Multnomah County

BUDGET BULLETIN

January 2026

In this edition:

FY 2027 Budget Milestones

Here are the upcoming budget milestones (subject to change):

- February 6th - Department Requested Budgets Due
- February 13th - Department Requested Budgets Posted Online
- March 20th - Budget Adjustments/Program Offer Narratives Due for Chair's Proposed Budget
- March 25th - Department/Division Narratives Due for Chair's Proposed Budget
- April 16th - Chair's Proposed Budget Released
- April 21st - Budget Worksessions begin (full calendar is available in the Budget Calendar section on our FY 2027 Resources page)

- April 23rd - Board Approves Budget to submit to TSCC
- May 15th - Tax Supervising & Conservation Commission (TSCC) Hearing
- June 4th - Board Adopts Budget

There are two parts to the Requested budget submission – first, the submission of program offers and budget adjustments for reduction/add packages through our budgeting software (Questica); and second, the creation of documents provided separately to the Central Budget Office. These documents include:

- Department's transmittal letter,
- Current year estimates,
- Updated General Fund Allocation sheet,
- Department's internal budget calendar.

See page 28 of the FY 2027 Budget Manual for the complete submission checklist, For additional information and instructions, please see Section 2 of the FY 2027 Budget Manual.

FY 2027 Town Hall and Public Hearings on the Budget

Community input is an important part of Multnomah County budget development. Community input comes from the Community Involvement Committee, departments' Community Budget Advisory Committees (CBACs) and the Central CBAC, and public hearings and forums.

The Chair will be holding a virtual town hall on Saturday, February 7th, and is conducting an online budget survey (which closes on February 22nd) to inform her Executive budget. Please check out the Chair's Budget Process website for additional details.

There will be three public hearings after approval of the Chair's budget and before the final budget adoption. In addition, community members can provide virtual or in-person testimony at Thursday morning Board meetings, as well as written testimony via email. Our website has a page detailing the various ways the community can provide input. We encourage you to share the website as needed. The dates of the town hall and budget-specific public hearings are:

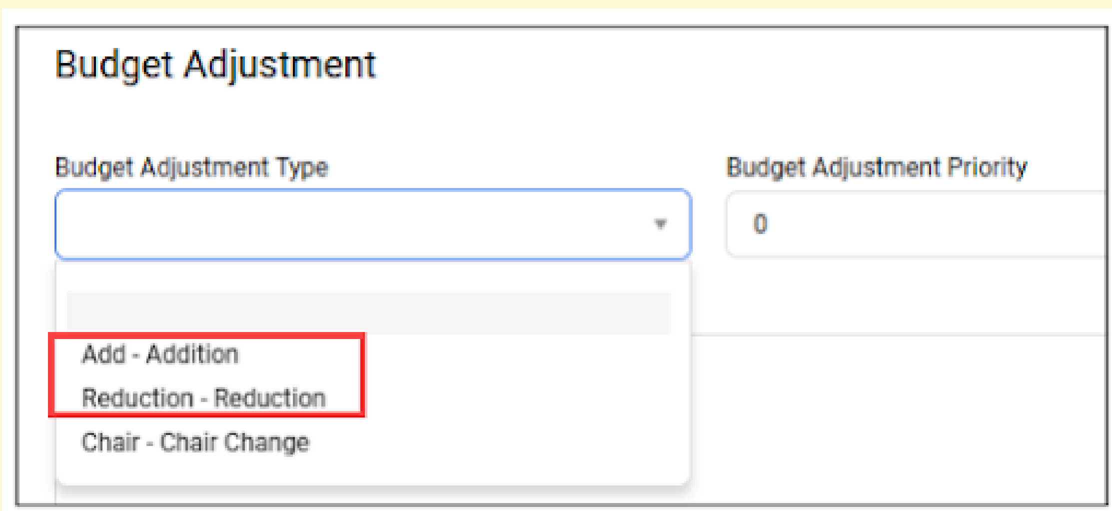
- February 7 - Chair’s Virtual Town Hall - 10:30 - 12:00 pm (RSVP Online)
- April 29 - Public Hearing - 6:00 - 8:00 pm (location TBD)
- May 13 - Public Hearing - 6:00 - 8:00 pm (location TBD)
- May 20 - Public Hearing - 6:00 - 8:00 pm (Virtual)

