



Department of County Management FY 2027 Approved Budget

Presented to the
Board of County Commissioners

Multnomah County
May 13, 2026

www.multco.us/budget



Agenda

1 Introduction

2 Community Budget Advisory Committee

3 Budget Overview

4 Budget by Division

5 Additional Issues

6 Questions

Community Budget Advisory Committee (CBAC)

- **Ben Brady (Co-Chair) and TJ Anderson (Co-Chair);** Brendan Adamczyk, Brian Miller, Chuck Woods, Jenna Lewis, and Terry Harris (Central CBAC Representative); *Nancy Artmann (DCA) and Beverly Ford (DCM)*
- Developed recommendations through:
 - Interviews with county staff and leadership
 - Questions regarding departmental budgets
 - Review of program offers and transmittal letter
 - Discussion amongst members

CBAC Budget Feedback

- DCM delivers foundational support for all County departments; continued year-on-year reductions risk degrading reliability and creating long-term costs
- Strongly support planned effort to centralize common services and anticipate benefits, **but...**
- Concerned that remaining staff may absorb new duties, increasing workloads and impacting morale/retention

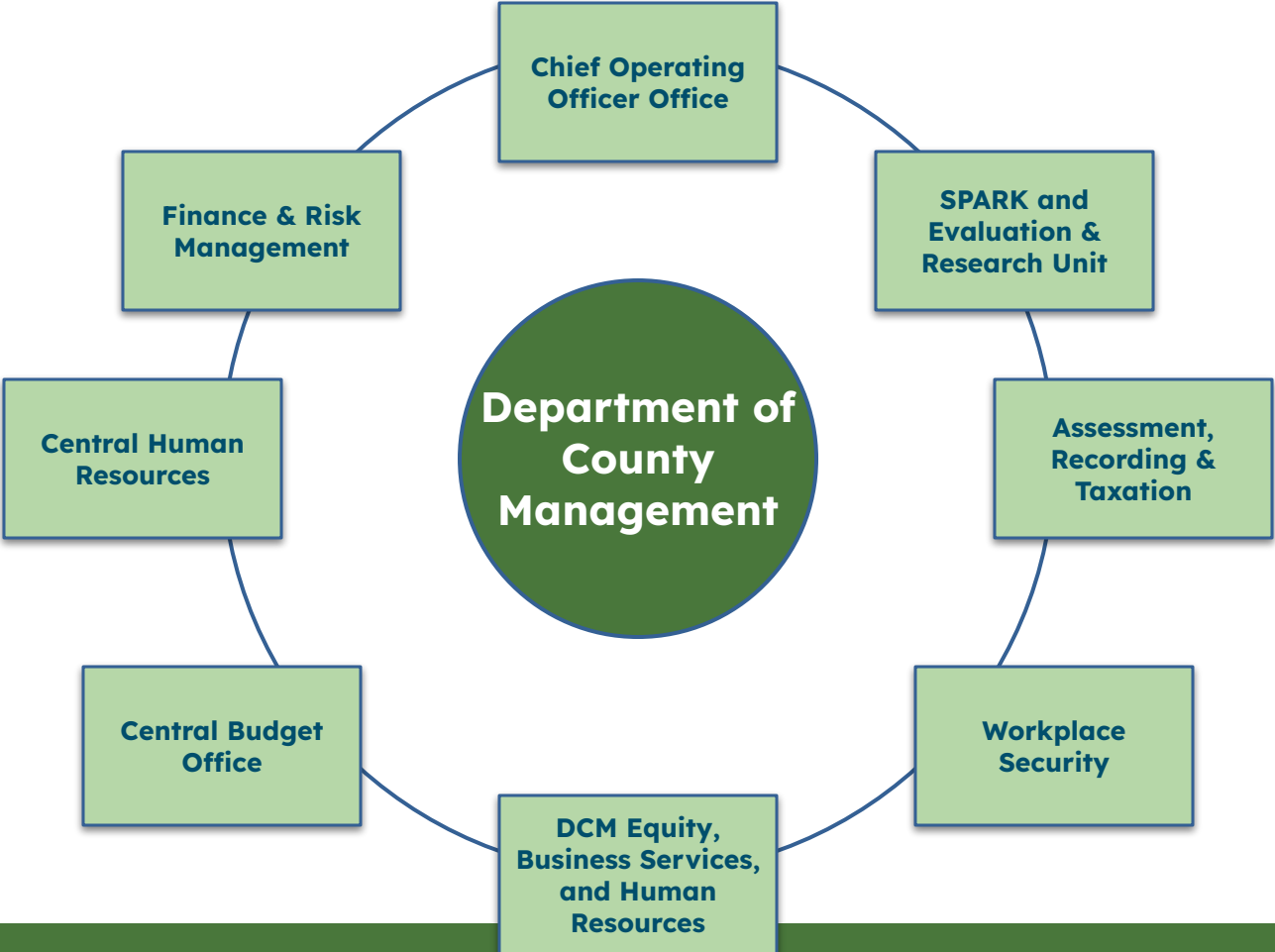
CBAC Recommendations

- **We did not have specific comments on program offers,** as they largely concerned personnel reductions
- Evaluating staffing changes requires an intimate understanding of operational workflows, legal obligations, position-specific responsibilities, etc.
- With future iterations of these types of cuts, we would like more context to assess the impact on service delivery



**Chief Operating
Officer's Office**

Department of County Management



COO's Office Strategic Focus



Oversee the implementation of the Strategic Plan



Ensure effectiveness of Shared Services implementation



Advance the 2025 Countywide Employee Survey Action Plan



Direct and oversee departments in executing policy direction

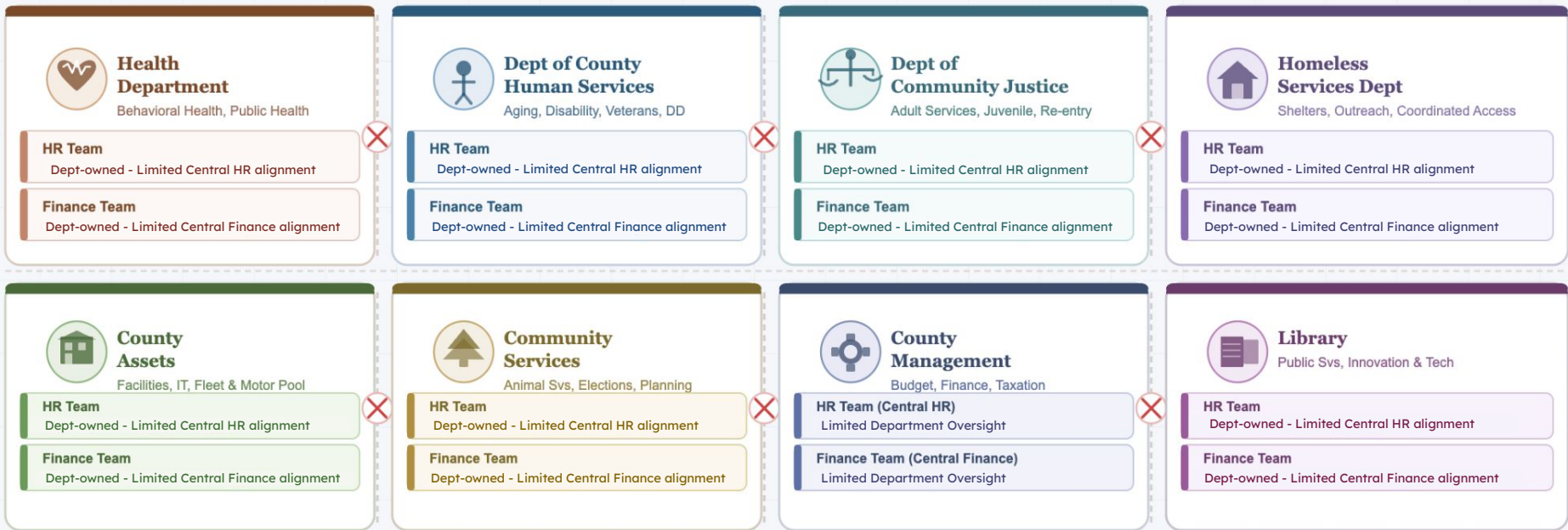


Carry out the Executive Learning Series



Lead the Executive Cabinet

A County System of Fragmented Silos



16 ISOLATED HR & FINANCE TEAMS COUNTYWIDE — INCONSISTENT POLICIES, PROCESSES AND PROCEDURES ACROSS EVERY DEPARTMENT

SYSTEM-WIDE RISKS & CONSEQUENCES



Compliance & Legal Risk

When 16 HR and Finance teams interpret policy independently, departments face uneven standards, audit findings, and grievance exposure. All of which undermines the trust residents place in the County.



Cross-Dept Alignment Gaps

60% of frontline staff understand why their department makes changes, and only 54% understand why the County does. Inconsistent application of policy across teams creates uneven employee experiences and erodes trust over time.



Unmet Strategic Outcomes

Departments serving the same residents without coordination cannot achieve shared strategic outcomes. Inconsistency drives burnout, erodes trust, and leaves residents with uneven service that undermine our shared mission.

One System. One Standard. One County.

Centralized HR & Finance teams under the CHRO and CFO, delivered through the Strategic Business Partner Model with specialists embedded in every department.

FROM — CURRENT STATE

- ✗ Inconsistent policy interpretation
- ✗ Vendor-by-vendor contract terms
- ✗ 16 isolated HR & Finance teams
- ✗ Variable employee & customer experience



TO — PROJECT OBJECTIVES

- ✓ **Core Service Areas** *SME-led teams, consistent processes*
- ✓ **Strategic Business Partners** *Thought partners to dept leadership*
- ✓ **Consistent & Equitable Service** *High-quality experience countywide*
- ✓ **Organizational Agility** *Data-driven, responsive operations*



HR SHARED SERVICES

Centralized under the Chief Human Resources Officer (CHRO)

- **Talent Acquisition · Onboarding**
Recruiting, hiring, and new-hire experience countywide.
- **Employee & Labor Relations**
Grievances, collective bargaining, case management.
- **Benefits · Class & Compensation**
Pay structures, benefits administration, position records.
- **Org Development · Workday · Admin**
Learning, leadership, HRIS, and HR operations support.



FINANCE SHARED SERVICES

Centralized under the Chief Financial Officer (CFO)

- **Procurement & Contracts**
Sourcing, standardized vendor agreements, contract management.
- **Travel & Training**
Booking, reimbursement, and professional development administration.
- **Accounts Payable/Receivable · Cash Management**
Invoice processing, collections, treasury, and deposits.
- **Grants Management · Financial Reporting**
Award administration, compliance, and financial statements.

SYSTEM-WIDE OUTCOMES

Compliance & Audit Confidence

One interpretation of policy reduces legal exposure & supports equitable treatment.

Vendor & Contract Equity

Consistent contract frameworks, rates, and scope across every department.

Capacity for Mission

Specialists serve all departments — freeing program teams to focus on outcomes.

Strategic Plan Work Groups



Health & Human Services

FA 1 Support Community Health & Wellness

Public health education, compliance & access
Behavioral health & deflection pathway
Aging/disability services

DEPT LEADS: DCHS, HD

FA 6 Invest in Our Future

Preschool for All (PFA)
SUN Community Schools
Every Child a Reader

DEPT LEADS: DCHS, Library



Housing & Homelessness

FA 3 Strengthen Community Vitality & Resilience

Emergency preparedness & COOP
Economic development & employment
Volunteer infrastructure & civic engagement
Regional resilience hubs

DEPT LEADS: DCA, DCS, Non-D (EM, Sustainability, OCI)

FA 1 FA 6 Housing Stability & Placement

Individuals exiting homelessness to housing
Emergency rent assistance & stabilization
In-home & community-based support services
Youth homelessness prevention

DEPT LEADS: HSD, DCHS



Community & Justice

FA 2 FA 6 Create a Safe and Just Community

Victim & survivor services
Re-entry services
Supervision & accountability
Youth behavioral health & violence prevention

DEPT LEADS: DCJ, MCSO, MCDA, HD (Corrections Health), DCHS (DSVC, YFS), DCS

FA 3 FA 4 Civic & Intergovernmental Engagement

Intergovernmental partnerships & advocacy
Civic participation & community engagement
Digital accessibility

DEPT LEADS: DCM, Non-D (GR, OCI), DCA, DCS

ENTERPRISE OVERSIGHT

COO's Office + DCM

DEPT LEADS: DCM, DCA, ODE

FA 5

Operational Excellence

Continuous improvement, cross-dept collaboration, workforce culture & performance

FA 5

Strategic Direction

Strategic plan implementation, Executive Learning Series, Organization alignment

FA 4

Data Strategy & Accountability

Data infrastructure & strategy, internal reporting systems

FA 4

Fiscal Stewardship

Tax revenue forecasting, financial compliance, audit standards & bond rating oversight



FY 2027 Approved Budget Overview

Department of County Management - Our Vision

DCM provides the administrative foundation that empowers Multnomah County departments to deliver public services by collecting, protecting, and investing in the County's human and financial capital.



Budget Leadership

We lead the Countywide budget process.



Workforce Investment

We invest in our workforce via strategic human resources.



Financial Strategy

We provide financial strategy and compliance.



Property Tax Collection

We collect the property taxes that fund County services.



Operational Direction

We provide strategic direction for the County.

Budget Approach — Strategy

01

Prioritized Core County Services

Focused on minimizing the impact of reductions on Countywide support and statutorily-mandated functions.

02

Maintained DART Services

The Division of Assessment, Recording and Taxation maintained current service levels; previous budget cycles included impacts.



03

Evaluated Equity Impacts

The proposed reductions were evaluated for equity impacts.

Budget Approach — Equity

The DCM Equity Team created an **equity statement template for program offers**. It features three categories, allowing staff to select the one that best aligns with their program and begin drafting the required statement.

