000	0	0
833	413	0	0	60320 - Refunds	0	0	0
0	80	2,000	2,000	60340 - Dues & Subscriptions	2,000	0	0
183,278	**115,816**	**350,523**	**350,523**	**TOTAL Materials & Supplies**	**320,035**	**0**	**0**
827,122	1,039,368	984,635	984,635	60350 - Indirect Expense	1,076,335	0	0
4,803	4,833	9,076	9,076	60370 - Internal Service Telecommunications	6,785	0	0
3,512	3,767	2,685	2,685	60430 - Internal Service Facilities & Property Management	2,738	0	0
182	195	135	135	60432 - Internal Service Enhanced Building Services	151	0	0
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	0	0
893	1,269	1,345	1,345	60462 - Internal Service Records	1,667	0	0
851,105	**1,065,314**	**1,005,575**	**1,005,575**	**TOTAL Internal Services**	**1,092,307**	**0**	**0**
52,146	0	628,080	628,080	60550 - Capital Equipment - Expenditure	653,043	0	0
52,146	**0**	**628,080**	**628,080**	**TOTAL Capital Outlay**	**653,043**	**0**	**0**
6,975,126	**8,545,875**	**11,548,383**	**11,548,383**	**TOTAL FUND 1516: Justice Services Special Ops Fund**	**12,090,947**	**0**	**0**

FY24 ADOPTED		FY25 ADOPTED		FY26 ADOPTED			SALARY		FY27 PROPOSED		FY27 APPROVED		FY27 ADOPTED	
FTE	BASE AMT	FTE	BASE AMT	FTE	BASE AMT	POSITION DETAIL	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	0.00	0	0.00	0
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	0.00	0	0.00	0
2.50	273,221	1.50	167,545	1.50	176,203	2029 - Corrections Deputy	39.71	50.27	1.00	124,172	0.00	0	0.00	0
0.50	27,134	0.50	28,136	0.50	28,783	6001 - Office Assistant 2	26.02	31.81	0.50	31,188	0.00	0	0.00	0
3.00	182,465	3.00	165,494	3.00	190,106	6002 - Office Assistant Senior	29.22	35.78	4.00	278,426	0.00	0	0.00	0
1.00	73,038	1.00	78,126	1.00	79,156	6030 - Finance Specialist 2	36.81	45.18	1.00	83,938	0.00	0	0.00	0
1.00	70,345	1.00	72,955	1.00	74,625	6035 - Alarm Ordinance Coordinator	30.12	36.81	1.00	76,859	0.00	0	0.00	0
1.00	74,604	1.00	76,823	1.00	83,280	6073 - Data Analyst	36.81	45.18	1.00	88,307	0.00	0	0.00	0
1.00	62,275	1.00	66,466	1.00	69,958	6107 - Equipment/Property Technician	30.12	36.81	1.00	74,218	0.00	0	0.00	0
1.00	61,826	1.00	65,991	1.00	69,468	6108 - Logistics Evidence Technician	30.97	37.95	1.00	66,249	0.00	0	0.00	0
1.00	64,582	1.00	69,732	1.00	66,064	6150 - MCSO Records Technician	30.12	36.81	1.00	76,859	0.00	0	0.00	0
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	0.00	0	0.00	0
6.00	410,544	6.00	389,410	6.00	435,474	6258 - Facility Security Officer	30.99	37.95	6.00	405,277	0.00	0	0.00	0
1.00	106,279	1.00	110,754	1.00	116,709	6414 - Systems Administrator	53.98	66.44	1.00	123,871	0.00	0	0.00	0
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	0.00	0	0.00	0
1.00	67,415	1.00	69,909	1.00	71,797	9634 - Administrative Specialist (NR)	29.56	41.39	1.00	74,166	0.00	0	0.00	0
2.00	270,510	2.00	289,885	2.00	301,881	9647 - Lieutenant	58.85	94.16	2.00	339,115	0.00	0	0.00	0
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	0.00	0	0.00	0
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**	**0.00**	**0**	**0.00**	**0**

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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**	**0**	**0**
				TAXES			
319,859	308,743	500,000	500,000	Heavy Equipment Rental Tax	500,000	0	0
245,853	435,299	60,000	60,000	In Lieu of Taxes	60,000	0	0
152,700,000	157,000,000	176,006,343	176,006,343	Income Taxes	184,806,660	0	0
37,227,277	39,638,780	41,167,500	41,167,500	Motor Vehicle Rental Tax	42,196,688	0	0
2,955,156	2,509,469	2,681,516	2,681,516	Penalty & Interest	2,842,905	0	0
4,601,562	7,040,646	3,953,825	3,953,825	Prior Year Taxes	4,026,661	0	0
385,401,259	397,301,879	406,277,166	406,277,166	Property Taxes	424,388,107	0	0
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**	**0**	**0**
				INTERGOVERNMENTAL			
6,814,398	5,893,069	7,476,565	7,476,565	Federal & State Sources	7,242,652	0	0
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	0	0
2,562,624	2,939,556	2,866,760	2,866,760	State Sources	2,926,104	0	0
14,316,269	**12,899,676**	**12,280,555**	**12,280,555**		**13,061,313**	**0**	**0**
				LICENSES & PERMITS			
13,153,633	13,477,950	17,370,416	17,370,416	Licenses	18,829,534	0	0
335,797	329,610	409,510	409,510	Permits	535,000	0	0
13,489,431	**13,807,560**	**17,779,926**	**17,779,926**		**19,364,534**	**0**	**0**
				SERVICE CHARGES			
190,119	1,181,826	2,131,466	2,131,466	Elections	2,005,001	0	0
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	0	0
819,802	899,078	592,388	592,388	Services Charges	656,866	0	0
12,831,154	**11,741,620**	**14,359,702**	**15,725,821**		**14,795,157**	**0**	**0**
12,144,827	**11,800,899**	**4,185,000**	**4,185,000**	**TOTAL INTEREST**	**3,185,000**	**0**	**0**

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	0	0
431,461	456,030	526,668	526,668	Fines/Forfeitures	472,522	0	0
247,083	189,289	10,500	42,500	Miscellaneous	20,500	0	0
676,987	981,681	0	0	Nongovernmental Grants	0	0	0
1,002,808	340,741	402,700	402,700	Sales	484,700	0	0
52,731,236	65,982,473	66,184,018	66,083,487	Service Reimbursements	66,657,231	0	0
0	100	0	0	Trusts	0	0	0
61,579,211	**72,298,161**	**71,641,451**	**71,572,920**		**73,539,323**	**0**	**0**
2,981,401	**1,288,173**	**7,281,939**	**13,671,419**	**TOTAL FINANCING SOURCES**	**5,587,358**	**0**	**0**
940,570,454	**925,490,486**	**899,187,532**	**906,874,600**	**FUND TOTAL**	**918,194,241**	**0**	**0**

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	0	0
35,427,896	44,971,047	43,910,985	44,192,601	Contractual Services	38,026,710	0	0
1,142,083	1,655,583	667,283	664,888	Materials & Supplies	937,896	0	0
4,460,346	4,993,773	5,036,352	5,036,352	Internal Services	4,838,989	0	0
67,679,080	**79,284,394**	**76,981,304**	**77,643,015**		**72,647,404**	**0**	**0**
				HOMELESS SERVICES DEPARTMENT			
6,484,590	7,754,883	8,194,903	8,194,903	Personnel	7,835,917	0	0
47,218,073	21,220,314	51,760,241	56,601,481	Contractual Services	51,505,999	0	0
5,616,230	1,025,792	164,642	1,712,882	Materials & Supplies	55,053	0	0
4,089,947	4,381,092	4,417,854	4,417,854	Internal Services	3,417,251	0	0
63,408,840	**34,382,082**	**64,537,640**	**70,927,120**		**62,814,220**	**0**	**0**
				HEALTH DEPARTMENT			
82,483,606	90,595,032	97,637,716	97,696,225	Personnel	95,955,309	0	0
25,104,610	26,759,782	23,874,443	23,632,242	Contractual Services	21,647,076	0	0
6,588,247	8,698,599	6,455,048	6,368,442	Materials & Supplies	7,680,555	0	0
15,506,158	19,485,646	21,269,678	21,285,597	Internal Services	21,085,522	0	0
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**	**0**	**0**

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	0	0
11,728,208	10,626,762	11,969,012	11,026,071	Contractual Services	11,011,844	0	0
1,691,731	1,433,370	1,778,740	2,165,725	Materials & Supplies	2,111,882	0	0
16,715,068	16,741,583	17,821,483	17,821,483	Internal Services	17,529,478	0	0
19,285	0	11,000	11,000	Capital Outlay	11,000	0	0
82,024,913	**80,281,780**	**89,257,881**	**89,206,302**		**81,107,459**	**0**	**0**
				DISTRICT ATTORNEY			
35,309,574	37,760,247	41,556,245	41,556,245	Personnel	41,195,650	0	0
1,583,736	1,308,035	782,116	782,116	Contractual Services	541,000	0	0
2,479,641	2,417,360	2,030,405	2,030,405	Materials & Supplies	2,439,636	0	0
4,664,053	4,649,370	4,366,456	4,366,456	Internal Services	4,288,672	0	0
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**	**0**	**0**
				SHERIFF			
140,295,969	145,659,175	155,673,402	158,707,271	Personnel	170,278,393	0	0
6,195,185	5,990,586	6,760,401	6,760,401	Contractual Services	6,370,002	0	0
4,496,387	4,581,359	6,378,930	5,922,062	Materials & Supplies	6,889,892	0	0
24,161,446	24,983,228	27,130,254	27,130,254	Internal Services	28,122,781	0	0
63,551	378,829	725,000	725,000	Capital Outlay	725,000	0	0
175,212,537	**181,593,177**	**196,667,987**	**199,244,988**		**212,386,068**	**0**	**0**
				NONDEPARTMENTAL			
32,439,803	19,997,316	19,680,408	19,634,935	Personnel	21,455,260	0	0
19,112,717	16,640,535	18,634,475	18,634,475	Contractual Services	19,185,612	0	0
929,454	989,371	1,443,071	1,488,544	Materials & Supplies	1,610,816	0	0
16,265,922	15,934,453	15,891,146	15,891,146	Internal Services	16,064,665	0	0
68,747,895	**53,561,674**	**55,649,100**	**55,649,100**		**58,316,353**	**0**	**0**
				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	0	0
5,997,629	6,033,929	7,112,094	7,187,094	Contractual Services	6,665,346	0	0
1,642,287	2,327,128	2,836,278	2,836,278	Materials & Supplies	1,853,377	0	0
7,030,198	5,561,260	5,754,938	5,754,938	Internal Services	5,905,087	0	0
58,270,101	**60,354,340**	**65,408,764**	**65,483,764**		**65,319,123**	**0**	**0**

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	0	0
3,805,527	6,525,253	3,131,776	3,131,776	Contractual Services	3,390,013	0	0
1,104,717	1,351,638	1,697,701	1,697,701	Materials & Supplies	1,512,687	0	0
4,445,008	4,342,430	4,329,534	4,329,534	Internal Services	4,662,513	0	0
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**	**0**	**0**
				COUNTY ASSETS			
8,330,954	9,284,450	9,805,771	9,805,771	Personnel	9,645,611	0	0
41,373	26,438	60,668	60,668	Contractual Services	149,777	0	0
97,740	68,432	167,926	167,926	Materials & Supplies	177,892	0	0
961,224	811,731	885,614	885,614	Internal Services	816,712	0	0
9,431,291	**10,191,051**	**10,919,979**	**10,919,979**		**10,789,992**	**0**	**0**
				CASH TRANSFERS TO...			
0	0	0	0	Vector Control Relocation Capital Fund	2,500,000	0	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	0	0
1,510,000	3,812,900	3,300,000	3,300,000	Justice Center Capital Fund	0	0	0
500,000	1,000,000	1,736,335	1,736,335	Asset Preservation Fund	0	0	0
0	0	0	552,684	General Fund	0	0	0
3,300,000	3,510,000	1,500,000	1,500,000	Information Technology Capital Fund	0	0	0
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
6,072,285	700,000	2,775,000	2,775,000	Capital Improvement Fund	250,000	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**	**0**	**0**
				CONTINGENCY			
0	0	27,011,967	24,749,117	CONTINGENCY	35,270,703	0	0
0	**0**	**27,011,967**	**24,749,117**		**35,270,703**	**0**	**0**
				UNAPPROPRIATED BALANCE			
197,368,376	175,925,645	77,788,126	77,788,126	UNAPPROPRIATED BALANCE	81,041,031	0	0
197,368,376	**175,925,645**	**77,788,126**	**77,788,126**		**81,041,031**	**0**	**0**
940,570,454	**925,490,466**	**899,187,532**	**906,874,600**	**FUND TOTAL**	**918,194,241**	**0**	**0**

