

# Department of County Management



TO: Chair Jessica Vega Pederson  
Jenny Smith, Chief of Staff  
Christopher Neal, Chief Operating Officer  
Christian Elkin, Budget Director

FROM: Christopher Neal, DCM Director and Chief Operating Officer

DATE: February 6, 2026

RE: FY 2027 Requested Budget Transmittal Letter

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## Department Overview

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The Department of County Management (DCM) serves as the administrative foundation for Multnomah County, empowering other departments that provide public services and working to improve the well-being of the community. Its key role is executed through several divisions:

**The Office of the Chief Operating Officer/DCM Director's Office (COO):** Provides strategic direction and operational leadership for the over 6,000 employees of Multnomah County, leads cross-departmental teams, establishes and maintains alignment with the Countywide Strategic Plan and ensures complex countywide decisions align with the County's mission, vision and values.

**Budget Office:** Leads the annual budget process and prepares the budget document, which results in an annual spending plan of over \$4 billion and communicates the County's priorities and use of resources in a transparent and clear manner.

**Finance and Risk Management (FRM):** Ensures the County's fiscal stability and compliance by overseeing procurement and contracting functions, managing over \$2.5 billion in financial transactions, protecting cash assets, preparing audited financial statements, processing payroll, and managing risk (insurance and workers compensation).

**Central Human Resources (CHR):** Cares for and invests in the workforce of over 6,000 employees by providing leadership on HR policy, managing collective bargaining, organizational development, training, recruitment, and employee benefits, while promoting inclusion, belonging, and psychological and emotional safety.

**Division of Taxation and Records (DART):** The Division of Assessment, Recording, and Taxation (DART) administers the property tax program for 311,000 property tax accounts, maintains property records, records over 80,000 documents annually and issues over 6,500 marriage licenses.

Overall, DCM's work is essential to ensuring effective, accessible, and compliant operations across all County services.

### Department Long-Range Goals

This department provides the administrative foundation to empower departments that provide public services to improve the well-being of those in Multnomah County. Long-range goals include:

- Provide strategic focus for the organization by championing the Mission, Vision, and Values and leading countywide strategic planning. Create more accessible and transparent reporting on Countywide goals and success measures through budgeting for results and strategic planning.
- Drive effective and relationship-focused Human Resources policies, practices, and services: Ensure our policies, practices and programming promote an effective organizational work culture.
- Identify, acknowledge, and address inequity: Continually assess and remedy inequities in policies, practices, and services.
- Create HR systems that are accessible, secure, capable of meeting our complex needs, and able to produce data to meet our reporting needs, including through the centralization of County HR systems under the Shared Services initiative.
- Ensure the fiscal and financial stability, accountability and integrity of Multnomah County. This includes ensuring the County complies with all internal and external regulations/requirements that help protect County financial assets. This work will be enhanced through the centralization of County finance and contract administration systems under the Shared Services initiative.

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## Decision-Making Strategy

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DCM's target reduction this year was \$1,739,401. Our budget equity process (see below) asked division leaders to evaluate proposed reductions based on their potential to create or worsen disparities for staff and/or customers, affect staff success, impact legal or compliance mandates, and hinder strategic outcomes.

The Senior Management held three meetings that resulted in a prioritized ranking of proposed budget reductions.

- Meeting #1: Pre-work: division directors used the department Budget Equity Tool to document the potential impacts of their proposed reductions.
- Meeting #2: In-person work session: COO met with Division Directors to discuss their proposed reductions and specific impacts.
- Meeting #3: Decisions: Senior Leadership met with COO to review final budget decisions.

Following this process, DCM Director/COO and Interim Deputy COO met to finalize proposed budget reductions and rankings. This decision making was guided by the Chair's FY 2027 Budget Guidance Message. As most of the department's programs are focused on providing administrative support to County operations, leadership prioritized minimizing the impact of reductions on Countywide administrative support and statutorily-mandated functions.

DART was held harmless this year and asked to create a current service level budget. The initial current service level estimate for the Division of Assessment, Recording, and Taxation (DART) budget assumed department-wide inflation factors for budget categories such as personnel costs. However, when the division finalized its costs based on its specific composition of positions, DART was able to reduce its current service level by \$375,000 in the General Fund with no changes to services. This reduction is primarily due to demographic changes among DART employees, specifically recent retirements and the subsequent replacement of those positions with staff newer to the workforce.

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## Equity in Budgeting

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### **DCM's Equity Commitment and Approach**

DCM works to create a culture of Safety, Trust, and Belonging, where every employee feels physically and psychologically safe, trusts leadership and colleagues, and is welcomed in the organization. This effort is guided by the **Equity Team's goal** to cultivate a workplace culture of collective care, where we actively look out for each other's well-being, encourage open communication and support, normalize asking for help, and empower **all** employees to reach their full potential.

To support this commitment, the department uses an adaptable, whole-person approach to racial equity, implementing clear, culturally responsive processes and practices, and integrating the County's Core Competencies into staff performance and development. Our commitment extends to both our staff and the public with an emphasis on increasing access to services. All of our teams work to provide responsive, respectful, and customer-centric support.

## Budget Equity

The department's Budget Equity Tool was used to ensure that every budget reduction was made with intention and clear accountability. The tool ensures all reduction proposals are carefully evaluated against a clear, consistent, weighted rubric that prioritizes those causing the least possible negative impact. The evaluation is based on the following criteria:

- **Core Values (weighted to prioritize):**
  - Advancing equity
  - Maintaining effective operations
  - Supporting staff well-being
  - Meeting all legal obligations
- **Evaluation Criteria (potential negative impacts):**
  - Create or worsen disparities for staff and/or customers
  - Affect staff success
  - Impact legal or compliance mandates
  - Hinder strategic outcomes

## WESP Implementation and Prioritization

The department is actively implementing and prioritizing the Workforce Equity Strategic Plan (WESP) as a key part of its overall equity efforts. Our Equity Manager participates on the 2024-2028 WESP Implementation Committee, and the Equity Team leads the department's efforts.

## WESP Supporting Activities

The following activities support the WESP's ongoing goals and demonstrate our commitment to equity:

- **1.1 Accountability Benchmark (WESP 2.0).** *DCM's Guide to Successful Ongoing One-on-Ones* provides coaching best practices and tools for staff and managers, to help facilitate consistent check-ins. These regular meetings create a dedicated time and space for managers and staff to build relationships, balance project priorities, share feedback, ask questions, and serve as a mutual resource.
- **Manager 360 Feedback.** The *Leadership Competency Survey* is a 360-degree review providing managers with professional feedback from direct reports, supervisors, and peers. It is centered on [Multco's Core Competencies](#) and shared values.
- **DCM New Employee Orientation** is a 90-minute orientation hosted quarterly to welcome new staff to the department. It introduces the County's core values and provides resources to help them navigate the department.
- **Equity Committee hosts bi monthly meetings** to discuss equity topics providing a forum for staff to deepen their understanding and share personal reflections and experiences.

## Budget Overview

The amount of General Fund the Department of County Management would need to maintain FY 2026 ongoing programs is \$66,926,570 and 301.00 FTE for FY 2027 this is referred to as the base budget. The total base budget is that amount of General Fund, plus Other Funds, that the department has determined will be available in FY 2027, before any reductions are applied.