Category 1	Category 2	Category 3
Equal Distribution of Services	Mostly Equal Distribution w/ Specialized Support	Specialized Support
		
Services are delivered uniformly to all customers.	Services are delivered uniformly with some specialized support to address barriers.	The program is designed to address specific barriers.

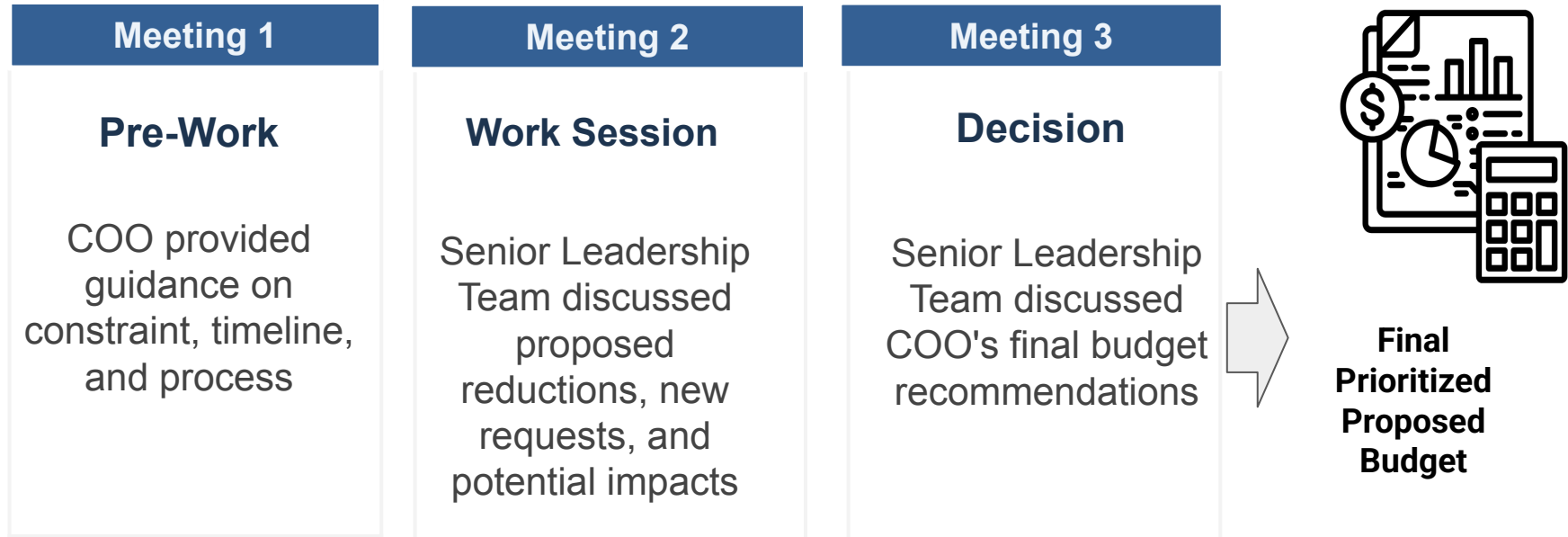
Budget Approach - Equity

DCM continues to implement our budget equity process that includes a scoring rubric to evaluate potential impacts of budget decisions across four key areas.

DCM Budget Equity Tool	
Scoring Rubric: 0: NA/no impact 1: minimal impact 2: moderate impact 3: significant impact No to minimal impact is ideal NA/None (0) Significant (3)	Equity - impacts to DCM's equity goals
	Operational - impacts to running day to day operations
	Staff Success - impacts to staff morale, well-being, and professional development
	Compliance - impacts to legal/ethical requirements and funding eligibility

Budget Approach — Equity

DCM Senior Leadership held three meetings to discuss potential impacts of budget decisions and create a prioritized list of reductions.



DCM Budget *By the Numbers*

\$258.1 million

FY 2027 Approved Operating Budget

▼ **1.8% (\$4.7M) decrease** from
FY 2026 Adopted Operating Budget

Operating budgets exclude cash transfers,
contingencies, and unappropriated balances.

296.00 FTE

▼ **3.00 decrease** from FY 2026
Adopted

\$258.1 million Total Budget

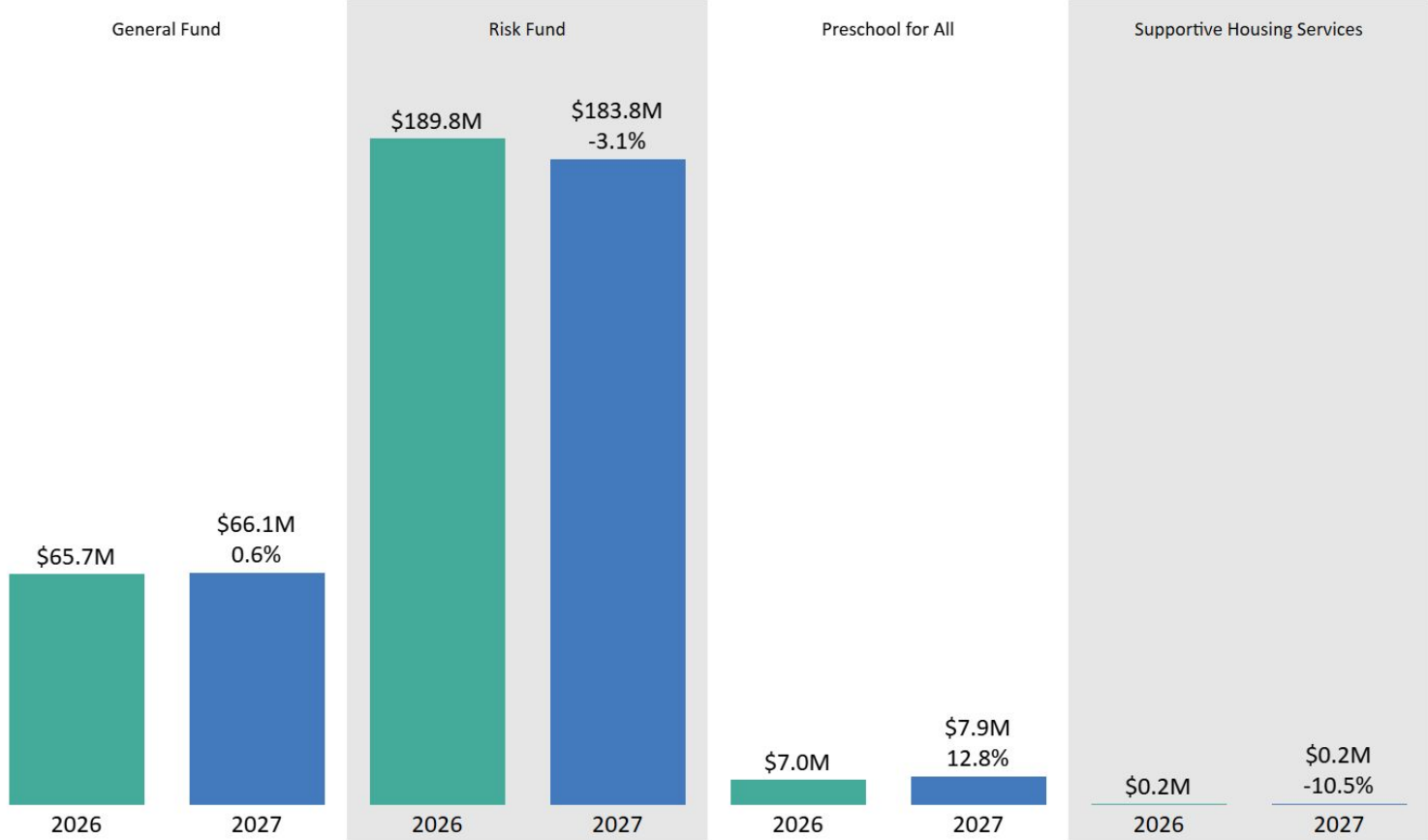
Incl. cash transfers, contingencies, and
unappropriated balance

New General Fund Investments

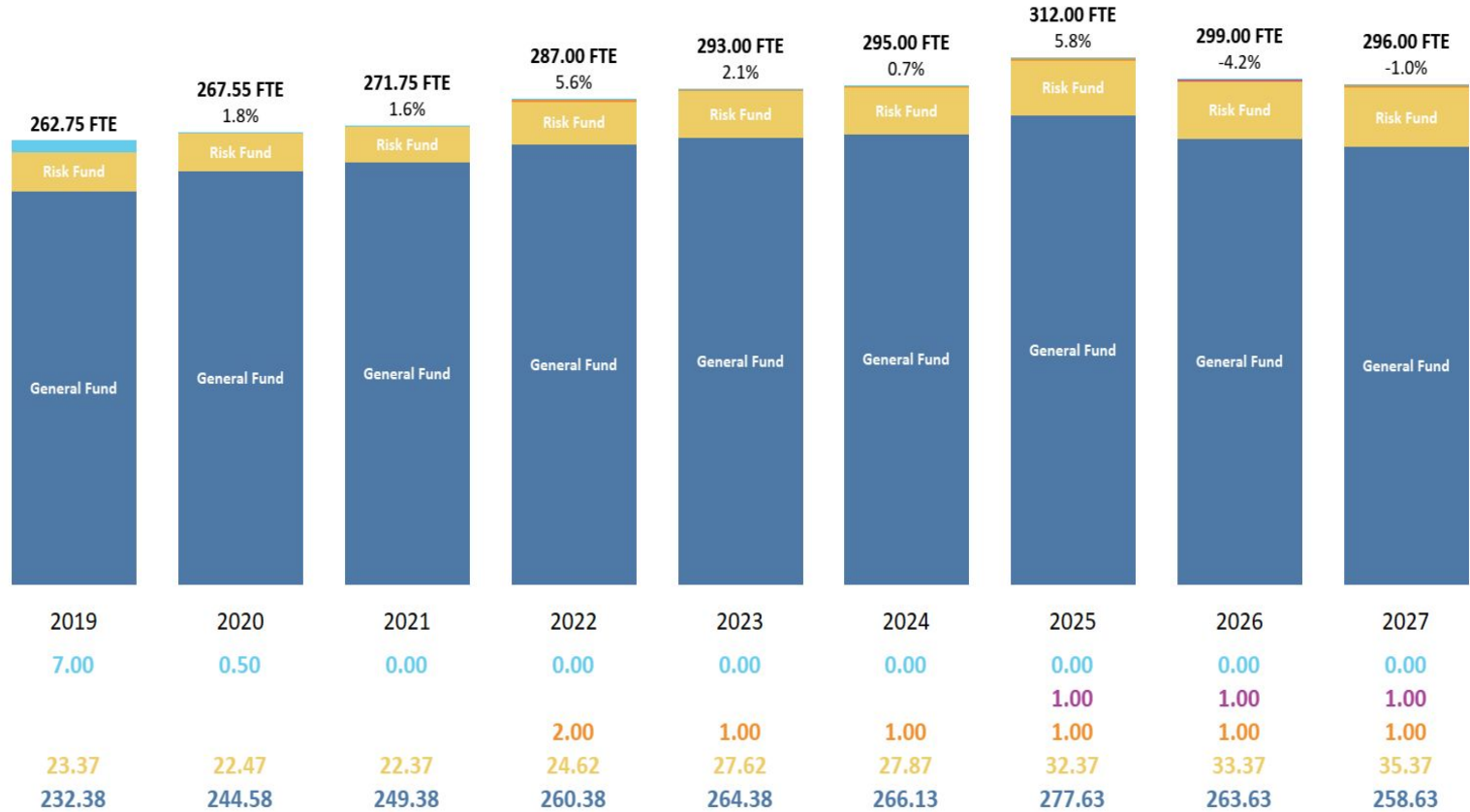
\$0 One-time-only

\$0 Ongoing

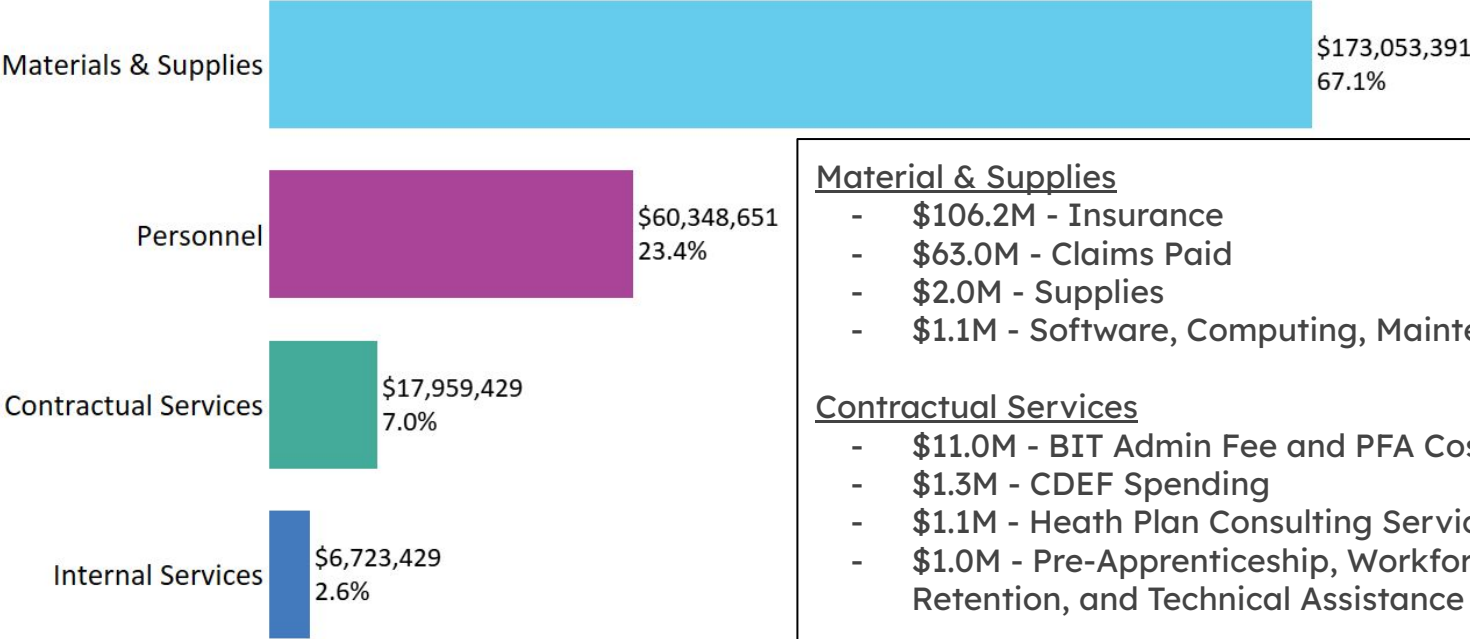
Operating Budget by Fund: \$258.1 million