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	0	0
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	0	0
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**	**0**	**0**
				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	0	0
2,967,623	**4,826,004**	**6,002,675**	**6,002,675**		**9,024,054**	**0**	**0**
				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	0	0
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	0	0
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	0	0
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**	**0**	**0**

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	0	0
273,097	321,409	258,668	258,668	50280 - Fines and Forfeitures	200,522	0	0
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	0	0
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**	**0**	**0**
				DISTRICT ATTORNEY			
1,428,953	1,421,316	1,687,961	1,687,961	50200 - Intergovernmental, Direct Other	2,822,486	0	0
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	0	0
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	0	0
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**	**0**	**0**
				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	0	0
1,625	0	0	0	50230 - Permits	0	0	0
90,853	136,551	104,800	104,800	50235 - Charges for Services	104,800	0	0
11,315,859	9,185,065	9,810,181	11,176,300	50236 - Charges for Services, Intergovernmental	11,645,054	0	0
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	0	0
7,064	5,232	8,000	8,000	50280 - Fines and Forfeitures	4,000	0	0
1,426,523	1,823,021	1,677,409	1,533,084	50310 - Internal Service Reimbursement	921,406	0	0
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**	**0**	**0**

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	0	0
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**	**0**	**0**
				OVERALL COUNTY			
238,935,707	194,720,351	137,688,220	137,688,220	50000 - Beginning Working Capital	128,377,490	0	0
385,401,259	397,301,879	406,277,166	406,277,166	50100 - Property Taxes, Current Year Levy	424,388,107	0	0
4,601,562	7,040,646	3,953,825	3,953,825	50101 - Property Taxes, Prior Year Levies	4,026,661	0	0
2,310,960	1,932,913	1,875,628	1,875,628	50102 - Property Taxes, Penalties	2,033,642	0	0
644,195	576,556	805,888	805,888	50103 - Property Taxes, Interest	809,263	0	0
6,963,793	5,940,939	7,476,565	7,476,565	50112 - Government Shared, Unrestricted	7,242,652	0	0
232,960	435,299	60,000	60,000	50116 - Payments in Lieu of Taxes, Unrestricted	60,000	0	0
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	0	0
319,859	308,743	500,000	500,000	50135 - Heavy Equipment Rental Tax	500,000	0	0
152,700,000	157,000,000	176,006,343	176,006,343	50160 - Business Income Tax	184,806,660	0	0
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	0	0
132,466	106,838	250,000	250,000	50280 - Fines and Forfeitures	250,000	0	0
6,004,534	3,838,526	4,091,500	4,091,500	50290 - Dividends & Rebates	5,428,070	0	0
11,133,771	14,503,501	11,973,506	11,968,547	50310 - Internal Service Reimbursement	12,471,867	0	0
1,226,712	173,999	5,907,848	12,297,328	50320 - Cash Transfers In	4,200,138	0	0
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**	**0**	**0**

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	0	0
2,847,749	2,909,083	2,853,760	2,853,760	50111 - County Assessment Function Funding Assistance (CAFFA)	2,925,104	0	0
0	0	1,000	1,000	50180 - Intergovernmental, Direct State	1,000	0	0
3,270,334	3,683,846	4,269,800	4,269,800	50220 - Licenses & Fees	5,019,800	0	0
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	0	0
790,896	135,327	174,000	174,000	50250 - Sales to the Public	274,000	0	0
142,486	150,118	185,000	185,000	50270 - Interest Earnings	185,000	0	0
13,518	17,398	10,000	10,000	50280 - Fines and Forfeitures	18,000	0	0
477,854	509,126	426,065	426,065	50290 - Dividends & Rebates	476,300	0	0
2,023,087	426,523	149,260	149,260	50310 - Internal Service Reimbursement	1,132,000	0	0
0	0	0	0	50350 - Write Off Revenue	0	0	0
-38,713	23	500	500	50360 - Miscellaneous Revenue	500	0	0
10,390,349	**10,554,651**	**11,607,631**	**11,607,631**		**11,707,356**	**0**	**0**
				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	0	0
42,564	26,588	35,035	35,035	50220 - Licenses & Fees	35,000	0	0
334,172	329,610	409,510	409,510	50230 - Permits	535,000	0	0
36,315	13,561	89,057	89,057	50235 - Charges for Services	74,000	0	0
190,119	1,181,826	2,131,466	2,131,466	50260 - Election Reimbursement	2,005,001	0	0
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	0	0
1,111,433	1,114,174	1,374,091	1,374,091	50320 - Cash Transfers In	1,387,220	0	0
52,841	79,479	10,000	10,000	50360 - Miscellaneous Revenue	20,000	0	0
3,687,364	**4,243,021**	**6,450,812**	**6,450,812**		**6,464,675**	**0**	**0**
				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	0	0
7,865,605	**8,772,126**	**9,949,506**	**9,949,506**		**9,788,757**	**0**	**0**
940,570,454	**925,490,486**	**899,187,532**	**906,874,600**	**FUND TOTAL**	**918,194,241**	**0**	**0**

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**	**0**	**0**
				TAXES			
5,730,236	5,752,856	5,700,000	5,700,000	County Gas Tax	5,750,000	0	0
117,414	54,523	110,000	110,000	In Lieu of Taxes	75,000	0	0
5,847,650	**5,807,379**	**5,810,000**	**5,810,000**		**5,825,000**	**0**	**0**
				INTERGOVERNMENTAL			
3,552,087	563,268	3,717,456	3,717,456	Federal & State Sources	4,530,560	0	0
95,940	75,500	75,000	75,000	Local Sources	70,000	0	0
51,673,130	42,574,088	51,120,246	51,120,246	State Sources	54,647,687	0	0
55,321,158	**43,212,856**	**54,912,702**	**54,912,702**		**59,248,247**	**0**	**0**
				LICENSES & PERMITS			
77,147	165,327	100,000	100,000	Permits	110,000	0	0
77,147	**165,327**	**100,000**	**100,000**		**110,000**	**0**	**0**
				SERVICE CHARGES			
382,931	255,795	400,000	400,000	IG Charges for Services	400,000	0	0
73,224	236,137	105,000	105,000	Services Charges	110,000	0	0
456,155	**491,932**	**505,000**	**505,000**		**510,000**	**0**	**0**
1,764,496	**2,684,837**	**750,000**	**750,000**	**TOTAL INTEREST**	**500,000**	**0**	**0**
				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	0	0
50,725	**82,785**	**1,850,979**	**1,850,979**		**1,649,551**	**0**	**0**
80,968,088	**74,447,774**	**76,740,692**	**76,740,692**	**FUND TOTAL**	**77,618,658**	**0**	**0**

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	0	0
44,818,429	43,463,083	51,250,485	51,250,485	Contractual Services	49,685,493	0	0
1,315,418	1,447,997	1,821,487	1,821,487	Materials & Supplies	2,109,397	0	0
4,801,309	5,538,257	7,800,950	7,800,950	Internal Services	7,289,129	0	0
275,572	66,310	125,000	125,000	Capital Outlay	180,000	0	0
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**	**0**	**0**

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	0	0
0	**0**	**5,021,163**	**5,021,163**		**6,277,911**	**0**	**0**
				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**	**0**	**0**

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	0	0
117,414	54,523	110,000	110,000	50117 - Payments in Lieu of Taxes, Restricted	75,000	0	0
5,730,236	5,752,856	5,700,000	5,700,000	50140 - County Gas Tax	5,750,000	0	0
51,673,130	42,574,088	51,120,246	51,120,246	50180 - Intergovernmental, Direct State	54,647,687	0	0
55,264	246,515	3,564,456	3,564,456	50190 - Intergovernmental, Federal through State	4,505,560	0	0
3,496,824	316,753	153,000	153,000	50195 - Intergovernmental, Federal through Other	25,000	0	0
95,940	75,500	75,000	75,000	50200 - Intergovernmental, Direct Other	70,000	0	0
77,147	165,327	100,000	100,000	50230 - Permits	110,000	0	0
73,224	236,137	105,000	105,000	50235 - Charges for Services	110,000	0	0
382,931	255,795	400,000	400,000	50236 - Charges for Services, Intergovernmental	400,000	0	0
1,250	0	0	0	50250 - Sales to the Public	0	0	0
0	0	750,000	750,000	50270 - Interest Earnings	500,000	0	0
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	0	0
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**	**0**	**0**
80,968,088	**74,447,774**	**76,740,692**	**76,740,692**	**FUND TOTAL**	**77,618,658**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
106,918	106,000	106,000	106,000	State Sources	106,000	0	0
106,918	**106,000**	**106,000**	**106,000**		**106,000**	**0**	**0**
4,776	**9,523**	**7,500**	**7,500**	**TOTAL INTEREST**	**15,000**	**0**	**0**
233,764	**349,287**	**462,551**	**462,551**	**FUND TOTAL**	**590,121**	**0**	**0**

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	0
0	**0**	**462,551**	**462,551**		**0**	**0**	**0**
				CONTINGENCY			
0	0	0	0	CONTINGENCY	590,121	0	0
0	**0**	**0**	**0**		**590,121**	**0**	**0**
				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**	**0**	**0**

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	0	0
106,918	106,000	106,000	106,000	50180 - Intergovernmental, Direct State	106,000	0	0
0	0	7,500	7,500	50270 - Interest Earnings	15,000	0	0
219,835	**325,835**	**462,551**	**462,551**		**590,121**	**0**	**0**
233,764	**349,287**	**462,551**	**462,551**	**FUND TOTAL**	**590,121**	**0**	**0**

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	0	0
34,794	**36,249**	**40,000**	**40,000**		**40,000**	**0**	**0**
34,794	**36,249**	**40,000**	**40,000**	**FUND TOTAL**	**40,000**	**0**	**0**

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	0	0
34,794	**36,249**	**40,000**	**40,000**		**40,000**	**0**	**0**
34,794	**36,249**	**40,000**	**40,000**	**FUND TOTAL**	**40,000**	**0**	**0**

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	0	0
34,794	**36,249**	**40,000**	**40,000**		**40,000**	**0**	**0**
34,794	**36,249**	**40,000**	**40,000**	**FUND TOTAL**	**40,000**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
167,106,998	186,044,579	201,611,503	203,876,845	Federal & State Sources	201,874,792	0	0
21,872,536	28,465,447	30,667,782	30,185,627	Federal Sources	28,982,426	0	0
56,363,641	40,973,540	42,437,883	40,077,440	Local Sources	14,612,557	0	0
139,870,700	182,819,924	196,238,738	164,469,291	State Sources	137,235,119	0	0
385,213,875	**438,303,489**	**470,955,906**	**438,609,203**		**382,704,894**	**0**	**0**
				LICENSES & PERMITS			
1,024,572	1,040,338	1,389,148	1,336,820	Licenses	856,164	0	0
1,024,572	**1,040,338**	**1,389,148**	**1,336,820**		**856,164**	**0**	**0**
				SERVICE CHARGES			
193,689	200,251	214,698	214,698	Facilities Management	213,343	0	0
5,826,167	5,637,284	4,348,540	4,348,540	IG Charges for Services	3,933,264	0	0
-550,379	-315,557	0	0	Miscellaneous	0	0	0
630,966	438,031	275,922	275,922	Services Charges	378,631	0	0
6,100,443	**5,960,009**	**4,839,160**	**4,839,160**		**4,525,238**	**0**	**0**
32,519	**45,778**	**28,500**	**28,500**	**TOTAL INTEREST**	**28,500**	**0**	**0**
				OTHER			
17,097	1,295	0	0	Dividends/Refunds	30,000	0	0
2,500	50,010	1,130,668	1,130,668	Miscellaneous	294,708	0	0
5,874,067	6,067,569	4,451,323	4,632,553	Nongovernmental Grants	3,311,485	0	0
-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**	**0**	**0**
407,669,503	**466,450,805**	**494,824,296**	**462,606,495**	**FUND TOTAL**	**400,664,032**	**0**	**0**

