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Introduction

The budget is structured around the County's ten distinct operating departments, as well as a "Nondepartmental" grouping. This volume contains sections that are separated by department and contain the following information: 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 program offers.

Department Overview

The department overview introduces the department and describes the main work of the department, its role at the County, and how that work connects to the [County's Mission, Vision, and Values](#). An organizational chart is provided at the bottom of the page.

Budget at a Glance

This page provides visual highlights of key budget points for the department, such as the operating budget, change from prior year, total full-time equivalent positions (FTE), etc.

Mission, Vision, and Values

This section provides information on the department's mission, vision, and values. Information on the department's strategic plan or other form of department-level goals or objectives may also be included.

Diversity, Equity, and Inclusion

This section describes the department's mission, vision, and values specific to diversity, equity, and inclusion efforts. It also explains how the [Workforce Equity Strategic Plan](#)'s goals and action items are being supported and prioritized within the department and how the department inclusively leads with race both internally with staff and externally with clients and community. It may also describe how the department incorporated an equity lens in budgetary decision-making.

Budget Overview

This section summarizes the department's policy decisions and budget.

Division Narrative

This section begins with a summary of the division's purpose, scope, and key functions. There is a Significant Division Changes section where departments note recent operational changes at the division level, primarily focused on changes from the prior fiscal year, including: reorganizations, service delivery model changes, new programs, and programs that were eliminated. Each division section also includes some budget graphics and a table of division program offers, followed by the division's program offers. As part of the County's movement towards an outcomes-based budgeting approach, there is a Division Outcomes subsection that describes what the community will experience, receive, or understand as a result of the division's activities, services, or processes. This subsection will include key performance indicators, accompanying data, equity considerations, and a list of program offers that contribute to each outcome.

Understanding Program Offers

A program offer is a policy document that combines information such as program descriptions, equity statements, budget summaries, and performance data for a given set of services. All County functions – from operating programs to the General Fund contingency account – request funding through a program offer.

Program offers are labeled with a five digit document number and title (e.g. 50005 - DCJ Human Resources). Throughout the budget document, readers will see references to program offers by number and/or title. To find a program offer referenced in this document, go to the department's section in Volume 2; the program offers are provided in numerical order within each division.

Anatomy of a Program Offer

Program offer documents explain all aspects of the program through the following sections: program description, equity statement, performance measures, and revenue/expense detail.

Program Description

A good program description should:

- Identify the issue the program is addressing,
- Briefly describe what the program does and who it serves, and
- Be easy to understand for someone unfamiliar with the program.

Equity Statement

The Equity Statement 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.

Performance Measures

There is a table of performance measures in each program offer. In general, a program offer will have two output measures, which typically report the number of units produced or services provided. The table describes the measures and shows the previous year's results, current year's estimated results, and upcoming year's target results. Tracking these measures over time helps readers assess a program offer's performance.

Revenue/Expense Detail

This table shows the cost to the County of providing the program, as well as the revenues generated by the program for its support. These costs include personnel, materials and supplies, internal services, contractual services, capital, cash transfers, and debt service. The table also provides costs and revenues from the prior fiscal year's crosswalked Adopted budget for comparison. The crosswalked budget maps the prior year's Adopted budget to the current year's program offers. This provides a more visible year-over-year view to those reading program offers and facilitates conversations around program changes from the prior year. Under certain circumstances, such as when a program was discontinued, the history is not crosswalked into this budget. Therefore, the prior year's budget amounts in the program offers for each department may not add up to the total Adopted budget from the prior year for that department.

Program Characteristics

Program offer documents also include information on the type of funding for the program. At the top of each program offer, you will see a list of program characteristics (if they are applicable).

New Request

Activities that the County currently does not do. This includes requests for expansions of service that would significantly change the size or scope of an existing program.

One-Time-Only Request

A one-time-only (OTO) request 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).

Measure 5 Education

In Oregon, we have a constitutional limit on how much real property tax we can spend for educational services. Multnomah County has General Fund revenues that are not derived from real property taxes, and these revenues can be spent on educational services without violating the Constitutional limitation. In order for the County to easily demonstrate that it has complied with the Constitutional limitation, departments can designate a program as a "Measure 5 Education" offer, indicating the program may be funded by non real property tax revenues.

Backfill Other Funds

Backfill program offers use General Fund to pay for a program that was funded by someone else in the previous fiscal year, e.g. grant, State, or Federal funding. This could occur when grant funding goes away entirely and the department wants to continue the program with General Fund or when only a portion of the grant goes away and the department wants to continue the program at the same level by supplementing with General Fund dollars.

Scaled Program Offers

Program offers represent discrete increments of service and many County programs have the ability to deliver services at varying levels. Scaling program offers by creating separate program offers for different levels of service provides transparency and allows decision makers to choose a particular level of service. A letter at the end of a program offer number indicates a scaled program offer. Scaled program offers typically:

- Budget for large facilities, such as jails.
- Specify when the General Fund backfills other funds.
- Expand services beyond the current service level.
- Provide levels of services for a program. For example, an Alcohol and Drug (A&D) Treatment program could be scaled to offer 100, 150, or 175 beds.

Scaled offers have a letter at the end of their program offer numbers (e.g. 60330A and 60330B). In the above A&D example, the program would be scaled as follows:

- The A base offer = 100 beds
- The B offer = 50 additional beds
- The C offer = the final 25 beds

If decision-makers fund all three program offers, the total budget will include 175 beds.

Total Budget vs. Operating Budget

A department's total budget is its legal budget. The County is required by Oregon Budget Law to report the budget at this level, although doing it this way 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.

This budget document will often 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 operating budget excludes unappropriated balances, contingencies, and cash transfers. Some departments' budgets do not contain any unappropriated balances, contingencies, or cash transfers, so their operating budget will be the same as their total budget.

Online 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](#).

Additional materials that were provided to departments during budget development, such as the FY 2027 Budgeting for Results guide and the FY 2027 Program Offer Writer's Guide, can be found on the [FY 2027 Budget Manual, Forms, Calendars, and Other Resources website](#).