FTE Trend FY 2019-2027



Operating Budget by Category - \$258.1 million



- Material & Supplies**
- \$106.2M - Insurance
 - \$63.0M - Claims Paid
 - \$2.0M - Supplies
 - \$1.1M - Software, Computing, Maintenance
- Contractual Services**
- \$11.0M - BIT Admin Fee and PFA Cost Sharing
 - \$1.3M - CDEF Spending
 - \$1.1M - Heath Plan Consulting Services
 - \$1.0M - Pre-Apprenticeship, Workforce Retention, and Technical Assistance

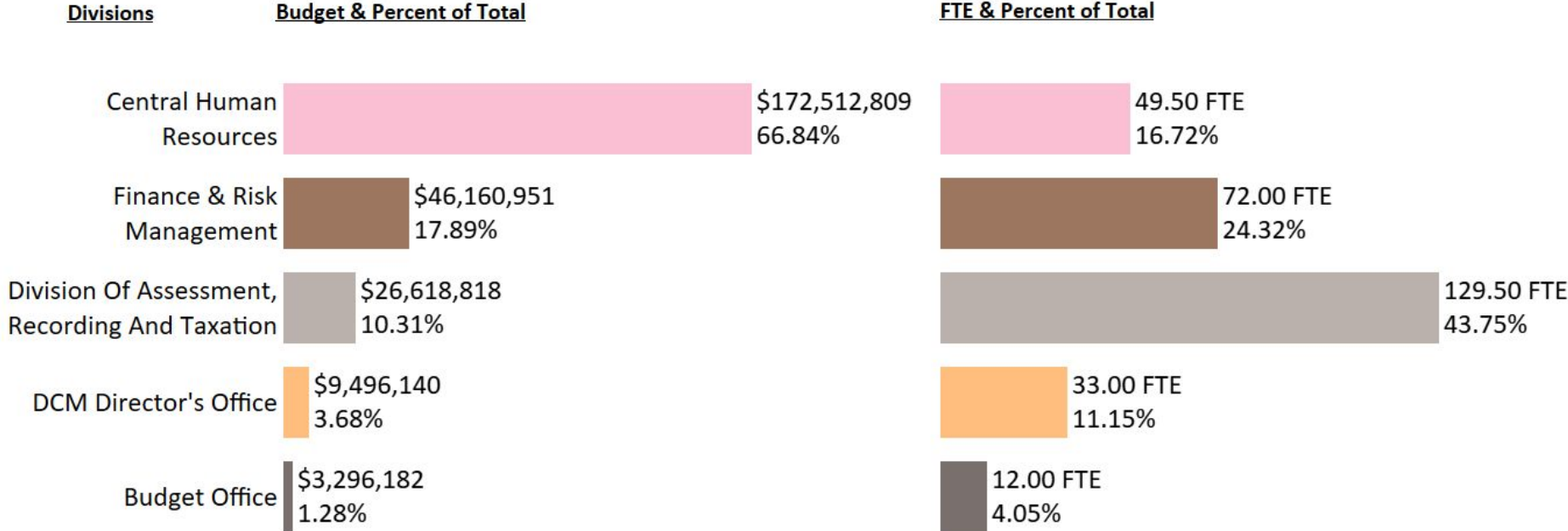
	2022	2023	2024	2025	2026	2027
Materials & Supplies	\$135.8M	\$159.3M	\$163.0M	\$183.0M	\$180.6M	\$173.1M
Personnel	\$45.8M	\$49.3M	\$52.8M	\$58.0M	\$58.8M	\$60.3M
Contractual Services	\$20.0M	\$17.3M	\$21.0M	\$17.4M	\$16.9M	\$18.0M
Internal Services	\$6.1M	\$6.4M	\$6.2M	\$6.4M	\$6.5M	\$6.7M



FY 2027 Approved Budget by Division

DCM Director's Office
Central Human Resources
Assessment, Recording and Taxation
Finance & Risk Management
Budget Office

Operating Budget by Division (\$258M & 296.00 FTE)





DCM Director's Office

DCM Director's Office

The DCM Director's Office is home to the following functions:

Chief Operating Officer Office - 6 FTE

SPARK and Evaluation & Research - 8 FTE

DCM Equity & Inclusion - 2 FTE

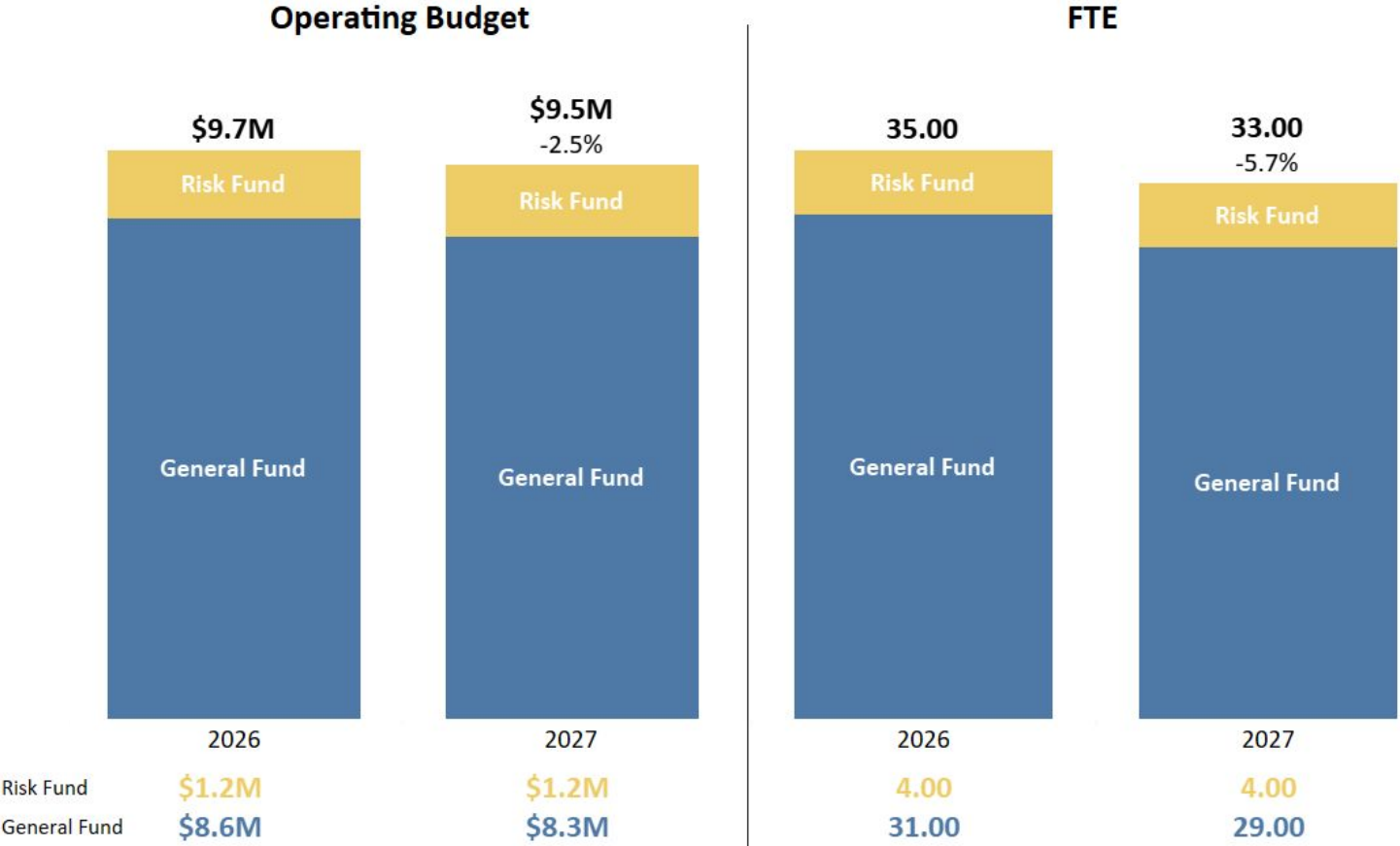
DCM/Non-D HR and DCM Business Services - 13 FTE

Workplace Security Program - 4 FTE

DCM Director's Office: How the Budget Delivers

<p>29 FTE</p> <p>Core Services</p> <ul style="list-style-type: none"> Enterprise Direction & Oversight Budget Management Accounts Payable Management Contract Management Accounts Receivable Severe Weather Federal Impacts Evaluation & Research One County Coordination Cultivating Culture Strategic Plan Performance Management 	<p>11</p> <p>Cross-Department Studies/Initiatives</p>	<p>140+</p> <p>Staff Engaged for Strategic Planning</p>	<p>86%</p> <p>Staff Connect their Work to County Mission and Goals</p>
	<p>4</p> <p>Audit & Accountability Initiatives</p>	<p>>80%</p> <p>Community and Staff Aligned w/ Strategic Direction</p>	<p>2</p> <p>Workplace Culture Initiatives</p>
	<p>17</p> <p>Equity Learning & Engagement Events</p>	<p>2,847+</p> <p>Supplier invoices processed</p>	<p>157</p> <p>Training requests processed</p>

DCM Director's Office: Operating Budget & FTE



DCM Director's Office: Outcome Statement/KPI

OUTCOME

Increase the capacity, effectiveness, and strategic direction of department leadership through cross-county collaboration, coaching, mentorship, and training.

KPI: Cross-Unit Collaboration Rate

Percentage of employees who report opportunities to collaborate with others outside their work unit (disaggregated by demographics when available)

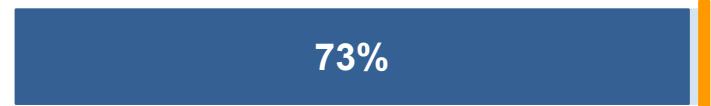
73%

FY 2026 Actual
(3,602 respondents)

75%

FY 2027 Target

Progress Toward Target



75% target ▲

*Source: 2025 Countywide Employee Survey (Oct–Nov 2025)
3,602 of ~6,000 employees responded (57% response rate).*

DCM Director's Office: Challenges and Responses

ORGANIZATIONAL CAPACITY // LEADERSHIP STABILITY

Challenge

- 2025 Countywide Employee Survey showed staff concerns around executive-level turnover and leadership alignment
- Budget uncertainty has created pressure on program continuity and employee morale

Response

- Strategic Plan Focus Area 5 workgroups launching midsummer '26 to set goals and strategies
- Employee Survey Manager Guide deployed to gather frontline input and build confidence in leadership direction

STATE & FEDERAL FUNDING ENVIRONMENT

Challenge

- State and federal reductions are creating service gaps no single department can close alone
- Cuts made in one department's budget can compound with reductions elsewhere, leaving coverage gaps that isolated budget analysis doesn't capture

Response

- The COO's Office is leading cross-departmental efforts to identify where reductions overlap and surface compounding impacts
- Collaboration is the strategy for protecting the County's highest-priority services

DCM Director's Office: Reductions

PO #	Program Offer Name or Reduction Description	General Fund Reductions	GF FTE Red.	Other Funds Reductions	OF FTE Red.	Total Reductions
72000	Office of the COO/DCM Director	(106,510)				(106,510)
72014	Evaluation and Research Unit	(8,000)				(8,000)
72015	DCM Business Services	(143,730)	(1.00)			(143,730)
72049	DCM/NonD Human Resources Team	(167,617)	(1.00)			(167,617)
	Total	(425,857)	(2.00)			(425,857)

Impacts: The County's Shared Services initiative is expected to help offset HR and Business Services capacity reductions



Workplace Security Program (WPS)

Workplace Security: How the Budget Delivers

4

FTE

Core Services

Essential Services

- Onsite building security
- Security Patrols
- Security Operations and Dispatch Center
- Security Vendor Management
- Countywide employee training
- Data analysis, record keeping and reporting
- Security planning & development
- Provide Vulnerability & CPTED Assessments
- Manage Countywide Camping Reporting and Response
- Protective Services