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	0	0
52,944,159	54,407,965	59,213,037	54,630,296	Contractual Services	51,869,711	0	0
1,316,702	1,738,057	1,558,721	1,981,021	Materials & Supplies	1,879,639	0	0
24,349,834	27,677,532	29,947,367	30,492,241	Internal Services	27,811,647	0	0
168,441,181	**181,159,999**	**195,104,196**	**196,507,000**		**196,212,196**	**0**	**0**

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	0	0
59,683,191	64,918,364	80,158,693	56,739,175	Contractual Services	22,493,557	0	0
174,957	555,497	5,458,122	284,065	Materials & Supplies	302,714	0	0
1,685,346	2,296,197	1,379,536	1,379,536	Internal Services	712,481	0	0
63,752,024	**70,117,644**	**89,086,949**	**60,493,374**		**24,450,565**	**0**	**0**
				HEALTH DEPARTMENT			
51,483,704	61,208,450	64,810,007	62,585,125	Personnel	62,334,949	0	0
49,268,881	59,610,316	54,215,255	54,842,770	Contractual Services	45,454,247	0	0
3,284,726	3,289,975	3,386,384	3,143,327	Materials & Supplies	1,953,428	0	0
13,153,507	15,667,169	16,761,453	16,602,670	Internal Services	16,181,784	0	0
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**	**0**	**0**
				COMMUNITY JUSTICE			
13,620,255	15,411,864	15,907,372	15,090,313	Personnel	21,726,501	0	0
6,932,421	7,739,411	6,931,217	6,575,449	Contractual Services	5,280,075	0	0
155,971	150,098	192,647	198,381	Materials & Supplies	138,471	0	0
2,281,397	2,909,118	3,052,878	2,880,814	Internal Services	4,378,534	0	0
22,990,045	**26,210,492**	**26,084,114**	**24,744,957**		**31,523,581**	**0**	**0**
				DISTRICT ATTORNEY			
5,008,554	6,070,624	5,717,210	5,717,210	Personnel	6,337,788	0	0
650,200	664,324	784,624	784,624	Contractual Services	721,623	0	0
61,660	72,241	85,586	85,586	Materials & Supplies	74,220	0	0
1,364,092	1,449,665	1,462,617	1,462,617	Internal Services	1,561,933	0	0
7,084,506	**8,256,853**	**8,050,037**	**8,050,037**		**8,695,564**	**0**	**0**
				SHERIFF			
7,267,518	8,948,605	9,738,206	8,257,097	Personnel	2,976,138	0	0
239,079	310,958	796,704	796,704	Contractual Services	468,022	0	0
14,420	95	50,992	37,825	Materials & Supplies	260,324	0	0
962,376	1,283,069	1,398,653	1,204,263	Internal Services	256,796	0	0
0	0	2,800,000	2,800,000	Capital Outlay	4,000,000	0	0
8,483,393	**10,542,727**	**14,784,555**	**13,095,889**		**7,961,280**	**0**	**0**

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	0	0
687,310	1,682,033	1,372,606	1,372,606	Contractual Services	591,131	0	0
151,943	43,012	147,682	147,682	Materials & Supplies	189,968	0	0
90,618	72,616	114,557	114,557	Internal Services	794,300	0	0
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**	**0**	**0**
				COMMUNITY SERVICES			
103,967	106,107	159,212	159,212	Personnel	174,758	0	0
915,768	1,273,563	1,860,380	1,860,380	Contractual Services	2,179,889	0	0
35,195	41,390	17,796	17,796	Materials & Supplies	83,409	0	0
31,232	15,248	90,187	90,187	Internal Services	100,143	0	0
1,086,162	**1,436,307**	**2,127,575**	**2,127,575**		**2,538,199**	**0**	**0**
				COUNTY ASSETS			
22,327	17,263	0	0	Contractual Services	0	0	0
0	0	126,000	126,000	Capital Outlay	126,000	0	0
22,327	**17,263**	**126,000**	**126,000**		**126,000**	**0**	**0**
				CASH TRANSFERS TO...			
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
0	4,332,343	0	0	Capital Improvement 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	0	0
0	**0**	**0**	**0**		**34,000**	**0**	**0**
				UNAPPROPRIATED BALANCE			
14,282,530	13,874,472	3,621,660	3,621,660	UNAPPROPRIATED BALANCE	199,040	0	0
14,282,530	**13,874,472**	**3,621,660**	**3,621,660**		**199,040**	**0**	**0**
407,669,503	**466,449,972**	**494,824,296**	**462,606,495**	**FUND TOTAL**	**400,664,032**	**0**	**0**

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	0	0
8,249,857	10,376,881	11,485,091	11,485,091	50170 - Intergovernmental, Direct Federal	8,673,094	0	0
27,293,220	24,381,696	23,271,291	17,153,814	50180 - Intergovernmental, Direct State	14,351,929	0	0
121,700,120	134,280,420	140,895,815	146,742,570	50190 - Intergovernmental, Federal through State	147,759,573	0	0
429,160	1,486,627	10,284,836	10,887,232	50195 - Intergovernmental, Federal through Other	14,885,590	0	0
5,425,440	6,659,443	6,342,922	7,285,150	50200 - Intergovernmental, Direct Other	7,327,277	0	0
3,963,395	2,807,543	2,114,501	2,295,731	50210 - Non-governmental Grants, Operating	2,672,016	0	0
2,050	550	393,148	340,820	50220 - Licenses & Fees	3,600	0	0
364,150	349,312	96,120	96,120	50235 - Charges for Services	290,000	0	0
193,689	200,251	214,698	214,698	50240 - Property and Space Rentals	213,343	0	0
17,097	1,295	0	0	50290 - Dividends & Rebates	30,000	0	0
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**	**0**	**0**
				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	0	0
25,673,702	34,194,953	53,916,695	30,204,012	50180 - Intergovernmental, Direct State	17,713,602	0	0
126,538	123,496	120,786	138,946	50190 - Intergovernmental, Federal through State	143,530	0	0
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**	**0**	**0**

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	0	0
9,314,450	11,058,335	10,679,020	10,108,335	50170 - Intergovernmental, Direct Federal	11,313,819	0	0
55,000,848	86,598,657	79,119,747	79,938,804	50180 - Intergovernmental, Direct State	66,653,581	0	0
10,588,118	13,327,275	13,799,300	13,561,378	50190 - Intergovernmental, Federal through State	11,660,463	0	0
25,491,128	30,397,651	29,954,254	26,247,268	50195 - Intergovernmental, Federal through Other	20,511,976	0	0
8,939,899	7,571,890	5,535,241	7,232,570	50200 - Intergovernmental, Direct Other	6,565,598	0	0
1,347,146	2,559,632	1,654,322	1,654,322	50210 - Non-governmental Grants, Operating	179,508	0	0
987,239	1,005,235	996,000	996,000	50220 - Licenses & Fees	852,564	0	0
266,816	88,718	179,802	179,802	50235 - Charges for Services	88,631	0	0
4,833,292	4,715,184	4,106,173	4,106,173	50236 - Charges for Services, Intergovernmental	3,729,791	0	0
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	0	0
-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**	**0**	**0**
				COMMUNITY JUSTICE			
189,191	395,735	197,170	184,752	50170 - Intergovernmental, Direct Federal	6,250	0	0
21,469,749	24,566,365	25,314,877	23,961,805	50180 - Intergovernmental, Direct State	31,020,024	0	0
196,853	193,283	224,639	250,972	50190 - Intergovernmental, Federal through State	209,200	0	0
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	0	0
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	0	0
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**	**0**	**0**
				DISTRICT ATTORNEY			
35,532	35,283	35,585	35,585	50000 - Beginning Working Capital	34,500	0	0
175,201	448,830	341,830	341,830	50170 - Intergovernmental, Direct Federal	181,000	0	0
2,390,768	3,028,372	2,870,465	2,870,465	50180 - Intergovernmental, Direct State	3,338,889	0	0
4,144,831	4,369,825	4,362,711	4,362,711	50190 - Intergovernmental, Federal through State	4,903,249	0	0
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	0	0
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**	**0**	**0**

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	0	0
777,741	966,221	1,800,000	1,800,000	50170 - Intergovernmental, Direct Federal	2,150,000	0	0
7,043,907	8,884,449	9,424,138	8,018,866	50180 - Intergovernmental, Direct State	1,114,997	0	0
999,174	993,011	1,094,856	811,462	50190 - Intergovernmental, Federal through State	1,021,661	0	0
24,375	32,335	55,000	55,000	50210 - Non-governmental Grants, Operating	60,000	0	0
73,316	54,817	110,561	110,561	50236 - Charges for Services, Intergovernmental	114,622	0	0
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**	**0**	**0**
				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	0	0
936,179	1,125,434	1,147,525	1,147,525	50180 - Intergovernmental, Direct State	1,878,358	0	0
253,211	475,647	529,756	529,756	50190 - Intergovernmental, Federal through State	435,000	0	0
211,172	22,800	344,550	344,550	50195 - Intergovernmental, Federal through Other	344,550	0	0
14,909	26,516	0	0	50200 - Intergovernmental, Direct Other	2,500	0	0
515,872	664,902	501,500	501,500	50210 - Non-governmental Grants, Operating	273,961	0	0
1,994,441	**2,925,961**	**3,266,111**	**3,266,111**		**2,999,199**	**0**	**0**
				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	0	0
40,000	40,000	1,174,000	1,174,000	50180 - Intergovernmental, Direct State	1,163,739	0	0
1,248,101	1,326,836	277,075	277,075	50200 - Intergovernmental, Direct Other	280,000	0	0
32,519	45,778	28,500	28,500	50270 - Interest Earnings	28,500	0	0
2,297,529	**2,623,982**	**2,594,575**	**2,594,575**		**2,771,239**	**0**	**0**
				COUNTY ASSETS			
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	0	0
22,327	**17,263**	**126,000**	**126,000**		**126,000**	**0**	**0**
407,669,503	**466,450,805**	**494,824,296**	**462,606,495**	**FUND TOTAL**	**400,664,032**	**0**	**0**

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	0	0
39,138	**18,174**	**45,000**	**45,000**		**45,000**	**0**	**0**
				INTERGOVERNMENTAL			
12,672	7,923	25,000	25,000	Federal & State Sources	25,000	0	0
12,672	**7,923**	**25,000**	**25,000**		**25,000**	**0**	**0**
531	**277**	**0**	**0**	**TOTAL INTEREST**	**0**	**0**	**0**
52,492	**26,517**	**70,025**	**70,025**	**FUND TOTAL**	**70,000**	**0**	**0**

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	0	0
52,348	**26,420**	**70,025**	**70,025**		**70,000**	**0**	**0**
				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**	**0**	**0**

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	0	0
39,138	18,174	45,000	45,000	50117 - Payments in Lieu of Taxes, Restricted	45,000	0	0
51,810	**26,097**	**70,025**	**70,025**		**70,000**	**0**	**0**
				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**	**0**	**0**

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**	**0**	**0**
				LICENSES & PERMITS			
1,162,728	1,155,082	1,430,000	1,430,000	Licenses	1,455,000	0	0
1,162,728	**1,155,082**	**1,430,000**	**1,430,000**		**1,455,000**	**0**	**0**
82,171	**67,301**	**42,000**	**42,000**	**TOTAL INTEREST**	**42,000**	**0**	**0**
				OTHER			
10,746	15,182	10,000	10,000	Fines/Forfeitures	10,000	0	0
0	7,000	0	0	Miscellaneous	0	0	0
3,198	2,529	2,000	2,000	Nongovernmental Grants	2,000	0	0
179,125	171,520	163,000	163,000	Trusts	163,000	0	0
193,068	**196,231**	**175,000**	**175,000**		**175,000**	**0**	**0**
3,722,228	**3,169,056**	**3,244,800**	**3,244,800**	**FUND TOTAL**	**2,806,000**	**0**	**0**