In addition, the Tax Supervising and Conservation Commission (TSCC) will hold a public hearing on the budget:

- May 15 - TSCC In Person Public Hearing - 9:30 - 11:00 am (Multnomah Building)

Technical Budget Tips and Reminders

Don’t forget to **select your Budget Adjustment Type**, which should be either Reduction or Addition for the Requested phase.



Did you know you can **use the Request Forms grid in Questica to update text and selections in program offers**? Using this grid allows you to view and edit multiple program offers at once. The Budget Office has posted the following to the Questica Commons page:

- Video on how to update text for multiple program offers using the Request Forms grid (a great way to verify that a Division has been selected for all program offers)
- Quick Reference Guide on how to update performance measures in the Request Forms grid

You can also **use the Request Form Forecasts grid to review, validate, and update your budget expenditures, revenues, position allocations, and accompanying details**. For example, you can find videos and Quick Reference Guides to:

- Review the Ledger Account Detail data to make sure you have provided all required information (QRG, video)
- Validate the Supplier has been selected and description provided on all Contracted Services lines (QRG, video)

There are a lot of Quick Reference Guides and videos available to you on Commons. Please check them out, and don't hesitate to reach out to your Central Budget Analyst if you have additional questions or training needs.

In FY 2027 (same as in FY 2026), **each cost center must be associated with only one *parent* program offer to facilitate budget-to-actual reporting at the program offer level**. Parent program offers are a group of scaled program offers or individual, non-scaled offers. A parent program offer can have multiple cost centers, but each cost center can only be in one parent program offer. This means that all grant tags, projects, and MOCS associated with the same related cost center should be in the same parent program offer. There will be limited exceptions to this rule, which must be approved by the Central Budget Office. In addition, **all one-time-only funding must be in a separate MOCS**, with some exceptions such as for capital project funds.

Please check to make sure you have the correct cost center to program offer relationships prior to submitting your budget. For more information, please see the Cost Object section of the FY 2027 Budget Manual.