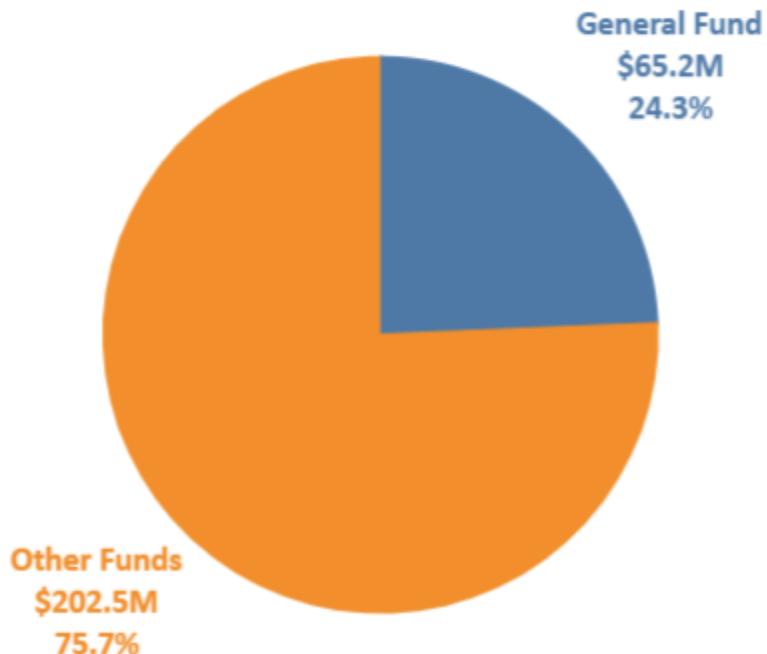
The department of County Management's 5% General Fund reductions totaled \$1,739,401 and 7.00 FTE. **The base budget minus the reductions is the "constraint budget" detailed in the following table.**

FY 2027 General Fund Budget Overview - Department of County Management			
	FY 2027 Base Operating Budget	FY 2027 Reductions	FY 2027 Constraint Operating Budget
General Fund Budget*	66,926,570	(1,739,401)	65,187,169
General Fund FTE	263.63	(7.00)	256.63

\*Note: operating budget excludes cash transfers, contingency, and unappropriated balances (see page 7 for more information) and includes Video Lottery Funds.

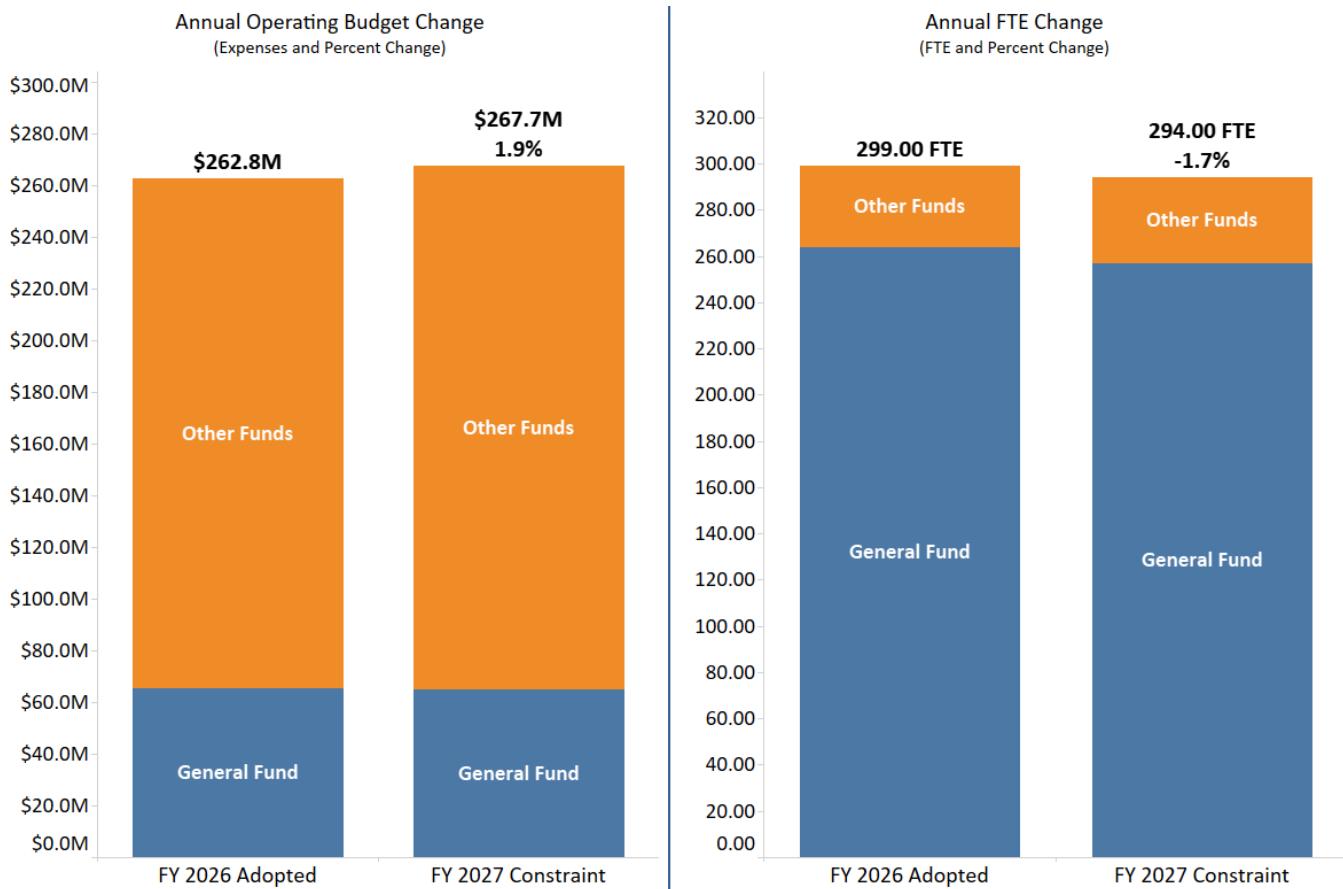
The General Fund accounts for \$65.2 million or 24.3% of the department's \$267.7 million constraint operating budget. In the General Fund budget, personnel costs account for 78%, contractual services 10% and the balance funds Internal Services and materials and supplies.

## FY 2027 Constraint Budget



The Risk Fund is the largest fund in DCM and accounts for \$194.4 million or 73% of the budget. The Risk Fund includes employee benefits (medical/dental/life), general liability, workers compensation insurance, unemployment and self-insured programs. The constraint operating budget General Fund decreased by \$0.6 million or 0.84% over the FY 2026 Adopted budget. Other Funds increased by \$5.5 million or 2.8%. The increase in Other Funds is primarily Risk Fund.