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	0	0
630,799	136,698	655,800	655,800	Contractual Services	471,986	0	0
20,234	39,989	272,909	272,909	Materials & Supplies	262,320	0	0
23,698	85,045	0	0	Internal Services	0	0	0
860,353	**601,828**	**1,301,236**	**1,301,236**		**934,430**	**0**	**0**
				CASH TRANSFERS TO...			
1,111,433	1,114,174	1,374,091	1,374,091	General Fund	1,387,220	0	0
1,111,433	**1,114,174**	**1,374,091**	**1,374,091**		**1,387,220**	**0**	**0**
				CONTINGENCY			
0	0	569,473	569,473	CONTINGENCY	484,350	0	0
0	**0**	**569,473**	**569,473**		**484,350**	**0**	**0**
				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**	**0**	**0**

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	0	0
1,162,728	1,155,082	1,430,000	1,430,000	50220 - Licenses & Fees	1,455,000	0	0
84,869	67,301	42,000	42,000	50270 - Interest Earnings	42,000	0	0
10,746	15,182	10,000	10,000	50280 - Fines and Forfeitures	10,000	0	0
179,125	171,520	163,000	163,000	50300 - Donations, Restricted, Operating	163,000	0	0
3,198	2,429	2,000	2,000	50301 - Donations, Restricted, Capital	2,000	0	0
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**	**0**	**0**
3,722,228	**3,169,056**	**3,244,800**	**3,244,800**	**FUND TOTAL**	**2,806,000**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
2,856,150	5,603,694	21,041,685	21,041,685	Federal & State Sources	89,730	0	0
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	0	0
3,829,468	**16,724,974**	**24,985,374**	**24,985,374**		**4,432,552**	**0**	**0**
				LICENSES & PERMITS			
24,544,784	17,054,613	31,907,473	31,907,473	Licenses	14,926,799	0	0
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**	**0**	**0**
				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**	**0**	**0**
				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	0	0
93,367	**92,183**	**881,555**	**881,555**		**480,216**	**0**	**0**
44,971,870	**65,840,849**	**99,126,991**	**99,126,991**	**FUND TOTAL**	**48,677,886**	**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
				COMMUNITY SERVICES			
5,214,842	5,881,079	6,562,124	6,562,124	Personnel	7,439,260	0	0
5,070,580	8,041,119	23,220,375	23,220,375	Contractual Services	2,676,754	0	0
536,767	377,959	781,967	781,967	Materials & Supplies	697,922	0	0
2,088,879	2,027,731	3,085,731	3,085,731	Internal Services	3,012,966	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
0	0	8,483,523	8,483,523	Sellwood Bridge Replacement Fund	0	0	0
0	0	20,100,542	20,100,542	Burnside Bridge 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	0	0
0	**0**	**36,892,729**	**36,892,729**		**34,850,984**	**0**	**0**
				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**	**0**	**0**

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	0	0
969,307	11,121,279	3,943,689	3,943,689	50180 - Intergovernmental, Direct State	4,342,822	0	0
2,856,150	5,603,694	21,041,685	21,041,685	50190 - Intergovernmental, Federal through State	89,730	0	0
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	0	0
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	0	0
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	0	0
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**	**0**	**0**
44,971,870	**65,840,849**	**99,126,991**	**99,126,991**	**FUND TOTAL**	**48,677,886**	**0**	**0**

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	0	0
-880	0	0	0	State Sources	0	0	0
96,118,547	**108,980,494**	**125,188,589**	**125,311,512**		**126,999,626**	**0**	**0**
				OTHER			
35,000	35,000	35,000	35,000	Service Reimbursements	75,192	0	0
35,000	**35,000**	**35,000**	**35,000**		**75,192**	**0**	**0**
98,377,412	**110,296,635**	**125,223,589**	**125,346,512**	**FUND TOTAL**	**127,074,818**	**0**	**0**

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	0	0
2,412,809	3,111,100	4,610,192	4,610,192	Contractual Services	4,107,129	0	0
12,754,932	12,181,956	13,271,399	13,347,606	Materials & Supplies	11,493,616	0	0
21,097,695	24,822,725	27,690,556	27,690,749	Internal Services	29,730,093	0	0
8,165	1,200,000	1,467,500	1,509,415	Capital Outlay	350,000	0	0
97,102,548	**109,802,353**	**125,223,589**	**125,346,512**		**127,074,818**	**0**	**0**
				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**	**0**	**0**

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	0	0
35,000	35,000	35,000	35,000	50310 - Internal Service Reimbursement	75,192	0	0
98,374,484	**110,290,358**	**125,223,589**	**125,346,512**		**127,074,818**	**0**	**0**

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**	**0**	**0**

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**	**0**	**0**
				TAXES			
6,418,496	6,834,272	7,139,755	7,139,755	Motor Vehicle Rental Tax	7,594,209	0	0
32,683,463	32,043,443	37,136,585	37,136,585	Transient Lodging Tax	35,865,777	0	0
39,101,959	**38,877,716**	**44,276,340**	**44,276,340**		**43,459,986**	**0**	**0**
28,016	**52,770**	**10,000**	**10,000**	**TOTAL INTEREST**	**10,000**	**0**	**0**
39,321,300	**39,100,361**	**44,421,215**	**44,421,215**	**FUND TOTAL**	**43,599,291**	**0**	**0**

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	0	0
39,151,425	**38,936,056**	**44,421,215**	**44,421,215**		**43,599,291**	**0**	**0**
				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**	**0**	**0**

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	0	0
32,683,463	32,043,443	37,136,585	37,136,585	50120 - Transient Lodging Tax	35,865,777	0	0
6,418,496	6,834,272	7,139,755	7,139,755	50130 - Motor Vehicle Rental Tax	7,594,209	0	0
0	0	10,000	10,000	50270 - Interest Earnings	10,000	0	0
39,186,045	**38,912,335**	**44,421,215**	**44,421,215**		**43,599,291**	**0**	**0**
				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**	**0**	**0**

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**	**0**	**0**
				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	0	0
527,004	**585,643**	**535,000**	**535,000**		**625,000**	**0**	**0**
131,264	**123,812**	**59,000**	**59,000**	**TOTAL INTEREST**	**65,000**	**0**	**0**
				OTHER			
150	175	0	0	Miscellaneous	0	0	0
909,874	941,101	950,000	950,000	Sales	1,000,000	0	0
0	0	70,000	70,000	Service Reimbursements	70,000	0	0
910,024	**941,276**	**1,020,000**	**1,020,000**		**1,070,000**	**0**	**0**
4,852,638	**4,425,618**	**4,102,000**	**4,102,000**	**FUND TOTAL**	**3,822,000**	**0**	**0**

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	0	0
1,900	2,178	29,999	29,999	Contractual Services	10,000	0	0
14,623	9,913	61,252	61,252	Materials & Supplies	79,004	0	0
490,503	466,962	614,630	614,630	Internal Services	630,358	0	0
156,021	0	0	0	Capital Outlay	110,000	0	0
2,077,827	**1,976,815**	**2,412,077**	**2,412,077**		**2,638,505**	**0**	**0**
				UNAPPROPRIATED BALANCE			
2,774,811	2,448,803	1,689,923	1,689,923	UNAPPROPRIATED BALANCE	1,183,495	0	0
2,774,811	**2,448,803**	**1,689,923**	**1,689,923**		**1,183,495**	**0**	**0**
4,852,638	**4,425,618**	**4,102,000**	**4,102,000**	**FUND TOTAL**	**3,822,000**	**0**	**0**

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	0	0
2,925	75	0	0	50230 - Permits	0	0	0
527,004	585,643	535,000	535,000	50235 - Charges for Services	625,000	0	0
913,003	941,101	950,000	950,000	50250 - Sales to the Public	1,000,000	0	0
13,602	23,224	59,000	59,000	50270 - Interest Earnings	65,000	0	0
0	0	70,000	70,000	50310 - Internal Service Reimbursement	70,000	0	0
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**	**0**	**0**
4,852,638	**4,425,618**	**4,102,000**	**4,102,000**	**FUND TOTAL**	**3,822,000**	**0**	**0**

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	0	0
12,472	**10,822**	**15,000**	**15,000**		**15,000**	**0**	**0**
9,054	**370**	**0**	**0**	**TOTAL INTEREST**	**0**	**0**	**0**
				OTHER			
3,702	2,295	10,000	10,000	Fines/Forfeitures	10,000	0	0
183	0	0	0	Miscellaneous	0	0	0
1,250,306	1,321,874	1,761,000	1,761,000	Sales	1,825,000	0	0
1,254,190	**1,324,169**	**1,771,000**	**1,771,000**		**1,835,000**	**0**	**0**
1,562,689	**1,411,739**	**1,786,000**	**1,786,000**	**FUND TOTAL**	**1,850,000**	**0**	**0**

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	0	0
40,607	46,470	215,000	215,000	Contractual Services	215,000	0	0
681,397	690,523	933,491	933,491	Materials & Supplies	939,398	0	0
152,897	150,921	140,792	140,792	Internal Services	189,478	0	0
1,486,311	**1,411,369**	**1,786,000**	**1,786,000**		**1,850,000**	**0**	**0**
				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**	**0**	**0**

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	0	0
1,250,306	1,321,874	1,761,000	1,761,000	50250 - Sales to the Public	1,825,000	0	0
3,702	2,295	10,000	10,000	50280 - Fines and Forfeitures	10,000	0	0
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**	**0**	**0**

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**	**0**	**0**

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	0	0
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**	**0**	**0**
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**	**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
				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	0	0
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**	**0**	**0**
				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**	**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
				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	0	0
307,837	**2,060,426**	**869,903**	**869,903**		**884,874**	**0**	**0**
53,106,395	**22,673,609**	**3,372,367**	**3,372,367**	**FUND TOTAL**	**884,874**	**0**	**0**

FUND 1516: JUSTICE SERVICES SPECIAL OPS 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**	**0**	**0**
				INTERGOVERNMENTAL			
896,495	814,146	896,495	1,286,335	State Sources	1,286,335	0	0
896,495	**814,146**	**896,495**	**1,286,335**		**1,286,335**	**0**	**0**
				LICENSES & PERMITS			
194,453	187,379	229,159	229,159	Licenses	253,879	0	0
817,160	890,302	980,000	980,000	Permits	1,140,000	0	0
1,011,613	**1,077,681**	**1,209,159**	**1,209,159**		**1,393,879**	**0**	**0**
				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	0	0
36,095	38,700	56,500	56,500	Services Charges	66,500	0	0
4,449,049	**4,932,153**	**8,420,247**	**8,420,247**		**9,055,118**	**0**	**0**
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	0	0
18,000	0	0	0	Miscellaneous	0	0	0
23,168	21,883	45,000	45,000	Sales	45,000	0	0
197,243	205,804	243,558	243,558	Service Reimbursements	261,367	0	0
1,482,709	**2,055,612**	**1,407,757**	**1,407,757**		**1,350,450**	**0**	**0**
8,758,941	**9,577,036**	**12,646,658**	**13,036,498**	**FUND TOTAL**	**13,598,782**	**0**	**0**

FUND 1516: JUSTICE SERVICES SPECIAL OPS 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	0	0
59,863	43,997	74,200	74,200	Contractual Services	50,000	0	0
12,704	8,177	42,035	42,035	Materials & Supplies	23,772	0	0
291,540	298,325	303,974	371,766	Internal Services	387,845	0	0
1,086,370	**983,229**	**1,096,275**	**1,486,115**		**1,505,835**	**0**	**0**
				DISTRICT ATTORNEY			
0	337	0	0	Contractual Services	0	0	0
0	5,592	2,000	2,000	Materials & Supplies	2,000	0	0
0	**5,929**	**2,000**	**2,000**		**2,000**	**0**	**0**

FUND 1516: JUSTICE SERVICES SPECIAL OPS 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	0	0
537,263	999,973	133,600	133,600	Contractual Services	135,038	0	0
183,278	115,816	350,523	350,523	Materials & Supplies	320,035	0	0
851,105	1,065,314	1,005,575	1,005,575	Internal Services	1,092,307	0	0
52,146	0	628,080	628,080	Capital Outlay	653,043	0	0
6,975,126	**8,545,875**	**11,548,383**	**11,548,383**		**12,090,947**	**0**	**0**
				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**	**0**	**0**