21

Vehicle Patrol Officers

80

Multnomah County structures and properties

2

Patrol Sectors

1

Security Operations Center

2,500+

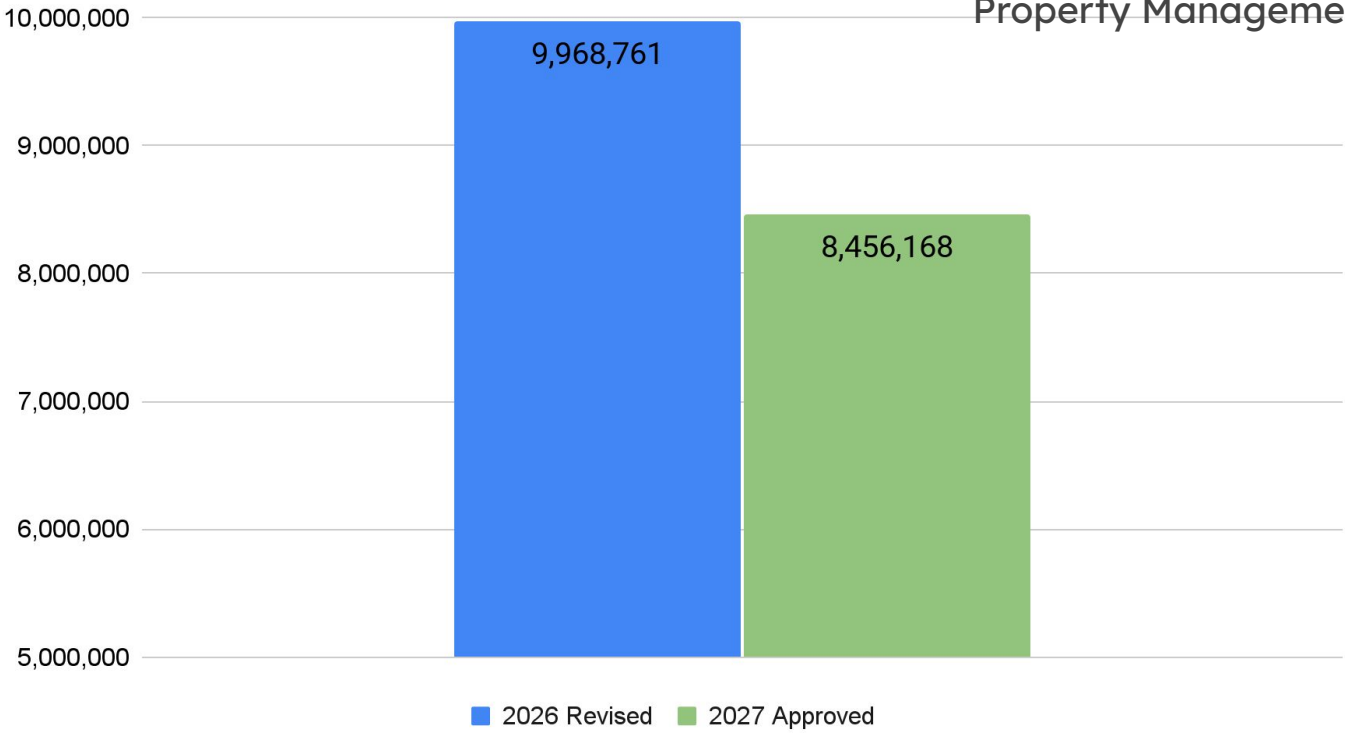
Cameras

100+

Alarm Locations at County sites

WPS Security Vendor Contract Budget (excludes Library)

Workplace Security Budget



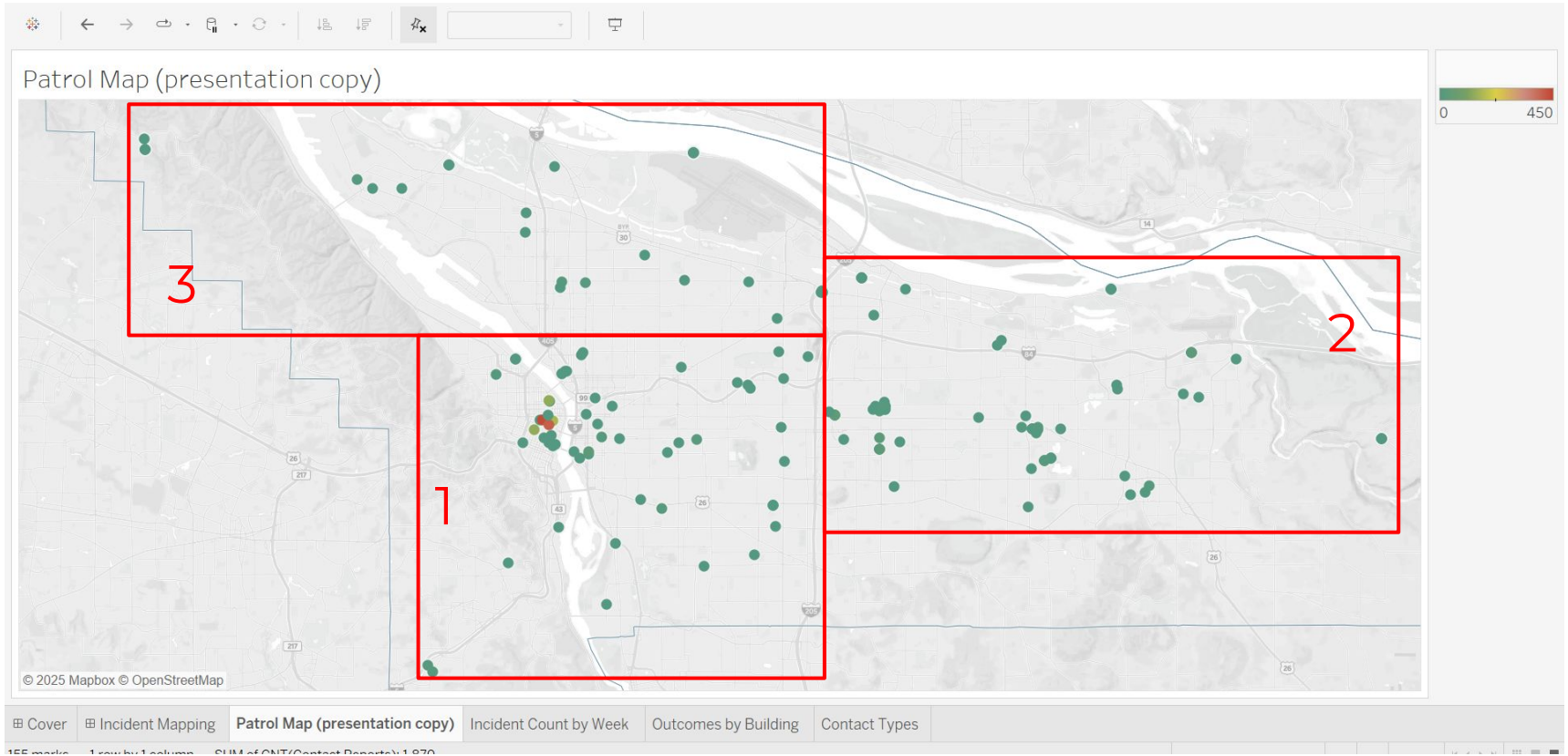
Note: this reduction is part of DCA's Budget within Facilities & Property Management

Workplace Security Reductions

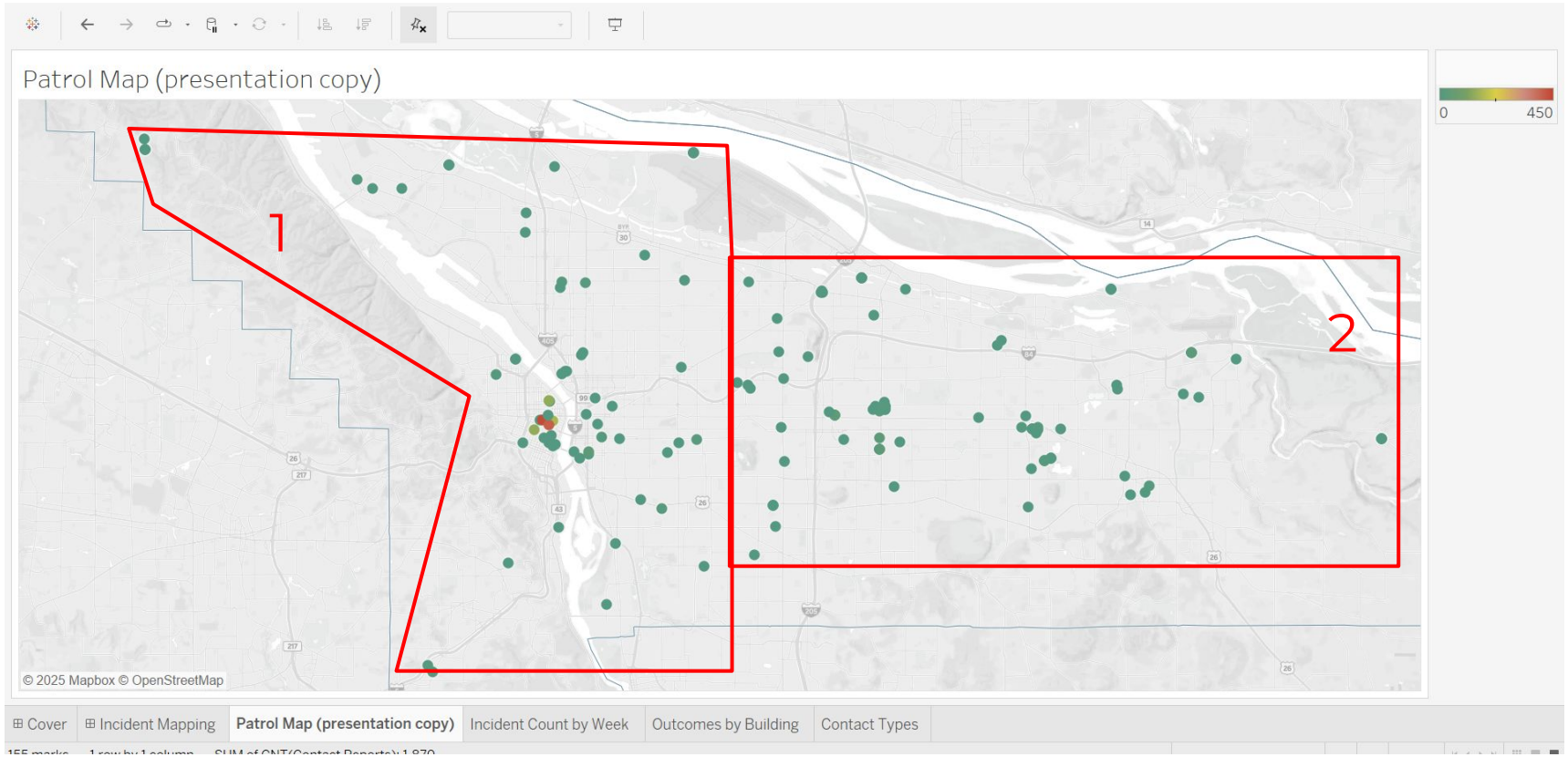
Proposed reductions:

- Reduces Patrols by eliminating one zone
 - Moves from 3 zones and 3 patrols to 2 zones and 2 patrols
 - 1 vehicle and 4 officers
- Eliminates all Patrols during the night shift (10 p.m. to 6 a.m.)
 - reduction of 6 officers
- Maintains 24/7 Security Operations Center
- Maintains security posts at 36 buildings including 6 overnight locations

WPS Current Sector Response Map



WPS Reduced Response Map



WPS Reductions - \$1.45M in Approved Budget

Given the County's financial forecast, WPS analyzed its data, and identified reduction options in alignment with the Chair's guidance.

- Reductions were targeted for patrols because they are enterprise costs and not charged against any one department's budget.
- Data showed that the majority of security incidents and violence occur around county facilities during working hours, between 6 a.m. and 10 p.m.
- The midnight shift (10 p.m. to 6 a.m.) was identified to have the least amount of incident activity comparatively.

WPS Operational Impacts and Proposed Remedy

Impact	Approach/Remedy
<p>No patrol response to alarms during 10pm - 6am shift, 7 days per week</p>	<p>Central Alarm Monitoring service will notify the SOC (Security Operations Center) of an alarm activation. The SOC will review on site cameras for unusual activity before calling 911.</p>
<p>No special event and weather shelter patrol support during 10pm - 6am shift. Reduced patrol support during 6am - 10pm, 7 days per week due to the reduction in patrol zones.</p>	<p>WPS will use current process to request security for planned events at cost with limitations.</p>
<p>During midnight shift:</p> <ul style="list-style-type: none"> ● No patrol rounds ● No emergency incident response ● No active camping support ● No escort or employee safety plan support ● No E-911 support 	<p>These activities are prevention and response strategies. Since there will not be patrols occurring during the midnight shift, there is no alternative plan. If the SOC is contacted, they will contact law enforcement when appropriate.</p> <p>Exploring additional options with security vendor, at cost.</p>
<p>During operating shifts: Response time increases from 20 to 45 minutes; up to 60 minutes for multiple emergencies or alarms</p>	<p>Workplace Security will design protocols to triage incidents and direct patrols through the SOC.</p>



Central Human Resources

Central HR: How the Budget Delivers

49.50

FTE

12.7K

Annual Health Plan
Members Served

28.4K

Applications for
County Jobs

9.6K

Learning Course
Participations

Core Services

Benefits & Wellness

Classification & Comp

Conflict Resolution

Labor Relations

Org Change & Learning

Workday HCM Support

Employee YOS Awards

Unemployment

2.4K

Protected Leave
Requests (2025)