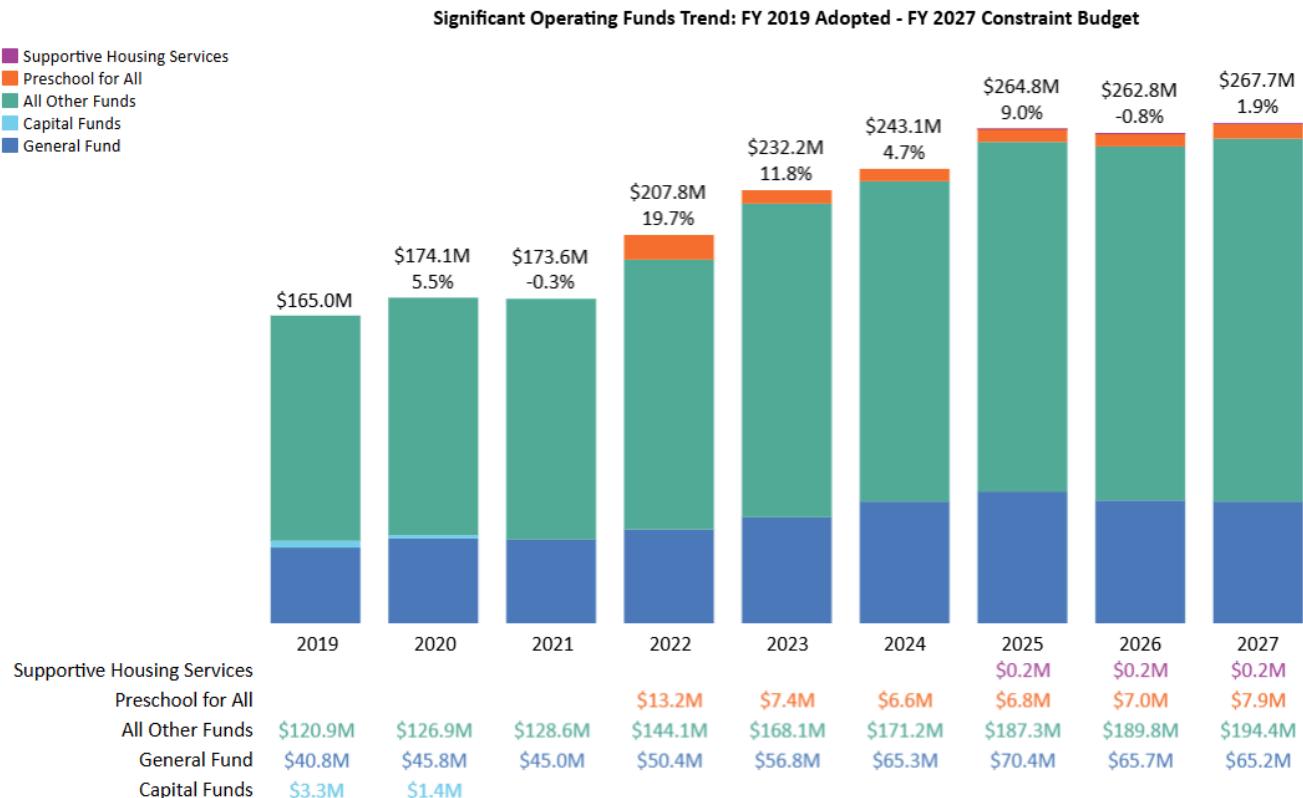
FY 2026 Adopted Budget to FY 2027 Constraint Budget by Fund			
Department County Management			
Significant Fund	FY 2026 Adopted	FY 2027 Constraint Operating Budget	Variance
General Fund	65,741,752	65,187,169	(554,583)
Risk Fund	189,770,625	194,366,060	4,595,435
All Other Funds	7,278,914	8,156,308	877,394
<b>Total Budget</b>	<b>262,791,291</b>	<b>267,709,537</b>	<b>4,918,246</b>



FY 2026 Adopted Budget to FY 2027 Constraint Budget - County Management			
	FY 2026 Adopted Budget	FY 2027 Constraint Budget	Variance
Personnel Services	58,756,855	59,804,377	1,047,522
Contractual Services	16,925,976	17,529,282	603,306
Materials & Supplies	180,615,993	183,612,686	2,996,693
Internal Services	6,492,467	6,763,192	270,725
<b>Total Operating Budget</b>	<b>262,791,291</b>	<b>267,709,537</b>	<b>4,918,246</b>
Contingency (All Funds)	0	0	0
Internal Cash Transfers	0	0	0
Unappropriated Balances (Reserves)	0	0	0
<b>Total Budget</b>	<b>262,791,291</b>	<b>267,709,537</b>	<b>4,918,246</b>
<b>FTE</b>	<b>299.00</b>	<b>294.00</b>	<b>(5.00)</b>

## Fund Summary

The graphic below shows the operating budget<sup>1</sup> over time. The FY 2027 information is the constraint budget; prior years are the Adopted budgets.

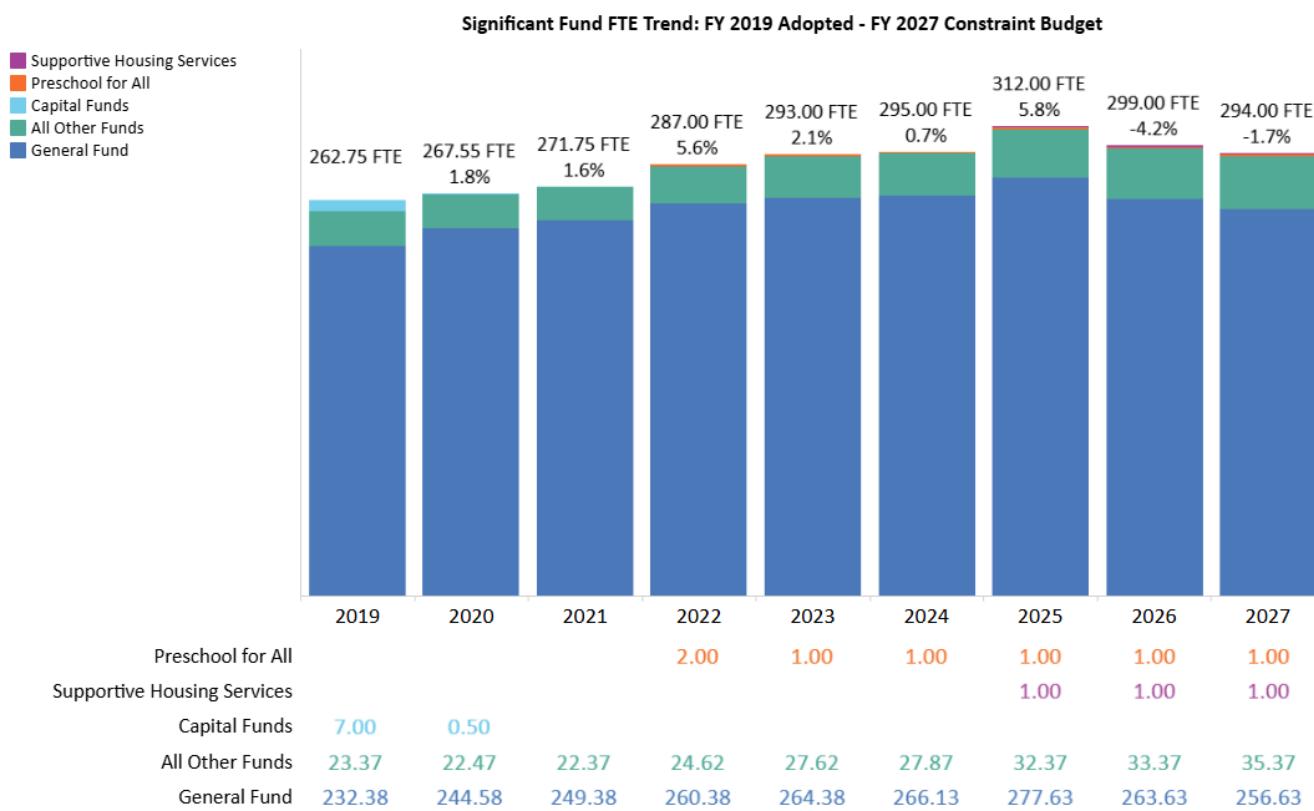


<sup>1</sup> The operating budget excludes cash transfers, contingency and unappropriated balances.