FUND 1516: JUSTICE SERVICES SPECIAL OPS 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	0	0
170,385	169,083	193,280	193,280	50220 - Licenses & Fees	213,000	0	0
6,500	0	6,500	6,500	50235 - Charges for Services	6,500	0	0
1,086,370	**983,229**	**1,096,275**	**1,486,115**		**1,505,835**	**0**	**0**
				DISTRICT ATTORNEY			
5,882	5,929	1,000	1,000	50000 - Beginning Working Capital	1,000	0	0
47	0	1,000	1,000	50280 - Fines and Forfeitures	1,000	0	0
5,929	**5,929**	**2,000**	**2,000**		**2,000**	**0**	**0**
				SHERIFF			
847,029	648,249	712,000	712,000	50000 - Beginning Working Capital	512,000	0	0
24,068	18,296	35,879	35,879	50220 - Licenses & Fees	40,879	0	0
817,160	890,302	980,000	980,000	50230 - Permits	1,140,000	0	0
29,595	38,700	50,000	50,000	50235 - Charges for Services	60,000	0	0
4,412,893	4,893,453	8,363,747	8,363,747	50236 - Charges for Services, Intergovernmental	8,988,618	0	0
23,168	21,883	45,000	45,000	50250 - Sales to the Public	45,000	0	0
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	0	0
197,243	205,804	243,558	243,558	50310 - Internal Service Reimbursement	261,367	0	0
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**	**0**	**0**

FUND 1516: JUSTICE SERVICES SPECIAL OPS 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**	**0**	**0**

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**	**0**	**0**
				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	0	0
27,420	35,440	40,000	40,000	Prior Year Taxes	40,000	0	0
3,854,595	3,790,321	3,768,421	3,768,421	Property Taxes	3,900,000	0	0
3,891,509	**3,833,999**	**3,818,421**	**3,818,421**		**3,950,000**	**0**	**0**
11,063	**8,973**	**5,000**	**5,000**	**TOTAL INTEREST**	**5,000**	**0**	**0**
3,959,847	**3,900,615**	**3,844,422**	**3,844,422**	**FUND TOTAL**	**3,977,386**	**0**	**0**

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	0	0
29,000	29,000	29,000	29,000	Internal Services	29,000	0	0
3,902,203	**3,837,314**	**3,844,422**	**3,844,422**		**3,977,386**	**0**	**0**
				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**	**0**	**0**

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	0	0
3,854,595	3,790,321	3,768,421	3,768,421	50100 - Property Taxes, Current Year Levy	3,900,000	0	0
27,420	35,440	40,000	40,000	50101 - Property Taxes, Prior Year Levies	40,000	0	0
6,315	5,308	10,000	10,000	50103 - Property Taxes, Interest	10,000	0	0
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	0	0
3,959,847	**3,900,615**	**3,844,422**	**3,844,422**		**3,977,386**	**0**	**0**
3,959,847	**3,900,615**	**3,844,422**	**3,844,422**	**FUND TOTAL**	**3,977,386**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
6,423,414	6,370,445	6,671,469	6,671,469	State Sources	6,838,255	0	0
6,423,414	**6,370,445**	**6,671,469**	**6,671,469**		**6,838,255**	**0**	**0**
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**	**0**	**0**

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	0	0
0	**0**	**0**	**0**		**428,250**	**0**	**0**
				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	0	0
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**	**0**	**0**
				COMMUNITY JUSTICE			
0	0	0	0	Personnel	1,036,463	0	0
0	0	0	0	Contractual Services	430,827	0	0
0	0	0	0	Internal Services	100,000	0	0
0	**0**	**0**	**0**		**1,567,290**	**0**	**0**
				NONDEPARTMENTAL			
0	809,006	585,275	585,275	Contractual Services	0	0	0
0	30,000	30,000	30,000	Materials & Supplies	30,000	0	0
1,765,188	1,744,212	1,739,697	1,739,697	Internal Services	1,731,232	0	0
1,765,188	**2,583,218**	**2,354,972**	**2,354,972**		**1,761,232**	**0**	**0**
				COUNTY MANAGEMENT			
0	278,560	318,038	318,038	Personnel	188,067	0	0
0	923	500	500	Contractual Services	605,089	0	0
0	4,914	13,167	13,167	Materials & Supplies	13,165	0	0
0	1,945	1,283	1,283	Internal Services	3,061	0	0
0	**286,342**	**332,988**	**332,988**		**809,382**	**0**	**0**

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	0	0
0	**0**	**667,147**	**667,147**		**683,826**	**0**	**0**
				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**	**0**	**0**

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	0	0
6,423,414	6,370,445	6,671,469	6,671,469	50115 - Lottery Revenues	6,838,255	0	0
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**	**0**	**0**
8,038,360	**7,724,716**	**7,445,438**	**7,445,438**	**FUND TOTAL**	**7,664,942**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
140,436,278	150,831,040	136,584,365	136,584,365	Local Sources	142,976,333	0	0
140,436,278	**150,831,040**	**136,584,365**	**136,584,365**		**142,976,333**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	5,155,410	5,342,770	5,342,770	Contractual Services	1,665,830	0	0
0	7,231	0	0	Materials & Supplies	2,377	0	0
0	356,425	85,589	85,589	Internal Services	51,800	0	0
0	**7,922,303**	**6,022,715**	**6,022,715**		**2,193,920**	**0**	**0**
				HOMELESS SERVICES DEPARTMENT			
10,427,470	8,882,688	11,398,552	11,398,552	Personnel	11,605,532	0	0
122,988,324	161,552,242	122,778,361	127,136,115	Contractual Services	118,304,530	0	0
2,583,160	11,157,633	11,065,126	13,825,684	Materials & Supplies	8,558,286	0	0
5,378,735	5,667,919	8,245,454	8,245,454	Internal Services	10,863,824	0	0
141,377,688	**187,260,482**	**153,487,493**	**160,605,805**		**149,332,172**	**0**	**0**
				HEALTH DEPARTMENT			
0	1,120,751	580,257	580,257	Personnel	127,583	0	0
0	14,172,316	22,469,716	22,469,716	Contractual Services	12,297,660	0	0
0	6,864	656	656	Materials & Supplies	0	0	0
0	571,973	90,985	90,985	Internal Services	18,717	0	0
0	**15,871,904**	**23,141,614**	**23,141,614**		**12,443,960**	**0**	**0**

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	0	0
4,000,000	187,830	317,700	317,700	Contractual Services	178,500	0	0
0	458,581	1,298,610	1,298,610	Materials & Supplies	609,495	0	0
0	574,927	860,828	860,828	Internal Services	404,449	0	0
4,000,000	**3,586,876**	**4,050,870**	**4,050,870**		**1,936,590**	**0**	**0**
				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	0	0
0	0	8,485	8,485	Materials & Supplies	8,005	0	0
0	4,942	7,807	7,807	Internal Services	6,248	0	0
0	**125,182**	**203,058**	**203,058**		**181,747**	**0**	**0**
				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	0	0
500,000	**1,500,000**	**0**	**0**		**1,854,750**	**0**	**0**
				CONTINGENCY			
0	0	4,165,730	4,165,730	CONTINGENCY	4,069,722	0	0
0	**0**	**4,165,730**	**4,165,730**		**4,069,722**	**0**	**0**
				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**	**0**	**0**

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	0	0
136,436,278	150,831,040	136,584,365	136,584,365	50200 - Intergovernmental, Direct Other	142,976,333	0	0
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**	**0**	**0**
				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**	**0**	**0**

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**	**0**	**0**
				TAXES			
187,041,786	203,377,225	175,000,000	175,000,000	Income Taxes	189,000,000	0	0
187,041,786	**203,377,225**	**175,000,000**	**175,000,000**		**189,000,000**	**0**	**0**
14,364,699	**20,255,751**	**5,341,586**	**5,341,586**	**TOTAL INTEREST**	**10,000,000**	**0**	**0**
545,412,667	**709,040,041**	**714,663,503**	**714,663,503**	**FUND TOTAL**	**841,628,991**	**0**	**0**

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	0	0
46,327,362	82,208,772	151,879,480	151,879,480	Contractual Services	256,971,146	0	0
153,885	378,683	357,258	357,258	Materials & Supplies	165,623	0	0
895,080	1,095,065	1,662,863	1,662,863	Internal Services	1,884,658	0	0
52,391,562	**90,423,296**	**162,977,210**	**162,977,210**		**271,771,111**	**0**	**0**
				HEALTH DEPARTMENT			
1,565,695	1,699,136	1,864,555	1,864,555	Personnel	218,849	0	0
22,512	0	0	0	Contractual Services	0	0	0
6,919	7,738	5,700	5,700	Materials & Supplies	20,000	0	0
112,516	122,789	146,713	146,713	Internal Services	8,163	0	0
1,707,642	**1,829,664**	**2,016,968**	**2,016,968**		**247,012**	**0**	**0**
				NONDEPARTMENTAL			
0	0	361,531	361,531	Personnel	397,467	0	0
0	0	15,111	15,111	Internal Services	14,826	0	0
0	**0**	**376,642**	**376,642**		**412,293**	**0**	**0**
				COUNTY MANAGEMENT			
174,998	186,307	193,484	193,484	Personnel	199,829	0	0
5,633,405	6,477,599	6,815,630	6,815,630	Contractual Services	7,707,482	0	0
0	2,510	5,016	5,016	Materials & Supplies	5,000	0	0
97,995	127,948	21,736	21,736	Internal Services	22,250	0	0
5,906,398	**6,794,365**	**7,035,866**	**7,035,866**		**7,934,561**	**0**	**0**
				CONTINGENCY			
0	0	17,500,000	17,500,000	CONTINGENCY	18,900,000	0	0
0	**0**	**17,500,000**	**17,500,000**		**18,900,000**	**0**	**0**

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	0	0
485,407,065	**609,992,716**	**524,756,817**	**524,756,817**		**542,364,014**	**0**	**0**
545,412,667	**709,040,041**	**714,663,503**	**714,663,503**	**FUND TOTAL**	**841,628,991**	**0**	**0**

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	0	0
187,041,786	203,377,225	175,000,000	175,000,000	50165 - Personal Income Tax	189,000,000	0	0
14,364,699	20,255,751	5,341,586	5,341,586	50270 - Interest Earnings	10,000,000	0	0
545,412,667	**709,040,041**	**714,663,503**	**714,663,503**		**841,628,991**	**0**	**0**
545,412,667	**709,040,041**	**714,663,503**	**714,663,503**	**FUND TOTAL**	**841,628,991**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
230,973	201,652	172,526	172,526	Federal Sources	139,736	0	0
230,973	**201,652**	**172,526**	**172,526**		**139,736**	**0**	**0**
350,788	**77,294**	**40,000**	**40,000**	**TOTAL INTEREST**	**40,000**	**0**	**0**
				OTHER			
626,967	752,586	600,000	600,000	Fines/Forfeitures	750,000	0	0
21,509,329	23,095,202	23,084,289	23,084,289	Service Reimbursements	22,638,342	0	0
22,136,296	**23,847,788**	**23,684,289**	**23,684,289**		**23,388,342**	**0**	**0**
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**	**0**	**0**

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	0	0
30,703,929	23,894,538	23,854,815	23,854,815	Debt Service	23,526,078	0	0
30,703,929	**23,898,228**	**23,857,815**	**23,857,815**		**23,529,078**	**0**	**0**
				UNAPPROPRIATED BALANCE			
954,220	1,182,726	1,142,220	1,142,220	UNAPPROPRIATED BALANCE	1,461,726	0	0
954,220	**1,182,726**	**1,142,220**	**1,142,220**		**1,461,726**	**0**	**0**
31,658,149	**25,080,954**	**25,000,035**	**25,000,035**	**FUND TOTAL**	**24,990,804**	**0**	**0**

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	0	0
11	10	0	0	50270 - Interest Earnings	0	0	0
626,967	752,586	600,000	600,000	50280 - Fines and Forfeitures	750,000	0	0
21,509,329	23,095,202	23,084,289	23,084,289	50310 - Internal Service Reimbursement	22,638,342	0	0
22,367,281	**24,049,450**	**23,856,815**	**23,856,815**		**23,528,078**	**0**	**0**

