

# INSERT Department Name



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

FROM: Department Director Name, Department Name

DATE: February 6, 2026

RE: FY 2027 Requested Budget Transmittal Letter

*General Instructions: The transmittal letter formally conveys the department's budget request to the County Chair. It should be used as a guide or map to the department's budget submission and decision-making. Please note that, in response to department, Board, and community feedback, the FY 2027 template is significantly updated from prior years; we've reduced sections that were repetitive, added tables and graphics with summary and historical information, and added several appendices. Department transmittal letters will be posted online; please provide adequate context to ensure that readers beyond the Chair will understand the discussion.*

*The prompts below each heading are for departments to consider; however, departments will need to tailor their transmittal letter to reflect their unique operations and approaches.*

*Please note that in past years' transmittal letters, we've primarily focused on the base budget. In this letter, you'll see that the main focus is on the constraint budget. Please pay close attention to instructional prompts to see whether you should be referring to the constraint or base budget.*

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## Department Overview

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*Instructions (Department to fill out): This section should not be longer than 1 page.*

- Briefly explain the main work of your department and its role at the County. This should not require more than half a page of text.

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## Decision-Making Strategy

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- Briefly explain any core goals and values that guided your FY 2027 decisions. When you had to make hard decisions, what is the framework you used to make the decisions?

- Keep in mind that the sections below will address how you made specific program decisions. This section should only address high-level considerations/overarching principles.

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## Equity in Budgeting

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*Instructions (Department to fill out): This section should not require more than 1-2 pages of text.*

- Briefly describe how your department has incorporated an equity lens in budgetary decision-making. What equity tools did your department use during the process to reevaluate and prioritize budget changes, increases, and reductions?
- Briefly describe 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.

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## Budget Overview

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*Instructions (Budget Office to fill out most of this section; Departments will need to provide some explanatory information as noted): Below is standard text that can be adapted as needed to fit the particular department. The Budget Office will update this text and the accompanying tables/graphics as soon as departments have submitted their budgets.*

**NOTE TO DEPARTMENTS:** If you finalize your budget numbers prior to the date your draft transmittal letter is due for review, the Budget Office can populate this information for you in time for that draft.

The amount of General Fund [Department name] would need to maintain FY 2026 ongoing programs is \$X and X.XX FTE for FY 2027. This is referred to as the department's **base budget**. The 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.

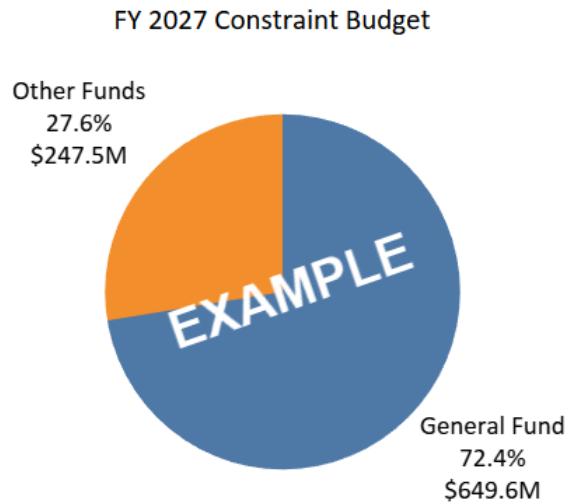
The forecast for FY 2027 projected a \$10.5 million deficit in the General Fund. For the FY 2027 budget submission, all departments except Nondepartmental were required to submit base

budgets, along with a 5% General Fund reduction package in order to provide options to address the General Fund deficit while meeting the most critical needs of Multnomah County.