## FTE History

The FY 2027 constraint budget will decrease by 7.00 FTE as compared to the FY 2026 Adopted budget. If all of the 5% constraint reductions are taken, the FY 2027 FTE will be 294.00, a 5.00 FTE decrease from the FY 2026 Adopted budget when accounting for all funds. Two (2.00) new FTE are added in the newly created central administered Americans with Disabilities Act (ADA) compliance team in Central HR Employee Benefits & Wellness Program (72020). These positions are funded by the Risk Fund.

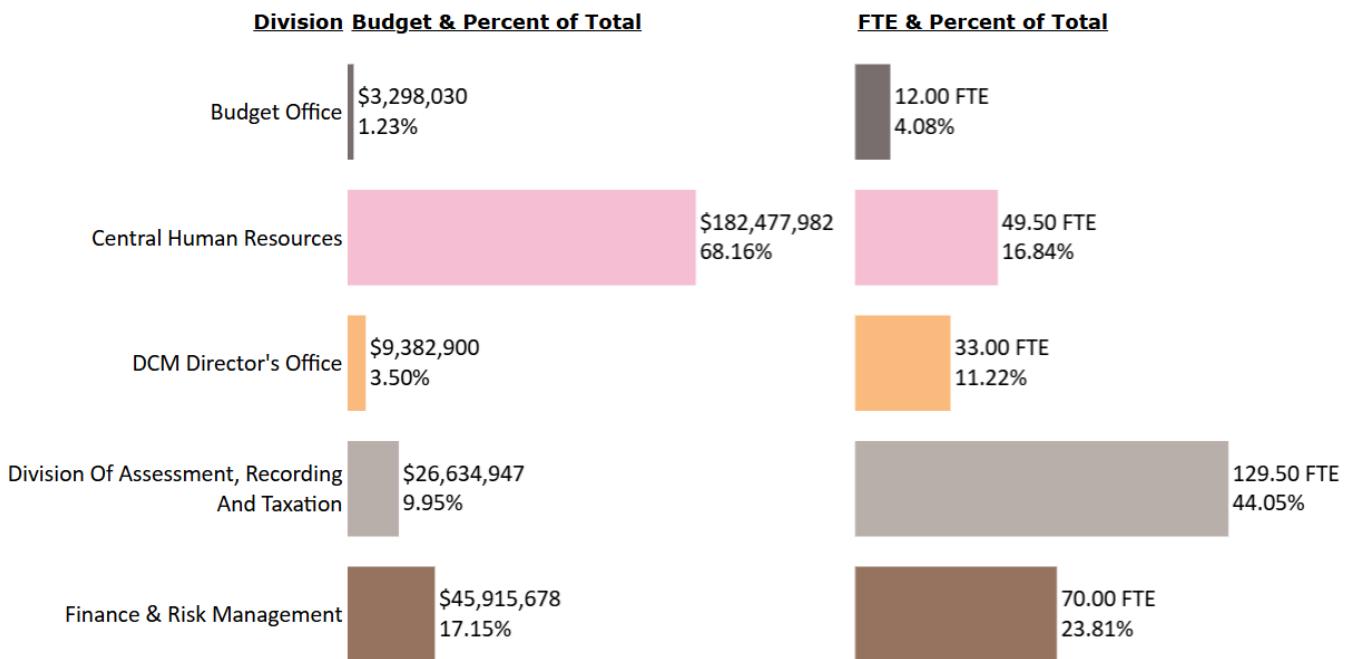
The graphic below shows changes in FTE over time.



## Division Overview

### Budget by Division

The graphs below show a breakdown of the Department of County Management operating constraint budget and FTE by division.



### Divisions

DCM's work is divided among the following divisions as described in the Department Overview (page 1). Each division's key outcomes are detailed below

The **Office of the Chief Operating Officer (COO)/DCM Director Division** This division supports operational excellence and includes key teams such as the SPARK Unit for Strategic Plan leadership, the Evaluation and Research Unit, and the countywide Workplace Security Program, along with DCM-specific support for HR, Business Services, and Equity.

- **Outcome Statement #1:** Increase the capacity, effectiveness, and strategic direction of department leadership through increased cross-county collaboration, coaching, mentorship and training.
- **Outcome Statement #2:** Advance organizational strategic priorities through the development and monitoring of the Countywide Strategic Plan.



The **Finance and Risk Management (FRM) Division** oversees core financial operations such as managing cash assets, preparing audited financial statements, and processing payroll and vendor payments. The division sets procurement and contracting standards, manages the County's risk programs—including workers compensation, general liability, and property insurance—and administers all financial systems.

- **Outcome Statement #1:** Support strong fiscal stewardship through the management of robust financial policies/procedures and internal controls. This helps ensure County assets (including monetary, property, and intangible assets) are protected and support long-term financial sustainability.
- **Outcome Statement #2:** Prepare the Annual Comprehensive Financial Report (ACFR) and manage the external financial audit for Multnomah County. Sound financial management and reporting practices helps reduce the risk of material audit findings and helps maintain a strong bond rating for Multnomah County.
- **Outcome Statement #3:** Timely and accurate processing and management of employee and vendor payments. This includes tax reporting (Federal, State, and Local) and Pension/Deferred Compensation reporting and administration.
- **Outcome Statement #4:** Support and enhance organizational financial management practices and allocation of resources by centralizing finance and contract administration functions under the Finance and Risk Management Division.

The **Central Human Resources (CHR) Division** manages key functions such as collective bargaining and labor contracts, personnel rules, job profile and compensation plans, recruitment and retention systems, and employee benefits and wellness programs. Through countywide training, organizational development, and benefits programs, the division actively promotes a culture of inclusion, belonging, and psychological and emotional safety for the workforce.

- **Outcome Statement #1:** Manage negotiations for three Union contracts, resulting in collective bargaining agreements that support employee well-being and equity, while also balancing the organization's long term strategic goals and operational effectiveness.
- **Outcome Statement #2:** Support the College to County program, which introduces students from historically underrepresented communities, particularly students of color, to career pathways at the County. Multiple interns from this program have transitioned into positions within DCM and other County departments.
- **Outcome Statement #3:** Support workforce development and wellbeing by providing learning, leadership development programs, and services that foster a skilled, engaged, and thriving workforce.
- **Outcome Statement #4:** Support and enhance organizational human resources practices and allocation of resources by centralizing human resources functions under the Central Human Resources Division.

The **Budget Office**, under the leadership of the Chair and Board of County Commissioners, prepares the annual budget and manages the budget process. The budget informs the



community of the County's priorities and explains how and where the County is spending the Community's resources. Our Budget Office provides accurate, understandable, and transparent budget materials and resources for the Chair, Board, departments, and community.

