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How We Budget

Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. Budgeting in Oregon is a collaboration between the community members who receive the services and the elected or appointed officials who are responsible for delivering those services.

The budget is more than just a list of the estimated revenues and expenses for the fiscal year. The budget is the County's largest policy document, and it is through the budget process that the County aligns its funding with its priorities. Community involvement during the process is key to ensuring that the community has input into shaping their desired services. Additionally, County officials ensure that the budget balances competing needs, is fiscally sustainable, and meets legal requirements.

Local Budget Law

Multnomah County's budget is developed within constraints imposed by Oregon's Local Budget Law, Chapter 294 of the Oregon Revised Statutes. The law has four major objectives:

1. Provide standard procedures for preparing, presenting, and administering local budgets;
2. Ensure involvement in the preparation of the budget;
3. Provide for a method of estimating revenues, expenditures, and proposed taxes; and
4. Offer a way of outlining the programs and services provided by local governments and the fiscal policy used to carry them out.

Local Budget Law requires that appropriations are established by department for each fund. During the year, actual expenditures may not legally exceed appropriations at the fund level for each department.

Prioritizing Equity

The County's budget tells a story. It is a reflection of the County's values, priorities, and vision for how the County can get the best value for the taxpayer and the best outcome for its clients. The very nature of the County's budget means the County has to prioritize its funding and services. It is critical that these priorities and investments help the County move towards alignment of its values and vision and seek to address the pervasive and persistent disparities seen across the community.

The Chair's guidance for the FY 2026 budget reflected a continued commitment to centering and embedding equity in the annual budget process. County leaders were asked and encouraged to make interdisciplinary assessments of programming decisions, equity-informed financial adjustments across programs and departments, and to connect their budgetary priorities to the County's Workforce Equity Strategic Plan (WESP) goals and action steps. A full suite of equity tools was available for the annual budget process, including the Budget Equity Tool, Budget Equity Worksheet, and guidance for implementing the Equity and Empowerment Lens. The Equity and Empowerment Lens is a framework for policy, programming, and workforce analysis used to highlight critical assumptions and unintended impacts to our most vulnerable communities. The Office of Diversity and Equity provided countywide workshops on budget equity and the Equity and Empowerment Lens in the months that departments were developing their budgets.

In practice, this means several things were asked of departments as they prepared their budgets, including:

- Actively include equity-based analysis throughout the process, leveraging existing resources when possible, such as equity managers, community budget advisory committees, and department equity committees.
- Prepare the budget with equity impacts in mind and document the analysis used, particularly for any reallocations of existing resources. Departments were asked to explain how changes would reduce disparities and impact outcomes for communities of color and other marginalized communities.
- Continue to look at the language used in each program offer and write descriptions that keep the public in mind. Departments were also asked to have each program offer communicate how it uses an equity lens in relation to services provided and, when the data is available, include demographic information about the program's target population and how the program is reaching this population.
- Consider whether the department has, or could add, performance measures that demonstrate an impact on racial equity. Departments were encouraged to ask themselves what adjustments/ additions could be made to how program outcomes are measured in order to help make more informed decisions about program effectiveness regarding inclusion or racial justice. They were also urged to consider the data used to analyze racial disparities for the service population and whether there are gaps in data collection (and, if so, how they could be resolved).

The potential for this work is to transform the way that the County develops its budget and how the County delivers services to the community. The County will accomplish this by centering equity in how the County describes what it does; acknowledging racial and ethnic disparities in the community as a challenge and continuing to work to address those disparities; connecting the County's process, language,

and implementation to its guiding principles on equity; recognizing and addressing the deficiencies of data around disparities; and intentionally working toward approaches to address persistent and pervasive disparities through program offers and across the entire budget.