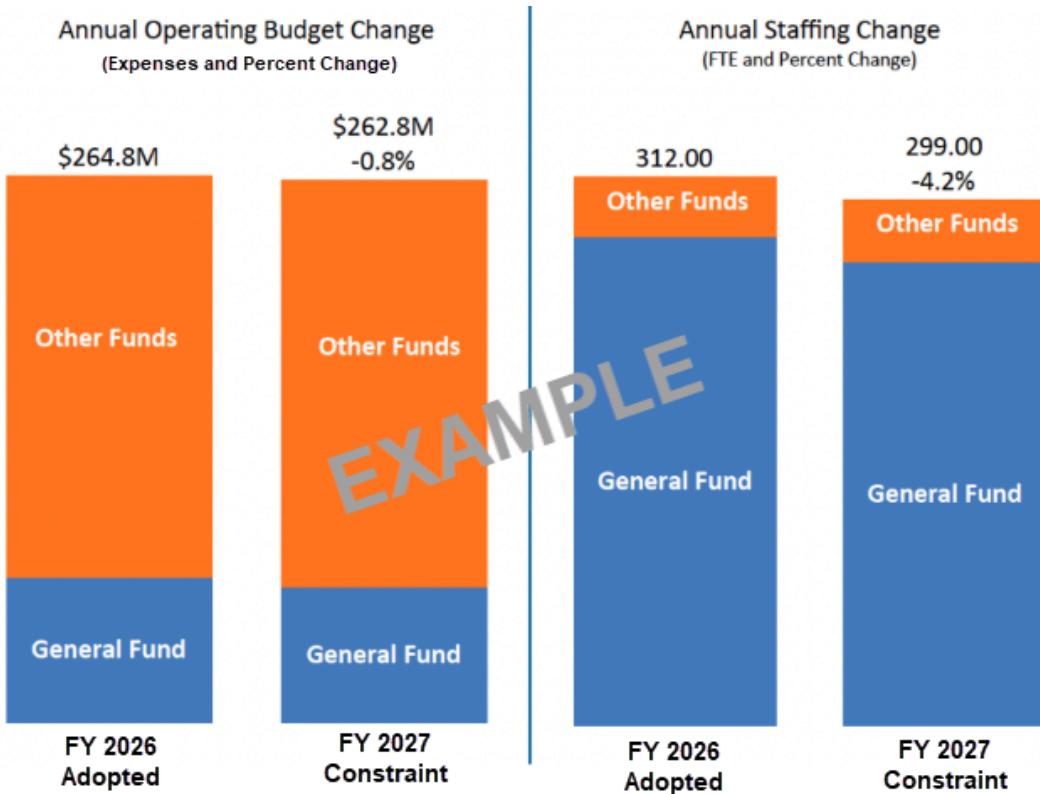
The department of (insert name) 5% General Fund reductions totaled \$X and X.XX FTE. **The base budget minus the reductions is the “constraint budget.”** The submissions are detailed in the table below.

FY 2027 Requested Budget Overview - [Department Name]			
Significant Fund	FY 2027 Base Operating Budget	FY 2027 Reductions	FY 2027 Constraint Operating Budget
General Fund			
Example A Fund			
Example B Fund			
All Other Funds			
<b>Total Operating Budget</b>	<b>0</b>		<b>0</b>
FTE			

The General Fund accounts for XX.X% of the department's \$XXX.X million FY 2027 constraint operating budget.



The constraint operating budget General Fund increased by \$XX.X million or X.X% over the FY 2026 Adopted budget. Other Funds increased by \$XX.X million or XX.X%. The increase in Other Funds is primarily *[Budget Office will insert details here]*.