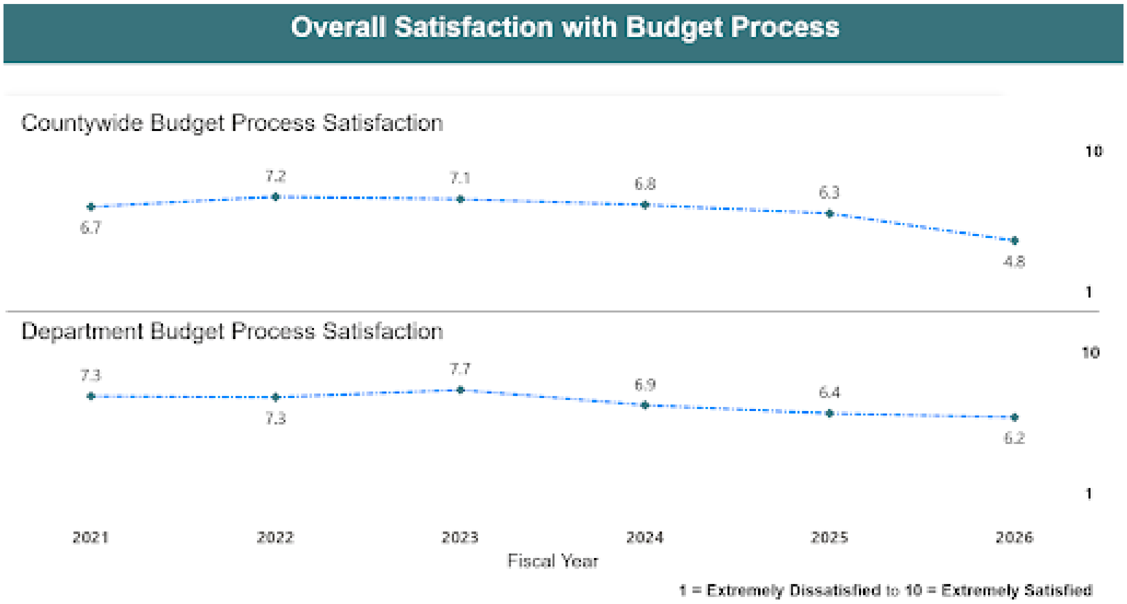
FY 2026 Budget Survey

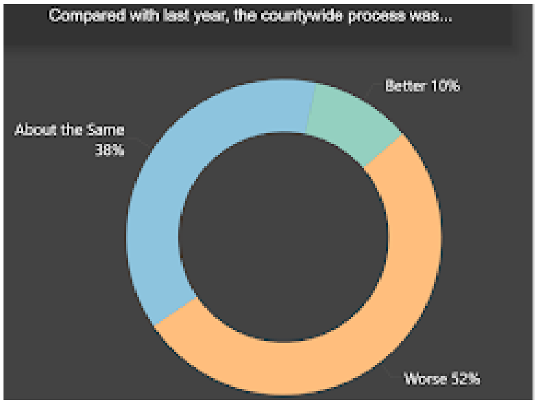
Many thanks to all who participated. Check out the FY 2026 Budget Survey results on the Budget Office website, alongside past survey results. Thank you to the DCM Evaluation and Research Unit for conducting the survey.

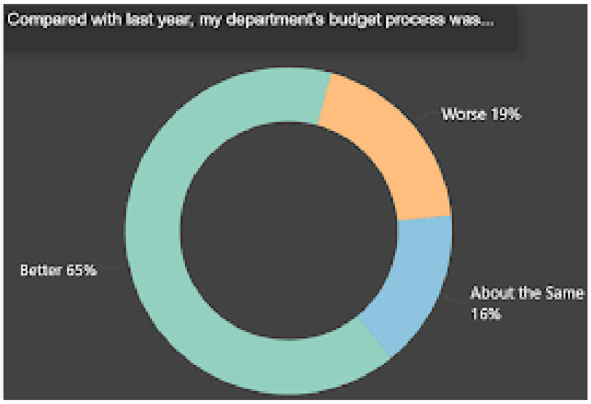
The survey includes questions on County policy direction, internal service allocations, departments' budget processes, and Central Budget Office products and performance, and responses often lead to changes in the budget process.

Some ratings decreased as compared to prior years. This was not surprising since the FY 2026 budget development process was especially difficult compared to recent years. The County faced a $15.5 million gap in the General Fund, the largest deficit the County has faced since the pandemic and a much larger gap than experienced in recent deficit years. The County was also managing a significant shortfall in Supportive Housing Services funds. Due to changes in the U.S. presidential administration, there was uncertainty around Federal funding. It was also the first budget process for three County Commissioners, who were learning the process, diving deep into departmental operations and working to implement their budget priorities for the first time.

With all that in mind, it is understandable that respondents' level of satisfaction with the countywide budget process dropped. On a scale of 1-10, the average score was 4.8, down from 6.3 in the FY 2025 survey. 52% of respondents indicated the countywide process was worse than the previous year. On the other hand, satisfaction with the department budget process was comparable to the previous year, and only 19% of respondents indicated it was worse.