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	0	0
350,777	77,283	40,000	40,000	50270 - Interest Earnings	40,000	0	0
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**	**0**	**0**
31,658,149	**25,080,954**	**25,000,035**	**25,000,035**	**FUND TOTAL**	**24,990,804**	**0**	**0**

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**	**0**	**0**
				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	0	0
494,416	875,913	300,000	300,000	Prior Year Taxes	300,000	0	0
53,289,348	51,738,825	56,260,090	56,260,090	Property Taxes	57,474,130	0	0
53,869,962	**52,704,053**	**56,590,090**	**56,590,090**		**57,804,130**	**0**	**0**
1,326,958	**1,280,422**	**300,000**	**300,000**	**TOTAL INTEREST**	**300,000**	**0**	**0**
58,103,242	**58,279,603**	**59,462,586**	**59,462,586**	**FUND TOTAL**	**61,635,662**	**0**	**0**

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	0	0
53,808,115	**55,424,940**	**57,090,090**	**57,090,090**		**58,804,130**	**0**	**0**
				UNAPPROPRIATED BALANCE			
4,295,127	2,854,663	2,372,496	2,372,496	UNAPPROPRIATED BALANCE	2,831,532	0	0
4,295,127	**2,854,663**	**2,372,496**	**2,372,496**		**2,831,532**	**0**	**0**
58,103,242	**58,279,603**	**59,462,586**	**59,462,586**	**FUND TOTAL**	**61,635,662**	**0**	**0**

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	0	0
0	0	56,260,090	56,260,090	50100 - Property Taxes, Current Year Levy	57,474,130	0	0
0	0	300,000	300,000	50101 - Property Taxes, Prior Year Levies	300,000	0	0
0	0	30,000	30,000	50103 - Property Taxes, Interest	30,000	0	0

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	0	0
4,080,141	**5,452,982**	**59,462,586**	**59,462,586**		**61,635,662**	**0**	**0**
58,103,242	**58,279,603**	**59,462,586**	**59,462,586**	**FUND TOTAL**	**61,635,662**	**0**	**0**

FUND 2004: PERS 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**	**0**	**0**
2,180,181	**2,464,836**	**1,400,000**	**1,400,000**	**TOTAL INTEREST**	**1,400,000**	**0**	**0**
				OTHER			
33,789,954	37,825,758	27,820,781	27,820,781	Service Reimbursements	32,505,287	0	0
33,789,954	**37,825,758**	**27,820,781**	**27,820,781**		**32,505,287**	**0**	**0**
77,398,676	**86,364,270**	**80,961,291**	**80,961,291**	**FUND TOTAL**	**82,348,575**	**0**	**0**

FUND 2004: PERS 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	0	0
31,325,000	33,060,000	34,885,000	34,885,000	Debt Service	36,800,000	0	0
31,325,000	**33,061,927**	**35,335,700**	**35,335,700**		**37,250,700**	**0**	**0**
				UNAPPROPRIATED BALANCE			
46,073,676	53,302,343	45,625,591	45,625,591	UNAPPROPRIATED BALANCE	45,097,875	0	0
46,073,676	**53,302,343**	**45,625,591**	**45,625,591**		**45,097,875**	**0**	**0**
77,398,676	**86,364,270**	**80,961,291**	**80,961,291**	**FUND TOTAL**	**82,348,575**	**0**	**0**

FUND 2004: PERS 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	0	0
33,789,954	**37,825,758**	**27,820,781**	**27,820,781**		**32,505,287**	**0**	**0**
				OVERALL COUNTY			
41,428,541	46,073,676	51,740,510	51,740,510	50000 - Beginning Working Capital	48,443,288	0	0
2,180,181	2,464,836	1,400,000	1,400,000	50270 - Interest Earnings	1,400,000	0	0
43,608,722	**48,538,512**	**53,140,510**	**53,140,510**		**49,843,288**	**0**	**0**
77,398,676	**86,364,270**	**80,961,291**	**80,961,291**	**FUND TOTAL**	**82,348,575**	**0**	**0**

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**	**0**	**0**
20,966	**22,657**	**0**	**0**	**TOTAL INTEREST**	**0**	**0**	**0**
556,840	**579,498**	**580,027**	**580,027**	**FUND TOTAL**	**602,579**	**0**	**0**

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	0	0
0	**0**	**580,027**	**580,027**		**602,579**	**0**	**0**
				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**	**0**	**0**

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	0	0
535,874	**556,840**	**580,027**	**580,027**		**602,579**	**0**	**0**
556,840	**579,498**	**580,027**	**580,027**	**FUND TOTAL**	**602,579**	**0**	**0**

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**	**TOTAL BEGINNING WORKING CAPITAL**	**0**	**0**	**0**
3,617	**3,617**	**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**	**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**	**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**	**0**	**0**
247,478	**280,124**	**200,000**	**200,000**	**TOTAL INTEREST**	**150,000**	**0**	**0**
				OTHER			
3,214,918	4,211,105	4,858,735	4,858,735	Service Reimbursements	5,015,796	0	0
3,214,918	**4,211,105**	**4,858,735**	**4,858,735**		**5,015,796**	**0**	**0**
10,244,725	**10,261,159**	**13,296,443**	**13,296,443**	**FUND TOTAL**	**14,393,163**	**0**	**0**

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	0	0
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**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	0	200,000	200,000	50270 - Interest Earnings	150,000	0	0
3,214,918	4,211,105	4,858,735	4,858,735	50310 - Internal Service Reimbursement	5,015,796	0	0
9,997,247	**9,981,035**	**13,296,443**	**13,296,443**		**14,393,163**	**0**	**0**
10,244,725	**10,261,159**	**13,296,443**	**13,296,443**	**FUND TOTAL**	**14,393,163**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
0	0	0	0	Federal Sources	1,666,279	0	0
0	**0**	**0**	**0**		**1,666,279**	**0**	**0**
				SERVICE CHARGES			
497,238	1,658,542	400,000	400,000	IG Charges for Services	413,400	0	0
0	22,789	8,102	8,102	Services Charges	12,279	0	0
497,238	**1,681,331**	**408,102**	**408,102**		**425,679**	**0**	**0**
741,942	**918,837**	**500,000**	**500,000**	**TOTAL INTEREST**	**300,000**	**0**	**0**
				OTHER			
12,345	1,508,034	3,000,000	3,000,000	Dividends/Refunds	3,000,000	0	0
0	0	8,000,000	8,000,000	Miscellaneous	5,545,000	0	0
7,533,897	13,855,348	6,584,688	6,584,688	Service Reimbursements	6,975,320	0	0
7,546,242	**15,363,383**	**17,584,688**	**17,584,688**		**15,520,320**	**0**	**0**
6,234,214	**5,186,308**	**3,144,420**	**3,144,420**	**TOTAL FINANCING SOURCES**	**655,261**	**0**	**0**
28,481,019	**45,369,645**	**45,491,471**	**45,491,471**	**FUND TOTAL**	**41,791,962**	**0**	**0**

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	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
0	0	0	0	Sobering and Crisis Intervention Capital Fund	556,213	0	0
0	425,000	0	0	Animal Services Facility Capital Fund	0	0	0
0	0	0	0	General Fund	3,400,138	0	0
0	**425,000**	**0**	**0**		**3,956,351**	**0**	**0**
				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**	**0**	**0**

FUND 2507: CAPITAL IMPROVEMENT FUND

FY24 ACTUAL	FY25 ACTUAL	FY26 ADOPTED	FY26 REVISED	REVENUE DETAIL	FY27 PROPOSED	FY27 APPROVED	FY27 ADOPTED
				OVERALL COUNTY			
741,942	918,837	0	0	50270 - Interest Earnings	0	0	0
741,942	**918,837**	**0**	**0**		**0**	**0**	**0**
				COUNTY ASSETS			
13,461,383	22,219,787	23,854,261	23,854,261	50000 - Beginning Working Capital	23,224,423	0	0
0	0	0	0	50170 - Intergovernmental, Direct Federal	1,666,279	0	0
0	22,789	8,102	8,102	50235 - Charges for Services	12,279	0	0
497,238	1,658,542	400,000	400,000	50236 - Charges for Services, Intergovernmental	413,400	0	0
0	0	500,000	500,000	50270 - Interest Earnings	300,000	0	0
12,345	1,508,034	3,000,000	3,000,000	50290 - Dividends & Rebates	3,000,000	0	0
7,533,897	13,855,348	6,584,688	6,584,688	50310 - Internal Service Reimbursement	6,975,320	0	0
6,234,214	5,186,308	3,144,420	3,144,420	50320 - Cash Transfers In	655,261	0	0
0	0	8,000,000	8,000,000	50360 - Miscellaneous Revenue	5,545,000	0	0
27,739,076	**44,450,809**	**45,491,471**	**45,491,471**		**41,791,962**	**0**	**0**
28,481,019	**45,369,645**	**45,491,471**	**45,491,471**	**FUND TOTAL**	**41,791,962**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
0	0	0	0	IG Charges for Services	1,129,500	0	0
0	**0**	**0**	**0**		**1,129,500**	**0**	**0**
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	0	0
490,010	**669,928**	**1,211,876**	**1,211,876**		**416,320**	**0**	**0**
3,300,000	**5,010,000**	**1,500,000**	**1,500,000**	**TOTAL FINANCING SOURCES**	**1,854,750**	**0**	**0**
14,346,323	**16,956,117**	**14,634,224**	**14,634,224**	**FUND TOTAL**	**14,563,709**	**0**	**0**

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	0	0
1,693,752	2,447,924	12,877,487	12,877,487	Contractual Services	11,669,025	0	0
75,717	1,719	200,000	200,000	Materials & Supplies	866,320	0	0
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**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	0	0	0	50236 - Charges for Services, Intergovernmental	1,129,500	0	0
490,010	669,928	1,211,876	1,211,876	50310 - Internal Service Reimbursement	416,320	0	0
3,300,000	5,010,000	1,500,000	1,500,000	50320 - Cash Transfers In	1,854,750	0	0
13,256,027	**16,397,432**	**14,634,224**	**14,634,224**		**14,563,709**	**0**	**0**
14,346,323	**16,956,117**	**14,634,224**	**14,634,224**	**FUND TOTAL**	**14,563,709**	**0**	**0**

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**	**0**	**0**
1,160,079	**1,235,543**	**800,000**	**800,000**	**TOTAL INTEREST**	**500,000**	**0**	**0**
				OTHER			
10,834,158	12,220,238	12,641,188	12,641,188	Service Reimbursements	13,676,075	0	0
10,834,158	**12,220,238**	**12,641,188**	**12,641,188**		**13,676,075**	**0**	**0**
648,619	**1,073,762**	**2,696,179**	**2,696,179**	**TOTAL FINANCING SOURCES**	**45,989**	**0**	**0**
42,666,271	**42,854,605**	**47,358,677**	**47,358,677**	**FUND TOTAL**	**46,500,198**	**0**	**0**

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	0	0
10,439,907	9,324,259	42,964,414	42,964,414	Contractual Services	38,637,883	0	0
-212,380	-230,550	121,866	121,866	Materials & Supplies	92,000	0	0
1,932,469	2,703,950	1,554,968	1,554,968	Internal Services	1,562,963	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
648,083	0	0	0	General Fund	800,000	0	0
0	0	0	0	Justice Center Capital Fund	2,500,000	0	0
648,083	**0**	**0**	**0**		**3,300,000**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	0	800,000	800,000	50270 - Interest Earnings	500,000	0	0
10,834,158	12,220,238	12,641,188	12,641,188	50310 - Internal Service Reimbursement	13,676,075	0	0
648,619	1,073,762	2,696,179	2,696,179	50320 - Cash Transfers In	45,989	0	0
40,858,109	**41,619,062**	**47,358,677**	**47,358,677**		**46,500,198**	**0**	**0**
42,666,271	**42,854,605**	**47,358,677**	**47,358,677**	**FUND TOTAL**	**46,500,198**	**0**	**0**