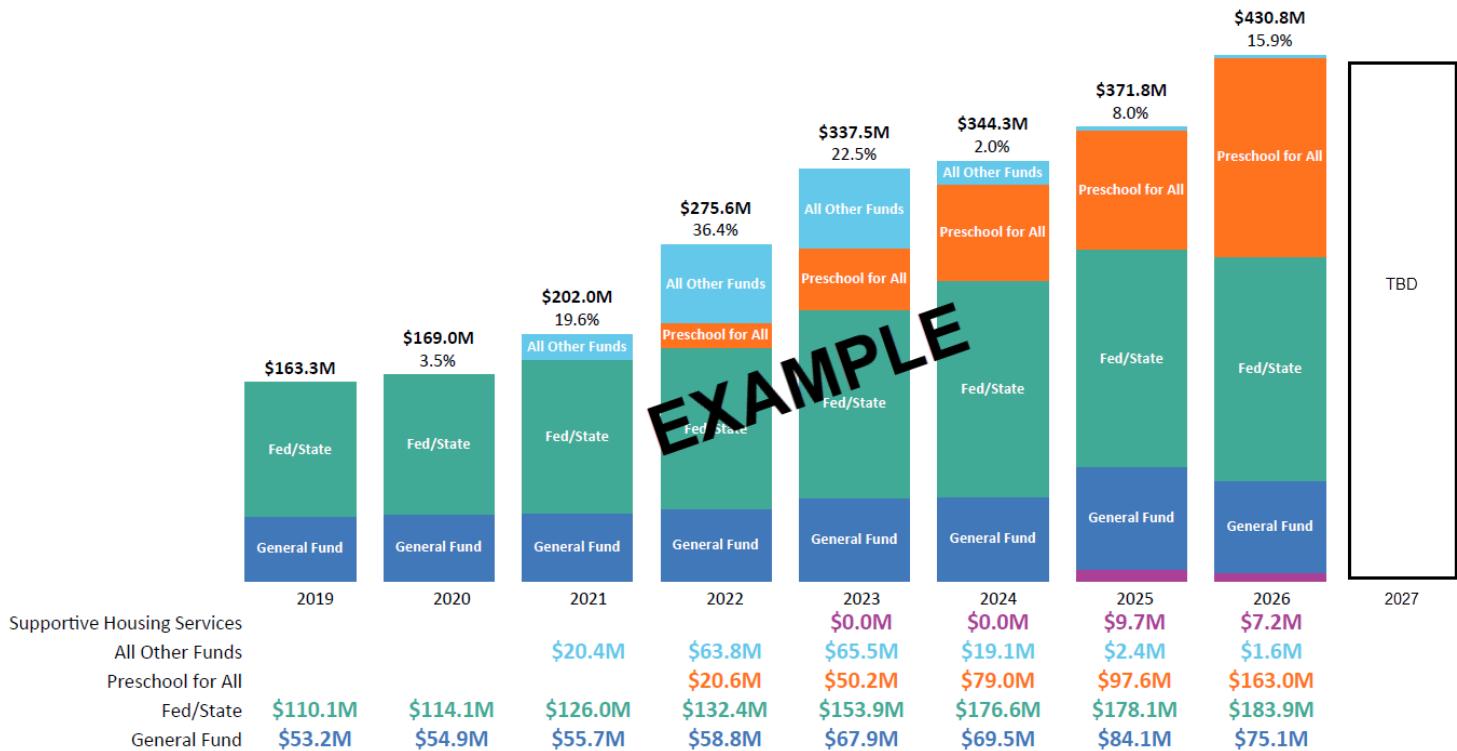


FY 2026 Adopted Budget to FY 2027 Constraint Budget - [Department Name]			
	FY 2026 Adopted Budget	FY 2027 Constraint Budget	Variance
Personnel Services			0
Contractual Services			0
Materials & Supplies			0
Internal Services			0
<b>Total Operating Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>
Contingency (All Funds)			0
Internal Cash Transfers			0
Unappropriated Balances (Reserves)			0
<b>Total Budget</b>	<b>0</b>	<b>0</b>	<b>0</b>
FTE			

## Fund Summary

The graphic below shows the operating budget over time, which excludes cash transfers, contingency, and unappropriated. The FY 2027 information is the constraint budget; prior years are the Adopted budgets.

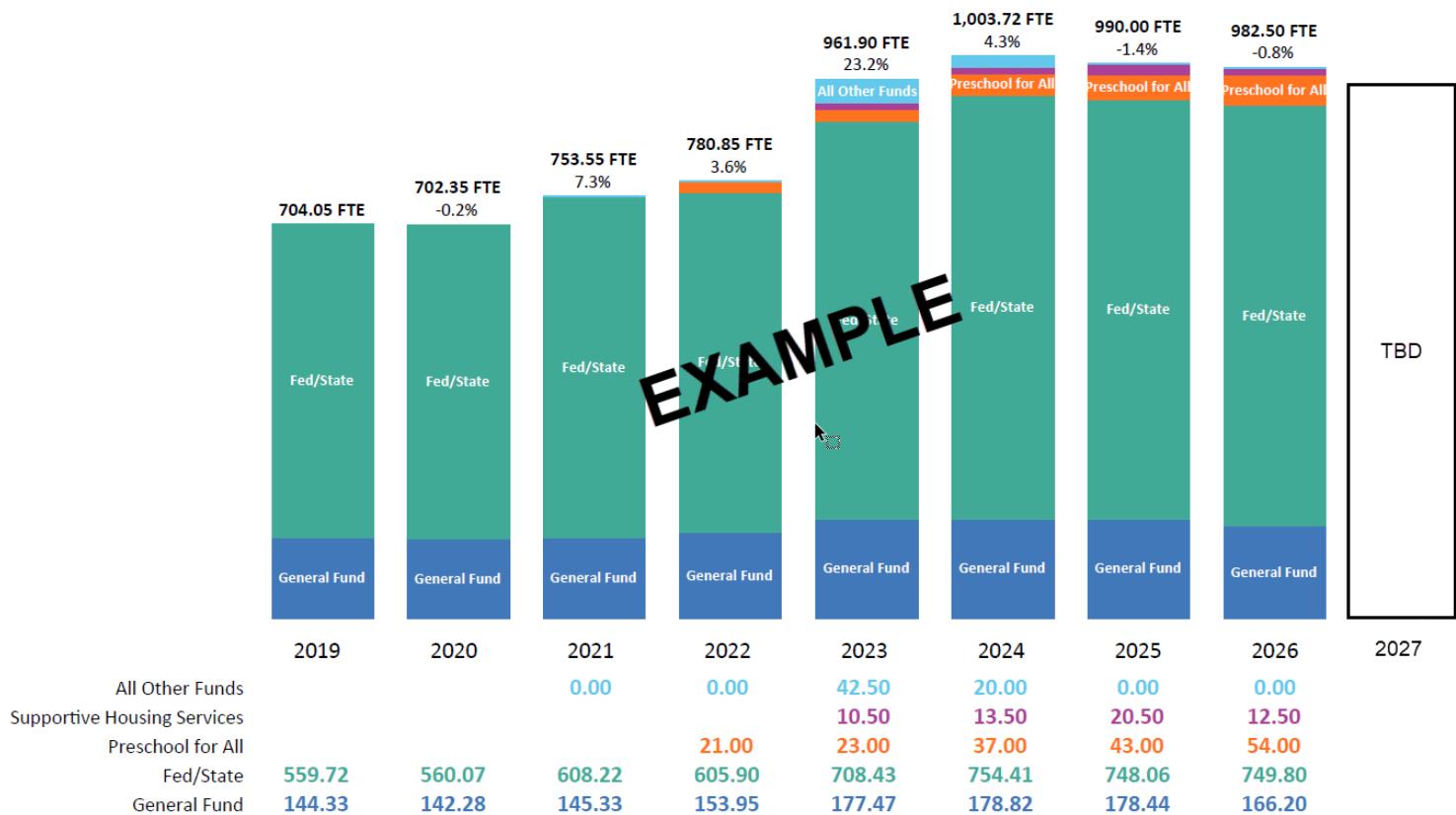
*[Departments: Add additional info as necessary - concisely tell the reader what they're seeing in the graphic, such as unusual circumstances or any major increases/decreases in funds in recent years. The info here should be very brief - you have an opportunity to say more about FY 2027 changes in the State, Federal, and Other Funds Reductions section below.]*



