

BUDGET BULLETIN

October 2025



In this edition:

- FY 2027 Budget Milestones
- FY 2027 Big Release & Budget Kickoff Coming Soon
- Preview of Changes to Budget Documents
- Budget Training, Yes Please!
- FY 2026 Budget Monitoring Dashboard Now Available
- Recap - FY 2026 State/Federal Rebalance Process
- Questica Migration Update
- Subscribe to the Budget Bulletin

FY 2027 Budget Milestones



In an exciting development for FY 2027, we are starting the countywide budget process 2 weeks earlier than prior years. At the same time, department budgets will only be due 1 week earlier to acknowledge and accommodate winter holidays that occur when departments are developing their budgets. This means departments have an extra week to prepare their budgets.

Similar to last year, we will have some daylight between the proposed and the approved budget stages. The schedule also allows for an additional week for department work sessions with the Board prior to adoption.

We have also moved the budget adoption date a week earlier. Unfortunately, FY 2027 is going to be another difficult budget year. The earlier adoption date acknowledges the significant amount of work that needs to happen to implement reductions, particularly related to position reductions.

You may recall that over the past few years we have provided an early release in Questica of personnel costing information and access to program offers. Unfortunately, that is not an option this year due to the earlier start date. The FY 2027 key dates (subject to change) include:

- November 13th - General Fund Forecast
- November 21st - “Big Release” of Budget Preparation Materials
- December 3rd - Budget Kickoff
- February 6th - Department Requested Budgets Due
- February 13th - Department Requested Budgets Posted Online
- April 16th - Chair’s Executive Budget Released
- April 23rd - Board Approves Budget
- June 4th - Board Adopts Budget

Some of you have asked us, **why we don’t begin the annual budget process even sooner?** That is a great question! It’s because there are some key pieces of information we have to nail down before we can provide you with adequate data and decision points.

- **The General Fund forecast can’t be set too early :** One of the most important factors for planning for the upcoming fiscal year is having an updated General Fund forecast. This tells us how much General Fund we can plan for in the next fiscal year. Once we know that, and compare it to how much General Fund we would need to continue our existing programs, the Chair can make decisions about appropriate limitations on General Fund amounts available to departments (constraint).
 - We want the most recent cost of living adjustment (COLA) information possible, which helps us forecast personnel expenses (the most significant portion of the General Fund budget).
 - Property taxes are the biggest source of General

Fund revenue. The new tax roll comes out in the fall, meaning that the forecast needs to wait on information about tax values and levies to be sufficiently accurate.

- **Accurate position costing:** We also try to provide the most accurate costing information possible on positions in Questica, so we don't want to pull actual costs too early in the year, and we need to use the same cost of living adjustment amount used in the forecast.
- **Internal service allocations:** The Department of County Assets (DCA) works intensively, beginning in the summer, to develop the internal service allocations that departments will use to build their budgets. DCA moved its process two weeks earlier in order to accommodate an earlier countywide budget process.
- **Indirect rates:** The Department of County Management (DCM) does substantial work to develop indirect rates for the upcoming fiscal year. DCM moved its process up in order to provide the rates two weeks earlier, but the same people working on those rates are also highly involved in year-end processes, which limits how early they can start the indirect rate calculations.

We have shifted the milestones as early as we possibly could this year. Any earlier and there would be too much risk of developing an inaccurate budget. In the meantime, now is a great time to get a head start on: reviewing program offers, identifying changes in other funds, evaluating current spending, and evaluating performance measures.

Please see the "Preview of Changes to Budget Documents" section below for additional details about updates to narratives that you can start thinking about now. And don't forget about the [Central Budget Office's dashboards](#), which may help with this work.

FY 2027 Big Release & Budget Kickoff Coming Soon

On November 21, 2025, the Central Budget Office will provide the "Big Release" of annual budget development information.