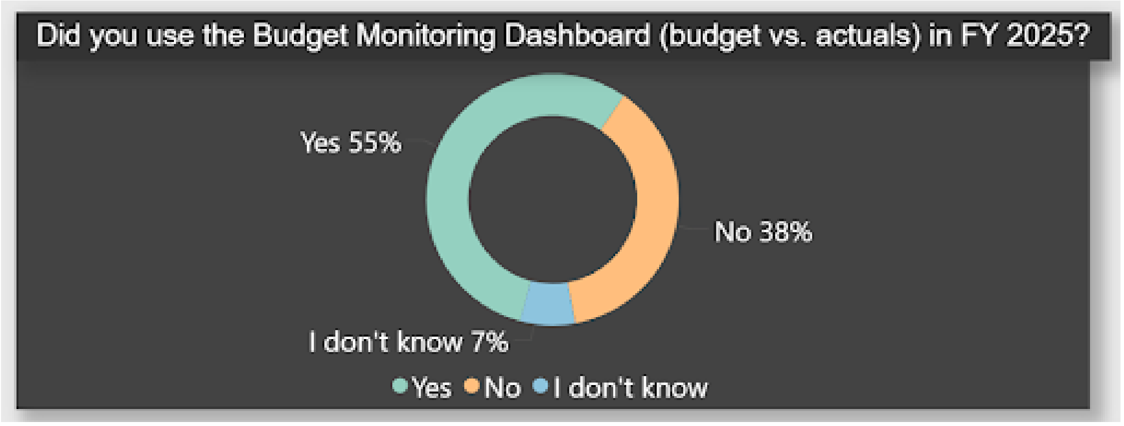


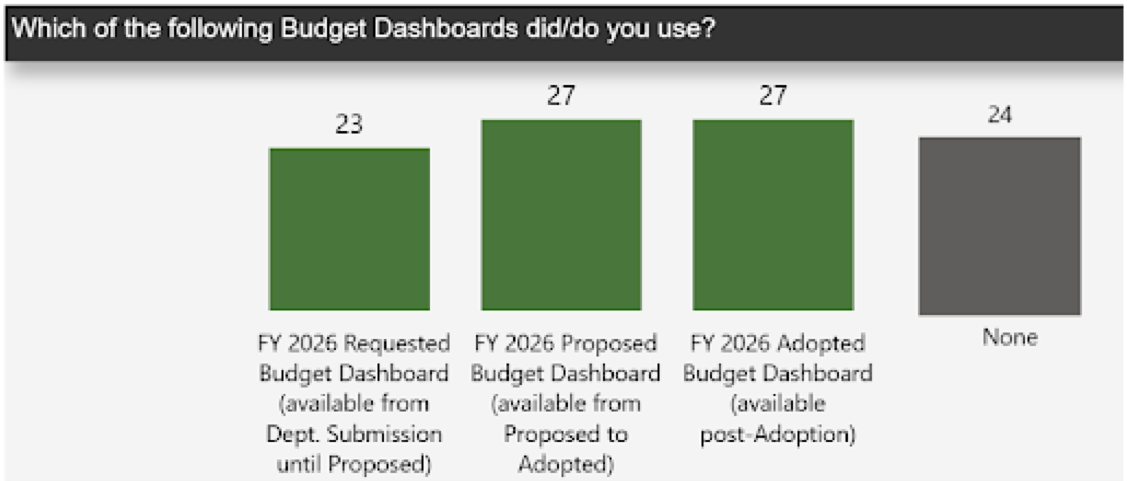




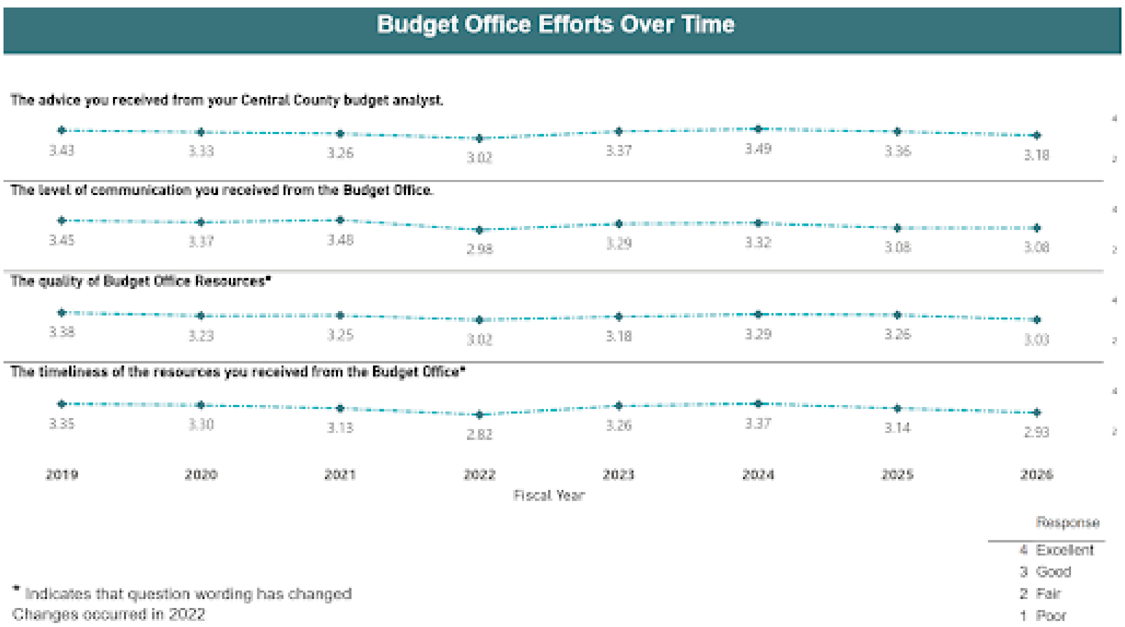
While the General Fund deficit for FY 2027 isn't as large, it is still significant at $10.5 million, with continuing deficits in the out years of the forecast. We are also anticipating State budget cuts and continuing uncertainty with respect to Federal funding. We remain committed to finding ways to improve the budget process, even while difficult decisions need to be made.