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**	**TOTAL BEGINNING WORKING CAPITAL**	**0**	**0**	**0**
4,966	**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**	**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**	**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**	**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**	**0**	**0**
				LICENSES & PERMITS			
8,536,052	8,585,173	0	0	Licenses	8,094,003	0	0
8,536,052	**8,585,173**	**0**	**0**		**8,094,003**	**0**	**0**
57,674	**0**	**0**	**0**	**TOTAL INTEREST**	**25,000**	**0**	**0**
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**	**0**	**0**

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	0	0
8,586,742	**8,585,173**	**8,583,523**	**8,583,523**		**8,586,123**	**0**	**0**
				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**	**0**	**0**

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	0	0
8,536,052	8,585,173	0	0	50220 - Licenses & Fees	8,094,003	0	0
57,674	0	0	0	50270 - Interest Earnings	25,000	0	0
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**	**0**	**0**
8,838,951	**8,837,382**	**8,583,523**	**8,583,523**	**FUND TOTAL**	**8,586,123**	**0**	**0**

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**	**0**	**0**
				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	0	0
0	**7,753,722**	**0**	**0**		**9,229,198**	**0**	**0**
1,454,110	**543,874**	**350,000**	**350,000**	**TOTAL INTEREST**	**165,000**	**0**	**0**
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**	**0**	**0**

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	0	0
13,882,143	27,292,725	25,976,942	25,976,942	Contractual Services	12,466,864	0	0
299,430	358,056	12,123	12,123	Materials & Supplies	50,900	0	0
5,185,960	5,177,076	5,619,048	5,619,048	Internal Services	5,021,702	0	0
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**	**0**	**0**
				CONTINGENCY			
0	0	0	0	CONTINGENCY	15,000,000	0	0
0	**0**	**0**	**0**		**15,000,000**	**0**	**0**
				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**	**0**	**0**

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	0	0
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	0	0
0	89	350,000	350,000	50270 - Interest Earnings	165,000	0	0
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**	**0**	**0**
42,109,106	**52,216,793**	**33,025,016**	**33,025,016**	**FUND TOTAL**	**32,776,758**	**0**	**0**

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**	**0**	**0**
				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	0
172,952	**780,705**	**2,364,752**	**2,364,752**		**0**	**0**	**0**
3,343,245	**3,702,258**	**3,360,000**	**3,360,000**	**TOTAL INTEREST**	**2,460,000**	**0**	**0**
				OTHER			
83,855	100,688	193,440	193,440	Dividends/Refunds	65,054	0	0
83,855	**100,688**	**193,440**	**193,440**		**65,054**	**0**	**0**
359,012,708	**236,102,669**	**140,101,169**	**140,101,169**	**FUND TOTAL**	**55,117,144**	**0**	**0**

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	0	0
111,395,318	104,472,927	116,662,073	116,462,073	Contractual Services	38,784,851	0	0
8,783,485	4,847,380	14,936,592	15,016,592	Materials & Supplies	10,756,586	0	0
3,048,260	1,431,230	1,590,726	1,590,726	Internal Services	1,967,234	0	0
2,295,357	620,907	2,047,560	2,167,560	Capital Outlay	125,000	0	0
129,793,690	**115,603,564**	**140,101,169**	**140,101,169**		**55,117,144**	**0**	**0**
				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**	**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
				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	0	0
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	0
0	0	3,360,000	3,360,000	50270 - Interest Earnings	2,460,000	0	0
83,855	100,688	193,440	193,440	50290 - Dividends & Rebates	65,054	0	0
337,935,116	**232,400,411**	**140,101,169**	**140,101,169**		**55,117,144**	**0**	**0**
359,012,708	**236,102,669**	**140,101,169**	**140,101,169**	**FUND TOTAL**	**55,117,144**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
79,375	1,282,256	3,610,000	3,610,000	IG Charges for Services	4,269,774	0	0
0	20,549	800,000	800,000	Services Charges	50,250	0	0
79,375	**1,302,805**	**4,410,000**	**4,410,000**		**4,320,024**	**0**	**0**
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**	**0**	**0**
3,318,463	**8,489,456**	**13,407,092**	**13,407,092**	**FUND TOTAL**	**10,699,985**	**0**	**0**

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	0	0
0	14,048	132	132	Materials & Supplies	0	0	0
69,182	119,288	177,129	177,129	Internal Services	80,704	0	0
192,005	**3,220,194**	**13,407,092**	**13,407,092**		**10,699,985**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	20,549	800,000	800,000	50235 - Charges for Services	50,250	0	0
79,375	1,282,256	3,610,000	3,610,000	50236 - Charges for Services, Intergovernmental	4,269,774	0	0
1,510,000	3,812,900	3,300,000	3,300,000	50320 - Cash Transfers In	2,500,000	0	0
3,202,971	**8,242,164**	**13,407,092**	**13,407,092**		**10,699,985**	**0**	**0**
3,318,463	**8,489,456**	**13,407,092**	**13,407,092**	**FUND TOTAL**	**10,699,985**	**0**	**0**

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**	**0**	**0**
				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**	**0**	**0**

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	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
0	0	0	6,389,480		0	0	0
0	0	5,893,328	5,893,328	General Fund	0	0	0
0	**0**	**5,893,328**	**12,282,808**		**0**	**0**	**0**
				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**	**0**	**0**

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	0	0
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**	**0**	**0**
11,631,973	**23,642,232**	**16,385,345**	**16,385,345**	**FUND TOTAL**	**2,473,758**	**0**	**0**

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**	**0**	**0**
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**	**0**	**0**

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	0	0
0	71,123	0	0	Internal Services	0	0	0
0	**113,793**	**3,446,128**	**3,446,128**		**3,304,926**	**0**	**0**
				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**	**0**	**0**

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	0	0
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**	**0**	**0**
0	**3,679,018**	**3,446,128**	**3,446,128**	**FUND TOTAL**	**3,304,926**	**0**	**0**

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**	**0**	**0**
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**	**0**	**0**
0	**7,802,427**	**14,740,000**	**14,740,000**	**FUND TOTAL**	**24,499,998**	**0**	**0**

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	0	0
0	2,970	0	0	Materials & Supplies	213	0	0
0	64,361	0	0	Internal Services	2,753	0	0
0	6,008,346	0	0	Capital Outlay	0	0	0
0	**6,712,221**	**14,740,000**	**14,740,000**		**24,499,998**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	7,800,000	13,400,000	13,400,000	50320 - Cash Transfers In	12,953,792	0	0
0	**7,800,000**	**14,740,000**	**14,740,000**		**24,499,998**	**0**	**0**
0	**7,802,427**	**14,740,000**	**14,740,000**	**FUND TOTAL**	**24,499,998**	**0**	**0**

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	0	0
0	**0**	**0**	**0**		**2,500,000**	**0**	**0**
0	**0**	**0**	**0**	**TOTAL FINANCING SOURCES**	**2,500,000**	**0**	**0**
0	**0**	**0**	**0**	**FUND TOTAL**	**5,000,000**	**0**	**0**

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	0	0
0	**0**	**0**	**0**		**5,000,000**	**0**	**0**
0	**0**	**0**	**0**	**FUND TOTAL**	**5,000,000**	**0**	**0**

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	0	0
0	0	0	0	50320 - Cash Transfers In	2,500,000	0	0
0	**0**	**0**	**0**		**5,000,000**	**0**	**0**
0	**0**	**0**	**0**	**FUND TOTAL**	**5,000,000**	**0**	**0**

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**	**0**	**0**
36,836	**25,059**	**0**	**0**	**TOTAL INTEREST**	**0**	**0**	**0**
1,631,065	**662,739**	**637,000**	**637,000**	**FUND TOTAL**	**46,639**	**0**	**0**

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	0	0
117,861	0	86,116	86,116	Internal Services	25,739	0	0
993,385	**0**	**637,000**	**637,000**		**46,639**	**0**	**0**
				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**	**0**	**0**

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	0	0
993,385	**0**	**637,000**	**637,000**		**46,639**	**0**	**0**
				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**	**0**	**0**

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**	**0**	**0**
				INTERGOVERNMENTAL			
135,810	239,435	805,206	319,728	Federal & State Sources	73,656	0	0
12,788,715	12,131,376	13,684,815	13,684,815	Federal Sources	13,122,108	0	0
1,556,534	1,494,438	1,474,926	1,824,926	State Sources	1,868,418	0	0
14,481,059	**13,865,249**	**15,964,947**	**15,829,469**		**15,064,182**	**0**	**0**
				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	0	0
-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	0	0
160,696,689	**159,317,051**	**167,468,877**	**167,529,717**		**176,708,176**	**0**	**0**
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	0	0
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**	**0**	**0**
267,595,858	**297,817,589**	**294,875,830**	**294,951,515**	**FUND TOTAL**	**308,223,322**	**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
				HEALTH DEPARTMENT			
99,259,477	109,343,134	132,275,100	132,294,512	Personnel	133,771,170	0	0
8,290,949	9,514,539	7,940,257	7,911,138	Contractual Services	7,016,482	0	0
29,312,845	33,885,426	34,702,737	34,803,118	Materials & Supplies	34,367,156	0	0
31,280,104	44,134,582	42,316,519	42,301,530	Internal Services	43,049,337	0	0
269,611	79,517	0	0	Capital Outlay	520,000	0	0
168,412,986	**196,957,198**	**217,234,613**	**217,310,298**		**218,724,145**	**0**	**0**
				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	0	0
0	**0**	**16,714,328**	**16,714,328**		**12,618,544**	**0**	**0**
				UNAPPROPRIATED BALANCE			
99,182,872	100,735,647	60,926,889	60,926,889	UNAPPROPRIATED BALANCE	76,880,633	0	0
99,182,872	**100,735,647**	**60,926,889**	**60,926,889**		**76,880,633**	**0**	**0**
267,595,858	**297,817,589**	**294,875,830**	**294,951,515**	**FUND TOTAL**	**308,223,322**	**0**	**0**

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	0	0
12,788,715	12,131,376	13,684,815	13,684,815	50170 - Intergovernmental, Direct Federal	13,122,108	0	0
1,556,534	1,494,438	1,474,926	1,824,926	50180 - Intergovernmental, Direct State	1,868,418	0	0
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	0	0
13,087,349	21,731,704	18,342,006	18,342,006	50210 - Non-governmental Grants, Operating	14,282,116	0	0
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	0	0
191,719,054	190,403,854	164,918,194	164,979,034	50236 - Charges for Services, Intergovernmental	173,531,058	0	0
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**	**0**	**0**
				OVERALL COUNTY			
71,363,693	90,311,155	77,641,217	77,641,217	50000 - Beginning Working Capital	89,499,177	0	0
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**	**0**	**0**
267,595,858	**297,817,589**	**294,875,830**	**294,951,515**	**FUND TOTAL**	**308,223,322**	**0**	**0**

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**	**0**	**0**
				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	0	0
18,654	**17,393**	**17,120**	**17,120**		**17,120**	**0**	**0**
4,144,578	**4,654,877**	**3,500,000**	**3,500,000**	**TOTAL INTEREST**	**3,700,000**	**0**	**0**
				OTHER			
2,461,606	2,706,974	2,710,000	2,710,000	Dividends/Refunds	3,300,000	0	0
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	0	0
147,765,842	161,919,991	179,387,447	180,171,827	Service Reimbursements	170,023,813	0	0
162,525,134	**178,021,969**	**195,029,495**	**195,813,875**		**188,743,813**	**0**	**0**
0	**0**	**0**	**509,115**	**TOTAL FINANCING SOURCES**	**508,004**	**0**	**0**
271,907,142	**296,186,453**	**317,141,882**	**318,435,377**	**FUND TOTAL**	**315,994,417**	**0**	**0**