Measuring Performance

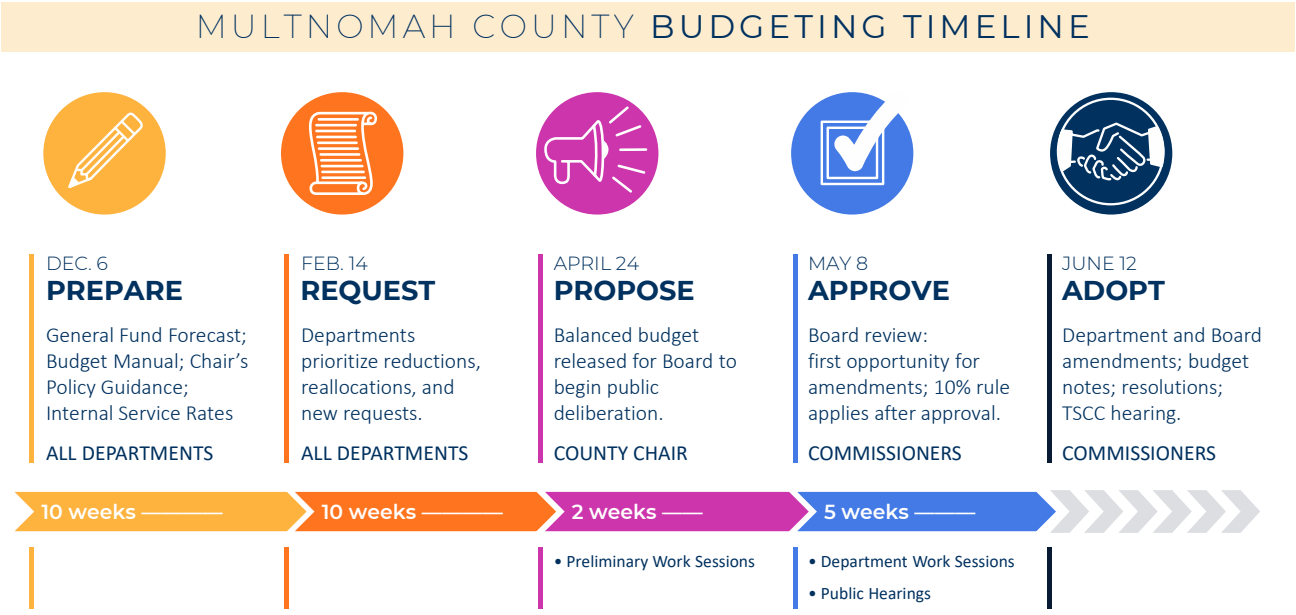
Multnomah County staff work incredibly hard each and every day to better the lives of everyone in the community. That is a story worth telling. But telling that story requires us to first answer the questions, "What programs and services do we provide using taxpayer dollars? What are the expected outcomes, or results, of our programs and services in the community? And, how do we know we are successful?" And, in a world of shrinking budgets, "what outcomes are most important to prioritize?"

Outcome-based budgeting, also known as performance-based budgeting, helps to answer these questions by allocating available funding to the programs and services best positioned to accomplish expected outcomes in the community. By prioritizing desired outcomes, the County can be more responsive to changing economic conditions. When revenues are up, we can expand services and invest in innovative programs. When revenues are down, a prioritized list of services allows us to focus limited resources on the areas that matter most to the community. Although this seems daunting, outcome-based budgeting may actually simplify budget discussions by allowing County and department leadership to clearly define outcomes and prioritize the programs that support them.

As the County continues to move towards an outcome-based approach to budgeting for FY 2026, departments were provided with additional guidance on how to articulate goals and outputs in their division narratives and program offers. This included division-level outcome statements describing what the community will experience, receive, or understand as a result of the activity, service, or process of the department. Departments were also encouraged to include output statements in their program offers, clearly describing the program's products and services. And performance measure tables in each program offer were required to have at least two output measures, i.e. measures that report the number of units produced or services provided.

A more detailed discussion of performance measurement can be found in the Reader's Guide section of Volumes 2 and 3 and in the FY 2026 Budgeting for Results guide provided to departments and found on the budget preparation website at www.multco.us/info/fy-2026-budget-manuals-forms-calendars-and-other-resources.

Multnomah County Annual Budget Process



Multnomah County's Board of Commissioners adopts an annual budget to plan for the effective delivery of services to its community and to responsibly manage the public resources that support these services. The Multnomah County budget process has several distinct stages.

Phase I – Budget Preparation

Multnomah County's budget process begins in early fall with a review by the Budget Director and department directors of the most recent budget development cycle. Survey comments are collected from department budget staff and feedback is incorporated into the process where appropriate. In mid-to-late fall, the Budget Office presents the General Fund Five-Year Forecast to the Board of Commissioners, informing them of the fiscal health of the County for the foreseeable future. (The forecast is typically updated in March, when the budget process is further along.)

In conjunction with the County Chair's Office, the Budget Office issues guidelines to set broad limits and direction for the County's budget cycle. The Chair issues budget guidance outlining directions and expectations. Based on the General Fund forecast, departments are directed to constrain, maintain, or expand their operating costs by a targeted amount.

Phase II – Requested Budget

From December through February, department leaders, the Chair's Office, and the Budget Office meet to discuss potential budget changes in order to provide policy direction and discuss potential changes prior to departments turning in their requested budgets. Departments also meet with their respective Community Budget Advisory Committees (CBACs) to discuss their budget proposals and receive recommendations

from the CBACs. Departments prioritize, prepare, and submit their budget requests. A combination of materials convey each department's budget request to the County Chair and the community, including the Department Director's transmittal letter, which is a roadmap to each department's budget requests and decision-making process that provides information on reduction and addition packages.

Phase III – Chair's Proposed/Executive

Beginning in February and ending in April, meetings occur between the Chair, the Chief Operating Officer, Budget Office staff, elected officials, and department directors to review and discuss the departments' requested budgets. The sessions are designed to provide two-way communication concerning budget needs and assessments, and also to provide information that would assist the Chair in developing a responsible and balanced budget. To develop the Chair's Proposed budget, the Chair reviews department budget requests, hosts community budget events, and meets with partner jurisdictions, the Community Involvement Committee (CIC), and community based partners. During this time, the Chair's Office focuses on short- and long-term goals and objectives to provide the basis of the budget plan for the fiscal year.