## FTE History

The FY 2027 constraint budget will [increase/decrease] by XX.XX FTE as compared to the FY 2026 Adopted budget. If all 5% constraint reductions are taken, the FY 2027 FTE will be XX.XX, a XX.XX FTE [increase/decrease] from the FY 2026 Adopted budget. The graphic below shows changes in FTE over time.

*[Department: provide additional information to concisely tell the reader what they're seeing in the graphic. For example, "[Department Name] has seen substantial FTE growth since FY 2019, largely driven by increased State funding for XXX." Briefly explain major changes as relevant.]*



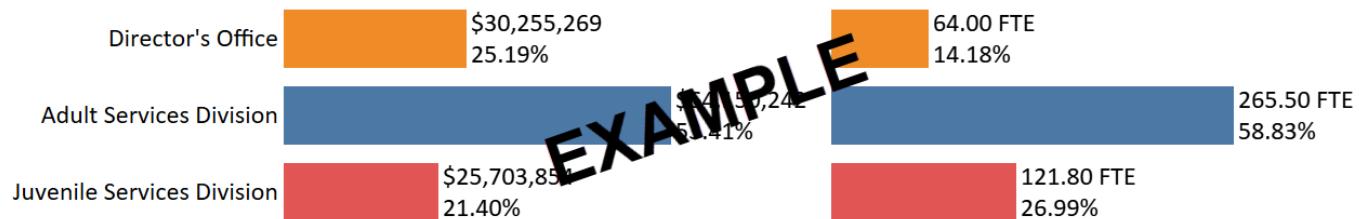
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## Division Overview

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### Budget by Division

The graphs below show a breakdown of the [Department Name] operating constraint budget and FTE by division. *[Budget Office will insert graphic]*.



### Division Descriptions

*Instructions (Departments to fill out): Provide a brief, high-level summary that will give any reader an immediate understanding of what each division does. Include bullets for each division listing your division outcome statements (for FY 2027, all divisions are required to have one to four outcome statements). See the **FY 2027 Budgeting for Results** guide and **FY 2027 Division Narrative Template** for more information, both of which can be found on the [FY 2027 Budget Manual, Forms, Calendars, and Other Resources](#) website.*

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### Significant General Fund Reallocations within the Base Budget

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*Instructions (Departments to fill out): Please document the reallocations that will be reflected in your Requested budget. Details for how to briefly explain them are provided in the bullets below.*

The following table lists the [Name of Department's] significant General Fund reallocations. The amounts listed are those impacted by the reallocation, which may only be a subset of funds in a program offer:

FY 2027 Significant General Fund Reallocations				
Division	Prog. #	Program Name	General Fund	FTE
<b>Total</b>			<b>0</b>	<b>0.00</b>

Please explain as relevant:

- Lead with the program offer number & name so a reader can connect it with the table.
- If General Fund resources are significantly reallocated to fund new, expanded, or reconstituted programs or to backfill other funding sources within the department's base budget, describe the reason for the reallocation and impacts to services, program outputs, division outcomes, and equity.
- For programs that are significantly reduced or eliminated in order to add or expand other programs, create an individual bullet for each reduced/eliminated program describing the impacts to services, program outputs, division outcomes, equity impacts, and rationale for cut.