- **Outcome Statement #1:** Multnomah County departmental finance staff have the tools, training, and support to develop and implement inclusive, equitable, and effective annual budgets.
- **Outcome Statement #2:** The public has accessible, plain-language tools and information to understand County spending, fostering trust and accountability in County operations.

The **Division of Assessment, Recording and Taxation (DART)** administers the property tax program that funds many of the County's services. DART also maintains property records, issues marriage licenses, and coordinates the Property Valuation Appeal Board (PVAB). Overall, the division provides accessible customer services for property assessment, value appeals, marriage licenses, and other related functions.

- **Outcome Statement #1:** Timely and Reliable Property Valuation and Tax Administration
  - Property owners and taxing districts benefit from accurate and equitable property valuations paired with clear, predictable, and accessible tax billing and collection processes.
- **Outcome Statement #2:** Trusted Customer-Centered Service and Records - Residents, businesses, and public agencies have timely access to accurate, complete, and reliable recorded and archival records, supported by responsive, understandable, and equitable customer service that enables successful engagement in assessment, taxation, and recording processes regardless of language, income, or prior system familiarity.

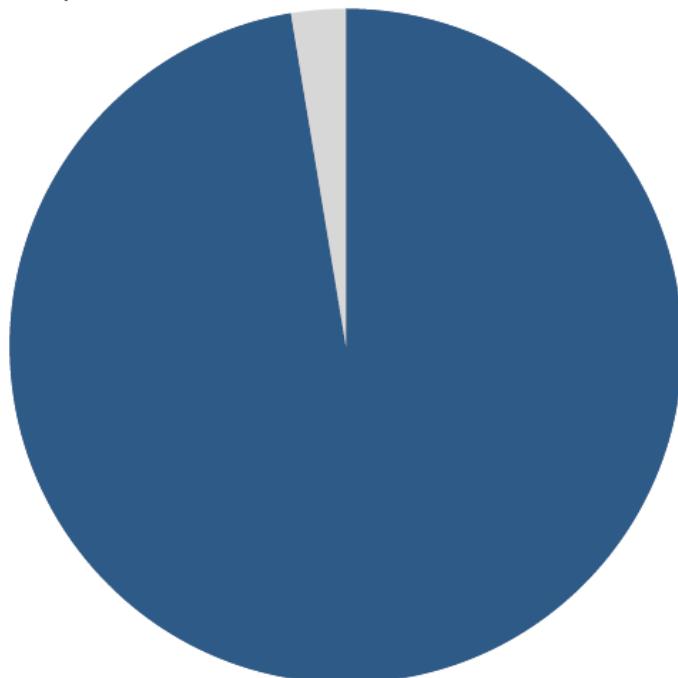
## General Fund Reductions

For the FY 2027 budget, the Department of County Management was asked to submit 5% in General Fund reductions. The reduction packages are listed in order of the department's priority for restoration (i.e., Reduction 1 would be the first activity the department would want restored). Packages with a "0" priority are reductions that the department will make, and are not prioritizing. Additional details can be found on the [FY 2027 Requested budget](#) website.

**FY 2027 General Fund Base Budget**  
**\$66.9M**

FY 2027 Reduction Packages General Fund

(\$1.7M)



FY 2027 Constraint Budget General Fund  
**\$65.2M**

<b>5% Reductions to Meet FY 2027 General Fund Constraint Allocation</b>					
<b>Priority for Restoration</b>	<b>Prog. #</b>	<b>Program Name</b>	<b>Brief Description</b>	<b>General Fund</b>	<b>FTE</b>
1	72046	FRM Workday Support - Finance	Reduce 1.00 Business Analyst Senior	(252,412)	(1.00)
2	72005	FRM Purchasing	Reduce 1.00 Business System Analyst	(202,986)	(1.00)
3	72047	FRM Labor Compliance	Reduce 1.00 Program Specialist	(173,735)	(1.00)
4	72017	Central HR Services	Reduce 1 HR Analyst Senior position - Equity & Conflict Resolution	(203,309)	(1.00)
5	72051	College to County Interns	Reduce Personnel/Intern budget	(130,000)	
6	72001	Budget Office	Reduce 1.00 Budget Analyst Senior	(225,753)	(1.00)
7	72015	DCM Business Services	Reduce 1.00 Finance Specialist 1	(143,730)	(1.00)
8	72049	DCM/NonD Human Resources Team	Reduce 1.00 Human Resources Analyst 1	(167,617)	(1.00)
9	72000	Office of the COO/DCM Director	Reduce Professional Services	(75,000)	
0	Various	COO/Eval and Research/ General Ledger	Reduce Training & Non-local Travel, Professional Services, Personnel cost adjustments	(164,859)	
<b>Total County Management</b>				<b>(1,739,401)</b>	<b>(7.00)</b>

- **FRM Workday Support – Finance (72046)** – Reduce Business Analyst Senior (1.00 FTE Filled) - This program unit has 5.00 FTE and supports 10 Workday Finance Modules. Reducing the program by 1.00 FTE will reduce Workday support broadly but more specifically in Reporting, Data Mart/FDM, and training.
- **FRM Purchasing (72005)** – Reduce Business System Analyst position (1.00 FTE Filled) - This position is one of two supporting Multco Marketplace. If eliminated, this function will move under the Finance ERP (Workday) support group to allow for cross training and support.
- **FRM Labor Compliance (72047)** – Reduce Program Specialist position (1.00 FTE Filled) – This position supports Labor Compliance and is not a mandated/required function of the County. This position supports efforts to prevent wage theft. With the reduction \$49,727 of Materials and Supplies budget would remain in the program.
- **Central HR Services (72017)** – Reduce HR Analyst Senior position (1.00 FTE Filled) - This position is one of three supporting Countywide Equity & Conflict Resolution. The work will be shared among the two remaining positions.
- **College to County Interns (72051)** – This program provides centralized funding support to ensure all departments have an equal opportunity to host College to County Interns. This reduction reduces the countywide funds that are available to other departments to cover the expense of hosting a College to County intern. This reduction would reduce the number of interns that can be funded through this program from eight to four.
- **Budget Office (72000)** – Reduce Budget Analyst Senior position (1.00 FTE Vacant) – The Central Budget Office is developing a new staffing plan, exploring changes to the team structure and accessing daily workflow needs.
- **DCM Business Services (72015)** – Reduce Finance Specialist 1 position (1.00 FTE Vacant) – This position performs various Accounts Payables functions. The position is currently vacant. A temporary worker will handle essential tasks until the work is transitioned as part of the Shared Services plan for Finance.
- **DCM/NonD Human Resources Team (72049)** – Reduce Human Resources Analyst 1 position (1.00 FTE Vacant) - This position is vacant and work has been redistributed.
- **Office of the COO/DCM Director (72000)** – Reduce Professional Services – This is a reduction in funds for offsite events, consulting services, and other professional services needed throughout the year.

## Voter Initiatives - Supportive Housing Services, and Preschool for All

In 2021, local voters passed the Metro Supportive Housing Services Measure, the Preschool for All measure, and a General Obligation (GO) Bond for Library construction.

FY 2027 Voter Initiative - Supportive Housing Services				
Prog. #	Program Name	FY 2026 Adopted SHS Funds	FY 2027 Requested SHS Funds	FY 2027 FTE
72012B	FRM Fiscal Compliance Supportive Housing Services	203,058	181,747	1.00
<b>Total</b>		<b>203,058</b>	<b>181,747</b>	<b>1.00</b>

Note: the table includes *only* the initiative funding and related FTE in the program offer budget.