This includes:

- Chair's Budget Guidance
- General Fund Target Allocations
- Budget Equity Tool (from the Office of Diversity and Equity)
- Internal Service Allocations (from the Department of County Assets)
- Instruction Manuals, Forms, and Templates
- Budget Calendar

On **December 3, 2025**, from 2:00-3:30 p.m., the Budget Office will host a virtual FY 2027 budget kickoff featuring Chair Vega Pederson, Chief Operating Officer Chris Neal, Budget Director Christian Elkin, and others. This meeting is your chance to learn about the key dates, timelines, and expectations for the upcoming budget cycle. Please bring your budget-related questions. Click the button below to join the meeting.

FY 2027 Budget Kickoff meeting link

Can't make it to the Budget Kickoff? Don't worry - we will record it and post the slides and video on the [Budget Office website](#) so you can watch it at your leisure.

Preview of Changes to Budget Documents



In response to feedback we've received from County leadership, staff, and the community, the Budget Office is restructuring several budget documents. We have two main goals: (1) less words, more data; and (2) aligning our budget process with the countywide strategic plan. You'll see a lot more details and instructions about these on the Big Release day, but we wanted to give you a firm idea of the changes that are coming:

We've redesigned FY 2027 program offers to make the size of the budget more manageable.

The program offer will be a one-page document that has a Program Description, Equity Statement, summary table of dollars and FTE, and two performance measures. With 550 program offers in FY 2026, the previous length of two pages

produced a lot of words and pages. We worked with the Chair's Office, Department Directors, and other stakeholders to figure out what we could remove, focusing on areas that didn't need to appear in the printed offers or where we saw a lot of repetition. We also wanted to more clearly connect the budget to the countywide strategic plan. As a result of the redesign:

- **Each program offer will connect to one Strategic Focus Area in the countywide Strategic Plan.** We understand that program offers may fit into more than one focus area, but each program offer will need to single out the focus area that *most* fits the offer.
- **The space for the program offer narrative is about half what it was previously.** We want you to focus on explaining clearly and briefly (1) what the program will do, and (2) who the program will serve.
- **There is a new, short section for an Equity Statement** in each program offer. This is key information that the Board and community want to know. Many program offer narratives already include this information; having a separate section allows it to be spotted more easily by the reader. We strongly encourage departments to work with their equity managers and the Office of Diversity and Equity on this section.
- **Only two performance measures will be listed** (previously we allowed up to four), which are required and **restricted to output measures** (i.e. what you do). We are leveling up outcomes to be discussed at the division level.
- **Several sections will no longer appear on the printed program offer - Legal/Contractual Obligations, Explanation of Revenues, and Significant Program Changes.** Although we're reducing the size of the printed program offer, we don't want to lose this important information. We'll still require departments to fill out these sections in Questica, but we won't print those sections on the published program offers. We think the new program offer format will be easier to fill out, even with this information still being collected. They'll still need to be accurate, of course, but won't need to be highly wordsmithed. (But keep in mind that if the Board requests the information, we need to make sure it is comprehensible.)

- Legal/Contractual Obligations - During the FY 2026 Federal/State rebalance process, as we've had to deal with significant mid-year cuts, we've seen many questions from the Board about whether the impacted work is *required* of the County. With the expectation of a need for additional cuts in the upcoming budget years, we can expect to see more questions about what is required by law or contract.
- Explanation of Revenues - This section is useful in responding to questions, provides information about how some revenues are calculated, and is often relied upon by Government Relations.
- Significant Program Changes - It is possible we'll decide to include this section in our online dashboards, so you may want to pay closer attention to the writing. Write this section so that County leadership and community members can readily understand it. For the printed budget documents, major changes will be lifted up to the Division's significant changes sections.