Phase IV – Approved Budget

Once the Proposed budget is released, the County begins a series of budget work sessions to review and deliberate on the budget, starting with countywide budget work sessions. Then the Board of Commissioners, acting as the Budget Committee, approves the budget. Oregon Budget Law allows, but does not require, changes to the budget document prior to approval (ORS 294.428(1)). As with the Proposed budget, the Approved budget must be balanced (i.e. the total resources must equal the total expenditures).

The budget must be approved no later than May 15th and provided to the Tax Supervising and Conservation Commission (TSCC), a five-member board appointed by the Governor that helps determine whether the County's budget complies with Local Budget Law. The TSCC holds a public hearing and returns the budget to the County, no later than June 25th. Accompanying the budget is a letter of certification with instructions for corrections, recommendations, and objections, which the Board must respond to. After the budget has been provided to the TSCC, no fund may be increased by more than 10% in total expenditures, and no property tax greater than the amounts included in the Approved budget may be levied unless an additional TSCC public hearing is held and the budget is recertified.

Phase V – Adopted Budget

After further deliberation, departmental budget work sessions, and public hearings, the Board adopts the budget. Six to seven weeks of work sessions and public hearings are scheduled prior to adopting the budget in June. During deliberation of the budget, the Board can request changes through budget amendments. It is important to note that the Approved budget is balanced, so any amendments to the budget must maintain that balance. For instance, if a new expenditure is proposed, an increase in revenue or a corresponding decrease in other expenditures must also be proposed. The amendments are voted on as part of the budget adoption and require a majority vote. The Board can also request budget notes, which document policy discussions and decisions during work sessions. After the budget is adopted, any changes to the budget must be approved by the Board using the budget modification process.

By June 30th, the Board adopts the budget, makes appropriations, and declares tax levies in a public meeting. If the Board fails to adopt a budget by June 30th, the County would not be able to make appropriations – in other words, the County would not have an operating budget or the ability to levy taxes to support its services beginning July 1st. If the County chose to continue to operate without a budget or levying taxes, the elected officials could be held personally liable for any money that is spent. If the County chose to close down, the State could reduce the County's property taxes to account for the time that it was closed, which would mean that the County would not be able to pay any of its employees or providers, nor would it be able to provide services for the community during that time.

Community Input and Public Hearings

Public feedback and community participation are very important in establishing budgets because decision makers come up with better solutions when they know what community priorities are. There are multiple opportunities for stakeholders to provide direct feedback and engage with the budget process. Community input comes from the Community Involvement Committee, the departments' Community Budget Advisory Committees, and public hearings and forums that together provide an opportunity for direct feedback from the community and facilitate a participatory budget process. In addition, a community member or group can call or email the Board of County Commissioners' offices (contact information at www.multco.us/elected).

Community Budget Advisory Committees (CBACs)

Community Budget Advisory Committees (CBACs) are groups of community members appointed by the Board of County Commissioners that partner with Commissioners, departments, and the public during the budget cycle. CBACs review and make recommendations on County departmental budgets and operations. In the Chair's Budget Guidance to Directors, sent December 2024 and linked at www.multco.us/budget, she asked the County to engage Community Budget Advisory Committees (CBACs) earlier in the FY 2026 budget process so that their comments, thoughts, and priorities had more time to be addressed before the release of the Proposed budget.

Community Town Hall

The Chair's Office also held a virtual town hall on February 15, 2025, that provided information about the FY 2026 budget process and timeline, equity in the process, community involvement, and the financial forecast, while also seeking input from the community. A recording of the town hall event is available on the Multnomah County Budget Process page, www.multco.us/info/learn-more-about-multnomah-county-budget-process-and-how-participate.

Community Budget Surveys

In addition, the Chair's Office set up a community budget survey that received 4,000 individual submissions from January 27 to March 3, 2025, which were actively used to inform budget priorities. Other County Commissioners also reached out to the community providing information about how they planned to approach the budget process and seeking community feedback.

Budget Work Sessions

The Board, acting as the Budget Committee, held a series of countywide and department budget work sessions to review budget proposals. All budget work sessions were held in person at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon) and were available to watch virtually on the Board's YouTube channel, www.youtube.com/c/MultCoBoard. The schedule can be found at www.multco.us/budget/calendar. Public comment did not occur during the budget work sessions, but was heard at the regular Thursday morning Board meetings.

Budget Approval Hearing

The community was able to provide testimony at the Board session for approval of the budget on May 8, 2025.

Board Meetings - Public Testimony on Non-Agenda Items

Community members could attend Board meetings in person, by phone, or virtually, and were able to provide virtual or in-person testimony on non-agenda items, including the budget. Community members also submitted written testimony regarding the budget via e-mail. Further information can be found on the Multnomah County website at www.multco.us/budget.