### **Finance and Risk Management Fiscal Compliance Program SHS (72012B)**

This program performs pre-award risk assessments, site reviews and financial statement analysis of contracts specific to Supportive Housing Services (SHS) funding. The program helps support contract compliance for SHS contracts, increased fiscal oversight, compliance to Metro measure requirements, and helps reduce risk to the County.

FY 2027 Voter Initiative - Preschool For All (PFA)				
Prog. #	Program Name	FY 2026 Adopted PFA Funds	FY 2027 Requested PFA Funds	FY 2027 FTE
72052A	Finance and Risk Management Preschool for All Tax Administration - County	235,236	242,079	1.00
72052B	Finance and Risk Management Preschool for All Tax Administration - City of Portland	6,800,630	7,692,482	0.00
<b>Total</b>		<b>7,035,866</b>	<b>7,934,561</b>	<b>1.00</b>

Note: the table includes *only* the initiative funding and related FTE in the program offer budget.

**Finance and Risk Management Preschool for All Tax Administration - County (72052A)**

This program funds a 1.00 program manager and tax consulting services to support the development and maintenance of Preschool for All income tax code including administrative rules. The program maintains tax materials, the County public tax page, provides support to taxpayers, assists in the maintenance of tax forms, and manages the tax administration agreement with the City of Portland Revenue Bureau.

**Finance and Risk Management Preschool for All Tax Administration - City of Portland (72052B)**

The County contracts with the City of Portland Revenue Bureau to administer and collect the Preschool for All personnel income tax on behalf of Multnomah County. The administration includes enforcing administrative rules and policies, collecting estimated tax payments, auditing returns, assessing and collecting tax and tax deficiencies, including penalties and interest, processing refunds, hearing appeals, and other actions necessary to administer and collect tax.

On November 20, 2025 the BCC approved an IGA amendment (IGA terms in January 2031) with the City of Portland to increase the "Not-To-Exceed Amount" for annual tax administration services; changes took effect in FY 2026. Under the revised IGA tax administration services increased by \$554K in FY 2026 (adjusted yearly for CPI). The FY 2027 costs will be on a larger baseline.

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## Other Significant Program Changes & Issues

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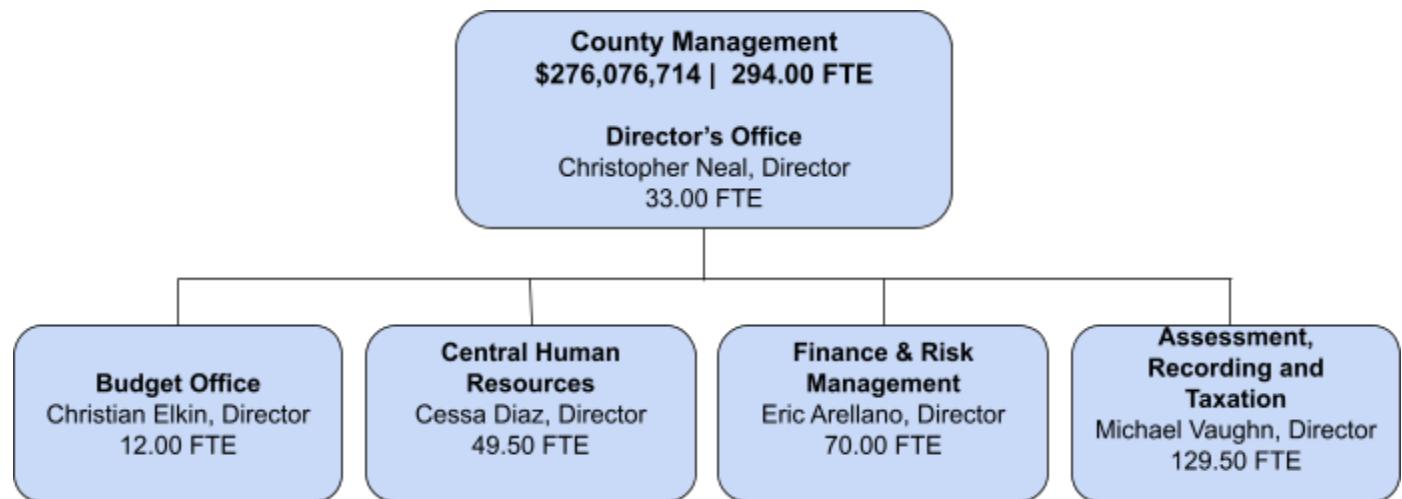
### Finance and Human Resources Shared Services

In FY 2026, the Finance and Risk Management (FRM) and Central Human Resources (CHR) divisions launched two Shared Services Initiatives focusing on the centralization of County finance and contract management and human resources functions in those divisions. Under the current organizational structure, services are provided through a hybrid model, with certain services such as payroll (FRM) and benefits administration (CHR) managed by this department, and other services such as accounts payable (finance) and employee relations (human resources) are shared with departmental administrative teams. This transition will help improve and standardize our processes, ensure clear lines of accountability, and allow for resources to be allocated more effectively across the organization to address high priority and emergent needs.

### Budgetary Impacts

The shared services projects are planned to conclude in FY 2028, which is when the budgets for those positions will shift to DCM, and this year the budgets for departmental HR and Finance positions will remain in individual department budgets. The only budgetary change that will take place this year is the reorganization of a 1.00 FTE HR Analyst Sr. position that currently works on ADA in the Health Department into Program Offer 72020 Central HR Employee Benefits and Wellness.

# Organizational Chart (Constraint Budget)



Average Span by Division as of 12/1/25 (All employee types except contractors & volunteers)		
Division	# of Supervisors	Average Span - All EE Types
Budget Office	4	4.50
Central Human Resources	9	7.33
DART	19	7.89
Director's Office	12	4.75
Finance & Risk Management	11	6.82
<b>Grand Total</b>	<b>55</b>	<b>6.65</b>

<b>Average Span by Division as of 12/1/25</b> <b>(Regular and LDA only)</b>		
<b>Division</b>	<b># of Supervisors</b>	<b>Average Span - Regular &amp; LDA only</b>
Budget Office	4	3.75
Central Human Resources	9	6.78
DART	19	7.42
Director's Office	12	3.92
Finance & Risk Management	11	6.18
<b>Grand Total</b>	<b>55</b>	<b>6.04</b>

## Appendix A: Supplemental Information

FY 2027 Equity Budget - County Management				
Prog. #	Program Name	Equity JCN & Position Title or Budget Category	Total Equity Funding*	FTE
72000	Office of the COO / DCM Director	Human Resource Mgr 1 (Equity Manager)	242,130	1.00
72000	Office of the COO / DCM Director	HR Analyst Sr (Employee Engagement and Inclusion Analyst)	224,129	1.00
72005	FRM Purchasing	Finance Supervisor (Supplier Diversity Officer)	206,707	1.00
72017	Central HR Services	HR Manager 1 (Leadership Development)	478,414	2.00
72017	Central HR Services	HR Analyst Sr (College to County Coordinator)	210,662	1.00
72017	Central HR Services	HR Analyst Sr (Equity & Conflict Resolution)	428,345	1.00
72017	Central HR Services: Organizational Learning	Professional Services - training and coaching, countywide	97,118	
<b>Total</b>			<b>1,887,505</b>	<b>7.00</b>

\* Funding is the FY 2027 constraint budget. Equity investment may only represent a portion of the total program offer budget.