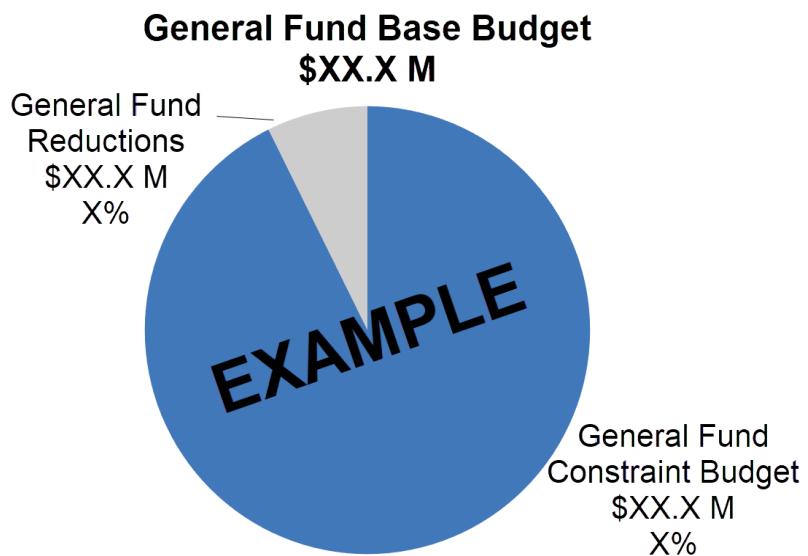
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## General Fund Reductions

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*Instructions (Departments to fill out): You can use the Budget Adjustment List report in Questica to find information for this table, although you'll still have to enter the Priority and Brief Description manually.*

For the FY 2027 budget, [Department Name] was asked to submit 5% in General Fund reductions. The reduction packages are listed in order of the department's priority for restoration (so 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. Brief explanations of the reduction packages can be found in bullets immediately following the tables. Additional details can be found on the [FY 2027 Requested budget](#) website.



5% Reductions to Meet FY 2027 General Fund Constraint Allocation					
Priority for Restoration	Prog. #	Program Name	Brief Description	General Fund	FTE
			Note whether entire/partial program is eliminated, with brief description if partial.		
			Note whether entire/partial program is eliminated, with brief description if partial.		
			Note whether entire/partial program is eliminated, with brief description if partial.		
<b>Total</b>				<b>0</b>	<b>0.00</b>

For each major reduction to or elimination of a single program, create an individual bullet that:

- Leads with the program offer number & name so a reader can connect it with the table.
- Briefly describes the program and then focuses on describing the impacts to services, program outputs, and equity impacts.
- Explains how the department decided on this reduction.

- If the General Fund constraint reduction will also result in a reduction to Other Funds, briefly explain the connection and relevant dollar amounts reduced in the Other Funds.

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## State, Federal, and Other Fund Reductions

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*Instructions (Departments to fill out): Add an introductory paragraph to this section to explain major changes in State funding assumptions for FY 2027. If your department was impacted by reductions in the FY 2026 State/Federal rebalance, briefly summarize those changes. This will provide context for the individual reductions that will be reflected in your Requested budget that you will document in the table. Details for how to briefly explain the table entries are provided in the bullets below.*

The following table lists the [Name of Department's] significant State, Federal, or Other Fund reductions. The amounts listed are the subject of the change, which may only be a subset of funds in a program offer:

FY 2027 Significant Other Funds Reductions				
Prog. #	Program Name	Other Funds	Other Funds FTE	GF Backfill Requested
<b>Total</b>		<b>0</b>	<b>0.00</b>	<b>0</b>

For each major reduction to or elimination of a single program, create an individual bullet that:

- Leads with the program offer number & name so a reader can connect it with the table.
- Explain the assumptions used and any major decreases in revenue sources. Include a very brief explanation of what the revenue is. Identify and describe any matching funds that are at risk.
- Very briefly describes the program and then focuses on describing the impacts to services, program outputs, and equity impacts.
- If no backfill is requested, feel free to delete the "GF Backfill Requested" column.
- If your program reallocated General Fund to backfill an Other Funds cut it must be included in this table and explained.

## General Fund Add Package Requests

*Instructions (Departments to fill out): You can use the Program Offer and Budget Adjustment List reports in Questica to find information for the tables and brief explanations - please condense the information for this letter.*

In limited cases, departments were also allowed to submit add package requests for ongoing activities not funded within the department's baseline budget and for one-time-only requests.<sup>1</sup> [Department name's] add package requests totaled \$X in ongoing funding and \$X in one-time-only funding.