1.8K

Positions Reviewed
by Class/Comp

4.2K

Workday HCM
Tickets Processed

879

Employees Celebrated
for Service

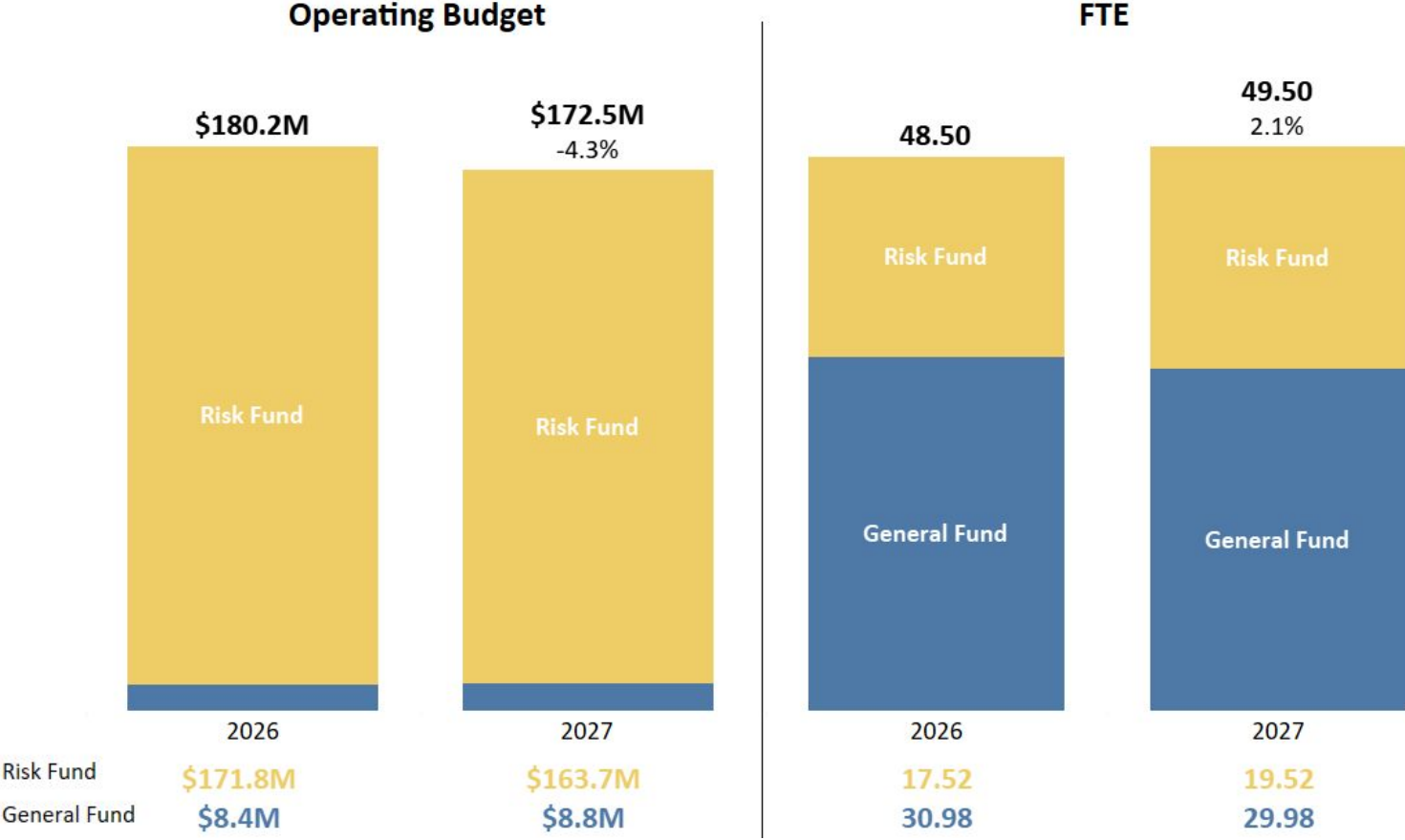
253

Unemployment
Claims Processed

175

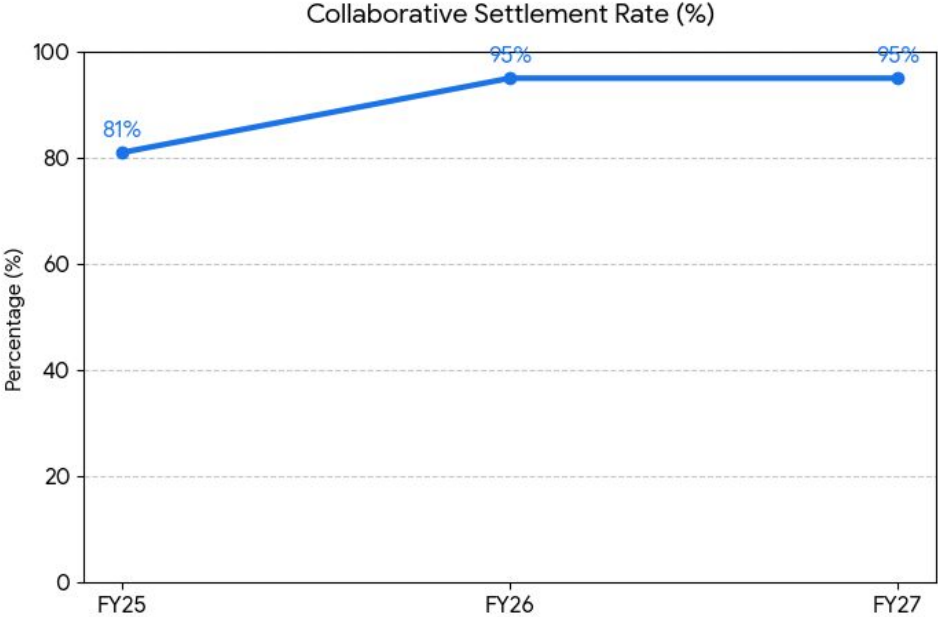
Labor Disputes

Central HR: Operating Budget & FTE



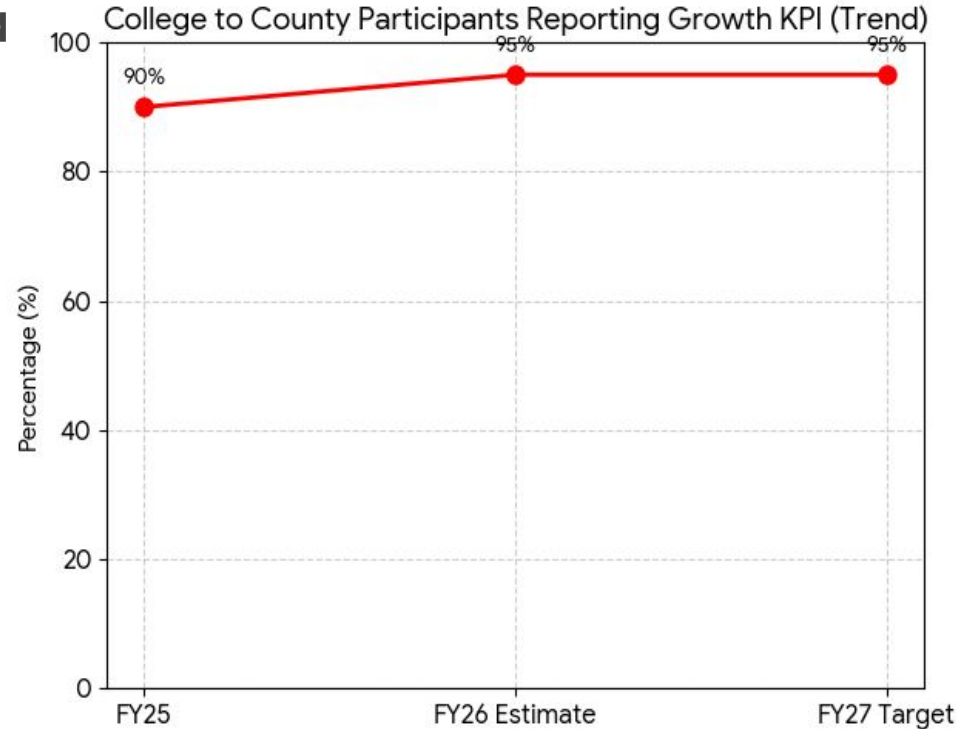
Central HR: Outcome Statement/KPI

Labor disputes and grievances are resolved at the earliest stage through proactive, direct dialogue fostering a culture of mutual trust and respect. This approach ensures organizational resources remain stable and accountable to County operations and strengthens our ability to serve and deliver vital services to our community.



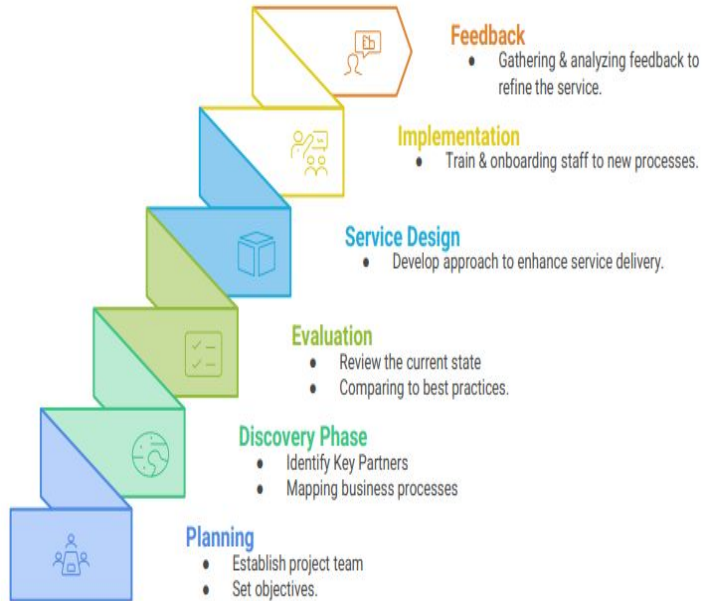
Central HR: Outcome Statement/KPI

We are committed to building a diverse workforce through the College to County program, which introduces students from historically underrepresented communities, particularly students of color to the County. We provide career paths for C2C interns, many of whom have transitioned into regular positions within DCM and other County departments.



HR Shared Services Project

Project Approach:



Centralized Functions Current State

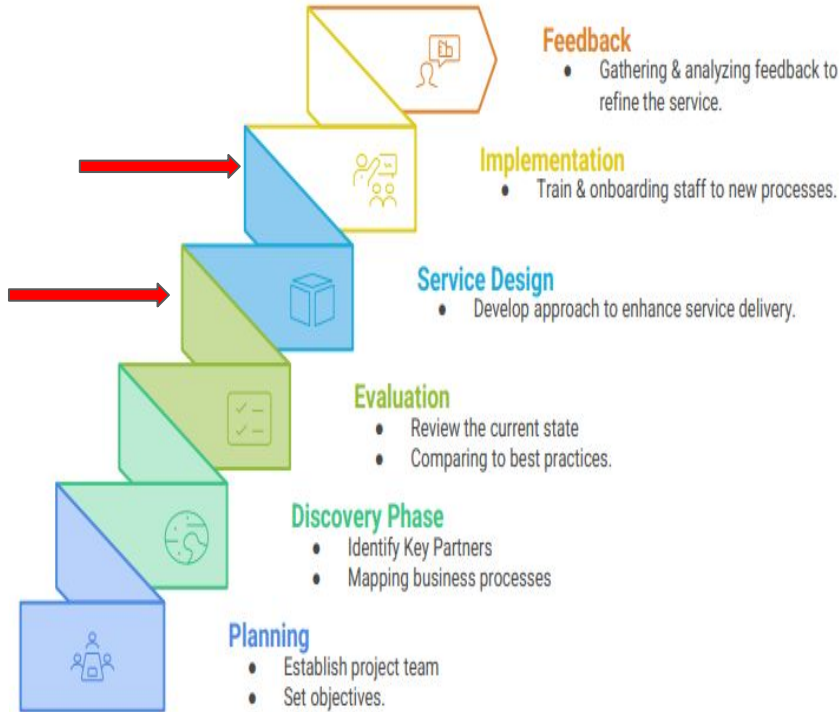
- Labor Relations
 - Collective Bargaining
 - Contract Interpretation
 - Policies & Personnel Rules
 - Unemployment
- Benefits & Wellness
 - Employee Health Benefits
 - Protected Leave Administration
- Classification & Compensation
 - Job profile management
 - Compensation management
 - Oregon Equal Pay reviews
- Workday HCM
 - System development
 - System corrections

Future HRSS Functions

- Talent Acquisition
 - Recruitment
 - College to County
- Employee Relations
 - Investigations
 - Non-protected leaves
- Workday HCM
 - HRIS Transactions
 - Data management
- Organizational Development & Learning
 - Employee & Manager development & training
 - Performance Management

HR Shared Services

Shared Services - HR



ADA Centralization Pilot

- Scope: ADA processes are now fully centralized for Health, DCJ, and HSD.
- Ongoing review and feedback loops established with:
 - Department HR teams
 - Labor Unions
 - IDEA ERG
- Dedicated ADA Team
 - 2.0 FTE added - risk funded positions
- Pilot Evaluation: Scheduled for May–June 2026.
- Full Launch: Complete centralization across all departments effective July 1, 2026.

Central HR: Challenges and Responses

HR SHARED SERVICES TRANSFORMATION

Challenge

Implementing HR Shared Services requires navigating a deeply decentralized environment where independent operations must be unified into a centralized framework without compromising the employee experience or specialized needs of unique business units

Response

Prioritizing and managing a transparent, phased implementation designed alongside subject matter experts, HR leaders and staff, Directors, and other key interest holders to improve service levels and create a consistent HR infrastructure that supports the County and our employees.

STRATEGIC LABOR BARGAINING

Challenge

Coordinating simultaneous negotiations for major units (DSA, JCSS, Dentists, MCDAL, Market adjustment).

Response

Utilizing centralized budget modeling and data-driven strategies to secure sustainable agreements that balance labor demands, financial constraints, and the County's mission to maintain and deliver essential public services.

RESOURCE REDUCTIONS

Challenge

Maintaining service standards and operational response times in the face of significant resource reductions and a high level of employee leaves.

Response

Utilizing a triage approach for high-risk priorities while leveraging HR Shared Services to achieve gold-standard operations and long-term stability.

Central HR: Reductions

PO #	Program Offer Name or Reduction Description	General Fund Reductions	GF FTE Red.	Other Funds Reductions	OF FTE Red.	Total Reductions
72017	Central HR Services	(276,133)	(1.00)			203,309
72022	Workday Support - Central Human Resources	(11,525)				(11,525)
72051	College to County Intern Funding	(130,000)				(130,000)
	Total	(417,658)	(1.00)			(417,658)

Impacts: The County's Shared Services initiative is expected to help offset HR capacity. Reductions in funding for C2C reduces funds for other departments.