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	0	0
1,404	3,367	332,540	332,540	Contractual Services	343,520	0	0
164,222	127,285	259,357	259,357	Materials & Supplies	276,018	0	0
618,792	625,911	641,855	641,855	Internal Services	746,600	0	0
7,415,962	**7,524,713**	**8,776,000**	**8,776,000**		**9,168,850**	**0**	**0**
				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	0	0
2,806,532	3,080,061	2,957,752	2,949,910	Contractual Services	2,941,512	0	0
140,380,217	154,962,946	177,753,047	178,537,427	Materials & Supplies	171,173,844	0	0
618,112	639,441	706,703	706,703	Internal Services	786,783	0	0
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**	**0**	**0**
				CONTINGENCY			
0	0	17,789,290	14,298,405	CONTINGENCY	18,453,822	0	0
0	**0**	**17,789,290**	**14,298,405**		**18,453,822**	**0**	**0**
				UNAPPROPRIATED BALANCE			
113,486,064	122,455,716	100,805,977	100,805,977	UNAPPROPRIATED BALANCE	104,571,658	0	0
113,486,064	**122,455,716**	**100,805,977**	**100,805,977**		**104,571,658**	**0**	**0**
271,907,142	**296,186,453**	**317,141,882**	**318,435,377**	**FUND TOTAL**	**315,994,417**	**0**	**0**

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	0	0
8,563,261	**9,091,366**	**8,776,000**	**8,776,000**		**9,168,850**	**0**	**0**
				OVERALL COUNTY			
105,199,763	113,486,064	118,595,267	118,595,267	50000 - Beginning Working Capital	123,025,480	0	0
4,144,578	4,654,877	3,500,000	3,500,000	50270 - Interest Earnings	3,700,000	0	0
0	0	0	0	50325 - Internal Loans Proceeds	508,004	0	0
109,344,341	**118,140,940**	**122,095,267**	**122,095,267**		**127,233,484**	**0**	**0**

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	0	0
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	0	0
5,106,376	5,237,441	5,500,848	5,500,848	50291 - Retiree & COBRA Health Premiums	6,320,000	0	0
6,942,516	7,694,275	7,431,200	7,431,200	50292 - Employee Benefit Contribution	9,100,000	0	0
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	0	0
4,138,681	4,680,429	9,767,538	9,767,538	50311 - Internal Service Reimbursement, General Insurance Liability	11,543,217	0	0
5,045,100	5,343,315	6,875,067	6,875,067	50312 - Internal Service Reimbursement, Workers' Compensation Internal	7,359,009	0	0
10,816,118	11,567,569	8,543,670	8,543,670	50313 - Internal Service Reimbursement, Retiree & COBRA Health Insurance	6,129,000	0	0
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	0	0
108,926,467	120,358,174	135,893,011	136,677,391	50316 - Internal Service Reimbursement, Medical & Dental	125,600,980	0	0
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	0	0
5,873,204	6,238,990	6,529,902	6,529,902	50321 - Internal Service Reimbursement, Benefits Administration	6,687,287	0	0
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**	**0**	**0**
271,907,142	**296,186,453**	**317,141,882**	**318,435,377**	**FUND TOTAL**	**315,994,417**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
0	0	44,375	44,375	Services Charges	96,116	0	0
0	**0**	**44,375**	**44,375**		**96,116**	**0**	**0**
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	0	0
7,642,627	**7,858,370**	**7,284,094**	**7,284,094**		**7,652,544**	**0**	**0**
9,587,661	**9,766,901**	**8,415,600**	**8,415,600**	**FUND TOTAL**	**8,887,731**	**0**	**0**

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	0	0
233,179	280,526	394,574	394,574	Contractual Services	430,671	0	0
2,397,864	2,364,501	2,264,728	2,264,728	Materials & Supplies	2,590,174	0	0
2,788,798	2,358,119	2,481,716	2,481,716	Internal Services	2,394,416	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
54,870	341,509	313,298	313,298	Fleet Asset Replacement Fund	367,812	0	0
54,870	**341,509**	**313,298**	**313,298**		**367,812**	**0**	**0**
				CONTINGENCY			
0	0	773,833	773,833	CONTINGENCY	806,689	0	0
0	**0**	**773,833**	**773,833**		**806,689**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	0	44,375	44,375	50235 - Charges for Services	96,116	0	0
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	0	0
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**	**0**	**0**
9,587,661	**9,766,901**	**8,415,600**	**8,415,600**	**FUND TOTAL**	**8,887,731**	**0**	**0**

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**	**0**	**0**
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	0	0
3,083,113	**3,379,118**	**4,075,942**	**4,075,942**		**4,057,894**	**0**	**0**
54,870	**341,509**	**313,298**	**313,298**	**TOTAL FINANCING SOURCES**	**367,812**	**0**	**0**
12,198,185	**14,177,659**	**16,695,365**	**16,695,365**	**FUND TOTAL**	**15,919,915**	**0**	**0**

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	0	0
2,182,392	**3,758,523**	**16,695,365**	**16,695,365**		**15,919,915**	**0**	**0**
				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**	**0**	**0**

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	0	0
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	0	0
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	0	0
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**	**0**	**0**
12,198,185	**14,177,659**	**16,695,365**	**16,695,365**	**FUND TOTAL**	**15,919,915**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
11,518	30,046	11,841	11,841	Services Charges	10,097	0	0
11,518	**30,046**	**11,841**	**11,841**		**10,097**	**0**	**0**
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	0	0
65,165,836	**70,180,710**	**78,696,983**	**78,696,983**		**80,329,078**	**0**	**0**
71,000,345	**76,127,843**	**85,158,855**	**85,158,855**	**FUND TOTAL**	**87,597,471**	**0**	**0**

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	0	0
6,785,167	7,790,828	5,065,215	5,049,469	Contractual Services	4,919,120	0	0
16,061,793	17,941,170	22,606,895	22,606,895	Materials & Supplies	22,666,535	0	0
4,735,095	5,645,263	5,944,345	5,944,345	Internal Services	6,346,110	0	0
470,553	58,194	3,611,055	3,611,055	Capital Outlay	4,826,733	0	0
64,592,224	**69,975,914**	**82,706,157**	**82,706,157**		**85,105,005**	**0**	**0**
				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	0	0
0	**0**	**2,452,698**	**2,452,698**		**2,492,466**	**0**	**0**
				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**	**0**	**0**

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	0	0
11,518	30,046	11,841	11,841	50235 - Charges for Services	10,097	0	0
65,165,836	70,180,710	78,696,983	78,696,983	50310 - Internal Service Reimbursement	80,329,078	0	0
70,332,278	**76,038,718**	**85,158,855**	**85,158,855**		**87,597,471**	**0**	**0**
71,000,345	**76,127,843**	**85,158,855**	**85,158,855**	**FUND TOTAL**	**87,597,471**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
0	0	20,483	20,483	Services Charges	20,471	0	0
0	**0**	**20,483**	**20,483**		**20,471**	**0**	**0**
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	0	0
3,931,756	**4,641,648**	**4,885,329**	**4,885,329**		**5,009,241**	**0**	**0**
4,588,261	**5,262,282**	**5,406,073**	**5,406,073**	**FUND TOTAL**	**5,529,062**	**0**	**0**

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	0	0
867,697	1,065,187	904,499	904,499	Contractual Services	1,091,629	0	0
182,358	187,237	192,792	192,792	Materials & Supplies	201,941	0	0
1,545,779	1,791,301	1,843,727	1,843,727	Internal Services	1,837,798	0	0
3,985,215	**4,642,367**	**4,905,812**	**4,905,812**		**5,029,712**	**0**	**0**
				CONTINGENCY			
0	0	500,261	500,261	CONTINGENCY	499,350	0	0
0	**0**	**500,261**	**500,261**		**499,350**	**0**	**0**
				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**	**0**	**0**

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	0	0
0	0	20,483	20,483	50235 - Charges for Services	20,471	0	0
3,931,756	4,641,648	4,885,329	4,885,329	50310 - Internal Service Reimbursement	5,009,241	0	0
4,564,233	**5,244,693**	**5,406,073**	**5,406,073**		**5,529,062**	**0**	**0**
4,588,261	**5,262,282**	**5,406,073**	**5,406,073**	**FUND TOTAL**	**5,529,062**	**0**	**0**

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**	**0**	**0**
				SERVICE CHARGES			
1,094,022	1,021,984	982,581	982,581	Facilities Management	1,079,947	0	0
1,286,089	1,366,860	1,478,852	1,478,852	IG Charges for Services	1,633,898	0	0
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**	**0**	**0**
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	0	0
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	0	0
78,128,271	**83,135,589**	**90,211,530**	**90,400,420**		**89,841,442**	**0**	**0**
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**	**0**	**0**

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	0	0
18,854,812	18,244,884	23,042,813	23,595,497	Contractual Services	22,733,746	0	0
31,561,684	34,374,623	35,355,418	35,544,308	Materials & Supplies	35,806,307	0	0
11,170,598	12,681,208	13,328,393	13,328,393	Internal Services	13,281,983	0	0
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**	**0**	**0**
				CASH TRANSFERS TO...			
161,929	153,965	369,420	369,420	Capital Improvement Fund	405,261	0	0
0	105,382	0	0	General Fund	0	0	0
148,619	73,762	44,044	44,044	Asset Preservation Fund	45,989	0	0
310,548	**333,109**	**413,464**	**413,464**		**451,250**	**0**	**0**
				CONTINGENCY			
0	0	3,314,719	3,314,719	CONTINGENCY	2,822,119	0	0
0	**0**	**3,314,719**	**3,314,719**		**2,822,119**	**0**	**0**

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**	**0**	**0**

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	0	0
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	0	0
1,094,022	1,021,984	982,581	982,581	50240 - Property and Space Rentals	1,079,947	0	0
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	0	0
9,162,426	11,480,403	18,914,535	18,914,535	50308 - Internal Service Reimbursement, Enhanced Building Services	19,209,946	0	0
8,694,530	9,304,214	9,757,008	9,757,008	50309 - Internal Service Reimbursement, Facilities Service Requests - Materials & Services	10,000,000	0	0
57,846,423	59,397,084	57,040,723	57,229,613	50310 - Internal Service Reimbursement	56,396,568	0	0
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	0	0
81,707,780	**86,506,083**	**95,973,183**	**96,714,757**		**95,818,287**	**0**	**0**
85,017,093	**89,537,628**	**95,973,183**	**96,714,757**	**FUND TOTAL**	**95,818,287**	**0**	**0**

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 of Terms contains many of the key words and terms used in the County's budget to help the reader. Following the Glossary of Terms is a list of common acronyms.

-A-

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.

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
ACA	Affordable Care Act
ADA	Americans with Disabilities Act
AMH	Automated Materials Handling
AOC	Association of Oregon Counties
ARP	American Rescue Plan
ARRA	American Recovery & Reinvestment Act
AV	Assessed Value
BCC	Board of County Commissioners
BHRC	Behavioral Health Resource Center
BIPOC	Black, Indigenous, and People of Color
BIT	Business Income Tax
BWC	Beginning Working Capital
CAP	Climate Action Plan
CARES	Coronavirus Aid, Relief, & Economic Security Act
CATC	Crisis Assessment and Treatment Center
CBAC	Community Budget Advisory Committee
CCO	Coordinated Care Organization
CDC	Centers for Disease Control & Prevention
CFO	Chief Financial Officer
CIC	Community Involvement Committee
CIP	Capital Improvement Plan
COLA	Cost of Living Adjustment
COO	Chief Operating Officer
CPI	Consumer Price Index
CPI-W	Consumer Price Index for Urban Wage Earners and Clerical Workers
CRC	Charter Review Commission
DA	District Attorney
DCA	Department of County Assets
DCHS	Department of County Human Services
DCJ	Department of Community Justice
DCM	Department of County Management
DCS	Department of Community Services
EIS	Environmental Impact Statement
FQHC	Federally Qualified Health Center
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation Bond
HD	Health Department
HMIS	Homeless Management Information System
HR	Human Resources
HRAP	Homelessness Response Action Plan
HRS	Homelessness Response System
HSD	Homeless Services Department (formerly JOHS)
IGA	Intergovernmental Agreement
ISR	Internal Service Rate
JOHS	Joint Office of Homeless Services (now HSD)
LGBTQ2SIA	Lesbian, Gay, Bisexual, Transgender/non-binary, Queer/Questioning, Two Spirit, Intersex, Asexual
LIB	Library
LID	Local Improvement District
LPSCC	Local Public Safety Coordinating Council
M&S	Materials and Supplies
MCDC	Multnomah County Detention Center
MCIJ	Multnomah County Inverness Jail
MCSO	Multnomah County Sheriff’s Office
MWESB	Minority/Women-Owned Emerging Small Business
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