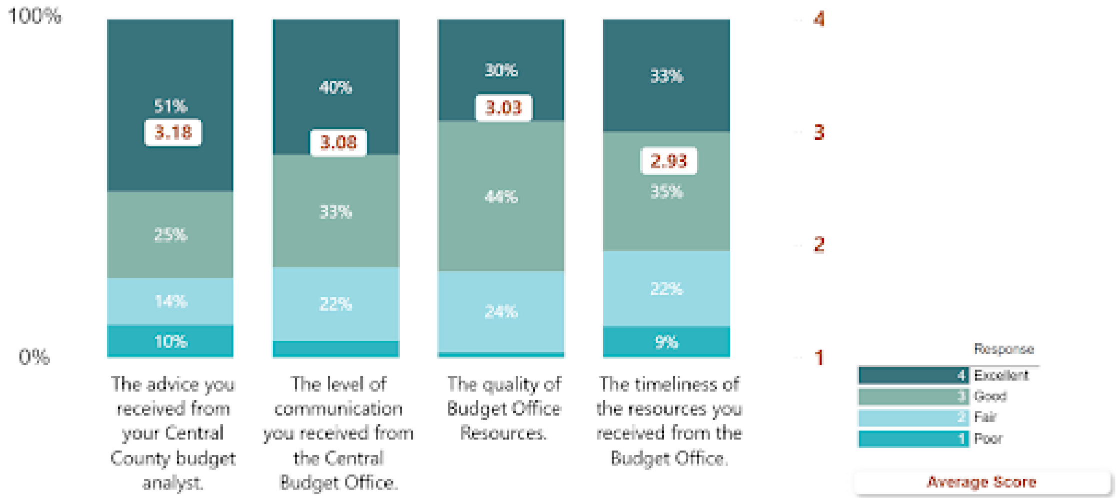
We're glad to see that over half of respondents used the Budget Monitoring Dashboard (budget vs. actuals) in FY 2025. Around a quarter of respondents used at least one of the dashboards for the FY 2026 Requested, Proposed, or Adopted budgets. We'll continue to use your feedback to improve our dashboards, which you can find on our Budget Office Dashboards page and coming soon to the FY 2027 Budget page.





