

Structure of Budget Document

The budget document for Multnomah County consists of three volumes with the following structure:

[Policy Document and Legal Detail - Volume 1](#) contains the following sections:

- [Land Acknowledgment](#) - This acknowledges that the land we occupy as residents is unceded Native land and seeks to honor the Native communities in the county and beyond.
- [Structure of Budget Document](#) - This provides a summary of the various sections in the budget.
- [Meet Multnomah County](#) - An overview of Multnomah County, including the names of elected and appointed officials; the County's Mission, Vision, and Values Statement, which provides a framework for making decisions that impact Multnomah County government and the community; and demographic information.
- [Chair's Message](#) – The County Chair's budget message to the community.
- [Budget Director's Message](#) – An introduction to and general overview of the budget and discussion of key issues that affect budget decisions.
- [Budget Notes](#) – Notes adopted by the Board that may include requests for future briefings or policy discussions, specification of future uses for General Fund contingency, documentation of Board discussions and decisions, or directions to help departments achieve the Board's policy goals.
- [How Multnomah County Budgets](#) – A description of the budget process with information on opportunities for public input and other resources.
- [Financial and Budget Policies](#) – A summary of the Board-approved policies that dictate how the County approaches financial and budget decisions.
- [Financial Summaries](#) – A set of summaries of resources and requirements, property tax information, cash transfers, and debt management.
- [Capital Budget](#) – A summary of program offers that fall under the County's plan to determine long-term financing for fixed assets.
- [Legal Detail by Department by Fund](#) – A multi-phase and multi-year listing of expense and full-time-equivalent (FTE) position information at the countywide and department level.
- [Revenue/Expenditures](#) - All Funds - A multi-phase and multi-year listing of revenue and expense information including details by fund, ledger category, and ledger account.
- [Glossary of Terms](#) – A listing of many of the key words, terms, and acronyms commonly used by Multnomah County.

Program Information by Department - Volumes 2 and 3 begin with a Readers's Guide and contain a section for each department.

- [Reader's Guide](#) - This provides information on program offers, which are the public policy documents that combine information such as program descriptions, budget overviews, and performance data for a set of services.

- The budget is structured around the County’s ten distinct operating departments, as well as a “Nondepartmental” grouping.
- Each department section contains a summary narrative portion followed by division narratives, with relevant program offers grouped by division. The narrative portions include department and division overviews; the department’s mission, vision, and values; a section on diversity, equity, and inclusion; a budget overview; and relevant tables and graphics, including a list of all programs.
- **Volume 2** departments:
 - [Community Justice](#)
 - [Community Services](#)
 - [County Assets](#)
 - [County Management](#)
 - [District Attorney’s Office](#)
 - [Sheriff’s Office](#)
- **Volume 3** departments:
 - [County Human Services including Preschool for All](#)
 - [Joint Office of Homeless Services](#)
 - [Health Department](#)
 - [Library](#)
 - [Nondepartmental](#)