### Requests for New Ongoing General Fund

Based on the Chair's Guidance, new ongoing budget requests should have been prioritized within the department's base budget by reallocating funding where possible.

The following table lists the [Name of Department's] ongoing requests above the base budget in order of priority (so Addition 1 would be the first activity the department is prioritizing for new funding):

FY 2027 Add Package Requests (Ongoing)						
Priority Order	Prog #	Program Name	Brief Description	General Fund	FTE	New/ Existing/ Backfill
<b>Total</b>				<b>0</b>	<b>0.00</b>	

<sup>1</sup> One-time-only General Fund requests seek funding for one budget year; therefore there are no FY 2026 one-time-only General Fund activities in the department's FY 2027 base budget. For more information, please see the "One-Time-Only (OTO) History & Plans" table in Appendix B.

Lead with the program offer number & name so a reader can connect it with the table and then briefly explain the rationale behind each new request, including how it contributes to the larger County priorities. Name the specific division outcome it will improve and state how it will do so. The explanation should provide evidence-based reasons for the addition - i.e. this type of service/activity has been effective in improving a relevant outcome with similar populations or in similar settings. (For more information, see the FY 2027 Budgeting for Results Guide.) Additional information is required for the following types of add package requests:

- **Backfill requests** (i.e. using General Fund to support a program previously funded by a different source in the prior fiscal year): make sure to select “Backfill” in the table. In the explanation for the request, briefly state what happened to the previous funding source and describe: the program outputs, clients, and communities served; and impacts of discontinuing the program.
- **Requests for Adding Internal Services:** if any programs include a request to increase internal services, make sure and describe the request and identify that the request is for internal services (i.e. increased security, expanding IT support).

## Requests for New One-Time-Only General Fund

The following table lists the [Name of Department's] one-time-only requests in order of priority:

FY 2027 Add Package Requests (One-Time-Only)						
Priority Order	Prog #	Program Name	Brief Description	General Fund	FTE	New/Existing/Backfill
<b>Total</b>				<b>0</b>	<b>0.00</b>	

- Lead with the program offer number & name so a reader can connect it with the table.
- Briefly describe the capital project or program outputs, clients, and communities served, and justification for the one-time-only request.
- Explain the associated ongoing or future costs, including those for maintenance, staff, internal services, and licenses; and explain how the department will support these in the future.

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## State, Federal, and Other Funds Additions

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*Instructions (Departments to fill out): Add an introductory paragraph to this section to explain major changes in State funding assumptions for FY 2027. If your department was impacted by increases in the FY 2026 State/Federal rebalance, briefly summarize those changes. This will provide context for the individual additions that will be reflected in your Requested budget that you will document in the table. Details for how to briefly explain the table entries are provided in the bullets below.*

The following table lists the [Name of Department's] significant State, Federal, or Other Fund additions. The amounts listed are the subject of the change, and any related General Fund (such as matching funds), which may only be a subset of funds in a program offer:

FY 2027 Significant Other Funds Additions			
Prog. #	Program Name	Other Funds	Other Funds FTE
<b>Total</b>		<b>0</b>	<b>0.00</b>

- Lead with the program offer number & name so a reader can connect it with the table.
- Explain the assumptions used and any major increases in revenue sources. Include a very brief explanation of what the revenue is. Identify and describe any matching funds that are involved.
- Briefly describe impacts to services, program outputs, division outcomes, and equity.
- **Delete this section if it is not needed.**

# Homelessness Response Action Plan (HRAP)

In the summer of 2024, Multnomah County and the City of Portland launched the Homelessness Response System (HRS) and the [Homelessness Response Action Plan](#) (HRAP), a strategic reset of the community's response to homelessness. The following table lists the department's HRAP-related program offers and funding, followed by bullets describing their FY 2026 estimated outcomes (progress on, or completion of, goals and/or action items described in the HRAP) and FY 2027 target outcomes.

FY 2027 HRAP-Related Program Offers and HRAP Funding					
Prog. #	Program Name	FY 2027 Constraint General Fund	FY 2027 Other Funds (not SHS)	FY 2027 SHS Funding	Total HRAP Related Funding*
<b>Total</b>		0	0	0	0

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

- **If your department does not have any HRAP-related programs, please delete this section.**
- This table should include all HRAP-related funding that is included in your **constraint budget** by funding source.
- Lead with the program offer number & name so a reader can connect it with the table and briefly explain the HRAP goals, action items, and programs including (if applicable) how many people are estimated to be served and the outcomes for FY 2026 (if applicable) and FY 2027.
- If you are adding **new** HRAP-related activities in FY 2027 that did not exist in FY 2026, please be sure to identify them as new programs and briefly describe the rationale.