We understand that your FY 2026 experience of Budget Office efforts was generally lower than last year, although the average response was still “Good,” except for the timeliness of resources, which had an average response at the high end of “Fair.” About 75% of you rated our advice, level of communication, and quality of resources as Good or Excellent, while 68% of you gave such ratings for timeliness of resources. We incorporated feedback from the survey into the FY 2027 budget process and will keep working to improve our service and resources.





We value your feedback. You don’t have to wait until the next budget survey to share your thoughts. Please reach out to anyone in our office with your suggestions, comments, or struggles as we move through the FY 2027 budget development process. You can find our contact information on the Budget Office website.

We Heard You!

People who participated in the budget survey also provided comments. We wanted to take this opportunity to respond to some of the issues raised in those comments:

Starting the Budget Process earlier:

We kicked off the FY 2027 budget process two weeks earlier than last year. We can’t move it any earlier because there are some key pieces of information we need to nail down before we can provide you with adequate data and decision points. For more details, please see the October 2025 Budget Bulletin, where we addressed this issue at length.

Increased opportunities to understand the budget process:

For the FY 2027 budget process, we renewed our efforts to provide countywide and tailored training sessions, outreach, and documentation:

- Reached out to departments to offer meetings with department leadership, Budget/Finance Teams, and

CBACs.
- Provided two well-attended in-person budget trainings.
- Continued our virtual approach to the Budget Kickoff session, ensuring that anyone interested could attend live or view the video later.
- Updated our Questica-related videos and QRGs on Commons.
- Used your feedback to improve the FY 2027 Budget Manual.

Program Offers are too long:

For FY 2027, we cut program offers from two pages down to one page to make the size of the budget more manageable. The updated one-page format includes a new Equity Statement and a simpler Performance Measures section.

We also moved outcomes to the division level. You will now find requirements for outcome statements and key performance indicators in the Division Narrative.

Want more information? Check out the FY 2027 Budget Manual, Forms, Calendars, and Other Resources website for the:
- Program Offer Writers Guide
- Budgeting for Results Guide
- Division Narrative Template

Desire to understand why department budget worksessions have so much data:

The department budget worksession (BWS) slides have come a long way in the past few years. We have:

- Updated templates to help departments tell their story,
- Added appendices with information that the Board consistently requests, and
- Included more data in the presentation.

These efforts help departments avoid written follow up and additional worksessions. They also ensure the Board and the community have the right level of information during that department's BWS.

Trying to avoid providing the same information in multiple formats:

During the FY 2026 budget process we learned a lot about the focus and interests of the current Board, so we have done our best to streamline data requests for FY 2027:

- Provide information to the Board in advance to preempt follow up questions.
- Create reduction and addition packages in Questica, which provides more detail on account information as well as makes it easier for error-checking. This is a change from FY 2026, when the packages were built in spreadsheets, then recreated in Questica if included in the Proposed budget.
- Redesign Transmittal Letters to provide information often requested by the Board.
- Budget Office populates data for departments when it makes sense and can lessen the workload on departments.

All of that being said, sometimes we don't know what we need until we see the first set of data, which can lead to a request for different or more refined information. We anticipate there will be fewer instances of that during the FY 2027 process, as we learned many of those lessons in FY 2026.

Consider exploring a biennial budget process:

In late 2024, we explored the pros and cons of biennial budgeting. We included real examples from five local governments that already use this method. We encourage you to check out our report here. The report helps the Board understand the options. It does not make a recommendation for or against biennial budgeting.