Community Listening Sessions

The Board, acting as the Budget Committee, held three Community Listening Sessions (public hearings) after the approval of the Chair's budget and before the final budget adoption. The sessions were scheduled from 6:00 p.m. – 8:00 p.m. in the following locations:

- May 14, 2025 – Hybrid Public Hearing – (option for in person or virtual testimony) – Multnomah Building, Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon
- May 21, 2025 – In Person Public Hearing – Multnomah County East Bldg, Sharon Kelley Rooms, 600 NE 8th St, Gresham, OR
- May 28, 2025 – Virtual Public Hearing

Tax Supervising and Conservation Commission (TSCC) Hearing

On June 4, 2025, at 9:00 a.m., the TSCC held a public hearing on the budget at the Multnomah Building (Board Room 100, 501 SE Hawthorne Blvd., Portland, Oregon).

Budget Adoption Hearing

The community was also able to provide testimony at the Board session for final adoption of the budget on June 12, 2025.

Budget Involvement Tips

Action	Tips
Testify at budget hearings	• Cite the Program Offer # or program name when possible • Be clear about the need/request that you're advocating for • Request follow up with staff to share information • Invite program graduates, community members, staff, ally organizations, etc.
Email priorities to commission offices	• It takes a majority vote to pass the budget (3 "yes" votes to approve anything) • Request to meet with staff to share more information if desired • Give them something to reference and include data, outcomes and relevant info when possible • Include how your requests tie into the County's mission and services
Coalition support through a letter, email, meeting, etc.	• Support from multiple organizations shows community priority – the County funds services, typically not specific organizations or projects – "The County should be funding culturally-specific economic development programs" vs "Fund this [specific organization/program]" • Consistent messaging is helpful for staff as they track down information internally
Brief Commissioners & staff on your priorities	• Ask for feedback and a clear explanation if your priorities aren't adopted in the final budget to inform your next advocacy strategy • Engage departments leading up to the Requested budget, the Chair up to the Proposed budget, and the Chair and Commissioners up to the Adopted budget • Share how the program is sustainable beyond the County's financial involvement

Budget Calendar

The budget calendar can be found on the County's website at: www.multco.us/info/calendar.

Major budget milestone dates included:

- Oct. 2024-Mar. 2025 Chair's Office meetings with departments to discuss strategic directions
- Dec. 6, 2024 Release of budget instructions to departments
- Feb. 14, 2025 Due date for departments' requested budgets
- April 24, 2025 Chair's Executive/Proposed budget released
- April-June 2025 Budget work sessions and hearings
- May 8, 2025 Board budget approval
- June 4, 2025 Tax Supervising & Conservation Commission (TSCC) public hearing
- June 12, 2025 Board budget adoption

Modifying the Budget and Supplemental Budgets

The Adopted budget is the County's financial and operational plan for the fiscal year. However, during the year, events occur that require the plan to be modified. State law gives the Board of County Commissioners wide latitude to change the budget during the year. County departments request changes, and then the Board must review them, before passing any resolution to approve them. The appropriation of new, unanticipated revenue requires that the Board adopt a supplemental budget through a resolution.

During the year, the Board has the authority to:

- alter appropriations to reflect changed priorities during the year;
- incorporate new grant revenue into the expenditure plan;
- change approved staffing levels; and
- transfer appropriations from contingency accounts.

Fund Structure and Basis of Budgeting and Accounting

Funds are legally established accounting entities with a self-balancing set of accounts that track specific revenues or services. The Multnomah County budget contains over 40 funds.

Modified Accrual Basis of Budgeting

The budget is prepared on a modified accrual basis, the same accounting basis as that of the General Fund, Special Revenue Funds, and Debt Service and Capital Project Funds (the Internal Services and Enterprise Funds are accounted for using accrual accounting). The basis defines the timing of when revenues and expenditure transactions are recognized for recording purposes. The budget estimates revenues based on whether they are measurable and available within the current period and expenditures on when they will likely occur. Governmental accounting focuses on disclosing how public money is spent during a discrete period. One exception is the acknowledgement of revenues. Property Tax and Business Income Tax (BIT) revenues are acknowledged in the budget 60 days after close of the fiscal year. All annual appropriations lapse at fiscal year end. Items not fully expended must be re-budgeted in the following fiscal year.

Accrual and Modified Accrual Basis of Accounting

Governmental accounting, governed by state statute and Generally Accepted Accounting Principles (GAAP), differs substantially from private sector accounting. Private sector financial reports measure economic profits, whereas governmental accounting focuses on how public money is spent.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all the provider requirements are met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Type of Fund	Type of Resources or Expenditures	Example	Basis of Budgeting	Basis of Accounting
General Fund	Discretionary	General Fund	Modified Accrual	Modified Accrual
Special Revenue Fund	Restricted to a specific purpose	Road Fund	Modified Accrual	Modified Accrual
Debt Service Fund	Pay debt service	PERS Bond Sinking Fund	Modified Accrual	Modified Accrual
Capital Projects Fund	Capital Improvements and Asset Preservation	Capital Improvement Fund	Modified Accrual	Modified Accrual
Internal Service Fund	Internal business functions	Fleet Management Fund	Modified Accrual	Full Accrual
Enterprise Fund	External business functions	Health Department FQHC Fund	Modified Accrual	Full Accrual