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## Voter Initiatives - Supportive Housing Services, Preschool for All, Library Bond *[delete any not relevant from title]*

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**Instructions** (Budget Office will fill out FY 2026 Adopted info)

*Instructions (Departments to fill out FY 2027 info): If your programs have two or more of these funding sources you will need to copy the table and the explanation section for each individual initiative. Please pay close attention to labels/titles.*

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. *update as needed*] The following table [or tables] show the [Department Name's] program offers that use voter initiative funding. Please note that the table includes *only* the initiative funding and related FTE, not the entire program offer budget.

FY 2027 Voter Initiative - [list one: Supportive Housing Services/Preschool for All/Library Bond]				
Prog. #	Program Name	FY 2026 Adopted [SHS/PFA/LIB Bond] Funds	FY 2027 Requested [SHS/PFA/LIB Bond] Funds	FY 2027 FTE
<b>Total</b>		0	0	0.00

- If your department does not have any SHS, PFA, or Library Bond programs, please delete this section.
- If your department has program offers addressing more than one voter initiative, provide a separate table and set of bullets for each initiative.
- If you are the coordinating department for the Metro Supportive Housing Services (SHS) Measure, Preschool for All (PFA), or Multnomah County Library General Obligation Bond, explain the assumptions used and any major increases or decreases in revenue sources. In addition, briefly explain your process of working with departments receiving funding.

- If your department receives funding from the coordinating department, lead with the program offer number & name so a reader can connect it with the table and provide a brief paragraph for each program listed in the table, explaining how it furthers the goals of the voter initiative, as well as any major changes from the FY 2026 Adopted budget and the rationale behind them.
- If a program offer had initiative funding in FY 2026 Adopted, but not in FY 2027, list the FY 2026 amount in the table and put zeroes in the FY 2027 column. Explain the reason for the change in a paragraph below the table.

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## Other Significant Program Changes & Issues

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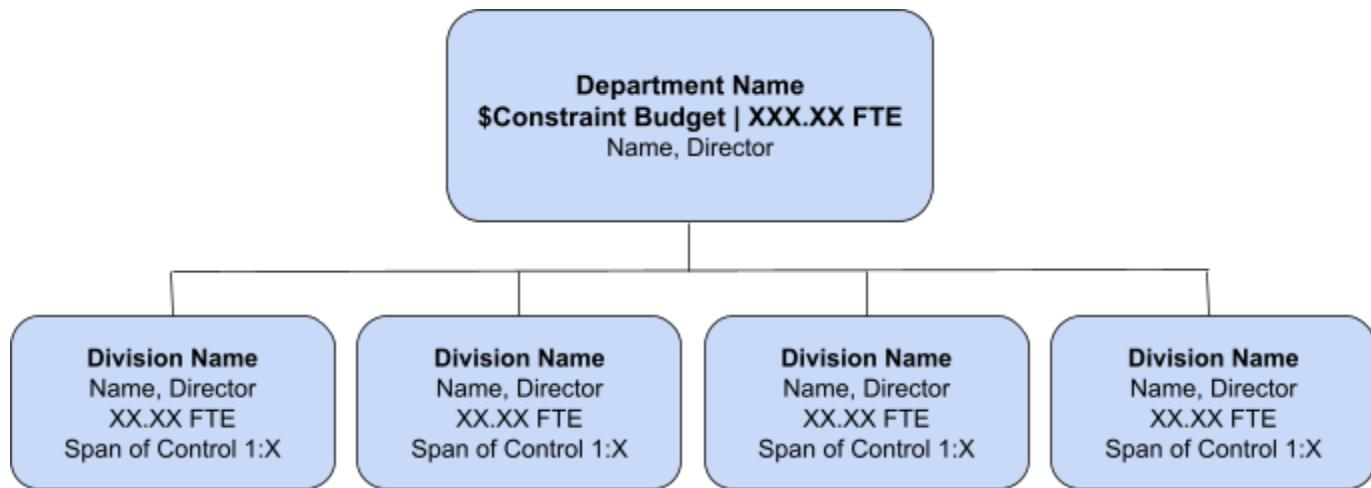
- Identify and explain any programs from FY 2026 that are not included in the FY 2027 base budget that are not explained elsewhere in this letter.
- Include any significant changes in policy that have widely impacted how you provide services.
- If relevant, use this section to describe significant mid-FY 2026 changes that impacted the department and will not otherwise be evident from other sections of this letter. (For example, you should have discussed the State rebalance in the State, Federal, and Other Funds Reductions section, so there's no need to repeat that information here.)
- If relevant, identify issues and challenges that span multiple budget years and what strategies you have to deal with them.
- **Delete this section if it is not needed.**

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## Division Level Organization Chart (Constraint Budget)

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- **Include an organization chart down to the division level;** click on the template below and select "Edit" from the popup menu. Dollars and FTE shown in the chart should be only the *constraint budget* items. The Budget Office will include a simplified version of the chart in the published budget.
- **REQUIRED - Include the span of control ratio for the divisions.** Discuss any changes from last year. Please keep in mind that in a FY 2026 Budget Note the Board specifically called out span of control. This is key information that is important to the Board.