In Case You Missed It: General Fund Forecast - November 13th, 2025

Have you ever wondered how we determine the amount of General Fund revenues we will have to spend on programs in the upcoming year? Or how the economic trends you read about in the news impact the County's financial health? You can learn all about this in the General Fund Forecast, which was presented to the Board on November 13th. Jeff Renfro, County Economist, explained the factors that influence our

General Fund revenues and what that means for the FY 2027 budget process.

The General Fund forecast provides a five-year projection of revenues and expenses, and is updated three times per year. The November forecast is the most in-depth and kicks off the budget process. The Budget Office forecasted a $10.5 million General Fund deficit in FY 2027. This means that in order to maintain current service levels for ongoing programs, the County would need $10.5 million in additional revenue. In the out years of the forecast, the General Fund deficit is expected to increase to $27.8 million.

Table 1: Forecasted Ongoing General Fund Expenditures, Revenues, and Balance

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Revenues	789,081,318	810,270,796	833,987,525	863,736,631	893,740,896
Expenditures	799,616,152	831,903,298	865,841,466	909,365,465	921,590,135
November Forecast Ongoing Surplus/(Deficit)	(10,534,833)	(21,632,502)	(31,853,941)	(45,628,834)	(27,849,239)
Expected Deficit After Balancing FY 2027	0	(10,676,276)	(20,459,466)	(33,778,580)	(15,524,974)

In addition, there will be significantly less one-time-only money available in FY 2027 than in past years. There will be a total of $25.4 million available; with half dedicated to County Facility/IT capital projects in accordance with Board policy, and the other half of $12.7 million available for other needs.

Table 2: General Fund FY 2026 Beginning Working Capital & FY 2027 OTO [1, 2]

Year-End as of November 5, 2024

FY 2026 Actual Beginning Balance [3]	166,307,602
FY 2026 Budgeted Beginning Balance	137,688,220
Additional FY 2025 BWC (OTO)	**27,619,382**
Plus Additional FY 2026 Revenues	2,168,860
Less Amount to Maintain FY 2027 Reserves at Board Policy Level	(4,368,943)
OTO Funds for FY 2027 per Nov. Forecast	**25,419,299**
50% Dedicated to County Facility/IT Projects per Board Policy	12,709,649
Remaining 50% to be Allocated	12,709,649

Includes **$31.0 million** (4.2%) of departmental underspending

1. Assumes the FY 2026 General Fund Contingency is fully spent in FY 2026.

2. Assumes departments fully spend their FY 2026 appropriation.

3. Adjusted for additional restricted County Clerk BWC and Tax Title: Affordable Housing.

The projected shortfall is due to a combination of factors, most notably the significant slowing in property tax revenue growth –

the primary source of discretionary funding for the County. At the same time, costs continue to climb.

Slides and video from the November 13th forecast are posted on the Budget Office website. The next General Fund Forecast Update is scheduled for March 17th (subject to change).

Budget Office Staffing Update

Please welcome Brooke Chilton-Timmons, our newest Senior Budget Analyst, to the Central Budget Office. Brooke has been working at DCHS for eleven years, with most of that time focused on Preschool for All. Before the County, Brooke worked in SUN Community Schools with Metropolitan Family Service for seven years. Her first professional job was as an overnight summer camp director for the Y (she will sing camp songs on demand if you promise to sing along).

Brooke is a mom to three kids, who are 8, 12, and 18, and spends a lot of time cheering on the two younger kids at the soccer field, theater, basketball court, and softball field. She loves to read, especially historical fiction (her favorite book of the last few months was The Antidote). Brooke has dreams of becoming a real baker and gardener, not just someone who thinks about doing those things.

Brooke will be responsible for the Homeless Services Department. Please see the Budget Office Staff list at the end of this bulletin for revised department assignments.

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