Fund Accounting Structure

According to local budget law and the Governmental Accounting Standards Board (GASB), the County is required to establish and maintain various funds. Each year the Chief Financial Officer is responsible for preparing and presenting a resolution to the Board defining the various County funds. The County will adhere to Generally Accepted Accounting Principles and GASB when creating a fund and determining if it is to be a dedicated fund. The following types of funds should be used by state/local governments:

Governmental Funds

- **General Fund** - to account for all financial resources not accounted for and reported in another fund.
- **Special Revenue Funds** - Restricted or committed specific revenue sources will comprise a substantial portion of the fund's resources, but the special revenue fund may also include other restricted, committed, and assigned resources. The County will establish a Special Revenue Fund when 30% or more of the resources in the fund are restricted or committed.
- **Capital Projects Funds** - to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- **Debt Service Funds** - to account for and report financial resources that are restricted, committed or assigned to expenditures for principal and interest and fees associated with servicing debt. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years also will be reported in debt service funds.

Proprietary Funds

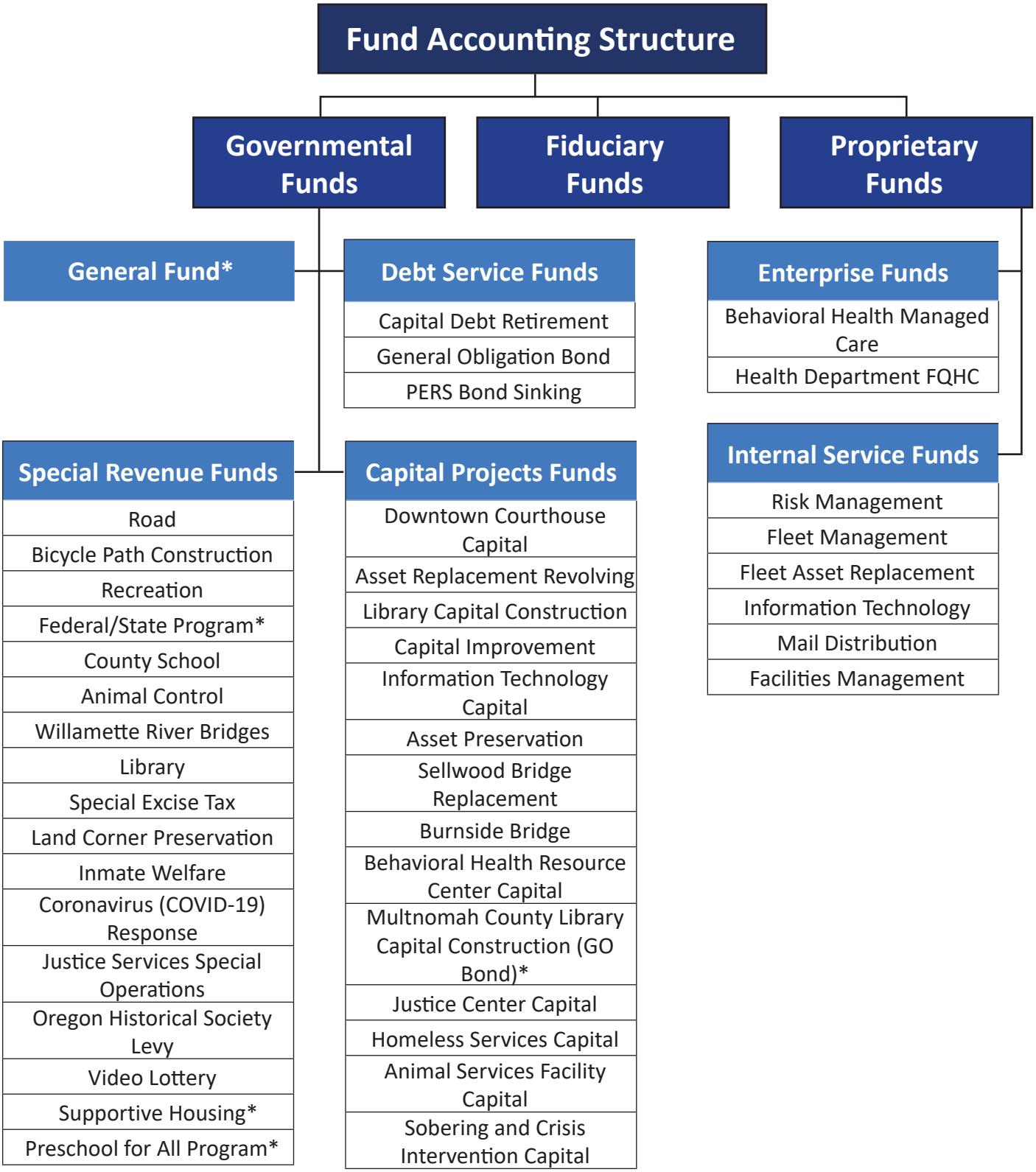
- **Enterprise Funds -** to account for operations (a) that are financed and operated in a manner similar to private businesses, where the intent of the governing body is that the costs of providing goods or services to the public on a continuing basis be financed or recovered through user charges; or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, or accountability.
- **Internal Service Funds -** to account for the financing of goods or services provided by one department or agency to other sections of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

Fiduciary Funds

- **Trust and Custodial Funds -** to account for resources held for the benefit of parties outside the County. These include: (a) pension (and other employee benefit) trust funds, (b) investment trust funds, (c) private-purpose trust funds, and (d) custodial funds. (The County budget does not include appropriations to these funds.)