Program Description

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Equity Statement

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4

Revenue/Expense Detail

	2025 General Fund	2025 Other Funds	2026 General Fund	2026 Other Funds
Personnel	\$0	\$1,142,628	\$0	\$1,216,903
Contractual Services	\$0	\$44,492,016	\$0	\$25,976,942
Materials & Supplies	\$0	\$34,673	\$0	\$12,123
Internal Services	\$0	\$5,600,081	\$0	\$5,619,048
Capital Outlay	\$0	\$0	\$0	\$200,000
Total GF/non-GF	\$0	\$51,269,398	\$0	\$33,025,016
Total Expenses:	\$51,269,398		\$33,025,016	
Program FTE	0.00	5.30	0.00	4.95
Program Revenues				
Fees, Permits & Charges	\$0	\$7,753,722	\$0	\$0
Intergovernmental	\$0	\$22,500,000	\$0	\$0
Financing Sources	\$0	\$0	\$0	\$20,100,542
Interest	\$0	\$500,000	\$0	\$350,000
Beginning Working Capital	\$0	\$20,515,676	\$0	\$12,574,474
Total Revenue	\$0	\$51,269,398	\$0	\$33,025,016

Performance Measures

Performance Measure	FY24 Actual	FY25 Estimate	FY26 Target
1	2,325	2,500	2,550
2			
1	116	100	115
2			

We're providing more space in division narrative sections and adding new requirements to demonstrate the Division's strategic foundation.

As we saw during the FY 2026 budget process, the Board wants to understand what they're buying in programs - what services are being delivered and who/what is being impacted. They also need to see how those activities further the goals of the Division and connect to countywide goals.

In FY 2026, we required departments to include division outcomes/goals in their narratives, except for administrative

divisions. This work was done in anticipation of the evolving County Strategic Planning Process.

For FY 2027, we need to take the next step in that process and show how individual program offers support the division outcomes. Every division, including administrative ones, will be required to have one to four division outcomes. Divisions will list which program offers support a particular division outcome. We have redesigned the Division Narrative template to show this information and more. Additional details and instructions will be coming soon, but now is a great time to start looking at the division outcomes you developed last year and deciding if you want to make changes.

We're updating the Transmittal Letter outline.

In the Transmittal Letter outline, we are reducing sections that were repetitive, adding tables and graphics with summary and historical information, and adding information that will later be shown in the division narratives because it is key to the Chair, Commissioners, and community understanding how departments made their budgeting decisions. This means that some sections will take less time to write - many of the tables and graphics will be populated by the Budget Office, so that departments simply need to provide brief explanations for context and understanding - while other sections will require new effort.

The main purpose of the letter is to provide a roadmap to departments' decisionmaking. This includes basic information about how the budget has changed over time and how the FY 2027 Requested budget compares to the FY 2026 Adopted budget. But it also provides more robust information about how the budget furthers each division's desired outcomes. If done well, the transmittal letter will provide a strong foundation for subsequent products required in the budget process, such as division narratives in the budget books and budget worksession presentations.

Budget Training, Yes Please!

The Central Budget Office can help you prepare for the FY 2027 budget by providing training,



Question and Answer sessions, or connecting you to other subject matter experts as needed. Please reach out to your Central Budget Analyst for early help!

If you have questions about Questica (our budgeting software), please know that we anticipate providing some in person trainings in the coming months, and encourage you to access on demand Questica training through our [online tutorials and videos](#).

FY 2026 Budget Monitoring Dashboard Now Available

The FY 2026 budget monitoring dashboard is available on the [Budget Office Dashboards page](#). The dashboard provides an easily understood graphical representation of current budget spending by department, fund, major expense category (e.g. personnel, contractual services, etc.), and program offer. It also includes department historical spending information. The data will be refreshed monthly.

As a reminder, the Board adopted a Budget Monitoring Policy for FY 2026. You can find it at https://multco.us/file/financial_and_budget_policies/download.

Recap - FY 2026 State/Federal Rebalance Process



On October 16th, the Board of County Commissioners approved a series of budget modifications to align the County budget with the actual revenues we will receive. As noted during the FY 2026 budget process, the County's budget was built on the best information we had regarding State and Federal funding. We understood that we would likely need to rebalance or “true-up” our budget based on the outcome of the State Legislative session and Federal funding decisions (which follow a different funding cycle). Oregon’s budget covers two fiscal years (a biennium). When we’re between bienniums, the rebalancing items are usually significantly smaller. However, when we’re going from one

biennium to the next (as was the case with the FY 2026 budget) and the State is making new funding decisions, we have bigger items to consider.