## FTE by Bargaining Unit - Constraint Budget

Nonrep/ Rep	Bargaining Unit	FY 2026 Adopted FTE	FY 2027 Constraint Budget FTE	+/-	% Change
Rep	88- AFSCME Local 88/Conf	168.50	164.50	(4.00)	(2.4%)
Nonrep	99-Mgmt/Exec Employee	130.50	129.50	(1.00)	(0.8%)
<b>Total</b>		<b>299.00</b>	<b>294.00</b>	<b>(5.00)</b>	<b>(1.7%)</b>

## FTE by Fund - Constraint Budget

Fund Name	FY 2026 Adopted FTE	FY 2027 Constraint Budget FTE	+/-	% Change
General Fund	263.63	256.63	(7.00)	(2.7%)
Supportive Housing Fund	1.00	1.00	0.00	0.0%
Preschool For All Fund	1.00	1.00	0.00	0.0%
Risk Fund	33.37	35.37	2.00	6.0%
<b>Total</b>	<b>299.00</b>	<b>294.00</b>	<b>(5.00)</b>	<b>(1.7%)</b>

## One-Time-Only (OTO) History & Plans

The Department of County Management had \$3,600,377 of one-time-only (OTO) funding in the FY 2026 Adopted budget. The following table shows the breakdown of significant OTO funds, as shown in the [FY 2026 Adopted Budget Director's Message](#), and explains the plan for FY 2027.

One-Time-Only (OTO) History & Plans - County Management			
Program # - Name	FY 2026 Adopted GF OTO	FY 2026 Adopted OF OTO	Plan for FY 2027
72044A FRM Construction Diversity and Equity	1,900,377		The balance of these OTO funds carry over every year.
72044B Regional Construction Workforce Diversity Funder Collaborative	200,000		FY 2027 will be year 5 of the 5 year funding commitment.
72054 Medicaid Service Coordination	500,000		The project is scheduled for completion in FY 2026.
72066 SCM Tax Title Reserve Fund	1,000,000		No funding request for FY 2027. No claims were received because they were addressed through a Class Action settlement. Any future claims for past years will be resolved through the Risk Fund.
<b>Total</b>	<b>3,600,377</b>	<b>0</b>	

## Appendix B: Countywide Strategic Plan

The table below shows the countywide Strategic Plan's Focus Areas and Outcomes that the department is directly responsible for collecting, tracking, and reporting data for measurement and analysis.

<b>Focus Area 3: Strengthen Community Vitality and Resilience</b>		<b>Division (when applicable)</b>
Outcome 1	Multnomah County is prepared for, and resilient to, emergencies and disasters	DCM - Central HR
Outcome 2	Multnomah County is a diverse and thriving community through economic vitality	DCM - Budget DCM - DART
<b>Focus Area 4: Be Accountable, Collaborative and Transparent</b>		
Outcome 1	Multnomah County builds public trust through transparent, reliable, data-driven decisions and leadership in fiscal stewardship	DCM - CFO DCM - Budget
Outcome 2	Diverse community contracts and partnerships	DCM - CFO
<b>Focus Area 5: Improve Operational Excellence</b>		
Outcome 1	Employees feel connected to the County's mission and are proud of providing quality services	DCM - HR DCM - SPARK ODE
Outcome 2	A workplace culture that is equitable, responsive, and accountable, and drives proactive continuous improvement	DCM - HR DCM - SPARK ODE

Appendix C

List of Program Offers - Department of County Management								
		Constraint Budget			Reductions included in Constraint			
Prog. #	Program Name	General Fund	Other Funds	Total Cost	Total FTE	General Fund	Other Funds	Total FTE
<b>Director's Office</b>								
72000	Office of the COO/DCM Director	4,134,049		4,134,049	12.00	(106,510)		
72014	Evaluation and Research Unit	920,498		920,498	4.00	(8,000)		
72015	DCM Business Services	1,817,578		1,817,578	8.00	(143,730)		(1.00)
72049	DCM/NonD Human Resources Team	1,265,886		1,265,886	5.00	(167,617)		(1.00)
72056	Workplace Security		1,244,889	1,244,889	4.00			
<b>Total Director's Office</b>		<b>8,138,011</b>	<b>1,244,889</b>	<b>9,382,900</b>	<b>33.00</b>	<b>(425,857)</b>		<b>(2.00)</b>
<b>Budget Office</b>								
72001	Budget Office	3,298,030		3,298,030	12.00	(225,753)		(1.00)
<b>Total Budget Office</b>		<b>3,298,030</b>	<b>0</b>	<b>3,298,030</b>	<b>12.00</b>	<b>(225,753)</b>		<b>(1.00)</b>
<b>Finance and Risk Management</b>								
72002	FRM Accounts Payable	1,378,427		1,378,427	7.60			
72003	FRM Office of the CFO	1,791,356	324,914	2,116,270	3.00			
72004	FRM General Ledger	1,335,551		1,335,551	7.00	(41,000)		
72005	FRM Purchasing	3,825,458		3,825,458	18.50	(202,986)		(1.00)
72006	FRM Property & Liability Risk Management Program		10,498,328	10498328	3.25			
72007	FRM Payroll/Retirement Services	1,605,470		1,605,470	7.40			
72008	FRM Treasury and Tax Administration	4,205,716		4,205,716	4.00			
72009	FRM Workers' Compensation/Safety & Health		8,061,009	8061009	8.25			
72010	FRM Recreation Fund Payment to Metro		40,000	40000	0.00			
72012A	FRM Fiscal Compliance	561,171		561,171	3.00			
72012B	FRM Fiscal Compliance Supportive Housing Services		181,747	181747	1.00			
72044A	FRM Construction Diversity and Equity	2,113,145		2,113,145	0.00			
72044B	Regional Construction Workforce Diversity Funder Collaborative	200,000		200,000	0.00			
72046	FRM Workday Support - Finance	1,231,564		1,231,564	4.00	(252,412)		(1.00)
72047	FRM Labor Compliance	50,434		50,434	0.00	(173,735)		(1.00)
72048	FRM Clean Air Construction Standards	56,000		56,000	0.00			
72052A	FRM Preschool for All Tax Administration - County		242,079	242079	1.00			
72052B	FRM Preschool for All Tax Administration - City of Portland		7,692,482	7692482	0.00			
72059	FRM Purchasing - Contracting Redesign/Process Improvement	520,827		520,827	2.00			
<b>Total Finance and Risk Management</b>		<b>18,875,119</b>	<b>27,040,559</b>	<b>45,915,678</b>	<b>70.00</b>	<b>(670,133)</b>		<b>(3.00)</b>
<b>Central Human Resources</b>								
72016	Office of the Chief Human Resources Officer	1,310,231		1,310,231	3.63			
72017	Central HR Services	2,101,598		2,101,598	8.50	(276,133)		(1.00)
72018	Central HR Labor Relations	1,383,845	73,287	1,457,132	5.10			