**Division of
Assessment, Recording
and Taxation (DART)**

DART: How the Budget Delivers

129.5

FTE

80K

Recording Documents

312K

Property Tax Accounts

7K

Marriage Licenses

Core Services

Maintain essential and vital records

Fund public services

Manage tax relief programs

Maintain accurate assessment records

Transparency and public info access

50K

Customer Transactions

4K

Photo ID

22K

Exempt Accounts

208B

Total Property Value

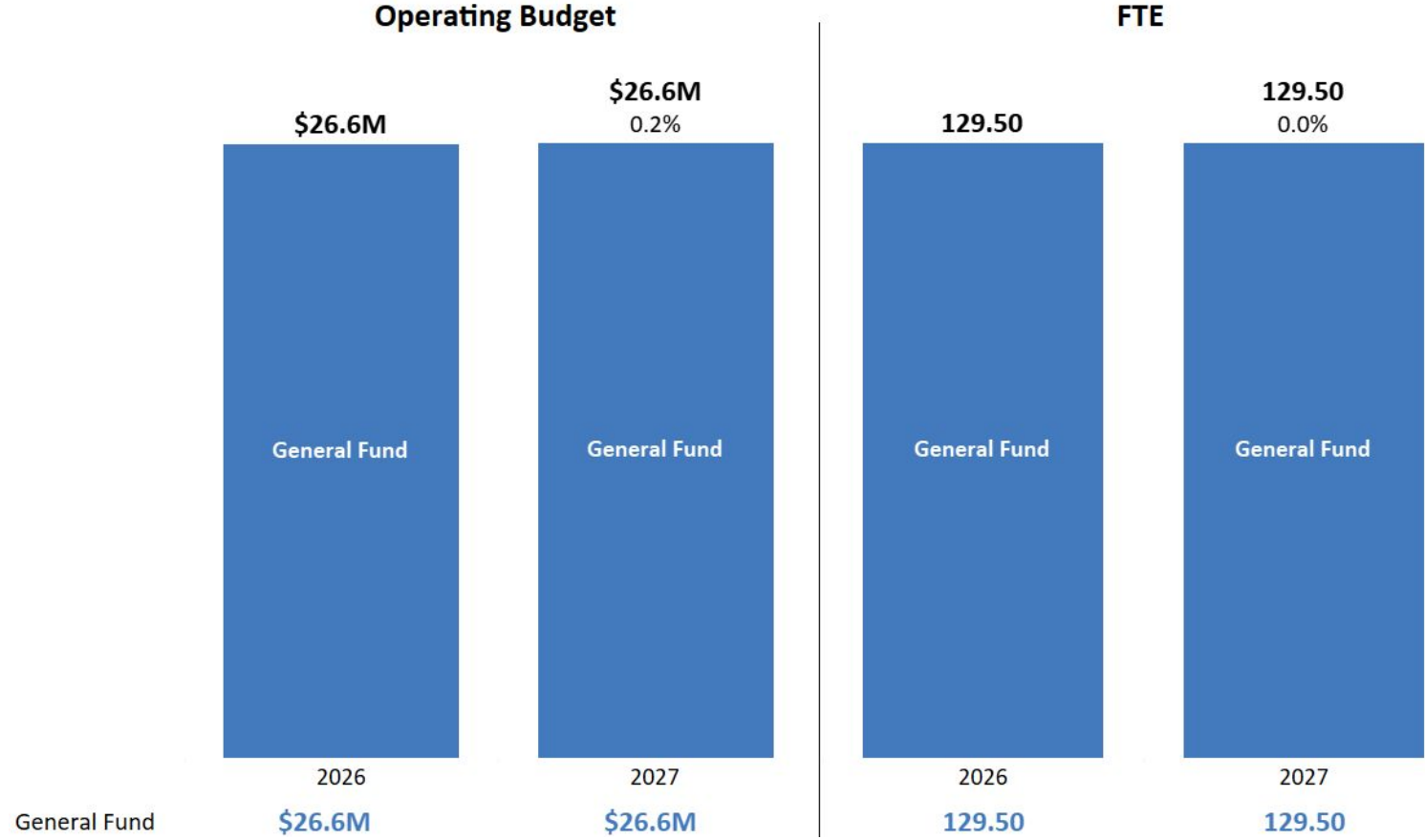
2.5B

Total Property Tax Bills

20K

Business Property Accounts

DART: Operating Budget & FTE



DART: Assessment Accuracy & Statutory Compliance

Timely and Reliable Property Valuation and Tax Administration: timely and reliable property valuation and tax administration, ensuring taxing districts and taxpayers benefit from accurate valuations. Success includes maintaining high statutory compliance and preventing disproportionate valuation across neighborhoods and property types.

KPI Title	FY 2026 Estimate	FY 2027 Target
Number of Appraisal Neighborhoods in Statutory Compliance	≥95% appraisal neighborhood compliance	≥95% compliance sustained; state reporting compliance maintained

DART: Tax Collection Rate & Revenue Reliability

Timely and Reliable Property Valuation and Tax Administration: timely and reliable property valuation and tax administration, ensuring taxing districts and taxpayers benefit from accurate valuations. Success includes collections of delinquent accounts timely and efficiently.

KPI Title	FY 2026 Estimate	FY 2027 Target
Percentage of Current Year Property Taxes Collected	98%	98.3%

DART: Challenges and Responses

PRIORITIZATION OF PROPERTY TAX REVENUE

Challenge

With limited resources, DART must prioritize between:

- Reappraisal
- Appeal Defense
- New construction/account audits

Response

- Implement a risk-based reappraisal for highest variance areas
- Maintain statutory compliance by prioritizing legally mandated functions and deadlines
- Use workload balancing to preserve service levels
- Prioritize reappraisal efforts and proactive communication with taxing district stakeholders

WORKFORCE GAPS

Challenge

- Loss of specialized appraisal expertise amid rising complexity - knowledge retention risk
- Competitive market for qualified assessors and property tax professionals

Response

- Targeted hiring campaigns, structured training pipelines, and flexible staffing arrangements
- Promote knowledge transfer and documentation of critical functions to retain institutional expertise
- Training

A stylized graphic on the left side of the page. It features two dark green mountain peaks with rounded tops. Below the mountains is a dark green wavy band representing a forest or a field. At the bottom is a dark blue wavy band representing water. The entire graphic is composed of solid colors and white outlines.

Finance & Risk Management (FRM)

FRM: How the Budget Delivers — Core Services

Internal & External Customers

- Elected Officials
- Department Leaders
- Program Leaders
- Finance Managers
- Finance Staff
- All County Employees
- Suppliers
- Community Based Organizations
- Taxpayers

County Financial Statements & External Audit

Timely Payroll & Supplier Payments

County Cash Assets Management & Safeguarding

County Investment Portfolio Management

Purchasing & Contracting (Fair, Competitive & Compliant)

Fiscal Compliance (Monitoring of Pass-Thru Funds)

Excise Tax Administration (Motor Vehicle Rental Tax & Transient Lodging Tax)

Financial Datamart & Reporting

Pre-Apprenticeship & Apprenticeship Support

FRM: How the Budget Delivers — Key Metrics

72

FTE

146,800+

Payroll Payments
Processed

150,000+

Supplier Payments
Processed

28 & 60

Fiscal Compliance
Reviews & Risk
Assessments

Service Areas:

- Accounting
- Accounts Payable
- Fiscal Compliance
- Payroll
- Purchasing
- Risk Management
- Treasury
- Workday Finance Support

Aaa/AAA

County Bond
Ratings

\$1.8B

Average Balance
Investment Portfolio

40 Yrs

GFOA Financial
Reporting Excellence
Award (ACFR)

1,570+

Contracts
Processed

51

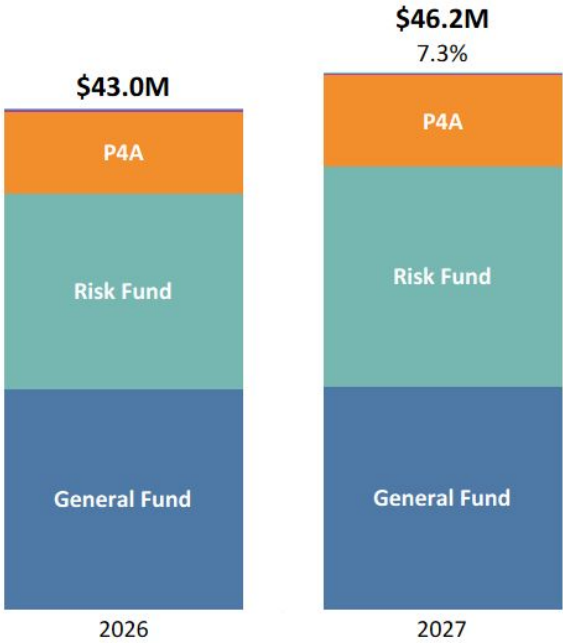
COBID Certified
Businesses Supported

94%

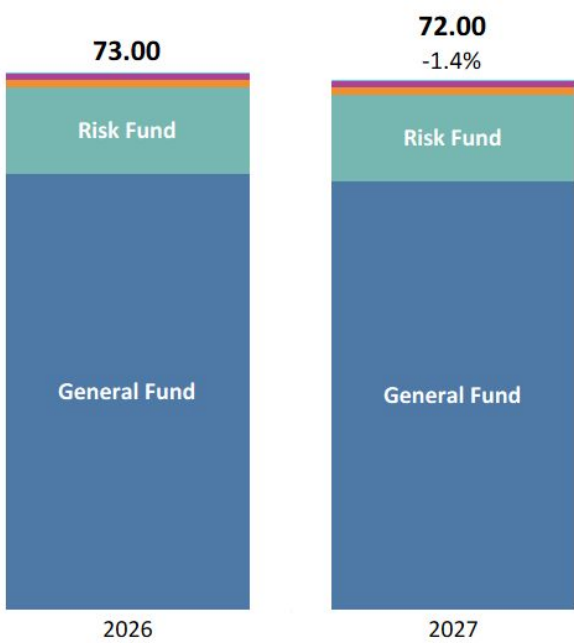
Workday Finance
Support
Customer Satisfaction

FRM: Operating Budget & FTE

Operating Budget



FTE



Supportive Housing Services
 Preschool for All
 Risk Fund
 General Fund

	2026	2027
Supportive Housing Services	\$0.2M	\$0.2M
Preschool for All	\$7.0M	\$7.9M
Risk Fund	\$16.8M	\$18.9M
General Fund	\$18.9M	\$19.1M

	2026	2027
Supportive Housing Services	1.00	1.00
Preschool for All	1.00	1.00
Risk Fund	11.85	11.85
General Fund	59.15	58.15

FRM: Outcome Statement/KPI

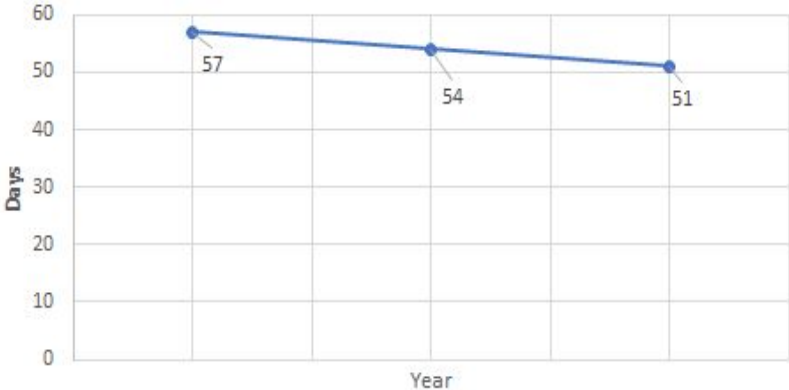
OUTCOME

Timely and accurate processing of supplier contracts and payments ensures services and goods are delivered to carry out essential County services

89%

Percentage of supplier payments paid on time - Fiscal Year 2025

Average # of Days to Process County Contract
2023-2025



FRM: Challenges and Responses

IMPLEMENTATION - FINANCE / PROCUREMENT & CONTRACTS SHARED SERVICES

Challenge

- Implementing a phased shared services model across decentralized County finance operations
- Creating process consistency, efficiency, and greater accountability

Response

- Focused project goals: system consistency, strategic alignment, transparency, and improved service levels
- Phased implementation approach to minimize disruption during the transition

ADOPTING NEW GOVERNMENTAL ACCOUNTING STANDARDS

Challenge

- Implementing accounting standards on required timelines: GASB 103, Financial Reporting Model Improvements and GASB 104, Disclosure of Certain Capital Assets

Response

- Standard analysis and planning underway for full implementation within required timeline