How Multnomah County Budgets

FY 2026 Adopted Budget



* This is a major governmental fund: A fund whose actual revenues, expenditures/expenses, assets, or liabilities are at least 10% of corresponding totals for all governmental funds and at least 5% of the cumulative amount for all governmental and enterprise funds, or any fund the County identifies for increased accountability and public transparency.

Multnomah County Funds

The budget includes 43 funds that were adopted by the Board of County Commissioners. The following policies and fund structure are the guidelines for the financial accounting of County resources and expenditures.

General Fund

General Fund (1000) - To account for and report all financial operations of the County which are not accounted for and reported in another fund. The primary sources of revenue are property taxes, business income taxes, motor vehicle rental taxes, service charges, intergovernmental revenue, fees and permits, and interest income. The majority of expenditures in the General Fund are made for general government, public safety, health services, and social services. The General Fund also accounts for the repayment of short-term debt interest expenses incurred through the sale of short-term promissory notes.

Special Revenue Funds

Road Fund (1501) - In accordance with Oregon Revised Statutes (ORS) 366.739 - 366.774 and ORS 368.705, accounts for revenues primarily received from the State of Oregon Motor Vehicle Fee apportionment, County gasoline taxes, federal reserve yield, and interest income. Expenditures are restricted by Article IX, Section 3A of the Constitution of the State of Oregon and consist of construction, repair, maintenance, and operations of public highways and roads.

Bicycle Path Construction Fund (1503) - Accounts for one percent of the State of Oregon Motor Vehicle fees collected pursuant to ORS 366.514. Expenditures are restricted under Oregon law for bicycle path construction and maintenance.

Recreation Fund (1504) - The revenues are from the County Marine Fuel Tax. Under an intergovernmental agreement with Metro entered into in 1994, transferred revenues to Metro are restricted to be used for the purposes of development, administration, operation and maintenance of those County facilities transferred to Metro pursuant to this agreement.

Federal/State Program Fund (1505) - Accounts for the majority of grant restricted revenues and expenditures related to funding received from federal, state and local programs. The fund also includes some non-restricted operational revenues in the form of fees and licenses.

County School Fund (1506) - Accounts for Forest Reserve yield revenues received from the State pursuant to ORS 293.560 and 294.060. Expenditures are restricted per ORS 328.005 to 328.045 for distribution to County School districts.

Animal Control Fund (1508) - Accounts for revenues from dog and cat licenses and animal control fees per ORS 609.100. Cash transfers are made to the General Fund for animal services programs. The fund also contains donations that are restricted by the donors to be used for programs or projects related to Animal Services.

Willamette River Bridges Fund (1509) - Accounts for State of Oregon motor vehicle fees and County gasoline taxes. Restricted Federal and State revenue sharing funding is also recorded in the Willamette River Bridges Fund. Expenditures are for inspections and maintenance of County bridges.

Library Fund (1510) - Accounts for the Multnomah County Library operations. The principal source of revenue is reimbursement from the Library District (Fund 1520) pursuant to an intergovernmental agreement.

Special Excise Tax Fund (1511) - Accounts for a portion of the County's transient lodging taxes collected from all hotels and motels in the County and motor vehicle rental taxes collected from rental agencies. Expenditures are restricted to the Convention Center, visitor development purposes, regional arts and culture purposes and other uses pursuant to MCC 11.300 through 11.499.

Land Corner Preservation Fund (1512) - Accounts for the collection of recording fees on real property transactions and surveying activities. Expenditures are made for the establishment, re-establishment, and maintenance of public corners of government surveys pursuant to ORS 203.148.

Inmate Welfare Fund (1513) - Accounts for the proceeds from the sale of jail commissary items. Expenditures are made for food and supplies for inmates in County jails. Excess funds are used on inmate amenities such as recreation equipment for the institutions. Ending balances in this fund are committed per Board of County Commissioners Resolution 2011-035.

Coronavirus (COVID-19) Response Fund (1515) - Accounts for revenues and expenditures associated with the County's COVID-19 public health emergency response and economic recovery efforts. Expenditures are restricted to public health services, behavioral health, medical services, human services, measures taken to facilitate and comply with COVID-19 public health measures (e.g., care for homeless population) and efforts to support economic recovery from the pandemic. Revenues are primarily derived from American Rescue Plan (ARPA) and other State and Federal COVID-19 relief grant funds.