The October 16th vote followed weeks of public work sessions that began on Tuesday, September 23rd, where department leaders presented proposals to address the funding gaps. The reductions will have a wide-ranging impact on the County's safety net and public safety services. They will translate to hundreds fewer households receiving emergency rent assistance, the loss of transitional and other kinds of housing for people in the legal system, and reduced food assistance, among other changes. For additional details, please see the [County's press release on the rebalance](#) and the [October 16th Board Agenda items R2-R9](#).

In addition, a \$1.4 million one-time-only contingency request from the Sheriff's Office to preserve currently budgeted beds in the face of State funding cuts was discussed on October 16th, and again on October 23rd, when the Board approved the request. For additional details, please see the [October 23rd Board Agenda item R1](#).

A Homeless Services Department proposal to address a \$28 million funding reduction from the State, focused on restoring \$20 million, was discussed on October 16th, and will be brought back to the Board on October 30th.

Questica Migration Update

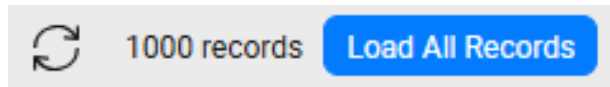


In late September, the Questica budget system was migrated to our new cloud environment as part of our ongoing efforts to keep our budget system current and secure. As a result, there is a **New URL**: multco.questica.com.

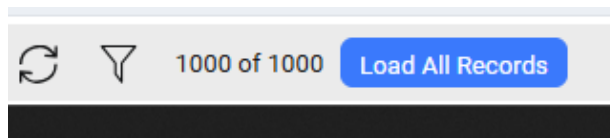
The only noticeable change you may experience in Questica is a longer processing time for certain actions (because the data needs to travel farther, into the cloud environment, than when we had the system on local servers).

For data-focused tasks/users of Questica: In order to return data faster when **searching** a Questica grid, searches are set to return the first 1,000 rows of data. If your search includes

more than 1,000 rows, a blue “Load All Records” button will appear in the lower left corner of your screen. Click that button to see all of your search results.



When filtering a Questica grid, only the first 1,000 rows are reviewed for the filtered value. When the filtered value is present after the first 1,000 rows, a blue “Load All Records” button will appear in the lower left corner of your screen. Click that button to see all of your filtered results.



Need a reminder of how you might use grids in Questica? Check out the training videos on the [Questica Learning Resources](#) page of Commons, such as [Find a Program Offer or Other Request Form](#) or [Loading and Editing Data Via Grids](#).

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Budget Office Staff

Christian Elkin (she/her)
Chief Budget Officer
christian.m.elkin@multco.us
503 988-7689

Althea Gregory (she/her)
Senior Budget Analyst (on call)
Special Projects
althea.gregory@multco.us

Leah Isaac (she/her)
Senior Budget Analyst
Questica Administrator
leah.isaac@multco.us
503 988-9648

Evan Kersten (he/him)
Senior Budget Analyst
Department of County Assets
evan.kersten@multco.us
503 988-5793

Ash Manning (they/them)
Principal Budget Analyst
Health Department
Sheriff's Office
ashlye.manning@multco.us
503 988-8283

Jeff Renfro (he/him)
Economist

Dianna Kaady (she/her)
Senior Administrative Analyst
Administrative Services
Public Notices & Special Projects
dianna.kaady@multco.us
503 988-7967

Aaron Kaufman (he/him)
Senior Budget Analyst
Department of Community Justice
District Attorney's Office
aaron.kaufman@multco.us
503 988-5090

Economic & Revenue Forecasting
Library
jeff.renfro@multco.us
503 988-9788

Erin Russell (she/her)
Senior Budget Analyst
Department of County Human
Services
Nondepartmental
erin.russell@multco.us
503 988-0583

Chris Yager (he/him)
Senior Budget Analyst
Homeless Services Department
Department of Community Services
chris.d.yager@multco.us
503 988-7581

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Multnomah County | 501 SE Hawthorne Blvd Suite 531 | Portland, OR 97214 US

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