CONTRACT ADMINISTRATION // TRACKING & REPORTING CONTRACT OBLIGATIONS

Challenge

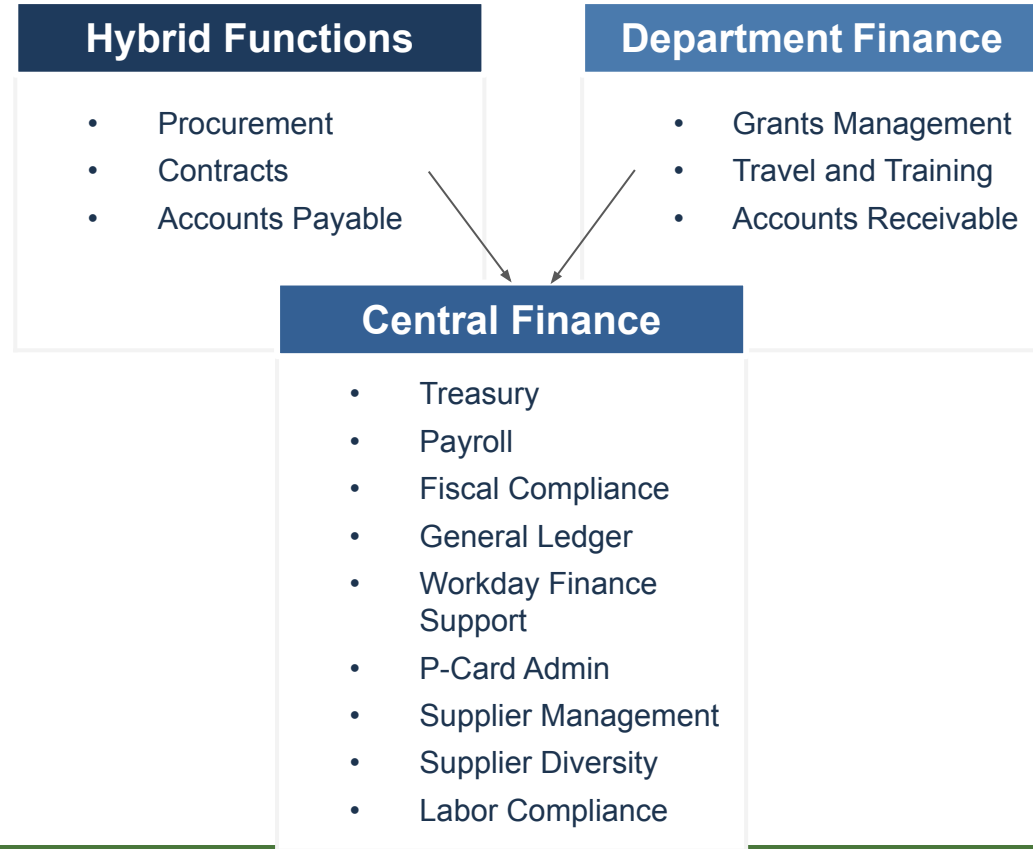
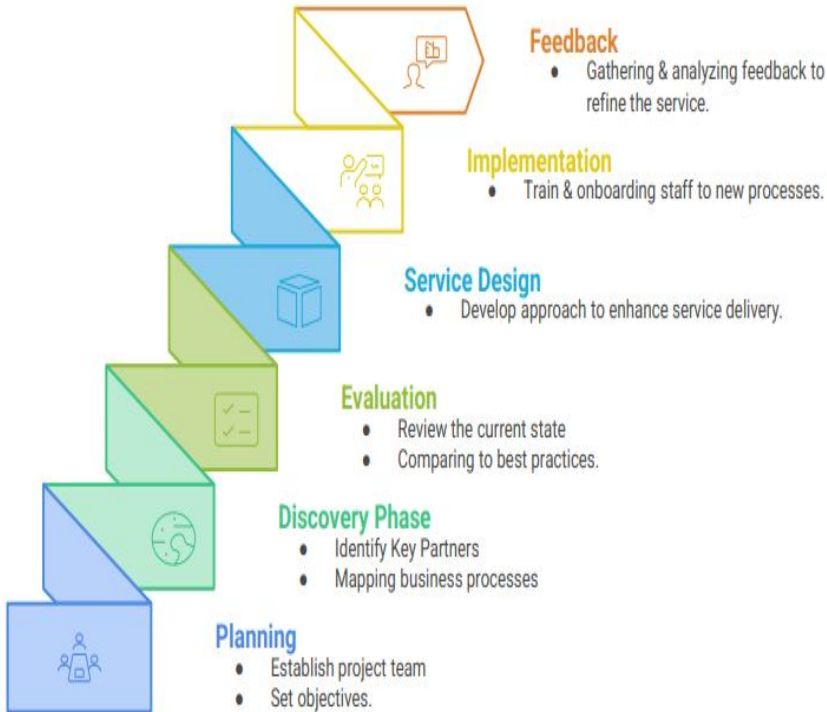
- The lack of an enterprise-level system creates gaps in monitoring and accountability when tracking and reporting contract deliverables at scale across 1,570+ contracts

Response

- Developing an enterprise solution to track, monitor, and assess contract deliverables
- Standardizing contract administration practices to improve oversight and reporting

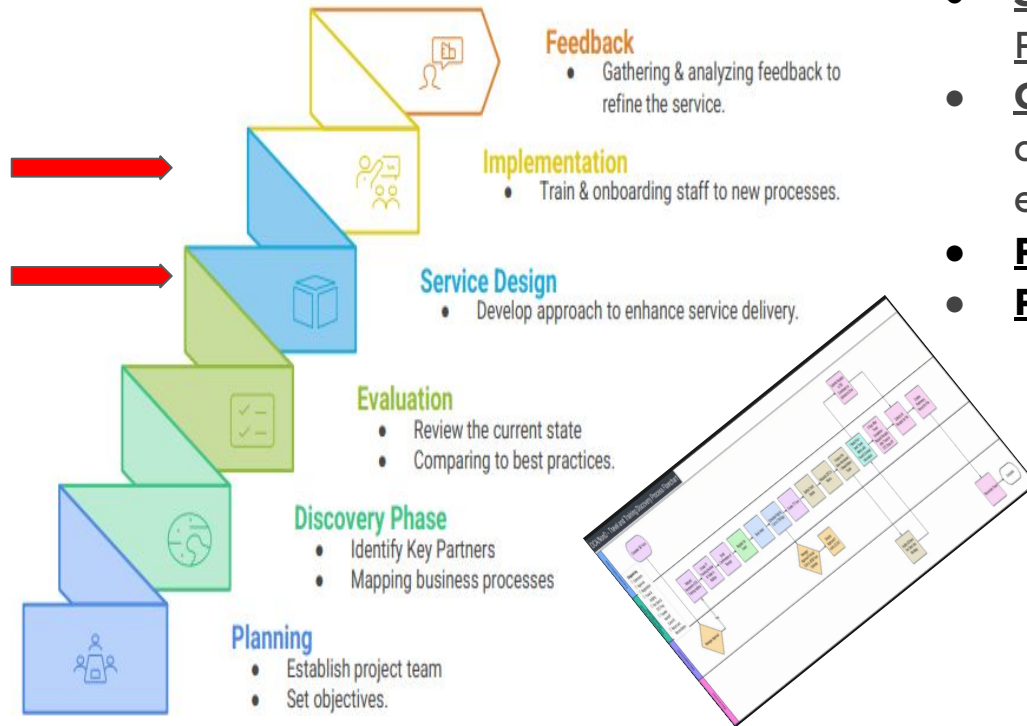
FRM: Finance Shared Services Project

Project Approach:



FRM: Finance Shared Services Project

Project Approach:



Phase 1 - Project Status

- **Scope:** fully centralize Travel & Training and Procurement & Contracts
- **Goals:** enhance customer service, reduce organizational risk, business process efficiency/consistency, and boost innovation
- **Phase 1 Launch:** tentatively for July 1, 2026
- **Process Improvement Examples:**
 - Specialty Travel & Training Unit
 - Single Point of Contact for Travel
 - Streamlined Per Diem Administration
 - Technology and Workflow Visibility



FRM: Reductions

PO #	Program Offer Name or Reduction Description	General Fund Reductions	GF FTE Red.	Other Funds Reductions	OF FTE Red.	Total Reductions
72004	FRM General Ledger	(41,000)				(41,000)
72005	FRM Purchasing	(202,986)	(1.00)			(202,986)
	Total	(243,986)	(1.00)			(243,986)

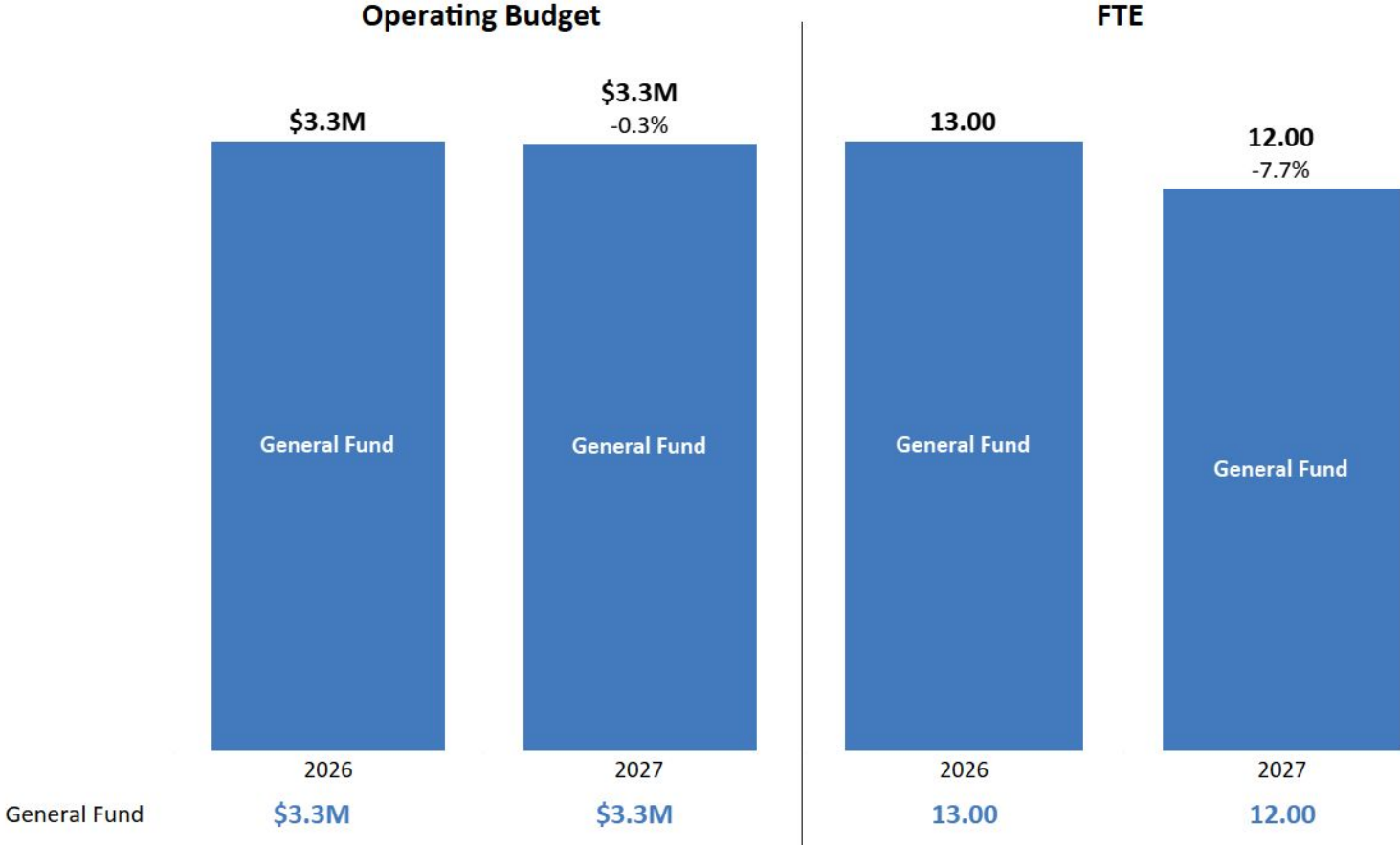
72047 FRM Labor Compliance: Labor Compliance 1.0 FTE Program Specialist is reallocated to the Construction Diversity and Equity Fund (CDEF) in fiscal year 2027.

- Position helps workers and contractors ensure they are being paid properly, makes sure contractors follow rules about hiring and paying workers properly on County projects.



Budget Office

Budget Office: Operating Budget & FTE



Budget Office: How the Budget Delivers

Countywide Support



- Annual Budget Process
- Labor Costing
- New Policy Implementation
Estimates: i.e. Shared Services
- Forecasting
- Internal Service Rate Methodology

Data Access



- Budget Dashboards
- Data Visualization
- Financial Datamart

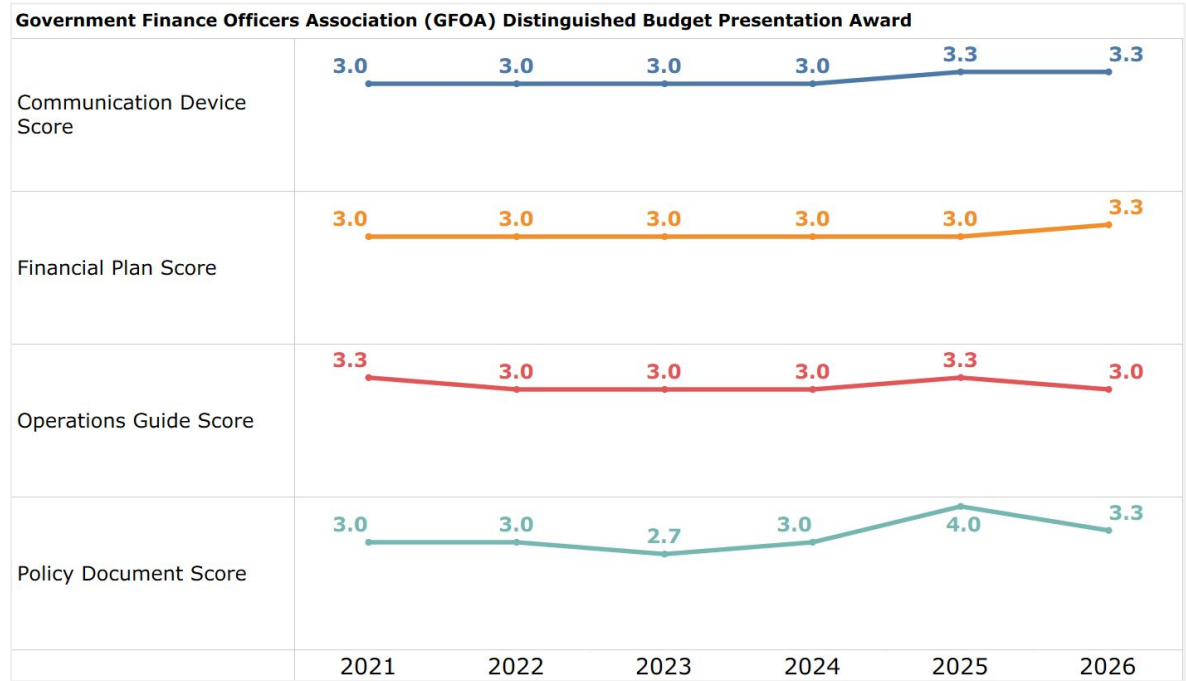
Outcomes



- Future budget alignment with Countywide Strategic Plans
- Performance Management and KPI's

Budget Office: Outcome Statement/KPI

The public has accessible, plain-language tools and information to understand County spending, fostering trust and accountability in County operations.