Justice Services Special Operations Fund (1516) - Accounts for revenues and expenditures that are dedicated to Justice Services and Operations. Revenues are primarily from various fees and fines, including probation fees, criminal processing assessment fees, conciliation court fees, ambulance franchise fees, forfeitures, video lottery, alarm permits, concealed weapon permits, gun ordinance fees and liquor license fees (ORS 471.166) collected for civil processing inspection. Where a County Ordinance or Board resolution restricts resources recorded in this fund, any remaining balances will be accounted for as committed. Any unrestricted ending balances will be transferred to the General Fund at year-end.

Oregon Historical Society Levy Fund (1518) - Accounts for the five year local option levy revenues collected on behalf of the Oregon Historical Society and four east county historical societies. The funding is passed through to support the history library, museum and educational programs.

Video Lottery Fund (1519) - Accounts for revenues received from the Oregon State Lottery. Under Oregon Revised Statutes (ORS), Chapter 461, counties receive a State-determined amount of the net receipts from video lottery games. Expenditures are restricted to furthering economic development.

Supportive Housing Fund (1521) - Accounts for revenues received from Visitors Facilities Trust Fund (Livability and Safety Support Services). Funds will be used for support services and programs for people experiencing homelessness, or who are at risk of becoming homeless, and services and programs addressing community

livability and safety concerns associated with homelessness. This fund also accounts for revenues and expenditures for Supportive Housing Services for those people experiencing homelessness. "HereTogether Program" revenues are derived from tax revenues passed through from Metro.

Preschool for All Program Fund (1522) - Accounts for revenues and expenditures for the County Preschool for All Program. The primary source of revenue is personal income tax collections related to Ballot Measure 26-214 passed by the voters of Multnomah County on November 3, 2020, and effective January 1, 2021. Revenues are dedicated to fund universal, tuition-free, voluntary, and high quality preschool education within Multnomah County.

Debt Service Funds

Capital Debt Retirement Fund (2002) - Accounts for loans and full faith and credit obligation principal and interest payments for buildings and major pieces of equipment acquired by the issuance of Certificates of Participation or other financing arrangements. Revenues consist of service reimbursements and cash transfers from other County funds.

General Obligation Bond Fund (2003) - This fund accounts for the payment of principal and interest on General Obligation (GO) Bonds. The GO Bond Fund accounts for Series 2021 Library Bonds to expand, renovate, construct library branches/facilities, and improve safety. Proceeds are derived from property taxes and interest earned on the cash balances.

PERS Bond Sinking Fund (2004) - Accounts for the principal and interest payments on pension obligation revenue bonds issued to retire the County's PERS unfunded actuarial accrued liability. The revenues are derived from charge backs to departments based on their departmental payroll costs.

Capital Projects Funds

Downtown Courthouse Capital Fund (2500) - Accounts for expenditures for the planning and construction of a new downtown County courthouse. Resources in the fund are derived from the state of Oregon, debt issuance, and other financing proceeds. Project is substantially complete.

Asset Replacement Revolving Fund (2503) - Accounts for expenditures for small capital assets/equipment that might otherwise need to be acquired through the issuance of debt. Resources in the fund are derived from one-time revenue available in FY2015. Expenditures will be reimbursed over time by loan payments charged to the budgets of programs for which the assets are purchased.

Library Capital Construction Fund (2506) - Accounts for the capital improvement project fees collected from County Libraries (1510) to provide for needed capital projects for the Library District (1520). Expenditures are made for capital improvements and acquisitions for the Library District. This fund was created in order to segregate capital activity for the Library District from the general government capital activity.

Capital Improvement Fund (2507) - Accounts for the proceeds derived from the sale of unrestricted property, interest income, and any service reimbursement/fee or operating revenue from leased facilities. Expenditures are made for capital acquisitions, capital improvements, or for the retirement of lease/purchases. Authorized by Board Resolution 99-144.

Information Technology Capital Fund (2508) - Accounts for expenditures for Information Technology capital projects. Resources are derived from service reimbursements, transfers from Information Technology Fund (3503), and County General Fund.

Asset Preservation Fund (2509) - Accounts for expenditures for building scheduled maintenance projects such as boiler replacement, carpet replacement, roof replacement etc. This fund was established and is being maintained to provide prospective maintenance and not deferred maintenance. Resources are derived from an asset preservation fee that is part of the facilities charges assessed to building tenants.

Sellwood Bridge Replacement Fund (2511) - Accounts for expenditures for construction and replacement of the Sellwood Bridge. Resources are derived from Vehicle Registration Fees, City of Portland, Clackamas County, State of Oregon and federal funds, debt issuance or other financing proceeds.

Burnside Bridge Fund (2515) – Accounts for expenditures for rehabilitating or replacing the Burnside Bridge. Resources are derived from Vehicle Registration Fees (ORS 803.420). It is anticipated that a consortium of federal, state, and regional agencies, including Multnomah County, will fund environmental study, final design, and construction efforts.