Appendix C

List of Program Offers - Department of County Management								
		Constraint Budget			Reductions included in Constraint			
Prog. #	Program Name	General Fund	Other Funds	Total Cost	Total FTE	General Fund	Other Funds	Total FTE
72019	Central HR Unemployment		1,108,556	1,108,556	0.65			
72020	Central HR Employee Benefits & Wellness		173,055,077	173,055,077	18.62			
72022	Workday Support - Central Human Resources	2,363,885		2,363,885	9.00	(11,525)		
72050	Central HR Classification & Compensation	876,710		876,710	4.00			
72051	College to County Interns	204,793		204,793	0.00	(130,000)		
<b>Total Central Human Resources</b>		<b>8,241,062</b>	<b>174,236,920</b>	<b>182,477,982</b>	<b>49.50</b>	<b>(417,658)</b>		<b>(1.00)</b>
<b>Division of Assessment, Recording and Taxation (DART)</b>								
72023	DART Director / Assessor's Office	910,518		910,518	2.40			
72024	DART Property Tax & Ownership	2,082,720		2,082,720	13.44			
72025	DART County Clerk Functions	1,685,123		1,685,123	9.61			
72027	DART Tax Revenue Management	3,018,958		3,018,958	13.45			
72028	DART GIS/Cartography	910,681		910,681	4.50			
72029	DART Assessment Performance Analysis	756,659		756,659	3.25			
72030	DART Property Assessment Special Programs	1,388,750		1,388,750	8.00			
72031	DART Personal Property Assessment	1,213,500		1,213,500	6.25			
72033	DART Commercial & Industrial Property Appraisal	4,923,053		4,923,053	23.50			
72034	DART Residential Property Appraisal	6,953,600		6,953,600	36.50			
72037	Application Support	2,238,817		2,238,817	7.00			
72038	DART Tax Title	552,568		552,568	1.60			
<b>Total DART</b>		<b>26,634,947</b>	<b>0</b>	<b>26,634,947</b>	<b>129.50</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total County Management</b>		<b>65,187,169</b>	<b>202,522,368</b>	<b>267,709,537</b>	<b>294.00</b>	<b>(1,739,401)</b>	<b>0</b>	<b>(7.00)</b>

This table includes cash transfers, contingencies, and unappropriated balances.

Appendix D - Department Operating Expenditure Ledger Account Year-Over-Year Comparison

Ledger Account	General Fund			Other Funds			Total		
	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint
60000 - Permanent	27,367,119	29,173,266	29,536,601	3,848,850	4,328,712	4,765,021	31,215,969	33,501,978	34,301,622
60100 - Temporary	701,983	317,809	451,979	363,845	422,799	9,000	1,065,827	740,608	460,979
60110 - Overtime	62,623	37,464	37,350	20,570	-	-	83,193	37,464	37,350
60120 - Premium	27,579	9,115	78,482	8,724	-	8,712	36,303	9,115	87,194
60130 - Salary Related	10,423,386	12,019,962	12,304,562	1,498,434	1,794,890	1,997,085	11,921,819	13,814,852	14,301,647
60135 - Non Base Fringe	201,550	80,931	89,758	50,267	79,864	3,753	251,817	160,795	93,511
60140 - Insurance Benefits	7,558,850	8,017,386	8,031,559	1,005,309	1,104,231	1,199,135	8,564,159	9,121,617	9,230,694
60141 - Insurance Benefits - Medical Credits/Refunds	-	-	-	1,280,008	1,280,000	1,280,000	1,280,008	1,280,000	1,280,000
60145 - Non Base Insurance	88,935	49,521	8,815	32,676	40,905	2,565	121,611	90,426	11,380
60150 - County Match & Sharing				378,008	370,000	390,000	378,008	370,000	390,000
60160 - Pass-Through & Program Support	54,151	159,300	156,300	36,249	40,000	40,000	90,400	199,300	196,300
60170 - Professional Services	5,979,777	6,952,794	6,683,988	9,180,576	9,403,882	10,258,994	15,160,353	16,356,676	16,942,982
60190 - Utilities	-	2,500	2,500	-	-	-	-	2,500	2,500
60200 - Communications	71,648	69,768	-	8,472	8,592	-	80,120	78,360	-
60210 - Rentals	114,276	59,813	60,063	6,929	7,055	7,055	121,205	66,868	67,118
60220 - Repairs & Maintenance	11,608	30,023	29,538	9,013	28,035	26,535	20,620	58,058	56,073
60240 - Supplies	280,203	296,712	322,152	772,434	1,657,474	1,643,584	1,052,637	1,954,186	1,965,736
60246 - Medical & Dental Supplies				136	800	400	136	800	400
60260 - Training & Non-Local Travel	168,923	340,313	313,042	29,123	74,910	74,910	198,045	415,223	387,952
60270 - Local Travel	22,476	54,469	54,469	192	2,770	2,770	22,668	57,239	57,239
60280 - Insurance	(420)			92,754,644	99,437,556	106,218,522	92,754,224	99,437,556	106,218,522
60290 - Software, Subscription Computing, Maintenance	800,522	821,644	904,368	245,928	209,450	215,591	1,046,450	1,031,094	1,119,959
60320 - Refunds	270			2,932	500	500	3,202	500	500
60330 - Claims Paid	764,341	1,000,000	-	61,134,601	76,339,833	73,543,537	61,898,942	77,339,833	73,543,537
60340 - Dues & Subscriptions	94,183	161,036	180,410	5,966	12,740	12,740	100,149	173,776	193,150
60350 - Indirect Expense				12,609	15,895	13,702	12,609	15,895	13,702
60370 - Internal Service Telecommunications	257,692	272,137	270,240	34,575	32,112	30,616	292,267	304,249	300,856
60380 - Internal Service Data Processing	3,326,399	3,537,579	3,631,039	270,102	326,576	373,824	3,596,500	3,864,155	4,004,863
60412 - Internal Service Motor Pool	5,854	13,019	10,363	4,492	4,865	7,495	10,347	17,884	17,858
60430 - Internal Service Facilities & Property Management	1,087,365	1,032,255	1,111,908	244,481	231,029	260,496	1,331,846	1,263,284	1,372,404
60432 - Internal Service Enhanced Building Services	205,420	294,662	299,550	38,708	73,836	79,198	244,128	368,498	378,748
60435 - Internal Service Facilities Service Requests	196,989	121,000	121,000	25,745	3,500	3,500	222,734	124,500	124,500

Appendix D - Department Operating Expenditure Ledger Account Year-Over-Year Comparison

Ledger Account	General Fund			Other Funds			Total		
	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint	FY 2025 Actuals	FY 2026 Adopted	FY 2027 Constraint
60440 - Internal Service Other	1,504			1,227			2,731		
60461 - Internal Service Distribution	400,458	385,585	403,971	108,828	7,987	4,751	509,286	393,572	408,722
60462 - Internal Service Records	79,579	98,701	93,162	33,509	41,729	48,377	113,088	140,430	141,539
60680 - Cash Discounts Taken	(900)						(900)		
<b>Total County Management</b>	<b>60,354,343</b>	<b>65,408,764</b>	<b>65,187,169</b>	<b>173,448,162</b>	<b>197,382,527</b>	<b>202,522,368</b>	<b>233,802,501</b>	<b>262,791,291</b>	<b>267,709,537</b>

This table does not include cash transfers, contingencies, and unappropriated balances.