KPI Title	FY 2026 Estimate	FY 2027 Target
Government Finance Officers Association (GFOA) Distinguished Budget Award Combined Score	12.9 (out of 16)	13.2 (out of 16)

Budget Office: Reductions

PO #	Program Offer Name or Reduction Description	General Fund Reductions	GF FTE Red.	Other Funds Reductions	OF FTE Red.	Total Reductions
72001	Budget Office	(225,753)	(1.00)	0	0.00	(225,753)
	Total	(225,753)	(1.00)	0	0.00	(225,753)



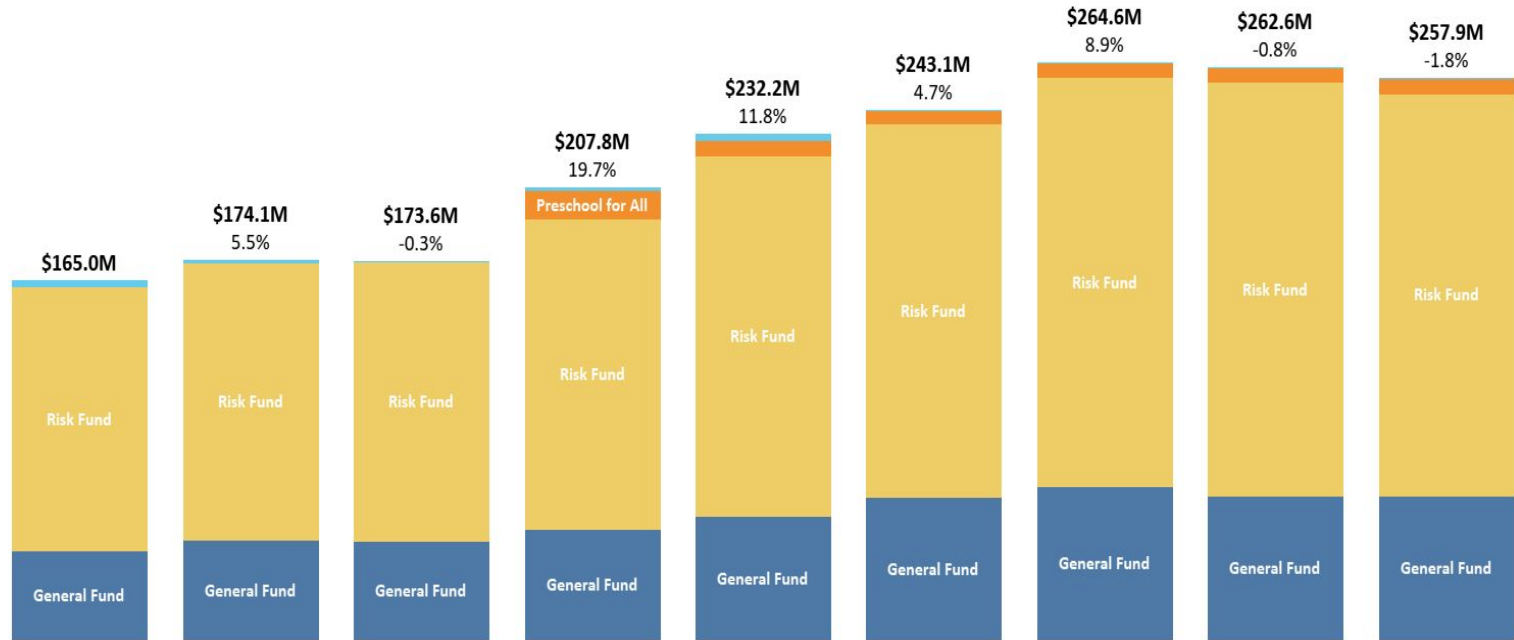
Questions



Appendices

The following slides are provided for reference.

Significant Operating Funds FY 2019-2027



	2019	2020	2021	2022	2023	2024	2025	2026	2027
All Other Funds	\$3.4M	\$1.5M	\$0.1M	\$1.9M	\$3.1M	\$0.0M	\$0.0M	\$0.0M	\$0.0M
Supportive Housing Services							\$0.2M	\$0.2M	\$0.2M
Preschool for All				\$13.2M	\$7.4M	\$6.6M	\$6.8M	\$7.0M	\$7.9M
Risk Fund	\$120.8M	\$126.8M	\$128.6M	\$142.3M	\$164.9M	\$171.1M	\$187.3M	\$189.8M	\$183.8M
General Fund	\$40.8M	\$45.8M	\$45.0M	\$50.4M	\$56.8M	\$65.3M	\$70.4M	\$65.7M	\$66.1M

FY 2027 Proposed Average Span of Control (all employee types)

Division	# of Supervisors	Average Span - all employee types except contractors & volunteers
Budget Office	4	4.25
Central Human Resources	9	7.44
DART	19	7.89
Director's Office	12	4.58
Finance & Risk Management	11	6.73
Total	55	6.60

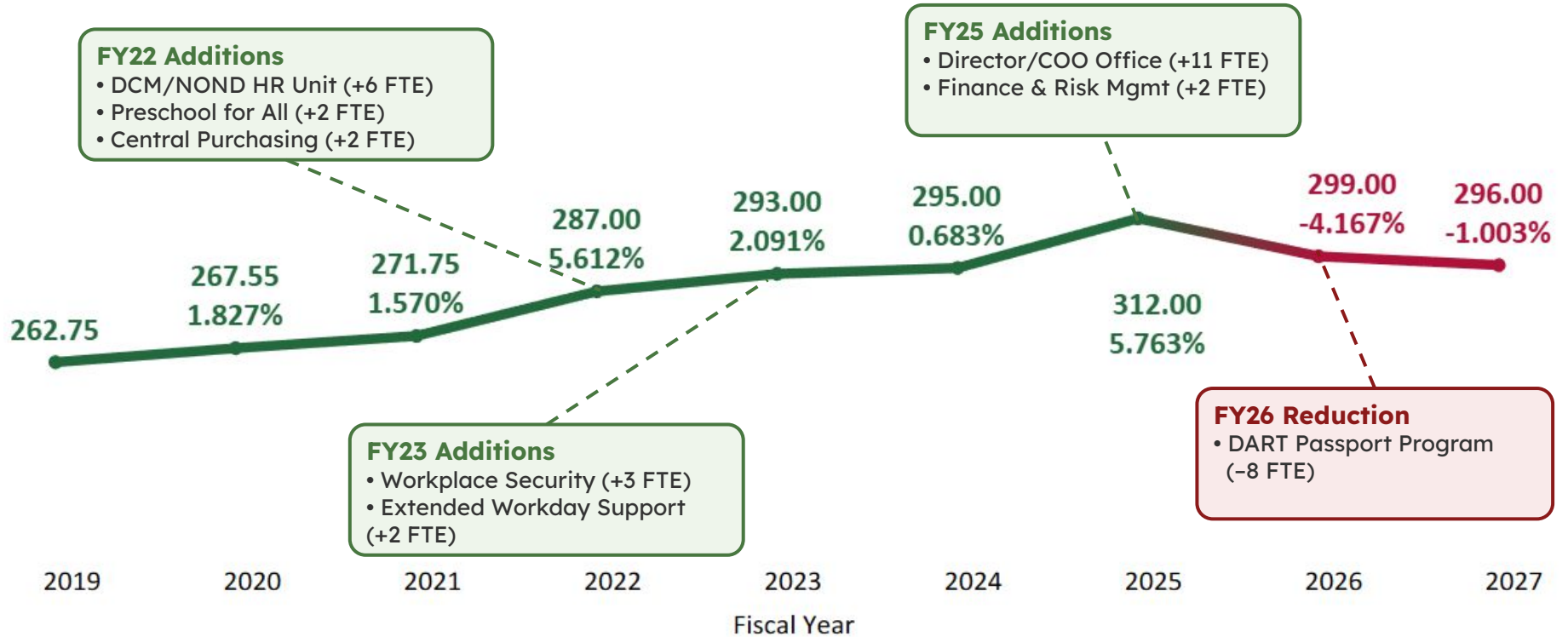
FY 2027 Proposed Average Span of Control (regular & LD only)

Division	# of Supervisors	Average Span - Regular and Limited Duration Assignment Only
Budget Office	4	3.50
Central Human Resources	9	6.89
DART	19	7.42
Director's Office	12	3.75
Finance & Risk Management	11	6.09
Total	55	5.98

FTE - County Management

FY 2019 Adopted to FY 2027 Approved

+33.25 FTE (12.7%)
Total Change, FY 2019 - FY 2027



FTE Overview

FTE by Bargaining Unit

Type	Bargaining Unit	FY 2026 Adopted	FY 2027 Approved	+/-	% Change
Nonrep	99 - Mgmt/Exec	130.50	129.50	(1.00)	(0.8%)
Rep	88 - AFSCME Local 88	168.50	166.50	(2.00)	(1.2%)
Total		299.00	296.00	(3.00)	(1.0%)

FTE by Fund	FY 2026 Adopted	FY 2027 Approved	+/-	% Change
General Fund	263.63	258.63	(5.00)	(1.9%)
All Other Funds	33.37	35.37	2.00	6.0%
Preschool for All	1.00	1.00	0.00	0.0%
Supportive Housing Services	1.00	1.00	0.00	0.0%
Total	299.00	296.00	(3.00)	(1.0%)

FY 2027 Budgeted Vacancies as of 4/13/2026 date (p. 1 of 2)

Division	Job Code	Job Profile	FTE	General Fund	Other Funds	Total Cost	Hired as of
Budget Office	9728	Budget Technician	1.00	141,225		141,225	3/31/26
Budget Office	9730	Budget Analyst Senior	1.00	228,906		228,906	
Central HR	9670	Human Resources Analyst 2 (NR)	1.00		184,603	184,603	
Central HR	9715	Human Resources Manager 1	1.50	117,052	242,357	359,409	
Central HR	9748	Human Resources Analyst Senior	1.00		225,036	225,036	
DCM Director's Office	9714	Management Analyst Senior	1.00	225,036		225,036	

FY 2027 Budgeted Vacancies - FTE & Total Personnel Cost (p. 2 of 2)

Division	Job Code	Job Profile	FTE	General Fund	Other Funds	Total Cost	Hired as of
DCM Director's Office	9811	Deputy Chief Operating Officer	1.00	450,876		450,876	6/1/26
DART	6051	Property Appraiser 1	1.00	132,709		132,709	
DART	6127	Commercial and Industrial Property Appraiser 2	1.00	179,437		179,437	
Finance	6032	Finance Specialist Senior	1.00	181,754		181,754	4/27/26
Finance	6101	Human Resources Technician	1.00		139,208	139,208	3/17/26
Finance	9336	Finance Manager	1.00	227,377		227,377	
Total			12.50	1,884,372	791,204	2,675,576	

Equity Investments

Division	PO #	Program Offer Name	Equity JCN & Position Title or Budget Category	Total Funds*	FTE
DO	72000	Office of the COO / DCM Director	Human Resource Mgr 1 (Equity Manager)	242,130	1.00
DO	72000	Office of the COO / DCM Director	HR Analyst Sr (Employee Engagement and Inclusion Analyst)	224,129	1.00
FRM	72005	FRM Purchasing	Finance Supervisor (Supplier Diversity Officer)	206,707	1.00
CHR	72017	Central HR Services	HR Manager 1 (Leadership Development)	478,414	2.00
CHR	72017	Central HR Services	HR Analyst Sr (College to County Coordinator)	210,662	1.00
CHR	72017	Central HR Services	HR Analyst Sr (Equity & Conflict Resolution)	225,036	1.00
CHR	72017	Central HR Services	Professional Services	24,294	
Total				\$1,611,372	7.00

* Equity investment may only represent a portion of the total program offer budget.

One-Time-Only History & Plans

PO #	Program Offer Name	FY 2026 Adopted GF OTO	FY 2026 Adopted OF OTO	FY 2026 Status and Plan for FY 2027
72044A	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	DCM 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.
		\$3,600,377		

FY 2027 DCM reallocation details

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



Homelessness Response Action Plan (HRAP)

HRAP-Related Program Offers and Funding Sources

Division	PO #	Program Offer Name	OTO	FY 2027 General Fund	FY 2027 Other Funds (not SHS)	FY 2027 SHS Funds	Total HRAP Funding	FTE	Cont. from FY 2026
FRM	72012B	FRM Fiscal Compliance Supportive Housing Services				181,747		1.00	X
Total				0	0	187,747	0	1.00	

Ensures accountability and transparency for Supportive Housing Services (SHS) Funds:

- Performed 36 financial risk assessments (e.g. financial health review) on contracts with SHS Funding
- **98% of pass through SHS funds monitored by the Fiscal Compliance Unit**
- Fiscal Compliance provides departmental support around compliance: cost allocations, budget review, invoice review, etc..

Total Budget vs. Operating Budget

Oregon Budget Law requires the County to report the total budget, although doing so overstates what we actually plan to spend on programming because it includes unappropriated balances, contingencies, and cash transfers from one fund to another. Program offers reflect the total budget.

The previous slides focus on the operating budget (a subset of the total budget) because that number avoids some double counting and provides a clearer picture of what the department expects to spend in a year. The table below shows the amounts that add up to the department's total budget.

FY 2027 Approved Budget	Amount	Notes
Operating Budget	258,084,900	
Contingency (All Funds)	0	
Internal Cash Transfers	0	
Reserves (Unappropriated Balances)	0	
Total Budget	258,084,900	