Behavioral Health Resource Center Capital Fund (2516) – Accounts for expenditures for the planning and construction of a behavioral health resource center. The principal resources in the fund are derived from County General Fund and State and Federal grants. Project is substantially complete.

Multnomah County Library Capital Construction (GO Bond) Fund (2517) – Accounts for expenditures for the planning, renovation, and construction of certain library facilities as approved by Multnomah County voters on November 3, 2020, as Ballot Measure 26-211. Resources are derived from debt issuance, interest from bond proceeds, and certain grant funds.

Justice Center Capital Fund (2518) – Accounts for expenditures for various capital projects within the Justice Center over a 5-7 year period. Initial expenditures will be associated with duct and electrical system upgrades and Bus Duct Replacement. Resources are derived from County General Fund and other local government support.

Homeless Services Capital Fund (2519) – Accounts for capital improvement and capital acquisition expenditures for the Homeless Services Department. The fund will account for various capital projects (e.g. Montavilla Safe Park Shelter Capital Project). Resources are derived from Supportive Housing Services Fund, County General Fund, and State and Federal grants.

Animal Services Facility Capital Fund (2520) – Accounts for expenditures for the planning, design, and construction of a new animal shelter facility. Proceeds from the Pig Farm sale will initially fund planning and design phases.

Sobering and Crisis Intervention Capital Fund (2521) – Accounts for expenditures for the building acquisition and capital improvements of a new permanent deflection/sobering services facility. Resources are derived from State grant funds, 2024 HB 5204 and SB 5701.

Enterprise Funds

Behavioral Health Managed Care Fund (3002) - Accounts for all financial activity associated with the State of Oregon's required behavioral health capitated services. This includes payments to providers with whom the County contracts for services. Revenues are fee for service payments from the State of Oregon to Multnomah County. This fund is no longer collecting revenues, remaining unrestricted balances are being spent.

Health Department FQHC Fund (3003) – Accounts for revenues and expenditures for the County's Community Health Center Program. The Community Health Centers are community based, patient governed organizations that provide comprehensive primary care and preventative care, including health, oral health, and mental health/substances abuse services. The primary source of revenue is the Consolidated Health Centers 330 grant, medical service fees (e.g. Medicaid and Medicare), third party insurance reimbursements, and other State and local program income. All program income is restricted to uses that further the objectives of the Community Health Center.

Internal Service Funds

Risk Management Fund (3500) - Accounts for all internal service reimbursements, revenues, and expenses associated with the County's insurance requirements and administration of workers' compensation, general liability, tort, auto, property, employee medical, dental, vision, life and long-term disability claims and insurance, employee benefits, health promotion, other post-employment benefit obligations, and unemployment insured and self-insured programs pursuant to MCC 7.101.

Fleet Management Fund (3501) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's motor vehicle fleet.

Fleet Asset Replacement Fund (3502) - Accounts for internal service reimbursements, revenues and expenses associated with the replacement of County owned vehicles and equipment.

Information Technology Fund (3503) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's data processing and telephone services operations. This fund includes replacement and upgrade of personal computers, standard software suite common to all County users and telephone equipment.

Mail Distribution Fund (3504) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's U.S. Mail, internal distribution and delivery, and records management.

Facilities Management Fund (3505) - Accounts for internal service reimbursements, revenues and expenses associated with the administration and operation of the County's property management, custodial, maintenance and leasing of all County-owned and leased property.

Where to Find Other Information

Annual Comprehensive Financial Report

www.multco.us/info/financial-reports

The Annual Comprehensive Financial Report accounts for actual revenues and expenditures for the last completed fiscal year, discusses financial policies, and provides demographic and economic information about the region. The report, required by State statute, is prepared in accordance with Generally Accepted Accounting Principles (GAAP). It reconciles differences between the budgetary basis – as presented in the annual Adopted Budget – and the modified accrual method used for the Annual Comprehensive Financial Report.

Tax Supervising and Conservation Commission Annual report

www.tsccmultco.com/annual report

This report discusses the property tax system and taxing levels and summarizes budgeted and actual revenues and expenditures for all governments in Multnomah County.

County Auditor

www.multco.us/elected/auditors-office

The Auditor conducts performance audits of all County operations and financial affairs and provides reports of the results to the Board of County Commissioners.

Community Budget Advisory Committees (CBACs)

www.multco.us/info/community-budget-advisory-committees-cbacs

CBACs are groups of community members appointed by the Board of County Commissioners that partner with Commissioners, departments, and the public during the budget cycle. CBACs review and make recommendations on County departmental budgets and operations. All County departments have a CBAC and each committee submits a report during the budget process.

Budget Website

www.multco.us/budget

The County's Central Budget Office home page contains budget information by year, the budget calendar, current and upcoming year budget documents, economic forecasts and revenue information, and other tools, forms, and resources. The FY 2026 Adopted 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). A link to the dashboard is available at www.multco.us/info/budget-office-dashboards. Individual program offers can also be found on the Budget Office website at www.multco.us/info/fy-2026-program-offers.