## Appendix A: Program Offer Table

*Instructions (Department to fill out): You can use the Summary of Program Offers Questica report to populate the Constraint Budget columns (be sure to select parameters that include your reduction budget adjustments); the Budget Adjustment List report will help you populate the General Fund reductions column; the State, Federal, and Other Funds Reductions section above should be used to populate the Other Funds reductions column; the latter two items in combination will give you the information for the FTE reductions column.*

*All reductions need to be shown as negatives in this format (X,XXX,XXX) and FTE (X.XX)*

List of Program Offers - [Department Name]									
		Constraint Budget				Reductions included in Constraint			
Prog. #	Program Name	General Fund	Other Funds	Total Cost	Total FTE	General Fund	Other Funds	Total FTE	
<b>Division I</b>									
<b>Total Division I</b>		0	0	0	0	0	0	0	0
<b>Division II</b>									
<b>Total Division II</b>		0	0	0	0	0	0	0	0
<b>Total [Department Name]</b>		0	0	0	0	0	0	0	0

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## Appendix B: Supplemental Information

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**General information and instructions for departments regarding Appendix B:** Based on feedback from the Board of County Commissioners and Budget Survey, this appendix is designed to provide more transparency and information earlier in the budget process. **For each table, departments should add narrative above the tables to explain changes as needed.**

### Equity Positions and Related Funding

**Instructions (Department fill out):** Please provide a table of the equity positions and other equity-related funding like professional services, training, etc., including budget items supporting the positions, that are **included in your constraint budget**. Below the table, please note if any equity positions or related funding were eliminated to meet constraint and state if they are part of an add package. In addition to this table, you must provide a supplemental table to your Central Budget Analyst that details the position numbers of all relevant positions.

FY 2027 Equity Budget - [Department Name]				
Prog. #	Program Name	Equity JCN & Position Title or Budget Category	Total Equity Funding*	FTE
<b>Total</b>				

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



## Department Operating Expenditure Ledger Account Year-Over-Year Comparison

**Instructions** (Budget Office will fill out prior years' info, then FY 2027 info immediately after submission through the Linked table)

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

[Department name] had \$X 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 - [Department Name]			
Program # - Name	FY 2026 Adopted GF OTO	FY 2026 Adopted OF OTO	Plan for FY 2027
<b>Total</b>	0	0	

- *[Budget Office will insert FY 2026 Adopted information based on the tables in the FY 2026 Adopted Budget Director's Message. Adjust the columns as needed. For example, if the department did not budget any OTO in Other Funds, delete that column. If the department only had one Other Fund where OTO was budgeted, such as the Supportive Housing Services Fund, adjust the column name and add narrative in the paragraph preceding the table as needed.]*
- **Instructions (Department to fill out “Plan for FY 2027” column):** Some possible entries could be: Activity concluded in FY 2027, Included in Base Budget as ongoing funding for FY 2027, Add request submitted for one-time-only funding in FY 2027.
- If the plan for FY 2027 includes asking for funding again, add a bullet for each Program #/Name below the table to explain why.

## FTE by Bargaining Unit - Constraint Budget

**Instructions** (Budget Office will fill out FY 2026 info, then FY 2027 info immediately after submission.)

Nonrep/ Rep	Bargaining Unit	FY 2026 Adopted FTE	FY 2027 Constraint Budget FTE	+/-	% Change
				0.00	#DIV/0!
				0.00	#DIV/0!
				0.00	#DIV/0!
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

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## Appendix C: Countywide Strategic Plan

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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. *[Departments: The SPARK Team will populate the table below showing the Focus Areas and Outcomes for each department (see below). From the SPARK Team: "Thank you for the feedback your teams have provided during the strategic plan workgroup meetings and throughout the process. Your feedback has been used to create this table. We look forward to continuing to collaborate with you all on the strategic planning work moving forward. If you have questions, please contact Alison Sachet at [alison.sachet@multco.us](mailto:alison.sachet@multco.us)."]*

<b>Strategic Plan Focus Area A: [Name of Focus Area]</b>		<b>Division (when applicable)</b>
Outcome X	[Name of Outcome]	[Abbreviation of Division]
Outcome Y	[Name of Outcome]	[Abbreviation of Division]
<b>Strategic Plan Focus Area B: [Name of Focus Area]</b>		
Outcome Z	[Name of Outcome]	[Abbreviation of Division]